



सत्यमेव जयते

Appropriation Accounts 2013-14



**GOVERNMENT OF
ARUNACHAL PRADESH**

APPROPRIATION ACCOUNTS

FOR THE YEAR

2013-2014

**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 2013-2014 presents the accounts of sums expended in the year ended 31 March 2014 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.

As the Public Accounts Committee of the Legislative Assembly of Arunachal Pradesh has not prescribed any norms pertaining to monetary limits/percentage in respect of Saving/Excess, norms practised by Meghalaya (neighbouring State) have been adopted for comments on the Appropriation Accounts.

SAVINGS

(i) Print comments in the Appropriation Accounts where the **overall saving** is over 5 percent of the total provision (ORIGINAL+SUPPLEMENTARY) under REVENUE or CAPITAL Section of a GRANT.

(ii) Individual comments are to be made when the **saving** under the concern sub-head **exceeds ₹5.00 lakh** and where the Total Grant either under REVENUE or CAPITAL to which the concerned sub-head relates, has a budget provision **of ₹20 crore or less**.

(iii) Individual comments are to be made when the **saving** under the concerned sub-head **exceeds ₹10.00 lakh** and where the Total Grant either under REVENUE or CAPITAL to which the concerned sub-head relates, has a budget provision **of more than ₹20 crore**.

EXCESS

All excesses require regularisation of the Legislature.

(a) Print comments in the Appropriation Accounts **when there is any excess** over total provision (ORIGINAL+SUPPLEMENTARY) under REVENUE or CAPITAL section of the GRANT

(b) individual comments are to be made when the **excess** under the concerned sub-head **exceeds ₹5.00 lakh** and where the Total Grant either under REVENUE or CAPITAL to which the concerned sub-head relates, has a budget provision **of ₹20 crore or less**.

(c) Individual comments are to be made when the **excess** under the concerned sub-head **exceeds ₹10.00 lakh** and where the Total Grant either under REVENUE or CAPITAL to which the concerned sub-head relates, has a budget provision **of more than ₹20 crore**.

SUMMARY OF APPROPRIATION ACCOUNTS

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
1 Legislative Assembly	Voted	8,62,61	25,74,58	5,00,00	3,81	3,62,61	...	...
	Charged	...	79,02	...	36	...	...	...
2 Governor	Voted	...	...	...	...	...	...	...
	Charged	...	4,97,10	...	4,83	...	...	...
3 Council of Ministers	Voted	5,01,93	5,43,97	...	...	...	...	...
	Charged	...	...	...	...	...	...	...
4 Election	Voted	23,77,98	23,35,89	...	42,09	...	...	...
	Charged	...	...	...	...	...	...	...
5 Secretariat Administration	Voted	75,38,45	75,27,40	...	11,05	...	...	...
	Charged	...	...	...	...	...	...	...
6 District Administration	Voted	4,22,56,31	3,18,86,74	...	1,03,69,57	...	...	...
	Charged	...	...	...	...	...	...	...

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	14,97,08	10,26	15,12,90	...	...	10,26	(15,81,960)	...
Charged	...	...	...	...	...	...	15,82	...
8 Police								
Voted	5,21,94,19	31,16,74	4,72,37,20	10,28,66	49,56,99	20,88,08	...	...
Charged	...	...	...	...	...	...	...	...
9 Motor Garages								
Voted	13,43,23	...	10,51,64	...	2,91,59	...	...	...
Charged	...	...	...	...	...	...	...	...
10 Other General, Social and Community Services								
Voted	5,12	...	4,92	...	20	...	...	...
Charged	...	...	...	...	...	...	...	...
11 Social Welfare								
Voted	1,39,43,22	12,70,00	1,28,58,78	12,70,00	10,84,44	...	...	...
Charged	...	...	...	...	...	...	...	...
12 Social Security and Welfare								
Voted	...	...	...	...	...	...	...	...
Charged	1,06,00	...	92,49	...	13,51	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
13 Directorate of Accounts	Voted	3,40,97,88	...	...	...	...	(63,39,37,712)	...
14 Education	Charged	...	4,04,37,26	...	...	...	63,39,38	...
15 Health and Family Welfare	Voted	7,47,99,45	7,29,58,22	64,62,41	18,41,23	10,76,18	...	...
16 Art and Cultural Affairs	Charged	...	...	...	...	...	...	...
17 Gazetteer	Voted	3,41,76,93	49,20,39	28,24,44	29,83,75	20,95,95	...	...
18 Research	Charged	...	...	...	...	...	...	...
	Voted	8,78,48	29,74,05	25,99,19	3,70,61	3,74,86	...	...
	Charged	...	...	...	...	...	...	...
	Voted	55,27	...	...	...	...	(6,44,893)	...
	Charged	...	...	...	...	...	6,45	...
	Voted	11,02,41	5,53,06	4,95,00	...	58,06	(14,86,440)	...
	Charged	...	...	...	...	...	14,86	...

SUMMARY OF APPROPRIATION ACCOUNTS

[illegible]

[illegible]

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
37 Legal Metrology and Consumer Affairs Voted Charged	6,81,00	69,00	6,09,54	68,81	71,46	19	...	...
38 Water Resource Department Voted Charged	2,06,93,05	40,30,00	1,67,84,73	20,29,81	39,08,32	20,00,19	...	...
39 Loans to Government Servants Voted Charged	...	...	...	...	...	...	...	...
40 Housing Voted Charged	...	3,60,00	...	2,68,71	...	91,29	...	...
41 Land Management Voted Charged	24,72,06	17,50,01	24,71,30	13,66,24	76	3,83,77	...	...
42 Rural Development Voted Charged	14,30,37	7,20,00	12,21,88	7,20,00	2,08,49	...	...	...
	77,56,63	4,52,25	76,32,57	4,52,25	1,24,06	...	...	...

[illegible]

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
49 Science and Technology	Voted	...	...	...	...	...	...	...
	Charged	...	5,54,13	...	75,87	...	...	...
50 Secretariat Economic Services	Voted	37,94,11	27,21,37,00	11,48,63	26,45,48	27,17,10,40	...	...
	Charged	...	...	...	...	...	...	...
51 Directorate of Library	Voted	7,84,82	2,28,50	7,84,82	...	...	...	(21,33,723)
	Charged	...	...	...	...	...	...	21,34
52 Sports and Youth Services	Voted	22,15,86	24,62,59	19,61,27	2,54,59	10,02,54	...	...
	Charged	...	...	...	...	...	...	...
53 Fire Protection and Control	Voted	11,05,93	1,85,50	10,20,46	85,47	34	...	...
	Charged	...	...	...	...	...	...	...
54 State Tax and Excise	Voted	15,38,57	4,34,11	14,39,31	99,26	...	...	(4,48,819)
	Charged	...	...	...	...	...	...	4,49

SUMMARY OF APPROPRIATION ACCOUNTS

[illegible]

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
61 Geology and Mining Voted Charged	9,24,92	1,61,73	8,46,79	1,43,73	78,13	18,00	...	...
62 Directorate of Transport Voted Charged	3,13,80	3,11,18	3,43,99	2,80,84	...	30,34	(30,19,176)	30,19
63 Protocol Department Voted Charged	...	...	...	...	...	...	...	...
64 Trade and Commerce Voted Charged	1,33,56	...	1,28,95	...	4,61	...	...	...
65 Department of Tirap and Changlang District Voted Charged	7,69,03	...	7,57,56	...	11,47	...	...	...
66 Hydro Power Development Voted Charged	3,10,66	22,53,00	3,10,64	21,91,31	2	61,69	...	...
	54,77,21	30,45,46	52,03,90	30,45,46	2,73,31	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
	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 ₹)	
67 State Information Commission	Voted	...	...	...	...	...	...	...
	Charged	...	...	...	...	...	...	...
68 Town Planning Department	Voted	20,08,88	91,00	11,97,68	90,00	8,11,20	1,00	...
	Charged	...	...	...	...	...	...	...
69 Parliamentary Affairs Department	Voted	5,68,71	...	5,68,13	...	58	...	...
	Charged	...	...	...	...	...	...	...
70 Administrative Training Institute	Voted	3,57,66	...	2,73,32	...	84,34	...	...
	Charged	...	...	...	...	...	...	...
71 Department of Tawang and West Kameng	Voted	5,27,31	90,00	5,18,28	90,00	9,03	...	...
	Charged	...	...	...	...	...	...	...
72 Directorate of Prison	Voted	9,83,51	...	9,79,34	...	4,17	...	...
	Charged	...	...	...	...	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
73 Information Technology	8,38,00	...	6,22,86	...	2,15,14	...	...	...

74 Social Justice, Empowerment and Tribal Affairs	30,30,12	90,38,66	21,27,89	53,80,54	9,02,23	36,58,12	...	...

97 Public Debt	...	...	...	...	...	...	...	...
	3,70,84,86	2,43,09,18	3,32,50,98	1,69,07,54	38,33,88	74,01,64	...	...
Total Voted	59,40,61,24	52,11,65,20	53,87,75,95	16,98,81,73	6,18,05,95	35,13,49,55	65,20,66	66,08
Charged	3,82,16,61	2,43,09,18	3,43,63,62	1,69,07,54	38,52,99	74,01,64	...	...
Grand Total	63,22,77,85	54,54,74,38	57,31,39,57	18,67,89,27	6,56,58,94	35,87,51,19	65,20,66	66,08

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

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

Serial Number	REVENUE-Voted
1.	7. Treasury and Accounts Administration
2.	13. Directorate of Accounts
3.	17. Gazetteer
4.	18. Research
5.	25. Relief, Rehabilitation and Re-settlement
6.	29. Co-operation
7.	30. State Transport
8.	43. Fisheries
9.	48. Horticulture
10.	62. Directorate of Transport
	CAPITAL-Voted
1.	24. Agriculture
2.	35. Information and Public Relations
3.	43. Fisheries
4.	47. Administration of Justice
5.	51. Directorate of Library
6.	54. State Tax and Excise
7.	60. Textile and Handicraft

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 2013-2014 and that shown in the Finance Accounts for that year is given below:-

	Voted		Charged		Total
	Revenue	Capital	Revenue	Capital	
	(₹ in thousand)				
Total Expenditure according to the Appropriation Accounts	53,87,75,95	16,98,81,73	3,43,63,62	1,69,07,54	75,99,28,84
Total Deduct-recoveries shown in Appendix	...	58,43	...	...	58,43
Net total expenditure as shown in Statement 10 of the Finance Accounts	53,87,75,95	16,98,23,30	3,43,63,62	1,69,07,54	75,98,70,41

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 258.

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 2014 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 2014 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 2014.

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)
Revenue				
Major Head:				
2011 Parliament/State/Union Territory Legislatures				
Voted:				
Original	15,25,63			
Supplementary	10,52,76	25,78,39	25,74,58	(-)3,81
Amount surrendered during the year				...
Charged:				
Original	39,38			
Supplementary	40,00	79,38	79,02	(-)36
Amount surrendered during the year				...
Capital				
Major Head:				
4059 Capital Outlay on Public Works				
Voted:				
Original	...			
Supplementary	8,62,61	8,62,61	5,00,00	(-)3,62,61
Amount surrendered during the year				...

GRANT NO. 1 LEGISLATIVE ASSEMBLY-Concld.**Notes and Comments:****Capital:**

1.2.1 Provision created by supplementary grant obtained in March 2014 was excessive in view of the overall saving of ₹3,62.61 lakh (42.04 per cent of the total provision).

1.2.2 No part of the overall saving of ₹3,62.61 lakh was anticipated for surrender during the year.

1.2.3 Saving occurred under :

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	07 Non Lapsable Pool Fund			
	4059 Capital Outlay on Public Works			
	80 General			
	800 Other Expenditure			
	02 Construction of Legislative Assembly Building			
S	8,62.61	8,62.61	5,00.00	(-)3,62.61

Reasons for saving have not been intimated (December 2014).

APPROPRIATION NO. 2 GOVERNOR
(All Charged)

		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2012 President, Vice- President/Governor, Administrator of Union Territories				
Original	3,39,48			
Supplementary	1,62,45	5,01,93	4,97,10	(-)4,83
Amount surrendered during the year				...

GRANT NO. 3 COUNCIL OF MINISTERS
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2013 Council of Ministers				
Original	3,27,55			
Supplementary	2,16,42	5,43,97	5,43,97	...
Amount surrendered during the year				...

GRANT NO. 4 ELECTION
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2015 Election				
Original	12,06,11			
Supplementary	11,71,87	23,77,98	23,35,89	(-)42,09
Amount surrendered during the year				...

GRANT NO. 5 SECRETARIAT ADMINISTRATION
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2052 Secretariat-General Services				
2059 Public Works				
2251 Secretariat-Social Services				
Original	52,99,28			
Supplementary	22,39,17	75,38,45	75,27,40	(-)11,05
Amount surrendered during the year				...

**GRANT NO. 6 DISTRICT ADMINISTRATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2030 Stamps and Registration				
2053 District Administration				
2575 Other Special Area Programmes				
3451 Secretariat- Economic Services				
Original	3,12,89,70			
Supplementary	1,09,66,61	4,22,56,31	3,18,86,74	(-)1,03,69,57
Amount surrendered during the year				...

Notes and Comments:

Revenue:

6.1.1 In view of the huge overall saving of ₹1,03,69.57 lakh (24.54 per cent of the total provision) in the grant, supplementary provision of ₹1,09,66.61 lakh obtained in March 2014 proved excessive.

6.1.2 No part of the available saving of ₹1,03,69.57 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 lakh)
(i)	2575 Other Special Area Programmes			
60	<i>Others</i>			
800	Other Expenditure			
01	Border Area Development Programme			
O	92,37.60			
S	45,84.99	1,38,22.59	46,07.54	(-)92,15.05
(ii)	05 Finance Commission Recommendations			
	2053 District Administration			
093	District Establishments			
08	Maintenance of Assets			
S	17,96.88	17,96.88	9,37.50	(-)8,59.38
(iii)	3451 Secretariat-Economic Services			
102	District Planning Machinery			
02	MLA's Local Area Development Fund			
O	60,00.00	60,00.00	54,34.39	(-)5,65.61
(iv)	05 Finance Commission Recommendations			
	2053 District Administration			
094	Other Establishments			
05	Maintenance of Asset			
S	7,03.12	7,03.12	2,34.37	(-)4,68.75
(v)	3451 Secretariat-Economic Services			
102	District Planning Machinery			
04	Untied Fund			
O	30,00.00			
S	8,55.42	38,55.42	36,55.00	(-)2,00.42

GRANT NO. 6 DISTRICT ADMINISTRATION-Contd.

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi)	2053 District Administration				
	093 District Establishments				
	04 POL for Office Vehicle				
	O	1,29.70			
	S	20.90			
	R	(-)1.05	1,49.55	.61	(-)1,48.94

Anticipated saving was reportedly due to less requirement of fund under Office Expenses.

(vii)	094 Other Establishments				
	03 Honorarium to Gaon Buras				
	O	1,23.62			
	S	1,01.30	2,24.92	1,29.55	(-)95.37

(viii)	04 POL for Office Vehicle				
	O	53.60			
	S	9.91			
	R	(-)2.25	61.26	1.41	(-)59.85

Anticipated saving was reportedly due, mainly, to less requirement of fund under Office Expenses.

(ix)	093 District Establishments				
	09 LTC				
	O	17.80			
	S	19.70			
	R	0.80	38.30	1.97	(-)36.33

Anticipated excess was reportedly due to requirement of more fund towards Salaries.

Reasons for the final saving in the above nine cases at serial numbers (i) to (ix) have not been intimated (December 2014).

GRANT NO. 6 DISTRICT ADMINISTRATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(x)	2053 District Administration			
	094 Other Establishments			
	06 LTC			
	O	7.57		
	S	14.48		
	R	0.45	22.50	...
				(-)22.50

Anticipated excess was reportedly due to requirement of more fund towards Salaries.

Reasons for non-utilisation of the entire provision have not been intimated (December 2014).

6.1.4 Savings mentioned at note **6.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	05 Finance Commission Recommendations			
	2053 District Administration			
	093 District Establishments			
	05 District Innovation Fund			
		...	5,46.88	(+)5,46.88

Reasons for incurring expenditure without any budget provision have not been intimated (December 2014).

(ii)	094 Other Establishments			
	01 Establishment Charges			
	O	37,34.50		
	S	8,98.38		
	R	(-)0.20	46,32.68	50,09.20
				(+)3,76.52

Anticipated saving was reportedly due to less requirement of fund towards Overtime Allowances.

GRANT NO. 6 DISTRICT ADMINISTRATION-Conclld.

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	2053 District Administration				
	093	District Establishments			
	03	Honorarium to Gaon Buras			
	O	1,60.16			
	S	1,06.44			
	R	2.89	2,69.49	5,47.66	(+)2,78.17

Anticipated excess was reportedly due to requirement of more fund towards Other Charges.

(iv)	01	Establishment Charges			
	O	87,23.19			
	S	16,46.24			
	R	(-)0.64	1,03,68.79	1,04,79.87	(+)1,11.08

Anticipated saving was reportedly due to less requirement of fund towards Overtime Allowances.

Reasons for the final excess at serial numbers (ii) to (iv) have not been intimated (December 2014).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2054 Treasury and Accounts Administration				
2235 Social Security and Welfare				
Original	11,46,99			
Supplementary	3,50,09	14,97,08	15,12,90	(+)15,82
Amount surrendered during the year				...

Capital

Major Head:

**4047 Capital Outlay on
Other Fiscal Services**

Original	...			
Supplementary	10,26	10,26	...	(-)10,26
Amount surrendered during the year				...

Notes and Comments:

Revenue:

7.1.1 The expenditure exceeded the grant by ₹15.82 lakh (Actual excess: ₹15,81,960); the excess requires regularisation.

7.1.2 In view of the excess, supplementary provision of ₹3,50.09 lakh obtained in March 2014 proved inadequate.

GRANT NO. 7 TREASURY AND ACCOUNTS ADMINISTRATION-Contd.**7.1.3** Excess occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2054 Treasury and Accounts Administration			
097	Treasury Establishment			
01	Establishment Charges			
O	6,60.14			
S	45.41			
R	11.47	7,17.02	7,40.66	(+)23.64

Augmentation of provision by re-appropriation was reportedly due, mainly, to requirement of more fund towards Salaries and Office Expenses. Specific reasons for the excess have not been intimated (December 2014).

7.1.4 Excess mentioned at note 7.1.3 was partly offset by saving mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2235 Social Security and Welfare			
60	<i>Other Social Security and Welfare Programmes</i>			
104	Deposit Linked Insurance Scheme-Government Provident Fund			
01	Deposit Linked Insurance Scheme			
O	45.00			
R	(-)15.00	30.00	29.91	(-)0.09

Anticipated saving through re-appropriation was reportedly due to requirement of less fund towards Other Charges.

Specific reasons for further saving have not been intimated (December 2014).

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

7.2.1 The entire provision created by obtaining supplementary grant in March 2014 remained un-utilised and was not surrendered during the year.

7.2.2 Saving occurred under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4047 Capital Outlay on Other Fiscal Services			
	800 Other Expenditure			
	03 Schemes under ACA/SPA			
S		10.26	10.26	... (-)10.26

Specific reasons for non-utilisation of the entire provision have not been intimated (December 2014).

**GRANT NO. 8 POLICE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2055 Police				
2235 Social Security and Welfare				
Original	3,28,65,59			
Supplementary	1,93,28,60	5,21,94,19	4,72,37,20	(-)49,56,99
Amount surrendered during the year				...

Capital

Major Head:

4055 Capital Outlay on Police

Original	10,92,00			
Supplementary	20,24,74	31,16,74	10,28,66	(-)20,88,08
Amount surrendered during the year (31 March 2014)				63,25

Notes and Comments:

Revenue:

8.1.1 In view of the overall saving of ₹49,57.00 lakh (67 per cent of the total provision) in the grant, supplementary provision obtained in March 2014 was excessive.

8.1.2 No part of the overall saving of ₹49,57.00 lakh was anticipated for surrender during the year.

GRANT NO. 8 POLICE-Contd.**8.1.3 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2055 Police			
	109 District Police			
	01 Establishment Expenses			
	O	1,26,18.02		
	S	84,98.14		
	R	11.57		
		2,11,27.73	1,93,42.09	(-)17,85.64

Augmentation of provision through re-appropriation was reportedly due to requirement of more fund towards Salaries.

(ii)	05 Finance Commission			
	Recommendations			
	01 <i>Office Building</i>			
	001 Direction and Administration			
	01 Repairs and Maintenance of Police Building			
	O	17,50.00	17,50.00	...
				(-)17,50.00

Reasons for non-utilisation of the entire provision have not been intimated. However, the Department intimated that budgetary support and sanction have been provided by the State Government for utilisation of the fund in 2014-15 (December 2014).

(iii)	117 Internal Security			
	01 Establishment Expenses			
	O	37,10.26		
	S	24,65.93		
		61,76.19	53,33.41	(-)8,42.78

Saving was reportedly due to late receipt of budgetary support.

(iv)	03 Centrally Sponsored Schemes			
	115 Modernisation of Police Force			
	01 Modernisation of Police			
	O	2,82.69		
	S	5,20.62		
		8,03.31	4,89.99	(-)3,13.32

Saving was reportedly due to late receipt of budgetary support.

GRANT NO. 8 POLICE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	2055 Police			
104	Special Police			
02	India Reserve Battalion			
O	64,35.26			
S	36,86.12	1,01,21.38	98,93.21	(-)2,28.17

Saving at serial numbers (i) and (v) above was reportedly due, partly, to saving under Salaries, Domestic Travel Expenses, Office Expenses, Other Charges, Supplies & Materials and Motor Vehicles etc. in all the Districts. Substantial saving was due to short booking of expenditure as per reconciliation of expenditure figures.

(vi)	04	Implementation of Scheme Revamping of Civil Defence of A.P.			
	S	1,92.00	1,92.00	1,68.43	(-)23.57

Saving was reportedly due to non-purchase of Motor Vehicle and Supply Materials for non-completion of building and other requirements.

(vii)	113	Welfare of Police Personnel			
	01	Police Welfare Fund			
	O	18.52			
	R	(-)11.57	6.95	6.16	(-)0.79

Anticipated saving through re-appropriation was reportedly due to requirement of less fund under Other Charges.

Final saving was reportedly due to 'non-induction' of more personnel as anticipated.

Capital:

8.2.1 As the overall expenditure fell short of the original provision, supplementary provision of ₹20,24.74 lakh obtained in March 2014 was totally unnecessary. Unnecessary supplementary provision was obtained under similar circumstances in 2012-13 also which calls for proper assessment of requirement before making estimates.

8.2.2 Out of the available saving of ₹20,88.08 lakh (67 per cent of the total provision), ₹63.25 lakh only was anticipated and surrendered in March 2014.

GRANT NO. 8 POLICE-Conclld.**8.2.3 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	4055 Capital Outlay on Police			
	800 Other Expenditure			
	06 Construction of Building for Police Personnel in Tirap and Changlang			
S	20,24.74	20,24.74	...	(-)20,24.74

Non-utilisation of the entire provision was reportedly due to revision of the original Plan and approval of the revised Detailed Project Report is still awaited (December 2014).

Huge saving of ₹19,34.00 lakh (provision ₹20,35.00 lakh) had occurred under the same Sub-Head reportedly due to non-receipt of Detailed Project Report from the Construction Agency in 2012-13 also. The above facts indicate that provisions were made on an immature project on both the occasion under the same Sub-Head.

(ii)	01 Infrastructure Development			
O	10,92.00			
R	(-)89.25	10,02.75	10,02.75	...

While anticipated saving through re-appropriation (₹26.00 lakh) reportedly due to less requirement of fund under Grants-in-Aid for creation of Capital Assets, that through surrender (₹63.25 lakh) was made without assigning any reason (December 2014).

8.2.4 Saving mentioned at note 8.2.3 was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	07 Non Lapsable Pool Fund			
	4055 Capital Outlay on Police			
	800 Other Expenditure			
	03 Scheme under ACA/SPA			
R	26.00	26.00	25.91	(-)0.09

Anticipated excess through re-appropriation was reportedly due to 'more requirement of fund.

No specific reason for the final saving has been intimated (December 2014).

GRANT NO. 9 MOTOR GARAGES
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2013 Council of Ministers				
2052 Secretariat-General Services				
2070 Other Administrative Services				
Original	3,77,21			
Supplementary	9,66,02	13,43,23	10,51,64	(-)2,91,59
Amount surrendered during the year				...

Notes and Comments:

Revenue:

9.1.1 In view of the overall saving of ₹2,91.59 lakh (21.71 per cent of the total provision) in the grant, supplementary provision of ₹9,66.02 lakh obtained in March 2014 proved excessive.

9.1.2 No part of the available saving of ₹2,91.59 lakh was anticipated for surrender during the year.

GRANT NO. 9 MOTOR GARAGES-Concl'd.**9.1.3 Saving occurred mainly under:-**

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2070 Other Administrative Services				
	800 Other Expenditure				
	09 VIP Movement				
	O	93.15			
	S	3,06.85	4,00.00	2,20.90	(-)1,79.10
(ii)	01 Communication Flight				
	O	68.25			
	S	1,81.75	2,50.00	1,37.53	(-)1,12.47

Reasons for saving in the above two cases have not been intimated (December 2014).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2075 Miscellaneous General Services				
2250 Other Social Services				
Original	5,12			
Supplementary	...	5,12	4,92	(-)20
Amount surrendered during the year				...

**GRANT NO. 11 SOCIAL WELFARE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2235 Social Security and Welfare				
2236 Nutrition				
Original	1,01,87,57			
Supplementary	37,55,65	1,39,43,22	1,28,58,78	(-)10,84,44
Amount surrendered during the year				...

Capital

Major Head:

4235 Capital Outlay on Social Security and Welfare

Original	30,00			
Supplementary	12,40,00	12,70,00	12,70,00	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

11.1.1 In view of the overall saving of ₹10,84.44 lakh (7.78 per cent of the total provision), supplementary provision of ₹37,55.65 lakh obtained in March 2014 proved excessive.

11.1.2 No part of the available saving of ₹10,84.44 lakh was anticipated for surrender during the year.

GRANT NO. 11 SOCIAL WELFARE-Contd.**11.1.3 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	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 Service			
	O	60,20.80		
	S	31,02.41	91,23.21	82,77.04 (-)8,46.17

Saving was reportedly due to non-sanction of a component of the Scheme.

(ii)	102 Child Welfare 01 Integrated Child Protection Scheme			
	O	2,05.64		
	S	48.15	2,53.79	27.27 (-)2,26.52

Saving was reportedly due to late receipt of fund from the Government of India and thereby causing non-implementation of some component of the Scheme.

(iii)	04 State Plan Schemes 103 Women's Welfare 02 Women Welfare Programme			
	O	30.00		
	R	(-)24.00	6.00	6.00 ...

(iv)	08 Central Plan Schemes(Fully funded by Central Government)			
	S	10.92	10.92	... (-)10.92

Saving of the entire provision was reportedly due to non-concurrence of the Scheme.

GRANT NO. 11 SOCIAL WELFARE-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	03 Centrally Sponsored Schemes			
	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	800 Other Expenditure			
	02 Working Women Hostel			
	O 10.00			
	R (-)10.00	...	...	...

Reduction in provision at serial number (iii) and withdrawal of entire provision at serial number (v) above by re-appropriation were reportedly due to requirement of less fund under Other Charges.

11.1.4 Saving mentioned at note **11.1.3** were partly offset by excess under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	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			
	S 13.20			
	R 40.00	53.20	53.20	...

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

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

		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2235 Social Security and Welfare				
Original	<i>1,06,00</i>			
Supplementary	...	<i>1,06,00</i>	<i>92,49</i>	<i>(-)13,51</i>
Amount surrendered during the year (31 March 2014)				<i>13,51</i>

Notes and Comments:

Revenue:

12.1.1 In view of the overall saving of ₹13.51 lakh in the appropriation, provision made by original appropriation was excessive.

12.1.2 The entire overall expenditure of ₹13.51 lakh (12.75 per cent of the total provision) was precisely anticipated and surrendered in March 2014.

APPROPRIATION NO. 12 SOCIAL SECURITY AND WELFARE-Contd.**12.1.3** Saving occurred mainly under:

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2235 Social Security and Welfare			
60	<i>Other Social Security and Welfare Programmes</i>			
200	Other Programmes			
04	Payment of Compensation Under M.V.Act(No Fault Liability)			
O	27.00			
R	(-)22.30	4.70	4.70	...

While reduction in provision by re-appropriation (₹8.79 lakh) was reportedly due to requirement of less fund under Other Charges, that by surrender (₹13.51 lakh) from Other Charges was made without assigning any reason.

(ii)	800 Other Expenditure			
04	Provision in Lieu of 3rd Party Insurance of APST Buses			
O	25.00			
R	(-)17.50	7.50	7.50	...

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Other Charges.

12.1.4 Savings mentioned at note 12.1.3 were partly offset by excess mainly under:-

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2235 Social Security and Welfare			
60	<i>Other Social Security and Welfare Programmes</i>			
800	Other Expenditure			
09	Payment of Victim Compensation Scheme			
R	14.00	14.00	14.00	...

Provision created by re-appropriation was reportedly due to requirement of fund towards Other Charges.

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

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	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	11.65	56.65	56.65	...

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

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2047 Other Fiscal Services				
2054 Treasury and Accounts Administration				
2071 Pensions and Other Retirement Benefits				
Original	3,16,76,88			
Supplementary	24,21,00	3,40,97,88	4,04,37,26	(+)63,39,38
Amount surrendered during the year				...

Notes and Comments:

Revenue:

13.1.1 The expenditure exceeded the grant by ₹63,39,38 lakh (Actual excess: ₹63,39,37,712); the excess requires regularization.

13.1.2 In view of the excess of ₹63,39.38 lakh (18.59 per cent over the total provision), supplementary provision of ₹24,21.00 lakh obtained in March 2014 was inadequate.

13.1.3 Excess expenditure of ₹43,47.48 lakh had occurred under this grant in 2012-13 also.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2071 Pensions and Other Retirement Benefits			
	<i>01 Civil</i>			
	101 Superannuation and Retirement Allowances			
	01 Ordinary Pension			
	O	1,00,11.10		
	S	21,50.00		
	R	1,10,12.67	2,31,73.77	3,03,61.19 (+)71,87.42

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Pensionary Charges.

Reasons for the final excess have not been intimated (December 2014).

Huge excess of ₹2,68,58,28 lakh had occurred in comparison with the original provision under this Head in 2012-13 also.

GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Contd.**13.1.5 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2071 Pensions and Other Retirement Benefits			
	01 Civil			
	102 Commuted Value of Pension			
	01 Ordinary Pension			
	O 82,51.10			
	R (-)65,30.95	17,20.15	13,08.69	(-)4,11.46

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Pensionary Charges.

Reasons for the final saving have not been intimated (December 2014).

Saving of ₹3,75.13 lakh in comparison with the original provision had occurred under this Head in 2012-13 also.

(ii)	105 Family Pensions			
	01 Ordinary Pension			
	O 45,26.50			
	R (-)41,80.57	3,45.93	6,66.25	(+)3,20.32

Reasons for the final excess have not been intimated (December 2014). In view of the final excess of expenditure of ₹3,20.32 lakh, reduction in provision by re-appropriation was excessive.

(iii)	104 Gratuities			
	01 Payment of Gratuities			
	O 84,51.30			
	R (-)3,91.15	80,60.15	74,99.00	(-)5,61.15

Saving of ₹2,34.88 lakh had occurred under this Head in comparison with the original provision in 2012-13 also.

GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	2071 Pensions and Other Retirement Benefits			
	<i>01 Civil</i>			
	111 Pensions to Legislators			
	01 Members of Legislative Assembly			
	O	1,10.00		
	R	90.00	2,00.00	...
				(-)2,00.00

Reduction of provision at serial numbers (ii) and (iii) and augmentation of provision at serial number (iv) above by re-appropriation were reportedly due to requirement of less and more funds towards Pensionary Charges respectively.

**GRANT NO. 14 EDUCATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2202 General Education				
2203 Technical Education				
2204 Sports and Youth Services				
Original	6,18,59,30			
Supplementary	1,29,40,15	7,47,99,45	7,29,58,22	(-)18,41,23
Amount surrendered during the year				...

Capital

Major Head:

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

Original	14,27,33			
Supplementary	61,11,26	75,38,59	64,62,41	(-)10,76,18
Amount surrendered during the year				...

Notes and Comments:

Capital:

14.2.1 In view of the overall saving of ₹10,76.18 lakh (14.28 per cent of the total provision), supplementary provision of ₹61,11.26 lakh obtained in March 2014 was excessive.

GRANT NO. 14 EDUCATION-Contd.

14.2.2 No part of the available saving of ₹10,76.18 lakh was anticipated for surrender during the year.

14.2.3 Saving of ₹32,51.75 lakh (38.89 per cent of the total provision) had occurred under the Capital Section of this grant in 2012-13 also.

14.2.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes 4202 Capital Outlay on Education, Sports, Art and Culture 01 General Education 800 Other Expenditure 26 Setting up Model Degree College			
	S 39,91.18			
	R (-)27,91.18	12,00.00	10,00.00	(-)2,00.00
	Final saving was reportedly due to non-release of fund on account of court case.			
(ii)	15 Schemes under ACA/SPA for School Education			
	S 20,33.52	20,33.52	15,85.51	(-)4,48.01
	Against allotment of fund for ₹20,33.52 lakh, ₹15,85.51 lakh was booked as per account.			
	No specific reason for the saving has been intimated (December 2014).			
(iii)	04 State Plan Schemes 202 Secondary Education 01 Construction of Building for Education			
	O 3,25.00			
	R (-)3,25.00	...	59.50	(+)59.50
(iv)	07 Non Lapsable Pool Fund 800 Other Expenditure 18 VKV in Dado			
	O 2,04.10			
	R (-)2,04.10	...	...	...

GRANT NO. 14 EDUCATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	07 Non Lapsable Pool Fund 17 VKV in Koloriang			
	O 79.47			
	R (-)79.47	...	...	...
(vi)	04 State Plan Schemes 201 Elementary Education 01 Building for Education			
	O 37.16			
	R (-)37.16	...	20.00	(+)20.00
Reduction in provision at serial number (i) and withdrawal of entire provision at serial numbers (iii) to (vi) above by re-appropriation were reportedly due to requirement of less fund under Major Works.				
Reasons for incurring expenditure subsequently at serial numbers (iii) and (vi) above have not been intimated (December 2014).				
(vii)	04 State Plan Schemes 02 <i>Technical Education</i> 104 Polytechnics 01 Establishment of Polytechnic			
	O 30.00			
	S 86.56	1,16.56	1,05.90	(-)10.66

Saving was reportedly due to non-release of fund for want of Finance Department's concurrence due to imposition of Model Code of Conduct for the Election 2014.

GRANT NO. 14 EDUCATION-Contd.**14.2.5** Excess occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	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			
	R	9,61.12	9,61.12	9,60.61 (-)0.51
(ii)	08 Central Plan Schemes(Fully funded by Central Government) 02 Technical Education 104 Polytechnics 03 Construction of 7 New Polytechnic			
	O	4,80.00		
	R	13,83.41	18,63.41	13,66.96 (-)4,96.45
(iii)	07 Non Lapsable Pool Fund 01 General Education 800 Other Expenditure 25 Infrastructure dev. of Ranf Frah Govt. College			
	R	5,35.13	5,35.13	5,35.13 ...
(iv)	07 Non Lapsable Pool Fund 05 School Building			
	...	...	3,90.20	(+)3,90.20

Incurring expenditure of ₹3,90.20 lakh without provision was reportedly due to erroneous reflection of provision of ₹3,90.20 lakh under '08-Central Plan Schemes (Fully funded by Central Government)-01-General Education-800-Other Expenditure-06-District Institute of Education and Training' instead of reflection of provision under the above Head in budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 14 EDUCATION-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v))	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			
R		1,22.65	1,22.65	1,22.60 (-)0.05

Provision created by re-appropriation at serial numbers (i), (iii) and (v) were reportedly due to requirement of more fund towards Major Works. Creation of such provision through re-appropriation is permitted subject to observation of prescribed procedure in the New Service/New Instrument of Service Rules and failure to observe such procedure may result in expenditure be treated as incurred without the authority of the Legislature.

(vi)	04 State Plan Schemes			
	203 University and Higher Education			
	01 Creation of Assets			
O		2,71.60		
R		44.40	3,16.00	3,16.00 ...

Augmentation of provision by re-appropriation at serial numbers (ii) and (vi) above was reportedly due to requirement of more fund towards Major Works.

Reasons for the final saving at serial number (ii) and incurring expenditure without provision have not been intimated (December 2014).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2210 Medical and Public Health				
2211 Family Welfare				
Original	2,68,63,85			
Supplementary	73,13,08	3,41,76,93	3,11,93,18	(-)29,83,75
Amount surrendered during the year				...

Capital

Major Head:

4210 Capital Outlay on Medical and Public Health

Original	14,22,00			
Supplementary	34,98,39	49,20,39	28,24,44	(-)20,95,95
Amount surrendered during the year				...

Notes and Comments:

Revenue:

15.1.1 In view of the overall saving of ₹29,83.75 lakh (8.73 per cent of the total provision), supplementary provision of ₹73,13.08 lakh obtained in March 2014 proved excessive.

15.1.2 No part of the available saving of ₹29,83.75 lakh 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 lakh)
(i)	05 Finance Commission Recommendations			
	2211 Family Welfare			
	800 Other expenditure			
	01 Infant Modality Rate (IMR)			
S	25,79.55	25,79.55	...	(-)25,79.55

Non-utilisation of the entire provision was reportedly due to non-finalisation of expenditure to be incurred on different Head of Account as the final meeting of HLME on Infant Mortality Rate was pending on account of ensuing Parliamentary and Assembly Election.

(ii)	2210 Medical and Public Health			
	03 Rural Health Services-Allopathy			
	110 Hospitals and Dispensaries			
	01 Establishment Expenses			
O	1,75,03.61			
S	23,77.78			
R	(-)65.99	1,98,15.40	1,96,34.90	(-)1,80.50

Reduction in provision was the net effect of decrease of provision mainly under Salaries, Other Charges, Office Expenses and increase of provision mainly towards Wages, Minor Works and Scholarship reportedly due to requirement of less/more funds under the respective heads.

Out of the final saving of ₹1,80.50 lakh, saving of ₹45.65 lakh was reportedly due to non-creation of post of Specialist Doctors, such as TB and Chest Specialist(MD) – 5 numbers, Radiation and Oncologist(MD) -4 numbers and 30 numbers of Dental Surgeons.

(iii)	05 Medical Education, Training and Research			
	105 Allopathy			
	01 Training			
O	2,72.31			
S	41.48			
R	(-)96.00	2,17.79	2,17.18	(-)0.61

Reduction in provision was the net effect of decrease of provision mainly under Scholarship and Salaries and increase of provision towards Office Expenses and Minor Works reportedly due to requirement of less/more funds under respective heads.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
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(iv) 2210 Medical and Public Health

04 *Rural Health Services-Other
Systems of Medicine*

101 Ayurveda

01 Establishment Expenses

O 2,41.92

S 6.27

R (-)64.00 1,84.19 1,69.78 (-)14.41

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Salaries and Wages.

Final saving was reportedly due to non-creation of 40 numbers of post of Medical Officer (Ayush).

(v) 06 Public Health

101 Prevention and Control of Diseases

01 Malaria Eradication Programme

O 33,78.55

S 4,34.81

R (-)0.10 38,13.26 37,38.64 (-)74.62

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Domestic Travelling Expenses.

Final saving was reportedly due to non-drawal of arrear Pay and Allowances following re-fixation on account of ACP/MACP, grant of Advance Increment, merging of Pay Scales in 6th Central Pay Commission, HRA due to administrative reasons and non-receipt of fund etc.

**(vi) 04 Rural Health Services-Other
Systems of Medicine**

102 Homeopathy

01 Establishment Expenses

O 7,93.24

S 52.41

R (-)22.50 8,23.15 8,03.06 (-)20.09

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Salaries and Wages.

Final saving was reportedly due to non-creation of 20 numbers of post of Medical Officer (Homeo).

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii)	08 Central Plan Schemes (Fully funded by Central Government)			
	2210 Medical and Public Health			
	01 Urban Health Services-Allopathy			
	103 Central Government Health Scheme			
	18 State Illness Fund			
	O 40.00			
	R (-)40.00	...	...	...

Withdrawal of the entire provision by re-appropriation was reportedly due to requirement of less fund under Grants-in-Aid.

(viii)	08 Central Plan Schemes (Fully funded by Central Government)			
	2211 Family Welfare			
	001 Direction and Administration			
	01 Establishment Expenses			
	O 5,30.00			
	S 1,44.01	6,74.01	6,55.50	(-)18.51

Saving was reportedly due to non-payment of ACP/MACP fallen due to the employees.

(ix)	08 Central Plan Schemes (Fully funded by Central Government)			
	101 Rural Family Welfare Services			
	03 Expenditure on Sub-Centre			
	O 4,08.97			
	S 91.94	5,00.91	4,89.15	(-)11.76

Saving was reportedly due to non-payment of ACP/MACP fallen due to the employees.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.**15.1.4 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2210 Medical and Public Health			
	01 <i>Urban Health Services-Allopathy</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	18,53.62		
	S	10,23.72		
	R	2,52.07	31,29.41	30,60.13 (-)69.28

Augmentation of provision by re-appropriation was the net effect of increase of fund mainly towards Grants-in-Aid and decrease of fund mainly under Salaries, Wages, Office Expenses and Other Charges reportedly due to requirement of more/less funds under the respective heads.

Saving was partly intimated and was reportedly due to non-creation of Doctor's contingencies of GDMOs since 2009 onwards.

(ii)	04 State Plan Schemes			
	06 <i>Public Health</i>			
	101 Prevention and Control of Diseases			
	06 Cancer Control Programme			
	R	20.00	20.00	20.00 ...

Creation provision by re-appropriation was reportedly due to requirement of more fund towards Salaries.

(iii)	08 Central Plan Schemes (Fully funded by Central Government)			
	01 <i>Urban Health Services-Allopathy</i>			
	103 Central Government Health Scheme			
	08 National Iodine Deficiency Disorder Control Programme			
	O	34.60		
	R	20.43	55.03	50.65 (-)4.38

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund mainly towards Other Charges, Advertisement and Publicity and Salaries.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Concl'd.**Capital:**

15.2.1 In view of the overall saving of ₹20,95.95 lakh (42.60 per cent of the total provision), supplementary provision of ₹34,98.39 lakh obtained in March 2014 proved excessive.

15.2.2 No part of the available saving of ₹20,95.95 lakh was anticipated for surrender during the year.

15.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	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			
	O	12,50.00	12,50.00	... (-)12,50.00
(ii)	07 Non Lapsable Pool Fund 06 Construction of Buildings			
	S	7,71.98	7,71.98	... (-)7,71.98
Non-utilisation of the entire provision at serial number (i) was reportedly due to non-release of fund by the Government of India and that under serial number (ii) was due to non-sanction of fund by the Government.				
(iii)	04 State Plan Schemes 10 Schemes under ACA/SPA/PM Package			
	S	24,14.77	24,14.77	23,40.80 (-)73.97

Saving was reportedly due to the expenditure incurred by the executing agency.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	6,62,00			
Supplementary	2,16,48	8,78,48	5,07,87	(-)3,70,61
Amount surrendered during the year (31 March 2014)				4,49

Capital

Major Head:

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

Original	3,80,00			
Supplementary	25,94,05	29,74,05	25,99,19	(-)3,74,86
Amount surrendered during the year				...

Notes and Comments:

Revenue:

16.1.1 As the overall expenditure of ₹5,07.87 lakh fell short of the original provision, supplementary provision of ₹2,16.48 lakh obtained in March 2014 was totally unnecessary.

16.1.2 Out of the available saving of ₹3,70.61 lakh (42.19 per cent of the total provision), ₹4.49 lakh only was anticipated and surrendered in March 2014.

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 lakh)
(i)	2205 Art and Culture			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	6,52.00		
	R	(-)1,58.49	4,93.51	2,97.25 (-)1,96.26

Reduction in provision by re-appropriation was reportedly due to less requirement of fund mainly under Other Charges and Office Expenses.

(ii)	102 Promotion of Arts and Culture			
	01 Grants-in-aid for Promotion of Art and Culture			
	O	10.00		
	S	2,00.98		
	R	1,54.00	3,64.98	1,68.16 (-)1,96.82

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

(iii)	04 State Plan Schemes			
	800 Other Expenditure			
	02 Maintenance of Assets			
	S	15.50	15.50	... (-)15.50

Reasons for the final saving at serial numbers (i) and (ii) and that for non-utilisation of the entire provision at serial number (iii) above have not been intimated (December 2014).

GRANT NO. 16 ART AND CULTURAL AFFAIRS-Contd.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2205 Art and Culture			
	102 Promotion of Arts and Culture			
	04 Corpus fund			
	...	...	42.46	(+)42.46

Reasons for incurring expenditure without any provision have not been intimated (December 2014).

Capital:

16.2.1 In view of the overall saving of ₹3,74.86 lakh (12.60 per cent of the total provision) in the grant, supplementary provision obtained in March 2014 was excessive.

16.2.2 No part of the available saving of ₹3,74.86 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 lakh)
(i)	05 Finance Commission Recommendations			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	04 <i>Art and Culture</i>			
	800 Other Expenditure			
	07 C/o Renovation of Community Hall			
	O	3,75.00	3,75.00	... (-)3,75.00

Reasons for non-utilisation of the entire provision have not been intimated (December 2014).

GRANT NO. 16 ART AND CULTURAL AFFAIRS-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	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 5.00			
	S 2,89.75	2,94.75	98.76	(-)1,95.99

Reasons for saving have not been intimated (December 2014).

16.2.4 Saving mentioned at note **16.2.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(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 23,04.30	23,04.30	24,29.15	(+)1,24.85
(ii)	01 Creation of Assets ...	...	71.29	(+)71.29

Reasons for the excess at serial number (i) and that for incurring expenditure without any provision have not been intimated (December 2014).

**GRANT NO. 17 GAZETTEER
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	54,26			
Supplementary	1,01	55,27	61,72	(+)6,45
Amount surrendered during the year				...

Notes and Comments:

Revenue:

17.1.1 The expenditure exceeded the grant by ₹6.45 lakh (Actual excess: ₹6,44,893); the excess requires regularization.

17.1.2 In view of the excess expenditure of ₹6.45 lakh (11.67 per cent over the total provision) in the grant, supplementary provision of ₹1.01 lakh obtained in March 2014 was inadequate.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2070 Other Administrative Services			
	800 Other Expenditure			
	05 Establishment Charges of Gazetteer			
	O 54.26			
	S 1.01	55.27	61.72	(+)6.45

Excess was reportedly due to shortfall of fund under Salaries.

**GRANT NO. 18 RESEARCH
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	10,65,25			
Supplementary	37,16	11,02,41	11,17,27	(+)14,86
Amount surrendered during the year				...

Capital

Major Head:

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

Original	...			
Supplementary	5,53,06	5,53,06	4,95,00	(-)58,06
Amount surrendered during the year				...

Notes and Comments:

Revenue:

18.1.1 The expenditure exceeded the grant by ₹14.86 lakh (Actual excess ₹14,86,440); the excess requires regularisation.

18.1.2 In view of the excess of ₹14.86 lakh (1.35 per cent over the total provision), supplementary provision of ₹37.16 lakh obtained in March 2014 proved inadequate.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	05 Finance Commission Recommendations 2205 Art and Culture 103 Archaeology 02 Development of Archeological Site			
	O	2,50.00	2,50.00	2,70.00
				(+)20.00
(ii)	001 Direction and Administration 01 Establishment Expenses			
	O	1,14.69		
	S	16.77		
	R	33.91	1,65.37	1,47.57
				(-)17.80
(iii)	104 Archives 01 Establishment Expenses			
	O	18.65		
	S	3.17		
	R	13.38	35.20	35.16
				(-)0.04
Anticipated excess through re-appropriation in the above two cases at serial numbers (ii) and (iii) was reportedly due to requirement of more fund towards Other Charges.				
(iv)	102 Promotion of Arts and Culture 02 Establishment Expenses			
	O	3,60.77		
	S	10.86		
	R	(-)16.30	3,55.33	3,79.90
				(+)24.57

Anticipated saving through re-appropriation was reportedly due to requirement of less fund mainly under Other Charges and Office Expenses.

Reasons for the final excess/saving in the above four cases at serial numbers (i) to (iv) have not been intimated (December 2014).

GRANT NO. 18 RESEARCH-Contd.

18.1.4 Excess mentioned at note **18.1.3** was partly offset by saving mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2205 Art and Culture			
	103 Archaeology			
	01 Establishment Expenses			
	O	89.58		
	S	6.36		
	R	(-)28.90	67.04	73.00 (+)5.96

Anticipated saving through re-appropriation was reportedly due to less requirement of fund under Other Charges.

(ii)	107 Museums			
	01 Establishment Charges			
	O	1,78.13		
	R	(-)0.15	1,77.98	1,60.20 (-)17.78

Anticipated saving through re-appropriation was reported mainly due to less requirement of funder under Salaries.

Reasons for the final excess at serial number (i) and saving at serial number (ii) above have not been intimated (December 2014).

Capital:

18.2.1 In view of the overall saving of ₹58.06 lakh (10.50 per cent of the total provision) in the grant, provision created by supplementary grant in March 2014 proved excessive.

18.2.2 No part of the available saving of ₹58.06 lakh was anticipated for surrender during the year.

GRANT NO. 18 RESEARCH-Concltd.**18.2.3** Saving occurred under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	04 <i>Art and Culture</i>			
	800 Other Expenditure			
	05 Schemes under ACA/SPA			
S		5,53.06	3,15.00	(-)2,38.06

18.2.4 Saving mentioned at note **18.2.3** above was partly offset by excess under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	4202 Capital Outlay on Education, Sports, Art and Culture			
	04 <i>Art and Culture</i>			
	800 Other Expenditure			
	01 Creation of Assets			
	...	...	1,80.00	(+)1,80.00

Reasons for incurring expenditure without any budget provision have not been intimated (December 2014).

**GRANT NO. 19 INDUSTRIES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
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	23,55,83			
Supplementary	4,03,27	27,59,10	24,47,70	(-)3,11,40
Amount surrendered during the year				...
Capital				
Major Heads:				
4250 Capital Outlay on Other Social Services				
4851 Capital Outlay on Village and Small Industries				
Original	2,15,00			
Supplementary	7,39,59	9,54,59	9,49,59	(-)5,00
Amount surrendered during the year				...

GRANT NO. 19 INDUSTRIES-Contd.**Notes and Comments:****Revenue:**

19.1.1 In view of the overall saving of ₹3,11.40 lakh (11.29 per cent of the total provision) in the grant, supplementary provision of ₹4,03.27 lakh obtained in March 2014 proved excessive.

19.1.2 No part of the available saving of ₹3,11.40 lakh was anticipated for surrender during the year.

19.1.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	2408 Food, Storage and Warehousing			
	01 Food			
	103 Food Processing			
	01 National Mission on Food Processing (NMFP)			
	O 2,52.00			
	R (-)1,29.01	1,22.99	63.32	(-)59.67

Anticipated saving through re-appropriation was reportedly due to requirement of less fund under Grant-in-Aid (Salary).

- (ii) 08 Central Plan Schemes (Fully funded by Central Government)
- 2230 Labour and Employment**
- 03 Training
- 800 Other Expenditure
- 04 Vocational Training Project

O	10.00			
S	1,08.57	1,18.57	5.17	(-)1,13.40

Final saving at serial numbers (i) and (ii) was reportedly due to non-accordance of concurrence by the Finance Department till the end of the Financial Year.

GRANT NO. 19 INDUSTRIES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	2852 Industries			
	80 <i>General</i>			
	800 Other Expenditure			
	06 Up-keeping of ongoing Industrial Infrastructure Development Project			
	O 97.00			
	R (-)97.00	...	...	...
(iv)	2851 Village and Small Industries			
	102 Small Scale Industries			
	01 Up-keeping of Schemes			
	O 1,09.00			
	R (-)22.00	87.00	32.55	(-)54.45
Anticipated saving was reportedly due to less requirement of fund under Other Charges.				
Final saving was reportedly due to non-concurrence of the Finance Department within the last Financial year as the MoU could not be signed between the Party and the Government of Arunachal Pradesh due to administrative reasons.				
(v)	2408 Food, Storage and Warehousing			
	01 <i>Food</i>			
	103 Food Processing			
	01 National Mission on Food Processing (NMFP)			
	O 25.00			
	R (-)25.00	...	...	...
(vi)	2885 Other Outlays on Industries and Minerals			
	02 <i>Development of Backward Areas</i>			
	800 Other Expenditure			
	01 Subsidies to Industrial Units			
	O 25.00			
	R (-)25.00	...	...	...

Withdrawal of entire provision through re-appropriation at serial numbers (v) and (vi) was reportedly due to less requirement of fund under Other Charges.

GRANT NO. 19 INDUSTRIES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii)	2851 Village and Small Industries			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	10,81.69		
	S	1,20.04		
	R	12.00	12,13.73	11,83.06 (-)30.67

Anticipated excess through re-appropriation was reportedly due to requirement of more fund towards Office Expenses.

Final saving under Salaries was reportedly due to non-submission of claims within the Financial Year.

(viii)	800 Other Expenditure			
	11 Establishment Expenses			
	O	26.00	26.00	12.44 (-)13.56

Saving was reportedly due to non-receipt of 'concurrence' from the Finance Department.

(ix)	2230 Labour and Employment			
	03 Training			
	800 Other Expenditure			
	09 Job Mela-cum-Skill Development Rally			
	S	49.40	49.40	36.62 (-)12.78

Saving was reportedly due to non-submission of claims by the party.

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

Non-utilisation of the entire provision was reportedly due to 'non-concurrence' of the project for want of Survey Report.

GRANT NO. 19 INDUSTRIES-Concl.

19.1.4 Savings mentioned at note **19.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2230 Labour and Employment			
	03 <i>Training</i>			
	800 Other Expenditure			
	08 Skill Development for Un-employed Youth			
	O	25.00		
	S	55.99		
	R	2,19.01	3,00.00	2,95.34 (-)4.66

Anticipated excess through re-appropriation was reportedly due to requirement of more fund towards Other Charges.

Final saving was reportedly due to non-submission of claims by the VTPs till the end of the year.

(ii)	2852 Industries			
	80 <i>General</i>			
	800 Other Expenditure			
	05 Establishment of Integrated Industrial Development Centre Bane			
	R	69.00	69.00	69.00 ...

Creation of provision by re-appropriation was reportedly due to 'more requirement of fund' towards Grants-in-Aid.

**GRANT NO. 20 LABOUR
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2230 Labour and Employment				
Original	4,14,97			
Supplementary	1,15,78	5,30,75	5,30,73	(-)2
Amount surrendered during the year				...

Capital

Major Head:

**4250 Capital Outlay on
Other Social
Services**

Original	65,00			
Supplementary	...	65,00	42,27	(-)22,73
Amount surrendered during the year (31 March 2014)				7,00

Notes and Comments:

Capital:

20.2.1 In view of the overall saving of ₹22.73 lakh (34.97 per cent of the total provision) in the grant, provision made through original grant proved excessive.

20.2.2 Out of the available saving of ₹22.73 lakh, ₹7.00 lakh only was anticipated and surrendered in March 2014.

GRANT NO. 20 LABOUR-Conclld.**20.2.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	4250 Capital Outlay on Other Social Services			
201	Labour			
01	Creation of Assets			
O	65.00			
R	(-)7.00	58.00	42.27	(-)15.73

Withdrawal of provision by surrender from Major Works was made without assigning any reason.

Reasons for the final saving have not been intimated (December 2014).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2408 Food, Storage and Warehousing				
Original	16,77,13			
Supplementary	25,62,57	42,39,70	15,11,18	(-)27,28,52
Amount surrendered during the year (31 March 2014)				27,28,46

Capital

Major Head:

**4408 Capital Outlay on
Food, Storage and
Warehousing**

Original	1,72,7	1,72,75	1,36,09	(-)36,66
Amount surrendered during the year (31 March 2014)				22,55

Notes and Comments:

Revenue:

21.1.1 As the expenditure of ₹15,11.18 lakh fell short of the original provision, supplementary provision of ₹25,62.57 lakh obtained in March 2014 was totally unnecessary.

21.1.2 Out of the available saving of ₹27,28.52 lakh (64.36 per cent of the total provision), ₹27,28.46 lakh was anticipated and surrendered in March 2014.

GRANT NO. 21 FOOD, STORAGE AND WAREHOUSING-Contd.**21.1.3 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2408 Food, Storage and Warehousing			
	02 <i>Storage and Warehousing</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	16,77.13		
	S	25,62.57		
	R	(-)27,28.46	15,11.24	15,11.18 (-)0.06

Reduction in provision by surrender from Salaries (₹1,77.91 lakh) and Other Contractual Services (₹25,50.55 lakh) was made without assigning any reason.

Final saving was reportedly due to accumulation of saving under Drawing and Disbursing Officers of different districts.

Capital:

21.2.1 In view of the overall saving of ₹36.66 lakh (21.22 per cent of the total provision), original provision proved excessive.

21.2.2 Out of the available saving of ₹36.66 lakh, ₹22.55 lakh was anticipated and surrendered in March 2014.

GRANT NO. 21 FOOD, STORAGE AND WAREHOUSING-Concl.**21.2.3 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(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	(-)22.55	1,50.20	1,36,09 (-)14.11

Withdrawal of provision by surrender from Supplies and Materials was made without assigning any reason.

Final saving was reportedly due to ban on purchase of new Vehicles as imposed by the Government and non-receipt of Government Sanction in respect of Major Repairing of Vehicles on account of imposition of Model Code of Conduct for General Election.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2408 Food, Storage and Warehousing				
3456 Civil Supplies				
Original	71,08,55			
Supplementary	62,54,60	1,33,63,15	1,27,48,22	(-)6,14,93
Amount surrendered during the year				...

Capital

Major Heads:

5475 Capital Outlay on Other General Economic Services

Supplementary	2,11,94	2,11,94	1,84,51	(-)27,43
Amount surrendered during the year				...

Notes and Comments:

Capital:

22.2.1 In view of the overall saving of ₹27.43 lakh (12.94 per cent of the total provision) in the grant, supplementary provision obtained in March 2014 was excessive.

22.2.2 No part of the available saving of ₹27.43 lakh was anticipated and surrendered during the year.

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Concl.**22.2.3** Saving occurred under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	5475 Capital Outlay on Other General Economic Services			
	102 Civil Supplies			
	02 Schemes under ACA/SPA			
S	2,11.94	2,11.94	1,84.51	(-)27.43

Reasons for saving have not been intimated (December 2014).

**GRANT NO. 23 FORESTS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2406 Forestry and Wild Life				
2407 Plantations				
3435 Ecology and Environment				
Original	1,41,82,81			
Supplementary	82,46,21	2,24,29,02	1,61,66,03	(-)62,62,99
Amount surrendered during the year				...
Capital				
Major Head:				
4406 Capital Outlay on Forestry and Wild Life				
Original	95,27			
Supplementary	1,21,01,17	1,21,96,44	18,08	(-)1,21,78,36
Amount surrendered during the year (31 March 2014)				77,19

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

23.1.1 In view of the overall saving of ₹62,62.99 lakh (27.92 per cent of the total provision) in the grant, supplementary provision of ₹82,46.21 lakh obtained in March 2014 proved excessive.

23.1.2 Persistent saving of ₹8,56.20 lakh, ₹34,46.23 lakh, ₹49,52.16 lakh and ₹1,56,23.78 lakh ranging from 7.11 per cent to 56.64 per cent of the total provision had occurred in 2009-10, 2010-11, 2011-12 and 2012-13 respectively under the Revenue Section of this grant. The above facts are indicative of lack of foresight in making budget estimates.

23.1.3 No part of the available saving of ₹62,62.99 lakh was anticipated for surrender during the year.

23.1.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(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	45,00.00		
	S	1,66.68		
	R	2,80.00	49,46.68	... (-)49,46.68
Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Other Charges.				
(ii)	05 Finance Commission Recommendations			
	01 <i>Forestry</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	S	60,94.83	60,94.83	54,69.57 (-)6,25.26
(iii)	O	57,95.72		
	S	9,49.25	67,44.97	64,18.48 (-)3,26.49

Saving was reportedly due to non-drawal of Arrear Pay and Allowances.

GRANT NO. 23 FORESTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	2406 Forestry and Wild Life			
	02 <i>Environmental Forestry and Wild Life</i>			
	112 Public Gardens			
	01 Recreation Forestry			
	O	2,97.57		
	S	1,24.68		
	R	(-)2,40.00	1,82.25	1,82.33 (+)0.08
	Reasons for the final excess have not been intimated (December 2014).			
(v)	01 <i>Forestry</i>			
	102 Social and Farm Forestry			
	02 Compensatory Afforestation			
	O	1,51.58		
	R	(-)1,46.93	4.65	4.65 ...
(vi)	03 Centrally Sponsored Schemes			
	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	05 Integrated Forest Protection Scheme			
	O	1,59.25		
	R	(-)1,16.45	42.80	12.80 (-)30.00
(vii)	111 Zoological Park			
	01 Establishment Expenses			
	O	3,26.63		
	S	47.46		
	R	(-)1,05.00	2,69.09	2,59.17 (-)9.92

Reduction in provision by re-appropriation at serial numbers (iv) to (vii) above was reportedly due to less requirement of fund mainly under Other Charges.

GRANT NO. 23 FORESTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(viii)	2406 Forestry and Wild Life			
	01 <i>Forestry</i>			
	105 Forest Produce			
	01 Orchids and Mechanic Logging and Marketing of Timber			
	O	1,57.18		
	S	1,10.03	2,67.21	1,71.42 (-)95.79
(ix)	3435 Ecology and Environment			
	60 <i>Others</i>			
	800 Other Expenditure			
	07 Arunachal Pradesh State Medicinal Plant Board			
	S	70.00	70.00	... (-)70.00
(x)	2406 Forestry and Wild Life			
	01 <i>Forestry</i>			
	003 Education and Training			
	01 Establishment Expenses			
	O	1,32.17		
	S	67.98	2,00.15	1,40.01 (-)60.14
(xi)	004 Research			
	01 Establishment Expenses			
	O	2,93.48		
	S	94.48	3,87.96	3,48.37 (-)39.59
(xii)	800 Other Expenditure			
	02 Compensatory Plantation			
	O	20.00		
	R	(-)19.00	1.00	... (-)1.00

Reduction in provision by re-appropriation was reportedly due to less requirement of fund under Other Charges.

GRANT NO. 23 FORESTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xiii)	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			
	14 Assistance for Development of Mehao Sanctuary			
	O 19.16			
	R (-)19.16	...	...	...
(xiv)	03 Centrally Sponsored Schemes			
	03 Development of Mouling National Park			
	O 17.28			
	R (-)17.28	...	...	...
(xv)	08 Central Plan Schemes (Fully funded by Central Government)			
	10 Assistance for Development of Tale Sanctuary			
	O 16.90			
	R (-)16.90	...	...	...
Withdrawal of entire provision by re-appropriation at serial numbers (xiii) to (xv) was reportedly due to requirement of less fund under Other Charges.				
(xvi)	01 <i>Forestry</i>			
	005 Survey and Utilization of Forest Resources			
	01 Establishment Expenses			
	O 2,41.17			
	S 13.95			
	R (-)10.00	2,45.12	2,38.44	(-)6.68

GRANT NO. 23 FORESTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xvii)	2406 Forestry and Wild Life			
	01 <i>Forestry</i>			
	800 Other Expenditure			
	01 Publicity and Public Awareness Programme			
	O 20.00			
	R (-)15.00	5.00	5.00	...
Reduction in provision by re-appropriation at serial numbers (xvi) and (xvii) was reportedly due to less requirement of fund under Other Charges.				
(xviii)	08 Central Plan Schemes (Fully funded by Central Government)			
	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	09 Assistance for Development of Itanagar Sanctuary			
	O 14.59			
	R (-)14.59	...	...	...
(xix)	08 Central Plan Schemes (Fully funded by Central Government)			
	07 Assistance for Development of Eagle Nest Sanctuary			
	O 14.22			
	R (-)14.22	...	...	...
(xx)	08 Central Plan Schemes (Fully funded by Central Government)			
	11 Assistance for Development of D. Ering Sanctuary			
	O 12.91			
	R (-)12.91	...	...	...

GRANT NO. 23 FORESTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xxi)	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			
	12 Assistance for Development of Kamlang Sanctuary			
	O 10.22			
	R (-)10.22	...	...	...

Withdrawal of entire provision by re-appropriation at serial numbers (xviii) to (xxi) was reportedly due to less requirement of fund under Other Charges.

(xxii)	3435 Ecology and Environment			
	60 <i>Others</i>			
	800 Other Expenditure			
	04 Arunachal Pradesh State Pollution Control Board			
	S 10.00	10.00	...	(-)10.00
(xxiii)	06 National Mission of Bamboo Application			
	S 10.00	10.00	...	(-)10.00

No specific reason for saving at serial numbers (ii), (vi) to (viii), (x), (xi) and (xvi) under note 23.1.4 has been intimated (December 2014).

No specific reasons for non-utilisation of the entire provision at serial numbers (i), (ix), (xxii), (xxiii) and remaining provision at serial number (xii) under **23.1.4** has been intimated (December 2014).

GRANT NO. 23 FORESTS-Contd.

23.1.5 Saving mentioned at note **23.1.4** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	2406 Forestry and Wild Life			
	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	02 Tiger Project			
	O	3,40.07		
	S	1,56.25		
	R	2,90.85	7,87.17	7,72.76 (-)14.41

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

(ii)	01 <i>Forestry</i>			
	102 Social and Farm Forestry			
	01 Establishment Expenses			
	O	3,91.43		
	S	1,66.20		
	R	1,21.93	6,79.56	6,74.00 (-)5.56

Augmentation of provision by re-appropriation was reportedly due to requirement of fund mainly towards Other Charges.

Reasons for final saving at serial numbers (i) and (ii) above have not been intimated (December 2014).

(iii)	08 Central Plan Schemes (Fully funded by Central Government)			
	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	26 Project Elephant			
	R	83.48	83.48	81.69 (-)1.79

GRANT NO. 23 FORESTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	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			
R		14.80	14.80	14.80 ...

Creation of provision by re-appropriation at serial numbers (iii) and (iv) was reportedly due to requirement of more fund towards Other Charges.

Reasons for final saving at serial number (iii) have not been intimated (December 2014).

Capital:

23.2.1 As the overall expenditure did not come even upto the original provision, huge supplementary provision of ₹121,01.17 lakh obtained in March 2014 was injudicious.

23.2.2 Out of the huge overall saving of ₹121,78.36 lakh (99.85 per cent of the total provision) in the grant, only ₹77.19 lakh could be anticipated and surrendered in March 2014.

23.2.3 The above facts are indicative of lack of foresight in financial management.

GRANT NO. 23 FORESTS-Conclld.**23.2.4 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	05 Finance Commission Recommendations			
	4406 Capital Outlay on Forestry and Wild Life			
	01 Forestry			
	101 Forest Conservation, Development and Regeneration			
	01 Procurement/Maintenance of Assets			
S		1,21,01.17	1,21,01.17	... (-)1,21,01.17

Reasons for non-utilisation of the entire provision have not been intimated (December 2014).

(ii)	07 Non Lapsable Pool Fund			
	800 Other expenditure			
	01 Infrastructure Development including Guest House at Biological Park/Zoo at Itanagar			
O		95.27		
R		(-)77.19	18.08	18.08 ...

Withdrawal of provision by surrender was made without assigning any reason (December 2014).

**GRANT NO. 24 AGRICULTURE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (in thousand)
Revenue				
Major Heads:				
2401 Crop Husbandry				
2415 Agricultural Research and Education				
2435 Other Agricultural Programmes				
Original	1,23,46,30			
Supplementary	2,01,17	1,25,47,47	1,00,83,09	(-)24,64,38
Amount surrendered during the year (31 March 2014)				1,06,27

Capital

Major Heads:

4401 Capital Outlay on Crop Husbandry

Original	47,37			
Supplementary	4,11,97	4,59,34	4,78,63	(+)19,29
Amount surrendered during the year				...

Notes and Comments:

Revenue:

24.1.1 As the overall expenditure of ₹100,83.09 lakh did not come even upto the original provision, supplementary provision of ₹2,01.17 lakh obtained in March 2014 proved unnecessary. Similarly, Supplementary Provisions were obtained unnecessarily in preceding two years – i.e., in 2011-12 and 2012-13 when the expenditure fell far short of the Original Provisions.

GRANT NO. 24 AGRICULTURE-Contd.

24.1.2 Out of the available saving of ₹24,64.38 lakh (19.64 per cent of the total provision) in the grant, ₹1,06.27 lakh only was anticipated and surrendered in March 2014.

24.1.3 Persistent saving of ₹12,11.53 lakh, ₹16,75.97 lakh, ₹26,63.67 lakh, ₹36,70.06 lakh and ₹28,51.65 lakh ranging from 14.53 per cent to 26.99 per cent of the total provision had occurred under the Revenue Section of this Voted Grant in the preceding five years, i.e. from 2008-09 to 2012-13 respectively. The above facts indicate that proper assessment of the requirements was not made at any stage of budget estimates.

24.1.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	45 Rashtriya Krishi Vikas Yojana			
	O	33,85.69		
	R	4,57.85	38,43.54	14,87.40 (-)23,56.14

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

Reasons for the huge saving have not been intimated (December 2014).

(ii)	03 Centrally Sponsored Schemes			
	31 Macro Management Programme			
	O	13,67.20		
	R	(-)13,67.20	...	...

The entire provision was withdrawn through surrender (₹1,06.27 lakh) and re-appropriation (₹12,60.93 lakh). While withdrawal through re-appropriation was reportedly due to less requirement of fund towards Other Charges, that through surrender have not been intimated (December 2014).

GRANT NO. 24 AGRICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	2415 Agricultural Research and Education			
	01 Crop Husbandry			
	004 Research			
	01 Maintenance of Assets			
	O 55.00			
	R (-)55.00	...	...	...

Withdrawal of entire provision was reportedly due to less requirement of fund towards Other Charges.

(iv)	2401 Crop Husbandry			
	109 Extension and Farmer's Training			
	01 Establishment Expenses			
	O 5,83.99			
	R (-)38.62	5,45.37	5,45.35	(-)0.02

Anticipated saving through re-appropriation was reportedly due to less requirement of fund towards Salaries.

No specific reason for the saving has been intimated (December 2014).

(v)	107 Plant Protection			
	01 Establishment Expenses			
	O 3,74.57			
	R (-)28.51	3,46.06	3,46.06	...

Anticipated saving by re-appropriation was reportedly due, mainly, to less requirement of fund towards Salaries.

(vi)	103 Seeds			
	01 High Yielding Varieties Programme			
	O 6,19.82			
	R (-)27.73	5,92.09	5,92.07	(-)0.02

Anticipated saving by re-appropriation was reportedly due to less requirement of fund mainly under Salaries.

No specific reason for the saving has been intimated (December 2014).

GRANT NO. 24 AGRICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii)	03 Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	43 Promotion and Strengthening of Agriculture Mechanisation through Training, Testing and Demonstration			
	O 43.10			
	R (-)19.45	23.65	21.91	(-)1.74

Anticipated saving through re-appropriation was reportedly due to less requirement of fund towards Other Charges.

No specific reason for the saving has been intimated (December 2014).

(viii)	03 Centrally Sponsored Schemes			
	52 Post Harvest Technology Management			
	O 16.64			
	R (-)16.64	...	...	...

Withdrawal of the entire provision by re-appropriation was reportedly due to less requirement of fund under Other Charges.

24.1.5 Savings mentioned at note **24.1.4** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2401 Crop Husbandry			
	113 Agricultural Engineering			
	01 Establishment Expenses			
	O 2,51.00			
	R 2,63.00	5,14.00	5,14.00	...
(ii)	03 Centrally Sponsored Schemes			
	800 Other Expenditure			
	49 Development and Strengthening Infrastructure Programme			
	R 1,52.14	1,52.14	1,52.14	...

GRANT NO. 24 AGRICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	2401 Crop Husbandry			
	001 Direction and Administration			
	01 Establishment Expenses			
	O 41,37.91			
	S 1,79.37			
	R 1,37.04	44,54.32	44,54.27	(-)0.05
<p>Augmentation of provision by re-appropriation was the net effect of increase of fund mainly towards Salaries, Office Expenses and Wages and decrease of fund mainly under Minor Works and Other Charges reportedly due to requirement of more/less fund under the above object heads.</p> <p>No specific reason for the saving has been intimated (December 2014).</p>				
(iv)	05 Finance Commission Recommendations			
	2435 Other Agricultural Programmes			
	01 <i>Marketing and Quality Control</i>			
	101 Marketing Facilities			
	04 Store Capital for A.P. Cooperative Agricultural Marketing Federation Ltd.			
	R 1,00.00	1,00.00	1,00.00	...
(v)	03 Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	17 Establishment of Reporting Agency for Agricultural Statistics			
	O 2,35.00			
	R 95.00	3,30.00	3,30.00	...
(vi)	103 Seeds			
	02 Multiplication and Distribution of Seeds			
	O 2,95.69			
	R 66.30	3,61.99	3,61.99	...

GRANT NO. 24 AGRICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii)	03 Centrally Sponsored Schemes 2401 Crop Husbandry 111 Agricultural Economics and Statistics 01 Agriculture Census			
	O 35.79			
	R 49.42	85.21	85.21	...
(viii)	2415 Agricultural Research and Education 01 <i>Crop Husbandry</i> 001 Direction and Administration 01 Maintenance of Assets			
	R 47.00	47.00	46.96	(-)0.04
Creation of provision by re-appropriation at serial numbers (ii) and (viii) was reportedly due to requirement of more fund towards Other Charges and that at serial number (iv) was due to requirement of more fund towards Grants-in-Aid.				
Reasons for the saving have not been intimated (December 2014).				
(ix)	03 Centrally Sponsored Schemes 2401 Crop Husbandry 800 Other Expenditure 44 Extension Programme for ATMA			
	O 50.00			
	R 40.00	90.00	90.00	...
Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Other Charges.				
(x)	03 Centrally Sponsored Schemes 53 Integrated Wash-land Development through Energy Technology			
	R 21.11	21.11	21.11	...

GRANT NO. 24 AGRICULTURE-Concl'd.

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xi)	2415 Agricultural Research and Education				
	01	<i>Crop Husbandry</i>			
	277	Education			
	01	Maintenance of Assets			
	O	12.00			
	R	14.00	26.00	26.00	...

Creation of provision by re-appropriation at serial numbers (x) and (xi) above was reportedly due to requirement of more fund towards Other Charges.

Capital:

24.2.1 The expenditure exceeded the grant by ₹19.29 lakh (Actual excess: ₹19,29,030); the excess requires regularisation.

24.2.2 In view of the excess expenditure of ₹19,29 lakh (4.20 per cent over the total provision), supplementary provision of ₹4,11.97 lakh obtained in March 2014 proved inadequate.

24.2.3 Excess occurred mainly under:

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (In lakhs of rupees)
(i)	4401 Capital Outlay on Crop Husbandry				
	800	Other Expenditure			
	03	Scheme under ACA/SPA			
	S	4,10.47	4,10.47	4,29.76	(+)19.29

Reasons for the excess have not been intimated (December 2014).

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

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

Major Heads:

2235 Social Security and Welfare

2245 Relief on Account of Natural Calamities

2551 Hill Areas

Original	48,55,71			
Supplementary	1,16,25,76	1,64,81,47	1,65,48,63	(+)67,16
Amount surrendered during the year				...

Notes and Comments:

Revenue:

25.1.1 The expenditure exceeded the grant by ₹67.16 lakh (Actual excess ₹67,16,403); the excess requires regularisation.

25.1.2 In view of the overall excess of ₹67.16 lakh (0.41 per cent over the total provision) in the grant, supplementary provision of ₹1,16,25.76 lakh obtained in March 2014 was inadequate.

GRANT NO. 25 RELIEF, REHABILITATION AND RE-SETTLEMENT-Concl.**25.1.3 Excess occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	08 Central Plan Schemes (Fully funded by Central Government) 2245 Relief on Account of Natural Calamities 02 <i>Floods, Cyclones etc.</i> 800 Other Expenditure 04 National Disaster Response Fund (NDRF)			
S		1,09,75.00	1,09,75.00	1,10,16.62 (+)41.62

As the excess expenditure of ₹41.62 lakh was incurred by the Irrigation and Flood Control Department, Tezu under the Central Plan Scheme in December 2013 and February 2014 which were booked after the reconciliation of accounts, contention of the Department regarding reconciled expenditure of 109,75.00 lakh is not tenable.

(ii)	03 Centrally Sponsored Schemes 101 Gratuitous Relief 01 Transferred to Reserve Fund and Deposit Account of Calamity Fund			
		...	32.37	(+)32.37

As the excess expenditure of ₹32.37 lakh was incurred by the Irrigation and Flood Department, Tezu under Centrally Sponsored Scheme in January and March 2014 which were booked after the reconciliation of accounts, the contention of the Department regarding 'NIL expenditure' is not tenable.

GRANT NO. 26 RURAL WORKS
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2402 Soil and Water Conservation				
3054 Roads and Bridges				
Original	89,09,03			
Supplementary	40,88,49	1,29,97,52	96,63,49	(-)33,34,03
Amount surrendered during the year				...
Capital				
Major Heads:				
4402 Capital Outlay on Soil and Water Conservation				
5054 Capital Outlay on Roads and Bridges				
Original	29,94,34			
Supplementary	88,20,26	1,18,14,60	99,42,85	(-)18,71,75
Amount surrendered during the year				...

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

26.1.1 In view of the overall saving of ₹33,34.03 lakh (25.65 per cent of total provision) in the grant, supplementary provision of ₹40,88.49 lakh obtained in March 2014 proved excessive.

26.1.2 No part of the available saving of ₹33,34.03 lakh was anticipated for surrender during the year.

26.1.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3054 Roads and Bridges			
	04 District and Other Roads			
	337 Road Works			
	04 Maintenance of PMGSY Roads			
	S 28,29.59			
	R 1,70.41	30,00.00	5,00.00	(-)25,00.00

Huge final saving was reportedly due to late release of fund and non-sanctioning of the Scheme.

(ii)	05 Finance Commission Recommendations			
	05 TFC			
	O 7,50.00			
	S 4,07.69			
	R 47.31	12,05.00	4,55.00	(-)7,50.00

Augmentation of provision by re-appropriation at serial numbers (i) and (ii) above was reportedly due to requirement of more fund towards Minor Works. Final saving was reportedly due to non-approval of Work Plan of TFC grant.

(iii)	2402 Soil and Water Conservation			
	103 Land Reclamation and Development			
	03 LRD Schemes			
	O 3,00.00			
	R (-)3,00.00	...	...	...

Withdrawal of entire provision by re-appropriation was reportedly due to non-requirement of fund under Other Charges.

GRANT NO. 26 RURAL WORKS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	3054 Roads and Bridges			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	30,40.06		
	S	5.57		
	R	(-),1,31.67	29,13.96	28,73.46 (-)40.50

Reduction in provision by re-appropriation was reportedly due to less requirement of fund mainly under Salaries, Domestic Travelling Expenses and Office Expenses.

Final saving was reportedly due to non-finalisation of MACP, Arrear Increment etc. under various Drawing and Disbursement Officers.

(v)	03 Centrally Sponsored Schemes			
	2402 Soil and Water Conservation			
	103 Land Reclamation and Development			
	04 River Valley Project			
	O	2,40.00		
	R	(-)1,13.30	1,26.70	1,22.11 (-)4.59

Reduction in provision by re-appropriation was reportedly due to less requirement of fund under Minor Work.

No specific reason for the final saving has been intimated (December 2014).

(vi)	03 Centrally Sponsored Schemes			
	3054 Roads and Bridges			
	04 <i>District and Other Roads</i>			
	337 Road Works			
	02 Improvement of Assets			
	O	1,10.00		
	R	(-)1,10.00	...	... ..

GRANT NO. 26 RURAL WORKS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii)	2402 Soil and Water Conservation			
	800 Other Expenditure			
	02 Building			
	O 83.09			
	R (-)83.09	...	...	...

Withdrawal of entire provision by re-appropriation at serial numbers (vi) and (vii) was reportedly due to non-requirement of fund under Minor Work.

(viii)	001 Direction and Administration			
	01 Establishment Expenses			
	O 33,76.12			
	R (-)22.48	33,53.64	33,19.56	(-)34.08

Reduction in provision by re-appropriation was reportedly due to less requirement of fund mainly under Salaries.

(ix)	103 Land Reclamation and Development			
	02 State Land Use Board			
	O 30.38			
	R (-)30.38	...	...	...
(x)	05 SPA and ACA			
	O 30.00			
	R (-)30.00	...	...	...

Withdrawal of entire provision by re-appropriation at serial numbers (ix) and (x) above was reportedly due to non-requirement of fund under Other Charges.

(xi)	3054 Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	03 Maintenance of Suspension Bridges			
	O 76.05			
	R (-)22.05	54.00	53.80	(-)0.20

Reduction of provision by re-appropriation was reportedly due to less requirement of fund under Wages.

Final saving was reportedly due to 'residual saving of 15 Divisions'.

GRANT NO. 26 RURAL WORKS-Contd.

26.1.4 Savings mentioned at note **26.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3054 Roads and Bridges			
	04 <i>District and Other Roads</i>			
	337 Road Works			
	01 Rural Link Road			
	O	2,56.88		
	S	5,45.64		
	R	3,78.19	11,80.71	11,80.71 ...
(ii)	2402 Soil and Water Conservation			
	103 Land Reclamation and Development			
	01 Maintenance of Schemes			
	O	1,50.30		
	R	2,46.63	3,96.93	3,96.93 ...

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Minor Work at serial number (i) and Minor Work and Other Charges at serial number (ii) respectively.

Capital:

26.2.1 In view of the overall saving of ₹18,71.75 lakh (15.84 per cent of the total provision); Supplementary provision of ₹88,20.26 lakh obtained in March 2014 proved excessive.

26.2.2 No part of the available saving of ₹18,71.75 lakh was anticipated for surrender during the year.

GRANT NO. 26 RURAL WORKS-Contd.**26.2.4** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	5054 Capital Outlay on Roads and Bridges			
	04 District and Other Roads			
	800 Other Expenditure			
	08 Scheme under ACA and SPA			
S	67,55.50	67,55.50	57,53.84	(-)10,01.66

No specific reason for non-completion of work during the year and the resultant huge saving has been intimated (December 2014).

(ii)	04 State Plan Schemes			
	08 Scheme under ACA and SPA			
O	23,19.65	23,19.65	14,49.51	(-)8,70.14

Saving reportedly due, mainly, to 'non-sanctioning of the Scheme' is not tenable as expenditure to the extent of ₹14,42.51 lakh has already been incurred by the Department during the year.

(iii)	03 Centrally Sponsored Schemes			
	4402 Capital Outlay on Soil and Water Conservation			
	800 Other expenditure			
	03 Creation of Assets			
O	1,60.00			
R	(-)87.83	72.17	72.17	...

(iv)	03 Centrally Sponsored Schemes			
	01 C/o Road from NH-52'A' to Papu-Hill Settlement			
O	1,14.69			
R	(-)80.60	34.09	34.14	(+)0.05

Reduction in provision by re-appropriation at serial numbers (iii) and (iv) was reportedly due to less requirement of fund under Major Work.

No specific reason for final excess at serial number (iv) has been intimated (December 2014).

GRANT NO. 26 RURAL WORKS-Concl'd.

26.2.5 Savings mentioned at note **26.2.4** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	5054 Capital Outlay on Roads and Bridges			
	<i>04 District and Other Roads</i>			
	800 Other Expenditure			
	33 Creation of Assets			
	O 4,00.00			
	S 19,54.38			
	R 1,68.43	25,22.81	25,22.81	...

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

**GRANT NO. 27 PANCHAYAT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (in thousand)
Revenue				
Major Heads:				
2015 Election				
2515 Other Rural Development Programme				
Original	1,11,55,59			
Supplementary	33,62,10	1,45,17,69	54,75,78	(-)90,41,91
Amount surrendered during the year				...

Capital

Major Head:

**4515 Capital Outlay on Other
Rural Development Programmes**

Original	...			
Supplementary	17,00,00	17,00,00	17,00,00	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

27.1.1 As the expenditure fell short of the original provision, supplementary provision of ₹33,62.10 lakh obtained in March 2014 proved totally unnecessary.

27.1.2 No part of the huge available saving of ₹90,41.91 lakh (62.28 per cent of the total provision) was anticipated for surrender during the year.

GRANT NO. 27 PANCHAYAT-Contd.

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)	Per centage
2006-07	13,60.60	83.95
2007-08	12,02.35	71.86
2008-09	2,42.08	6.00
2009-10	29,82.07	38.01
2010-11	18,62.67	34.32
2011-12	42,12.97	56.59
2012-13	73,75.66	68.77

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

27.1.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	05 Finance Commission Recommendations			
	2515 Other Rural Development Programmes			
	001 Direction and Administration			
	03 Panchayat/Local Bodies			
	O	68,89.00		
	S	16,44.52	85,33.52	16,14.00 (-)69,19.52

Final saving was reportedly due to release of fund to the extent of expenditure incurred during the year.

GRANT NO. 27 PANCHAYAT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	08 Central Plan Schemes (Fully funded by Central Government)			
	2515 Other Rural Development Programmes			
	001 Direction and Administration			
	06 Backward Region Grand Fund			
	O 16,38.00			
	S 11,14.28			
	R 7,43.72	34,96.00	13,88.00	(-)21,08.00

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Grants-in-Aid.

Final saving was reportedly due to release of fund to the extent of expenditure incurred during the year.

(iii)	03 Centrally Sponsored Schemes			
	800 Other expenditure			
	02 Rajiv Gandhi Panchayat Sashastrikan Abhiyan			
	O 4,00.00			
	R (-)3,80.00	20.00	20.00	...
(iv)	001 Direction and Administration			
	01 Establishment Expenses			
	O 17,48.68			
	S 1,05.00			
	R (-)2,98.55	15,55.13	15,46.10	(-)9.03

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Grants-in-Aid.

Final saving was reportedly due to non-sanction of the fund by the Finance Department.

GRANT NO. 27 PANCHAYAT-Conclld.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	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			
	O 65.17			
	R (-)65.17	...	...	...

Withdrawal of the entire provision by re-appropriation was reportedly due to requirement of less fund under Other Charges.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (in thousand)
Revenue				
Major Heads:				
2403 Animal Husbandry				
2404 Dairy Development				
2415 Agricultural Research and Education				
Original	76,24,49			
Supplementary	22,63,63	98,88,12	97,18,22	(-)1,69,90
Amount surrendered during the year				...
Capital				
Major Heads:				
4403 Capital Outlay on Animal Husbandry				
4415 Capital Outlay on Agricultural Research and Education				
Original	38,40			
Supplementary	3,61,84	4,00,24	3,99,80	(-)44
Amount surrendered during the year				...

**GRANT NO. 29 CO-OPERATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2425 Co-operation				
Original	8,92,98			
Supplementary	61,49	9,54,47	9,65,69	(+)11,22
Amount surrendered during the year				...

Capital

Major Heads:

**4425 Capital Outlay on
Co-operation**

6425 Loans for Co-operation

Original	1,80,00			
Supplementary	9,56,79	11,36,79	9,81,98	(-)1,54,81
Amount surrendered during the year				...

Notes and Comments:

Revenue:

29.1.1 The expenditure exceeded the grant by ₹11.22 lakh (Actual excess: ₹11,22,084); the excess requires regularisation.

29.1.2 In view of the excess of ₹11.22 lakh (1.18 per cent over the total provision), supplementary provision of ₹61.49 lakh obtained in March 2014 proved inadequate.

GRANT NO. 29 CO-OPERATION-Contd.**29.1.3 Excess occurred under:-**

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2425 Co-operation				
	190 Assistance to Public Sector and Other Undertakings				
	01 Subsidy				
	S	17.45			
	R	43.00	60.45	60.40	(-)0.05

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Subsidy.

Final saving was reportedly due to 'excess budgetary support over the proposed bill obtained for Administrative Approval and Expenditure Sanction'.

29.1.4 Excess mentioned at note 29.1.3 above were partly offset by saving under:-

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2425 Co-operation				
	001 Direction and Administration				
	01 Establishment Expenses				
	O	8,47.98			
	S	44.04			
	R	(-)43.00	8,49.02	8,60.29	(+)11.27

Reduction in provision by re-appropriation was reportedly due to requirement of less fund mainly under Office Expenses.

Final excess was reportedly due to payment of Leave Travel Encashment to retired employees and arrear MACP Scheme.

Capital:

29.2.1 In view of the overall saving of ₹1,54.81 lakh (13.61 per cent of the total provision), supplementary provision of ₹9,56.79 lakh obtained in March 2014 proved excessive.

29.2.2 No part of the available saving of ₹1,54.81 lakh was anticipated for surrender during the year.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	6425 Loans for Co-operation			
106	Loans to Multipurpose Rural Co-operatives			
01	Loans to Multipurpose Cooperatives			
O	12.00			
S	3,96.32	4,08.32	3,20.57	(-)87.75

Saving was reportedly due to expiry of the NCDC sanction period.

(ii)	03 Centrally Sponsored Schemes			
	4425 Capital Outlay on Co-operation			
200	Other Investments			
02	Share Participation in National Co-operative Development Corporation			
S	54.00	54.00	...	(-)54.00

Non-utilisation of the entire provision was reportedly due to expiry of the NCDC sanction period.

(iii)	001 Direction and Administration			
	01 Establishment Expenses			
O	1,28.00			
S	14.00	1,42.00	1,29.31	(-)12.69

Saving was reportedly due, mainly, to non-utilisation of fund for construction of boundary wall of DRCS, Bomdila following the imposition of Model Code of Conduct for the Election, 2014.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3055 Road Transport				
Original	59,74,97			
Supplementary	15,24,11	74,99,08	75,07,57	(+)8,49
Amount surrendered during the year				...

Capital

Major Head:

**5055 Capital Outlay on
Road Transport**

Original	6,14,00			
Supplementary	4,53,60	10,67,60	8,74,94	(-)1,92,66
Amount surrendered during the year				...

Notes and Comments:

Revenue:

30.1.1 The expenditure exceeded the grant by ₹8.49 lakh (Actual excess: ₹8,49,091); the excess requires regularisation.

30.1.2 In view of the excess expenditure of ₹8.49 lakh (0.11 per cent over the total provision), the provision made by supplementary grant was inadequate.

GRANT NO. 30 STATE TRANSPORT-Concltd.**30.1.3 Excess occurred mainly under :**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3055 Road Transport			
	800 Other Expenditure			
	01 Management Expenses in respect of General Manager, State Transport			
	O 7,45.31			
	S 87.77	8,33.08	8,39.13	(+)6.05

Reasons for the excess have not been intimated (December 2014).

Capital:

30.2.1 In view of the overall saving of ₹1,92.66 lakh (18.04 per cent of the total provision), supplementary provision of ₹4,53.60 lakh obtained in March 2014 proved excessive.

30.2.2 No part of the available saving of ₹1,92.66 lakh was anticipated for surrender during the year.

30.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	5055 Capital Outlay on Road Transport			
	050 Land and Buildings			
	01 Purchase of Equipment and Building			
	O 1,42.50			
	S 31.10			
	R (-)22.50	1,51.10	37.50	(-)1,13.60

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Major Works.

(ii)	102 Acquisition of Fleet			
	01 Purchase of Vehicles			
	O 1,65.00			
	S 35.00	2,00.00	1,48.17	(-)51.83

Reasons for the saving at serial numbers (i) and (ii) above have not been intimated (December 2014).

GRANT NO. 31 PUBLIC WORKS
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2059 Public Works				
Original	1,27,02,55			
Supplementary	25,26,39	1,52,28,94	1,49,18,32	(-)3,10,62
Amount surrendered during the year				...
Capital				
Major Head:				
4059 Capital Outlay on Public Works				
Original	33,70,70			
Supplementary	1,95,20,88	2,28,91,58	1,38,16,35	(-)90,75,23
Amount surrendered during the year				...
Notes and Comments:				
Revenue:				

GRANT NO. 31 PUBLIC WORKS-Contd.**31.1.1 Suspense Transaction:**

(a) No expenditure under the grant was booked under 'Suspense' in 2013-2014, 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" included in this grant during 2013-2014 is given below:-

Sub-head	Opening balance as on 1st April 2013	Debit (+)	Credit (-)	Closing balance as on 31 March 2014
(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.**Capital:**

31.2.1 In view of the overall saving of ₹90,75.23 lakh (39.64 per cent of the total provision), supplementary provision of ₹195,20.88 lakh obtained in March 2014 proved excessive.

31.2.2 No part of the available saving of ₹90,75.23 lakh was anticipated for surrender during the year.

31.2.3 Saving of ₹90,98.59 lakh (66.92 per cent of the total provision) had occurred under the Capital Section of this grant in 2012-13 also.

31.2.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4059 Capital Outlay on Public Works			
	80 General			
	051 Construction			
	10 Schemes under ACA/SPA			
	S	99,99.25		
	R	9,88.90	1,09,88.15	51,28.79 (-)58,59.36
(ii)	05 Finance Commission Recommendations			
	800 Other Expenditure			
	05 Grant under Special Problems			
	O	18,75.00		
	S	9,12.00	27,87.00	... (-)27,87.00
(iii)	07 Non Lapsable Pool Fund			
	12 Construction of A.P. Secretariat Building			
	O	9,86.26		
	R	(-)9,36.26	50.00	50.00 ...

Saving at serial number (i) and non-utilisation of the entire provision at serial number (ii) above was reportedly due to non-completion of physical works till March 2014. But no specific reason for the non-completion has been given (December 2014).

GRANT NO. 31 PUBLIC WORKS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	07 Non Lapsable Pool Fund 4059 Capital Outlay on Public Works 80 General 800 Other Expenditure 16 Establishment of VKV Residential School at Longding			
	S	3,22.98	3,22.98	... (-)3,22.98

Saving of the entire provision was reportedly due to non-sanction of the Scheme till March 2014. This fact clearly indicates that fund was provided on an immature Scheme.

(v)	01 Construction			
	O	2,00.00		
	S	5,00.00		
	R	(-)2,00.00	5,00.00	5,00.00 ...
(vi)	07 Non Lapsable Pool Fund 15 Establishment of VKV Girls Residential School at Chayangtajo, East Kameng District			
	O	3,09.44		
	R	(-)52.64	2,56.80	2,01.01 (-)55.79

Augmentation of provision at serial number (i) and reduction in provision at serial number (iii), (v) and (vi) above by re-appropriation was reportedly due to requirement of more/less fund under Major Works.

(vii)	07 Non Lapsable Pool Fund 14 Establishment of VKV Changlang			
	S	1,77.07	1,77.07	1,30.89 (-)46.18

Savings at serial numbers (vi) and (vii) were reportedly due to non-completion of physical works till March 2014. But no specific reason for the non-completion has been given (December 2014).

GRANT NO. 31 PUBLIC WORKS-Concl.

31.2.5 Saving mentioned at note **31.2.4** were partly offset by excess under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4059 Capital Outlay on Public Works			
	80 <i>General</i>			
	051 Construction			
	01 Jail Building			
	S	76,09.58		
	R	2,00.00	78,09.58	78,05.65 (-)3.93

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

Final saving was reportedly due to non-completion of physical works till March 2014. But no specific reasons for the non-completion has been given (December 2014).

GRANT NO. 32 ROADS AND BRIDGES
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3054 Roads and Bridges				
Original	2,07,66,00			
Supplementary	2,20,11,70	4,27,77,70	4,19,26,28	(-)8,51,42
Amount surrendered during the year				...

Capital

Major Head:

**5054 Capital Outlay on
Roads and Bridges**

Original	1,64,25,90			
Supplementary	5,76,58,98	7,40,84,88	5,47,44,29	(-)1,93,40,59
Amount surrendered during the year				...

Notes and Comments:

Capital:

32.2.1 In view of the huge overall saving of ₹193,40.59 lakh (26.11 per cent of the total provision), supplementary provision of ₹576,58.98 lakh obtained in March 2014 proved excessive.

32.2.2 No part of the available saving of ₹193,40.59 lakh was anticipated for surrender during the year.

GRANT NO. 32 ROADS AND BRIDGES-Contd.

32.2.3 Persistent saving had occurred under the Capital Section of this Voted grant during the preceding five years also as under :

Year	Saving		
	Amount	Per cent	Surrender
2008-09	157,65.84	22.58	NIL
2009-10	257,16.88	43.69	NIL
2010-11	63,02.75	11.59	NIL
2011-12	50,71.95	8.18	NIL
2012-13	245,65.52	41.26	NIL

32.2.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	5054 Capital Outlay on Roads and Bridges			
	04 District and Other Roads			
	800 Other Expenditure			
	08 Scheme under ACA and SPA			
	S 2,81,93.21	2,81,93.21	1,69,70.10	(-)1,12,23.11
(ii)	08 Central Plan Schemes (Fully funded by Central Government)			
	01 Scheme on Inter State Connectivity Under E and I Scheme			
	O 16,00.00			
	R (-)13,00.00	3,00.00	3,00.00	...
(iii)	07 Non Lapsable Pool Fund			
	96 C/o Road from Hawaii HQ to Manchal Administration Circle in AP			
	S 11,99.28	11,99.28	1,47.90	(-)10,51.38

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 95 C/o Road from Yambing Yamshing to Tarak vill.			
	S 10,14.58	10,14.58	...	(-)10,14.58
(v)	07 Non Lapsable Pool Fund 22 Construction of Motorable Suspension Bridge over River Siang at the Site of Gandhi Bridge in Upper Siang District			
	O 9,31.34			
	R (-)9,31.34	...	...	...
(vi)	07 Non Lapsable Pool Fund 71 C/o Road from Lumba to Rayung via Gallong etc			
	O 6,21.54			
	R (-)6,21.54	...	...	...
(vii)	07 Non Lapsable Pool Fund 94 C/o Road from Pilla to Sakiang			
	S 6,62.40	6,62.40	50.05	(-)6,12.35
(viii)	07 Non Lapsable Pool Fund 83 Up-gradation of Road from Subansiri Bridge Point to Segi			
	O 5,63.98			
	R (-)5,63.98	...	...	...
(ix)	07 Non Lapsable Pool Fund 93 C/o Road from Roing Anini BRTF			
	S 5,59.45			
	R 1,10.58	6,70.03	...	(-)6,70.03

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(x)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 53 Improvement of Extension Dosing Pareng Sime Yibuk			
	O 5,25.04			
	R (-)5,25.04	...	...	...
(xi)	07 Non Lapsable Pool Fund 86 C/o Road from Murga Bridge point to Rho Village			
	O 5,06.96			
	R 1,26.74	6,33.70	...	(-)6,33.70
(xii)	07 Non Lapsable Pool Fund 98 C/o Road from Rayung to Rungte Rite via Deby Patey etc			
	S 4,48.00	4,48.00	...	(-)4,48.00
(xiii)	07 Non Lapsable Pool Fund 37 Construction of Road from Damporijo to Hali			
	O 5,60.54			
	R (-)3,57.35	2,03.19	2,03.19	...
(xiv)	07 Non Lapsable Pool Fund 50 Construction of Road from Jia Tinali on Roing Santipur Road to Bizari			
	O 4,36.12			
	R (-)1,78.12	2,58.00	1,24.43	(-)1,33.57
(xv)	07 Non Lapsable Pool Fund 79 Improvement of Jangthung, Cherrong, Panchvati etc. West Kameng District			
	O 3,45.61			
	R (-)2,86.57	59.04	59.04	...

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xvi)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 18 Construction of Steel Suspension Bridge over Subansiri			
	O 3,06.14			
	R (-)2,72.83	33.31	33.33	(+)0.02
(xvii)	07 Non Lapsable Pool Fund 97 Strengthening and Improvement of Changlang to Khimyang			
	S 2,49.62	2,49.62	...	(-)2,49.62
(xviii)	07 Non Lapsable Pool Fund 69 C/o Road from Coffa to Pakoti in East Kameng			
	O 1,90.96			
	R (-)1,90.96	...	...	...
(xix)	07 Non Lapsable Pool Fund 39 Construction of Road from Chanlang to Khimiyong			
	O 1,60.41			
	R (-)1,60.35	.06	.06	...
(xx)	07 Non Lapsable Pool Fund 40 Construction of Road from Tameng Tali Road via Yarkum			
	O 4,15.08			
	R (-)1,50.25	2,64.83	2,64.16	(-)0.67
(xxi)	07 Non Lapsable Pool Fund 31 Construction of Motorable Suspension Bridge between BRTF Road Kamsin			
	O 5,21.63			
	R (-)1,43.64	3,77.99	3,82.29	(+)4.30

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xxii)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 District and Other Roads 800 Other Expenditure 32 Construction of Road from Nyorak to Rime Muku			
	O 2,01.03			
	R (-)1,38.44	62.59	62.62	(+)0.03
(xxiii)	07 Non Lapsable Pool Fund 04 Schemes under RIDF			
	S 56,64.31	56,64.31	55,39.31	(-)1,25.00
(xxiv)	07 Non Lapsable Pool Fund 54 Construction of Single Lane Bailey Bridge over Talsing between Borguli and Serum			
	O 97.88			
	R (-)97.88	...	...	...
(xxv)	07 Non Lapsable Pool Fund 62 C/o Bailey/RCC Bridge over River Buche & Bah of Litemori-Taramori Road in West Siang AP			
	O 86.40			
	R (-)75.48	10.92	...	(-)10.92

Non-utilisation of the entire provision at serial numbers (iv), (ix), (xi), (xii), (xvii) and (xxv) was reportedly due to non-completion of physical work by March 2014. No specific reason for the above has been intimated (December 2014).

(xxvi)	07 Non Lapsable Pool Fund 38 Construction of Road from New Mohang to Mahadevpur via Nanglehong			
	O 76.16			
	R (-)76.16	...	...	...

Withdrawal of entire provision at serial numbers (v), (vi), (viii), (x), (xviii), (xxiv), and (xxvi) by re-appropriation was reportedly due to requirement of less fund under Major Works.

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xxvii)	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			
	O 2,55.44			
	R 21.76	2,77.20	1,79.77	(-)97.43

Augmentation of provision by re-appropriation at serial numbers (ix), (xi) and (xxvii) above was reportedly due to requirement of more fund towards Major Works.

Final savings at serial numbers (i), (iii), (vii), (xiv), (xx), (xxiii) and (xxvii) above were reportedly due to 'non-completion of physical work till March 2014.' No specific reason for the non-completion of physical work has been intimated (December 2014).

(xxviii)	07 Non Lapsable Pool Fund			
	42 Construction of Road from Wak to Liromba			
	O 6,56.14			
	R (-)83.92	5,72.22	5,86.79	(+)14.57

Reduction in provision by re-appropriation at serial numbers (ii), (xiii) to (xvi), (xix) to (xxii), (xxv) and (xxviii) was reportedly due to requirement of less fund under Major Works.

32.2.5 Savings mentioned at note **32.2.4** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	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			
	R 7,67.86	7,67.86	6,37.04	(-)1,30.82

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	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			
	R 5,00.00	5,00.00	5,00.00	...
(iii)	07 Non Lapsable Pool Fund 90 Infrastructure Development of ADC HQ Kodakha			
	S 0.01			
	R 3,39.23	3,39.24	2,70.24	(-)69.00
(iv)	07 Non Lapsable Pool Fund 85 Up-gradation of Namchik Miao Mpen Road in Changlang District			
	R 2,90.54	2,90.54	2,63.40	(-)27.14
(v)	07 Non Lapsable Pool Fund 82 C/o Road from Mahadevpur town to Krishnapur village Lohit District			
	R 2,14.33	2,14.33	2,14.33	...
(vi)	07 Non Lapsable Pool Fund 60 RCC Bridge over River Kamphai in Lohit District			
	R 2,14.00	2,14.00	2,14.00	...
(vii)	07 Non Lapsable Pool Fund 88 C/o Kaying Gaseng gate road in West Siang District			
	O 5,07.70			
	R 1,26.92	6,34.62	6,29.62	(-)5.00

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(viii)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 91 C/o Road from BTK to Namstreng Connecting Zemithang			
	S 66.65			
	R 4,06.09	4,72.74	1,54.67	(-)3,18.07
(ix)	07 Non Lapsable Pool Fund 78 C/o Road from Likabali-Aalo BRTF Road to connect Kane village			
	R 3,55.42	3,55.42	85.00	(-)2,70.42
(x)	07 Non Lapsable Pool Fund 76 C/o Motorable Bridge over Siyum River to connect left Bank at Paya			
	R 2,31.58	2,31.58	77.63	(-)1,53.95
(xi)	07 Non Lapsable Pool Fund 48 Construction of Road from Megupam to Bichom via Namtri			
	O 2,94.30			
	R 73.58	3,67.88	3,67.88	...
(xii)	07 Non Lapsable Pool Fund 75 C/o Road from Rani to Oyiramghat (Assam)			
	R 6,77.39	6,77.39	65.67	(-)6,11.72
(xiii)	07 Non Lapsable Pool Fund 45 Bailey Bridge between Namara and Other Village			
	R 1,08.52	1,08.52	56.43	(-)52.09

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xiv)	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 C O circle			
	O 6,16.50			
	R 1,34.12	7,50.62	6,57.29	(-)93.33
(xv)	07 Non Lapsable Pool Fund 68 MSA Bridge over River Yamne at Reglat under Mariyang			
	R 1,13.11	1,13.11	34.79	(-)78.32
(xvi)	07 Non Lapsable Pool Fund 67 Improvement of Tawang Township Road network			
	R 83.40	83.40	33.44	(-)49.96
(xvii)	07 Non Lapsable Pool Fund 92 C/o Road from Sangram to Parsi Parlo			
	S 0.01			
	R 6,89.41	6,89.42	16.27	(-)6,73.15

Augmentation of provision by re-appropriation at serial numbers (iii), (vii), (viii), (xi), (xiv) and (xvii) above was reportedly due to requirement of more fund towards Major Works.

Final savings at serial numbers (i), (iii), (iv), (vii) to (x), (xii) to (xvii) were reportedly due to non-completion of the physical work by March 2014. But no specific reason for non-completion of the physical work by March 2014 has been intimated (December 2014).

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xviii)	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			
	R	14.03	14.03	14.03 ...

Creation of provision by re-appropriation at serial numbers (i), (ii), (iv), (v), (vi), (ix), (x), (xii), (xiii), (xv), (xvi) and (xviii) was reportedly due to requirement of more fund towards Major Works. But such creation of provision by re-appropriation is permitted subject to observance of procedure in respect of New Service/ New Instrument of Service Rules and prior reporting to the Legislature failure of which may result in expenditure so incurred be treated as unauthorised.

**GRANT NO. 33 NORTH EASTERN AREAS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2552 North Eastern Areas				
Original	18,82,53			
Supplementary	7,31,67	26,14,20	21,15,09	(-)4,99,11
Amount surrendered during the year				...

Capital

Major Head:

**4552 Capital Outlay on
North Eastern Areas**

Original	60,90,21			
Supplementary	27,52,17	88,42,38	69,04,57	(-)19,37,81
Amount surrendered during the year				...

Notes and Comments:

Revenue:

33.1.1 In view of the overall saving of ₹4,99.11 lakh (19.09 per cent of the total provision), supplementary provision of ₹7,31.67 lakh obtained in March 2014 proved excessive.

33.1.2 No part of the available saving of ₹4,99.11 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 lakh)
(i)	09 North Eastern Council 2552 North Eastern Areas 05 <i>Industries Department</i> 800 Other Expenditure 01 Establishment of Entrepreneurship Development Institute at Jote			
	O 66.40			
	S 1,02.39			
	R (-)75.79	93.00	...	(-)93.00
(ii)	09 North Eastern Council 13 <i>Agriculture Department</i> 800 Other Expenditure 01 Shifting Cultivation at Tali Circle			
	S 1,44.00	1,44.00	...	(-)1,44.00
Reasons for non-utilisation of the entire provision at serial numbers (i) and (ii) above have not been intimated (December 2014).				
(iii)	09 North Eastern Council 01 <i>Horticulture</i> 800 Other Expenditure 06 Cultivation of Citronella in Pochau and Wakka at Tirap			
	O 1,41.60			
	R (-)1,41.60	...	...	...
(iv)	09 North Eastern Council 800 Other Expenditure 94 Development and Beautification of Thangapey Lake			
	O 1,40.58			
	R (-)1,40.58	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	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.			
	O 1,35.38			
	R (-)1,25.38	10.00	10.00	...
(vi)	09 North Eastern Council 01 <i>Horticulture</i> 800 Other Expenditure 04 Establishment of Kiwi Garden at Dora Morey Hija Village			
	O 1,24.00			
	R (-)1,24.00	...	...	...
(vii)	09 North Eastern Council 18 <i>Health Department</i> 800 Other Expenditure 01 Development of Health Information and Hospital Management System in Papum Pare.			
	O 1,24.00			
	R (-)1,24.00	...	...	...
(viii)	09 North Eastern Council 01 <i>Horticulture</i> 800 Other Expenditure 01 Establishment of Orange Garden at Rantiwa of Mebua-III Village Seppa			
	O 1,20.00			
	R (-)1,20.00	...	...	...
(ix)	09 North Eastern Council 03 Hi-tech Orange at Lutak in Gensi Circle			
	O 97.20			
	R (-)97.20	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(x)	09 North Eastern Council 2552 North Eastern Areas <i>14 Science and Technology</i> 800 Other Expenditure 02 Development of Human Resources Management System			
	O 88.00			
	R (-)88.00	...	...	...
(xi)	09 North Eastern Council <i>01 Horticulture</i> 800 Other Expenditure 05 Establishment of Orange/ Large Cardamon Garden at Rikung			
	O 80.32			
	R (-)80.32	...	...	...
(xii)	09 North Eastern Council <i>15 Tourism</i> 800 Other Expenditure 06 Publicity and Promotion of Tourism Products.			
	O 80.00			
	S 1,60.00			
	R (-)80.00	1,60.00	1,60.00	...
(xiii)	09 North Eastern Council <i>14 Science and Technology</i> 800 Other Expenditure 03 Hill Road Alignment by Satellite Image Sensing and GIS Technique			
	O 72.00			
	R (-)72.00	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xiv)	09 North Eastern Council 2552 North Eastern Areas 15 <i>Tourism</i> 800 Other Expenditure 04 Development and Beautification of PTSO Lake at Tawang.			
	O 78.30			
	R (-)68.16	10.14	10.14	...
(xv)	09 North Eastern Council 800 Other Expenditure 96 Improvement of MIC and FC Works at Supyu			
	O 1,46.40			
	R (-)30.20	1,16.20	96.00	(-)20.20
Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Other Charges at serial numbers (i), (v), (xii), (xiv) and (xv).				
Reasons for the final saving at serial number (xv) above have not been intimated (December 2014).				
(xvi)	09 North Eastern Council 36 Integrated Programme for Sericulture Development			
	O 40.00			
	R (-)40.00	...	...	...
(xvii)	09 North Eastern Council 14 <i>Science and Technology</i> 800 Other Expenditure 01 Mapping and Monitoring of Shifting Cultivation			
	O 39.20			
	R (-)39.20	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xviii)	09 North Eastern Council 2552 North Eastern Areas 800 Other Expenditure 82 Flood Protection Works at Dirang Township, Arunachal Pradesh			
	O 72.00			
	R (-)72.00	...	34.00	(+)34.00
Reasons for incurring subsequent expenditure have not been intimated (December 2014).				
(xix)	09 North Eastern Council 07 <i>Sports and Youth Affairs</i> 800 Other Expenditure 01 Financial Assistance to Youth Excellence in Sports			
	O 13.60			
	R (-)13.60	...	...	...
(xx)	09 North Eastern Council 09 <i>Art & Culture Department</i> 800 Other Expenditure 01 Poi Sangken Festival			
	O 12.00			
	R (-)12.00	...	...	...

Withdrawal of the entire provision by re-appropriation at serial numbers (iii), (iv), (vi) to (xi), (xiii), (xvi) to (xx) was reportedly due to requirement of less fund under Other Charges.

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

33.1.4 Savings mentioned at note **33.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	09 North Eastern Council 2552 North Eastern Areas <i>19 Water Resources Department</i> 800 Other Expenditure 01 Anti-erosion Work at Mahadevpur			
	R	1,92.50	1,92.50	1,85.00 (-)7.50
(ii)	09 North Eastern Council 800 Other Expenditure 84 Anti-Erosion and Protection Works at Raks and Hiya Village			
		...	1,79.21	(+)1,79.21
(iii)	09 North Eastern Council 62 Higher Professional Course			
	R	1,69.00	1,69.00	1,44.98 (-)24.02
Reasons for the final saving at serial numbers (i) and (iii) above have not been intimated (December 2014).				
(iv)	09 North Eastern Council <i>01 Horticulture</i> 800 Other Expenditure 09 Cultivation of Orange Garden at Hina			
	S	1,41.00	1,41.00	2,82.70 (+)1,41.70

Reasons for the excess have not been intimated (December 2014).

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	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			
	O 82.40			
	R (-)82.40	...	1,93.38	(+)1,93.38
Entire provision was withdrawn by re-appropriation reportedly due to requirement of less fund under Other Charges.				
Reasons for incurring expenditure subsequently have not been intimated (December 2014).				
(vi)	09 North Eastern Council 800 Other Expenditure 75 Setting up NEC Information Cell at Capital			
	...	...	1,03.55	(+)1,03.55
Reasons for incurring expenditure without budget provision at serial numbers (ii) and (vi) above have not been intimated (December 2014).				
(vii)	09 North Eastern Council 90 Automation of Inner Line Permit System in Arunachal Pradesh			
	R 1,01.00	1,01.00	94.00	(-)7.00
(viii)	09 North Eastern Council 78 Double Cropping in Arunachal Pradesh			
	R 1,19.32	1,19.32	86.91	(-)32.41
(ix)	09 North Eastern Council 86 C/o Tourist Lodge at Kurung-Kumey			
	R 72.33	72.33	72.33	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(x)	09 North Eastern Council 2552 North Eastern Areas 800 Other Expenditure 93 Up-Gradation of Forest Rest House			
	R	1,34.42	1,34.42	69.35 (-)65.07

Reasons for the final saving at serial numbers (vii), (viii) and (x) have not been intimated (December 2014).

(xi)	09 North Eastern Council 07 <i>Sports & Youth Affairs</i> 800 Other Expenditure 02 Development of Sports Infrastructure			
	R	25.00	25.00	25.00 ...

(xii)	09 North Eastern Council 800 Other Expenditure 88 Beautification of Sela Lake			
	O	99.55		
	R	24.89	1,24.44	1,24.44 ...

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

(xiii)	09 North Eastern Council 81 Establishment of Orange and Large Cardamom Garden at Chesing Rijo			
	R	24.40	24.40	24.40 ...

Creation of provision by re-appropriation at serial numbers (i), (vii) to (xi) and (xiii) was reportedly due to requirement of more fund towards Other Charges and that by re-appropriation at serial number (iii) was reportedly due to requirement of more fund towards Scholarship/Stipend.

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xix)	09 North Eastern Council 2552 North Eastern Areas 800 Other Expenditure 71 Anti-Erosion Work at Tara-Tamak River	...	20.00	(+)20.00

Reasons for incurring expenditure without budget provision have not been intimated (December 2014).

Capital:

33.2.1 In view of the overall saving of ₹19,37.81 lakh (21.91 per cent of the total provision), supplementary provision of ₹27,52.17 lakh obtained in March 2014 proved excessive.

33.2.2 No part of the available saving of ₹19,37.81 lakh was anticipated for surrender during the year.

33.2.3 Persistent saving of ₹31,93.63 lakh, ₹41,93.26 lakh, ₹35,59.24 lakh and ₹30,21.92 lakh, ranging from 24.66 per cent to 32.45 per cent of the total provision had occurred under the Capital – Voted Section of this grant in 2009-10, 2010-11, 2011-12 and 2012-13 respectively.

33.2.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 82 C/o Taman Dollongmukh Road			
	O 16,00.00			
	R (-)6,00.00	10,00.00	10,00.00	...
(ii)	09 North Eastern Council 48 Digboi-Pangeri-Bordumsa Road			
	O 4,00.00			
	S 5,12.98			
	R (-)4,00.00	5,12.98	3,39.28	(-)1,73.70

Final saving was reportedly due to non-completion of physical work by March 2014. But no specific reason for the above has been intimated (December 2014).

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(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 5,28.00 S 37.26 R (-)5,28.00	37.26	34.88	(-)2.38
(iv)	09 North Eastern Council 40 Pasighat-Koyu-Ego Road			
	O 2,75.37 R (-)2,34.83	40.54	...	(-)40.54
Final saving was reportedly due to non-completion of physical work by March 2014. But no specific reason for the above has been intimated (December 2014).				
(v)	09 North Eastern Council 20 <i>Textile and Handicraft Department</i> 800 Other Expenditure 01 Development of Community Sericulture Garden at Solungyar			
	O 1,38.40 S 1,04.91 R (-)1,38.40	1,04.91	...	(-)1,04.91
(vi)	09 North Eastern Council 21 <i>Research Department</i> 800 Other Expenditure 01 Extension and modernization of J.N. State Museum			
	O 96.00 S 1,60.00 R (-)95.00	1,61.00	50.00	(-)1,11.00

Reasons for non-utilisation of the entire provision at serial number (v) and final saving at serial number (vi) above have not been intimated (December 2014).

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 54 Laimekuri-Nari-Telam Road			
	O 4,00.00			
	R (-)1,63.08	2,36.92	2,36.92	...
(viii)	09 North Eastern Council 83 C/o Football Stadium at Changlang District			
	O 1,44.00			
	R (-)1,44.00	...	...	...
(ix)	09 North Eastern Council 98 C/o Mini Sports Stadium at Chambang			
	O 1,44.00			
	R (-)1,44.00	...	...	...
(x)	09 North Eastern Council 07 <i>Sports and Youth Affairs</i> 800 Other Expenditure 03 C/O Football Stadium at Jairampur			
	O 1,44.00			
	R (-)1,44.00	...	...	...
(xi)	09 North Eastern Council 05 C/O Indoor Stadium at Raga			
	O 1,44.00			
	R (-)1,44.00	...	...	...
(xii)	09 North Eastern Council 12 <i>Power</i> 800 Other Expenditure 03 Augmentation and Improvement of Existing T & Db System at Sangram			
	O 1,44.00			
	R (-)1,44.00	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xiii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 12 <i>Power</i> 800 Other Expenditure 04 C/O 33/11 KV Substation at Pania including 33 KV Express line Palin			
	O 2,40.00			
	R (-)40.00	2,00.00	1,00.69	(-)99.31
(xiv)	09 North Eastern Council 06 <i>Education</i> 800 Other Expenditure 01 Infrastructure Dev. of Govt. School, Tali Circle			
	O 1,20.80			
	R (-)1,20.80	...	...	...
(xv)	09 North Eastern Council 800 Other Expenditure 94 Establishment of 30 Bedded Hospital at Pareng, Sagalee			
	O 1,20.00			
	R (-)1,20.00	...	...	...
(xvi)	09 North Eastern Council 95 Compact Area Dev. On Agriculture and Horticulture under Tribin Circle			
	S 1,30.00	1,30.00	10.50	(-)1,19.50
(xvii)	09 North Eastern Council 86 C/o 33KV Express Line from Changlang to Khimyang			
	O 1,28.00			
	R (-)78.37	49.63	49.63	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xviii)	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			
	O 77.01			
	R (-)77.01	...	...	...
(xix)	09 North Eastern Council 15 <i>Tourism Department</i> 800 Other Expenditure 02 C/O Tourist Lodge at Pamruk, Kamporijo			
	O 79.82			
	S 1,01.32			
	R (-)69.82	1,11.32	1,07.78	(-)3.54
(xx)	09 North Eastern Council 06 <i>Education</i> 800 Other Expenditure 04 C/o Boys & Girls Hostel at Middle English School, Dipu-Gongo			
	O 72.00			
	R (-)72.00	...	...	...
(xxi)	09 North Eastern Council 07 <i>Sports & Youth Affairs</i> 800 Other Expenditure 01 Improvement of General Gr with at Taliha			
	S 71.00	71.00	...	(-)71.00
(xxii)	09 North Eastern Council 800 Other Expenditure 80 Protection/Preservation of Archaeological Park at Itanagar			
	S 70.30			
	R (-)1.00	69.30	...	(-)69.30

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xxiii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 87 C/o Anti-Erosion works on Pare River			
	O 69.58			
	R (-)69.58	...	...	...
(xxiv)	09 North Eastern Council 24 <i>Urban Development</i> 800 Other Expenditure 01 C/o permanent Stage cum Gallery at Common Festival Ground, Naharlagun			
	S 64.59	64.59	...	(-)64.59
(xxv)	09 North Eastern Council 800 Other Expenditure 79 Infrastructure Development of Government Higher Secondary School, Lumla			
	O 64.00			
	R (-)64.00	...	...	...
(xxvi)	09 North Eastern Council 06 <i>Education</i> 800 Other Expenditure 02 C/o Boys & Girls Hostel for Government Higher Secondary School, Dirang			
	O 64.00			
	R (-)64.00	...	...	...
(xxvii)	09 North Eastern Council 07 <i>Sports & Youth Affairs</i> 800 Other Expenditure 04 Construction of Football Stadium at Nari			
	O 62.40			
	R (-)62.40	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xxviii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 88 System Improvement in and around Bomdila Township			
	O 1,20.00			
	R (-)32.98	87.02	87.02	...
(xxix)	09 North Eastern Council 62 System Improvement under Raga Electrical Division			
	O 32.45			
	R (-)32.45	...	...	...
(xxx)	09 North Eastern Council 22 <i>Public Health Engineering</i> 800 Other Expenditure 01 Improvement and Automation of Water Supply at Swamy Camp, Anjaw			
	O 92.29			
	R (-)30.31	61.98	61.98	...
Reduction in provision by re-appropriation at serial numbers (i) to (vii), (xiii), (xvii), (xix), (xxii), (xxviii) and (xxx) was reportedly due to requirement of less fund under Major Works.				
(xxxi)	09 North Eastern Council 06 <i>Education</i> 800 Other Expenditure 06 Infrastructure Development of School Building for 20 seat hostel at Basar Circle			
	S 1,95.00			
	R 2.00	1,97.00	1,78.00	(-)19.00

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

Reasons for the final saving at serial numbers (xiii), (xvi), (xix) and (xxxi) and Saving of the entire provision at serial numbers (xxi), (xxii) and (xxiv) above have not been intimated (December 2014).

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xxxii)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	03 Veterinary Department			
	800 Other Expenditure			
	01 Strengthening and Expansion of District Pig Breeding Farm at Siro			
	O	1,20.49		
	R	(-)1,20.49	...	1,04.91 (+)1,04.91

Withdrawal of the entire provision by re-appropriation at serial numbers (viii) to (xii), (xiv), (xv), (xviii), (xx), (xxiii), (xxv) to (xxvii), (xxix) and (xxxii) above was due to requirement of less fund under Major Works.

Reasons for incurring expenditure subsequently at serial number (xxxii) above have not been intimated (December 2014).

33.2.5 Savings mentioned at note **33.2.4** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	800 Other Expenditure			
	46 Seppa Chayangtajo Road			
	R	19,55.14	19,55.14	9,46.14 (-)10,09.00
(ii)	09 North Eastern Council			
	90 C/o Longding-Nokjan Road			
	S	70.40		
	R	7,87.77	8,58.17	5,52.90 (-)3,05.27

Final saving at serial numbers (i) and (ii) above was reportedly due to non-completion of physical work by March 2014.

But no specific reason for the above has been intimated (December 2014).

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 12 <i>Power</i> 800 Other Expenditure 06 System Improvement in and around Nafra Township			
	R	3,20.00	3,20.00	3,19.89 (-)0.11
(iv)	09 North Eastern Council 800 Other Expenditure 91 C/o 33/11KV, 2X1 MVA Sub-station at Pistana			
	R	92.40	92.40	2,11.90 (+)1,19.50
(v)	09 North Eastern Council 19 <i>Water Resource Department</i> 800 Other Expenditure 01 C/o Anti-Erosion Work at Parang Valley, Papum-Pare			
	R	2,00.20	2,00.20	1,83.91 (-)16.29
(vi)	09 North Eastern Council 800 Other Expenditure 75 C/o 33KV Express Line from Pistana to Mengio			
	R	97.44	97.44	97.44 ...
(vii)	09 North Eastern Council 19 <i>Water Resource Department</i> 800 Other Expenditure 02 C/o Anti-Erosion on right & left Bank of Komla at Nirjuli			
	O	1,36.00		
	R	93.50	2,29.50	2,29.00 (-)0.50

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(viii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 800 Other Expenditure 67 System Improvement of HT/LT at Daporijo			
	R	74.80	74.80	74.64 (-)0.16
(ix)	09 North Eastern Council 92 Infrastructure Development at ITI, Tabarijo			
	R	82.64	82.64	72.41 (-)10.23
(x)	09 North Eastern Council 65 Construction of 33KV Express line from Migo-Zaran to Pistana			
		...	65.60	(+)65.60
(xi)	09 North Eastern Council 64 Improvement of Power Supply at Mengio Circle, Sagali			
	R	42.66	42.66	42.66 ...
(xii)	09 North Eastern Council 89 C/o Boundary Wall for Government Higher Secondary School, Nyapin			
	R	40.00	40.00	36.00 (-)4.00
(xiii)	09 North Eastern Council <i>06 Education Department</i> 800 Other Expenditure 05 Infrastructure Development for VKV Kuporijo			
	O	1,28.00		
	R	48.00	1,76.00	1,60.23 (-)15.77

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xiv)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 19 <i>Water Resource Department</i> 800 Other Expenditure 85 C/o Anti-Erosion Works to Protect Broketang Village in Tawang			
	S 65.00			
	R 44.60	1,09.60	94.99	(-)14.61
(xv)	09 North Eastern Council 800 Other Expenditure 59 System Improvement of Electrical Installation			
	R 26.97	26.97	26.97	...
Creation of provision by re-appropriation at serial numbers (i), (iii) to (vi), (viii), (ix), (xi), (xii) and (xv) above was reportedly due to requirement of more fund towards Major Works.				
(xvi)	09 North Eastern Council 73 Infrastructure Development of Leel Middle English School, Sangram			
		...	17.00	(+)17.00
(xvii)	09 North Eastern Council 12 <i>Power</i> 800 Other Expenditure 01 Aug. and Improvement of Power Distribution System at Yangte			
	O 61.60			
	R 15.40	77.00	77.00	...

GRANT NO. 33 NORTH EASTERN AREAS-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xviii)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	12 Power			
	800 Other Expenditure			
	05 C/O 33 KV line from Pakke to Chayagtajo			
	O	1,44.00		
	R	11.00	1,55.00	1,55.00 ...

Augmentation of provision by re-appropriation at serial numbers (ii), (vii), (xiii), (xiv) (xvii) and (xviii) above was reportedly due to requirement of more fund towards Major Works.

Reasons for the final excess at serial number (iv) and final saving at serial numbers (iii), (v), (vii) to (ix), (xii) to (xiv) and that for incurring expenditure without provision at serial numbers (x) and (xvi) have not been intimated (December 2014).

**GRANT NO. 34 POWER
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2801 Power				
2810 New and Renewable Energy				
Original	2,97,16,69			
Supplementary	58,72,16	3,55,88,85	3,55,78,22	(-)10,63
Amount surrendered during the year				...

Capital

Major Head:

**4801 Capital Outlay on
Power Projects**

Original	39,58,29			
Supplementary	88,66,43	1,28,24,72	89,28,99	(-)38,95,73
Amount surrendered during the year				...

Notes and Comments:

Capital:

34.2.1 In view of the overall saving of ₹38,95.73 lakh (30.38 per cent of the total provision) in the grant, supplementary provision of ₹88,66.43 lakh obtained in March 2014 was excessive.

34.2.2 No part of the available saving of ₹38,95.73 lakh was anticipated for surrender during the year.

GRANT NO. 34 POWER-Contd.**34.2.3 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	08 Central Plan Schemes (Fully funded by Central Government)			
	4801 Capital Outlay on Power Projects			
	80 General			
	800 Other Expenditure			
	13 C/o 132 kv circuit Transmission line from Khuppi to Tawang			
S	27,98.00	27,98.00	...	(-)27,98.00

No specific reason for saving was intimated for non-execution of works in the last financial year (December 2014).

(ii)	07 Non Lapsable Pool Fund			
	19 System Improvement			
S	25,44.00	25,44.00	19,63.98	(-)5,80.02

Saving was stated to be due to “as per work done”. This reply is neither clear nor specific and hence not tenable.

(iii)	05 Finance Commission Recommendations			
	01 <i>Hydel Generation</i>			
	800 Other Expenditure			
	23 Repair and Maintenance			
O	5,00.00			
R	(-)5,00.00	...	...	...

Withdrawal of the entire provision by re-appropriation was reportedly due to requirement of less fund under Other Charges.

(iv)	07 Non Lapsable Pool Fund			
	80 General			
	800 Other Expenditure			
	18 Distribution System			
S	4,90.89	4,90.89	1,05.86	(-)3,85.03

Saving was stated to be due to non-completion of work.

GRANT NO. 34 POWER-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	07 Non Lapsable Pool Fund 4801 Capital Outlay on Power Projects 06 <i>Rural Electrification</i> 800 Other Expenditure 16 C/o 2X3.15 MVA 33/11 KV Sub station at Seppa			
	O 2,58.29			
	R (-)2,58.29	...	...	...
(vi)	80 <i>General</i> 800 Other Expenditure 06 Maintenance of Transmission Line Including Sub-stations			
	O 7,57.00			
	R (-)57.00	7,00.00	7,00.00	...
(vii)	03 Maintenance of Diesel Generation Including Fuel			
	O 4,93.00			
	R (-)43.00	4,50.00	4,50.00	...

Withdrawal of the entire provision by re-appropriation at serial number (v) and reduction in provision at serial numbers (vi) and (vii) above were due to requirement of less fund under Other Charges.

GRANT NO. 34 POWER-Concl.

34.2.4 Savings mentioned at note **34.2.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4801 Capital Outlay on Power Projects			
	80 <i>General</i>			
	800 Other Expenditure			
	16 System Improvement under ACA/SPA			
	S	12,78.05		
	R	5,10.98	17,89.03	16,56.62 (-)1,32.41
Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Other Charges.				
Saving was reportedly due to non receipt of “vouchers”.				
(ii)	07 Non Lapsable Pool Fund			
	05 <i>Transmission and Distribution</i>			
	800 Other Expenditure			
	19 33KV Line from Mebo to Dambuk			
	R	2,35.00	2,35.00	2,35.00 ...
(iii)	05 Finance Commission Recommendations			
	80 <i>General</i>			
	800 Other Expenditure			
	14 Automatic Metering Sysyem			
	S	2,55.49		
	R	62.31	3,17.80	3,17.80 ...
(iv)	08 Repair & Maintenance of Elect. Installation of Residential Building			
	O	4,50.00		
	R	50.00	5,00.00	5,00.00 ...

Augmentation of provision by re-appropriation at serial numbers (iii) and (iv) above was reportedly due to requirement of more funds towards Other Charges and creation of provision by re-appropriation at serial number (ii) above was reportedly due to requirement of more fund towards Other Charges.

**GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2220 Information and Publicity				
Original	12,99,49			
Supplementary	2,65,65	15,65,14	14,96,97	(-)68,17
Amount surrendered during the year				...

Capital

Major Head:

**4220 Capital Outlay on
Information and
Publicity**

Original	18,00			
Supplementary	82,00	1,00,00	1,03,45	(+)3,45
Amount surrendered during the year				...

Notes and Comments:

Capital:

35.2.1 The overall expenditure exceeded the grant by ₹3.45 lakh (Actual excess ₹3,45,468); the excess requires regularisation.

35.2.2 In view of the excess of ₹3.45 lakh (3.45 per cent over the total provision) in the grant, supplementary provision of ₹82.00 lakh obtained in March 2014 was inadequate.

GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Concl.**35.2.3** Excess occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4220 Capital Outlay on Information and Publicity			
	60 Others			
	800 Other Expenditure			
	04 Schemes under ACA/SPA			
S		82.00		
R		8.00	90.00	90.00 ...

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

GRANT NO. 36 STATISTICS
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3454 Census, Surveys and Statistics				
Original	15,21,58			
Supplementary	4,56,69	19,78,27	17,45,58	(-)2,32,69
Amount surrendered during the year				...

Capital

Major Head:

5475 Capital Outlay on Other General Economic Services

Original	98,05			
Supplementary	2,64,69	3,62,74	3,51,86	(-)10,88
Amount surrendered during the year				...

Notes and Comments:

Revenue:

36.1.1 In view of the overall saving of ₹2,32.69 lakh (11.76 per cent of the total provision), supplementary provision of ₹4,56.69 lakh obtained in March 2014 proved excessive.

36.1.2 No part of the available saving of ₹2,32.69 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 lakh)
(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		
	S	45.47	3,65.47	1,58.82 (-)2,06.65

Saving was reportedly due to release of fund based on achievement of milestone activities at District Level.

(ii)	111 Vital Statistics			
	01 Establishment Expenses			
	O	2,50.89		
	S	36.89		
	R	12.58	3,00.36	2,19.54 (-)80.82

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

Final saving was reportedly due, mainly, to non-creation of new posts of State Co-ordinator and Data Processing Assistant and non-filling up of vacant posts.

(iii)	08 Central Plan Schemes(Fully funded by Central Government)			
	800 Other expenditure			
	06 Preparation of National Population Register(NPR)			
	S	60.00	60.00	9.18 (-)50.82

Saving was reportedly due to failure on the part of the Service Providers engaged for Biometric Enrollment under National Population Register to take up the work in three Districts of Arunachal Pradesh.

GRANT NO. 36 STATISTICS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	3454 Census, Surveys and Statistics			
	01 <i>Census</i>			
	001 Direction and Administration			
	01 Establishment Expenses of Directorate			
	O	6,96.08		
	S	15.36		
	R	(-)12.58	6,98.86	6,61.19 (-)37.67

Reduction in provision by re-appropriation was reportedly due to requirement of less fund mainly under POL and Minor Works.

Final saving was reportedly due, mainly, to non-filling up of vacant posts and less expenditure under other object heads, specific reasons for which were not intimated (December 2014).

(v)	02 <i>Surveys and Statistics</i>			
	800 Other expenditure			
	04 Unique Identifications			
	O	40.00	40.00	... (-)40.00

Saving of the entire provision was reportedly due to non-implementation of the Scheme. Specific reasons for the above have not been intimated (December 2014).

(vi)	03 Centrally Sponsored Schemes			
	201 National Sample Survey Organisation			
	01 National Sample Surveys Work			
	O	2,04.64		
	S	1,48.92	3,53.56	3,43.47 (-)10.09

Saving was reportedly due to less expenditure under Other Charges, Wages, Office Expenses, Domestic Travel Expenses etc. Specific reasons for the above saving have not been intimated (December 2014).

GRANT NO. 36 STATISTICS-Conclld.**36.1.4 Excess occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	08 Central Plan Schemes(Fully funded by Central Government)			
	3454 Census, Surveys and Statistics			
	01 Census			
	800 Other Expenditure			
	01 Population Census			
	...	...	2,01.77	(+)2,01.77

Incurring expenditure without budget provision was reportedly due to non-recording of Budget Grant for ₹2,01,76,893 under Population Census. Detailed explanation of the Department is reproduced below:-

“To refund the unspent balance out of ‘On Account Advance’ received from the Registrar General of India in connection with 2011 Population Census, Budgetary Support amounting to ₹201.77 lakh was accorded by the Finance Department, Government of Arunachal Pradesh vide U.O. No. BT 1128 dated 13-11-2013. Also Finance Concurrence for the amount of ₹2,01,76,893 was accorded by the Finance Department, Government of Arunachal Pradesh vide U.O. No. Fin(D) 2321 dated 24-03-2014. Considering the budgetary support, administrative approval of the Cabinet Sub-Committee and Finance Concurrence, the expenditure of ₹2,01,76,893 was incurred during the Financial Year 2013-14.”

The above mentioned provision was not reflected in any of the Budget documents for 2013-14.

**GRANT NO. 37 LEGAL METROLOGY AND CONSUMER AFFAIRS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
3456 Civil Supplies				
3475 Other General Economic Services				
Original	6,27,06			
Supplementary	53,94	6,81,00	6,09,54	(-)71,46
Amount surrendered during the year (31 March 2014)				33,76

Capital

Major Head:

**5475 Capital Outlay on
Other General
Economic Services**

Original	68,00			
Supplementary	1,00	69,00	68,81	(-)19
Amount surrendered during the year				...

Notes and Comments:

Revenue:

37.1.1 As the overall expenditure did not come even up to the original provision, supplementary provision of ₹53.94 lakh obtained in March 2014 was unnecessary.

37.1.2 Out of the available saving of ₹71.46 lakh (10.49 per cent of the total provision) in the grant, ₹33.76 lakh only was anticipated and surrendered in March 2014.

GRANT NO. 37 LEGAL METROLOGY AND CONSUMER AFFAIRS-Contd.**37.1.3 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3475 Other General Economic Services			
106	Regulations of Weights and Measures			
01	Establishment Expenses			
O	5,65.72			
S	44.88			
R	(-)25.00	5,85.60	5,54.35	(-)31.25

Reduction in provision by re-appropriation was reportedly due to requirement of less fund mainly under Salaries, Other Charges and Minor Works.

(ii)	08 Central Plan Schemes (Fully funded by Central Government)			
	3456 Civil Supplies			
800	Other Expenditure			
05	Consumer Awareness Activities			
O	25.60			
R	(-)25.60	...	...	...

Entire provision was withdrawn by re-appropriation due to less requirement of fund under Grants-in-aid.

(iii)	3475 Other General Economic Services			
800	Other Expenditure			
01	State Commission and District Fora			
O	33.34			
S	9.06	42.40	35.95	(-)6.45

Reasons for saving at serial numbers (i) and (iii) above have not been intimated (December 2014).

GRANT NO. 37 LEGAL METROLOGY AND CONSUMER AFFAIRS-Concl'd.

37.1.4 Savings mentioned at note **37.1.3** were partly offset by excess under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	08 Central Plan Schemes(Fully funded by Central Government) 3456 Civil Supplies 800 Other Expenditure 09 State Consumer Helpline			
R	19.24	19.24	19.24	...

Creation of provision of ₹19.24 lakh through re-appropriation was reportedly due to requirement of more fund towards Grants-in-aid.

**GRANT NO. 38 WATER RESOURCE DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2701 Medium Irrigation				
2702 Minor Irrigation				
2705 Command Area Development				
2711 Flood Control and Drainage				
Original	1,92,32,49			
Supplementary	14,60,56	2,06,93,05	1,67,84,73	(-)39,08,32
Amount surrendered during the year				...
Capital				
Major Heads:				
4711 Capital Outlay on Flood Control projects				
Original	1,15,00			
Supplementary	39,15,00	40,30,00	20,29,81	(-)20,00,19
Amount surrendered during the year				...

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.**Notes and Comments:****Revenue:**

38.1.1 As the expenditure fell far short of the Original provision, supplementary provision of ₹14,60.56 lakh obtained in March 2014 proved totally unnecessary.

38.1.2 No part of the available saving of ₹39,08.32 lakh (18.89 per cent of the total provision) was anticipated for surrender during the year.

38.1.3 Saving of ₹51,53.44 lakh and ₹40,99.63 lakh constituting 25.28 per cent and 23.17 per cent of the total provision had occurred under the Revenue Section of this grant in 2011-12 and 2012-13 respectively.

38.1.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	2702 Minor Irrigation			
	80 General			
	800 Other Expenditure			
	06 Accelerated Irrigation Benefits Programme			
	O	1,32,00.00		
	R	(-)66,00.00	66,00.00	45,15.27 (-)20,84.73

Reduction in provision of ₹72.00 lakh (Central Share) and augmentation of provision of ₹6.00 lakh (State Share) were reportedly due to requirement of less/more fund under Other Charges.

(ii)	2701 Major and Medium Irrigation			
	04 Medium Irrigation-Non-commercial			
	800 Other Expenditure			
	01 Scheme			
	O	85.00		
	R	(-)37.00	48.00	47.99 (-)0.01

Reduction in provision by re-appropriation was reportedly due to less requirement of fund under Other Charges.

Saving was reportedly due to deduction of revenue.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	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 76.36			
	R (-)33.33	43.03	42.92	(-)0.11

Reduction in provision by re-appropriation at serial numbers (ii) and (iii) above was reportedly due to requirement of less fund under Other Charges.

Saving reportedly occurred as per actual quantities of work done at Division Level.

(iv)	05 Finance Commission Recommendations			
	80 <i>General</i>			
	800 Other Expenditure			
	09 Maintenance of Assets			
	O 2,22.00			
	R (-)22.00	2,00.00	2,00.00	...

Reduction in provision by re-appropriation was reportedly due to requirement of less fund (₹2,22.00 lakh) under Minor Works (Non Plan) and this was partly offset by augmentation of provision by re-appropriation reportedly due to requirement of more fund (₹2,00.00 lakh) towards Minor Works (Plan).

(v)	08 Central Plan Schemes (Fully funded by Central Government)			
	11 Establishment Expenses			
	O 21.20			
	R (-)11.44	9.76	9.76	...

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Salaries.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
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38.1.5 Savings mentioned at note **38.1.4** were partly offset by excess mainly under:-

(i)	04 State Plan Schemes			
	2702 Minor Irrigation			
	80 General			
	800 Other Expenditure			
	09 Maintenance of Assets			
R	20,04.01	20,04.01	17,24.01	(-)2,80.00

Saving was reportedly due to non-issue of LOC during the Financial Year 2013-14 in compliance with the orders of the Finance Department, Government of Arunachal Pradesh.

(ii)	2711 Flood Control and Drainage			
	01 Flood Control			
	800 Other Expenditure			
	02 Restoration of Flood Protection Work			
S	4,19.03			
R	15,30.97	19,50.00	19,49.99	(-)0.01

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Minor Works.

(iii)	04 State Plan Schemes			
	2702 Minor Irrigation			
	80 General			
	800 Other Expenditure			
	10 Schemes under ACA/SPA			
R	4,05.00	4,05.00	4,05.00	...

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	2702 Minor Irrigation			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	53,97.93		
	S	2,63.53		
	R	4,97.95	61,59.41	60,16.07 (-)1,43.34

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund mainly towards Salaries, Wages and Office Expenses.

Saving was reportedly due to non-drawal of bills in respect of MACP/Leave Salaries to Officers and Officials, W/C staffs including retired staff and enhanced wages payable for co-extensive length of services rendered.

(v)	2705 Command Area Development			
	800 Other Expenditure			
	01 Scheme under CAD Programme			
	O	2,30.00		
	R	7,38.84	9,68.84	5,69.03 (-)3,99.81

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Other Charges (State Share:- ₹4,00.00 lakh and Central Share:- ₹3,38.84 lakh).

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

(vi)	2702 Minor Irrigation			
	02 <i>Ground Water</i>			
	800 Other Expenditure			
	01 Ground Water Schemes			
	R	2,55.00	2,55.00	2,39.69 (-)15.31

Saving was reportedly due to non-sanction of the Schemes.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii)	2702 Minor Irrigation			
	03 Maintenance			
	102 Lift Irrigation Schemes			
	01 Channel Maintenance			
	S	7,78.00		
	R	2,22.00	10,00.00	10,00.00 ...

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Minor Works.

(viii)	80 General			
	052 Machinery and Equipments			
	02 Upkeep of Machineries			
	R	65.00	65.00	65.00 ...

Creation of provision by re-appropriation at serial numbers (i), (iii) and (vi) was reportedly due to requirement of more fund towards Minor Works and that at serial number (viii) towards Office Expenses.

Capital:

38.2.1 In view of the overall saving of ₹20,00.19 lakh (49.63 per cent of the total provision), supplementary provision of ₹39,15.00 lakh obtained in March 2014 proved excessive.

38.2.2 No part of the available saving of ₹20,00.19 lakh was anticipated for surrender during the year.

38.2.3 Persistent saving of ₹35,94.65 lakh, ₹21,79.73 lakh, ₹40,79.12 lakh and ₹66,83.26 lakh constituting 48.41 per cent, 19.44 per cent, 40.05 per cent and 75.29 per cent of the total provision had occurred under the Capital-Voted Section of this grant in 2009-10, 2010-11, 2011-12 and 2012-13 respectively.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.**38.2.4 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes 4711 Capital Outlay on Flood Control Projects 01 Flood Control 800 Other Expenditure 03 Central Grant under AIBP against Anti Erosion and flood Management			
S	22,00.00	22,00.00	10,89.78	(-)11,10.22
(ii)	03 Centrally Sponsored Schemes 05 Scheme under Accelerated Irrigation Benefits Programme			
S	8,90.00	8,90.00	...	(-)8,90.00
Saving at serial number (i) and saving of the entire provision at serial number (ii) above were reportedly due to non-release of fund by the Government of India.				
(iii)	001 Direction and Administration 01 Establishment Charges			
O	1,15.00			
R	(-)1,15.00	...	...	...

Withdrawal of provision by re-appropriation was reportedly due to requirement of less fund under Other Charges.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Concl.

38.2.5 Savings mentioned at note **38.2.4** were partly offset by excess under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4711 Capital Outlay on Flood Control Projects			
	01 Flood Control			
	800 Other Expenditure			
	04 Schemes under ACA/SPA			
S	4,25.00			
R	1,15.00	5,40.00	5,39.99	(-)0.01

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

**GRANT NO. 39 LOANS TO GOVERNMENT SERVANTS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Capital				
Major Head:				
7610 Loans to Government Servants etc.				
Original	3,60,00	3,60,00	2,68,71	(-)91,29
Amount surrendered during the year				...

Capital:

39.2.1 No part of the available saving of ₹91.29 lakh (25.36 per cent of the total provision) was anticipated for surrender during the year.

GRANT NO. 39 LOANS TO GOVERNMENT SERVANTS-Concl'd.**39.2.2** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(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	1,08.07 (-)61.93
(ii)	201 House Building Advances			
	01 House Building			
	O	1,70.00	1,70.00	1,53.29 (-)16.71
(iii)	204 Advances for Purchase of Computers			
	01 Computer Advance			
	O	20.00	20.00	7.35 (-)12.65

Reasons for saving in the above three cases have not been intimated (December 2014).

**GRANT NO. 40 HOUSING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2216 Housing				
Original	19,07,06			
Supplementary	5,65,00	24,72,06	24,71,30	(-)76
Amount surrendered during the year				...

Capital

Major Head:

**4216 Capital Outlay on
Housing**

Original	3,00,00			
Supplementary	14,50,01	17,50,01	13,66,24	(-)3,83,77
Amount surrendered during the year				...

Notes and Comments:

Capital:

40.2.1 In view of the overall saving of ₹3,83.77 lakh (21.92 per cent of the total provision) in the grant, supplementary provision of ₹14,50.01 lakh obtained in March 2014 proved excessive.

40.2.2 No part of the available saving of ₹3,83.77 lakh was anticipated for surrender during the year.

GRANT NO. 40 HOUSING-Concl.

40.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	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	1,50.90	(-)3,49.10
(ii)	02 Schemes under ACA/SPA			
S	8,32.91	8,32.91	7,98.23	(-)34.68

Saving at serial numbers (i) and (ii) above was reportedly due to non-completion of physical work till March 2014.

**GRANT NO. 41 LAND MANAGEMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2029 Land Revenue				
2506 Land Reforms				
Original	13,32,66			
Supplementary	97,71	14,30,37	12,21,88	(-)2,08,49
Amount surrendered during the year (31 March 2014)				2,02,51

Capital

Major Head:

**4070 Capital Outlay on Other
Administrative Services**

Supplementary	7,20,00	7,20,00	7,20,00	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

41.1.1 As the overall expenditure fell short of the original provision, supplementary provision of ₹97.71 lakh obtained in March 2014 was totally unnecessary.

41.1.2 Out of the available saving of ₹2,08.49 lakh (14.57 per cent of the total provision), ₹2,02.51 lakh was anticipated and surrendered in March 2014.

41.1.3 Saving of ₹2,60.36 lakh (20.01 per cent of the total provision) had occurred under this grant in 2012-13 also.

GRANT NO. 41 LAND MANAGEMENT-Concl'd.**41.1.4 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2506 Land Reforms			
	800 Other Expenditure			
	02 Strengthening of Revenue Administrative and Up-dating of Land Records			
	O 2,38.00			
	R (-)2,02.00	36.00	35.86	(-)0.14

Reduction in provision from Other Charges was reportedly due to surrender of ₹2,02.51 lakh and addition to the provision by re-appropriation was reportedly due to requirement of more fund towards Other Charges.

(ii) 01 Establishment Expenses

O	1,76.30			
R	(-)94.81	81.49	80.81	(-)0.68

Reduction in provision by re-appropriation was due to less requirement of fund mainly under Salaries.

Reasons for the saving at serial numbers (i) and (ii) above have not been intimated (December 2014).

41.1.5 Savings mentioned at note 41.1.4 were partly offset by excess under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2506 Land Reforms			
	800 Other Expenditure			
	05 Cadastral Survey			
	O 1,05.70			
	R 94.30	2,00.00	1,98.03	(-)1.97

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

Reasons for the final saving have not been intimated (December 2014).

**GRANT NO. 42 RURAL DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2501 Special Programmes for Rural Development				
2505 Rural Employment				
2515 Other Rural Development Programmes				
Original	59,77,49			
Supplementary	17,79,14	77,56,63	76,32,57	(-)1,24,06
Amount surrendered during the year				...
Capital				
Major Head:				
4515 Capital Outlay on Other Rural Development Programmes				
Original	80,00			
Supplementary	3,72,25	4,52,25	4,52,25	...
Amount surrendered during the year				...

**GRANT NO. 43 FISHERIES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2405 Fisheries				
Original	18,04,86			
Supplementary	10,18,49	28,23,35	28,40,47	(+)17,12
Amount surrendered during the year				...

Capital

Major Head:

**4405 Capital Outlay on
Fisheries**

Supplementary	1,39,56	1,39,56	1,45,34	(+)5,78
Amount surrendered during the year				...

Notes and Comments:

Revenue:

43.1.1 The expenditure exceeded the grant by ₹17.12 lakh (Actual excess ₹17,11,778); the excess requires regularisation.

43.1.2 In view of the excess expenditure of ₹17.12 lakh (0.61 per cent over the total provision), supplementary grant of ₹10,18.49 lakh obtained in March 2014 was inadequate.

GRANT NO. 43 FISHERIES-Contd.**43.1.3** Excess occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes 2405 Fisheries 800 Other Expenditure 09 National Schemes for Welfare of Fishermen			
	O 22.98			
	S 7,25.92			
	R 2,79.02	10,27.92	10,27.92	...
(ii)	109 Extension and Training 01 Establishment Expenses			
	S 28.00			
	R 47.00	75.00	75.00	...
Augmentation of provision by re-appropriation at serial numbers (i) and (ii) above was reportedly due to requirement of more fund towards Other Charges.				
(iii)	03 Centrally Sponsored Schemes 800 Other Expenditure 08 Strengthening of Database and Information Net Work for Fisheries			
	O 16.10			
	R 11.83	27.93	27.93	...

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund mainly under Salaries and Wages.

GRANT NO. 43 FISHERIES-Contd.

43.1.4 Excess mentioned at note **43.1.3** were partly offset by saving mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes 2405 Fisheries 800 Other Expenditure 45 Rashtriya Krishi Vikas Yojana			
	O	1,68.00		
	R	(-)1,68.00	...	...

(ii)	03 Centrally Sponsored Schemes 01 Development of Fresh Water Aquaculture Under Fish Farmers Development Agency			
	O	1,54.00		
	R	(-)69.85	84.15	84.15 ...

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Grants-in-Aid.

(iii)	04 State Plan Schemes 101 Inland Fisheries 08 Miscellaneous Schemes and Other Supports			
	O	2,26.00		
	R	(-)55.50	1,70.50	1,70.50 ...

Withdrawal of entire provision and reduction in provision by re-appropriation at serial numbers (i) and (iii) was reportedly due to requirement of less fund under Other Charges.

(iv)	01 Establishment Expenses			
	O	33.68		
	S	7.82		
	R	(-)28.50	13.00	13.00 ...

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Office Expenses.

GRANT NO. 43 FISHERIES-Concl'd.**Capital:**

43.2.1 The expenditure exceeded the grant by ₹5.78 lakh (Actual excess ₹5,77,935); the excess requires regularisation.

43.2.2 In view of the excess expenditure of ₹5.78 lakh (4.14 per cent over the total provision); provision made by supplementary grant in March 2014 was inadequate.

43.2.3 Excess occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	08 Central Plan Schemes (Fully funded by Central Government)			
	4405 Capital Outlay on Fisheries			
	800 Other Expenditure			
	01 Creation of Assets			
S	50.50	50.50	56.34	(+)5.84

Reasons for the excess have not been intimated (December 2014).

**GRANT NO. 44 ATTACHED OFFICES OF THE SECRETARIAT ADMINISTRATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2052 Secretariat-General Services				
Original	6,67,64			
Supplementary	1,82,96	8,50,60	8,36,60	(-)14,00
Amount surrendered during the year				...

**GRANT NO. 45 CIVIL AVIATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
3053 Civil Aviation				
3275 Other Communication Services				
Original	22,84,54	22,84,54	13,21,62	(-)9,62,92
Amount surrendered during the year (31 March 2014)				9,54,82

Capital

Major Head:

**5053 Capital Outlay on
Civil Aviation**

Original	74,00			
Supplementary	7,65,66	8,39,66	7,16,46	(-)1,23,20
Amount surrendered during the year (31 March 2014)				12,07

Notes and Comments:

Revenue:

45.1.1 In view of the overall saving of ₹9,62,92 lakh (42.15 per cent of the total provision) provision made by Original grant was excessive.

45.1.2 Out of the available saving of ₹9,62.92 lakh, ₹9,54.82 lakh was anticipated and surrendered in March 2014.

GRANT NO. 45 CIVIL AVIATION-Contd.**45.1.3 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3275 Other Communication Services			
	800 Other Expenditure			
	01 Maintenance of Assets			
	O	20,39.79		
	R	(-)9,22.97	11,16.82	11,16.35 (-)0.47

Withdrawal of provision of ₹12.22 lakh reportedly due to less requirement of fund mainly under Other Charges and further withdrawal of ₹9,25.82 lakh by surrender was made without assigning any reason. The above withdrawal was partly offset by augmentation of provision of ₹15.07 lakh by re-appropriation reportedly due to requirement of more fund towards Minor Works and Office Expenses.

Final saving was reportedly due to non-receipt of bills in time.

(ii)	3053 Civil Aviation			
	80 General			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	2,44.75		
	R	(-)31.85	2,12.90	2,05.27 (-)7.63

Net withdrawal of provision of ₹31.85 lakh was the result of decrease of ₹10.92 lakh by re-appropriation reportedly due to requirement of less fund mainly under Salaries and Other Charges and surrender of ₹29.00 lakh from Minor Works without assigning any reason. The above withdrawal was partly offset by augmentation of provision of ₹8.07 lakh by re-appropriation reportedly due to requirement of more fund mainly towards Office Expenses and Minor Works.

Final saving was reportedly due to non-receipt of various bills in time.

GRANT NO. 45 CIVIL AVIATION-Concl'd.**Capital:**

45.2.1 In view of the overall saving of ₹1,23.20 lakh (14.67 per cent of the total provision), supplementary provision of ₹7,65.66 lakh obtained in March 2014 proved excessive.

45.2.2 Out of the available saving of ₹1,23.20 lakh, ₹12.07 lakh only was anticipated and surrendered in March 2014.

45.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
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(i) **5053 Capital Outlay on Civil Aviation**

80 *General*

800 Other Expenditure

02 Schemes under ACA/SPA

S	7,23.48	7,23.48	6,12.35	(-)1,11.13
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No specific reason for the saving has been intimated (December 2014).

(ii) **01 Procurement of Assets**

O 74.00

S 42.18

R	(-)12.07	1,04.11	1,04.11	...
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Withdrawal of provision by surrender from Major Works was made without assigning any reason.

APPROPRIATION NO. 46 STATE PUBLIC SERVICE COMMISSION
(All Charged)

		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2051 Public Service Commission				
Original	3,12,06			
Supplementary	1,32,38	4,44,44	4,44,03	(-)41
Amount surrendered during the year				...

**GRANT NO. 47 ADMINISTRATION OF JUSTICE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2014 Administration of Justice				
Original	19,69,59			
Supplementary	2,81,96	22,51,55	6,61,81	(-)15,89,74
Amount surrendered during the year				...
Capital				
Major Heads:				
4059 Capital Outlay on Public Works				
4070 Capital Outlay on Other Administrative Services				
Original	8,27,60			
Supplementary	6,76,71	15,04,31	15,06,88	(+)2,57
Amount surrendered during the year				...

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.**Notes and Comments:****Revenue:**

47.1.1 As the expenditure fell short of the original provision, supplementary provision of ₹2,81.96 lakh obtained in March 2014 was totally unnecessary.

47.1.2 No part of the available saving of ₹15,89.74 lakh (70.60 per cent of the total provision) was anticipated for surrender during the year.

47.1.3 Supplementary provision of ₹1,30.77 lakh was obtained in March 2013 despite the overall expenditure had fallen short of the original provision in 2012-13 also.

47.1.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(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 reportedly due to activities which were not possible to implement.

Non-utilisation of the entire provision had occurred under this Head in 2011-12 and 2012-13 also and the same reply was being put forward by the Department year after year. These facts indicate that provisions are being made on an immature scheme.

(ii)	102 High Courts 01 Circuit Bench of Gauhati High Court in State Capital			
	O	2,14.95		
	S	96.04		
	R	0.68	3,11.67	2,92.44 (-)19.23

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund mainly towards Wages.

Final saving was reportedly due, mainly, to non-filling up of some vacant posts and non-submission of various bills/claims during the Financial Year.

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	2014 Administration of Justice				
	800	Other Expenditure			
	01	Establishment Expenses			
	O	48.30			
	S	1.22			
	R	(-)8.47	41.05	38.67	(-)2.38

Reduction in provision by re-appropriation was reportedly due to requirement of less fund mainly under Office Expenses. No reason for the final saving has been intimated (December 2014)

(iv)	114	Legal Advisers and Counsels			
	01	Advocate General			
	O	15.56			
	S	21.94	37.50	27.39	(-)10.11

Final saving was reportedly due to non-submission of Travelling Allowances and Professional Bills of the Office of the Advocate General of Arunachal Pradesh during the Financial Year.

47.1.5 Savings mentioned at note **47.1.4** were partly offset by excess mainly under:-

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2014 Administration of Justice				
	105	Civil and Session Courts			
	03	Establishment Expenses			
	S	1,35.54			
	R	10.93	1,46.47	1,46.40	(-)0.07

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Salaries and Office Expenses.

Final saving was reportedly due, mainly, to less expenditure under Salaries and Office Expenses.

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.**Capital:**

47.2.1 The expenditure exceeded the grant by ₹2.57 lakh (Actual excess: ₹2,57,212); the excess requires regularization.

47.2.2 In view of the excess of ₹2.57 lakh (0.17per cent over the total provision) in the grant, supplementary provision of ₹6,76.71 lakh obtained in March 2014 proved inadequate.

47.2.3 Excess occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	4059 Capital Outlay on Public Works			
	80 General			
	800 Other Expenditure			
	04 Construction of Court Building			
	S	5,04.74		
	R	8,27.60	13,32.34	13,29.41 (-)2.93

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

Reasons for the final saving were neither specific nor tenable.

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Concl.

47.2.4 Excess mentioned at note **47.2.3** was partly offset by saving under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	4070 Capital Outlay on Other Administrative Services			
	800 Other Expenditure			
	03 Procurement of Assets			
	O	7,77.60		
	R	(-)7,77.60	...	5.50 (+)5.50

Withdrawal of entire provision by re-appropriation was reportedly due to requirement of less fund under Major Works.

No specific reason for subsequent incurring of expenditure through the executing agency-Bordumsa Water Resource Department (IFCD) has been intimated (December 2014).

(ii)	04 State Plan Schemes			
	09 Infrastructure Development of Judiciary			
	O	50.00		
	R	(-)50.00	...	...

Withdrawal of entire provision by re-appropriation was reportedly due to requirement of less fund under Major Works.

GRANT NO. 48 HORTICULTURE
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2401 Crop Husbandry				
2415 Agricultural Research and Education				
Original	42,85,69			
Supplementary	1,65,60	44,51,29	44,61,26	(+)9,97
Amount surrendered during the year (31 March 2014)				1,25,04

Capital

Major Head:

**4401 Capital Outlay on
Crop Husbandry**

Original	95,00			
Supplementary	2,87,70	3,82,70	2,89,74	(-)92,96
Amount surrendered during the year				...

Notes and Comments:

Revenue:

48.1.1 The expenditure exceeded the grant by ₹9.97 lakh (Actual excess: ₹9,96,558); the excess requires regularisation.

GRANT NO. 48 HORTICULTURE-Contd.

48.1.2 In view of the excess expenditure of ₹9.97 lakh (0.22 per cent over the total provision), supplementary provision of ₹1,65.60 lakh was inadequate and surrender of ₹1,25.04 lakh in March 2014 was injudicious.

48.1.3 Excess occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	09 North Eastern Council 2401 Crop Husbandry 800 Other Expenditure 50 ACA/SPA			
R	6,52.00	6,52.00	6,25.17	(-)26.83
Creation of provision by re-appropriation was reportedly due to requirement of more fund towards Other Charges.				
No specific reason for the saving has been intimated (December 2014).				
(ii)	119 Horticulture and Vegetable Crops 23 Marketing & Development of Marketing Infrastructures			
O	50.00			
R	70.00	1,20.00	1,20.00	...
(iii)	20 Horticulture Census and crop cutting survey			
O	10.00			
R	35.00	45.00	45.00	...
(iv)	107 Plant Protection 01 Establishment Expenses			
O	20.00			
R	35.00	55.00	55.00	...

Augmentation of provision by re-appropriation at serial numbers (ii), (iii) and (iv) above was reportedly due to requirement of more fund towards Other Charges.

GRANT NO. 48 HORTICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	2401 Crop Husbandry			
	119 Horticulture and Vegetable Crops			
	01 Establishment Expenses			
	O	14,16.10		
	S	1,00.69	15,16.79	15,44.42 (+)27.63

Excess was reportedly due to drawal of MACP, Leave Encashment of Pensioners, Re-fixation of Arrear Pay and Allowances in respect of Group 'A', 'B', 'C' and 'D' officials/staff located in Headquarter and Districts.

48.1.4 Excess mentioned at note **48.1.3** were partly offset by saving mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	2415 Agricultural Research and Education			
	01 Crop Husbandry			
	800 Other Expenditure			
	45 Rashtriya Krishi Vikas Yojana			
	O	7,23.50		
	R	(-)3,97.77	3,25.73	3,05.91 (-)19.82

While withdrawal of provision by re-appropriation (₹2,72.73 lakh) was reportedly due to less requirement of fund under Other Charges, that by surrender (₹1,25.04 lakh) was made without assigning any reason.

While furnishing the reasons for saving of ₹19.82 lakh, the Department stated that expenditure of ₹3,25.69 lakh was incurred and hence the above saving might be wrong booking to that extent under Agriculture Department as Rashtriya Krishi Vikas Yojana is being operated by both Agriculture and Horticulture Departments. But the reconciled figure did not match with the expenditure figure of ₹3,25.69 lakh as claimed by the Department.

(ii)	2401 Crop Husbandry			
	119 Horticulture and Vegetable Crops			
	18 Area Expansion Programme			
	O	2,00.00		
	R	(-)1,90.00	10.00	10.00 ...

GRANT NO. 48 HORTICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
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(iii) 2401 Crop Husbandry

- 119 Horticulture and Vegetable Crops
04 Maintenance of Farm and Nursery

O 1,97.00

R (-)1,97.00 ... 1,29.65 (+)1,29.65

Excess was reportedly due to late receipt of intimation of withdrawal of fund by the Department.

(iv) 22 Research and Training Programme

O 57.00

R (-)57.00

(v) 001 Direction and Administration

- 01 Establishment Expenses

O 12,94.89

S 64.91

R (-)63.00 12,96.80 13,24.42 (+)27.62

Excess was reportedly due to drawal of arrear MACP, Leave Encashment of Pensioners in respect of Group 'A', 'B', 'C' and 'D' officers/staffs of the Department at District level.

(vi) 119 Horticulture and Vegetable Crops
06 Mushroom Development Programme

O 42.00

R (-)12.00 30.00 30.00 ...

Reduction in provision by re-appropriation was reportedly due to less requirement of fund mainly under Other Charges at serial numbers (ii) and (vi) and mainly under Minor Works, Office Expenses and Medical Treatment at serial number (v) respectively.

(vii) 109 Extension and Farmer's Training
03 Horticulture Training and Education

O 10.00

R (-)10.00

Withdrawal of entire provision by re-appropriation was reportedly due to requirement of less fund under Wages and Other Charges at serial number (iii) under Other Charges at serial number (iv) and under Other Charges and Scholarship at serial number (vii).

GRANT NO. 48 HORTICULTURE-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
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Capital:

48.2.1 In view of the overall saving of ₹92.96 lakh (24.29 per cent of the total provision), supplementary provision of ₹2,87.70 lakh obtained in March 2014 proved excessive.

48.2.2 No part of the available saving of ₹92.96 lakh was anticipated for surrender during the year.

48.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
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- (i) 03 Centrally Sponsored Schemes
4401 Capital Outlay on Crop Husbandry
 190 Investments in Public Sector and
 Other Undertakings
 01 Construction of Building

O	95.00			
S	5.00	1,00.00	7.04	(-)92.96

Reasons for saving have not been intimated (December 2014).

**GRANT NO. 49 SCIENCE AND TECHNOLOGY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3425 Other Scientific Research				
Original	6,30,00			
Supplementary	...	6,30,00	5,54,13	(-)75,87
Amount surrendered during the year (31 March 2014)				75,73

Notes and Comments:

Revenue:

49.1.1 Out of the available saving of ₹75.87 lakh, ₹75.73 lakh was anticipated and surrendered in March 2014.

GRANT NO. 49 SCIENCE AND TECHNOLOGY-Contd.**49.1.2** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	3425 Other Scientific Research			
	60 Others			
	600 Other Schemes			
	03 Assistance to AP Science Centre Society			
	O 4,10.00			
	R (-)3,18.51	91.49	91.49	...

While withdrawal of provision from Grants-in-Aid by re-appropriation (₹2,42.78 lakh) was reportedly due to less requirement of fund, that from Grants-in-Aid by surrender was without assigning any reason.

49.1.3 Savings mentioned at note **49.1.2** was partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	3425 Other Scientific Research			
	60 Others			
	600 Other Schemes			
	04 Assistance to State Remote Sensing Application Centre			
	R 1,49.52	1,49.52	1,49.49	(-)0.03
(ii)	03 Centrally Sponsored Schemes			
	800 Other Expenditure			
	01 Technology Development Extension and Training Schemes at Tawang			
	R 45.00	45.00	45.00	...

GRANT NO. 49 SCIENCE AND TECHNOLOGY-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	04 State Plan Schemes			
	3425 Other Scientific Research			
	60 Others			
	600 Other Schemes			
	01 Contribution for Seminars etc.			
	R	40.00	40.00	40.00 ...
(iv)	200 Assistance to Other Scientific Bodies			
	01 Arunachal Pradesh State Council of Science and Technology			
	O	2,05.00		
	R	6.26	2,11.26	2,11.26 ...

Provision created by re-appropriation at serial numbers (i) to (iii) and augmentation of provision at serial number (iv) above was reportedly due to requirement of more fund towards Grants-in-Aid.

Reasons for the final saving at serial number (i) have not been intimated (December 2014).

**GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2575 Other Special Area Programmes				
3451 Secretariat- Economic Services				
Original	9,98,97			
Supplementary	27,95,14	37,94,11	11,48,63	(-)26,45,48
Amount surrendered during the year				...

Capital

Major Head:

**4070 Capital Outlay on
Other Administrative
Services**

Original	27,21,37,00			
Supplementary	...	27,21,37,00	4,26,60	(-)27,17,10,40
Amount surrendered during the year (31 March 2014)				18,71,01,82

Notes and Comments:

Revenue:

50.1.1 In view of the overall saving of ₹26,45.48 lakh (69.73 per cent of the total provision) in the Revenue Section of the Grant, the supplementary provision of ₹27,95.14 lakh obtained in March 2014 proved excessive.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.

50.1.2 No part of the huge saving was anticipated for surrender during the year.

50.1.3 Saving has become a regular feature under the Revenue Section of this Grant as evident from the Table given below:

Year	Provision	Expenditure	Saving	Per cent	Surrender
2007-08	5,54,31.94	31,08.75	5,23,23.19	94.39	5,00,96.06
2008-09	11,82,72.06	3,44.11	11,79,27.95	99.71	11,66,62.35
2009-10	7,95,44.48	10,49.82	7,84,94.66	98.68	7,88,49.56
2010-11	6,69,53.50	6,10.32	6,63,43.18	99.09	6,62,29.15
2011-12	2,36,39.02	7,63.12	2,28,75.90	96.77	1,97,30.31
2012-13	10,10.84	7,11.35	2,99.49	29.63	NIL

The above facts bring out lack of foresight in preparation of Budget Estimates.

50.1.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3451 Secretariat-Economic Services			
	800 Other Expenditure			
	02 Scheme under RIDF Loan			
	S	21,09.36	21,09.36	... (-)21,09.36
(ii)	2575 Other Special Area Programmes			
	60 Others			
	800 Other Expenditure			
	01 Border Area Development Programme			
	O	39.40		
	S	5,14.71	5,54.11	49.02 (-)5,05.09
(iii)	3451 Secretariat-Economic Services			
	102 District Planning Machinery			
	01 Establishment Expenses of District Planning			
	O	5,89.00		
	S	1,48.86	7,37.86	3,32.69 (-)4,05.17

Reasons for saving at serial numbers (ii) and (iii) and that for non-utilisation of the entire provision at serial number (i) have not been intimated (December 2014).

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.

50.1.5 Savings mentioned under note **50.1.4** were partly offset by excess under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3451 Secretariat-Economic Services			
	090 Secretariat			
	01 Establishment Expenses			
	O	3,53.57		
	S	22.21	3,75.78	7,50.86 (+)3,75.08

Reasons for the excess have not been intimated (December 2014).

Capital:

50.2.1 Against the original provision of ₹27,21,37.00 lakh, expenditure of an insignificant amount of ₹4,26.60 lakh was incurred leaving a huge saving of ₹27,17,10.40 lakh (99.84 per cent of the total provision) in the Capital Section of the Grant.

50.2.2 Against the available saving of ₹27,17,10.40 lakh in the grant, ₹18,71,01.82 lakh only was anticipated and surrendered in March 2014.

50.2.3 Huge savings in the preceding three years had also occurred under the Capital Section of this Grant as evident from the Table given below:

Year	Provision	Expenditure	Saving	Per cent	Surrender
2010-11	12,00,00.00	3,94.13	11,96,05.87	99.67	1,97.08.60
2011-12	15,85,22.00	1,21.40	15,84,00.60	99.92	5,42,14.60
2012-13	17,64,02.00	8,66.78	17,55,35.22	99.51	7,86,43.97

The above facts bring out lack of proper assessment at the time of making budget estimates.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.**50.2.4 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	05 Finance Commission Recommendations			
	4070 Capital Outlay on Other Administrative Services			
	800 Other Expenditure			
	10 Schemes under ACA/SPA/PM Package			
	O 25,77,92.00			
	R (-)17,34,88.02	8,43,03.98	1,71.99	(-)8,41,31.99

While augmentation of provision of ₹65,11.98 lakh was stated to be due to requirement of more fund towards Major Works, no reason was assigned for surrender of ₹18,00,00.00 lakh from Major Works.

(ii)	05 Finance Commission Recommendations			
	02 Creation of Assets			
	O 1,43,21.00			
	R (-)1,36,96.00	6,25.00	38.97	(-)5,86.03

While withdrawal of ₹65,94.18 lakh by re-appropriation was stated to be due to less requirement of fund towards Major Works, that of ₹71,01.82 lakh by surrender was made without assigning any reason (December 2014).

Reasons for the saving in the above two cases have not been intimated (December 2014).

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Concl.

50.3.1 Saving was partly offset by excess under :-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	4070 Capital Outlay on Other Administrative Services			
800	Other Expenditure			
02	Creation of Assets			
O	24.00			
R	32.20	56.20	2,15.64	(+)1,59.44

Augmentation of provision of ₹32.20 lakh by re-appropriation was stated to be due to requirement of more fund towards Major Works.

Reasons for the excess have not been intimated (December 2014).

**GRANT NO. 51 DIRECTORATE OF LIBRARY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	6,42,68			
Supplementary	1,42,14	7,84,82	7,84,82	...
Amount surrendered during the year				...

Capital

Major Head:

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

Supplementary	2,28,50	2,28,50	2,49,84	(+)21,34
Amount surrendered during the year				...

Notes and Comments:

Capital:

51.2.1 The overall expenditure exceeded the grant by ₹21.34 lakh (Actual:- ₹21,33,723/-); the excess requires regularisation.

51.2.2 In view of the excess expenditure of ₹21.34 lakh in the grant, supplementary provision obtained in March 2014 was inadequate.

GRANT NO. 51 DIRECTORATE OF LIBRARY-Concl'd.**51.2.3** Excess occurred under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes 4202 Capital Outlay on Education, Sports, Art and Culture 800 Other Expenditure 02 Schemes under ACA/SPA			
S	1,78.50	1,78.50	2,03.58	(+)25.08

No specific reason for the excess has been intimated (December 2014).

GRANT NO. 52 SPORTS AND YOUTH SERVICES
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2204 Sports and Youth Services				
Original	11,17,43			
Supplementary	10,98,43	22,15,86	19,61,27	(-)2,54,59
Amount surrendered during the year				...

Capital

Major Head:

4202 Capital Outlay on Education, Sports, Art and Culture

Original	41,00			
Supplementary	24,21,59	24,62,59	14,60,05	(-)10,02,54
Amount surrendered during the year				...

Notes and Comments:

Revenue:

52.1.1 In view of the overall saving of ₹2,54.59 lakh (11.49 per cent of the total provision), supplementary provision of ₹10,98.43 lakh obtained in March 2014 proved excessive.

52.1.2 No part of the available saving of ₹2,54.59 lakh was anticipated for surrender during the year.

GRANT NO. 52 SPORTS AND YOUTH SERVICES-Contd.**52.1.3 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	05 Finance Commission Recommendations			
	2204 Sports and Youth Services			
	800 Other Expenditure			
	03 Schemes under PYKKA			
	O	1,03.00		
	S	2,13.64		
	R	80.00	3,96.64	1,71.64 (-)2,25.00

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Grants-in-Aid.

Final saving was reportedly due to enforcement of Model Code of Conduct for the Election 2014.

(ii)	05 Finance Commission Recommendations			
	06 Northeast Youth Festival			
	O	80.00		
	R	(-)80.00	...	... (-)2,25.00

Withdrawal of the entire provision by re-appropriation was reportedly due to requirement of less fund under Other Charges.

(iii)	001 Direction and Administration			
	02 District Office			
	O	2,10.03		
	S	43.55		
	R	(-)12.25	2,41.33	2,38.76 (-)2.57

Reduction in provision by re-appropriation was reportedly due to requirement of less fund mainly under Minor Works.

Reasons for the final saving have not been intimated (December 2014).

GRANT NO. 52 SPORTS AND YOUTH SERVICES-Contd.**Capital:**

52.2.1 In view of the overall saving of ₹10,02.54 lakh (40.71 per cent of the total provision), supplementary provision of ₹24,21.59 lakh obtained in March 2014 proved excessive.

52.2.2 No part of the available saving of ₹10,02.54 lakh was anticipated for surrender during the year.

52.2.3 Saving of ₹5,49.33 lakh and ₹6,64.38 lakh constituting 28.92 per cent and 26.29 per cent of the total provision had occurred under the Capital Voted Section of this grant in 2011-12 and 2012-13 also.

52.2.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
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- (i) 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	16,64.38	16,64.38	9,45.92	(-)7,18.46
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No reason for the saving has been intimated except allotment of fund to the executing agencies – Public Works Department, East and West Divisions, Urban Development and Rural Works Division.

- (ii) 03 Centrally Sponsored Schemes
 25 C/o High Altitude Sports Complex at Tawang

S	2,30.58	2,30.58	...	(-)2,30.58
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Reasons for non-utilisation of the entire provision have not been intimated except stating that the fund was placed at the disposal of the Public Works Department, Western Zone (December 2014).

GRANT NO. 52 SPORTS AND YOUTH SERVICES-Conclld.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	4202 Capital Outlay on Education, Sports, Art and Culture			
	<i>03 Sports and Youth Services</i>			
	800 Other Expenditure			
	16 Stadium Building			
	O 41.00			
	S 2,89.30	3,30.30	2,76.80	(-)53.50

Out of the saving of ₹53.50 lakh, ₹25.00 lakh was reported to have been surrendered on account of enforcement of Model Code of Conduct for Election 2014 by the Department. But the budget documents did not reflect any such amount of surrender. The remaining fund of ₹28.50 lakh was reported to have been allotted to the executing agencies.

**GRANT NO. 53 FIRE PROTECTION AND CONTROL
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	8,59,59			
Supplementary	2,46,34	11,05,93	10,20,46	(-)85,47
Amount surrendered during the year				...

Capital

Major Head:

4070 Capital Outlay on Other Administrative Services

Original	1,05,00			
Supplementary	80,50	1,85,50	1,85,16	(-)34
Amount surrendered during the year				...

Notes and Comments:

Revenue:

53.1.1 In view of the overall saving of ₹85.47 lakh (7.73 per cent of the total provision) in the grant, supplementary provision of ₹2,46.34 lakh obtained in March 2014 was excessive.

53.1.2 No part of the available saving of ₹85.47 lakh was anticipated for surrender during the year.

GRANT NO. 53 FIRE PROTECTION AND CONTROL-Concl'd.**53.1.3 Saving occurred mainly under:-**

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2070 Other Administrative Services				
	108	Fire Protection and Control			
	01	Protection and Control			
	O	8,54.41			
	S	2,32.11	10,86.52	10,20.46	(-)66.06

Saving of ₹50.13 lakh under Salaries was reportedly due to non-filling up of vacant posts and consequent saving under other Sub-Heads.

(ii)	800	Other Expenditure			
	06	Purchase/ Upkeep of Fire Fighting Equipment			
	O	5.18			
	S	4.82	10.00	...	(-)10.00
(iii)	03	Centrally Sponsored Schemes			
	10	Modernisation of Fire Service			
	S	9.41	9.41	...	(-)9.41

Savings at serial numbers (ii) and (iii) were reportedly due to imposition of Model Code of Conduct for the Election 2014 for which tender formalities could not be completed.

**GRANT NO. 54 STATE TAX AND EXCISE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2030 Stamps and Registration				
2039 State Excise				
2059 Public Works				
Original	13,21,01			
Supplementary	2,17,56	15,38,57	14,39,31	(-)99,26
Amount surrendered during the year				...

Capital

Major Head:

**4047 Capital Outlay on
Other Fiscal
Services**

Original	...			
Supplementary	4,34,11	4,34,11	4,38,60	(+)4,49
Amount surrendered during the year				...

Notes and Comments:

Revenue:

54.1.4 In view of the overall saving of ₹99.26 lakh (6.45 per cent of the total provision) in the grant, supplementary provision of ₹2,17.56 lakh obtained in March 2014 was excessive.

GRANT NO. 54 STATE TAX AND EXCISE-Contd.

54.1.2 No part of the available saving of ₹99.26 lakh was anticipated and surrendered during the year.

54.1.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2039 State Excise			
	001 Direction and Administration			
	01 Headquarter Establishment			
	O	5,81.69		
	S	14.44	5,96.13	5,35.12 (-)61.01

Saving was reportedly due, mainly, to non-filling up of the post of 28 numbers of Constables, non-drawal of Leave Encashment under Salary Head and IEC fund for ₹8.00 lakh lapsed due to enforcement of Model Code of Conduct.

(ii)	03 Centrally Sponsored Schemes			
	800 Other Expenditure			
	03 Mission Mode Project for Computerisation of Commercial Taxes (MMPCT)			
	S	1,63.44	1,63.44	1,33.06 (-)30.38

Saving was reportedly due to non-incurring of expenditure under Other Charges on account of administrative reasons.

(iii)	001 Direction and Administration			
	02 District Establishment			
	O	7,39.32		
	S	39.68	7,79.00	7,71.12 (-)7.88

Saving was reportedly due, mainly, to non-drawal of Leave Encashment, non-drawal of Pay and Allowances after fixation/MACP as granted by the Government, non-submission of Travelling Allowance Bills and non-availing of Leave Travel Concession and non-utilisation of fund under POL as two vehicles got damaged and remained off road.

GRANT NO. 54 STATE TAX AND EXCISE-Concl.**Capital:**

54.2.1 The expenditure exceeded the grant by ₹4.49 lakh (Actual Excess ₹4,48,819); the excess requires regularization.

54.2.2 In view of the excess of ₹4.49 lakh (1.03 per cent over the total provision), provision created by supplementary grant in March 2014 proved inadequate.

54.2.3 Excess occurred under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	4047 Capital Outlay on Other Fiscal Services			
	039 State Excise			
	02 Scheme under SPA/ACA			
S	4,34.11	4,34.11	4,38.60	(+)4.49

No specific reason for the excess has been intimated (December 2014).

**GRANT NO. 55 STATE LOTTERIES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2075 Miscellaneous General Services				
Original	83,06			
Supplementary	...	83,06	40,62	(-)42,44
Amount surrendered during the year (31 March 2014)				42,26

Notes and Comments:

Revenue:

55.1.1 In view of the overall saving of ₹42.44 lakh (51.10 per cent of the total provision), provision made by original grant was excessive.

55.1.2 Out of the available saving of ₹42.44 lakh, ₹42.26 lakh was anticipated and surrendered in March 2014.

GRANT NO. 55 STATE LOTTERIES-Concl'd.**55.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2075 Miscellaneous General Services			
	103 State Lotteries			
	01 Establishment Expenses			
	O	83.06		
	R	(-)42.26	40.80	40.62 (-)0.18

Reduction in provision by surrender was reportedly made from Other Charges without assigning any reason (December 2014).

Reasons for the final saving have not been intimated (December 2014).

**GRANT NO. 56 TOURISM
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3452 Tourism				
Original	13,20,84			
Supplementary	6,14,36	19,35,20	19,34,11	(-)1,09
Amount surrendered during the year				...

Capital

Major Head:

**5452 Capital Outlay on
Tourism**

Original	30,15,83			
Supplementary	26,80,56	56,96,39	32,81,09	(-)24,15,30
Amount surrendered during the year				...

Notes and Comments:

Capital:

56.2.1 In view of the overall saving of ₹24,15.30 lakh (42.4 per cent of the total provision), Supplementary provision of ₹ 26,80.56 lakh obtained in March 2014 proved excessive.

56.2.2 No part of the available saving of ₹24,15.30 lakh was anticipated for surrender during the year.

56.2.3 Persistent saving of ₹6,14.75 lakh, ₹6,19.35 lakh, ₹19,46.89 lakh, ₹7,17.66 lakh and ₹33,92.12 lakh constituting 15.66 per cent, 16.63 per cent, 36.64 per cent, 15.51 per cent and 56.24 per cent of the total provision had occurred in 2008-09,2009-10,2010-11,2011-12 and 2012-13 respectively.

GRANT NO. 56 TOURISM-Contd.**56.2.4 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	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			
	O	5,08.72		
	S	3,03.39		
	R	(-)5,02.43	3,09.68	1,10.60 (-)1,99.08

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Major Works.

No specific reason for saving has been intimated (December 2014).

(ii)	08 Central Plan Schemes (Fully funded by Central Government)			
	34 Mega tourist destination at Tawang			
	S	4,63.34	4,63.34	... (-)4,63.34

Reasons for non-utilisation of the entire provision have not been intimated (December 2014).

(iii)	08 Central Plan Schemes (Fully funded by Central Government)			
	13 Development of Daporijo-Taliha-Siyum-Nacho tourist circle			
	O	3,04.97		
	R	(-)2,27.09	77.88	70.34 (-)7.54

(iv)	08 Central Plan Schemes (Fully funded by Central Government)			
	18 C/O Trekking hub and trekkers from base camp Yorlung to Pasang Tai			
	O	2,31.90		
	R	(-)2,31.50	0.40	0.40 ...

GRANT NO. 56 TOURISM-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	08 Central Plan Schemes (Fully funded by Central Government)			
	5452 Capital Outlay on Tourism			
	01 Tourist Infrastructure			
	101 Tourist Centre			
	21 Historical heritage at Likabali			
	O	2,68.08		
	R	(-)1,78.31	89.77	50.95 (-)38.82
(vi)	08 Central Plan Schemes (Fully funded by Central Government)			
	20 C/O Tourist lodge at Chayangtajo			
	O	2,71.94		
	R	(-)1,20.93	1,51.01	1,46.77 (-)4.24
Reduction in provision by re-appropriation at serial numbers (iii) to (vi) was reportedly due to requirement of less fund under Major Works.				
No specific reason for saving at serial numbers (iii), (v) and (vi) has been intimated (December 2014).				
(vii)	08 Central Plan Schemes(Fully funded by Central Government)			
	14 Development of river island resort			
	O	2,89.24		
	R	72.31	3,61.55	1,67.30 (-)1,94.25
(viii)	08 Central Plan Schemes (Fully funded by Central Government)			
	19 Destination development at Yachuli			
	O	2,67.10		
	R	28.42	2,95.52	1,50.72 (-)1,44.80

Augmentation of provision by re-appropriation at serial numbers (vii) and (viii) was reportedly due to requirement of more fund towards Major Works.

No specific reason for saving at serial numbers (vii) and (viii) has been intimated (December 2014).

GRANT NO. 56 TOURISM-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ix)	08 Central Plan Schemes (Fully funded by Central Government)			
	5452 Capital Outlay on Tourism			
	01 Tourist Infrastructure			
	102 Tourist Accommodation			
	84 Setting up of Hotel Management at Yupia			
	O	2,00.00		
	R	(-)86.91	1,13.09	91.27 (-)21.82

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Major Works.

Reasons for saving have not been intimated (December 2014).

(x)	08 Central Plan Schemes (Fully funded by Central Government)			
	35 C/O Tourist complex at Hunli			
	S	98.05	98.05	... (-)98.05

No specific reason for non-utilisation of the entire provision has been intimated (December 2014).

(xi)	08 Central Plan Schemes (Fully funded by Central Government)			
	17 C/O Tourist lodge at Liromoba			
	O	1,77.41		
	R	(-)54.40	1,23.01	82.19 (-)40.82

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Major Works.

No specific reasons for saving has been intimated (December 2014).

(xii)	08 Central Plan Schemes (Fully funded by Central Government)			
	33 C/o tourist circuit of Ziro-Palin-Nyapin-Sangram-Koloriang			
	S	1,49.25	1,49.25	81.74 (-)67.51

GRANT NO. 56 TOURISM-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xiii)	08 Central Plan Schemes (Fully funded by Central Government)			
	5452 Capital Outlay on Tourism			
	01 Tourist Infrastructure			
	101 Tourist Centre			
	31 C/O Badum langne (Snake stone) Trekking trail			
	S	80.83	80.83	16.11 (-)64.72
(xiv)	08 Central Plan Schemes (Fully funded by Central Government)			
	36 C/O Tourist lodge at Sagalee (Honeymoon package)			
	S	58.60	58.60	... (-)58.60
(xv)	08 Central Plan Schemes (Fully funded by Central Government)			
	04 Construction of Convention Centre at Mechuka			
	O	53.22		
	R	(-)51.92	1.30	... (-)1.30
No specific reason for saving at serial numbers (xii) and (xiii) and that for non-utilization of the entire provision at serial numbers (xiv) and (xv) have been intimated (December 2014).				
(xvi)	08 Central Plan Schemes (Fully funded by Central Government)			
	24 C/O Amenities at Verma point (Jabli) under Yachuli			
	O	90.11		
	R	(-)44.81	45.30	44.03 (-)1.27
(xvii)	08 Central Plan Schemes (Fully funded by Central Government)			
	29 Illumination landscaping for Tourist complex at Aalo			
	S	90.08	90.08	49.82 (-)40.26

GRANT NO. 56 TOURISM-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xviii)	03 Centrally Sponsored Schemes			
	5452 Capital Outlay on Tourism			
	01 <i>Tourist Infrastructure</i>			
	102 Tourist Accommodation			
	05 Construction of Tourist lodge at Tribin			
	S	85.92	51.87	(-)34.05
(xix)	04 State Plan Schemes			
	89 Schemes Under ACA/SPA			
	S	8,57.37	8,27.28	(-)30.09
(xx)	08 Central Plan Schemes (Fully funded by Central Government)			
	101 Tourist Centre			
	28 C/O Tourist resort at Karsingsa			
	S	42.31		
	R	48.78	18.79	(-)72.30
		91.09		
Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Major Works.				
(xxi)	03 Centrally Sponsored Schemes			
	25 Rural Tourism at Komkar			
	O	38.63		
	R	(-)6.24	20.43	(-)11.96
		32.39		
(xxii)	08 Central Plan Schemes (Fully funded by Central Government)			
	06 Development of tourism activities at Yazali			
	O	55.74		
	R	(-)16.40	37.79	(-)1.55
		39.34		

GRANT NO. 56 TOURISM-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xxiii)	5452 Capital Outlay on Tourism			
80	<i>General</i>			
800	Other Expenditure			
01	Construction of Building			
O	70.00			
R	(-)17.80	52.20	52.20	...
(xxiv)	07 Non Lapsable Pool Fund			
01	<i>Tourist Infrastructure</i>			
102	Tourist Accommodation			
78	Tourism Infrastructure Development at Dong			
O	68.70			
R	(-)16.28	52.42	51.10	(-)1.32

Reduction in provision by re-appropriation at serial numbers (xv), (xvi), (xxi) to (xxiv) was reportedly due to requirement of less fund under Major Works.

No specific reason for saving at serial numbers (xvi) to (xxii) and (xxiv) has been intimated (December 2014).

56.2.5 Savings mentioned at note **56.2.4** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	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			
R	1,08.44	1,08.44	99.81	(-)8.63

GRANT NO. 56 TOURISM-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	08 Central Plan Schemes (Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 101 Tourist Centre 25 Rural Tourism at Komkar			
	R 96.59	96.59	96.59	...
(iii)	08 Central Plan Schemes (Fully funded by Central Government) 32 Development of wayside Amenities under Ziro-Daporijo			
	S 13.34			
	R 1,46.65	1,59.99	1,08.98	(-)51.01
(iv)	08 Central Plan Schemes(Fully funded by Central Government) 26 C/o Adventure tourism on Subansiri river			
	R 75.63	75.63	74.97	(-)0.66
(v)	08 Central Plan Schemes (Fully funded by Central Government) 03 Development of Double cultural centre at Lumla			
	R 63.37	63.37	62.64	(-)0.73
(vi)	08 Central Plan Schemes (Fully funded by Central Government) 08 C/o tourist Complex at Tajgi Pith			
	R 54.17	54.17	53.55	(-)0.62

GRANT NO. 56 TOURISM-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii)	03 Centrally Sponsored Schemes 5452 Capital Outlay on Tourism 01 Tourist Infrastructure 102 Tourist Accommodation 090 C/o Tourist lodge at Kaying			
	S 70.31			
	R 26.68	96.99	96.99	...
(viii)	08 Central Plan Schemes (Fully funded by Central Government) 101 Tourist Centre 23 C/O White rafting river at Tai			
	O 0.75			
	S 31.50			
	R 3,48.19	3,80.44	55.95	(-)3,24.49
(ix)	08 Central Plan Schemes (Fully funded by Central Government) 16 Dev. of tourist resort at lebok			
	R 23.61	23.61	22.81	(-)0.80
(x)	11 Development of Places of Tourist Centers/Interest			
	S 1,34.50			
	R 17.80	1,52.30	1,52.30	...

Provision created by re-appropriation at serial numbers (i), (ii),(iv) to (vi) and (ix) and augmentation of provision at serial numbers (iii),(vii),(viii) and (x) was reportedly due to requirement of more fund towards Major works.

No specific reason for the final saving at serial numbers (i), (iii) to (vi),(viii) and (ix) has been intimated (December 2014).

**GRANT NO. 57 URBAN DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2217 Urban Development				
Original	15,67,35			
Supplementary	3,06,69	18,74,04	17,62,22	(-)1,11,82
Amount surrendered during the year (31 March 2014)				77,93
Capital				
Major Heads:				
4217 Capital Outlay on Urban Development				
6217 Loans for Urban Development				
Original	1,21,02,97			
Supplementary	2,88,97,35	4,10,00,32	2,60,66,03	(-)1,49,34,29
Amount surrendered during the year				...

Notes and Comments:

Revenue:

57.1.1 In view of the overall saving of ₹ 1,11.82 lakh(5.97 per cent of the total provision) in the grant, supplementary provision of ₹3,06.69 lakh obtained in March 2014 proved excessive.

57.1.2 Out of the available saving of ₹1,11.82 lakh, ₹77.93 lakh only was anticipated and surrendered in March 2014.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.**57.1.3 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2217 Urban Development			
	80 <i>General</i>			
	800 Other expenditure			
	02 Collection of Solid Waste Management			
	O 60.00			
	R (-)60.00	...	...	...

Withdrawal of entire provision by re-appropriation was reportedly due to requirement of less fund under Other Charges.

(ii)	001 Direction and Administration			
	01 Establishment Expenses			
	O 15,07.35			
	S 71.00			
	R (-)17.93	15,60.42	15,26.52	(-)33.90

Reduction in provision was the net effect of decrease of ₹57.52 lakh by re-appropriation reportedly due to less requirement of fund under Salaries, Office Expenses and Minor Works and surrender of ₹77.93 lakh from Salaries was made without assigning any reason. This was partly offset by increase of ₹1,17.52 lakh by re-appropriation reportedly due to requirement of more fund mainly towards Salaries, Office Expenses, Other Charges and Wages.

Saving was reportedly due to temporary vacancy of posts.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.**Capital:**

57.2.1 In view of the overall saving of ₹1,49,34.29 lakh (36.42 per cent of the total provision) in the grant, supplementary provision of ₹2,88,97.35 lakh obtained in March 2014 proved excessive.

57.2.2 No part of the available saving of ₹1,49,34.29 lakh was anticipated for surrender during the year.

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

Year	Saving Amount	Per centage
(in lakh of rupees)		
2008-09	8,31.01	23.68
2009-10	83,84.02	53.41
2010-11	55,57.13	31.50
2011-12	61,28.66	29.81
2012-13	116,30.27	54.77

The above facts indicate that provisions are being made year after year without proper assessment of the requirement under the grant.

57.2.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(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	78,51.00		
	S	1,65,08.85	2,43,59.85	1,41,99.87 (-)1,01,59.98

Saving was reportedly due, mainly, to non-utilisation of earmarked ACA for specific activities under JNNURM for want of approval from Planning Department and Administrative Approval & Expenditure Sanction and on account of saving under various schemes of AOP & SPA in all divisions.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	03 Centrally Sponsored Schemes 4217 Capital Outlay on Urban Development 60 <i>Other Urban Development Schemes</i> 800 Other Expenditure 64 Sub mission on urban Infrastructure, JNNURM			
	O	16,43.13		
	R	(-)16,43.13	...	...
Withdrawal of entire provision by re-appropriation was reportedly due to requirement of less fund under Other Charges.				
(iii)	03 Centrally Sponsored Schemes 18 Development of Roing Town			
	S	7,27.20	7,27.20	... (-)7,27.20
(iv)	03 Centrally Sponsored Schemes 92 Development of Anini Town			
	S	7,22.58	7,22.58	... (-)7,22.58
(v)	03 Centrally Sponsored Schemes 91 Upgradation of Doimukh township			
	S	4,08.14	4,08.14	... (-)4,08.14
(vi)	03 Centrally Sponsored Schemes 94 Development of Longding town			
	S	3,50.54	3,50.54	... (-)3,50.54
(vii)	03 Centrally Sponsored Schemes 93 Development of Jairampur/Miao town			
	S	3,31.96	3,31.96	... (-)3,31.96

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(viii)	07 Non Lapsable Pool Fund			
	4217 Capital Outlay on Urban Development			
60	<i>Other Urban Development Schemes</i>			
800	Other Expenditure			
95	C/o foot-over bridges at various locations of State Capital Itanagar, Naharlagun and Nirjuli			
S	3,27.54	3,27.54	...	(-)3,27.54
(ix)	03 Centrally Sponsored Schemes			
73	Consturction of Housing complex for economically weaker section at Sagalee			
O	1,64.70			
S	2,01.61			
R	(-)3,15.92	50.39	50.39	...
Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Other Charges.				
(x)	03 Centrally Sponsored Schemes			
27	Development of Daporijo Town			
S	2,71.23	2,71.23	...	(-)2,71.23
Reasons for non-utilisation of entire provision at serial numbers (iii) to (viii) and (x) was reportedly due to enforcement of Model Code of Conduct in March 2014 for General Election and other reasons.				
(xi)	03 Centrally Sponsored Schemes			
79	Improvement of Internal Township Road Doimukh			
O	2,41.10			
R	(-)2,41.10	...	...	...

Withdrawal of entire provision by re-appropriation was reportedly due to requirement of less fund under Other Charges.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xii)	03 Centrally Sponsored Schemes			
	4217 Capital Outlay on Urban Development			
60	<i>Other Urban Development Schemes</i>			
800	Other Expenditure			
08	Development of Yingkiong Town			
S	2,31.84			
R	4,00.00	6,31.84	...	(-)6,31.84

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

Reason for non-utilisation of entire provision was reportedly due to enforcement of Model Code of Conduct in March 2014 for General Election.

(xiii)	03 Centrally Sponsored Schemes			
55	Municipal Solid Waste Management in Itanagar			
O	2,14.99			
R	(-)2,14.99	...	...	...

Withdrawal of the entire provision was reportedly due to requirement of less fund under Other Charges.

(xiv)	03 Centrally Sponsored Schemes			
29	Development of Along Town			
S	1,94.83			
R	2,01.27	3,96.10	...	(-)3,96.10

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

Reason for saving was reportedly due to enforcement of Model Code of Conduct in March 2014 for General Election.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xv)	03 Centrally Sponsored Schemes			
	4217 Capital Outlay on Urban Development			
60	<i>Other Urban Development Schemes</i>			
800	Other Expenditure			
84	C/o shopping complex and hostel at Ziro			
O	1,15.71			
S	1,44.64			
R	(-)1,15.71	1,44.64	1,44.64	...

Reduction in provision was reportedly due to requirement of less fund under Major Works.

(xvi)	03 Centrally Sponsored Schemes			
68	Infrastructure Development of Sagalee			
O	1,02.30			
R	(-)1,02.30	...	...	...

Withdrawal of entire provision by re-appropriation was reportedly due to requirement of less fund under Other Charges.

(xvii)	03 Centrally Sponsored Schemes			
83	C/o shopping complex & hostel at Pasighat			
O	1,01.29			
S	1,26.61			
R	(-)1,01.29	1,26.61	1,26.61	...

(xviii)	03 Centrally Sponsored Schemes			
82	C/o hostel for unemployed women at Seppa			
O	80.95			
S	1,01.19			
R	(-)80.95	1,01.19	1,01.19	...

Reduction in provision at serial numbers (xvii) and (xviii) was reportedly due to requirement of less fund under Major Works.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xix)	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	73.73			
R	(-)73.73	...	...	...

Withdrawal of entire provision by re-appropriation was reportedly due to requirement of less fund under Other Charges.

(xx)	03 Centrally Sponsored Schemes			
71	Construction of Women hostel at Tezu			
O	1,35.66			
R	(-)33.92	1,01.74	1,01.74	...

(xxi)	03 Centrally Sponsored Schemes			
72	Construction of Housing infrastructure at Anini			
O	92.19			
R	(-)23.06	69.13	69.13	...

(xxii)	03 Centrally Sponsored Schemes			
70	Construction of Hostel Building for Children at Daporijo			
O	65.50			
R	(-)16.40	49.10	49.10	...

Reduction in provision at serial numbers (xx) to (xxii) through re-appropriation was reportedly due to requirement of less fund under Other Charges.

GRANT NO. 57 URBAN DEVELOPMENT-Conclld.

57.2.5 Savings mentioned at note **57.2.4** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	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			
O	74.96			
S	2,05.06			
R	15,27.57	18,07.59	18,07.59	...

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

(ii)	03 Centrally Sponsored Schemes			
80	Construction of Working Women Hostel, Hawai			
R	1,21.87	1,21.87	1,21.87	...

Provision created by re-appropriation was reportedly due to requirement of more fund towards Other Charges.

(iii)	03 Centrally Sponsored Schemes			
81	Improvement of Road Network, Boleng			
S	1,21.87			
R	1,07.31	2,29.18	2,29.17	(-)0.01

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

GRANT NO. 58 STATIONERY AND PRINTING
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2058 Stationery and Printing				
Original	5,95,40			
Supplementary	53,29	6,48,69	6,35,41	(-)13,28
Amount surrendered during the year (31 March 2014)				10,12
Capital				
Major Head:				
4058 Capital Outlay on Stationery and Printing				
Original	61,00			
Supplementary	97,80	1,58,80	1,58,73	(-)7
Amount surrendered during the year				...

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2059 Public Works				
2215 Water Supply and Sanitation				
Original	1,20,29,19			
Supplementary	1,47,47,01	2,67,76,20	2,67,75,97	(-)23
Amount surrendered during the year				...
Capital				
Major Head:				
4215 Capital Outlay on Water Supply and Sanitation				
Original	15,37,04			
Supplementary	13,34,68	28,71,72	28,61,94	(-)9,78
Amount surrendered during the year				...

**GRANT NO. 60 TEXTILE AND HANDICRAFT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2851 Village and Small Industries				
Original	26,63,17			
Supplementary	5,84,58	32,47,75	29,06,88	(-)3,40,87
Amount surrendered during the year				...

Capital

Major Head:

4851 Capital Outlay on Village and Small Industries

6851 Loans for Village and Small Industries

Supplementary	2,20,46	2,20,46	2,29,62	(+)9,16
Amount surrendered during the year				...

Notes and Comments:

Revenue:

60.1.1 In view of the overall saving of ₹3,40.87 lakh (10.5 per cent of the total provision), supplementary provision of ₹5,84.58 lakh obtained in March 2014 was excessive.

60.1.2 No part of the available saving of ₹3,40.87 lakh was anticipated for surrender during the year.

GRANT NO. 60 TEXTILE AND HANDICRAFT-Contd.**60.1.3 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2851 Village and Small Industries			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	20,20.11		
	S	1,57.86		
	R	23.95	22,01.92	20,72.56 (-)1,29.36

Augmentation of provision by re-appropriation was reportedly due to requirement of more funds towards Salaries.

(ii)	03 Centrally Sponsored Schemes			
	800 Other Expenditure			
	07 Catalytic Development Programme of Sericulture			
	O	1,00.05		
	R	(-)1,00.05	...	...

Entire provision was withdrawn by re-appropriation due to less requirement of fund under Grants-in-Aid.

(iii)	05 Finance Commission Recommendations			
	21 CM's Loin Loom Scheme			
	S	93.46		
	R	1,06.54	2,00.00	... (-)2,00.00

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Grants-in-Aid. But the reasons for non-utilisation of the entire enhanced provision have not been intimated (December 2014).

GRANT NO. 60 TEXTILE AND HANDICRAFT-Concl.

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	103	Handloom Industries			
	01	Establishment Expenses			
	O	2,23.25			
	S	89.00			
	R	(-)22.77	2,89.48	2,84.72	(-)4.76

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Other Charges.

Reasons for the final saving at serial numbers (i) and (iv) above have not been intimated (December 2014).

Capital:

60.2.1 The expenditure exceeded the grant by ₹9.16 lakh (Actual excess ₹9,16,476); the excess requires regularisation.

60.2.2 In view of the excess expenditure of ₹9.16 lakh (4.15 per cent over the total provision), provision made by supplementary grant was inadequate.

60.2.3 Excess occurred under:-

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04	State Plan Schemes			
	4851	Capital Outlay on Village and Small Industries			
	800	Other Expenditure			
	02	Schemes under ACA/SPA			
	S	2,20.46	2,20.46	2,29.62	(+)9.16

Reasons for the excess have not been intimated (December 2014).

**GRANT NO. 61 GEOLOGY AND MINING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2853 Non-ferrous Mining and Metallurgical Industries				
Original	9,24,92			
Supplementary	...	9,24,92	8,46,79	(-)78,13
Amount surrendered during the year (31 March 2014)				74,61

Capital

Major Head:

4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries				
Original	1,20,00			
Supplementary	41,73	1,61,73	1,43,73	(-)18,00
Amount surrendered during the year				...

Notes and Comments:

Revenue:

61.1.1 Out of the available saving of ₹78.13 lakh, (8.45 per cent of the total provision) in the grant, ₹74.16 lakh only was anticipated and surrendered in March 2014.

GRANT NO. 61 GEOLOGY AND MINING-Contd.**61.1.2** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2853 Non-ferrous Mining and Metallurgical Industries			
	02 <i>Regulation and Development of Mines</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	8,85.92		
	R	(-)74.61	8,11.31	8,07.99
				(-)3.32

Reduction in provision through surrender was made from Salaries without assigning any reason (December 2014).

No specific reason for the final saving has been intimated (December 2014).

(ii)	101 Survey and Mapping			
	01 Survey Works			
	O	39.00		
	R	(-)39.00	...	...
		

Withdrawal of entire provision was reportedly due to requirement of less fund under Other Charges.

61.1.3 Savings mentioned at note 61.1.2 were partly offset by excess under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2853 Non-ferrous Mining and Metallurgical Industries			
	02 <i>Regulation and Development of Mines</i>			
	102 Mineral Exploration			
	01 Exploration of Minerals			
	R	39.00	39.00	38.80
				(-)0.20

Creation of provision by re-appropriation was reportedly due to requirement of more fund towards Other Charges.

GRANT NO. 61 GEOLOGY AND MINING-Concl'd.**Capital:**

61.2.1 In view of the overall saving of ₹18.00 lakh (11.13 per cent of the total provision); supplementary provision of ₹41.73 lakh obtained in March 2014 proved excessive.

61.2.2 No part of the available saving of ₹18.00 lakh was anticipated for surrender during the year.

61.2.3 Saving occurred under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries			
	60 <i>Other Mining and Metallurgical Industries</i>			
	800 Other Expenditure			
	01 Creation of Assets			
	O 1,20.00			
	R (-)30.00	90.00	90.00	...

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Major Works.

61.2.4 Saving mentioned at **61.2.3** was partly offset by excess under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(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 41.73			
	R 30.00	71.73	53.73	(-)18.00

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

No specific reason for the final saving has been intimated (December 2014).

**GRANT NO. 62 DIRECTORATE OF TRANSPORT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3055 Road Transport				
Original	2,26,02			
Supplementary	87,78	3,13,80	3,43,99	(+)30,19
Amount surrendered during the year				...

Capital

Major Head:

**5055 Capital Outlay on
Road Transport**

Original	73,50			
Supplementary	2,37,68	3,11,18	2,80,84	(-)30,34
Amount surrendered during the year				...

Notes and Comments:

Revenue:

62.1.1 The expenditure exceeded the grant by ₹30.19 lakh (Actual excess ₹30,19,176); the excess requires regularization.

62.1.2 In view of the excess expenditure of ₹30.19 lakh (9.62 per cent over the total provision), supplementary provision of ₹87.78 lakh obtained in March 2014 proved inadequate.

GRANT NO. 62 DIRECTORATE OF TRANSPORT-Concl.**62.1.3** Excess occurred mainly under:-

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3055 Road Transport				
	001	Direction and Administration			
	01	Establishment Expenses			
	O	2,26.02			
	S	87.78	3,13.80	3,43.99	(+)30.19

No reason for the excess occurring under Salaries has been intimated (December 2014).

Capital:

62.2.1 In view of the overall saving of ₹30.34 lakh (9.74 per cent of the total provision) in the grant, supplementary provision of ₹2,37.68 lakh obtained in March 2014 proved excessive.

62.2.2 No part of the saving of ₹30.34 lakh was anticipated for surrender during the year.

62.2.3 Saving occurred mainly under:-

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(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	1,54.21	(-)25.79

Reasons for saving have not been intimated (December 2014).

GRANT NO. 63 PROTOCOL DEPARTMENT
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2070 Other Administrative Services				
Original	80,74			
Supplementary	52,82	1,33,56	1,28,95	(-)4,61
Amount surrendered during the year				...

**GRANT NO. 64 TRADE AND COMMERCE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2575 Other Special Area Programmes				
2875 Other Industries				
Original	1,34,66			
Supplementary	6,34,37	7,69,03	7,57,56	(-)11,47
Amount surrendered during the year				...

**GRANT NO. 65 DEPARTMENT OF TIRAP AND CHANGLANG DISTRICT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2575 Other Special Area Programmes				
Original	2,47,00			
Supplementary	63,66	3,10,66	3,10,64	(-)2
Amount surrendered during the year				...
Capital				
Major Head:				
4575 Capital Outlay on Other Special Areas Programmes				
Original	22,53,00			
Supplementary	...	22,53,00	21,91,31	(-)61,69
Amount surrendered during the year (31 March 2014)				60,10

**GRANT NO. 66 HYDRO POWER DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2801 Power				
Original	53,82,68			
Supplementary	94,53	54,77,21	52,03,90	(-)2,73,31
Amount surrendered during the year (31 March 2014)				2,70,61
Capital				
Major Heads:				
4801 Capital Outlay on Power Projects				
Original	12,08,52			
Supplementary	18,36,94	30,45,46	30,45,46	...
Amount surrendered during the year				...

**GRANT NO. 67 STATE INFORMATION COMMISSION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	64,56			
Supplementary	75,64	1,40,20	1,34,68	(-)5,52
Amount surrendered during the year				...

**GRANT NO. 68 TOWN PLANNING DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2217 Urban Development				
Original	10,30,64			
Supplementary	9,78,24	20,08,88	11,97,68	(-)8,11,20
Amount surrendered during the year				...

Capital

Major Head:

**4217 Capital Outlay on
Urban Development**

Original	...			
Supplementary	91,00	91,00	90,00	(-)1,00
Amount surrendered during the year				...

Notes and Comments:

Revenue:

68.1.1 In view of the overall saving of ₹8,11.20 lakh (40.38 per cent of the total provision) in the grant, supplementary provision of ₹9,78.24 lakh obtained in March 2014 proved excessive.

68.1.2 No part of the available saving of ₹8,11.20 lakh was anticipated for surrender during the year.

68.1.3 Saving of ₹1,42.92 lakh (33.97 per cent), ₹4,65.08 lakh (71.93 per cent) and ₹6,89.22 lakh (76.52 per cent of the total provision) had occurred under the Revenue Section of this grant in 2010-11, 2011-12 and 2012-13 respectively.

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Concl'd.**68.1.4 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	05 Finance Commission Recommendations			
	2217 Urban Development			
	03 <i>Integrated Development of Small and Medium Towns</i>			
	800 Other expenditure			
	03 Scheme for urban local bodies (ULB)			
	O	8,00.01		
	S	24.26	8,24.27	23.24 (-)8,01.03

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

(ii)	001 Direction and Administration			
	01 Establishment Expenses			
	O	2,29.13		
	S	21.42		
	R	(-)18.92	2,31.63	2,32.36 (+)0.73

Reduction in provision was reportedly due to less requirement of fund mainly under Salaries and Wages.

As the expenditure figure shown in the account did not tally with that of the Department, no specific reason for the final excess has been intimated (December 2014). The discrepancy has arisen due to wrong allotment of fund amounting to ₹11.32 lakh in three allotment order Nos.:- (i) DTP/DEV-06/2013-14/ dt. 12.02.2014 for ₹6,62,972, (ii) DTP/DEV-12/2013-14/12-13 dt. 12.12.2013 for ₹1,39,868 and (iii) DTP/DEV-07/2013-14/ dt. 29.01.2014 for ₹3,29,378 under Head of Account 2217-03-001-01-Establishment Expenses and 50-Other Charges instead of under 2217-03-800-01-Development Activities.

**GRANT NO. 69 PARLIAMENTARY AFFAIRS DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2013	Council of Ministers			
2052	Secretariat-General Services			
Original	4,70,24			
Supplementary	98,47	5,68,71	5,68,13	(-)58
Amount surrendered during the year				...

**GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2052 Secretariat-General Services				
Original	2,15,79			
Supplementary	1,41,87	3,57,66	2,73,32	(-)84,34
Amount surrendered during the year				...

Notes and Comments:

Revenue:

70.1.1 In view of the overall saving of ₹84.34 lakh (23.58 per cent of the total provision) in the grant, supplementary provision of ₹1,41.87 lakh obtained in March 2014 proved excessive.

70.1.2 No part of the available saving of ₹84.34 lakh was anticipated for surrender during the year.

GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE-Concl.**70.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	08 Central Plan Schemes (Fully funded by Central Government)			
	2052 Secretariat-General Services			
	092 Other Offices			
	10 Administrative Training Institute			
	O	13.29		
	S	42.24	55.53	7.92 (-)47.61

Saving was reportedly due to the fact that the training could not be conducted for administrative reasons and enforcement of Model Code of Conduct for the Parliamentary Election 2014.

(ii)	01 Establishment Expenses			
	O	2,02.50		
	S	98.63	3,01.13	2,65.40 (-)35.73

Saving was stated to be mainly due to non-concurrence by the Finance Department on account of enforcement of Model Code of Conduct for the Parliamentary Election 2014.

**GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	2,85,00			
Supplementary	2,42,31	5,27,31	5,18,28	(-)9,03
Amount surrendered during the year				...
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	...			
Supplementary	90,00	90,00	90,00	...
Amount surrendered during the year				...

**GRANT NO. 72 DIRECTORATE OF PRISON
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2056 Jails				
Original	7,30,27			
Supplementary	2,53,24	9,83,51	9,79,34	(-)4,17
Amount surrendered during the year				...

**GRANT NO. 73 INFORMATION TECHNOLOGY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3425 Other Scientific Research				
Original	8,38,00			
Supplementary	...	8,38,00	6,22,86	(-)2,15,14
Amount surrendered during the year (31 March 2014)				1,08,60

Notes and Comments:

Revenue:

73.1.1 Out of the available saving of ₹2,15.14 lakh, ₹1,08.60 lakh was anticipated and surrendered in March 2014. Similarly, out of the overall saving of ₹2,51.91 lakh ₹94.20 lakh was anticipated and surrendered in 2012-13.

GRANT NO. 73 INFORMATION TECHNOLOGY-Conclld.**73.1.2 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3425 Other Scientific Research			
	60 Others			
	600 Other Schemes			
	06 Scheme under ACA/SPA			
	O	1,58.00		
	R	(-)1,11.00	47.00	...
				(-)47.00

Reduction in provision by re-appropriation (₹2.40 lakh) was reportedly due to less requirement of fund under Grants-in-Aid and that by surrender (₹1,08.60 lakh) from Grants-in-Aid was without assigning any reason.

Non-utilisation of the remaining provision of ₹47.00 lakh was reportedly due to non-drawal of fund on account of enforcement of Model Code of Conduct.

- (ii) 200 Assistance to Other Scientific Bodies
01 Arunachal Pradesh State
Council of Science and Technology

O	3,77.88			
R	(-)1,20.00	2,57.88	2,57.88	...

Reduction in provision was reportedly due to less requirement of fund under Grants-in-Aid.

73.1.3 Saving mentioned at note 73.1.2 were partly offset by excess under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3425 Other Scientific Research			
	60 Others			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	3,02.12		
	R	75.00	3,77.12	3,64.98
				(-)12.14

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Salaries.

Reasons for the final saving have not been intimated (December 2014).

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT & TRIBAL AFFAIRS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2235 Social Security and Welfare				
Original	14,17,09			
Supplementary	16,13,03	30,30,12	21,27,89	(-)9,02,23
Amount surrendered during the year				...

Capital

Major Head:

4235 Capital Outlay on Social Security and Welfare

Original	48,92,01			
Supplementary	41,46,65	90,38,66	53,80,54	(-)36,58,12
Amount surrendered during the year				...

Notes and Comments:

Revenue:

74.1.1 In view of the overall saving of ₹9,02.23 lakh (29.78 per cent of the total provision); supplementary provision of ₹16,13.03 lakh obtained in March 2014 proved excessive.

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

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT & TRIBAL AFFAIRS-Contd.**74.1.3 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	08 Central Plan Schemes(Fully funded by Central Government)			
	2235 Social Security and Welfare			
	02 Social Welfare			
	800 Other Expenditure			
	17 Post Matric Scholarship to ST Students			
	O	5,06.40		
	S	9,05.32		
	R	20.32	14,32.04	6,17.81 (-)8,14.23

Augmentation of provision by re-appropriation due to requirement of more fund towards Scholarship/Stipend which ultimately proved excessive in view of the huge final saving.

Final saving was reportedly due to non-receipt of sufficient applicants.

(ii)	04 State Plan Schemes			
	60 Other Social Security and Welfare Programmes			
	102 Pensions under Social Security Schemes			
	01 Old Age Pension/NSCP National Social Asstt. Programme.			
	O	6,56.46		
	S	5,70.19	12,26.65	11,60.59 (-)66.06

Saving was reportedly due to non-receipt of concurrence in respect of National Family Benefit Scheme (NFBS) under NSAP from the Finance Department.

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT & TRIBAL AFFAIRS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	08 Central Plan Schemes(Fully funded by Central Government)			
	2235 Social Security and Welfare			
	02 Social Welfare			
	800 Other Expenditure			
	12 Programme for Welfare of Minorities			
	O 19.21			
	R (-)15.21	4.00	...	(-)4.00

Reduction in provision by re-appropriation was reportedly due to requirement of less fund mainly under Office Expenses.

Non-utilisation of the remaining provision was reportedly due to non-receipt of concurrence from the Government.

(iv)	04 State Plan Schemes			
	104 Welfare of Aged, Infirm and Destitute			
	02 Rehabilitation of Disable			
	O 8.00			
	S 4.00	12.00	...	(-)12.00

Non-utilisation of the entire provision was reportedly due to absence of Finance Department's concurrence during the year.

(v)	001 Direction and Administration			
	01 Establishment Charges			
	O 1,27.02			
	S 2.41			
	R (-)5.11	1,24.32	1,18.38	(-)5.94

Reduction in provision by re-appropriation was the net effect of decrease of ₹22.61 lakh reportedly due to requirement of less funds mainly under Minor Work, Other Charges, Salaries and increase of ₹17.50 lakh reportedly due to requirement of more funds mainly towards Wages, Office Expenses and Advertisement and Publicity.

Final saving was reportedly due to excess provision of ₹6.48 lakh given by the Finance Department under Wages against the requirement of ₹0.54 lakh.

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT & TRIBAL AFFAIRS-Concl.**Capital:**

74.2.1 In view of the overall saving of ₹36,58.12 lakh (40.47 per cent of the total provision) in the grant, supplementary provision of ₹41,46.65 lakh obtained in March 2014 proved excessive.

74.2.2 No part of the available saving of ₹36,58.12 lakh was anticipated for surrender during the year.

74.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	08 Central Plan Schemes(Fully funded by Central Government)			
	4235 Capital Outlay on Social Security and Welfare			
	02 Social Welfare			
	800 Other Expenditure			
	01 Creation of Assets			
	O 9,72.00			
	S 20,69.17	30,41.17	4,30.43	(-)26,10.74
(ii)	05 Programme for Welfare of Minorities			
	O 39,20.01			
	S 20,77.48	59,97.49	49,50.11	(-)10,47.38

Saving in the above two cases at serial numbers (i) and (ii) was reportedly due to non-concurrence of the schemes.

PUBLIC DEBT
(All Charged)

		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2048 Appropriation for Reduction or Avoidance of Debt				
2049 Interest Payments				
Original	3,48,84,01			
Supplementary	22,00,85	3,70,84,86	3,32,50,98	(-)38,33,88
Amount surrendered during the year				...
Capital				
Major Heads:				
6003 Internal Debt of the State Government				
6004 Loans and Advances from the Central Government				
Original	2,27,41,23			
Supplementary	15,67,95	2,43,09,18	1,69,07,54	(-)74,01,64
Amount surrendered during the year				...

PUBLIC DEBT-Contd.**Notes and Comments:****Revenue:**

75.1.1 As the overall expenditure fell short of the original provision, supplementary provision of ₹22,00.85 lakh obtained in March 2014 was totally unnecessary.

75.1.2 No part of the available saving of ₹38,33.88 lakh (10.34 per cent of the total provision) was anticipated for surrender during the year.

75.1.3 Saving occurred mainly under:-

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2049 Interest Payments			
	01 <i>Interest on Internal Debt</i>			
	200 Interest on Other Internal Debts			
	04 Interest on Loan from Rural Electrification Corporation Limited			
	O	27,42.37	27,42.37	5,92.77 (-)21,49.60
(ii)	03 Interest on Loan from National Bank for Agriculture and Rural Development			
	O	34,31.78		
	R	0.01	34,31.79	23,19.99 (-)11,11.80
Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Interest.				
(iii)	101 Interest on Market Loans			
	01 Payment of Interest on Market Loan			
	O	65,00.00		
	S	3,00.00	68,00.00	62,36.67 (-)5,63.33

PUBLIC DEBT-Contd.

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	2049 Interest Payments			
	04 <i>Interest on Loans and Advances from Central Government</i>			
	102 Interest on Loans for Central Plan Schemes			
	03 Payment of Interest on Block Loan			
	O 24,30.88			
	R (-)2,05.97	22,24.91	22,29.16	(+)4.25

Reduction in provision by re-appropriation was reportedly due to less requirement of fund under Interest.

Reasons for the final excess have not been intimated (December 2014).

(v)	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 non-utilisation of the entire provision have not been intimated (December 2014).

(vi)	01 <i>Interest on Internal Debt</i>			
	200 Interest on Other Internal Debts			
	07 Interest on loan from Power Bond			
	O 71.61			
	S 10.23	81.84	66.50	(-)15.34

Reasons for the final saving at serial numbers (i) to (iii) and (vi) have not been intimated (December 2014).

(vii)	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 1,27.50			
	R (-)10.51	1,16.99	1,16.99	...

Reduction in provision by re-appropriation was reportedly due to less requirement of fund under Interest.

PUBLIC DEBT-Contd.

75.1.4 Savings mentioned at note **75.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2049 Interest Payments			
	03 <i>Interest on Small Savings, Provident Funds etc</i>			
	104 Interest on State Provident Funds			
	01 Interest on State Provident Fund			
	O	1,01,51.00		
	S	17,82.37		
	R	2,41.63	1,21,75.00	1,21,75.00 ...

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Interest.

(ii)	108 Interest on Insurance and Pension Fund			
	01 Payment of Interest on Insurance and Pension Fund			
	O	4,84.00		
	S	82.05	5,66.05	5,99.00 (+)32.95

Reasons for the excess have not been intimated (December 2014).

(iii)	01 <i>Interest on Internal Debt</i>			
	305 Management of Debt			
	1154 Interest on State Development Loan			
	...	...	15.21	(+)15.21

Reasons for incurring expenditure without Budget provision have not been intimated (December 2014).

Capital:

75.2.1 As the overall expenditure fell short of the original provision, supplementary provision of ₹15,67.95 lakh obtained in March 2014 was totally unnecessary.

75.2.2 No part of the available saving of ₹74,01.64 lakh (30.45 per cent of the total provision) was anticipated for surrender during the year.

PUBLIC DEBT-Contd.**75.2.3** Saving occurred mainly under:-

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(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	65,00.00	65,00.00	...	(-)65,00.00

Reasons for non-utilisation of the entire provision have not been intimated (December 2014).

(ii)	800 Other Loans			
01	Loans From Rural Electrification Corporation Limited			
O	22,06.14	22,06.14	14,88.66	(-)7,17.48

Reasons for saving have not been intimated (December 2014).

(iii)	108 Loans From National Co-operative Development Corporation			
03	Loans from National Cooperative Development Corporation			
O	4,02.18			
R	(-)1,64.03	2,38.15	2,38.15	...

Withdrawal of provision by re-appropriation was reportedly due to requirement of less fund under Repayment of Borrowing.

(iv)	105 Loans from the National Bank for Agricultural and Rural Development			
01	Repayment of Loans for National Bank for Agricultural and Rural Development			
O	52,35.89			
S	15,67.95			
R	1,45.97	69,49.81	67,49.81	(-)2,00.00

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Repayment of Borrowing.

Reasons for saving have not been intimated (December 2014).

PUBLIC DEBT-Concl.

75.2.4 Savings mentioned at note **75.2.3** were partly offset by excess mainly under:-

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	6004 Loans and Advances from the Central Government			
	04 <i>Loans for Centrally Sponsored Plan Schemes</i>			
	800 Other Loans			
	01 Repayment of Loan			
	O	93.79		
	R	17.12	1,10.91	1,10.91 ...

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Repayment of Borrowing.

(ii)	6003 Internal Debt of the State Government			
	111 Special Securities Issued to National Small Savings Fund of the Central Govt.			
	06 Loans from NSSF			
	O	26,07.40	26,07.40	26,23.25 (+)15.85

Reasons for the excess have not been intimated (December 2014).

APPENDIX**(Referred to the Summary of Appropriation Accounts at Page-xxiii)****Grant wise details of estimates and details of recoveries adjusted in the
Accounts in reduction of expenditure**

Sl No.	Number of Grant	Name of Grant	Budget Estimates		Actuals		Actuals Compared with Budget Estimates	
							More(+) Less(-)	
			Revenue	Capital	Revenue	Capital	Revenue	Capital
(In thousand of ₹)								
		1	2	3	4	5	6	7
1.	21	Food, Storage and Warehousing	30,00	30,00	...	58,43	(-)30,00	(+)28,43
Total			30,00	30,00		58,43	(-)30,00	(+)28,43

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