



Appropriation Accounts

2014-15



**GOVERNMENT OF
ARUNACHAL PRADESH**

Laid before the State Legislature on

APPROPRIATION ACCOUNTS

**FOR THE YEAR
2014-2015**

**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 2014-15 presents the accounts of sums expended in the year ended 31 March 2015 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 ₹)	
7	Treasury and Accounts Administration							(7,78,808)	
	Voted	14,09,15	2,09,76	14,16,94	99,50	...	1,10,26	7,79	...
	Charged	...	...	...	...	...	...	...	...
8	Police								
	Voted	6,03,87,05	17,69,25	5,84,52,32	19,25	19,34,73	17,50,00	...	...
	Charged	...	...	...	...	...	...	...	...
9	Motor Garages								
	Voted	9,60,00	...	6,52,82	...	3,07,18	...	...	...
	Charged	...	...	...	...	...	...	...	...
10	Other General, Social and Community Services								
	Voted	5,12	...	4,97	...	15	...	...	...
	Charged	...	...	...	...	...	...	...	...
11	Social Welfare								
	Voted	1,48,75,19	15,80,13	1,45,27,82	14,80,26	3,47,37	99,87	...	...
	Charged	...	...	...	...	...	...	...	...
12	Social Security and Welfare								
	Voted	...	...	...	...	...	...	...	...
	Charged	1,39,45	...	1,18,45	...	21,00	...	...	...

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								
Voted	12,65,76	...	8,09,74	...	4,56,02	...	...	...
Charged	...	...	...	...	...	...	...	...
74 Social Justice, Empowerment and Tribal Affairs								
Voted	35,89,80	64,65,00	21,24,66	38,09,66	14,65,14	26,55,34	...	...
Charged	...	...	...	...	...	...	...	...
75 Higher and Technical Education								
Voted	87,64,10	64,90,45	71,34,17	26,98,90	16,29,93	37,91,55	...	...
Charged	...	...	...	...	...	...	...	...
76 Elementary Education								
Voted	7,37,50,05	6,92,97	7,03,81,55	7,21,40	33,68,50	...	...	(28,43,000)
Charged	...	...	...	...	...	...	...	28,43
77 Gauhati High Court Itanagar Permanent Bench								
Voted	...	...	...	...	...	...	...	...
Charged	3,46,02	...	3,38,04	...	7,98	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant (1)	Total Grant /		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 ₹)	
97 Public Debt								
Voted	...	...	...	...	...	...	...	(6,04,28,72,286)
Charged	3,89,82,31	4,49,62,27	3,70,88,31	10,53,90,99	18,94,00	...	...	6,04,28,72
Total Voted	87,95,08,19	41,23,06,86	67,71,95,67	14,88,71,63	21,22,51,85	26,35,75,57	99,39,33	1,40,34
Charged	4,04,42,10	4,49,62,27	3,84,63,76	10,53,90,99	19,78,34	...	...	6,04,28,72
Grand Total	91,99,50,29	45,72,69,13	71,56,59,43	25,42,62,62	21,42,30,19	26,35,75,57	99,39,33	6,05,69,06

SUMMARY OF APPROPRIATION ACCOUNTS–Contd.

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

**Serial
Number**

REVENUE-Voted

- | | | |
|----|-----|--------------------------------------|
| 1. | 1. | Legislative Assembly |
| 2. | 7. | Treasury and Accounts Administration |
| 3. | 13. | Directorate of Accounts |
| 4. | 16. | Art and Cultural Affairs |
| 5. | 43. | Fisheries |
| 6. | 51. | Directorate of Library |
| 7. | 70. | Administrative Training Institute |
| 8. | 72. | Directorate of Prison |

CAPITAL-Voted

- | | | |
|----|-----|-------------------------------|
| 1. | 19. | Industries |
| 2. | 21. | Food, Storage and Warehousing |
| 3. | 52. | Sports and Youth Services |
| 4. | 76. | Elementary Education |

CAPITAL- Charged

- | | | |
|----|-----|-------------|
| 1. | 97. | Public Debt |
|----|-----|-------------|

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 2014-15 and that shown in the Finance Accounts for that year is given below:-

	Voted		<i>Charged</i>		Total
	Revenue	Capital	Revenue	Capital	
	(₹ in thousand)				
Total Expenditure according to the Appropriation Accounts	67,71,95,67	14,88,71,63	<i>3,84,63,76</i>	<i>10,53,90,99</i>	96,99,22,05
Total Deduct-recoveries shown in Appendix	...	61,42	...	...	61,42
Net total expenditure as shown in Statement 11 of the Finance Accounts	67,71,95,67	14,88,10,21	<i>3,84,63,76</i>	<i>10,53,90,99</i>	96,98,60,63

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 247.

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 2015 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 (A&E). 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 2015 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 2015.



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Date: 04 January 2016
Place: New Delhi

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	16,49,83			
Supplementary	15,38,75	31,88,58	31,93,91	(+)5,33
Amount surrendered during the year				...
Charged:				
Original	44,38			
Supplementary	31,44	75,82	48,17	(-)27,65
Amount surrendered during the year				...
Capital				
Major Head:				
4059 Capital Outlay on Public Works				
Voted:				
Supplementary	5,06,61	5,06,61	5,06,61	...
Amount surrendered during the year				...

GRANT NO. 1 LEGISLATIVE ASSEMBLY-Contd.

Notes and Comments :

Revenue:

Voted:

1.1.1 The expenditure exceeded the grant by ₹5.33 lakh (Actual excess: ₹5,32,631); the excess requires regularisation.

1.1.2 In view of the excess, supplementary provision of ₹15,38.75 lakh obtained in March 2015 proved inadequate.

1.1.3 Apart from excess of ₹3.17 lakh under 2011-02-101-Legislative Assembly, excess occurred mainly under:-

Serial number	Head	Total/grant appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2011 Parliament/State/Union Territory Legislatures.			
	02 State/Union Territory Legislatures			
	103 Legislative Secretariat			
	01 Establishment Expenses			
	O	9,67.20		
	S	6,13.41	15,80.61	15,97.76 (+)17.15

Excess was reportedly due to less booking of expenditure under other minor heads.

1.1.4 Excess mentioned at note **1.1.3** was partly offset by saving under:-

(ii)	02 Establishment Expenses of MLAs			
	O	3,55.13		
	S	5,32.51	8,87.64	8,72.65 (-)14.99

Saving was reportedly due to excess booking of expenditure under other minor heads.

Charged:

1.1.1 In view of the overall saving of ₹27.65 lakh (36.47 per cent of the total provision) in the appropriation, supplementary provision of ₹31.44 lakh obtained in March 2015 proved excessive.

1.1.2 No part of the available saving of ₹27.65 lakh was anticipated for surrender during the year.

GRANT NO. 1 LEGISLATIVE ASSEMBLY-Concl'd.**1.1.3** Saving occurred mainly under:-

Serial number	Head	Total/grant appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2011 Parliament/State/Union Territory Legislatures.			
	02 State/Union Territory Legislatures			
	101 Legislative Assembly			
	01 Speaker, Deputy Speaker			
	O	44.38		
	S	31.44	75.82	48.17
				(-)27.65

Saving was reportedly due to excess booking in other minor heads.

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	3,76,14			
Supplementary	92,86	4,69,00	4,45,76	(-)23,24
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	3,70,77			
Supplementary	1,10,96	4,81,73	4,70,62	(-)11,11
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	60,03,79			
Supplementary	16,33,84	76,37,63	53,92,90	(-)22,44,73
Amount surrendered during the year (31 March 2015)				21,55,70

Notes and Comments :

Revenue:

4.1.1 As the overall expenditure of ₹53,92.90 lakh (70.61 per cent of the total provision) fell short of the original provision, supplementary provision of ₹16,33.84 lakh obtained in March 2015 proved totally unnecessary.

4.1.2 Out of the available saving of ₹22,44.73 lakh, ₹21,55.70 lakh was anticipated and surrendered in March 2015.

GRANT NO. 4 ELECTION-Contd.**4.1.3 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2015 Election			
106	Charges for Conduct of Elections to State/Union Territory Legislature			
01	Election Charges			
O	39,16.00			
R	(-)39,16.00	...	...	...

While withdrawal of entire provision through re-appropriation (₹22.24 lakh) was reportedly due to requirement of less fund mainly under Domestic Travel Expenses and Office Expenses, that through surrender (₹16.92 lakh) was made without assigning any reason.

(ii)	103	Preparation and Printing of Electoral Rolls			
	01	Printing of Electoral Rolls			
	O	5,35.99			
	R	(-)85.23	4,50.76	4,35.27	(-)15.49

While anticipated savings through re-appropriation was reportedly due to requirement of less fund under Domestic Travel Expenses, that by surrender (₹17.45 lakh) from Domestic Travel Expenses was made without assigning any reason. Final saving was reportedly due to non submission of TA/DA bills, portorage voucher by officials deputed to interior polling stations.

(iii)	102	Electoral Officers			
	01	Establishment Charges			
	O	7,36.06			
	S	67.36			
	R	(-)95.00	7,08.42	7,03.14	(-)5.28

Reduction in provision by surrender (₹95.00 lakh) from salaries was made without assigning any reason. Saving was reportedly due to non-granting of MACP, ACP, non-drawal of Leave encashment of retired employees, non-drawal of arrear pay of staff and non-regularization of Leave.

GRANT NO. 4 ELECTION-Contd.

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	2015 Election				
108	Issue of Photo Identity Cards to Voters				
01	Issue of Identity Cards				
	O	1,66.24			
	S	85.76			
	R	(-)82.75	1,69.25	1,65.41	(-)3.84

Reduction in provision by surrender (₹82.75 lakh) was made mainly under Domestic Travel Expenses, Office Expenses and Other Charges without assigning any reason (October 2015).

Saving was reportedly due to non-receipt of TA/DA bills, Porterage and EPIC related bills from concerned employees deputed for EPIC works in interior polling stations.

(v)	105	Charges for Conduct of Election to Parliament			
	01	Election Charges for Parliament			
	O	71.00			
	S	6,39.00			
	R	(-)48.00	6,62.00	6,61.92	(-)0.08

Reduction in provision by surrender (₹48.00 lakh) was made mainly from Office Expenses without assigning any reason.

(vi)	03	Charges for Conduct of Election to Rajya Sabha			
	O	23.00			
	R	(-)15.00	8.00	7.87	(-)0.13

Reduction in provision by surrender (₹15.00 lakh) was made mainly from Domestic Travel Expenses, Office Expenses and Other Charges without assigning any reason (October 2015).

No specific reason for the saving at serial numbers (v) and (vi) has been intimated (October 2015).

GRANT NO. 4 ELECTION-Concl.

4.1.4 Savings mentioned at note **4.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2015 Election			
104	Charges for Conduct of Elections for Lok Sabha/ State and Union Territory Legislative Assemblies When Held Simultaneously			
01	Election Charges			
O	5,55.50			
S	7,65.72			
R	20,87.28	34,08.50	33,44.29	(-)64.21

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Domestic Travel Expenses, Office Expenses and Other Charges.

Final saving was reportedly due to non-drawal of TA/DA bills, non-receipt of Porterage Vouchers from officers/officials, non-receipt of bills from Companies/Firms, Controller of Defence Accounts, Director of Civil Aviation, Naharlagun till the closing of financial year.

**GRANT NO. 5 SECRETARIAT ADMINISTRATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2052 Secretariat-General Services				
2251 Secretariat-Social Services				
Original	57,17,56			
Supplementary	27,74,38	84,91,94	84,49,35	(-)42,59
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	2,37,53,54			
Supplementary	1,96,00,38	4,33,53,92	4,11,77,20	(-)21,76,72
Amount surrendered during the year				...

Notes and Comments:

Revenue:

6.1.1 In view of the overall saving of ₹21,76.72 lakh(5.02 per cent of the total provision) in the grant, supplementary provision of ₹1,96,00.38 lakh obtained in March 2015 was excessive.

6.1.2 No part of the overall saving of ₹21,76.72 lakh was anticipated for surrender during the year.

6.1.3 Saving of ₹1,03,69.57 lakh (24.54 per cent of the total provision) in the grant had occurred under the Revenue Section of this grant in 2013-14 also.

GRANT NO. 6 DISTRICT ADMINISTRATION-Contd.**6.1.4** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3451 Secretariat-Economic Services			
	102 District Planning Machinery			
	04 Untied Fund			
	O	30,00.00		
	R	(-12,35.72)	17,64.28	17,26.40
				(-37.88)
Reduction in provision by re-appropriation was reportedly due to requirement less fund under Office Expenses.				
As the expenditure figure shown in the account did not tally with that of the department, no specific reasons for the final saving has been intimated (October 2015).But, expenditure figure shown above was reconciled by Public Works Division.				
(ii)	2575 Other Special Area Programmes			
	60 Others			
	800 Other Expenditure			
	01 Border Area Development Programme			
	S	1,57,45.72	1,57,45.72	1,46,47.34
				(-10,98.38)
Saving was reportedly due to non-release of fund by State Government for implementation of Schemes.				
(iii)	05 Finance Commission Recommendations			
	2053 District Administration			
	093 District Establishments			
	05 District Innovation Fund			
	S	8,00.00	8,00.00	...
				(-8,00.00)
(iv)	08 Maintenance of Assets			
	S	6,11.10		
	R	13.90	6,25.00	...
				(-6,25.00)
(v)	2053 District Administration			
	094 Other Establishments			
	03 Honorarium to Gaon Buras			
	O	2,46.69		
	S	23.64		
	R	(-8.57)	2,61.76	72.44
				(-1,89.32)

GRANT NO. 6 DISTRICT ADMINISTRATION-Contd.

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi)	2053 District Administration				
	093	District Establishments			
	03	Honorarium to Gaon Buras			
	O	2,43.85			
	S	5.15			
	R	(-)25.31	2,23.69	1,35.19	(-)88.50
(vii)	04	POL for Office Vehicle			
	O	1,68.10			
	S	28.70			
	R	2.40	1,99.20	1,18.38	(-)80.82
Augmentation of provision by re-appropriation at serial number (iv) and (vii) was reportedly due to requirement of more fund towards Minor Works and Office Expenses respectively.					
(viii)	10	Expenditure on Under Trial Prisoner (UTP)			
	O	90.00			
	S	4.00			
	R	(-)2.00	92.00	22.83	(-)69.17
(ix)	094	Other Establishments			
	07	Expenditure on Under Trial Prisoner (UTP)			
	O	56.00			
	S	1.10			
	R	(-)40.35	16.75	11.77	(-)4.98
Reduction in provision by re-appropriation at serial numbers (v),(vi),(viii) and (ix) was reportedly due to requirement of less fund under Other Charges.					
(x)	04	POL for Office Vehicle			
	O	78.80			
	S	15.40			
	R	(-)5.05	89.15	65.35	(-)23.80

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

Reasons for saving/entire saving at serial numbers (iii) to (x) have not been intimated (October 2015).

GRANT NO. 6 DISTRICT ADMINISTRATION-Contd.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3451 Secretariat-Economic Services			
	102 District Planning Machinery			
	02 MLA's Local Area Development Fund			
	O	60,00.00		
	S	2,64.28		
	R	12,35.72	75,00.00	79,26.66
				(+)4,26.66

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

As the expenditure figure shown in the account did not tally with that of the Department, no specific reason for the excess has been intimated (October 2015).

(ii)	2053 District Administration			
	093 District Establishments			
	01 Establishment Charges			
	O	91,21.10		
	S	13,23.88		
	R	3,03.00	1,07,47.98	1,07,30.04
				(-)17.94

Augmentation of provision by re-appropriation was the net effect of increase of fund mainly towards Minor Works, Wages, Domestic Travel Expenses, Medical Treatment, Professional Services and Office expenses and decrease of fund mainly under Salary and Other charges due to requirement of more/less fund under the above object heads.

Reasons for the saving have not been intimated (October 2015).

(iii)	094 Other Establishments			
	01 Establishment Charges			
	O	46,04.66		
	S	4,68.58		
	R	(-)2,48.08	48,25.16	51,77.16
				(+)3,52.00

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

Reasons for the excess have not been intimated (October 2015).

GRANT NO. 6 DISTRICT ADMINISTRATION-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	05 Finance Commission Recommendations			
	2053 District Administration			
	094 Other Establishments			
	01 Establishment Charges			
	...	...	58.59	(+)58.59

Reasons for incurring expenditure without any provision have not been intimated (October 2015).

(v)	101 Commissioners			
	01 Establishment Charges			
	O	75.29		
	S	10.79		
	R	(-)1.40	84.68	1,29.16
				(+)44.48
(vi)	094 Other Establishments			
	05 Maintenance of Asset			
	S	48.40		
	R	10.19	58.59	58.59
				...

Reduction in provision by re-appropriation at serial numbers (v) was reportedly due, mainly, to requirement of less fund under Salaries and Augmentation of provision by re-appropriation at serial number (vi) was reportedly due, mainly, to requirement of more fund towards Minor Works.

Reason for the excess at serial number (v) has not been intimated (October 2015).

**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	11,08,72			
Supplementary	3,00,43	14,09,15	14,16,94	(+)7,79
Amount surrendered during the year				...
Capital				
Major Head:				
4047 Capital Outlay on Other Fiscal Services				
Supplementary	2,09,76	2,09,76	99,50	(-)1,10,26
Amount surrendered during the year				...

Notes and Comments:

Revenue:

7.1.1 The expenditure exceeded the grant by ₹7.79 lakh (Actual excess: ₹7,78,808); the excess requires regularisation.

7.1.2 In view of the excess, supplementary provision of ₹3,00.43 lakh obtained in March 2015 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			
	095 Directorate of Accounts and Treasuries			
	01 Establishment Charges			
	O	3,39.75		
	S	1,62.15		
	R	15.00	5,16.90	5,26.53 (+)9.63

Augmentation of provision by re-appropriation was the net effect of increase of provision reportedly due, mainly, to requirement of more fund towards Other Charges and Office Expenses and decrease of provision reportedly due to requirement of less fund under Publication.

Final excess reportedly due to double booking of ₹8.50 lakh by Accountant General is not tenable as the initial booking of the amount under 2054-00-95-001-00-50 was later withdrawn and posted under 2054-00-97-001-00-27 on the basis rectification by the Rural Works Department; Itanagar (Papumpare) Division in March supplementary account.

7.1.4 Excess mentioned at note 7.1.3 above was partly offset by saving 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-Govt.P.F.			
	01 Deposit Linked Insurance Scheme			
	O	45.00		
	R	(-)15.00	30.00	29.99 (-)0.01

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

Reasons for the final saving have not been intimated (October 2015).

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

7.2.1 In view of the overall saving of ₹1,10.26 lakh (52.56 per cent of the total provision) in the grant, provision created by supplementary grant in March 2015 proved excessive.

7.2.2 No part of the available saving of ₹1,10.26 lakh was anticipated for surrender during the year.

7.2.3 Saving occurred mainly 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		2,09.76	2,09.76	99.50 (-)1,10.26

No specific reason for the saving has been intimated (October 2015).

**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	4,44,80,39			
Supplementary	1,59,06,66	6,03,87,05	5,84,52,32	(-)19,34,73
Amount surrendered during the year				...

Capital**Major Head:****4055 Capital Outlay on Police**

Original	10,00,00			
Supplementary	7,69,25	17,69,25	19,25	(-)17,50,00
Amount surrendered during the year				...

Notes and Comments :**Capital:**

8.2.1 As the expenditure of ₹19.25 lakh fell short of the original provision, supplementary provision of ₹7,69.25 lakh obtained in March 2015 was totally unnecessary. Unnecessary supplementary provision were obtained under similar circumstances in 2012-13 and 2013-14 also which calls for proper assessment of requirement before making estimates.

8.2.2 No part of the available savings of ₹17,50.00 lakh (98.91 per cent of the total provision) was anticipated for surrender during the year.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	4055 Capital Outlay on Police			
	800 Other Expenditure			
	01 Infrastructure Development			
	O	10,00.00		
	R	(-9,80.75	19.25	19.25
				...

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

(ii)	05 Finance Commission Recommendations			
	4055 Capital Outlay on Police			
	800 Other Expenditure			
	04 Police Housing			
	S	7,69.25		
	R	9,80.75	17,50.00	...
				(-)17,50.00

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

Saving was reportedly due to 'non-Receipt of Fund'.

**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	3,85,21			
Supplementary	5,74,79	9,60,00	6,52,82	(-)3,07,18
Amount surrendered during the year				...

Notes and Comments:

Revenue:

9.1.1 In view of the overall saving of ₹3,07.18 lakh (32 per cent of the total provision) in the grant, supplementary provision of ₹5,74.79 lakh obtained in March 2015 proved excessive.

9.1.2 No part of the available saving of ₹3,07.18 lakh was anticipated for surrender during the year.

9.1.3 Saving of ₹2,91.59 lakh (21.71 per cent of the total provision) had occurred under this grant in 2013-14 also.

GRANT NO. 9 MOTOR GARAGES-Concl'd.**9.1.4** Saving occurred mainly under:-

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2070 Other Administrative Services				
	800	Other Expenditure			
	01	Communication Flight			
	O	70.82			
	S	79.18	1,50.00	...	(-)1,50.00
(ii)	09	VIP Movement			
	O	94.15			
	S	55.85	1,50.00	...	(-)1,50.00

No specific reason for the saving at serial number (i) and (ii) has been intimated (October 2015).

(iii)	2052 Secretariat-General Services				
	090	Secretariat			
	09	Expenditure for Secretariat			
	O	1,32.49			
	S	72.51			
	R	(-)50.00	1,55.00	1,54.91	(-)0.09

Reduction in provision by re-appropriation was reportedly due to less requirement of fund mainly under Other Charges and Office Expenses. No specific reason for the final saving has been intimated (October 2015).

9.1.5 Saving mentioned at note 9.1.4 were partly offset by excess mainly under:-

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2013 Council of Ministers				
	800	Other Expenditure			
	02	Purchase for Minister's Car/Petrol			
	O	87.75			
	S	3,67.25			
	R	50.00	5,05.00	4,97.91	(-)7.09

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

No specific reason for the final saving has been intimated (October 2015).

**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	5,12	4,97	(-)15
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2235 Social Security and Welfare				
2236 Nutrition				
Original	1,35,84,60			
Supplementary	12,90,59	1,48,75,19	1,45,27,82	(-)3,47,37
Amount surrendered during the year(31 st March 2015)				2,36,63
Capital				
Major Head:				
4235 Capital Outlay on Social Security and Welfare				
Original	30,00			
Supplementary	15,50,13	15,80,13	14,80,26	(-)99,87
Amount surrendered during the year				...

Notes and Comments:

Capital:

11.2.1 In view of the overall saving of ₹99.87 lakh (6.32 per cent of the total provision) in the grant, supplementary provision of ₹15,50.13 lakh obtained in March 2015 proved excessive.

11.2.2 No part of the available saving of ₹99.87 lakh was anticipated for surrender during the year.

GRANT NO. 11 SOCIAL WELFARE-Conclld.**11.2.3** 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 <i>Social Welfare</i>			
	800 Other Expenditure			
	04 Construction of Anganwadi Buildings			
	S 15,50.13			
	R 20.00	15,70.13	14,70.26	(-)99.87

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

Reasons for the final saving have not been intimated (October 2015).

(ii)	03 Centrally Sponsored Schemes			
	02 Construction of Ashram School/Hostel			
	O 30.00			
	R (-)20.00	10.00	10.00	...

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

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	1,10,00			
Supplementary	29,45	1,39,45	1,18,45	(-)21,00
Amount surrendered during the year				...

Notes and Comments:

Revenue:

12.1.1 In view of the overall saving of ₹21.00 lakh (15.06 per cent of the total provision) in the appropriation, supplementary provision of ₹29.45 lakh obtained in March 2015 proved excessive.

12.1.2 No part of the available saving of ₹21.00 lakh was anticipated for surrender during the year.

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>			
	800 Other Expenditure			
	02 Ex-gratia Payment			
	O	59.00		
	R	(-26.00)	33.00	33.00
				...
(ii)	04 Provision in Lieu of 3rd Party Insurance of APST Buses			
	O	15.00	15.00	...
				(-)15.00
(iii)	09 Payment of Victim Compensation Scheme			
	O	10.00		
	S	15.86		
	R	(-)9.36	16.50	16.50
				...

Reasons for non-utilisation of the entire provision have not been intimated (October 2015).

Reduction in provision by re-appropriation at serial numbers (i) and (iii) was reportedly due to reassessment of requirement 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>			
	200 Other Programmes			
	04 Payment of Compensation Under M.V.Act(No Fault Liability)			
	O	17.00		
	S	13.59		
	R	30.00	60.59	54.59
				(-)6.00

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			
	03 Workman Compensation			
	O	5.00		
	R	9.36	14.36	...

Augmentation of provision by re-appropriation at serial numbers (i) and (ii) was reportedly due to reassessment of requirement fund under Other Charges.

Reasons for the final saving at serial number (i) have not been intimated(October 2015).

**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				
2235 Social Security and Welfare				
Original	3,53,43,56			
Supplementary	50,72,63	4,04,16,19	4,85,06,57	(+80,90,38
Amount surrendered during the year				...

Notes and Comments:

Revenue:

13.1.1 The expenditure exceeded the grant by ₹80,90.38 lakh (Actual excess : ₹80,90,38,279); the excess requires regularisation.

13.1.2 In view of the excess, supplementary provision of ₹50,72.63 lakh obtained in March 2015 proved inadequate.

13.1.3 Excess of ₹63,39.38 lakh (18.59 per cent over the total provision) had occurred under this grant in 2013-14 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	2,20,92.21		
	S	50,00.00		
	R	8,59.48	2,79,51.69	3,59,93.36 (+)80,41.67
(ii)	105 Family Pensions			
	01 Ordinary Pension			
	O	4,32.41		
	R	4,00.39	8,32.80	16,07.84 (+)7,75.04
(iii)	2235 Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	104 Deposit Linked Insurance Scheme-Govt.P.F.			
	01 Deposit Linked Insurance Scheme			
	...	...	19.22	(+)19.22

Augmentation of provision by re-appropriation at serial numbers (i) and (ii) was reportedly due to requirement of more fund towards Pensionary Charges.

Reasons for the final excess at serial numbers (i) and (ii) have not been intimated (October 2015).

Reasons for incurring expenditure of ₹ 19.22 lakh without provision have not been intimated (October 2015).

13.1.5 Excess mentioned at note **13.1.4** were partly offset by saving mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2071 Pensions and Other Retirement Benefits			
	<i>01 Civil</i>			
	104 Gratuities			
	01 Payment of Gratuities			
	O	1,00,75.19		
	R	(-)7,01.44	93,73.75	88,30.74 (-)5,43.01

GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)	
(ii)	2071 Pensions and Other Retirement Benefits				
	01 <i>Civil</i>				
	102 Commuted Value of Pension				
	01 Ordinary Pension				
	O	21,50.19			
	R	(-5,14.33	16,35.86	16,31.91	(-3.95
(iii)	111 Pensions to Legislators				
	01 Members of Legislative Assembly				
	O	2,50.00			
	R	(-50.00	2,00.00	...	(-2,00.00

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

Reasons for the final savings at serial numbers (i), (ii), and (iii) above have not been intimated (October 2015).

**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	2,09,25,30			
Supplementary	4,47,88,22	6,57,13,52	1,96,48,20	(-)4,60,65,32
Amount surrendered during the year				...
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	5,35,13			
Supplementary	20,57,37	25,92,50	19,07,11	(-)6,85,39
Amount surrendered during the year				...

Notes and Comments:

Revenue:

14.1.1 As the expenditure of ₹1,96,48.20 lakh fell short of the original provision, supplementary provision of ₹4,47,88.22 lakh obtained in March 2015 was totally unnecessary.

14.1.2 No part of the available saving of ₹4,60,65.32 lakh (70.10 per cent of the total provision) was anticipated for surrender during the year.

GRANT NO. 14 EDUCATION-Contd.

14.1.3 Provisions shown under different Sub-Heads are at variance with that of the Department who have shown their provisions on the basis of fund authorised in Annual Operating Plan (AOP) and Revised Estimate (RE) which were not reflected in the budget documents and resulted in discrepancies in saving/excess.

14.1.4 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2202 General Education			
	02 Secondary Education			
	106 Text Books			
	01 Procurement of Text Books to Students of Secondary Level of Education			
	S	4,10,29.00	4,10,29.00	1,09.44 (-)4,09,19.56
(ii)	08 Central Plan Schemes(Fully funded by Central Government)			
	105 Teachers Training			
	03 Support to Education Development Including Teachers Training and Adult Education			
	O	21,30.00	21,30.00	... (-)21,30.00
	Reasons for non -utilisation of the entire provision have not been intimated (October 2015).			
(iii)	109 Government Secondary Schools			
	07 District Establishment			
	O	1,57,77.03		
	S	8,89.61		
	R	23.45	1,66,90.09	1,58,50.94 (-)8,39.15
(iv)	04 Adult Education			
	800 Other Expenditure			
	02 Total Literacy Campaign			
	S	6,00.00	6,00.00	... (-)6,00.00

Non utilisation of the entire provision was reportedly due to non-implementation of the scheme in 2014-15.

GRANT NO. 14 EDUCATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	2202 General Education			
	02 Secondary Education			
	800 Other Expenditure			
	01 Affiliation Fees to Central Board of Secondary Education			
	O	5,18.98		
	R	(-),5,18.98	...	...
(vi)	08 Central Plan Schemes(Fully funded by Central Government)			
	01 Elementary Education			
	107 Teachers Training			
	02 District Institute of Education and Training/DRCs			
	O	4,27.69	4,27.69	... (-)4,27.69
Non utilisation of the entire provision was reportedly due to erroneous reflection of provision in budget and has a reference to note 14.1.3 .				
(vii)	02 Secondary Education			
	108 Examinations			
	02 Conduct of Examination			
	S	5,59.83	5,59.83	1,79.90 (-)3,79.93
(viii)	107 Scholarships			
	01 National Scholarships for Children of Primary and Secondary Schools			
	S	3,02.00	3,02.00	... (-)3,02.00
Non utilisation of the entire provision was reportedly due to merging of expenditure with Head 109-(007)-07(Plan) as per reconciliation of expenditure made by the department.				
(ix)	108 Examinations			
	01 Reimbursement of Examination/Tuition Fees of AISSCE Examination			
	S	1,12.00	1,12.00	12.00 (-)1,00.00

Reasons for saving have not been intimated (October 2015).

GRANT NO. 14 EDUCATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(x) 2202 General Education				
02	<i>Secondary Education</i>			
800	Other Expenditure			
10	Construction and Running of Girls Hostels			
O	1,00.00			
R	(-)1,00.00	...	...	...
(xi) 04	<i>Adult Education</i>			
001	Direction and Administration			
01	District Establishment			
O	5,37.75			
R	(-)13.17	5,24.58	4,91.16	(-)33.42

Reduction in provision was the net effect of decrease of ₹14.17 lakh reportedly due to less requirement fund under Salaries and Other Charges and increase of ₹1.00 lakh reportedly due to requirement of more fund towards Salaries (LTC). Saving as worked out by the department are at variance with that shown at serial numbers (i),(vii) and (xi) above with reference to note **14.1.3** and hence reasons thereof as intimated by the Department are not tenable.

(xii) 02	<i>Secondary Education</i>			
800	Other Expenditure			
14	Umbrella Scheme for Education of ST Students			
O	35.00			
R	(-)35.00	...	...	...

Withdrawal of entire provision by re appropriation was reportedly due to reassessment of requirement under Other Charges at serial number (v) and under Grant-in aid at serial numbers (x) and (xii).

(xiii) 105	Teachers Training			
02	District Institute of Education and Training			
S	27.00	27.00	...	(-)27.00

Non utilisation of the entire provision was reportedly due to non-booking of expenditure under this Grant as it pertains to Grant No. 76 Elementary Education.

GRANT NO. 14 EDUCATION-Contd.

14.1.5 Savings mentioned at note **14.1.4** were partly offset by excess mainly under:-

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2202 General Education			
04 <i>Adult Education</i>			
200 Other Adult Education Programmes			
04 <i>Adult Education</i>			
S	1,35.94	4,07.94	(+)2,72.00

Excess was reportedly due to non-reflection of provision in respect of Centrally Sponsored Scheme (State Share) of ₹2,72,00.00 lakh as per authorised Annual Operating Plan(AOP) and Revised Estimate 2014-15 . This has a reference to note **14.1.3**.

(ii) <i>80 General</i>			
001 Direction and Administration			
01 Establishment Expenses			
O	3,32.89		
S	2.02	3,78.24	(+)43.33
		3,34.91	

As per Department, expenditure of ₹72.65 lakh was incurred against Authorised Operating Plan(AOP) and Revised Estimate for 2014-15 of ₹99.60 lakh(Plan) and Salary of ₹26.95 was reportedly due to non-filling up of vacant posts. Saving under Non plan was also reportedly due to non-filling up of vacants posts. This has a reference to note **14.1.3**.

(iii) <i>02 Secondary Education</i>			
800 Other Expenditure			
16 Rastriya Madhyamik Shiksha Abhiyan (RMSA)			
O	1,42.00		
R	(-)4.43	1,52.86	(+)15.29
		1,37.57	

Reduction in provision by re-appropriation was reportedly due to reassessment of requirement under Grant-in-aid.

Excess was reportedly due to non-reflection of provision in respect of Centrally Sponsored Scheme (State Share) amounting to ₹15.29 lakh as per authorised Annual Operating Plan (AOP) and Revised Estimate for 2014-15.This has a reference to note **14.1.3**.

GRANT NO. 14 EDUCATION-Contd.**Capital:**

14.2.1 In view of the overall saving of ₹6,85.39 lakh (26.44 per cent of the total provision) in the grant, supplementary provision of ₹20,57.37 lakh obtained in March 2015 proved excessive.

14.2.2 No part of the available saving of ₹6,85.39 lakh was anticipated for surrender during the year.

14.2.3 Saving of ₹32,51.75 lakh and ₹10,76.18 lakh (38.89 per cent and 14.28 per cent of the total provision) had also occurred under the Capital Section of this grant in 2012-13 and 2013-14 respectively.

14.2.4 Saving 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 15 Schemes under ACA/SPA for School Education			
	S	14,92.50	14,92.50	...
				(-)14,92.50
(ii)	202 Secondary Education 01 Construction of Building for Education			
	S	5,64.87		
	R	5,35.13	11,00.00	...
				(-)11,00.00
Augmentation of provision by re-appropriation towards Grant-in-aid was made without assigning any reason.				
No reason for non -utilisation of the entire provision at serial numbers (i) and (ii) has been intimated (October 2015).				
(iii)	07 Non Lapsable Pool Fund 800 Other Expenditure 25 Infrastructure development of Ranf Frah Government College			
	O	5,35.13		
	R	(-)5,35.13	...	...
				...

Entire provision of Grant-in-aid was withdrawn by re-appropriation without assigning any reason (October 2015).

GRANT NO. 14 EDUCATION-Concl.d.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	4202 Capital Outlay on Education, Sports, Art and Culture			
	<i>01 General Education</i>			
	800 Other Expenditure			
	14 Schemes under ACA/SPA for University and Higher Education			
	...	...	(-)99.50	(-) 99.50

Reasons for incurring expenditure without budget provision have not been intimated (October2015).

14.2.5 Savings mentioned at note **14.2.4** 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			
	<i>01 General Education</i>			
	800 Other Expenditure			
	02 Construction of Building for Education			
	...	...	16,08.55	(+)16,08.55
(ii)	14 Schemes under ACA/SPA for University and Higher Education			
	...	...	1,99.00	(+)1,99.00
(iii)	07 Non Lapsable Pool Fund			
	05 School Building			
	...	...	1,44.21	(+)1,44.21
(iv)	04 State Plan Schemes			
	203 University and Higher Education			
	01 Creation of Assets			
	...	...	54.84	(+)54.84

Reasons for incurring expenditure without any provision at serial numbers (i) to (iv) above have not been intimated (October 2015).

**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	3,86,92,20			
Supplementary	2,29,06,03	6,15,98,23	5,46,19,60	(-)69,78,63
Amount surrendered during the year				...
Capital				
Major Head:				
4210 Capital Outlay on Medical and Public Health				
Original	4,17,96			
Supplementary	38,00,62	42,18,58	34,04,55	(-)8,14,03
Amount surrendered during the year				...

Notes and Comments:-

Revenue:

15.1.1 In view of the overall saving of ₹69,78.63 lakh (11.33 per cent of the total provision) in the grant, supplementary provision of ₹2,29,06.03 lakh obtained in March 2015 proved excessive.

15.1.2 No part of the available saving of ₹69,78.63 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)	03 Centrally Sponsored Schemes 2210 Medical and Public Health 06 <i>Public Health</i> 800 Other expenditure 02 National Health Mission (NHM)			
	O	87,00.00		
	S	1,07,94.00	1,94,94.00	(-)63,81.98
(ii)	03 <i>Rural Health Services-Allopathy</i> 110 Hospitals and Dispensaries 01 Establishment Expenses			
	O	1,69,39.68		
	S	55,12.46		
	R	(-)25.00	2,24,27.14	(-)2,22.17
(iii)	05 <i>Medical Education, Training and Research</i> 105 Allopathy 01 Training			
	O	3,42.22		
	S	34.18		
	R	(-)1,63.00	2,13.40	(-)13.41

Anticipated saving was the net effect of decrease of fund mainly under salaries, wages, Office Expenses, Supplies & Materials (Non Plan) and Professional Services, and increase of fund mainly towards Other Charges, Domestic Travel Expenses, Minor Works, Scholarship/Stipends and Supplies & Materials (Plan) reportedly due to requirement of less/more funds under respective heads.

Reduction in provision by re-appropriation was reportedly due to requirement of less fund mainly under Salaries, Office Expenses, Other Administrative Expenses and Scholarship/Stipends. Final saving at serial numbers (ii) & (iii) above was reportedly due to non drawal of various dues under Salaries head for administrative reasons.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	03 Centrally Sponsored Schemes				
	2210 Medical and Public Health				
	06 <i>Public Health</i>				
	800 Other expenditure				
	03 National Mission on Ayush including Mission on Medical Plants				
	O	1,30.00			
	S	30.00	1,60.00	...	(-1,60.00)
(v)	01 National AIDS & STD Control Programme				
	O	10,80.00			
	S	1,02.00	11,82.00	11,02.00	(-80.00)
Reasons for saving/entire saving at serial numbers (i),(iv) and (v) were reportedly due to non-release/non-sanction of fund by the Government of India and Government of Arunachal Pradesh.					
(vi)	2210 Medical and Public Health				
	06 <i>Public Health</i>				
	001 Direction and Administration				
	01 Establishment Expenses				
	O	1,55.25			
	S	1,51.48			
	R	(-)47.00	2,59.73	2,59.72	(-)0.01
(vii)	05 Finance Commission Recommendations				
	2211 Family Welfare				
	800 Other expenditure				
	01 Infant Mortality Rate (IMR)				
	O	25,79.55	25,79.55	25,34.79	(-)44.76

Saving was reportedly due to non-payment of Wages to drivers for 1(one) month.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(viii)	2210 Medical and Public Health			
	06 <i>Public Health</i>			
	101 Prevention and Control of Diseases			
	01 Malaria Eradication Programme			
	O	38,57.93		
	S	10,24.90	48,82.83	48,43.04
				(-)39.79

Saving was reportedly due to non drawal of various dues under Salary head for administrative reasons. Saving was also reportedly due to non utilization of LTC fund by HTRC, Pasighat.

(ix)	2210 Medical and Public Health			
	06 <i>Public Health</i>			
	101 Prevention and Control of Diseases			
	05 Mobile Eye Clinic			
	O	2,36.02		
	S	3.36		
	R	(-)10.71	2,28.67	2,28.67
				...

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

15.1.4 Savings mentioned at note 15.1.3 were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	2210 Medical and Public Health			
	05 <i>Medical Education, Training and Research</i>			
	200 Other Systems			
	01 Human Resource in Health & Medical Education			
	O	5,00.00		
	S	7,12.00		
	R	2,10.00	14,22.00	14,22.00
				...

Augmentation of provision by re-appropriation was the net effect of increase of fund towards Grants for creation of Capital Assets and decrease of fund under Other Charges due to requirement of more/less fund under the above object heads.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	06 <i>Public Health</i>			
	101 Prevention and Control of Diseases			
	02 Expanded Programme of Immunisation			
	O	7,74.54		
	S	50.28		
	R	13.62	8,38.44	8,38.43 (-)0.01

Augmentation of provision by re-appropriation was the net effect of increase of fund towards Salaries & decrease of fund under Overtime Allowances due to requirement of more/less fund under the above object heads.

Capital:

15.2.1 In view of the overall saving of ₹8,14.03 lakh (19.30 per cent of the total provision) in the grant, supplementary provision of ₹38,00.62 lakh obtained in March 2015 proved excessive.

15.2.2 No part of the available saving of ₹8,14.03 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)	04 State Plan Schemes			
	4210 Capital Outlay on Medical and Public Health			
	80 <i>General</i>			
	800 Other Expenditure			
	10 Schemes under ACA/SPA/PM Package			
	S	15,16.40	15,16.40	7,16.40 (-)8,00.00

Saving was reportedly due to non sanction of 03 numbers of SPA schemes.

(ii) 01 Creation of Assets

	O	4,17.96		
	S	2,62.24	6,80.20	6,70.17 (-)10.03

No specific reason for the saving has been intimated (October 2015).

**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	4,51,59			
Supplementary	4,16,84	8,68,43	9,05,18	(+)36,75
Amount surrendered during the year				...

Capital

Major Head:

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

Original	3,76,96			
Supplementary	38,01,56	41,78,52	38,64,12	(-)3,14,40
Amount surrendered during the year				...

Notes and Comments:

Revenue:

16.1.1 The expenditure exceeded the grant by ₹36.75 lakh (Actual excess: ₹36,74,986); the excess requires regularisation.

16.1.2 In view of the excess of ₹36.75 lakh (4.23 per cent over the total provision), supplementary provision of ₹4,16.84 lakh obtained in March 2015 was inadequate.

GRANT NO. 16 ART AND CULTURAL AFFAIRS-Contd.**16.1.3** Excess 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	4,51.59		
	S	47.64	4,99.23	6,33.53
				(+)1,34.30

Reasons for the excess have not been intimated (October 2015).

(ii)	102 Promotion of Art and Culture			
	04 Corpus fund			
	...	...	57.35	(+)57.35
(iii)	800 Other Expenditure			
	02 Maintenance of Assets			
	...	...	15.00	(+)15.00
(iv)	05 Corpus fund			
	...	...	7.00	(+)7.00

Reasons for incurring expenditure of ₹57.35 lakh, ₹15.00 lakh and ₹7.00 lakh at serial numbers (ii) to (iv) respectively without provision have not been intimated (October 2015).

16.1.4 Excess mentioned at note **16.1.3** were partly offset by saving mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2205 Art and Culture			
	102 Promotion of Art and Culture			
	01 Grants-in-aid for Promotion of Art and Culture			
	S	3,69.20	3,69.20	1,92.30
				(-)1,76.90

Reasons for the saving have not been intimated (October 2015).

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

16.2.1 In view of the overall saving of ₹3,14.40 lakh (7.52 per cent of the total provision) in the grant, supplementary provision of ₹38,01.56 lakh obtained in March 2015 proved excessive.

16.2.2 No part of the available saving of ₹3,14.40 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)	04 State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	04 Art and Culture			
	800 Other Expenditure			
	05 Scheme under ACA/SPA			
	O	3,00.00		
	S	35,03.52	19,91.25	(-)18,12.27
(ii)	05 Finance Commission Recommendations			
	07 C/o Renovation of Community Hall			
	S	2,98.04		
	R	76.96	96.87	(-)2,78.13
(iii)	04 State Plan Schemes			
	04 Construction of Buildings			
	O	76.96		
	R	(-)76.96	...	...

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 (i) and (ii) have not been intimated (October 2015).

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

GRANT NO. 16 ART AND CULTURAL AFFAIRS-Concl.

16.2.4 Savings mentioned at note **16.2.3** were partly offset by excess 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			
	07 C/o Renovation of Community Hall			
	...	...	12,30.27	(+)12,30.27
(ii)	4202 Capital Outlay on Education, Sports, Art and Culture			
	04 <i>Art and Culture</i>			
	800 Other Expenditure			
	01 Creation of Assets			
	...	...	5,25.73	(+)5,25.73
(iii)	05 Finance Commission Recommendations			
	03 Multi Purpose Cultural Complex			
	...	...	20.00	(+)20.00

Reasons for incurring expenditure of ₹12,30.27 lakh, ₹5,25.73 lakh and ₹20.00 lakh at serial numbers (i) to (iii) above respectively without provision have not been intimated (October 2015).

GRANT NO. 17 GAZETTEER
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	69,36	69,36	61,23	(-)8,13
Amount surrendered during the year (31 March 2015)				3,70

Notes and Comments:

Revenue:

17.1.1 In view of the overall saving of ₹8.13 lakh (11.72 per cent of the total provision) in the grant, original provision proved excessive.

17.1.2 Out of the available saving of ₹8.13 lakh, ₹3.70 lakh was anticipated and surrendered in March 2015.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2070 Other Administrative Services			
	800 Other Expenditure			
	05 Establishment Charges of Gazetteer			
	O	69.36		
	R	(-)3.70	65.66	61.23
				(-)4.43

Reduction in provision by surrender (₹3.70 lakh) was made without assigning any reason.

Saving was reportedly due to non incurring expenditure under Domestic Travel Expenses and Publication head during the financial year 2014-15.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	8,29,74			
Supplementary	3,41,88	11,71,62	11,02,34	(-)69,28
Amount surrendered during the year				...
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	45,82	45,82	3,00	(-)42,82
Amount surrendered during the year (31 March 2015)				37,82

Notes and Comments:

Revenue:

18.1.1 In view of the overall saving of ₹69.28 lakh (5.91 per cent of the total provision) in the grant, supplementary provision of ₹3,41.88 lakh obtained in March 2015 proved excessive.

18.1.2 No part of the available saving of ₹69.28 lakh was anticipated for surrender during the year.

GRANT NO. 18 RESEARCH-Contd.**18.1.3 Savings 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			
	S	2,43.63		
	R	6.37	2,50.00	1,47.65
				(-)1,02.35

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

While furnishing the reasons for saving, the department stated that out of ₹2,50.00 lakh, an amount of ₹1,25.00 lakh was incurred by the Department in different schemes and an amount of ₹1,25.00 lakh was allotted to the executing agencies i.e. Chief Engineer (WRD) and Director of APEDA. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by Utilization Certificate.

18.1.4 Saving mentioned at note 18.1.3 was partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2205 Art and Culture			
	107 Museums			
	01 Establishment Charges			
	O	1,82.47		
	S	17.02		
	R	(-)1.00	1,98.49	2,17.10
				(+)18.61

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

(ii)	001 Direction and Administration			
	01 Establishment Expenses			
	O	1,41.51		
	S	46.29		
	R	(-)2.37	1,85.43	2,00.31
				(+)14.88

Reduction in provision was the net effect of decrease of fund under Other Charges and increase of fund towards Office Expenses.

Specific reasons for the excess at serial numbers (i) and (ii) have not been intimated (October 2015).

GRANT NO. 18 RESEARCH-Concl.**Capital:**

18.2.1 In view of the overall saving of ₹42.82 lakh (93.45 per cent of the total provision), original provision proved excessive.

18.2.2 Out of the available saving of ₹42.82 lakh, ₹37.82 lakh was anticipated and surrendered in March 2015.

18.2.3 Saving of ₹58.06 lakh (10.50 per cent of the total provision) had occurred under the Capital Section of this grant in 2013-14 also.

18.2.4 Saving 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			
	04 <i>Art and Culture</i>			
	800 Other Expenditure			
	01 Creation of Assets			
	O 45.82			
	R (-)37.82	8.00	3.00	(-)5.00

Reduction in provision by surrender (₹37.82 lakh) was made from Major Works without assigning any reason (October 2015).

Reasons for the saving have not been intimated (October 2015).

**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	41,69,58			
Supplementary	9,32,03	51,01,61	31,02,49	(-)19,99,12
Amount surrendered during the year				...

GRANT NO. 19 INDUSTRIES-Contd.

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Capital				
Major Heads:				
4250	Capital Outlay on Other Social Services			
4851	Capital Outlay on Village and Small Industries			
Original	3,30,00	3,30,00	3,43,15	(+)13,15
Amount surrendered during the year (31 March 2015)				5,00

Notes and Comments:**Revenue:**

19.1.1 In view of the overall saving of ₹19,99.12 lakh (39.19 per cent of the total provision) in the grant, supplementary provision obtained in March 2015 proved excessive.

19.1.2 No part of the available saving of ₹19,99.12 lakh was anticipated for surrender during the year.

19.1.3 Saving of ₹3,11.40 lakh (11.29 per cent of the total provision) had occurred under the Revenue Section of this grant in 2013-14 also.

GRANT NO. 19 INDUSTRIES-Contd.**19.1.4 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2230 Labour and Employment			
	03 Training			
	800 Other Expenditure			
	10 Skill Development Mission			
	O	23,50.00		
	R	(-)8,36.00	15,14.00	...
				(-)15,14.00

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

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

(ii)	03 Centrally Sponsored Schemes			
	2408 Food, Storage and Warehousing			
	01 Food			
	103 Food Processing			
	01 National Mission on Food Processing(NMFP)			
	S	4,61.12		
	R	29.55	4,90.67	1,67.86
				(-)3,22.81

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Grant-in-aid (General) (Non-salary).

While furnishing the reasons for saving of ₹3,22.81 lakh, the Department stated that budgetary support for an amount of ₹1,67.86 lakh only was obtained due to non-release of fund by the Government of India, it being a Centrally Sponsored Scheme. But on receipt of Re-appropriation account for the year 2014-15 in the month of August 2015, it was observed that an amount of ₹4,90.67 lakh was kept in the budget there by resulting in saving.

(iii)	2851 Village and Small Industries			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	11,89.57		
	S	1,84.12		
	R	(-)54.55	13,19.14	12,68.00
				(-)51.14

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

Saving was reportedly due to retirement of five numbers of incumbent including one voluntary retirement.

GRANT NO. 19 INDUSTRIES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	2885 Other Outlays on Industries and Minerals			
	02 <i>Development of Backward Areas</i>			
	800 Other Expenditure			
	01 Subsidies to Industrial Units			
	O 5.00			
	S 45.00	50.00	...	(-)50.00
(v)	2852 Industries			
	08 <i>General</i>			
	800 Other Expenditure			
	07 Subsidy for Gramin Tea Processing Unit			
	S 50.00	50.00	...	(-)50.00
(vi)	2851 Village and Small Industries			
	800 Other Expenditure			
	11 Establishment Expenses			
	O 26.00			
	R (-)26.00	...	...	...
(vii)	2408 Food, Storage and Warehousing			
	01 <i>Food</i>			
	103 Food Processing			
	01 National Mission on Food Processing(NMFP)			
	O 22.00			
	R (-)22.00	...	...	...

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

(viii)	2852 Industries			
	80 <i>General</i>			
	800 Other Expenditure			
	08 Grants to APIDFC			
	S 20.00	20.00	...	(-)20.00

Non-utilisation of entire provision at serial numbers (iv), (v) and (viii) was reportedly due to non-concurrence of the Scheme till the end of the Financial Year 2014-15.

GRANT NO. 19 INDUSTRIES-Contd

19.1.5 Savings mentioned at note **19.1.4** 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)			
	2230 Labour and Employment			
	03 Training			
	800 Other Expenditure			
	07 Enhancing Skill Development Infrastructure in existing ITI			
	R	5,32.43	5,32.43	5,32.43 ...

Creation of provision by re-appropriation was reportedly due, mainly, to requirement of more fund towards Grant-in-aid-General (Non Salary) and Grant-in-aid-General (Salary).

(ii)	101 Industrial Training Institutes			
	01 Establishment Expenses of ITI			
	O	4,76.01		
	S	59.64		
	R	1,39.42	6,75.07	6,69.63 (-)5.44

Augmentation of provision by re-appropriation was reportedly due, mainly, to requirement of more fund towards Supplies and Materials, Scholarship/ Stipend, Office Expenses and Other Charges.

Saving was reportedly due to resignation of one of the faculty members.

(iii)	08 Central Plan Schemes(Fully funded by Central Government)			
	800 Other Expenditure			
	03 Establishment Expenses of ITI			
	R	1,14.71	1,14.71	1,06.69 (-)8.02

No specific reason for saving has been intimated (October 2015).

(iv)	09 Job Mela-cum-Skill Development Rally			
	S	8.57		
	R	41.43	50.00	49.95 (-)0.05

(v)	2851 Village and Small Industries			
	102 Small Scale Industries			
	01 Upkeeping of Schemes			
	R	40.00	40.00	39.98 (-)0.02

GRANT NO. 19 INDUSTRIES-Contd

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi)	2408 Food, Storage and Warehousing			
	01 Food			
	103 Food Processing			
	04 Strengthening of State Nodal Agency			
	O	1.00		
	R	24.00	24.98	(-)0.02

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

(vii)	2230 Labour and Employment			
	03 Training			
	800 Other Expenditure			
	07 Enhancing Skill Development Infrastructure in existing ITI			
	...	...	15.00	(+)15.00

While furnishing the reason for the excess of ₹15.00 lakh, the department stated that there was no budget allocation against the said minor/object head and the department has not incurred any expenditure. But as per data available in the VLC system the said amount was booked by Rural Development Department.

(viii)	2851 Village and Small Industries			
	800 Other Expenditure			
	02 Rural Industries Development Centre			
	R	6.00	14.50	(+) 8.50

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

The department has stated that in the revised outlay for Annual plan for 2014-15 approved by the Planning Department, no amount was kept under this minor head. But on receipt of the Re-appropriation Account for the year 2014-15, it was observed that the said amount was kept in the state budget so the department has not incurred any expenditure.

But as per data available in the VLC system, the said expenditure was booked by Rural Development Department, Pasighat under this head.

GRANT NO. 19 INDUSTRIES-Conclld**Capital:**

19.2.1 The expenditure exceeded the grant by ₹13.15 lakh (Actual excess: ₹13,14,954); the excess requires regularisation.

19.2.2 In view of the overall excess of ₹13.15 lakh, surrender of ₹5.00 lakh in March 2015 was injudicious.

19.2.3 Excess occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	4250 Capital Outlay on Other Social Services			
	800 Other Expenditure			
	01 Creation of Assets			
	O	5.00		
	R	95.00	1,00.00	1,00.00

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

19.2.4 Excess mentioned at note **19.2.3** was partly offset by saving mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	4851 Capital Outlay on Village and Small Industries			
	800 Other Expenditure			
	01 Creation of Assets			
	O	3,25.00		
	R	(-)1,00.00	2,25.00	2,43.15

While reduction in provision by re-appropriation (₹95.00 lakh) was reportedly due to requirement of less fund under Major works, that by surrender (₹5.00 lakh) from Major Works was made without assigning any reason. In view of the ultimate excess, anticipated saving was excessive.

While furnishing the reasons for the excess of ₹18.15 lakh, the department stated that an amount of ₹2,25.00 lakh was allocated to the Executing agencies like CE-Power, CE-WRD, DRDA etc. for executing the works.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2230 Labour and Employment				
Original	4,60,30			
Supplementary	79,11	5,39,41	5,39,34	(-)7
Amount surrendered during the year				...
Capital				
Major Head:				
4250 Capital Outlay on Other Social Services				
Original	73,00	73,00	73,00	...
Amount surrendered during the year				...

**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	15,96,35			
Supplementary	8,71,08	24,67,43	23,99,05	(-)68,38
Amount surrendered during the year (March 2015)				48,22

Capital

Major Head:

4408 Capital Outlay on Food, Storage and Warehousing.

Original	1,35,05	1,35,05	1,36,94	(+) 1,89
Amount surrendered during the year				...

Notes and Comments:

Capital:

21.2.1 The expenditure exceeded the grant by ₹1.89 lakh (Actual excess: ₹1,88,957); the excess requires regularisation.

21.2.2 In view of the excess of ₹1.89 lakh, provision made by the original grant was inadequate.

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	31,68,59			
Supplementary	18,74,52	50,43,11	47,02,82	(-)3,40,29
Amount surrendered during the year				...
Capital				
Major Heads:				
4408 Capital Outlay on Food, Storage and Warehousing				
5475 Capital Outlay on Other General Economic Services				
Original	1,48,00			
Supplementary	7,03,25	8,51,25	3,02,47	(-)5,48,78
Amount surrendered during the year				...

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

22.1.1 In view of the huge overall saving of ₹3,40.29 lakh (6.75 per cent of the total provision) in the grant, supplementary provision of ₹18,74.52 lakh obtained in March 2015 proved excessive.

22.1.2 No part of the available saving of ₹3,40.29 lakh was anticipated for surrender during the year.

22.1.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2408 Food, Storage and Warehousing			
	02 Storage and Warehousing			
	800 Other expenditure			
	01 Grants towards National Food Security Act			
	O	15,00.00		
	R	(-)13,97.85	1,02.15	79.02
				(-)23.13
	Reduction in provision by re-appropriation was reportedly due to less requirement of fund under Other Charges			
	Saving was reportedly due to "non-receipt of bills".			
(ii)	05 Finance Commission Recommendations			
	3456 Civil Supplies			
	800 Other Expenditure			
	01 Maintenance of Assets			
	S	3,75.00	3,75.00	...
				(-)3,75.00
(iii)	001 Direction and Administration			
	05 Establishment Expenses of Deputy Resident Commissioner, Kolkata			
	O	1,40.13		
	S	32.93	1,73.06	1,40.25
				(-)32.81

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	3456 Civil Supplies			
	001 Direction and Administration			
	06 Establishment Expenses of Deputy Resident Commissioner Guwahati			
	O	1,02.24		
	S	36.71	1,38.95	1,12.92 (-)26.03

No specific reason for the entire saving/saving at serial numbers (ii), (iii) and (iv) has been intimated. (October 2015).

22.1.4 Savings mentioned at note **22.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2408 Food, Storage and Warehousing			
	02 Storage and Warehousing			
	190 Assistance to Public Sector and Other Undertakings			
	02 Hill Transport Subsidy			
	S	8,37.27		
	R	13,71.85	22,09.12	22,09.01 (-)0.11

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

No specific reason for the final saving has been intimated. (October 2015).

(ii)	3456 Civil Supplies			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	12,52.61		
	S	5,52.19		
	R	26.00	18,30.80	19,39.97 (+)1,09.17

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

(iii)	04 Establishment Expenses of Deputy Resident Commissioner, Shillong			
	O	50.48		
	S	3.00	53.48	74.60 (+)21.12

No specific reason for the excess at serial number (ii) and (iii) has been intimated (October 2015).

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Concl.**Capital:**

22.2.1 In view of the huge overall saving of ₹5,48.78 lakh (64.46 per cent of the total provision) in the grant, supplementary provision of ₹7,03.25 lakh obtained in March 2015 proved excessive.

22.2.2 No part of the available saving of ₹5,48.78 lakh was anticipated for surrender during the year.

22.2.3 Saving occurred mainly 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			
	O	1,48.00		
	S	5,20.53	6,68.53	1,19.81 (-)5,48.72

In their reply, the department has stated that budgetary support was provided for an amount of ₹1,23.25 lakh only by Finance Department, which resulted in saving.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2406 Forestry and Wild Life				
3435 Ecology and Environment				
Original	3,47,16,76			
Supplementary	17,33,14	3,64,49,90	2,36,82,03	(-)1,27,67,87
Amount surrendered during the year (31 March 2015)				1,01,84,13

Notes and Comments:

Revenue:

23.1.1 As the expenditure did not come even upto the original provision, supplementary provision of ₹17,33.14 lakh obtained in March 2015 was totally unnecessary.

23.1.2 Out of the available saving of ₹1,27,67.87 lakh, ₹1,01,84.13 lakh only was anticipated and surrendered in March 2015.

23.1.3 Saving in the preceding three years had also occurred under the Revenue Section of this Grant as evident from the table given below:

GRANT NO. 23 FORESTS-Contd.

Year	Provision (₹ In lakh)	Expenditure (₹ In lakh)	Saving (₹ In lakh)	Per Cent	Surrender (₹ In lakh)
2010-11	1,39,66.76	1,05,20.53	34,46.23	24.67	3,10.00
2011-12	1,90,72.82	1,41,20.66	49,52.16	25.96	38,05.39
2012-13	2,75,82.69	1,19,58.91	1,56,23.78	56.64	1,05,44.91
2013-14	2,24,29.02	1,61,66.03	62,62.99	27.92	Nil

23.1.4 Saving occurred mainly under:-

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	05 Finance Commission Recommendations 2406 Forestry and Wild Life 01 Forestry 001 Direction and Administration 01 Establishment Expenses			
	O 2,39,49.41			
	R (-)1,15,58.42	1,23,90.99	1,15,26.68	(-)8,64.31

While reduction in provision through re-appropriation (₹13,74.29 lakh) was reportedly due to reassessment of requirement under Minor Works and Other Charges, that through surrender (₹1,01,84.13 lakh) was made without assigning any reason (October 2015).

(ii)	03 Centrally Sponsored Schemes 02 Environmental Forestry and Wild Life 110 Wild Life Preservation 02 Tiger Project			
	O 8,35.00			
	S 2,04.34			
	R (-)4,79.79	5,59.55	5,56.43	(-)3.12

Reduction in provision by re-appropriation was the net effect of decrease of ₹8,03.47 lakh reportedly due to reassessment of requirement of fund under Other Charges and increase of ₹3,23.68 lakh reportedly due to requirement of more fund mainly towards Other Charges(Central Share).

(iii)	38 National Bamboo Mission			
	S 10,97.30	10,97.30	7,58.65	(-)3,38.65

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			
	37 Integrated of Wild Life Habitants			
	O	3,35.00		
	R	(-3,35.00	...	...
		
	Withdrawal of the entire provision by re-appropriation was reportedly due to reassessment of requirement of fund under Other Charges.			
(v)	03 Centrally Sponsored Schemes			
	01 <i>Forestry</i>			
	101 Forest Conservation, Development and Regeneration			
	02 National Afforestation Programme			
	S	3,00.00	3,00.00	...
				(-3,00.00
(vi)	102 Social and Farm Forestry			
	02 Compensatory Afforestation			
	O	1,56.35		
	R	(-)53.95	1,02.40	4.81
				(-)97.59
	Reduction in provision by re-appropriation was the net effect of decrease of ₹55.05 lakh reportedly due to reassessment of requirement of fund under Other Charges and increase of ₹1.10 lakh reportedly due to requirement of more fund towards Office Expenses (POL).			
(vii)	04 State Plan Schemes			
	101 Forest Conservation, Development and Regeneration			
	02 National Afforestation Programme			
	O	1,40.00		
	R	(-)1,40.00	...	...
		
(viii)	03 Centrally Sponsored Schemes			
	03 Conservation of Natural Resource and Ecosystems			
	S	1,00.00	1,00.00	...
				(-)1,00.00

GRANT NO. 23 FORESTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ix)	04 State Plan Schemes			
	2406 Forestry and Wild Life			
	01 Forestry			
	101 Forest Conservation, Development and Regeneration			
	03 Conservation of Natural Resource and Ecosystems			
	O	1,00.00		
	R	(-1,00.00	...	...
(x)	003 Education and Training			
	01 Establishment Expenses			
	O	1,79.38		
	R	2.84	1,82.22	1,30.31 (-)51.91
<p>Augmentation of provision by re-appropriation was the net effect of increase of ₹15.63 lakh reportedly due to requirement of more fund mainly towards Other Charges and Other Administrative Services and decrease of ₹12.79 lakh reportedly due to reassessment of requirement of fund under Salaries.</p>				
(xi)	101 Forest Conservation, Development and Regeneration			
	01 Establishment Expenses			
	O	2,19.72		
	R	(-)5.06	2,14.66	1,97.01 (-)17.65
<p>Reduction in provision by re-appropriation was reportedly due to reassessment of requirement of fund under Salaries.</p>				
<p>No specific reason for further saving at serial numbers at note 23.1.4.(i),(ii),(vi) and (xi) has been intimated (October 2015).</p>				
(xii)	800 Other Expenditure			
	02 Compensatory Plantation			
	O	20.60		
	R	(-)19.60	1.00	... (-)1.00

GRANT NO. 23 FORESTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xiii) 2406 Forestry and Wild Life				
01	Forestry			
070	Communications and Buildings			
02	Building			
O	80.00			
R	(-20.00)	60.00	60.00	...

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

(xiv) 005	Survey and Utilization of Forest Resources			
01	Establishment Expenses			
O	2,62.33			
R	14.06	2,76.39	2,44.81	(-31.58)

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

No specific reason for saving at serial numbers **23.1.4** (iii) and (xiv) has been intimated (October 2015).

(xv) 070	Communications and Buildings			
01	Road			
O	10.00			
R	(-10.00)	...	...	...

Withdrawal of entire provision by re-appropriation at serial numbers **23.1.4** (iv),(vii),(ix) and (xv) was reportedly due to reassessment of requirement of fund.

(xvi) 800	Other Expenditure			
01	Publicity and Public Awareness Programme			
O	20.00			
R	(-10.00)	10.00	10.00	...

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

GRANT NO. 23 FORESTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xvii) 3435 Ecology and Environment				
60	<i>Others</i>			
800	Other Expenditure			
04	Arunachal Pradesh State Pollution Control Board			
S		10.00	...	(-)10.00

No specific reason for Non utilisation of the entire provision at serial numbers **23.1.4** (v),(viii) and (xvii) has been intimated (October 2015).

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2406 Forestry and Wild Life				
01	<i>Forestry</i>			
001	Direction and Administration			
01	Establishment Expenses			
O		59,25.49		
R		9,75.45	65,11.78	(-)3,89.16

Augmentation of provision by re-appropriation was the net effect of increase of ₹9,76.07 lakh reportedly due to requirement of more fund mainly towards Salaries, Office Expenses and Medical Treatment and decrease of ₹0.62 lakh reportedly due to requirement of less fund under Over Time Allowance.

(ii) 02	<i>Environmental Forestry and Wild Life</i>			
111	Zoological Park			
01	Establishment Expenses			
O		2,46.76		
R		2,66.37	4,88.13	(-)25.00

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,66.63 lakh reportedly due to requirement of more fund towards Other Charges and Salaries and decrease of ₹0.26 lakh reportedly due to reassessment of requirement of fund under Over Time Allowance.

GRANT NO. 23 FORESTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	03 Centrally Sponsored Schemes 2406 Forestry and Wild Life 02 <i>Environmental Forestry and Wild Life</i> 110 Wild Life Preservation 05 Integrated Forest Protection Scheme			
	R	2,49.59	2,17.95	(-) 31.64
(iv)	04 State Plan Schemes 800 Other Expenditure 02 Schemes under ACA/SPA			
	R	1,49.25	1,49.25	...
(v)	112 Public Gardens 01 Recreation Forestry			
	O	2,90.00		
	R	1,05.00	3,95.00	...
(vi)	08 Central Plan Schemes(Fully funded by Central Government) 110 Wild Life Preservation 26 Project Elephant			
	R	97.71	97.65	(-) 0.06
(vii)	01 <i>Forestry</i> 105 Forest Produce 01 Orchids and Mechanic Logging and Marketing of Timber			
	O	1,88.94		
	R	1,01.66	2,74.30	(-) 16.30
(viii)	004 Research 01 Establishment Expenses			
	O	3,57.59		
	R	1,39.94	4,15.43	(-) 82.10
(ix)	02 <i>Environmental Forestry and Wild Life</i> 112 Public Gardens 02 Raj Bhawan Lawn and Garden			
	O	29.67		
	R	45.33	75.00	...

GRANT NO. 23 FORESTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(x)	08 Central Plan Schemes(Fully funded by Central Government) 2406 Forestry and Wild Life 02 <i>Environmental Forestry and Wild Life</i> 110 Wild Life Preservation 10 Assistance for Development of Tale Santuary			
	R	31.50	31.50	30.50 (-)1.00
(xi)	12 Assistance for Development of Kamlang Santuary			
	R	26.32	26.32	26.32 ...
(xii)	11 Assistance for Development of D.Ering Santuary			
	R	28.09	28.09	25.89 (-)2.20
(xiii)	13 Assistance for Development of Dibang Santuary			
	R	25.50	25.50	24.00 (-)1.50
(xiv)	03 Centrally Sponsored Schemes 03 Development of Mouling National Park			
	R	22.50	22.50	21.00 (-)1.50
(xv)	08 Central Plan Schemes(Fully funded by Central Government) 14 Assistance for Development of Mehao Santuary			
	R	21.28	21.28	19.78 (-)1.50
(xvi)	09 Assistance for Development of Itanagar Santuary			
	R	20.30	20.30	18.80 (-)1.50
(xvii)	08 Assistance for Development of Sessa Orchids Santuary			
	R	15.00	15.00	13.48 (-)1.52

GRANT NO. 23 FORESTS-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xviii) 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			
	07 Assistance for Development of Eagle Nest Sanctuary			
R	12.00	12.00	11.00	(-1.00)
(xix) 34	Assistance for Development of Kane Sanctuary			
R	11.45	11.45	10.45	(-1.00)

Creation/augmentation of provision by re-appropriation at serial numbers **23.1.5** (iii) to (xix) was reportedly due to requirement of more fund mainly towards Other Charges.

No specific reason for saving at serial numbers **23.1.5** (i) to (iii),(vi) to (viii) ,(x),(xii) to (xix) has been intimated (October 2015).

23.1.6 Instances of provisions created by re-appropriation have been noticed at serial numbers (iii),(iv),(vi),(x) to (xix) under note **23.1.5**. Such creation of provision is permitted subject to observance of procedure in respect of New Service/ New Instrument of Service Rules and proper reporting to the State Legislature, failing which the expenditure so incurred on the schemes may be treated as unauthorised.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2401 Crop Husbandry				
2408 Food, Storage and Warehousing				
2415 Agricultural Research and Education				
2435 Other Agricultural Programmes				
Original	1,54,94,93			
Supplementary	6,48,22	1,61,43,15	1,04,86,72	(-)56,56,43
Amount surrendered during the year (31 March 2015)				55,14,93
Capital				
Major Heads:				
4401 Capital Outlay on Crop Husbandry				
Original	37,52			
Supplementary	27,00	64,52	64,51	(-)1
Amount surrendered during the year				...

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

24.1.1 As the overall expenditure of ₹1,04,86.72 lakh fell short of the original provision, supplementary provision of ₹6,48.22 lakh obtained in March 2015 was totally unnecessary. Similarly, supplementary provisions were obtained unnecessarily in preceding three years i.e., in 2011-12 to 2013-14 when the expenditure had fallen short of the original provisions in those years.

24.1.2 Out of the available saving of ₹56,56.43 lakh (35.03 per cent of the total provision), ₹55,14.93 lakh only was anticipated and surrendered in March 2015.

24.1.3 Persistent saving of ₹12,11.53 lakh, ₹16,75.97 lakh, ₹26,63.67 lakh, ₹36,70.06 lakh, ₹28,51.65 lakh and ₹24,64.38 lakh ranging from 14.53 per cent to 26.99 per cent of the total provisions in the preceding six years – i.e., from 2008-09 to 2013-14 respectively had occurred under this Grant. The above facts indicate that proper assessment of requirement was not made in those years 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 (RKVY)

O 36,34.00

R (-)32,72.50

3,61.50

3,61.32

(-)0.18

Reduction in provision by surrender (₹32,72.50 lakh) was made from Other Charges (Central Share) without assigning any reason.

(ii) 54 National Mission on Substantial Agriculture

O 22,10.00

R (-)20,10.00

2,00.00

2,00.00

...

While reduction in provision by re-appropriation (₹11,64.24 lakh) was reportedly due to requirement of less fund under Other Charges, that by surrender (₹8,45.76 lakh) from other Charges was made without assigning any reason.

(iii) 55 National Mission on Agriculture
Extension and Technology(ATMA)

O 7,67.00

R (-)7,67.00

...

...

...

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

GRANT NO. 24 AGRICULTURE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	2401 Crop Husbandry			
	108 Commercial Crops			
	01 Potato Cultivation			
	O	6,51.25		
	S	41.71		
	R	(-)4,14.50	2,78.46	2,71.11 (-)7.35

While reduction in provision by re-appropriation (₹4.00 lakh) was reportedly due to requirement of less fund mainly under Wages, Office expenses and Domestic Travel Expenses, that by surrender (₹4,10.50 lakh) from supplies and Materials and Other Charges was made without assigning any reason.

(v)	109 Extension and Farmer's Training			
	01 Establishment Expenses			
	O	5,67.91		
	S	1,75.80		
	R	(-)49.97	6,93.74	4,27.30 (-)2,66.44

Reduction in provision by re-appropriation (₹0.03 lakh) was the net effect of increase of fund towards Salaries and decrease of fund from Other Charges by surrender (₹50.00 lakh) due to requirement of more/less fund under respective heads.

(vi)	103 Seeds			
	01 High Yielding Varieties Programme			
	O	6,84.12		
	S	1,52.43		
	R	(-)1,03.00	7,33.55	6,29.05 (-)1,04.50

Reduction in provision by re-appropriation was the net effect of decrease of fund mainly under Office Expenses, Domestic Travel Expenses and Other Charges and increase of fund towards Salaries reportedly due to requirement of less/more fund under respective heads and surrender of ₹1,01.60 lakh from Supplies and Materials was made without assigning any reason.

(vii)	107 Plant Protection			
	01 Establishment Expenses			
	O	4,20.28		
	S	74.98		
	R	(-)1,03.00	3,92.26	3,33.73 (-)58.53

Reduction in provision by re-appropriation was the net effect of decrease of ₹1.90 lakh mainly under Salaries and Other charges and increase of ₹0.50 lakh towards Wages reportedly due to requirement of less/more fund under the respective object heads mentioned above. Further reduction of provision of ₹ 1,01,60 lakh by surrender from Supplies and Materials was made without assigning any reason.

GRANT NO. 24 AGRICULTURE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(viii) 2401 Crop Husbandry				
105	Manures and Fertilisers			
01	Establishment Expenses			
O	1,99.68			
S	58.92			
R	(-)1,03.00	1,55.60	1,17.87	(-)37.73

While reduction in provision by re-appropriation (₹1.50 lakh) was reportedly due, mainly, to requirement of less fund under Other Charges, Office expenses and domestic travel expenses, that by surrender (₹1,01.50 lakh) from supplies and Materials was made without assigning any reason.

(ix)	103	Seeds			
	02	Multiplication and Distribution of Seeds			
	O	3,50.03			
	S	17.60	3,67.63	2,43.96	(-)1,23.67
(x)	104	Agricultural Farms			
	01	Establishment Expenses			
	O	3,02.94			
	S	0.65			
	R	(-)51.00	2,52.59	2,29.75	(-)22.84

Reduction in provision by re-appropriation was the net effect of decrease of fund mainly under Office Expenses and Supplies and Materials and increase of fund mainly towards salaries and Medical Treatment reportedly due to requirement of less/more fund under respective heads and surrender of ₹51.00 lakh from other charges without assigning any reason.

While furnishing the reasons for saving, the department in their reply has stated "A sum of ₹16,66.67 lakh was released against Salary (Non Plan) on 25th April from Budget with no particular minor head. Since 001(01) is the major minor head of 2401-Crop Husbandry (Non-Plan) all bookings were done against salary under this head by all the DDO's". This resulted in savings at serial numbers (iv) to (x) above.

GRANT NO. 24 AGRICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xi)	03 Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	114 Development of Oil Seeds			
	01 National Oil Seed & Oil Palm Mission			
	O	1,00.00		
	R	(-)32.00	68.00	67.99 (-)0.01

Reduction in provision by surrender (₹32.00 lakh) was made from Other Charges without assigning any reason.

(xii)	2415 Agricultural Research and Education			
	01 Crop Husbandry			
	004 Research			
	01 Maintenance of Assets			
	O	45.00		
	R	(-)3.00	42.00	28.00 (-)14.00

Reduction in provision by re-appropriation was the net effect of decrease of fund under Other Charges and increase of fund towards office Expenses reportedly due to requirement of less/more fund under respective heads.

Reasons for the saving have not been intimated (October 2015).

24.1.5 Saving 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)	03 Centrally Sponsored Schemes			
	2408 Food, Storage and Warehousing			
	01 Food			
	800 Other expenditure			
	01 National Food Security Mission			
	O	12.45		
	R	7,37.56	7,50.01	6,27.95 (-)1,22.06

No specific reason for the final saving has been intimated (October 2015).

GRANT NO. 24 AGRICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	03 Centrally Sponsored Schemes 2401 Crop Husbandry 800 Other Expenditure 44 Extention Programme for ATMA			
	O	1,50.00		
	R	4,18.18	5,68.18	...
(iii)	17 Establishment of Reporting Agency for Agricultural. Statistics			
	R	2,37.60	2,36.07	(-1.53)
	Saving was reportedly due to overall saving from all DDO's.			
(iv)	56 National Mission on Oil Palm Cultivation			
	O	68.38		
	R	1,35.63	2,04.01	...
	Augmentation/creation of provision by re-appropriation at serial numbers (i),(ii) and (iv) was reportedly due to requirement of more fund towards Other Charges.			
(v)	49 Development and Strengthening Infrastructure Programme			
	R	1,29.25	1,14.57	(-14.68)
(vi)	001 Direction and Administration 01 Establishment Expenses			
	O	49,78.79		
	S	1,19.52		
	R	(-4,77.18)	46,21.13	52,09.60 (+)5,88.47

Reduction in provision by re-appropriation was the net effect of decrease of fund mainly under Medical Treatment and Domestic Travel expenses and increase of fund towards wages reportedly due to requirement of less/more fund under respective heads and surrender of an amount of ₹4,96.52 lakh from salaries ,Office Expenses was made without assigning any reason.

In their reply, the Department stated that a sum of ₹16,66.67 lakh was released against Salary(Non-plan) on 25th April 2014 from budget with no particular minor head. Since 001(01) is the minor head of 2401-Crop Husbandry (Non Plan), all the bookings against Salary were done under this head by all the DDO's, thereby resulting in excess.

In view of the final excess, reduction in provision proved injudicious.

GRANT NO. 24 AGRICULTURE-Concl'd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii) 2401 Crop Husbandry			
111 Agricultural Economics and Statistics			
01 Agriculture Census			
R	1,12.00	1,12.00	1,08.25 (-)3.75
No specific reason for the saving at serial numbers (v) and (vii) has been intimated (October 2015)			
(viii) 03 Centrally Sponsored Schemes			
800 Other Expenditure			
58 Paddy cum Fish Culture at Lamdung Village			
R	50.00	50.00	50.00 ...
(ix) 57 Sub mission on Agricultural Mission (SMAM)			
R	48.58	48.58	48.58 ...
(x) 02 Water Shed Development Project in Shifting Cultivation Area of Arunachal Pradesh			
	...	...	34.00 (+) 34.00

In their reply, the Department has sated there was no grant under this scheme for 2014-15 and has not incurred any expenditure. But as per account, an amount of ₹34.00 lakh was booked and duly reconciled by Ziro, RWD division.

(xi) 108 Commercial Crops			
02 Intensive Pulse Development Programme			
R	14.50	14.50	14.50 ...

Creation of provision by re-appropriation at serial numbers (iii),(v),(vii),(viii),(ix) and (xi) was reportedly due to requirement of more fund towards Other Charges.

Creation of such provision by re-appropriation is permitted subject to observance of procedure in respect of New Service/New Instrument of Service Rules and prior intimation to the State Legislature, failing which, the expenditure so incurred may be treated as unauthorised.

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 81,82,29

Supplementary 1,33,25,48 2,15,07,77 2,09,68,21 (-)5,39,56

Amount surrendered during the year

...

**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	8,01,37,99			
Supplementary	12,61,32	8,13,99,31	4,49,72,57	(-)3,64,26,74
Amount surrendered during the year (31 March 2015)				3,09,04
Capital				
Major Heads:				
4402 Capital Outlay on Soil and Water Conservation				
5054 Capital Outlay on Roads and Bridges				
Supplementary	1,62,14,15	1,62,14,15	1,25,64,12	(-)36,50,03
Amount surrendered during the year				...

Notes and Comments:

Revenue:

26.1.1 As the overall expenditure of ₹4,49,72.57 lakh fell short of the original provision, supplementary provision of ₹12,61.32 lakh obtained in March 2015 was totally unnecessary.

26.1.2 Out of the available saving of ₹3,64,26.74 lakh (44.75 per cent of the total provision), ₹3,09.04 lakh only was anticipated and surrendered in March 2015.

GRANT NO. 26 RURAL WORKS-Contd.**26.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	3054 Roads and Bridges			
	80 <i>General</i>			
	800 Other Expenditure			
	06 Schemes under PMGSY			
	O 7,00,00.00			
	R (-)4,08.10	6,95,91.90	3,42,25.00	(-)3,53,66.90
Saving was reportedly due to incurring expenditure to the extent of fund released by the Government of India.				
(ii)	05 Finance Commission Recommendations			
	04 <i>District and Other Roads</i>			
	337 Road Works			
	04 Maintenance of PMGSY Roads			
	O 28,12.00			
	R (-)23,12.00	5,00.00	5,00.00	...
While reduction in provision by re-appropriation (₹20,02.96 lakh) was reportedly due to requirement of less fund under Minor works, that by surrender (₹3,09.04 lakh) from Minor works was made without assigning any reason.				
(iii)	03 Centrally Sponsored Schemes			
	2402 Soil and Water Conservation			
	103 Land Reclamation and Development			
	04 River Valley Project			
	O 89.70			
	R (-)89.70	...	...	...
(iv)	800 Other Expenditure			
	02 Building			
	O 83.09			
	R (-)50.00	33.09	33.05	(-)0.04

GRANT NO. 26 RURAL WORKS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	2402 Soil and Water Conservation			
	103 Land Reclamation and Development			
	05 SPA and ACA			
	O	30.00		
	R	(-)30.00	...	...

Withdrawal of entire provision by re-appropriation at serial numbers (iii) and (v) was reportedly due to non-requirement of fund under other charges.

(vi)	3054 Roads and Bridges			
	04 District and Other Roads			
	337 Road Works			
	01 Rural Link Road			
	O	2,96.93		
	R	(-)28.05	2,68.88	2,68.87 (-)0.01

Reduction in provision by re-appropriation at serial numbers (i), (iv) and (vi) was reportedly due to requirement of less fund under Minor works.

(vii)	03 Centrally Sponsored Schemes			
	800 Other Expenditure			
	03 Maintenance of Suspension Bridges			
	O	76.05		
	R	(-)23.96	52.09	52.09 ...

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

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)	05 Finance Commission Recommendations			
	3054 Roads and Bridges			
	04 District and Other Roads			
	337 Road Works			
	05 TFC			
	R	15,00.00	15,00.00	7,49.94 (-)7,50.06

While furnishing the reason for saving of ₹7,50.06 lakh, the Department stated that the Government approval for the TFC scheme was ₹15,00.00 lakh, but actual amount of grant received and utilised (₹7,49.94 lakh) for the purpose during the year was only ₹7,50.00 lakh vide sanction order number FIN-XII/Fe-54/HLMC/(SSG) 2012, Dated 13/09/2014. Residual saving of ₹0.06 lakh occurred under various DDO's.

GRANT NO. 26 RURAL WORKS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	3054 Roads and Bridges			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	26,03.30		
	R	4,14.25	30,17.55	30,17.54 (-)0.01
Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Salaries, Offices Expenses and Wages.				
(iii)	<i>04 District and Other Roads</i>			
	337 Road Works			
	02 Improvement of Assets			
	R	2,12.00	2,12.00	2,11.99 (-)0.01
(iv)	2402 Soil and Water Conservation			
	103 Land Reclamation and Development			
	03 LRD Schemes			
	O	3,00.00		
	R	1,69.03	4,69.03	4,69.03 ...
(v)	3054 Roads and Bridges			
	<i>04 District and Other Roads</i>			
	337 Road Works			
	05 TFC			
	S	8,78.32		
	R	1,21.68	10,00.00	10,00.00 ...
(vi)	2402 Soil and Water Conservation			
	800 Other Expenditure			
	01 Power Driven Agricultural Machineries			
	O	1,73.15		
	S	6.85		
	R	62.30	2,42.30	2,42.28 (-)0.02

GRANT NO. 26 RURAL WORKS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii) 2402 Soil and Water Conservation				
103	Land Reclamation and Development			
01	Maintenance of Schemes			
O	1,50.30			
R	59.00	2,09.30	2,09.30	...

Augmentation of provision by re-appropriation at serial numbers (iv) and (vi) was reportedly due to requirement of more fund towards Other Charges, that by re-appropriation at serial numbers (v) and (vii) was reportedly due to requirement of more fund towards Minor works.

(viii) 03 Centrally Sponsored Schemes				
06	RKVY			
R	50.00	50.00	49.90	(-)0.10
(ix) 07	SLUB			
R	23.00	23.00	23.00	...

Creation of provision by re-appropriation at serial numbers (i),(iii) and (viii) was reportedly due to requirement of more fund towards Minor works and that by re-appropriation at serial number (ix) was reportedly due to requirement of more fund towards other charges.

(x) 001	Direction and Administration			
01	Establishment Expenses			
O	34,00.46			
S	3,01.52			
R	21.51	37,23.49	37,22.96	(-)0.53

Augmentation of provision by re-appropriation was the net effect of increase of fund mainly towards salaries and wages and decrease of fund under Office Expenses reportedly due to requirement of more/less fund under the above object heads.

Saving was reportedly under 001-Direction and Administration by various DDO's.

Capital:

26.2.1 In view of the overall saving of ₹36,50.03 lakh (22.51 per cent of the total provision) in the grant, provision created by supplementary grant in March 2015 proved excessive.

26.2.2 No part of the available saving of ₹36,50.03 lakh was anticipated for surrender during the year.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 5054 Capital Outlay on Roads and Bridges			
04 <i>District and Other Roads</i>			
800 Other Expenditure			
08 Scheme under ACA and SPA			
S	1,14,15.57	1,14,15.57	77,65.55 (-)36,50.02

Saving was reportedly due to non receipt of Administrative Approval and expenditure sanction for ₹36,50.00 lakh within the financial year 2014-15.

**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	1,07,97,47			
Supplementary	6,73,17	1,14,70,64	42,21,70	(-)72,48,94
Amount surrendered during the year (31March 2015)				44,76,54

Capital

Major Head:

4515 Capital Outlay on Other Rural Development Programmes

Supplementary	6,96,50	6,96,50	6,96,50	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

27.1.1 As the overall expenditure of ₹42,21.70 lakh fell short of the original provision, supplementary provision of ₹6,73.17 lakh obtained in March 2015 proved totally unnecessary.

27.1.2 Out of the available saving of ₹72,48.94 lakh (63.20 per cent of the total provision), ₹44,76.54 lakh only was anticipated and surrendered in March 2015.

GRANT NO. 27 PANCHAYAT-Contd.

27.1.3 Persistent saving of ₹29,82.07 lakh, ₹18,62.67 lakh, ₹42,12.97 lakh and ₹73,75.66 lakh ranging from 38.01 per cent to 68.77 per cent of the total provision had occurred under the Revenue Section of this Voted Grant in the preceding four years, i.e. from 2009-10 to 2012-13 respectively. The above facts indicate that proper assessment of the requirement was not made at any stage of budget estimates.

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	48,46.00		
	R	(-)45,97.10	2,48.90	2,48.90 ...

While reduction in provision by re-appropriation (₹1,20.56 lakh) was reportedly due to requirement of less fund under Grant-in-aid, that by surrender (₹44,76.54 lakh) from Grant-in-aid was made without assigning any reason.

(ii)	03 Centrally Sponsored Schemes			
	800 Other expenditure			
	08 Backward Region Grant Fund(District Component)(ACA)			
	O	21,08.00		
	R	(-)3,03.00	18,05.00	... (-)18,05.00

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

No specific reason for the saving has been intimated (October 2015).

(iii)	001 Direction and Administration			
	01 Establishment Expenses			
	O	25,12.33		
	R	(-)12,16.54	12,95.79	12,01.40 (-)94.39

Anticipated saving was the net effect of decrease of fund mainly under Office Expenses(Plan), Minor Works, Other Charges (Plan) and increase of fund mainly towards salaries, Other Administrative Expenses, Office Expenses (Non-Plan) and Other Charges (Non-Plan) reportedly due to requirement of less/more funds under the respective needs.

No specific reason for the saving has been intimated (October 2015).

GRANT NO. 27 PANCHAYAT-Concltd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	03 Centrally Sponsored Schemes			
	2515 Other Rural Development Programmes			
	800 Other expenditure			
	07 Rajiv Gandhi Panchayat Shasatrikaran Abhiyan(RGPSA)			
	O	11,10.00		
	S	6,23.17		
	R	72.54	18,05.71	9,34.00 (-)8,71.71

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards grants-in-aid. Saving was reportedly due to release of an amount of ₹9,34.71 lakh only by the Ministry of Panchayati Raj, Government of India.

27.1.5 Savings mentioned at note **27.1.4** 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)			
	2515 Other Rural Development Programmes			
	001 Direction and Administration			
	06 Backward Region Grand Fund (BRGF)			
	R	15,35.00	15,35.00	15,35.00 ...

Creation of provision by re-appropriation was reportedly due to requirement of fund under grant-in-aid.

(ii)	2015 Election			
	107 Election Tribunals			
	01 Establishment Expenses			
	O	11.20		
	S	50.00		
	R	36.97	98.17	97.44 (-)0.73

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Office Expenses & Grant-in-aid.

**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	83,60,42			
Supplementary	18,11,70	1,01,72,12	95,88,70	(-)5,83,42
Amount surrendered during the year				...
Capital				
Major Heads:				
4403 Capital Outlay on Animal Husbandry				
Supplementary	94,50	94,50	94,50	...
Amount surrendered during the year				...

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.**Notes & Comments:****Revenue:**

28.1.1 In view of in overall saving of ₹5,83.42 lakh (5.74 percent of the total provision) in the grant, supplementary provision of ₹18,11.70 lakh obtained in March 2015 proved excessive.

28.1.2 No part of the available saving of ₹5,83.42 lakh was anticipated for surrender during the year.

28.1.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	2403 Animal Husbandry			
	800 Other Expenditure			
	37 National Livestock Management Programme			
	O	9,79.00		
	R	(-)9,79.00	...	...
(ii)	36 National Livestock Health and Disease Control			
	O	5,08.00		
	R	(-)5,08.00	...	...
Withdrawal of the entire provision by re-appropriation at serial numbers (i) and (ii) above was reportedly due to non-requirement of fund under Other Charges.				
(iii)	101 Veterinary Services and Animal Health			
	01 Establishment Expenses			
	O	22,92.70		
	S	6,58.23		
	R	5.45	29,56.38	28,12.46 (-)1,43.92

Augmentation of provision by re-appropriation was the net effect of increase of fund towards Salaries and decrease of fund under Office Expenses reportedly due to requirement of more/less fund under the above object heads.

Saving was reportedly due to non- drawal of bills in respect of MACP/ACP of some staff, retirement & death in harness of some group `C` staff and transfer/posting of a few Veterinary Doctors to the Block on Administrative ground.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
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(iv) 03 Centrally Sponsored Schemes

2404 Dairy Development

800 Other Expenditure

01 Integrated Dairy Development Project

O 1,00.00

R 3,55.00 4,55.00 ... (-)4,55.00

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

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

(v) **2403 Animal Husbandry**

001 Direction and Administration

01 Establishment Expenses

O 16,35.41

S 82.03

R (-)1,10.47 16,06.97 16,43.82 (+)36.85

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

The excess was reportedly due to revision of rates of wages of different categories of Contingent staff and availability of lesser provision in comparison to requirement under Wages.

(vi) 04 State Plan Schemes

101 Veterinary Services and Animal Health

08 Purchase of Medicines, Vaccines,
Instruments and Appliances

O 3,50.00

R (-)50.00 3,00.00 3,00.00 ...

(vii) **2404 Dairy Development**

102 Dairy Development Projects

03 Establishment Expenses of IDDP

O 2,09.48

R (-)25.35 1,84.13 1,67.74 (-)16.39

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

Reasons for the saving have not been intimated (October 2015).

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(viii)	2415 Agricultural Research and Education			
	03 <i>Animal Husbandry</i>			
	004 Research			
	01 Establishment Expenses			
	O	1,67.12		
	S	0.85	1,67.97	1,39.80 (-)28.17

Saving was reportedly due to wrong booking of expenditure figures by the DDO's.

(ix)	04 State Plan Schemes			
	2403 Animal Husbandry			
	102 Cattle and Buffalo Development			
	02 Maintenance of Cattle Breeding Farm at Nirjuli			
	O	75.00		
	R	(-)17.00	58.00	58.00 ...

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Other Charges and that by re-appropriation at serial number (vi) was reportedly due to requirement of less fund under Supplies and Materials.

28.1.4 Savings mentioned at note **28.1.3** were partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	2403 Animal Husbandry			
	800 Other Expenditure			
	32 Livestock Health & Disease Control			
	O	50.00		
	R	2,06.80	2,56.80	2,56.80 ...

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	03 Centrally Sponsored Schemes 2403 Animal Husbandry 800 Other Expenditure 10 Animal Disease Control Programme			
	O	47.00		
	R	1,93.83	2,40.83	...
Augmentation of provision by re-appropriation at serial number (i) was reportedly due to requirement of more fund towards Minor Works and Supplies & Materials and at serial number (ii) was reportedly due to requirement of more fund towards Supplies and Materials, Other Expenditure and Minor Works.				
(iii)	06 Statistical Cell (Integrated Sample Survey)			
	R	85.00	85.00	1,55.46 (+)70.46
Creation of provision by re-appropriation was reportedly due to requirement of more fund towards Salaries, Domestic Travel Expenses and Office Expenses.				
Excess was reportedly due to late release of second spell of fund under Salaries by the Government of India.				
(iv)	08 Central Plan Schemes(Fully funded by Central Government) 14 State Poultry/Duck Farm			
	R	1,45.38	1,45.38	...
(v)	40 Live Stock Extension			
	R	1,28.75	1,28.75	...
(vi)	03 Centrally Sponsored Schemes 2415 Agricultural Research and Education 03 Animal Husbandry 800 Other expenditure 01 Rashtriya Krishi Vikas Yojana (RKVY)			
	S	3,82.92		
	R	78.61	4,61.53	4,61.53 ...

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii)	08 Central Plan Schemes(Fully funded by Central Government) 2403 Animal Husbandry 800 Other Expenditure 29 Rural Backward Poultry Development			
	R	57.98	57.98	57.98 ...
(viii)	26 Conservation of Threatened Breeds			
	R	57.41	57.40	(-)-0.01
Creation of provision by re-appropriation at serial number (vii) was reportedly due to requirement of more fund towards Other Charges & Minor works.				
(ix)	04 State Plan Schemes 105 Piggery Development 02 Maintenance of Central Pig Breeding Farm at Karsingsa			
	R	52.00	52.00	52.00 ...
(x)	106 Other Live stock Development 03 Distribution of Mithun and Yak Unit on 50% Subsidy			
	R	48.00	48.00	48.00 ...
(xi)	02 Maintenance of Mithun Breeding Farm at Sagalee			
	O	5.00		
	R	45.00	50.00	50.00 ...
(xii)	03 Centrally Sponsored Schemes 800 Other Expenditure 38 Classical Swine Fever-Control Programme (CSF-CP)			
	R	42.75	42.75	42.75 ...
(xiii)	31 National Control Programme on Brucellosis (NCPB)			
	R	27.42	27.42	27.42 ...

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xiv)	04 State Plan Schemes 2403 Animal Husbandry 104 Sheep and Wool Development 04 Distribution of Sheep and Goat Units on 50% Subsidy			
	R	25.00	25.00	...
(xv)	08 Central Plan Schemes(Fully funded by Central Government) 800 Other Expenditure 33 Integrated Development of Small Rumenants and Rabbits(DSSR)			
	R	25.00	25.00	...
(xvi)	04 State Plan Schemes 2404 Dairy Development 102 Dairy Development Projects 08 Subsidies Scheme for Unit to DCS			
	O	10.00		
	R	15.00	25.00	...
(xvii)	05 District Dairy Centre(MCMC)			
	R	13.00	13.00	...
(xviii)	08 Central Plan Schemes(Fully funded by Central Government) 2403 Animal Husbandry 800 Other Expenditure 39 Live Stock Insurance			
	R	12.09	12.09	...

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Conclld.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xix)	08 Central Plan Schemes(Fully funded by Central Government)			
	2403 Animal Husbandry			
	800 Other Expenditure			
	15 Conduct of Quinquennial Livestock Census			
	R	12.00	12.00	12.00 ...

Creation of provision by re-appropriation was reportedly due to requirement of more fund towards Other Charges, Domestic Travel Expenses and Office Expenses.

(xx)	04 State Plan Schemes			
	2403 Animal Husbandry			
	103 Poultry Development			
	05 Distribution of Small Poultry Units on 50% Subsidy			
	O	15.00		
	R	10.00	25.00	25.00 ...

Augmentation of provision by re-appropriation at serial numbers (vi), (xi) & (xvi) was reportedly due to requirement of more fund towards other charges and that by re-appropriation at serial number (xx) was reportedly due to requirement of more fund towards subsidies.

(xxi)	107 Fodder and Feed Development			
	02 Maintenance of Central Fodder Farm at Nirjuli			
	R	10.00	10.00	10.00 ...

Creation of provision by re-appropriation at serial numbers (iv), (v), (ix), (x) (xiv), (xv), (xviii) and (xxi) was reportedly due to requirement of more fund towards Other Charges and that by re-appropriation at serial number (xii) and (xiii) was reportedly due to requirement of more fund towards Supplies & Materials, Other Expenses and Domestic Travel Expenses.

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 intimation to the State Legislature, failing which, the expenditure incurred under these created provisions, may be treated as unauthorised.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2425 Co-operation				
Original	8,14,67			
Supplementary	7,12,56	15,27,23	14,97,57	(-)29,66
Amount surrendered during the year (31 March 2015)				21,71

Capital

Major Heads:

**4425 Capital Outlay on
Co-operation**

6425 Loans for Co-operation

Original	1,65,00			
Supplementary	12,87,39	14,52,39	12,78,95	(-)1,73,44
Amount surrendered during the year				...

Notes and Comments:

Capital:

29.2.1 In view of the huge overall saving of ₹1,73.44 lakh (11.94 per cent of the total provision) in the grant, supplementary provision of ₹12,87.39 lakh obtained in March 2015 proved excessive.

29.2.2 No part of the available saving of ₹1,73.44 lakh was anticipated for surrender during the year.

29.2.3 Saving of ₹1,54.81 lakh (13.61 per cent of the total provision) had occurred under the Capital Section of this grant in 2013-14 also.

GRANT NO. 29 CO-OPERATION-Contd.**29.2.4** Saving occurred mainly under:-

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	6425 Loans for Co-operation			
	107 Loans to Credit Co-operatives			
	02 Loans to Co-operative Apex Bank			
	S	1,66.44		
	R	10.00	1,76.44	5.00
				(-)1,71.44
Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Loans/Advances.				
Final saving was reportedly due to non-sanction of the fund by the Government against the budgetary support provided for matching subsidy amount funded by NCDC for implementation of CBS computerization of APS Co-operative Apex Bank Limited, Naharlagun.				
(ii)	4425 Capital Outlay on Co-operation			
	108 Investments in other Co-operatives			
	11 Women Co-operative Buildings			
	O	45.00		
	R	(-)45.00	...	...
(iii)	001 Direction and Administration			
	01 Establishment Expenses			
	O	40.00		
	R	(-)40.00	...	...
(iv)	03 Centrally Sponsored Schemes			
	6425 Loans for Co-operation			
	106 Loans to Multipurpose Rural Co-operatives			
	01 Loans to Multipurpose Cooperatives			
	O	15.00		
	R	(-)15.00	...	...
(v)	107 Loans to Credit Co-operatives			
	01 Loans to Thrift and Credit Co-operative			
	O	10.00		
	R	(-)10.00	...	...

GRANT NO. 29 CO-OPERATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi)	6425 Loans for Co-operation			
	108 Loans to Other Co-operatives			
	05 Loans to Piggery Cooperatives			
	O	10.00		
	R	(-10.00)	...	...

Withdrawal of entire provision by re-appropriation was reportedly due to requirement of less fund under Major Works at serial numbers (ii) and (iii), under subsidy at serial number (iv) and under Loans/Advances at serial numbers (v) and (vi) respectively.

(vii)	06 Loans to Poultry and Fishery Cooperatives			
	O	20.00		
	R	(-7.00)	13.00	13.00
				...

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

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	4425 Capital Outlay on Co-operation			
	200 Other Investments			
	02 Share Participation in National Co-operative Development Corporation			
	R	54.00	54.00	54.00
				...
(ii)	106 Investments in multi-purpose Rural Co-operatives			
	02 Multipurpose Cooperatives			
	S	1,69.00		
	R	31.00	2,00.00	2,00.00
				...

GRANT NO. 29 CO-OPERATION-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	03 Centrally Sponsored Schemes			
	6425 Loans for Co- operation			
	106 Loans to Multipurpose Rural Co-operatives			
	02 Cooperative Apex Bank			
	S	1,21.82		
	R	15.00	1,36.82	1,36.82 ...

Augmentation of provision by re-appropriation at serial numbers (ii) and (iii) was reportedly due to requirement more fund towards Major Works and Loans/ Advances respectively.

(iv)	108 Loans to Other Co-operatives			
	10 Weak/Weaker/Border Area Coop			
	R	15.00	15.00	15.00 ...

Provision created by re-appropriation at serial numbers (i) and (iv) was reportedly due to requirement of more funds towards Loans/ Advances. But such creation of provision by re-appropriation is permitted subject to observance of procedure in respect of New Service/ New Instruments of service rules and prior reporting to the Legislature failure of which may result in expenditure so incurred be treated as unauthorised.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3055 Road Transport				
Original	60,86,72			
Supplementary	14,37,13	75,23,85	68,75,07	(-)6,48,78
Amount surrendered during the year				...

Capital**Major Head:****5055 Capital Outlay on
Road Transport**

Original	3,69,70			
Supplementary	5,25,00	8,94,70	3,25,87	(-)5,68,83
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

30.1.1 In view of the huge overall saving of ₹6,48.78 lakh (8.62 per cent of the total provision), supplementary provision of ₹14,37.13 lakh obtained in March 2015 proved excessive.

30.1.2 No part of the available saving of ₹6,48.78 lakh was anticipated for surrender during the year.

GRANT NO. 30 STATE TRANSPORT-Contd.**30.1.3** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	05 Finance Commission Recommendations			
	3055 Road Transport			
	800 Other Expenditure			
	06 Mukhya Mantri Seema Vikas Yojana			
	S	5,29.50		
	R	12.00	5,41.50	...
				(-)5,41.50

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

(ii)	02 Operational Expenses in Respect of General Manager, State Transport			
	O	54,04.83		
	S	6,67.71		
	R	(-)84.20	59,88.34	59,30.08
				(-)58.26

Reduction in provision was the net effect of decrease of provision mainly under Domestic Travel Expenses (Non-Plan), POL (Plan), Other Charges (Plan, Non-Plan) and increase of provision mainly towards POL (Non-Plan), and Office Expenses (Plan) reportedly due to requirement of less/more funds under respective heads.

(iii)	01 Management Expenses in Respect of General Manager, State Transport			
	O	6,81.89		
	S	2,39.92		
	R	(-)60.80	8,61.01	8,19.88
				(-)41.13

Reduction in provision was the net effect of decrease of fund mainly under Advertisement and Publicity, Office Expenses, Other Charges and increase of fund mainly towards Domestic Travel Expenses reportedly due to requirement of less/more funds under respective heads.

Reason for the final savings at serial numbers (i), (ii) and (iii) have not been intimated (October 2015).

GRANT NO. 30 STATE TRANSPORT-Contd.

30.1.4 Savings mentioned at note **30.1.3** were partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	05 Finance Commission Recommendations 3055 Road Transport 800 Other Expenditure 05 Maintenance of JNNURM Buses			
R		98.00	93.43	(-)4.57
(ii)	04 Purchase of Computers			
R		35.00	31.67	(-)3.33

Creation of provision by re-appropriation at serial numbers (i) and (ii) was reportedly due to requirement of more fund towards Other Charges. Reasons for the final saving at serial numbers (i) and (ii) have not been intimated (October 2015).

Capital:

30.2.1 As the overall expenditure of ₹3,25.87 lakh fell short of the original provision of ₹3,69.70 lakh, supplementary provision of ₹5,25.00 lakh obtained in March 2015 proved totally unnecessary.

30.2.2 No part of the available saving of ₹5,68.83 lakh (63.58 per cent of the total provision) was anticipated for surrender during the year.

30.2.3 Saving of ₹1,92.66 lakh (18.04 per cent of the total provision) had occurred under the Capital Section of this grant in 2013-14 also.

30.2.4 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		5,00.00	...	(-)5,00.00

GRANT NO. 30 STATE TRANSPORT-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	5055 Capital Outlay on Road Transport			
	050 Lands and Buildings			
	01 Purchase of Equipments and Building			
	O	3,69.70		
	R	(-3,41.70)	28.00	30.00
				(+) 2.00

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Major Works. In view of the final excess of ₹2.00 lakh, anticipated saving of ₹3,41.70 lakh was excessive.

Reasons for the entire saving at serial number (i) and excess at serial number (ii) have not been intimated. (October 2015).

30.2.5 Savings mentioned at note **30.2.4** were partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	5055 Capital Outlay on Road Transport			
	103 Workshop Facilities			
	01 Purchase of Workshop Materials			
	S	25.00		
	R	3,41.70	3,66.70	1,76.27
				(-)1,90.43

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Machinery and Equipment and Other Capital Expenditure (for TRF Plant). Reasons for the final saving have not been intimated (October 2015).

(ii)	102 Acquisition of Fleet			
	01 Purchase of Vehicles			
	...	...	1,19.60	(+)1,19.60

Reasons for incurring expenditure of ₹1,19.60 lakh without provision have not been intimated (October 2015).

**GRANT NO. 31 PUBLIC WORKS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2059 Public Works				
Original	43,55,33			
Supplementary	1,26,32,56	1,69,87,89	1,58,18,08	(-)11,69,81
Amount surrendered during the year (31 March 2015)				9,01,10
Capital				
Major Head:				
4059 Capital Outlay on Public Works				
Supplementary	1,82,08,21	1,82,08,21	1,00,45,34	(-)81,62,87
Amount surrendered during the year				...

Notes and Comments:

Revenue:

31.1.1 In view of overall saving of ₹11,69.81 lakh in the grant, supplementary provision of ₹ 1,26,32.56 lakh obtained in March 2015 proved excessive.

31.1.2 Out of the available saving of ₹11,69.81 lakh (6.89 per cent of the total provision) in the grant, ₹9,01.10 lakh only was anticipated and surrendered in March 2015.

GRANT NO. 31 PUBLIC WORKS-Contd.**31.1.3 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2059 Public Works			
	80 <i>General</i>			
	800 Other Expenditure			
	01 Maintenance of Assets			
	O	13,94.10		
	R	(-7,94.10)	6,00.00	5,93.91
				(-6.09)
Reduction in provision by surrender (₹7,94.10 lakh) was made from Minor works without assigning any reason (October 2015).				
(ii)	001 Direction and Administration			
	01 Establishment Expenses			
	O	19,47.88		
	S	21,84.60		
	R	(-1,07.00)	40,25.48	39,04.24
				(-1,21.24)
Reduction in provision by re-appropriation was the net effect of decrease of fund mainly under Salary, Wages and Medical Treatment and increase of fund mainly towards Office Expenses and Other Charges reportedly due to requirement of less/more funds under the respective heads.				
Saving was reportedly due to non-filling up of vacant posts.				
(iii)	02 Execution			
	O	7,39.80		
	S	91,81.54	99,21.34	98,36.17
				(-85.17)
(iv)	03 Structural Planning			
	O	2,19.67		
	S	10,49.40	12,69.07	12,23.26
				(-45.81)
(v)	04 Architectural Planning			
	O	53.88		
	S	2,17.02	2,70.90	2,60.49
				(-10.41)

Savings at serial number (iii) to (v) were reportedly due to non-filling up of vacant posts.

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

(a) No expenditure under the grant was booked under 'Suspense' in 2014-15, which is not a final head of account. It accommodates transaction pending their adjustments to the final head of account. Therefore, balances under 'suspense' heads are carried forward from year to year. Under the 'suspense' four sub-heads viz. (i) Stock, (ii) Purchase, (iii) Miscellaneous Work Advances and (iv) Work Suspense are operated in the books of the state. The nature of the transactions under each of these heads is explained below:-

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

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

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

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

(b) An analysis of transaction under the "Suspense" is included in this grant during 2014-2015 is given below:-

Sub-head	Opening balance as on 1st April 2014	Debit (+)	Credit (-)	Closing balance as on 31st March 2015
(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-Concl'd.**Capital:**

31.2.1 In view of the overall saving of ₹ 81,62.87 lakh (44.83 per cent of the total provision) in the grant, supplementary provision of ₹182,08.21 lakh obtained in March 2015 proved excessive.

31.2.2 No part of the available saving of ₹ 81,62.87 lakh was anticipated for surrender during the year.

31.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes 4059 Capital Outlay on Public Works 80 <i>General</i> 051 Construction 10 Schemes under ACA/SPA			
S		1,32,33.26	1,32,33.26	69,45.39 (-)62,87.87
(ii)	05 Finance Commission Recommendations 800 Other Expenditure 05 Grant under Special Problems			
S		18,75.00	18,75.00	... (-)18,75.00

Saving was reportedly due to non completion of physical works till March 2015 at serial number (i) and was reportedly due to non-sanction of works till March 2015 at serial number (ii). Reasons furnished in respect of serial number (i) was not specific.

Reasons furnished at serial number (ii) above indicate that provision was made on an immature scheme.

GRANT NO. 32 ROADS AND BRIDGES
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3054 Roads and Bridges				
Original	3,91,62,90			
Supplementary	1,07,15	3,92,70,05	3,90,20,81	(-)2,49,24
Amount surrendered during the year (31 March 2015)				6,83,20

Capital**Major Head:****5054 Capital Outlay on
Roads and Bridges**

Original	41,49,00			
Supplementary	7,54,72,22	7,96,21,22	4,72,34,01	(-)3,23,87,21
Amount surrendered during the year				...

Notes and Comments:**Capital:**

32.2.1 In view of the overall saving of ₹3,23,87.21 lakh (40.68 per cent of the total provision); supplementary provision of ₹7,54,72.22 lakh obtained in March 2015 proved excessive.

32.2.2 No part of the available saving of ₹3,23,87.21 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 six years also as evident from the table given under :

Year	Saving		
	Amount	Per cent	Surrender
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
2013-14	193,40.59	26.11	NIL

32.2.4 Saving occurred mainly under:-

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes 5054 Capital Outlay on Roads and Bridges 04 District and Other Roads 800 Other Expenditure 08 Scheme under ACA and SPA			
S 4,40,86.95	4,40,86.95	2,10,88.62	(-)2,29,98.33
(ii) 07 Non Lapsable Pool Fund 337 Road Works 11 Scheme under NLCPR			
S 1,84,74.30	1,84,74.30	1,39,58.07	(-)45,16.23

Saving was reportedly due to non completion of physical works and non sanction of scheme till March 2015 at serial number (i) and at serial number (ii) saving was reportedly due to non- completion of physical Work till March 2015. Both the replies are not specific.

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

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)	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	03 Schemes under Central Road Fund			
O	41,49.00			
S	52,92.00	94,41.00	45,68.95	(-)48,72.05

No specific reply for the huge saving has been intimated (October 2015).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2552 North Eastern Areas				
Original	30,00,00			
Supplementary	4,01,27	34,01,27	34,00,47	(-)80
Amount surrendered during the year				...
Capital				
Major Head:				
4552 Capital Outlay on North Eastern Areas				
Original	50,70,00			
Supplementary	21,31,40	72,01,40	69,83,41	(-)2,17,99
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2501 Special Programmes for Rural Development				
2801 Power				
2810 New and Renewable Energy				
Original	3,07,58,56			
Supplementary	72,53,28	3,80,11,84	3,75,93,86	(-)4,17,98
Amount surrendered during the year				...
Capital				
Major Head:				
4801 Capital Outlay on Power Projects				
4810 Capital Outlay on New and Renewable Energy				
Original	32,90,60			
Supplementary	1,03,97,94	1,36,88,54	91,56,43	(-)45,32,11
Amount surrendered during the year				...

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

34.2.1 In view of the huge overall saving of ₹45,32.11 lakh (33.11 per cent of the total provision), supplementary provision of ₹1,03,97.94 lakh obtained in March 2015 proved excessive.

34.2.2 No part of the overall saving of ₹45,32.11 lakh was anticipated for surrender during the year.

34.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	07 Non Lapsable Pool Fund			
	4801 Capital Outlay on Power Projects			
	01 <i>Hydel Generation</i>			
	800 Other Expenditure			
	22 C/o 132 kv circuit Transmission line from Khuppi to Tawang			
	S	27,98.00	27,98.00	...
				(-),27,98.00
Non-utilisation of the entire provision was reportedly due to non-execution of the Project in 2014-15.				
No Specific reason for non-utilisation of the entire provision has been intimated (October 2015).				
(ii)	04 State Plan Schemes			
	80 <i>General</i>			
	800 Other Expenditure			
	16 System Improvement under ACA/SPA			
	S	25,60.55	25,60.55	11,12.05
				(-),14,48.50
No specific reason for the huge saving has been intimated except stating that saving occurred due to payment made as per progress of work done (October 2015).				
(iii)	08 Repair & Maintenance of Electrical Installation of Residential Building			
	O	8,07.32		
	R	(-),4,07.32	4,00.00	4,00.00
				...

GRANT NO. 34 POWER-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 4801 Capital Outlay on Power Projects				
80	<i>General</i>			
800	Other Expenditure			
07	Pitty Works			
O	7,00.00			
R	(-3,00.00	4,00.00	4,00.00	...

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

(v) 07 Non Lapsable Pool Fund				
05	<i>Transmission and Distribution</i>			
800	Other Expenditure			
20	Schemes under NLCPR			
O	1,33.28			
S	4,37.81	5,71.09	2,87.12	(-2,83.97

No Specific reason for the saving has been intimated except stating that saving occurred due to non-completion of work (October 2015).

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 4801 Capital Outlay on Power Projects				
80	<i>General</i>			
800	Other Expenditure			
14	Automatic Metering Sysyem			
S	26,92.68			
R	7,07.32	34,00.00	34,00.00	...

Augmentation of provision by re-appropriation 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	12,41,52			
Supplementary	3,64,49	16,06,01	15,39,64	(-)66,37
Amount surrendered during the year				...

Capital**Major Head:****4220 Capital Outlay on
Information and
Publicity**

Supplementary	7,00	7,00	2,90	(-)4,10
Amount surrendered during the year				...

Notes and Comments:**Capital:**

35.2.1 In view of the overall saving of ₹4.10 lakh (58.57 per cent of the total provision), provision created by obtaining supplementary grant in March 2015 proved excessive.

35.2.2 No part of the available saving of ₹4.10 lakh was anticipated for surrender during the year.

GRANT NO. 36 STATISTICS
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3454 Census, Surveys and Statistics				
Original	14,73,31			
Supplementary	4,26,37	18,99,68	15,49,13	(-)3,50,55
Amount surrendered during the year (31 March 2015)				45,55

Capital

Major Head:

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

Supplementary	46,96	46,96	46,96	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

36.1.1 In view of the overall saving of ₹3,50.55 lakh (18.45 per cent of the total provision), supplementary provision of ₹4,26.37 lakh obtained in March 2015 proved excessive.

36.1.2 Out of the overall saving of ₹3,50.55 lakh in the grant, ₹45.55 lakh only was anticipated and surrendered in March 2015.

GRANT NO. 36 STATISTICS-Contd.**36.1.3** Saving occurred mainly under:-

Serial Head number		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		
	R	(-),01.42	2,18.58	1,20.26 (-)98.32

While reduction in provision by re-appropriation (₹55.87 lakh) was reportedly due to less requirement of fund under Other Charges, that by surrender (₹45.55 lakh) was made without assigning any reason.

Further saving was reportedly due to less expenditure incurred under Other Charges and Office Expenses.

(ii)	03 Centrally Sponsored Schemes			
	01 <i>Census</i>			
	800 Other Expenditure			
	07 Support for Statistical Strengthening			
	O	1,00.00		
	R	(-),00.00	...	... ..

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

(iii)	08 Central Plan Schemes(Fully funded by Central Government)			
	02 <i>Surveys and Statistics</i>			
	800 Other expenditure			
	04 Unique Identification (UIDs)			
	S	80.00	80.00	... (-)80.00

Non-utilisation of the entire provision was reportedly due to non-identification of Aadhar Card issued to BPL as yet.

GRANT NO. 36 STATISTICS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 3454 Census, Surveys and Statistics				
02	<i>Surveys and Statistics</i>			
111	Vital Statistics			
01	Establishment Expenses			
O	2,28.16			
S	14.88			
R	(-)33.58	2,09.46	2,02.00	(-)7.46

Reduction in provision of ₹33.58 lakh was the net effect of decrease of ₹35.79 lakh reportedly due to less requirement of fund mainly under Salaries, Other Charges & Office Expenses and increase of ₹2.21 lakh reportedly due to requirement of more fund towards Salaries & Wages.

Further saving was reportedly due, mainly, to non-drawal of Leave encashment and other various object heads reasons of which have not been specifically intimated (October 2015).

(v)	08 Central Plan Schemes(Fully funded by Central Government)			
	01 <i>Census</i>			
	800 Other Expenditure			
	02 Economic Census			
S	50.40	50.40	33.85	(-)16.55

Saving was reportedly due to non-receipt of data sheets and generated tables, State Level publication of the 6th economic census could not be prepared during the Financial Year 2014-15. Moreover, fund meant for contracted temporary staff could not be fully utilised due to late receipt of concurrence from the Finance Department.

(vi)	03 USHA Plan Scheme of NBO			
S	15.00	15.00	...	(-)15.00

Non-utilisation of the entire provision was reportedly due to late receipt of fund.

GRANT NO. 36 STATISTICS-Concl.

36.1.4 Savings mentioned at note **36.1.3** 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)			
	3454 Census, Surveys and Statistics			
	02 Surveys and Statistics			
	800 Other expenditure			
	06 Preparation of National Population Register(NPR)			
	S	10.00		
	R	1,00.00	82.04	(-)27.96

Saving was reportedly due to 30 per cent work in respect of Biometric Enrolment under NPR of the usual residents of the state could be covered during 2014-15 by the Service Providers engaged by the Registrar General of India, New Delhi.

(ii)	01 Census			
	001 Direction and Administration			
	01 Establishment Expenses of Directorate			
	O	7,20.70		
	R	43.26	7,44.64	(-)19.32

Augmentation of provision of ₹43.26 lakh was the net effect of increase of ₹79.32 lakh reportedly due to requirement of more fund mainly towards Salaries and decrease of ₹36.06 lakh reportedly due to less requirement of fund mainly under Office Expenses & POL. Saving was reportedly due, mainly, to non-drawal of Leave Encashment & some of the State/District Level Publications could not be brought out in time owing to non-receipt of data from source offices as well as less expenditure under some object heads reason of which have not been specifically mentioned.

(iii)	03 Centrally Sponsored Schemes			
	02 Surveys and Statistics			
	111 Vital Statistics			
	01 Establishment Expenses			
	R	46.19	10.16	(-)36.03

Creation of provision by re-appropriation was reportedly due to requirement of more fund towards Other Charges. Saving was reportedly under Salaries, Domestic Travel Expenses & Other Charges owing to appointment to the post of State Coordinator & Data Processing Assistants in the State Headquarters, Itanagar and 17 District Headquarters in the month of November 2014 only.

**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	5,76,95			
Supplementary	4,64,59	10,41,54	9,67,58	(-)73,96
Amount surrendered during the year				...
Capital				
Major Head:				
5475 Capital Outlay on Other General Economic Services				
Original	30,00			
Supplementary	1,20,00	1,50,00	1,50,00	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

37.1.1 In view of the overall saving of ₹73.96 lakh (7.10 per cent of the total provision) in the grant, supplementary provision of ₹4,64.59 lakh obtained in March 2015 proved excessive.

37.1.2 No part of the available saving of ₹73.96 lakh was anticipated for surrender during the year.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes 3456 Civil Supplies 800 Other Expenditure 01 Expenditure on Consumer Court			
S		3,35.00	3,02.00	(-)33.00

No specific reason for the saving has been intimated (October 2015).

(ii)	08 Central Plan Schemes(Fully funded by Central Government) 08 Setting up Consumer Welfare Fund in (A.P.)			
S		24.20	...	(-)24.20

Saving was reportedly due to non-receipt of fund from the Government of India.

(iii)	3475 Other General Economic Services 106 Regulations of Weights and Measures 01 Establishment Expenses			
O		5,41.25		
S		88.41	6,16.67	(-)12.99

No specific reason for the saving has been intimated (October 2015).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2702 Minor Irrigation				
2705 Command Area Development				
Original	1,54,73,67			
Supplementary	71,42,21	2,26,15,88	1,22,31,90	(-)1,03,83,98
Amount surrendered during the year				...
Capital				
Major Head:				
4711 Capital Outlay on Flood Control projects				
Supplementary	44,76,37	44,76,37	30,76,37	(-)14,00,00
Amount surrendered during the year				...

Notes and Comments:

Revenue:

38.1.1 As the overall expenditure of ₹1,22,31.90 lakh fell short of the original provision, supplementary provision of ₹71,42.21 lakh obtained in March 2015 was totally unnecessary.

38.1.2 No part of the overall saving of ₹1,03,83.98 lakh (45.91 per cent of the total provision) was anticipated for surrender during the year.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.**38.1.3 Saving occurred mainly under:-**

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	2702 Minor Irrigation			
	80 <i>General</i>			
	800 Other Expenditure			
	06 Accelerated Irrigation Benefits Programme			
	O	87,60.00		
	S	56,40.56		
	R	55.00	1,44,55.56	40,42.19 (-)1,04,13.37

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

Saving was reportedly due to non-release of fund by the Government of India. It is stated that an amount of ₹40,42.19 lakh only was released out of ₹1,44,55.56 lakh which has been fully utilised by the department.

(ii)	03 Centrally Sponsored Schemes			
	2705 Command Area Development			
	800 Other Expenditure			
	01 Scheme under CAD Programme			
	S	11,27.80	11,27.80	9,74.92 (-)1,52.88

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

(iii)	05 Finance Commission Recommendations			
	2702 Minor Irrigation			
	80 <i>General</i>			
	800 Other Expenditure			
	09 Maintenance of Assets			
	O	2,00.00		
	S	1,22.22		
	R	(-)1,22.22	2,00.00	1,99.99 (-)0.01

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

(iv)	12 National River Conservation Programme			
	O	1,00.00		
	R	(-)77.78	22.22	22.22 ...

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	03 Centrally Sponsored Schemes			
	2702 Minor Irrigation			
	80 <i>General</i>			
	800 Other Expenditure			
	02 Strengthening of Ground Water and Surface Water			
	O	2,55.00		
	R	(-55.00	2,00.00	1,99.99 (-)0.01

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

38.1.4 Savings mentioned at note **38.1.3.**were partly offset by excess mainly under:-

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2702 Minor Irrigation			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	61,58.67		
	S	2,51.63		
	R	2,00.00	66,10.30	67,92.59 (+)1,82.29

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

Excess expenditure was incurred reportedly to meet up Salary & Wages due to enhancement of Wages/DA Leave encashment, Arrear DA, MACP to Officers & Officials including retired staff.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Concl'd.**Capital:**

38.2.1 In view of the overall saving of ₹14,00.00 lakh (31.28 percent of the total provision), provision created by supplementary grant in March 2015 proved excessive.

38.2.2 No part of the available saving of ₹14,00.00 lakh was anticipated for surrender during the year.

38.2.3 Saving occurred mainly 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		24,94.50	10,94.50	(-)14,00.00

Saving was reportedly due to non-release of fund by the Government of India. It is stated that an amount of ₹10,94.50 lakh only was released out of ₹24,94.50 lakh.

**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			
Supplementary	1,50,00	5,10,00	4,48,81	(-)61,19
Amount surrendered during the year				...

Notes and Comments:

Capital:

39.2.1 In view of the overall saving of ₹61.19 lakh (12 percent of the total provision) in the grant, supplementary provision of ₹1,50.00 lakh obtained in March 2015 proved excessive.

39.2.2 No part of the overall saving of ₹61.19 lakh was anticipated for surrender during the year.

GRANT NO. 39 LOANS TO GOVERNMENT SERVANTS-Concl'd.**39.2.3** 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	1,16.00	(-)54.00
(ii)	204 Advances for Purchase of Computers			
	01 Computer Advance			
	O	20.00	4.52	(-)15.48

Reason for saving of at serial numbers (i) & (ii) have not been intimated (October 2015).

39.2.4 Savings mentioned at note **39.2.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	7610 Loans to Government Servants, etc			
	201 House Building Advances			
	01 House Building			
	O	1,70.00		
	S	1,50.00	3,28.28	(+)8.28
		3,20.00		

Reasons for excess have not been intimated (October 2015).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2216 Housing				
Original	26,59,55			
Supplementary	13,00	26,72,55	22,95,60	(-)3,76,95
Amount surrendered during the year (31 March 2015)				3,34,06

Capital

Major Head:

**4216 Capital Outlay on
Housing**

Supplementary	74,41,42	74,41,42	7,36,84	(-)67,04,58
Amount surrendered during the year				...

Notes and Comments:

Revenue:

40.1.1 As the expenditure did not come even up to the original provision, supplementary provision of ₹ 13.00 lakh obtained in March 2015 proved totally unnecessary.

40.1.2 Out of the overall saving of ₹3,76.95 lakh (14.10 per cent of the total provision) in the grant, ₹3,34.06 lakh only was anticipated and surrendered in March 2015.

GRANT NO. 40 HOUSING-Contd.**40.1.3** Saving occurred mainly under:-

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2216 Housing			
	05 <i>General Pool Accommodation</i>			
	800 Other Expenditure			
	01 Maintenance and Repairs			
	O	9,59.55		
	S	13.00		
	R	(-)2,32.06	7,40.49	7,38.38
				(-)2.11

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

(ii)	001 Direction & Administration			
	01 Establishment Expenses			
	O	17,00.00		
	R	(-)1,02.00	15,98.00	15,57.22
				(-)40.78

Reduction in provision was the net effect of decrease of fund from Salaries by surrender (₹3,34.06 lakh) without assigning any reason and increase of fund by re-appropriation mainly towards Salaries, Other Charges & Office Expenses reportedly due to requirement of more funds. Saving was reportedly due to non-filling up of vacant posts.

Capital:

40.2.1 In view of the huge overall saving of ₹67,04.58 lakh (90.10 per cent of the total provision) in the grant, provision created by supplementary grant in March 2015 proved excessive.

40.2.2 No part of the available saving of ₹67,04.58 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)	4216 Capital Outlay on Housing			
	01 <i>Government Residential Buildings</i>			
	106 General Pool Accommodation			
	02 Schemes under ACA/SPA			
S		66,00.00	66,00.00	...
				(-)66,00.00
(ii)	01 Construction			
S		8,41.42	8,41.42	7,36.84
				(-)1,04.58

Non-utilisation of entire saving at serial number (i) was reportedly due to non sanction of the Scheme till March 2015 and at serial number (ii) saving was reportedly due to non-completion of Physical Work till March 2015.

The reply in respect of serial number (i) indicates that provision was made on an immature scheme and that in respect of serial number (ii) is not specific.

**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	12,19,91			
Supplementary	11,48,65	23,68,56	23,64,60	(-)3,96
Amount surrendered during the year				...

**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	4,42,28,50			
Supplementary	10,74,10	4,53,02,60	1,31,77,32	(-)3,21,25,28
Amount surrendered during the year (31 March 2015)				2,43,37,29

Capital

Major Head:

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

Supplementary	24,73,75	24,73,75	11,44,23	(-)13,29,52
Amount surrendered during the year				...

Notes and Comments:

Revenue:

42.1.1 As the expenditure fell short of the original provision, supplementary provision of ₹10,74.10 lakh obtained in March 2015 was totally unnecessary.

42.1.2 Out of the available saving of ₹3,21,25.28 lakh, (70.91 per cent of the total provision) ₹2,43,37.29 lakh only was anticipated and surrendered in March 2015.

GRANT NO. 42 RURAL DEVELOPMENT-Contd.**42.1.3 Saving occurred mainly under:-**

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	2505 Rural Employment			
	60 Other Programmes			
	701 National Rural Employment Programme			
	08 State Employment Guarantee Fund			
	O	1,76,00.00		
	R	(-1,17,15.43	58,84.57	35,57.57 (-)23,27.00

While reduction in provision by re-appropriation (₹15,24.40 lakh) was reportedly due to requirement of less fund under Grant-in-aid, that by surrender (₹1,01,91.03 lakh) from Grant-in-aid was made without assigning any reason.

(ii)	03 Centrally Sponsored Schemes			
	2501 Special Programmes for Rural Development			
	06 Self Employment Programmes			
	800 Other Expenditure			
	09 Integrated Watersheds Management Programme (IWMP)			
	O	1,23,80.00		
	R	(-91,96.00	31,84.00	... (-)31,84.00

Non utilisation of the entire provision was reportedly due to non- receipt of Central Assistance from the Government of India.

(iii)	03 Centrally Sponsored Schemes			
	2505 Rural Employment			
	01 National Programmes			
	702 Jawahar Gram Samridhi Yojana (JGSY)			
	04 Indira Awas Yojana			
	O	63,78.00		
	R	(-31,48.26	32,29.74	18,13.74 (-)14,16.00

Reduction in provision from Grant-in-aid (₹91,96.00 lakh) at serial number (ii) and (₹31,48.26lakh) at serial number (iii) was made by surrender without assigning any reason(October 2015).

Saving at serial numbers (i) & (iii) was reportedly due to non release of central fund from State Exchequer and non release of State matching share in time.

GRANT NO. 42 RURAL DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	03 Centrally Sponsored Schemes			
	2501 Special Programmes for Rural Development			
	06 <i>Self Employment Programmes</i>			
	101 Swarnajayanti Gram Swarozgar Yojana			
	05 National Rural Livelihood Mission(NRLM)			
	O	18,40.00		
	R	(-)17,02.00	1,38.00	... (-)1,38.00

Reduction in provision reportedly made by surrender (₹17,02.00 lakh) from Grant-in-aid was made without assigning any reason.

Entire saving at serial number (iv) was reportedly due to non-receipt of Central Assistance from the Government of India.

(v)	2515 Other Rural Development Programmes			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	50,30.15		
	S	10,74.10		
	R	37.00	61,41.25	54,18.27 (-)7,22.98

Augmentation of provision by re-appropriation was the net effect of increase of fund mainly towards Office Expenses, Wages, Other Administrative Expenses and Other Charges & decrease of fund mainly under Advertising & Publicity reportedly due to requirement of more/less fund under respective heads.

Saving was reportedly due to prevailing austerity measure of the Government of Arunachal Pradesh.

(vi)	03 Centrally Sponsored Schemes			
	2501 Special Programmes for Rural Development			
	06 <i>Self Employment Programmes</i>			
	800 Other Expenditure			
	10 Social Security for Unorganized Workers including Rashtriya Swathaya Bima Yojana			
	O	1,00.00		
	R	(-)1,00.00	...	... ..

Withdrawal of entire provision by re-appropriation was reportedly due to non-requirement of fund under Grant-in-aid (Non-Salaries).

GRANT NO. 42 RURAL DEVELOPMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii) 03 Centrally Sponsored Schemes 2505 Rural Employment 01 <i>National Programmes</i> 800 Other Expenditure 02 Aam Admi Bima Yojona(AABY)			
O	40.35		
R	(-)40.35	...	...
(viii) 03 Centrally Sponsored Schemes 2501 Special Programmes for Rural Development 06 <i>Self Employment Programmes</i> 800 Other Expenditure 03 State Institute of Rural Development			
O	60.00		
R	(-)15.00	45.00	45.00 ...

Withdrawal of entire provision by re-appropriation at serial number (vii) was reportedly due to non-requirement of fund under Grant-in-aid and reduction in provision by re-appropriation at serial number (viii) was reportedly due to less requirement of fund under Grant-in-aid.

42.1.4 Savings mentioned at note **42.1.3** were partly offset by excess mainly under:-

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes 2501 Special Programmes for Rural Development 06 <i>Self Employment Programmes</i> 800 Other Expenditure 04 District Rural Development Agency Administration			
O	8,00.00		
R	15,42.75	23,42.75	23,42.74 (-)0.01

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

GRANT NO. 42 RURAL DEVELOPMENT-Concl'd.**Capital:**

42.2.1 In view of the overall saving of ₹13,29.52lakh (53.75 per cent of the total grant),provision of ₹24,73.75 lakh created by supplementary grant in March 2015 proved excessive.

42.2.2 No part of the available saving of ₹13,29.52 lakh was anticipated for surrender during the year.

42.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes 4515 Capital Outlay on Other Rural Development Programmes			
	103 Rural Development			
	04 Schemes under ACA/SPA			
S		24,43.75	11,44.22	(-)12,99.53
(ii)	01 Creation of Assets			
S		30.00	...	(-)30.00

Reasons for saving at serial numbers (i) & (ii) above were reportedly due to non utilisation of funds of ₹99.50 lakh by BDO, Khanewa & non- release of ₹12,00.00 lakh by Planning Department for SPA 2014-2015 respectively.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2405 Fisheries				
Original	14,60,50			
Supplementary	11,93,16	26,53,66	43,95,81	(+17,42,15
Amount surrendered during the year				...

Capital**Major Head:****4405 Capital Outlay on
Fisheries**

Original	50,00			
Supplementary	1,50,00	2,00,00	...	(-)2,00,00
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

43.1.1 As the expenditure exceeded the grant by ₹17,42.15 lakh (Actual excess: ₹17,42,15,227); the excess requires regularisation.

43.1.2 In view of the excess expenditure of ₹17,42.15 lakh, supplementary grant of ₹11,93.16 lakh obtained in March 2015 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)	2405 Fisheries			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	11,16.46		
	S	1,55.08		
	R	(-1.00)	12,70.54	24,38.08 (+)11,67.54

Reduction in provision by re-appropriation was the net effect of decrease of fund mainly under Other Charges & increase of fund mainly towards Office Expenses reportedly due to requirement of less/more funds under respective heads.

(ii)	04 State Plan Schemes			
	101 Inland Fisheries			
	05 Construction of Fish Seed Farm Including Expansion and Improvement			
	S	1,55.25		
	R	1,07.00	2,62.25	7,58.65 (+)4,96.40

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

(iii)	03 Centrally Sponsored Schemes			
	800 Other Expenditure			
	01 Development of Fresh Water Aquaculture under Fish Farmers Development Agency			
	O	60.00		
	S	28.08		
	R	1,21.25	2,09.33	2,70.33 (+)61.00

Augmentation of provision by re-appropriation was the net effect of increase of fund mainly towards Grant- in-aid (Salary) and Other Charges and decrease of fund mainly under Grant-in-aid (Non-Salary) reportedly due to requirement of more/less fund under above object heads.

Reasons for the excess at serial numbers (i), (ii) & (iii) were reportedly due to payment of Salaries i.e, Pay & Allowances, Travelling Expenses etc. of officials without any budget provision.

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)	04 State Plan Schemes				
	2405 Fisheries				
	101 Inland Fisheries				
	08 Miscellaneous Schemes and Other Supports				
	O	1,32.75			
	R	(-)1,23.25	9.50	17.72	(+)8.22
(ii)	01 Establishment Expenses				
	O	95.29			
	S	2.81			
	R	(-)66.00	32.10	32.10	...
(iii)	109 Extension and Training				
	01 Establishment Expenses				
	O	40.00			
	R	(-)40.00	...	...	...

Reduction in provision by re-appropriation at serial number (i) and withdrawal of entire provision at serial number (iii) were reportedly due, mainly, to requirement of less fund under Other Charges & that by re-appropriation at serial number (ii) was reportedly due, mainly, to requirement of less fund under Office Expenses & Other Charges.

Reasons for the final excess at serial number (i) have not been intimated (October 2015).

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

43.2.1 In the view of the non-utilisation of the entire provision of ₹2,00.00 lakh (100 per cent of the total provision) in the Capital grant, supplementary provision of ₹1,50.00 lakh obtained in March 2015 was totally unnecessary.

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

43.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4405 Capital Outlay on Fisheries			
	800 Other Expenditure			
	03 Scheme on ACA/SPA			
	S	1,50.00		
	R	50.00	2,00.00	... (-)2,00.00

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

Reasons for non-utilisation of the entire provision have not been intimated (October 2015).

(ii) 04 Construction of Buildings

	O	50.00		
	R	(-)50.00	...	... ..

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

**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	6,83,89			
Supplementary	1,50,49	8,34,38	8,32,46	(-)1,92
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	23,35,13			
Supplementary	10,43	23,45,56	22,75,83	(-)69,73
Amount surrendered during the year (31 March 2015)				62,16
Capital				
Major Head:				
5053 Capital Outlay on Civil Aviation				
Original	82,00			
Supplementary	5,22,50	6,04,50	4,24,67	(-)1,79,83
Amount surrendered during the year (31 March 2015)				80,00

Notes and Comments:

Capital:

45.2.1 In view of the overall saving of ₹1,79.83 lakh (29.75 per cent of the total provision), Supplementary provision of ₹5,22.50 lakh obtained in March 2015 proved excessive.

45.2.2 Out of the total available saving of ₹1,79.83 lakh, ₹80.00 lakh only was anticipated and surrendered in March 2015.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	5053 Capital Outlay on Civil Aviation			
	80 <i>General</i>			
	800 Other Expenditure			
	02 Schemes under ACA/SPA			
S		3,98.50	2,98.67	(-)99.83

Saving was reportedly due to non sanction of scheme during the financial year 2014-15.

(ii)	01 Procurement of Assets			
	O	82.00		
	S	1,24.00		
	R	(-)80.00	1,26.00	...

Reduction in provision by surrender (₹80.00 lakh) was made from Major works without assigning any reason(October 2015).

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	2,99,37			
Supplementary	1,30,13	4,29,50	4,25,03	(-)4,47
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				
2059 Public Works				
Original	5,53,18			
Supplementary	15,81,26	21,34,44	19,84,09	(-)1,50,35
Amount surrendered during the year(31 st March)				50,00

Capital**Major Heads:****4059 Capital Outlay on Public Works****4070 Capital Outlay on Other Administrative Services**

Original	10,00,00			
Supplementary	1,59,67	11,59,67	11,59,49	(-)18
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

47.1.1 In view of the overall saving of ₹1,50.35 lakh (7.04 per cent of the total provision), the supplementary provision of ₹15,81.26 lakh obtained in March 2015 proved excessive.

47.1.2 Out of the available saving of ₹1,50.35 lakh, ₹50.00 lakh only was anticipated and surrendered in March 2015.

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.**47.1.3** 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			
S		15,52.00	14,89.32	(-)62.68

Saving was stated to be due to non availability of land at Itanagar for construction of ADR Centre and also an amount of ₹6.00 lakh could not be absolved(sic) in the action plan for utilization.

(ii)	06 Additional District & Session Judge			
O		1,48.17		
S		2.90		
R		(-)46.62	99.45	(-) 5.00
		1,04.45		

Reduction in provision was the net effect of surrender of ₹50.00 lakh from Other Charges without assigning any reason and decrease of ₹4.20 lakh by re-appropriation due, mainly, to requirement of less fund under Office Expenses(POL) and both were partly offset by increase of ₹7.58 lakh by re-appropriation reportedly due, mainly, to requirement of more fund towards Office Expenses and Medical Treatment.

Saving was reportedly due to non engagement of contingency staff, non availing of LTC and non-submission of Medical bills by staff.

(iii)	01 Establishment Expenses			
O		48.95		
R		(-)3.38	33.19	(-)12.38
		45.57		

Reduction in provision by re-appropriation was the net effect of increase of fund mainly towards salaries & Medical Treatment and decrease of fund mainly under Other Expenditure reportedly due to requirement of more/less funds under the respective heads.

Saving was stated to be due to the fact that the expenditure towards Medical Treatment, Domestic Travel Expenses, LTC and Other Charges could not be made as the respective bills were not submitted during the financial year.

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	2014 Administration of Justice			
	105 Civil and Session Courts			
	03 Establishment Expenses			
	O	2,43.07		
	S	4.42	2,33.70	(-)13.79
		2,47.49		

Saving was stated to be due to non-engagement of Contingency staff at CJM and JMFC courts. Fund provisions in LTC, Medical Treatment, Domestic Travel Expenses and Other Charges were also reportedly not fully availed & utilized by judicial officers.

**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	51,33,89			
Supplementary	67,61,44	1,18,95,33	62,43,60	(-)56,51,73
Amount surrendered during the year				...

Capital**Major Head:****4401 Capital Outlay on
Crop Husbandry**

Supplementary	2,00,00	2,00,00	...	(-)2,00,00
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

48.1.1 In view of the overall saving of ₹56,51.73 lakh (47.51 per cent of the total provision), supplementary provision of ₹67,61.44 lakh obtained in March 2015 proved excessive.

48.1.2 No part of the available saving of ₹56,51.73 lakh was anticipated for surrender during the year.

GRANT NO. 48 HORTICULTURE-Contd.**48.1.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2401 Crop Husbandry			
	119 Horticulture and Vegetable Crops			
	49 National Horticulture Mission			
	O	18,34.00		
	S	50,19.00	68,53.00	... (-)68,53.00
(ii)	38 National Bamboo Mission			
	S	11,21.95		
	R	2,54.05	13,76.00	... (-)13,76.00
(iii)	19 Distribution of Large Cardamom Driers			
	O	2,00.00		
	R	(-)2,00.00	...	... ..
(iv)	20 Horticulture Census and crop cutting survey			
	O	54.05		
	R	(-)54.05	...	... ..
(v)	01 Establishment Expenses			
	O	15,67.67		
	S	1,34.13		
	R	(-)25.65	16,76.15	16,76.10 (-)0.05

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

Reasons for saving of the entire provision at serial numbers (i) and(ii) above were reportedly due to non release of fund by the Government of India .

Augmentation of provision in the above two cases was injudicious.

Withdrawal of the entire provision at serial numbers (iii) and (iv) above was reportedly due to less requirement of fund under Other Charges.

Reduction in provision by re appropriation was the net effect of decrease of ₹30.00 lakh reportedly due to requirement of less fund under Salaries and Office Expenses.

Reasons for saving have not been intimated (October 2015).

GRANT NO. 48 HORTICULTURE-Contd.

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi)	2401 Crop Husbandry				
	109	Extension and Farmer's Training			
	02	Horticulture Fair and Exhibition			
	O	35.00			
	R	(-25.00)	10.00	10.00	...

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

(vii)	107	Plant Protection			
	01	Establishment Expenses			
	O	20.00			
	R	(-20.00)	...	...	...

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

(viii)	109	Extension and Farmer's Training			
	04	Horticulture Information			
	O	20.00			
	R	(-15.00)	5.00	5.00	...

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

48.1.4 Savings mentioned at note **48.1.3** were partly offset by excess mainly under:

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03	Centrally Sponsored Schemes			
	2401 Crop Husbandry				
	119	Horticulture and Vegetable Crops			
	17	Integrated Development of Community/Village Fruit Nursery and Plantation			
		...	...	23,76.50	(+)23,76.50

Incurring expenditure without any budget provision was reportedly due to non reflection of fund for ₹23,76.50 in the budget documents despite receipt of administrative approval and expenditure sanction by department under order No. HORT/MID-1/2014-15 dated 05-02-2015 and concurrence of the Finance Department vide U.O. No. Fin(D)/782 dated 22-01-2015.

GRANT NO. 48 HORTICULTURE-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 03 Centrally Sponsored Schemes			
2415 Agricultural Research and Education			
01 Crop Husbandry			
800 Other Expenditure			
45 Rashtriya Krishi Vikas Yojana (RKVY)			
...	...	1,99.99	(+)1,99.99

Incurring expenditure without budget provision was reportedly due to non reflection of budget provision sanctioned vide Government Sanction Order No. HORT/AP/NVIVC-2/2012-13 dated 12-03-2015 and No. Hort/RKVY-13/2014-15 dated 23-03-2015 despite budgetary support for the same given by Finance Department (Budget).

(iii) 2401 Crop Husbandry				
119 Horticulture and Vegetable Crops				
04 Maintenance of Farm and Nursery				
O	1,17.00			
S	10.00			
R	63.00	1,90.00	1,90.00	...

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

(iv) 05 Kitchen Garden and Floriculture				
S	5.55			
R	25.00	30.55	30.55	...

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

GRANT NO. 48 HORTICULTURE-Conclld.**Capital:**

48.2.1 In view of the non-utilisation of the entire provision of ₹2,00.00 lakh (100 per cent of the provision) provision created by supplementary grant obtained in March 2015 was totally unnecessary.

48.2.2 No part of the available saving of ₹2,00.00 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)
(i)	04 State Plan Schemes			
	4401 Capital Outlay on Crop Husbandry			
	800 Other Expenditure			
	03 Scheme under ACA/SPA			
S		2,00.00	...	(-)2,00.00

Non utilisation of the entire provision was reportedly due to non receipt of sanction during the financial year 2014-15.

**GRANT NO. 49 SCIENCE AND TECHNOLOGY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3425 Other Scientific Research				
Original	5,17,00			
Supplementary	5,43,00	10,60,00	10,47,38	(-)12,62
Amount surrendered during the year				...

**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	1,01,34,23	1,01,34,23	11,37,99	(-)89,96,24
Amount surrendered during the year (31 March 2015)				84,73,52
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	17,23,31,00	17,23,31,00	77,80	(-)17,22,53,20
Amount surrendered during the year (31 March 2015)				17,19,01,44

Notes and Comments:

Revenue:

50.1.1 Out of the overall saving of ₹89,96.24 lakh(88.77 per cent of the total provision) in the grant, ₹84,73.52 (94.19 per cent of the total saving) was anticipated and surrendered in March 2015.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.**50.1.2** Saving occurred mainly under:-

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2575 Other Special Area Programmes			
	60 Others			
	800 Other Expenditure			
	01 Border Area Development Programme			
	O	92,77.00		
	R	(-)84,08.86	8,68.14	3,45.79 (-)5,22.35

Reduction in provision by surrender (₹84,08.86 lakh) was made from Other Charges without assigning any reason (October 2015).

Further saving was reportedly due to non implementation of schemes.

(ii) 3451 Secretariat-Economic Services

	102 District Planning			
	Machinery			
	01 Establishment Expenses of District Planning			
	O	4,14.75		
	R	(-)4,14.75	...	... ..

While withdrawal of the entire provision by re-appropriation (₹3,53.95 lakh) was reportedly due to requirement of less fund mainly under Salaries, Wages, Office Expenses, Minor Works and Other Charges, and that by surrender (₹60.80 lakh) from Salaries was made without assigning any reason.

50.1.3 Savings mentioned at note **50.1.2** were partly offset by excess mainly under:-

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3451 Secretariat-Economic Services			
	090 Secretariat			
	01 Establishment Expenses			
	O	4,42.48		
	R	3,40.09	7,82.57	7,92.21 (+) 9.64

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

No specific reason for further excess has been intimated (October 2015).

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.**Capital:**

50.2.1 Out of the overall saving of ₹17,22,53.20 lakh(99.95 per cent of the total provision) in the grant, ₹17,19.01 (99.80 per cent of the total saving) lakh was anticipated and surrendered in March 2015.

50.2.2 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	14,60,00.00		
	R	(-)14,56,48.24	3,51.76	... (-)3,51.76

Initial withdrawal of the entire provision of ₹14,60,00.00 lakh by surrender without assigning any reason was partly offset by provision of ₹3,51.76 lakh made by re-appropriation reportedly due to requirement of more fund towards Major Works.

Saving was reportedly due to non implementation of schemes as a result of delay in finalisation of Design and non-availability of Land for construction of building. It indicates that provision was made for an immature scheme.

(ii)	04 State Plan Schemes			
	02 Creation of Assets			
	O	2,63,31.00		
	R	(-)2,62,53.20	77.80	... (-)77.80

While reduction in provision by re-appropriation (₹3,51.76 lakh) was reportedly due to requirement of less fund under Major Works, that by surrender (₹2,59,01.44 lakh) from Major Works was made without assigning any reason.

Reasons for the saving have not been intimated (October 2015).

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Concl.

50.2.3 Savings mentioned at note **50.2.2** were partly offset by excess mainly 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			
	...	...	77.80	(+)77.80

Reasons for incurring expenditure without any provision have not been intimated (October 2015).

**GRANT NO. 51 DIRECTORATE OF LIBRARY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	7,30,77			
Supplementary	88,85	8,19,62	8,19,64	(+)2
Amount surrendered during the year				...

Notes and comments:

Revenue:

51.1.1 The overall expenditure exceeded the grant by ₹0.02 lakh (Actual excess: ₹2,497); the excess requires regularisation.

51.1.2 In view of the excess expenditure of ₹0.02 lakh, supplementary provision of ₹88.85 lakh obtained in March 2015 was inadequate.

GRANT NO. 51 DIRECTORATE OF LIBRARY-Contd.**51.1.3 Excess occurred mainly under:-**

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2205 Art and Culture			
	105 Public Libraries			
	01 Maintenance of State Library			
	O	1,05.24		
	S	10.99		
	R	90.62	2,06.85	2,06.85 ...

Augmentation of provision through re-appropriation was the net effect of increase of ₹1,00.46 lakh reportedly due to requirement of more fund mainly towards Office Expenses and Other Charges. This was partly offset by decrease of ₹9.84 lakh reportedly due to reassessment of requirement of fund under Minor Works.

(ii) 02 Maintenance of District Libraries

O	2,82.10			
S	26.87			
R	87.58	3,96.55	3,96.55	...

Augmentation of provision through re-appropriation was the net effect of increase of ₹89.18lakh reportedly due to requirement of more fund mainly towards Salaries, Other Charges, Wages and Office Expenses. This was partly offset by decrease of ₹1.60 lakh reportedly due to reassessment of requirement of fund under Domestic Travel Expenses.

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

800	Other Expenditure			
07	Preservation of Public records, Manuscript, rare books etc			
S	15.72			
R	20.00	35.72	35.74	(+)0.02

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

No specific reason for the excess has been intimated (October 2015).

GRANT NO. 51 DIRECTORATE OF LIBRARY-Concl.

51.1.4 Excesses mentioned at note **51.1.3** were partly offset by saving 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	3,43.43		
	S	35.27		
	R	(-),98.20	1,80.50	1,80.50 ...

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

**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	20,27,98			
Supplementary	64,93,96	85,21,94	26,62,81	(-)58,59,13
Amount surrendered during the year				...

Capital

Major Head:

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

Supplementary	38,83,07	38,83,07	39,79,94	(+) 96,87
Amount surrendered during the year				...

Notes and Comments:

Revenue:

52.1.1 In view of the overall saving of ₹58,59.13 lakh (68.75 per cent of the total provision), supplementary provision of ₹64,93.96 lakh obtained in March 2015 proved excessive.

52.1.2 No part of the available saving of ₹58,59.13 lakh was anticipated and surrendered 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)	08 Central Plan Schemes(Fully funded by Central Government)			
	2204 Sports and Youth Services			
	800 Other Expenditure			
	02 Schemes under ACA/SPA			
	S	46,00.00		
	R	8,00.00	54,00.00	...
				(-)54,00.00

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

Subsequent non-utilisation of the entire enhanced provision was reportedly due to reflection of the provision under Revenue Section by the Finance Department instead of under Capital Section.

(ii)	03 Schemes Under PYKKA			
	O	8,00.00		
	R	(-)8,00.00	...	...
				...

Withdrawal of the entire provision by re-appropriation was reportedly due to reassessment of requirement.

(iii)	05 Finance Commission Recommendations			
	01 Development of Sports Infrastructure			
	S	2,46.12	2,46.12	...
				(-)2,46.12

Reasons for non-utilisation of the entire provision was reportedly due to reflection of the provision under Revenue Section in the Budget documents by the Finance Department instead of under Capital Section where it actually pertains to as per sanction letters.

(iv)	03 Centrally Sponsored Schemes			
	03 Schemes Under PYKKA			
	S	9,80.68	9,80.68	7,80.68
				(-)2,00.00

Saving was reportedly due to non-release of fund by the Government of India during the Financial Year 2014-15.

GRANT NO. 52 SPORTS AND YOUTH SERVICES-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	2204 Sports and Youth Services			
	001 Direction and Administration			
	01 Directorate Establishment			
	O	7,03.65		
	S	5,27.92		
	R	(-)7.04	12,24.53	12,12.81
				(-)11.72

Reduction in provision through re-appropriation was reportedly due to the reassessment of requirement under Office Expenses.

No specific reason for saving has been intimated (October 2015).

(vi)	02 District Office			
	O	2,03.53		
	S	59.25		
	R	(-)11.92	2,50.86	2,49.75
				(-)1.11

Reduction in provision by re-appropriation was the net effect of decrease of fund mainly from Medical Treatment, Other Charges and Office Expenses and increase mainly towards Salaries and Office Expenses. Decrease and increase were reportedly due to reassessment of requirement and that of less/more fund respectively.

No specific reason for saving has been intimated (October 2015).

52.1.4 Saving mentioned at note **52.1.3** were partly offset by excess mainly under:-

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2204 Sports and Youth Services			
	001 Direction and Administration			
	03 Sangay Lhaden Sports Academy			
	O	3,20.80		
	S	11.99		
	R	18.96	3,51.75	3,51.57
				(-)0.18

Augmentation of provision by re-appropriation was the net effect of increase of fund mainly towards Other Charges, Office Expenses, Salaries and Medical Treatment reportedly due to requirement of more fund and decrease of fund mainly from Salaries, Medical Treatment and Other Charges reportedly due to reassessment of requirement.

Reasons for final saving have not been intimated (October 2015).

GRANT NO. 52 SPORTS AND YOUTH SERVICES-Contd.**Capital:**

52.2.1 The expenditure exceeded grant by ₹ 96.87 lakh (Actual excess: ₹ 96,86,949); the excess requires regularisation.

52.2.2 In view of the excess of ₹ 96.87 lakh, provision of ₹ 38,83.07 lakh created by obtaining supplementary grant in March 2015 was inadequate.

52.2.3 Excess 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 03 <i>Sports and Youth Services</i> 800 Other Expenditure 17 Construction of District Sports Complex at Yupia	...	1,50.00	(+)1,50.00

Reasons for incurring expenditure without any budget provision have not been intimated (October 2015).

(ii)	03 Construction of Building in the District for Sports Office	...	1,49.50	(+)1,49.50
------	--	-----	---------	------------

While furnishing the reasons for incurring expenditure without any budget provision, the Department stated that the expenditure of ₹50.00 lakh was incurred out of the fund of ₹2,46.12 (Reflected in Revenue Section at note **52.1.3(iii)**) and ₹99.50 lakh out of the fund of ₹33,85.89 lakh at note **52.2.4(i)**. This action of the Department is grossly irregular.

(iii)	25 C/o High Altitude Sports Complex at Tawang	...	46.12	(+)46.12
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Incurring expenditure without any budget provision was reportedly done out of the budget provision of ₹2,46.12 wrongly reflected in Revenue Section at note **52.1.3(iii)**

GRANT NO. 52 SPORTS AND YOUTH SERVICES-Concl.

52.2.4 Excess mentioned at note **52.2.3** were partly offset by saving 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			
	03 Sports and Youth Services			
	800 Other Expenditure			
	22 Schemes under ACA/SPA			
S		33,85.89	31,37.14	(-)2,48.75

Reasons for saving have not been intimated (October 2015).

**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	8,68,47			
Supplementary	5,82,79	14,51,26	11,33,91	(-)3,17,35
Amount surrendered during the year				...

Capital

Major Head:

4070 Capital Outlay on Other Administrative Services

Original	1,00,00	1,00,00	99,64	(-)36
Amount surrendered during the year				...

Notes and Comments:

Revenue:

53.1.1 In view of the overall saving of ₹3,17.35 lakh(21.87 per cent of the total provision) in the grant, supplementary provision of ₹5,82.79 lakh obtained in March 2015 proved excessive.

53.1.2 No part of the available saving of ₹3,17.35 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)	03 Centrally Sponsored Schemes			
	2070 Other Administrative Services			
	800 Other Expenditure			
	10 Modernisation of Fire Service			
S		2,00.00	...	(-2,00.00)

The entire provision created by supplementary grant remained unutilised reportedly due to non-completion of Codal Formalities before closure of the Financial Year 2014-15.

(ii)	108 Fire Protection and Control			
	01 Protection and Control			
O		8,63.14		
S		3,82.79		
R		0.33	12,46.26	11,28.92
				(-1,17.34)

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

Saving was reportedly due, mainly, to non-filling up of vacant posts.

**GRANT NO. 54 STATE TAX AND EXCISE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2039 State Excise				
Original	12,82,66			
Supplementary	6,98,31	19,80,97	17,71,51	(-)2,09,46
Amount surrendered during the year				...
Capital:				
Major Head:				
4047 Capital Outlay on Other Fiscal Services.				
Supplementary	3,00,00	3,00,00	50,00	(-)2,50,00
Amount surrendered during the year				...

Notes and Comments:

Revenue:

54.1.1 In view of the overall saving of ₹2,09.46 lakh (10.57 per cent of the provision) in the grant, supplementary grant of ₹6,98.31 lakh obtained in March 2015 proved excessive.

54.1.2 No part of the available saving of ₹2,09.46 lakh was anticipated for surrender during the year.

GRANT NO. 54 STATE TAX AND EXCISE-Contd.**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	5,33.70		
	S	83.14	6,16.84	5,18.19
				(-)98.65

Saving was reportedly due, mainly, to wrong reflection of object heads in budget documents, non-filling up of 28 numbers of Constables, non-drawal of Leave Encashment and MACP.

(ii)	03 Centrally Sponsored Schemes			
	800 Other Expenditure			
	01 Mission mode Project for Computerisation of Taxes			
	S	4,88.38	4,88.38	4,24.29
				(-)64.09

Saving was reportedly due to non-incurring of expenditure due to administrative reasons.

(iii)	001 Direction and Administration			
	02 District Establishment			
	O	7,48.96		
	S	1,26.79	8,75.75	8,29.04
				(-)46.71

Saving was reportedly due to non-drawal of Leave Encashment, MACP against any employee due to administrative reasons.

Capital:

54.2.1 In view of the overall saving of ₹2,50.00 lakh (83.33 per cent of the total provision), provision created by obtaining supplementary grant in March 2015 proved excessive.

54.2.2 No part of the available saving of ₹2,50.00 lakh was anticipated for surrender during the year.

GRANT NO. 54 STATE TAX AND EXCISE-Concl.

54.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	4047 Capital Outlay on Other Fiscal Services			
	039 State Excise			
	01 Creation of Assets			
S		3,00.00	50.00	(-)2,50.00

In their reply, the department stated that budget provision was under Special Plan Assistance and not under 01-Creation of Assets (Plan). But budget provision has been booked as per budget documents furnished by the Finance Department (Budget).

No specific reason for the saving has been intimated (October 2015).

**GRANT NO. 55 STATE LOTTERIES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2075 Miscellaneous General Services				
Original	76,95	76,95	29,68	(-)47,27
Amount surrendered during the year (31 March 2015)				50,40

Notes and Comments:

Revenue:

55.1.1 Against the available saving of ₹47.27 lakh (61.43 per cent of the total provision), anticipation and surrender of ₹50.40 lakh in March 2015 proved excessive.

GRANT NO. 55 STATE LOTTERIES-Concl.

55.1.2 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	76.95		
	R	(-)50.40	26.55	29.68
				(+)3.13

No reason for reduction in provision by surrender of ₹50.40 lakh was assigned (October 2015).

Reasons for the final excess have not been intimated (October2015).

**GRANT NO. 56 TOURISM
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3452 Tourism				
Original	12,47,77			
Supplementary	11,67,22	24,14,99	23,95,30	(-)19,69
Amount surrendered during the year				...

Capital**Major Head:****5452 Capital Outlay on
Tourism**

Original	29,51,88			
Supplementary	26,69,92	56,21,80	47,49,83	(-)8,71,97
Amount surrendered during the year				...

Notes and Comments:**Capital:**

56.2.1 In view of the overall saving of ₹8,71.97 lakh (15.51 per cent of the total provision), supplementary provision of ₹26,69.92 lakh obtained in March 2015 proved excessive.

56.2.2 No part of the available saving of ₹8,71.97 lakh was anticipated for surrender during the year.

GRANT NO. 56 TOURISM-Contd.**56.2.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	5452 Capital Outlay on Tourism			
	80 <i>General</i>			
	800 Other Expenditure			
	01 Construction of Building			
	O	12,04.00		
	R	(-)11,69.00	35.00	35.16 (+)0.16

Reduction in provision was reportedly due to less requirement of fund under Major Works.

No specific reason for the final excess has been intimated (October 2015).

(ii)	<i>01 Tourist Infrastructure</i>			
	101 Tourist Centre			
	11 Development of Places of Tourist Centres			
	O	9,51.88		
	R	(-)8,89.78	62.10	62.10 ...

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

(iii)	102 Tourist Accommodation			
	84 Setting of Hotel Management at Yupia			
	O	5,06.00		
	R	(-)5,06.00	...	... ..

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

(iv)	08 Central Plan Schemes (Fully funded by Central Government)			
	101 Tourist Centre			
	48 Infrastructure development for Destination and circuit (PIDDC)			
	S	2,70.00	2,70.00	... (-)2,70.00

No specific reason for non-utilisation of the entire provision has been intimated (October 2015).

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			
	36 C/O Tourist lodge at Sagalee (honey moon package)			
	S	1,70.26		
	R	(-1,70.26	...	...

Withdrawal of the entire provision was reportedly due to less requirement of fund under Major Works.

(vi)	44 Infrastructure Development of tourist circuit in Pasighat-Jengging-Yingkiong-Tuting Circuit			
	S	1,76.00	1,76.00	16.00 (-)1,60.00

(vii)	47 Development of tourist circuit in Itanagar-Ziro-Daporijo-Aalo-Pasighat circuit			
	S	1,76.00	1,76.00	16.00 (-)1,60.00

No specific reason for the saving at serial numbers **56.2.3** (vi) and (vii) has been intimated (October 2015).

(viii)	45 Eco-tourism at Haru-Pahar, Roing			
	S	1,00.00	1,00.00	... (-)1,00.00

(ix)	46 Development of Heritage at Pemaziling Mechuka			
	S	1,00.00	1,00.00	... (-)1,00.00

No specific reason for non-utilisation of the entire provision at serial numbers **56.2.3** (viii) and (ix) has been intimated (October 2015).

(x)	102 Tourist Accommodation			
	98 Development of Doimukh-Sagalee-Pakke-Kessang-Seppa Tourist Circuit			
	O	1,00.00		
	R	(-1,00.00	...	...

GRANT NO. 56 TOURISM-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xi)	03 Centrally Sponsored Schemes 5452 Capital Outlay on Tourism			
	01 <i>Tourist Infrastructure</i>			
	102 Tourist Accommodation			
	01 Construction of Tourist Lodge and Cultural Complex at Tawang			
	O	50.00		
	R	(-)50.00	...	...
(xii)	28 Development of War Cemetery at Jairampur			
	O	50.00		
	R	(-)50.00	...	...
(xiii)	44 Construction of Cafeteria at Bene			
	O	50.00		
	R	(-)50.00	...	...
(xiv)	05 Finance Commission Recommendations			
	60 Refurbishment of Tawang Monastery			
	O	20.00		
	R	(-)20.00	...	...

Withdrawal of the entire provision at serial numbers **56.2.3** (x) to (xiv) was reportedly due to less requirement of fund under Major Works.

56.2.4 Savings mentioned at note **56.2.3** 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			
	32 Dev. of wayside Amenities under Ziro-Daporijo			
	S	25.91		
	R	5,05.06	5,30.97	4,79.97 (-)51.00

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 Tourist Infrastructure			
	101 Tourist Centre			
	33 C/o tourist circuit of Ziro-Palin-Nyapin-Sangram-Koloriang			
	S	2,00.00		
	R	3,15.27	5,15.27	4,89.44 (-)25.83

No specific reason for saving at serial numbers 56.2.4 (i) and (ii) has been intimated (October 2015).

(iii)	34	Mega tourist destination at Tawang			
	S	3,54.94			
	R	1,08.40	4,63.34	4,63.34	...
(iv)	38	C/o Eco-tourism at Loki-Portung-Taluadh			
	S	1,08.26			
	R	50.00	1,58.26	1,58.26	...
(v)	31	C/O Badum langne (Snake stone) trekking trail			
	S	49.98			
	R	14.74	64.72	64.72	...

Augmentation of provision by re-appropriation at serial numbers **56.2.3** (i) to (v) was reportedly due to requirement of more fund towards Major Works.

56.2.5 Instances have been noticed where total provision of ₹20,18.68 lakh were created by re-appropriation spreading over 15 (fifteen) sub-heads as given below:

(i)	08 Central Plan Schemes(Fully funded by Central Government)				
	23 C/O White rafting river at Tai				
	R	3,24.00	3,24.00	3,24.00	...

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			
	29 Illumination landscaping for tourist complex at Aalo			
	R	3,10.52	3,10.52	...
(iii)	22 Eco-tourism at Kone-Gipong under Dambuk			
	R	2,92.77	2,92.77	...
(iv)	19 Destination development at Yachuli			
	R	2,28.27	2,28.27	...
(v)	14 Development of river island resort			
	R	1,94.25	1,94.25	...
(vi)	03 Centrally Sponsored Schemes			
	12 C/O Eco-tourism at Hukamjuir			
	R	97.59	97.59	...
(vii)	08 Central Plan Schemes(Fully funded by Central Government)			
	20 C/O Tourist lodge at Chayangtajo			
	R	88.34	88.34	...
(viii)	16 Dev. of tourist resort at Lebok			
	R	77.81	77.81	77.80 (-)0.01
(ix)	27 C/o Adventure sport at Bhalukpong			
	R	77.15	77.15	...
(x)	02 Construction of eco-tourism at Tego Gamlin			
	R	74.13	74.13	...

GRANT NO. 56 TOURISM-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xi)	08 Central Plan Schemes(Fully funded by Central Government) 5452 Capital Outlay on Tourism 01 <i>Tourist Infrastructure</i> 101 Tourist Centre 18 C/O Trekking hub and trekkers from base camp Yorlung to Pasang Tai			
	R	72.47	72.47	...
(xii)	28 C/O Tourist resort at Karsingsa			
	R	72.30	72.30	...
(xiii)	17 C/O Tourist lodge at Liromoba			
	R	40.82	40.82	...
(xiv)	21 Historical heritage at Likabali			
	R	38.83	38.83	...
(xv)	24 C/O Amenities at Verma point (Jabli) under Yachuli			
	R	29.43	29.18	(-)0.25

In each case provision created by re- appropriation was reportedly due to requirement of more fund towards Major Works.

Creation of such provision by re-appropriation is permitted subject to observance of procedure relating to New Service/ New Instrument of Service Rules and prior intimation to the Legislature, failure of which may result in expenditure so incurred be treated as unauthorised.

**GRANT NO. 57 URBAN DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2217 Urban Development				
Original	17,48,56			
Supplementary	4,49,73	21,98,29	21,42,65	(-)55,64
Amount surrendered during the year				...
Capital				
Major Heads:				
4217 Capital Outlay on Urban Development				
6217 Loans for Urban Development				
Original	1,18,36,44			
Supplementary	1,71,95,63	2,90,32,07	1,63,35,61	(-)1,26,96,46
Amount surrendered during the year				...

Notes and Comments:

Capital:

57.2.1 In view of the overall saving of ₹1,26,96.46 lakh (43.73 per cent of the total provision), huge supplementary provision of ₹1,71,95.63 lakh obtained in March 2015 proved excessive.

57.2.2 No part of the huge available saving of ₹1,26,96.46 lakh was anticipated for surrender during the year.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

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	Percentage
		(₹ in lakh)
2009-10	83,84.02	53.41
2010-11	55,57.13	31.50
2011-12	61,28.66	29.81
2012-13	1,16,30.27	54.77
2013-14	1,11.82	5.97

The above facts indicate that provisions are being made year after year without proper assessment of requirement under this grant

57.2.4 Saving occurred mainly under:-

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
4217 Capital Outlay on Urban Development			
60 Other Urban Development Schemes			
051 Construction			
09 Jawaharlal Nehru National Urban Renewable Mission (JNNURM)			
O 82,28.00			
R (-)53.00	81,75.00	...	(-)81,75.00

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

Non utilisation of the entire remaining provision was reportedly due to non-release of fund by the Government of India.

(ii) 04 State Plan Schemes			
61 Schemes under ACA/SPA/SCA			
O 1,36.44			
S 50,44.59	51,81.03	23,58.15	(-)28,22.88

Saving was reportedly due to non-release of fund to the tune of ₹ 24,00.00 lakh by the Government of India and the remaining saving was due to want of Administrative Approval and Expenditure Sanction by the Government of Arunachal Pradesh on other codal formalities.

(iii) 03 Centrally Sponsored Schemes			
07 Rajiv Awas Yojana (MOHPUA)			
O 28,06.00			
R (-)13,19.99	14,86.01	14,86.01	...

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

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	6217 Loans for Urban Development			
	60 <i>Other Urban Development Schemes</i>			
	800 Other Loans			
	01 Repayment of dues to HUDCO Loans			
		...	(-)9,81.22	(-)9,81.22

Minus entry was made to adjust wrong booking in respect of One Time Settlement of Repayment of HUDCO Loans in 2013-2014.

(v)	03 Centrally Sponsored Schemes			
	4217 Capital Outlay on Urban Development			
	60 <i>Other Urban Development Schemes</i>			
	051 Construction			
	10 National Urban Livelihood Mission			
	O	2,66.00		
	S	4,51.00	7,17.00	(-)7,17.00

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

(vi)	800 Other Expenditure			
	06 Sanitation			
	O	4,00.00		
	R	(-)4,00.00	...	...

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

GRANT NO. 57 URBAN DEVELOPMENT-Concl.

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 Other Urban Development Schemes			
	051 Construction			
	01 Creation of Urban Infrastructure on Roads			
	S	2,56.45		
	R	13,72.99	16,29.44	16,29.44 ...
(ii)	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 at serial numbers (i) and (ii) was reportedly due to requirement of more fund towards Major Works.

**GRANT NO. 58 STATIONERY AND PRINTING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2058 Stationery and Printing				
Original	5,86,35			
Supplementary	1,14,63	7,00,98	6,95,45	(-)5,53
Amount surrendered during the year				...

Capital**Major Head:****4058 Capital Outlay on Stationery and Printing**

Original	17,98			
Supplementary	1,44,02	1,62,00	12,00	(-)1,50,00
Amount surrendered during the year				...

Notes and Comments:**Capital:**

58.2.1 As the overall expenditure of ₹12.00 lakh did not even come up to the original provision, supplementary provision of ₹1,44.02 lakh obtained in March 2015 was totally unnecessary.

58.2.2 No part of the available saving of ₹1,50.00 lakh (92.59 per cent of the total provision) was anticipated for surrender during the year.

GRANT NO. 58 STATIONERY AND PRINTING-Concl.**58.2.3** Saving occurred mainly under:

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakhs)
(i)	04 State Plan Schemes			
	4058 Capital Outlay on Stationery and Printing			
	800 Other Expenditure			
	01 Scheme under ACA/SPA			
	S	1,44.02		
	R	5.98	1,50.00	...
				(-1,50.00)

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

Non-utilisation of the entire enhanced provision was reportedly due to non-release/non-sanction of the scheme under SPA for construction of Administrative Building (Phase-II). This indicates that the fund was provided against an immature Scheme.

(ii)	103 Government Press			
	01 Creation of Assets			
	O	17.98		
	R	(-5.98)	12.00	(-12.00)
				...

Reduction in provision through re-appropriation was reportedly due to reassessment of requirement under Major Works.

**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	4,02,48,93			
Supplementary	1,99,65	4,04,48,58	2,98,94,61	(-)1,05,53,97
Amount surrendered during the year (31 st March 2015)				1,92,90
Capital				
Major Head:				
4215 Capital Outlay on Water Supply and Sanitation				
Supplementary	93,75,60	93,75,60	40,75,43	(-)53,00,17
Amount surrendered during the year				...

Notes and Comments:

Revenue:

59.1.1 As the overall expenditure of ₹2,98,94.61 lakh did not come even upto the Original provision, Supplementary provision of ₹1,99.65 lakh obtained in March 2015 was totally unnecessary.

59.1.2 Anticipation and surrender of ₹1,92.90 lakh only in March 2015 was lesser than the huge actual amount of saving of ₹1,05,53.97 lakh (26.09 per cent of the total provision) available for surrender.

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Contd.**59.1.3** Saving occurred mainly under:-

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2215 Water Supply and Sanitation			
01 Water Supply			
800 Other Expenditure			
18 National Rural Drinking Water Programme			

O	2,40,00.00			
R	(-)59,07.33	1,80,92.67	1,10,59.67	(-)70,33.00

While reduction in provision from Minor Works by re-appropriation (₹57,14.43 lakh) was reportedly due to requirement of less fund, that by surrender (₹1,92.92 lakh) was made without assigning any reason.

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

(ii) 102 Rural water supply programmes				
01 Establishment Expenses				
O	1,45,71.28			
S	1,99.65			
R	(-)1,31.55	1,46,39.38	1,46,39.23	(-)0.15

Reduction in provision was the net effect of decrease of ₹2,02.00 lakh reportedly due to less requirement of fund mainly under Office Expenses, Medical Treatment and Other Charges and increase of ₹70.45 lakh reportedly due to requirement of more fund mainly towards Office Expenses.

59.1.4 Savings mentioned at note **59.1.3** were partly offset by excess mainly under:-

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)	
(i) 2215 Water Supply and Sanitation				
01 Water Supply				
102 Rural water supply programmes				
07 RIDF				
R	11,69.16	11,69.16	11,69.16	...

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	03 Centrally Sponsored Schemes			
	2215 Water Supply and Sanitation			
	01 Water Supply			
	800 Other Expenditure			
	22 Nirmal Bharat Abhiyan (NBA)			
	O	2,85.00		
	R	39,57.02	42,42.02	13,19.02 (-)29,23.00

Final saving was reportedly due to receipt of fund in the last quarter of the financial year 2014-2015 for which field units could not utilise the fund properly.

(iii)	21 Water Supply Scheme at Longding Township			
	R	6,04.92	6,04.92	2,00.00 (-)4,04.92

Creation of provision by re-appropriation at serial numbers **59.1.4** (i) and (iii) was reportedly due to requirement of fund towards Other Charges and Minor Works respectively.

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 State Legislature, failure of which may result in expenditure so incurred be treated as unauthorised.

(iv)	102 Rural water supply programmes			
	02 Rural Pipe Water Supply Programme			
	O	13,92.65		
	R	64.88	14,57.53	14,57.53 ...

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

(v)	05 Finance Commission Recommendations			
	02 Sewerage and Sanitation			
	800 Other Expenditure			
	04 TFC Grant for Water Supply			
	R	50.00	50.00	50.00 ...

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

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Concl.d.**Capital:**

59.2.1 In view of the overall saving of ₹53,00.17 lakh (56.53 per cent of the total provision), provision created by obtaining supplementary grant of ₹93,75.60 lakh in March 2015 was excessive.

59.2.2 No part of the available saving of ₹53,00.17 lakh was anticipated for surrender during the year.

59.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4215 Capital Outlay on Water Supply and Sanitation			
	01 Water Supply			
	800 Other Expenditure			
	04 Schemes under ACA/SPA			
	S	72,00.45	72,00.45	19,00.28 (-)53,00.17

Saving was reportedly due to release of ₹19,00.45 lakh only being the unspent amount for 2013-2014 and out of which ₹19,00.28 was incurred in 2014-2015.

**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	28,28,47			
Supplementary	5,10,15	33,38,62	27,72,19	(-)5,66,43
Amount surrendered during the year				...

Capital**Major Head:****6851 Loans for Village
and Small
Industries**

Supplementary	2,36,12	2,36,12	1,95,85	(-)40,27
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

60.1.1 As the overall expenditure of ₹27,72.19 lakh did not come even up to the original provision, supplementary provision of ₹5,10.15 lakh obtained in March 2015 was totally unnecessary.

60.1.2 No part of the available saving of ₹5,66.43 lakh (16.97 per cent of the total provision) 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)	05 Finance Commission Recommendations			
	2851 Village and Small Industries			
	800 Other Expenditure			
	21 CM's Loin Loom Scheme			
	S	2,00.00		
	R	2,00.00	4,00.00	(-)4,00.00

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

(ii)	03 Centrally Sponsored Schemes			
	07 Catalytic Development Programme of Sericulture			
	O	1,00.00		
	S	1,22.38	2,22.38	80.89
				(-)1,41.49

As the department did not finalise their reconciliation figures before March (Supplementary) 2015, figures booked in the account stand correct.

No specific reason for the saving at serial numbers (i) and (ii) has been intimated (October 2015).

(iii)	103 Handloom Industries			
	04 National Handloom Development Programme			
	O	1,45.00		
	R	(-)1,45.00	...	32.61
				(+)32.61

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

Reasons for subsequent incurring of expenditure have not been intimated (October 2015).

GRANT NO. 60 TEXTILE AND HANDICRAFT-Contd.

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (in lakh)
(iv)	2851 Village and Small Industries				
	103	Handloom Industries			
	01	Establishment Expenses			
	O		1,88.04		
	R		(-)40.56	1,40.74	(-)6.74

Reduction in provision by re-appropriation was due to the net effect of decrease of ₹43.24 lakh reportedly due to less requirement of fund under Other Charges and increase of ₹2.68 lakh reportedly due to requirement of more fund towards Scholarship.

Reasons for the saving have not been intimated (October 2015).

(v)	001	Direction and Administration			
	01	Establishment Expenses			
	O		22,19.68		
	S		63.77		
	R		(-)9.49	22,53.28	(-)20.68

Reduction in provision of ₹9.49 lakh by re-appropriation was the net effect of decrease of ₹37.17 lakh reportedly due to requirement of less fund under Office Expenses and Other Charges and increase of ₹27.68 lakh reportedly due to requirement of more fund towards Salaries, Medical Treatment and Wages.

Reasons for saving have not been intimated (October 2015).

(vi)	03	Centrally Sponsored Schemes			
	800	Other Expenditure			
	23	National Handloom Development Programme			
	S		29.00	29.00	(-)29.00

Reasons for non-utilisation of the entire provision have not been intimated (October 2015).

(vii)	14	Bee-Keeping Development			
	O		15.00		
	R		(-)15.00	...	...

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

GRANT NO. 60 TEXTILE AND HANDICRAFT-Concl.d.**Capital:**

60.2.1 In view of the overall saving of ₹40.27 lakh (17.05 per cent of the total provision), provision created by obtaining Supplementary grant of ₹2,36.12 lakh in March 2015 was excessive.

60.2.2 No part of the available saving of ₹40.27 lakh was anticipated for surrender during the year.

60.2.3 Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (in lakh)
(i)	03 Centrally Sponsored Schemes			
	4851 Capital Outlay on Village and Small Industries			
	800 Other Expenditure			
	05 Catalytic Development Programme (CDP)			
S		2,13.62	1,73.35	(-)40.27

As the department did not finalise their re-conciliation figures before March (Supplementary) 2015, the figures booked in the accountant stand correct.

No specific reason for the saving has been intimated (October 2015).

**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	8,66,95			
Supplementary	1,32,45	9,99,40	9,69,94	(-)29,46
Amount surrendered during the year (31 March 2015)				70

Capital:**Major Head:**

**4853 Capital Outlay on
Non-ferrous
Mining and
Metallurgical
Industries**

Supplementary	3,17,78	3,17,78	...	(-)3,17,78
Amount surrendered during the year				...

Notes and Comments:**Capital:**

61.2.1 The entire provision created by obtaining supplementary grant of ₹3,17.78 lakh in March 2015 remained unutilised and un surrendered during the year.

GRANT NO. 61 GEOLOGY AND MINING-Concl.

61.2.2 Saving occurred mainly 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		3,17.78	3,17.78	... (-)3,17.78

The entire provision remained unutilised reportedly due to allotment of provision of ₹3,00.00 lakh in the Financial Year 2015-16 and the remaining provision of ₹17,78.00 lakh could not be utilised due to non-completion of work during the Financial year 2014-15.

**GRANT NO. 62 DIRECTORATE OF TRANSPORT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3055 Road Transport				
Original	2,36,72			
Supplementary	1,31,74	3,68,46	3,49,95	(-)18,51
Amount surrendered during the year (31 March 2015)				14,00

Capital

Major Head:

**5055 Capital Outlay on
Road Transport**

Original	70,00	70,00	16,92	(-)53,08
Amount surrendered during the year (31 March 2015)				52,72

Notes and Comments:

Revenue:

62.1.1 In view of the overall saving of ₹18.51 lakh (5.02 per cent of the total provision), supplementary provision of ₹1,31.74 lakh obtained in March 2015 proved excessive.

62.1.2 Out of the available saving of ₹18.51 lakh, ₹14.00 lakh was anticipated and surrendered in March 2015.

GRANT NO. 62 DIRECTORATE OF TRANSPORT-Concl'd.**62.1.3** Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+), Saving(-) (₹ in lakh)
(i)	3055 Road Transport			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	2,36.72		
	S	1,31.74		
	R	(-)14.00	3,54.46	3,49.95
				(-)4.51

Reduction in provision through surrender was made without assigning any reason (October 2015).

Reasons for the final saving have not been intimated (October 2015).

Capital:

62.2.1 Out of the available saving of ₹53.08 lakh (75.83 per cent of the total provision), ₹52.72 lakh was anticipated and surrendered in March 2015.

62.2.2 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+), Saving(-) (₹ in lakh)
(i)	5055 Capital Outlay on Road Transport			
	050 Land and Buildings			
	01 Creation of Assets			
	O	70.00		
	R	(-)52.72	17.28	16.92
				(-)0.36

Reduction in provision through surrender was made without assigning any reason (October 2015).

Reasons for the final saving have not been intimated (October 2015).

**GRANT NO. 63 PROTOCOL DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2070 Other Administrative Services				
Original	88,90			
Supplementary	39,77	1,28,67	1,19,82	(-)8,85
Amount surrendered during the year				...

Notes and Comments:

Revenue:

63.1.1 In view of the overall saving of ₹8.85 lakh (6.88 per cent of the total provision), supplementary provision of ₹39.77 lakh obtained in March 2015 proved excessive.

63.1.2 No part of the available saving of ₹8.85 lakh was anticipated for surrender during the year.

GRANT NO. 63 PROTOCOL DEPARTMENT-Concltd.**63.1.3** Saving occurred mainly under:

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2070 Other Administrative Services			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	87.57		
	S	39.77	1,27.34	1,19.82
				(-)7.52

No specific reason for the saving has been intimated (October 2015).

**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	2,58,73			
Supplementary	8,75,89	11,34,62	10,24,25	(-)1,10,37
Amount surrendered during the year				...

Notes and Comments:

Revenue:

64.1.1 In view of the overall saving of ₹1,10.37 lakh (9.73 per cent of the total provision) in the grant, supplementary provision of ₹8,75.89 lakh obtained in March 2015 proved excessive.

64.1.2 No part of the available saving of ₹1,10.37 lakh was anticipated for surrender during the year.

GRANT NO. 64 TRADE AND COMMERCE-Contd.

64.1.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2875 Other Industries			
	60 <i>Other Industries</i>			
	800 Other Expenditure			
	05 Assistance to State Developing Export Infrastructure and other Allied activities (ASIDE) scheme			
	O	1,00.00	1,00.00	...
				(-)1,00.00

No specific reason for non-utilisation of the entire provision has been intimated (October 2015).

(ii)	04 Financial assistance to Tea/Rubber Sector			
	O	21.00		
	R	(-)21.00	...	...

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

(iii)	001 Direction and Administration			
	01 Establishment Expenses			
	O	73.20		
	S	77.81	1,51.01	1,43.54
				(-)7.47

No reason for saving has been intimated (October 2015).

GRANT NO. 64 TRADE AND COMMERCE-Concl'd.

64.1.4 Saving mentioned at note **64.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	05 Finance Commission Recommendations			
	2875 Other Industries			
	60 <i>Other Industries</i>			
	800 Other Expenditure			
	06 Financial Assistance to Tea and Rubber Sector			
	S	7,81.00		
	R	24.00	8,05.00	8,05.00 ...

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

**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	1,53,30			
Supplementary	1,49,70	3,03,00	2,91,90	(-)11,10
Amount surrendered during the year				...
Capital				
Major Head:				
4575 Capital Outlay on Other Special Areas Programmes				
Original	23,46,70			
Supplementary	3,47,80	26,94,50	26,62,49	(-)32,01
Amount surrendered during the year				...

**GRANT NO. 66 HYDRO POWER DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2801 Power				
Original	58,27,88			
Supplementary	10,28,71	68,56,59	63,88,17	(-)4,68,42
Amount surrendered during the year				...

Capital**Major Head:****4801 Capital Outlay on
Power Projects**

Original	5,54,00			
Supplementary	10,21,94	15,75,94	15,35,00	(-)40,94
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

66.1.1 In view of the overall saving of ₹4,68.42 lakh(6.83 per cent of the total provision) in the grant, supplementary provision of ₹10,28.71 lakh obtained in March 2015 proved excessive.

66.1.2 No part of the available saving of ₹4,68.42 lakh was anticipated for surrender during the year.

GRANT NO. 66 HYDRO POWER DEVELOPMENT-Concl'd.**66.1.3** Saving occurred mainly under:

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakhs)
(i)	2801 Power			
	05 Transmission and Distribution			
	800 Other Expenditure			
	02 Maintenance of Assets			
	S	5,16.02	5,16.02	...
				(-)5,16.02
(ii)	03 Purchase of Power			
	S	23.00	23.00	...
				(-)23.00

Reasons for non-utilisation of the entire provision at serial number (i) and (ii) have not been intimated (October 2015).

66.1.4 Savings mentioned at note **66.1.3** were partly offset by excess mainly under:-

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakhs)
(i)	2801 Power			
	05 Transmission and Distribution			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	58,27.88		
	S	4,89.69	63,17.57	63,88.17
				(+)70.60

Reasons for the excess have not been intimated (October 2015).

**GRANT NO. 67 STATE INFORMATION COMMISSION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	67,39			
Supplementary	1,12,16	1,79,55	1,79,14	(-)41
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	12,56,15			
Supplementary	5,21,45	17,77,60	14,08,20	(-)3,69,40
Amount surrendered during the year (31 March 2015)				3,78,35

Capital**Major Head:****4217 Capital Outlay on
Urban Development**

Supplementary	6,50,00	6,50,00	...	(-)6,50,00
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

68.1.1 In view of the overall saving of ₹3,69.40 lakh(20.78 per cent of the total provision) in the grant, supplementary provision of ₹5,21.45 lakh obtained in March 2015 proved excessive.

68.1.2 Against the available saving of ₹3,69.40 lakh, anticipation and surrender of ₹3,78.35 lakh was injudicious.

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.**68.1.3** 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	5,46.00		
	R	(-5,46.00)	...	...

Reduction in provision through surrender (₹3,78.35 lakh) from Grant-in-aid was made without assigning any reason (October 2015) and that through re-appropriation (₹1,67.65 lakh) was reportedly due to requirement of less fund under Grant-in-aid.

(ii)	80 <i>General</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	4,45.55		
	R	(-33.95)	4,11.60	4,11.60
				...

Reduction in provision of ₹33.95 lakh was the net effect of decrease of ₹1,86.55 lakh reportedly due to requirement of less fund under Grant-in-aid(Salaries) and increase of ₹1,52.60 lakh reportedly due to requirement of more fund towards Grant-in-aid(Non-Salaries).

(iii)	03 <i>Integrated Development of Small and Medium Towns</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	2,64.60		
	R	(-38.21)	2,26.39	2,35.34
				(+)8.95

Reduction in provision of ₹38.21 lakh was the net effect of decrease of ₹59.67 lakh reportedly due to requirement of less fund mainly under Salaries and Other Charges and increase of ₹21.46 lakh reportedly due to requirement of more fund towards Office Expenses and Domestic Travel Expenses.

Excess was reportedly due to creation of 37 numbers of Contingency posts for both the Municipalities of Arunachal Pradesh in 2014-15.

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.

68.1.4 Savings mentioned at note **68.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2217 Urban Development			
	80 <i>General</i>			
	192 Assistance to Municipalities/Municipal Council			
	03 Municipalities/Municipal Council, Itanagar			
	S	27.53		
	R	1,27.47	1,55.00	1,55.00 ...
(ii)	02 Municipalities/Municipal Council, Pasighat			
	S	31.92		
	R	73.94	1,05.86	1,05.86 ...

Augmentation of provision by re-appropriation at serial numbers **68.1.4** (i) and (ii) was reportedly due to requirement of more fund towards Grant-in-aid(Salaries).

(iii)	03 Integrated Development of Small and Medium Towns			
	800 Other expenditure			
	02 NUIS			
	R	38.40	38.40	38.40 ...

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

Capital:

68.2.1 The entire provision of ₹6,50.00 lakh created by supplementary grant obtained in March 2015 remained unutilised and un surrendered during the year.

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Concl.

68.2.2 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	4217 Capital Outlay on Urban Development			
	03 <i>Integrated Development of Small and Medium Towns</i>			
	800 Other expenditure			
	01 Scheme under ACA/SPA			
S		6,50.00	6,50.00	...
				(-)6,50.00

Reasons for saving of the entire provision was reportedly due to non-release fund by the Government of Arunachal Pradesh.

**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	4,24,63	4,24,63	3,78,11	(-)46,52
Amount surrendered during the year (31 March 2015)				39,31

Notes and Comments:

Revenue:

69.1.1 Out of the available saving of ₹46.52 lakh (10.96 per cent of the total provision) in the grant, ₹39.31 lakh only was anticipated and surrendered in March 2015.

GRANT NO. 69 PARLIAMENTARY AFFAIRS DEPARTMENT-Contd.

69.1.2 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2013 Council of Ministers			
	101 Salaries of Ministers and Deputy Ministers			
	03 Establishment Charges of Parliamentary Secretaries			
	O	90.00		
	R	(-)33.78	56.22	55.29
				(-)0.93

Reduction in provision of ₹33.78 lakh was the net effect of decrease of ₹41.40 lakh mainly due to surrender of ₹39.31 lakh from Salaries without assigning any reason. This was partly offset by increase of ₹7.62 lakh by re-appropriation reportedly due to requirement of more fund towards Rents, Rates and Taxes.

Saving was reportedly due to making provision for Salaries of the Hon'ble Parliamentary Secretaries for 9 month w.e.f. June 2014 to February 2015 for 2014-2015 while Salaries was drawn w.e.f. 6th June 2014 according to their appointment.

(ii)	102 Sumptuary and Other Allowances			
	01 Sumptuary Allowances			
	O	1,40.70		
	R	(-)29.46	1,11.24	1,10.30
				(-)0.94

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

Saving was reportedly due to making provision for Sumptuary & Other Allowances for 09 months w.e.f. June 2014 to February 2015, while the allowances were drawn w.e.f. 6th June 2014 according to their appointment.

(iii)	2052 Secretariat-General Services			
	092 Other offices			
	01 Establishment Expenses			
	O	89.49		
	R	(-)5.33	84.16	78.86
				(-)5.30

Reduction in provision of ₹5.33 lakh by re-appropriation was the net effect of decrease of ₹40.73 lakh reportedly due to requirement of less fund mainly under Salaries and increase of ₹35.40 lakh reportedly due to requirement of more fund mainly towards Office Expenses.

Saving was reportedly due to: (i) Provision for Salaries, TA, LTC, Honorarium, Arrear increment were kept as lump sum amount, but payments were made based on actual Claims. Moreover, some arrear bills could not be cleared due to technical & procedural lapses. (ii) Allotment of ₹3.00 lakh by the Finance Department could not be spent due to late receipt and was surrendered. But the surrendered amount has not been reflected in the budget documents.

GRANT NO. 69 PARLIAMENTARY AFFAIRS DEPARTMENT-Concl'd.

69.1.3 Savings mentioned at **69.1.2** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2013 Council of Ministers			
	800 Other Expenditure			
	01 Establishment Expenses			
	O	96.38		
	R	30.32	1,26.70	1,26.67
				(-0.03)

Augmentation of provision by re-appropriation was the net effect of increase of ₹54.31 lakh reportedly due to requirement of more fund towards Office Expenses and decrease of ₹23.99 lakh reportedly due to requirement of less fund mainly under Wages.

Final saving was reportedly due to payment on the basis of actual claims instead of entitlement of the Contingency Staff attached with the Parliamentary Secretaries.

**GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2052 Secretariat-General Services				
Original	1,85,48			
Supplementary	1,05,27	2,90,75	3,19,00	(+)28,25
Amount surrendered during the year				...

Capital**Major Head:**

**4070 Capital Outlay on
Other
Administrative
Services**

Original	77,00			
Supplementary	1,08,00	1,85,00	...	(-)1,85,00
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

70.1.1 The overall expenditure exceeded the grant by ₹28.25 lakh (Actual excess ₹28,25,440); the excess requires regularisation.

70.1.2 In view of the overall excess of ₹28.25 lakh in the grant, Supplementary provision of ₹1,05.27 lakh obtained in March 2015 proved inadequate.

GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE-Contd.

70.1.3 Excess occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2052 Secretariat-General Services			
	092 Other Offices			
	01 Establishment Expenses			
	O	1,81.97		
	S	60.17	2,42.14	2,72.82
				(+)30.68

70.1.4 Excess mentioned at note **70.1.3** (i) was partly offset by saving of ₹2.43 lakh under Major Head 2052-Secretariat-General Services-092-(08-Central Plan Scheme)-10-Administrative Training Institute (Plan) which does not qualify for mention in the Notes & Comments.

Capital:

70.2.1 The entire provision of ₹1,85.00 lakh remained unutilised and un surrendered during the year.

70.2.2 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4070 Capital Outlay on Other Administrative Services			
	800 Other Expenditure			
	04 Schemes under ACA/SPA			
	S	1,08.00		
	R	42.00	1,50.00	...
				(-)1,50.00

Augmentation of provision of ₹42.00 lakh by re-appropriation was reportedly due to requirement of more fund towards Major Works. Reasons for non-utilisation of the entire provision have not been intimated (October 2015).

GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE-Conclld.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	04 State Plan Schemes			
	4070 Capital Outlay on Other Administrative Services			
	800 Other Expenditure			
	02 Creation of Assets			
	O	77.00		
	R	(-)42.00	35.00	...
				(-)35.00

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under machinery and equipment and Major Works. While furnishing reasons for non-utilisation of the entire provision, the department stated that saving of ₹35.00 lakh was not acceptable as the amount has already been paid to the E.E. (RWD) and expenditure booked by the department which has already been reflected in the reconciliation statement.

In the remarks column of the re-conciliation statement it has been mentioned that ₹35.00 lakh only transferred to RWD. Mere transfer of fund to the executing agency does not mean that expenditure to that extent has been incurred unless supported by utilisation certificate from the executing agency. Moreover, the same sanction Order No and date (No. TRG/ATI - 149/2013 dated 24.03.2015) for the same purpose for incurring expenditure under M. H. 2052-00-092-01-00-53(MW) of ATI(D/No.70) 2014-15 and M.H.4070-00-800-02-00-53(MW) plan of ATI(D/No.70), 2014-15 were issued.

It is seen that another sanction order for ₹20.00 lakh under MH 2052-00-092-01-00-27(MW) of ATI(plan) D/No.70(2014-15) has been issued under No. TRG/ATI-11882013 dated 24th March, 2015 with a copy to the E.E.(RWD) Itanagar. The E.E.(RWD) Itanagar booked both ₹35.00 lakh and ₹20.00 (total ₹55.00 lakh) in the month of March,15 which might have resulted in excess of ₹53,12,295.00 in Revenue section (P+NP) under note **70.1.3** (i) and saving of ₹35.00 lakh in capital section under note **70.2.1** (ii).

**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	1,83,64			
Supplementary	2,59,41	4,43,05	4,04,97	(-)38,08
Amount surrendered during the year				...

Capital**Major Head:**

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

Original	32,41			
Supplementary	1,94,88	2,27,29	77,29	(-)1,50,00
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

71.1.1 In view of the overall saving of ₹38.08 lakh (8.59 per cent of the total provision) in the grant, supplementary provision of ₹2,59.41 lakh obtained in March 2015 proved excessive.

71.1.2 No part of the available saving of ₹38.08 lakh was anticipated for surrender during the year.

GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG-Contd.**71.1.3 Saving occurred mainly under:**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2205 Art and Culture			
	800 Other Expenditure			
	06 Grants-in-aid for Promotion of Art and Culture			
	O	57.59		
	R	(-)57.59	...	...

Withdrawal of entire provision by re-appropriation was reportedly due to requirement of less fund under Grant-in aid.

(ii)	102 Promotion of Art and Culture			
	05 Development of Tawang and West Kameng District			
	O	86.05		
	R	(-)20.40	65.65	65.58 (-)0.07

Reduction in provision by re-appropriation was reportedly due to requirement of less fund mainly under Salaries, Minor Works and Domestic Travel Expenses. This was partly offset by augmentation of provision by re-appropriation reportedly due to requirement of more fund towards Office Expenses.

Reasons for saving have not been intimated (October 2015).

(iii)	800 Other Expenditure			
	09 Bhoti Language & Printing of Text Book			
	O	10.00		
	S	24.90	34.90	14.90 (-)20.00

Reasons for saving have not been intimated (October 2015).

GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG-Conclld.

71.1.4 Savings mentioned at note **71.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2205 Art and Culture			
800 Other Expenditure			
10 Conduct of various cultural/seminar activities			
O	30.00		
S	1,73.01		
R	77.99	2,62.99	(-18.01)
	2,81.00		

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

No reason for the final saving has been intimated (October 2015).

Capital:

71.2.1 In view of the overall saving of ₹1,50.00 lakh (65.99 per cent of the total provision) in the grant, supplementary provision of ₹1,94.88 lakh obtained in March 2015 proved excessive.

71.2.2 No part of the available saving of ₹1,50.00 lakh was anticipated for surrender during the year.

71.2.3 Saving occurred mainly under:

Serial Head number	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			
O	32.41		
S	1,94.88	77.29	(-1,50.00)
	2,27.29		

Reasons for saving have not been intimated (October 2015).

**GRANT NO. 72 DIRECTORATE OF PRISON
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2056 Jails				
Original	6,00,60			
Supplementary	4,70,70	10,71,30	10,99,96	(+)28,66
Amount surrendered during the year				...

Notes and Comments:

Revenue:

72.1.1 The expenditure exceeded the grant by ₹28.66 lakh (Actual excess: ₹28,65,599); the excess requires regularisation.

72.1.2 In view of the overall excess of ₹28.66 lakh in the grant, supplementary provision of ₹4,70.70 lakh obtained in March 2015 proved inadequate.

GRANT NO. 72 DIRECTORATE OF PRISON-Concl'd.**72.1.3 Excess occurred under:-**

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2056 Jails			
	001 Directorate and Administration			
	01 Headquarter Establishment			
	O	6,00.60		
	S	2,00.70		
	R	(-)45.00	7,56.30	8,00.39
				(+)44.09

Reduction in provision by re-appropriation was the net effect of decrease of ₹65.25 lakh reportedly due to less requirement of fund mainly under Minor Works and Motor Vehicles and increase of ₹20.25 lakh reportedly due to requirement of more fund mainly towards Office Expenses and Other Charges.

Excess was reportedly due to drawal of arrear bills in respect of Employer's CPS/NPS contribution.

72.1.4 Excess mentioned above was partly offset by saving under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2056 Jails			
	800 Other Expenditure			
	04 Repair and Maintenance of District Jail			
	S	20.00		
	R	45.00	65.00	49.57
				(-)15.43

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

No specific reason for the saving has been intimated except "unspent due to non-requirement of expenditure" (October 2015).

**GRANT NO. 73 INFORMATION TECHNOLOGY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3425 Other Scientific Research				
Original	7,76,10			
Supplementary	4,89,66	12,65,76	8,09,74	(-)4,56,02
Amount surrendered during the year				...

Notes and Comments:

Revenue:

73.1.1 In view of the overall saving of ₹4,56.02 lakh (36.03 per cent of the total provision) in the grant, supplementary provision of ₹4,89.66 lakh obtained in March 2015 proved excessive.

73.1.2 No part of the available saving of ₹4,56.02 lakh was anticipated for surrender during the year.

GRANT NO. 73 INFORMATION TECHNOLOGY-Concltd.**73.1.3** 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	1,00.00		
	S	3,55.00	4,55.00	...
				(-4,55.00)

Non-utilisation of the entire provision was reportedly due to non-release of fund by the Government of India.

- (ii) 001 Direction and Administration
01 Establishment Expenses

O	6,76.10			
R	(-2,57.10)	4,19.00	4,17.98	(-1.02)

Reduction in provision by re-appropriation of ₹2,67.00 lakh was reportedly due to less requirement of fund mainly under Salaries and Wages. This was partly offset by augmentation of provision of ₹9.90 lakh reportedly due to requirement of more fund towards Domestic Travel Expenses and Office Expenses (POL).

Reasons for further saving was reportedly due to retirement of the Director in January 2015 which is not tenable as the pay and allowances of a retiree should have been anticipated well in advance.

73.1.4 Savings mentioned at note **73.1.3** were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3425 Other Scientific Research			
	60 Others			
	200 Assistance to Other Scientific Bodies			
	01 Arunachal Pradesh State Council of Science and Technology			
	S	48.00		
	R	2,57.10	3,05.10	3,05.10
				...

Provision created by supplementary grant obtained in March 2015 was augmented by re-appropriation reportedly due to requirement of more fund towards Grant-in-aid.

**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	35,69,30			
Supplementary	20,50	35,89,80	21,24,66	(-)14,65,14
Amount surrendered during the year (31 March 2015)				14,19,79

Capital

Major Head:

**4235 Capital Outlay on
Social Security and
Welfare**

Original	64,65,00	64,65,00	38,09,66	(-)26,55,34
Amount surrendered during the year (31 March 2015)				25,27,94

Notes and Comments:

Revenue:

74.1.1 As the overall expenditure of ₹21,24.66 lakh did not even come up to the Original provision, Supplementary provision of ₹20.50 lakh obtained in March 2015 proved totally unnecessary.

74.1.2 Out of the available saving of ₹14,65.14 lakh (40.81 per cent of the total provision), ₹14,19.79 lakh only was anticipated and surrendered in March 2015.

74.1.3 Saving of ₹9,02.33 lakh (29.78 per cent of the total provision) had occurred under this grant in 2013-14 also.

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT & TRIBAL AFFAIRS-Contd.**74.1.4 Saving occurred mainly under:-**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	2235 Social Security and Welfare			
	02 Social Welfare			
	800 Other Expenditure			
	18 Umbrella Scheme for Education of ST students			
	O	22,91.00		
	R	(-)22,91.00	...	...

While withdrawal of the entire provision from Other Charges by surrender (₹14,19.79 lakh) was made without assigning any reason, that by re-appropriation (₹8,71.21 lakh) was reportedly due to less requirement of fund under Other Charges.

(ii)	13 Eklavya Model Residential School			
	O	1,73.75		
	R	(-)1,22.27	51.48	51.48 ...

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

(iii)	200 Other programmes			
	04 National Programmes of Rehabilitation for Persons with Disabilities (NPRPD)			
	O	1,00.15		
	R	(-)65.15	35.00	35.00 ...

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

(iv)	60 Other Social Security and Welfare Programmes			
	102 Pensions under Social Security Schemes			
	01 Old Age Pension/NSCP National Social Asstt. Programme.			
	O	8,70.00		
	R	(-)44.16	8,25.84	8,25.84 ...

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

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT & TRIBAL AFFAIRS-Contd.

74.1.5 Savings mentioned at note **74.1.4** 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)			
	2235 Social Security and Welfare			
	02 Social Welfare			
	800 Other Expenditure			
	17 Post Matric Scholarship to ST Students			
	R	8,14.24	8,14.24	8,14.24 ...

Provision created by re-appropriation was reportedly due to requirement of more fund towards Scholarship/Stipend.

(ii)	03 Centrally Sponsored Schemes			
	13 Eklavya Model Residential School			
	R	1,00.00	1,00.00	1,00.00 ...

Provision created by re- appropriation was reportedly due to requirement of more fund towards Grant-in-aid (Non-Salary).

(iii)	08 Central Plan Schemes(Fully funded by Central Government)			
	12 Programme for Welfare of Minorities			
	R	1,26.32	1,26.32	80.96 (-)45.36

Provision created by re-appropriation was reportedly due to requirement of more fund mainly towards Wages, Other Charges & Office Expenses.

Reasons for saving have not been intimated (October 2015).

(iv)	19 Chief Minister's Disability Pension Scheme			
	R	48.12	48.12	48.12 ...

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

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT & TRIBAL AFFAIRS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	08 Central Plan Schemes(Fully funded by Central Government)			
	2235 Social Security and Welfare			
	02 Social Welfare			
	200 Other programmes			
	04 National Programmes of Rehabilitation for Persons with Disabilities NPRPD)			
R		13.89	13.89	...

Provision created by re-appropriation was reportedly due to requirement of more fund towards Office Expenses.

Provisions created by re-appropriation spreading over serial numbers **74.1.5** (i) to (v) above to the tune of ₹11,02.57 lakh is permitted subject to observance of procedure in respect of New Service/ New Instrument of Service Rules and prior reporting to the State Legislature failure of which may result in the expenditure be treated as unauthorised.

Capital:

74.2.1 Out of the overall saving of ₹26,55.34 lakh (41.07 per cent of the total provision) in the grant, ₹25,27.94 lakh only was anticipated and surrendered in March 2015.

74.2.2 Saving of ₹36,58.12 lakh (40.47 per cent of the total provision) had occurred under this grant in 2013-14 also.

74.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4235 Capital Outlay on Social Security and Welfare			
	02 Social Welfare			
	800 Other Expenditure			
	05 Programme for Welfare of Minorities			
O		46,01.00		
R		(-)23,40.30	22,60.70	14,07.83 (-)8,52.87

Reduction in provision by re-appropriation (₹16,76.36 lakh) was reportedly due to requirement of less fund under Major Works and that by surrender (₹6.63.94 lakh) was made also from Major Works without assigning any reason.

Reasons for further saving have not been intimated (October 2015).

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT & TRIBAL AFFAIRS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	04 State Plan Schemes 4235 Capital Outlay on Social Security and Welfare 02 <i>Social Welfare</i> 800 Other Expenditure 11 Umbrella scheme for Education of ST students			
	O	3,84.00		
	R	(-)3,84.00	...	...
(iii)	01 Creation of Assets			
	O	10,80.00		
	R	(-)10,80.00	...	9,17.57 (+)9,17.57
(iv)	07 Scheme for Development of Scheduled Casts			
	O	1,00.00		
	R	(-)1,00.00	...	...
(v)	08 Scheme for Development of Other Backward Classes and denotified, Nomadic and Semi-nomadic Tribes			
	O	1,00.00		
	R	(-)1,00.00	...	...
(vi)	09 Scheme for Development of Economically backward Classes (EBCs)			
	O	1,00.00		
	R	(-)1,00.00	...	...
(vii)	10 Pradhan Mantri Adarsh Gram Yojana (PMAGY)			
	O	1,00.00		
	R	(-)1,00.00	...	...

Withdrawal of the entire provision at serial numbers **74.2.3** (ii) to (vii) was reportedly due to less requirement of fund under Major Works.

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT & TRIBAL AFFAIRS-Conclld.

74.2.4 Savings mentioned at note **74.2.3** 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)			
	4235 Capital Outlay on Social Security and Welfare			
	02 Social Welfare			
	800 Other Expenditure			
	01 Creation of Assets			
R		16,76.36	13,53.96	(-)3,22.40

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

Reason for the final saving have not been intimated(October 2015).

Creation of provision by re-appropriation is permitted subject to observance of procedure regarding New Service/ New Instrument of Service Rules and prior reporting to the State Legislature failure of which may result in the expenditure so incurred be treated as unauthorised.

(ii) 05 Programme for Welfare of Minorities

...	...	1,30.30	(+)1,30.30
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Reasons for incurring expenditure without budget provision have not been intimated (October 2015).

**GRANT NO. 75 HIGHER AND TECHNICAL 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	82,92,51			
Supplementary	4,71,59	87,64,10	71,34,17	(-)16,29,93
Amount surrendered during the year (31 March 2015)				7,67,65

Capital**Major Head:**

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

Original	3,42,03			
Supplementary	61,48,42	64,90,45	26,98,90	(-)37,91,55
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

75.1.1 As the overall expenditure fell short of the original provision, supplementary provision of ₹ 4,71.59 lakh obtained in March 2015 was totally unnecessary.

75.1.2 Out of the available saving of ₹16,29.93 lakh(18.60 per cent of the total provision), ₹7,67.65 lakh only was anticipated and surrendered in March 2015.

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.

75.1.3 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)			
	2202 General Education			
	03 <i>University and Higher Education</i>			
	800 Other Expenditure			
	11 Rashtriya Uchcharat Shiksha Abhiyan			
	O	22,80.00		
	R	(-)20,07.71	2,72.29	...
				(-)2,72.29

Reduction in provision was reportedly due to less requirement of fund under Grant- in-aid.

Non- utilization of the remaining provision was reportedly due to erroneous reflection of provision of ₹2,72.29 lakh under the above Scheme Code -08 Central Plan Scheme instead of under -03 Centrally Sponsored Scheme (Central Share: ₹2,72.29 lakh and State Share: ₹30.22 lakh) where entire provision of ₹3,02.51 lakh was incurred.

(ii)	2203 Technical Education			
	112 Engineering/Technic al Colleges and Institution			
	03 State Council for Technical Education			
	O	6,00.00		
	R	(-)6,00.00	...	25.00
				(+)25.00

Withdrawal of entire provision was reportedly due to less requirement of fund under Grant-in-aid.

Excess was reportedly due to incurring of expenditure as per Revised Estimate 2014–15 prepared by the department which was not reflected in the budget documents.

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.

75.1.4 Savings mentioned at note **75.1.3** were partly offset excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2202 General Education			
	03 University and Higher Education			
	103 Government Colleges and Institutes			
	01 College Establishment			
	O	35,09.34		
	S	4,33.26		
	R	(-5,36.50	34,06.10	45,83.97 (+)11,77.87

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

Excess was reportedly due to (i) Budget provision as per Revised Estimate 2014-15 submitted to the Finance Department(Budget) under Plan Sector was ₹12,19.92 lakh and expenditure was ₹11,90.26 lakh. But the budget provision was not reflected in the budget documents which resulted in excess expenditure of ₹11,77.87 lakh.

(ii)	03 Centrally Sponsored Schemes			
	800 Other Expenditure			
	11 Rashtriya Uchcharat Shiksha Abhiyan			
	...	...	3,02.51	(+)3,02.51

Incurring expenditure without any budget provision was reportedly due to erroneous reflection of budget provision (Central Share of ₹2,72.29 lakh only) under Scheme Code -08 Central Plan Scheme (Fully funded by Central Government) instead of under this head.

(iii)	2203 Technical Education			
	001 Direction and Administration			
	02 Rajiv Gandhi Polytechnic Establishment			
	O	5,34.83		
	S	31.02		
	R	1,39.00	7,04.85	6,61.52 (-)43.33

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,77.10 lakh reportedly due to requirement of more fund mainly towards Salaries, Wages, Medical Treatment and Office Expenses and decrease of ₹38.10 lakh reportedly due to less requirement of fund mainly under Salaries & Office Expenses.

Saving of ₹43.33 lakh was reportedly due to non-reflection of Revised Estimate- 2014-15 submitted by the Department to the Finance Department (Budget) under Plan Sector in the budget documents. While saving of ₹43.16 lakh (₹18.29 lakh as per department) against budget provision of ₹1,75.00 lakh(₹1,50.13 lakh as per department) under Plan Sector was reportedly due, mainly, to non-filling up of vacant posts (to the extent of ₹18.29 lakh only), saving of ₹0.17 lakh (Non- Plan) could not be anticipated.

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.**Capital:**

75.2.1 In view of the overall saving of ₹37,91.55 lakh (58.42 per cent of the total provision), Supplementary provision of ₹61,48.42 lakh obtained in March 2015 proved excessive.

75.2.2 No part of the available saving of ₹37,91.55 lakh was anticipated for surrender during the year.

75.2.3 Saving 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			
	203 University and Higher Education			
	01 Creation of Assets			
	O	3,42.03		
	S	29,92.97	5,93.47	(-)27,41.53
(ii)	02 Technical Education			
	104 Polytechnics			
	01 Establishment of Polytechnic			
	S	13,59.45	6,12.00	(-)7,47.45
(iii)	01 General Education			
	203 University and Higher Education			
	02 Construction of Building for Education			
	S	10,00.00	6,09.50	(-)3,90.50

Savings mentioned at serial numbers (i) to (iii) above were reportedly due to incurring expenditure within the allocation of fund authorised in the Annual Operating Plan(AOP) and Revised Estimate 2014-15. This explanation is not tenable as the above mentioned allocations to the Department were not reflected in the budget documents.

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Concl.

75.2.4 Savings mentioned at note 75.2.3 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			
	<i>01 General Education</i>			
	800 Other Expenditure			
	15 Schemes under ACA/SPA for School Education			
S		7,96.00	8,83.93	(+)87.93

Excess was reportedly due to incurring expenditure within the allocation of fund authorised in the Annual Operating Plan(AOP) and Revised Estimate for 2014-15. This Explanation is not tenable as the above allocation to the Department was not reflected in the budget documents.

**GRANT NO. 76 ELEMENTARY EDUCATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2202 General Education				
Original	7,11,35,32			
Supplementary	26,14,73	7,37,50,05	7,03,81,55	(-)33,68,50
Amount surrendered during the year (31 March 2015)				13,58,63
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports,Art and Culture				
Supplementary	6,92,97	6,92,97	7,21,40	(+)28,43
Amount surrendered during the year				...

Notes and Comments:

Capital:

76.2.1 The overall expenditure exceeded the grant by ₹28.43 lakh (Actual excess ₹28,43,000); the excess requires regularisation.

76.2.2 In view of the excess expenditure of ₹28.43 lakh, provision of ₹6,92.97 lakh created by Supplementary grant obtained in March 2015 proved inadequate.

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

76.2.3 Excess occurred mainly under:

Serial Head number	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			
02 Construction of Building for Education			
...	...	3,98.00	(+) 3,98.00

Expenditure was booked on the basis of the figures reconciled by Works department. But as per Elementary Education Department, budget provision has been shown under serial number **76.2.4** (i).

76.2.4 Excess mentioned at note **76.2.3** was partly offset by saving mainly under:-

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
800 Other Expenditure			
14 Schemes under ACA/SPA for University and Higher Education			
S	5,97.00	5,97.00	3,23.40 (-)2,73.60

In the absence of clear classification of expenditure (except mentioning Grant No.76) amounts were booked and duly reconciled by Works Department. As per the Elementary Education Department, Government of Arunachal Pradesh, expenditure against provision of ₹5,97.00 lakh should have been ₹1,99.00 lakh and the remaining amount of ₹3,98.00 lakh has been shown under serial number **76.2.3**(i).

GRANT NO. 76 ELEMENTARY EDUCATION-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 <i>General Education</i>			
	800 Other Expenditure			
	12 Opening of Ramakrishna Sarada Mission School at Khaso (Dirang)			
S		95.97	...	(-)95.97

Saving was reportedly due to non –incurring expenditure owing to this being non-budgetary Support from the Finance Department, Government of Arunachal Pradesh.

**APPROPRIATION NO. 77 GAUHATI HIGH COURT ITANAGAR PERMANENT
BENCH
(All Charged)**

		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2014 Administration of Justice				
Original	2,53,14			
Supplementary	92,88	3,46,02	3,38,04	(-)7,98
Amount surrendered during the year				...

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	3,89,82,31	3,89,82,31	3,70,88,31	(-)18,94,00
Amount surrendered during the year (31 March 2015)				6,98,86
Capital				
Major Heads:				
6003 Internal Debt of the State Government				
6004 Loans and Advances from the Central Government				
Original	2,67,74,77			
Supplementary	1,81,87,50	4,49,62,27	10,53,90,99	(+) 6,04,28,72
Amount surrendered during the year				...

PUBLIC DEBT-Contd.**Notes and Comments:****Capital:**

78.2.1 The overall expenditure exceeded the appropriation by ₹6,04,28.72 lakh (Actual excess: ₹6,04,28,72,286); the excess requires regularisation.

78.2.2 In view of the excess expenditure of ₹6,04,28.72 lakh, supplementary provision of ₹1,81,87.50 lakh obtained in March 2015 was inadequate.

78.2.3 Excess 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			
	1086 Shortfall/Overdraft			
	...	...	6,05,39.30	(+)6,05,39.30
(ii)	703 Ordinary Ways and Means Advance			
	...	...	1,68,48.00	(+)1,68,48.00
(iii)	704 Special Ways and Means Advance			
	...	...	85,69.00	(+)85,69.00
(iv)	101 Market Loans			
	11 5.8 % AP SDL			
	...	...	23,00.00	(+)23,00.00
(v)	09 7.36% AP 2014			
	...	...	8,52.00	(+)8,52.00
(vi)	10 7.32 % AP SDL 2014			
	...	...	5,13.20	(+)5,13.20

No specific reason for incurring expenditure without any budget provision at serial numbers (ii) to (vi) above has been intimated (October 2015).

PUBLIC DEBT-Contd.

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii)	6003 Internal Debt of the State Government			
105	Loans from the National Bank for Agriculture and Rural Development			
01	Repayment of Loans for National Bank for Agriculture and Rural Development			
O		74,24.79	75,03.38	(+)78.59

No specific reason for the excess has been intimated (October 2015).

78.2.4 Excess mentioned at note **78.2.3** were partly offset by saving 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 the Reserve Bank of India under Ways and Means Advances			
O		65,00.00		
S		1,80,45.20		
R		8,69.80	2,54,15.00	...
				(-)2,54,15.00

Augmentation of provision by re-appropriation was reportedly due to requirement of more funds for repayment of borrowing. No reason for non-utilization of the entire provision has been intimated (October 2015).

(ii)	101 Market Loans			
	02 Open Market Borrowing Bearing Interest			
O		45,15.20	8,50.00	(-)36,65.20

No specific reason for the saving has been intimated (October 2015).

PUBLIC DEBT-Concl.

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	6003 Internal Debt of the State Government			
	800 Other Loans			
	01 Loans from Rural Electrification Corporation Limited			
	O	23,16.45		
	R	(-)7,47.62	15,68.83	13,68.83
				(-)2,00.00

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

No specific reason for the saving has been intimated (October 2015).

(iv) **6004 Loans and Advances from the
Central Government**

04 *Loans for Centrally Sponsored
Plan Schemes*

800 Other Loans

01 Repayment of Loan

O	1,10.91			
R	(-)1,10.91	...	...	...

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

APPENDIX

(Refer to the Summary of Appropriation Accounts at Page-xxiv)
Grantwise 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	...	61,42	(-)30,00	(+)31,42
Total			30,00	30,00		61,42	(-)30,00	(+)31,42

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www.agarunachalpradesh@cag.gov.in