



# Appropriation Accounts 2015-16



**GOVERNMENT OF  
ARUNACHAL PRADESH**

# **APPROPRIATION ACCOUNTS**

**FOR THE YEAR  
2015-2016**

**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 2015-2016 presents the accounts of sums expended in the year ended 31 March 2016 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	
(1)		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
7	Treasury and Accounts Administration								(10,72,800)
	Voted	2,12,89,70	99,50	34,45,09	1,10,23	1,78,44,61	...	...	10,73
	Charged	52,00,00	...	3,74,32	...	48,25,68	...	...	...
8	Police								
	Voted	7,39,90,04	4,16,96	6,70,54,71	4,16,96	69,35,33	...	...	...
	Charged	...	...	...	...	...	...	...	...
9	Motor Garages								
	Voted	5,50,62	...	3,48,03	...	2,02,59	...	...	...
	Charged	...	...	...	...	...	...	...	...
10	Other General, Social and Community Services								
	Voted	55,12	...	4,94	...	50,18	...	...	...
	Charged	...	...	...	...	...	...	...	...
11	Social Welfare								
	Voted	1,61,71,48	25,00	1,60,31,31	25,00	1,40,17	...	...	...
	Charged	...	...	...	...	...	...	...	...
12	Social Security and Welfare								
	Voted	...	...	...	...	...	...	...	...
	Charged	2,50,61	...	2,50,34	...	27	...	...	...























## 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	17,99,48	...	9,31,33	...	8,68,15	...	...	...
	Charged	...	...	...	...	...	...	...	...
74	Social Justice, Empowerment and Tribal Affairs								
	Voted	26,35,73	1,30,93,92	26,35,01	52,09,02	72	78,84,90	...	...
	Charged	...	...	...	...	...	...	...	...
75	Higher and Technical Education								
	Voted	1,93,08,97	51,11,10	97,71,64	45,56,40	95,37,33	5,54,70	...	...
	Charged	...	...	...	...	...	...	...	...
76	Elementary Education								(3,15,18,027)
	Voted	10,10,11,71	2,76,36	8,45,19,86	5,91,54	1,64,91,85	...	...	3,15,18
	Charged	...	...	...	...	...	...	...	...
77	Gauhati High Court Itanagar Permanent Bench								
	Voted	...	...	...	...	...	...	...	...
	Charged	3,95,29	...	3,78,30	...	16,99	...	...	...



## SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or (1)	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
97 Public Debt								
Voted	...	...	...	...	...	...	...	(3,10,34,91,498)
Charged	6,54,35,37	9,76,09,25	6,11,90,07	12,86,44,16	42,45,30	...	...	3,10,34,91
Total Voted	<b>102,06,20,07</b>	<b>36,55,04,74</b>	<b>77,24,19,09</b>	<b>20,06,97,98</b>	<b>25,43,46,42</b>	<b>17,50,76,95</b>	<b>61,45,44</b>	<b>1,02,70,19</b>
Charged	7,31,35,75	9,76,09,25	6,38,54,70	12,86,44,16	92,81,05	...	...	3,10,34,91
Grand Total	<b>109,37,55,82</b>	<b>46,31,13,99</b>	<b>83,62,73,79</b>	<b>32,93,42,14</b>	<b>26,36,27,47</b>	<b>17,50,76,95</b>	<b>61,45,44</b>	<b>4,13,05,10</b>

**SUMMARY OF APPROPRIATION ACCOUNTS–Contd.**

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

<b><u>Serial Number</u></b>	<b>REVENUE-Voted</b>
1.	5. Secretariat Administration
2.	13. Directorate of Accounts
4.	16. Art and Cultural Affairs
5.	26. Rural Works
6.	43. Fisheries
7.	48. Horticulture
8.	51. Directorate of Library
9.	65. Department of Tirap and Changlang District
10.	67. State Information Commission
11.	71. Department of Tawang and West Kameng
	 <b>CAPITAL-Voted</b>
1.	7. Treasury and Accounts Administration
2.	14. Secondary Education
3.	16. Art and Cultural Affairs
4.	26. Rural Works
5.	53. Fire Protection and Control
6.	76. Elementary Education
	 <b>CAPITAL-Charged</b>
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 2015-2016 and that shown in the Finance Accounts for that year is given below:-

	<b>Voted</b>		<i>Charged</i>		<b>Total</b>
	<b>Revenue</b>	<b>Capital</b>	<b>Revenue</b>	<b>Capital</b>	
<b>(₹ in thousand)</b>					
<b>Total Expenditure according to the Appropriation Accounts</b>	77,24,19,09	20,06,97,98	<i>6,38,54,70</i>	<i>12,86,44,16</i>	116,56,15,93
<b>Total Deduct-recoveries shown in Appendix</b>	...	74,86	...	...	74,86
<b>Net total expenditure as shown in Statement 11 of the Finance Accounts</b>	77,24,19,09	20,06,23,12	<i>6,38,54,70</i>	<i>12,86,44,16</i>	116,55,41,07

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 290.



## **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 2016 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 2016 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 2016.



**Date:**

**Place: New Delhi**

**(SHASHI KANT SHARMA)**  
**Comptroller and Auditor General of India**



## GRANT NO. 1 LEGISLATIVE ASSEMBLY

		Total grant/ appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2011 Parliament/State/Union Territory Legislatures</b>				
<b>Voted:</b>				
Original	18,12,84			
Supplementary	8,53,04	26,65,88	25,87,45	(-)78,43
Amount surrendered during the year				...
<b>Charged:</b>				
Original	44,38			
Supplementary	29,00	73,38	27,30	(-)46,08
Amount surrendered during the year				...

**Notes and Comments:****Revenue:****Charged:**

**1.1.1** As the overall expenditure of ₹27.30 lakh fell short of the original provision, supplementary provision of ₹29.00 lakh obtained in March 2016 proved totally unnecessary.

**1.1.2** No part of the available saving of ₹46.08 lakh (62.80 per cent of the total provision) was anticipated for surrender during the year.

**1.1.3** Saving of ₹27.65 lakh had occurred under this appropriation in 2014-2015 also.

**GRANT NO. 1 LEGISLATIVE ASSEMBLY-Concl'd.**

**1.1.4** Saving occurred mainly under:

<b>Serial Head number</b>	<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ In lakh)</b>
(i) <b>2011 Parliament/State/Union Territory Legislatures.</b>			
02 <i>State/Union Territory Legislatures</i>			
101 Legislative Assembly			
01 Speaker, Deputy Speaker			
O	44.38		
S	29.00	73.38	27.30
			(-)46.08

Saving was reportedly due to non-availing of Foreign Travelling Expenses and Domestic Travelling Expenses by the Hon'ble Speaker and the Hon'ble Deputy Speaker.

**APPROPRIATION NO. 2 GOVERNOR**  
(All Charged)

		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2012 President, Vice- President/Governor, Administrator of Union Territories</b>				
Original	4,50,50			
Supplementary	7,74,43	12,24,93	10,79,15	(-)1,45,78
Amount surrendered during the year				...

**Notes and comments:**

**Revenue:**

**2.1.1** In view of the overall saving of ₹1,45.78 lakh (11.90 per cent of the total provision) in the appropriation, supplementary provision of ₹7,74.43 lakh obtained in March 2016 proved excessive.

**2.1.2** No part of the available saving of ₹1,45.78 lakh was anticipated for surrender during the year.

**APPROPRIATION NO. 2 GOVERNOR-Contd.****2.1.3 Saving occurred mainly under:-**

<b>Serial Head number</b>		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2012 President, Vice-President/Governor, Administrator of Union Territories</b>			
	03 Governor/Administrator of Union Territories			
	110 State Conveyance & Motor Cars			
	01 Expenditure on Purchase of Cars of Governor			
	S 3,00.00			
	R (-)31.55	2,68.45	1,40.40	(-)1,28.05
Saving was reportedly due to insufficiency of fund for purchase of Jammer Vehicle for use of the Hon'ble Governor of Arunachal Pradesh and the same was surrendered vide letter No/GS/Acct-59/00/10318 dated 31 March 2016. But the surrendered amount has not been reflected in the budget documents.				
(ii)	101 Emoluments and Allowances of the Governor/Administrator of U.Ts.			
	01 Pay Allowances of Governor			
	O 13.20			
	R (-)8.98	4.22	4.21	(-)0.01
(iii)	105 Medical Facilities			
	01 Medical Facilities of Governor			
	O 10.00			
	R (-)5.00	5.00	4.10	(-)0.90

Reduction in provision by re-appropriation at serial number (i), (ii) and (iii) was reportedly due to requirement of less fund under Office Expenses, Salaries and Medical Treatment respectively.

**APPROPRIATION NO. 2 GOVERNOR-Conclld.**

**2.1.4** Savings mentioned at note **2.1.3** were partly offset by excess mainly under:

<b>Serial Head number</b>	<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>2012 President,Vice-President/Governor, Administrator of Union Territories</b>			
03 <i>Governor/Administrator of Union Territories</i>			
090 Secretariat			
01 Governor Establishment Expenses			
O	1,86.91		
S	2,50.18		
R	31.55	4,68.64	4,66.28
			(-)2.36

Augmentation of provision by re-appropriation was the net effect of increase of ₹52.21 lakh towards Office Expenses and Professional Services and decrease of ₹20.66 lakh under Salaries reportedly due to requirement of more/less funds under respective heads.

Final saving was reportedly due to less payment of honorarium to the secretariat offices/officials, lesser claims of LTC and curtailment imposed by the State Government on Medical Treatment as an austerity measure.

(ii) 103 Household Establishment			
01 Establishment Charges			
O	1,84.84		
S	12.16		
R	8.98	2,05.98	2,04.61
			(-)1.37

Augmentation of provision by re-appropriation was the net effect of increase of ₹25.34 lakh towards Other Charges and decrease of ₹16.36 lakh under Domestic Travel Expenses reportedly due to requirement of more/less funds under respective heads.

Final saving was reportedly due to non-payment of Adhoc Bonus and lesser LTC claims submitted by the officials.

**GRANT NO. 3 COUNCIL OF MINISTERS  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2013 Council of Ministers</b>				
Original	4,97,60			
Supplementary	59,29	5,56,89	5,45,07	(-)11,82
Amount surrendered during the year				...

**GRANT NO. 4 ELECTION  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2015 Election</b>				
Original	18,83,43			
Supplementary	98,31	19,81,74	18,25,29	(-)1,56,45
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**4.1.1** As the overall expenditure of ₹18,25.29 lakh fell short of the original provision, supplementary provision of ₹98.31 lakh obtained in March 2016 was totally unnecessary. Similarly, supplementary provision of ₹16,33.84 lakh was obtained in March 2015 despite substantial portion of the original provision had remained unutilized in 2014-15.

**4.1.2** No part of the overall saving of ₹1,56.45 lakh (7.89 per cent of the total provision) was anticipated for surrender during the year.

**GRANT NO. 4 ELECTION-Concl'd.****4.1.3 Saving occurred mainly under:**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>2015 Election</b>				
102	Electoral Officers			
0001	01 Establishment Charges			
	O	9,05.46		
	S	6.00		
	R	-12.69	8,98.77	8,03.91
				(-)94.86

Reduction in provision by re-appropriation was the net effect of decrease of ₹65.16 lakh reportedly due, mainly, to requirement of less fund under Salaries and increase of ₹52.47 lakh reportedly due, mainly, to requirement of more fund towards Medical Treatment, Domestic Travel Expenses, Office Expenses and Salaries.

Saving was reportedly due to non-granting of MACP, ACP, non-drawal of Leave Encashment, non-drawal of Arrear Pay and Allowances and non-regularisation of long leave.

Saving of ₹32.92 lakh had occurred in comparison to original provision in 2014-15 also.

(ii)	106	Charges for Conduct of Elections to State/Union Territory Legislature			
	02	Charges for Conduct of Bye Election to State Legislative Assembly			
	S	50.00	50.00	....	(-)50.00

Non-utilisation of the entire provision was reportedly due to non-announcement of the Election notification for 2(two) bye elections in the State by the Election Commission of India till the closing of the Financial Year 2015-16. The entire fund was stated to have been proposed for surrender to the Finance Department. But this fact of surrender has not been reflected in the Budget Documents for 2015-16.



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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2052 Secretariat-General Services</b>				
<b>2251 Secretariat-Social Services</b>				
Original	80,84,55			
Supplementary	8,12,01	88,96,56	89,25,31	(+)28,75
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**5.1.1** The expenditure exceeded the grant by ₹28.75 lakh (Actual excess: ₹28,74,674); the excess requires regularization.

**5.1.2** In view of the excess expenditure of ₹28.75 lakh (0.32 per cent over the total provision), supplementary provision of ₹8,12.01 lakh obtained in March 2016 was inadequate.

**GRANT NO. 5 SECRETARIAT ADMINISTRATION-Contd.****5.1.3 Excess occurred mainly under:**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2052 Secretariat-General Services</b>			
	090 Secretariat			
	02 Establishment Charges of General Administrative Department			
	O	41,34.98		
	S	1,09.43		
	R	3,40.31	45,84.72	46,09.70
				(+)24.98

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,40.76 lakh reportedly due to requirement of more fund mainly towards Salaries and Medical Treatment and decrease of ₹0.45 lakh reportedly due to less requirement of fund under Foreign Travel Expenses.

Excess was reportedly due to double entry of bill shown in the Treasury Report.

(ii)	<b>2251 Secretariat -Social Services</b>			
	090 Secretariat			
	01 Establishment Charges of Supply and Transport Department			
	O	8,38.78		
	S	25.02		
	R	2,41.20	11,05.00	11,04.71
				(-)0.29

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

Reasons for saving have not been intimated (October 2016).

(iii)	<b>2052 Secretariat-General Services</b>			
	090 Secretariat			
	01 Establishment Charges of Chief Secretary			
	O	1,37.89		
	S	39.82		
	R	1,64.86	3,42.57	3,47.65
				(+)5.08

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,66.36 lakh reportedly due to requirement of more fund mainly towards Salaries and decrease of ₹1.50 lakh reportedly due to less requirement of fund under Salaries (LTC).

Excess was reportedly due to double entry of bill shown in the Treasury Report.

**GRANT NO. 5 SECRETARIAT ADMINISTRATION-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv)	<b>2052 Secretariat-General Services</b>			
	090 Secretariat			
	04 Establishment Charges of Finance Department			
	O	9,75.71		
	S	71.74		
	R	1,25.74	11,73.19	11,57.14
				(-)16.05

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,28.89 lakh reportedly due to requirement of more fund mainly towards Salaries and decrease of ₹3.15 lakh reportedly due to less requirement of fund under Office Expenses.

Saving was reportedly due to receipt of lesser number of bills.

**5.1.4** Excess mentioned at note **5.1.3** were partly offset by saving mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2052 Secretariat-General Services</b>			
	090 Secretariat			
	03 Establishment Charges of Home Department			
	O	8,70.90		
	S	1,14.68		
	R	(-)4,46.32	5,39.26	5,60.89
				(+)21.63

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,60.99 lakh reportedly due to requirement of less fund mainly under Salaries and increase of ₹14.67 lakh reportedly due to requirement of more fund mainly towards Domestic Travel Expenses.

**GRANT NO. 5 SECRETARIAT ADMINISTRATION-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii)	<b>2251 Secretariat-Social Services</b>			
	090 Secretariat			
	02 Establishment Charges of Education Department			
	O	3,42.18		
	S	1,68.75		
	R	(-2,05.93)	3,05.00	3,05.27
				(+)0.27

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,08.58 lakh reportedly due to requirement of less fund mainly under Salaries and increase of ₹2.65 lakh reportedly due to requirement of more fund towards Medical Treatment.

Final excess at serial numbers (i) and (ii) was reportedly due to double entry of bill shown in Treasury Report.

(iii)	<b>2052 Secretariat-General Services</b>			
	090 Secretariat			
	07 Establishment Charges of Legislative Section			
	O	1,57.55		
	S	1,46.07		
	R	(-1,47.62)	1,56.00	1,55.72
				(-)0.28

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,60.37 lakh reportedly due to requirement of less fund mainly under Salaries and increase of ₹12.75 lakh reportedly due to requirement of more fund towards Domestic Travel Expenses and Leave Travel Concession.

(iv)	05 Establishment Charges of Law Department			
	O	3,79.58		
	S	1,04.50		
	R	(-)59.33	4,24.75	4,18.33
				(-)6.42

Reduction in provision by re-appropriation was the net effect of decrease of ₹71.69 lakh reportedly due to requirement of less fund mainly under Salaries and increase of ₹12.36 lakh reportedly due to requirement of more fund towards Domestic Travel Expenses and Office Expenses.

**GRANT NO. 5 SECRETARIAT ADMINISTRATION-Concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(v)	<b>2052 Secretariat-General Services</b>			
	090 Secretariat			
	16 Establishment Charges of Vigilance Branch			
	O	1,44.30		
	R	(-)10.30	1,34.00	1,33.43
				(-)0.57

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

Saving at serial numbers (iii) to (v) above was reportedly due to receipt of lesser number of bills.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2030 Stamps and Registration</b>				
<b>2053 District Administration</b>				
<b>2575 Other Special Area Programmes</b>				
<b>3451 Secretariat-Economic Services</b>				
Original	7,41,76,08			
Supplementary	54,84,99	7,96,61,07	4,45,84,27	(-)3,50,76,80
Amount surrendered during the year (31 March 2016)				3,45,35,08

**Notes and Comments:**

**Revenue:**

**6.1.1** As the overall expenditure of ₹4,45,84.27 lakh fell short of the original provision, supplementary provision of ₹54,84.99 lakh obtained in March 2016 proved totally unnecessary.

**6.1.2** Out of the available saving of ₹3,50,76.80 lakh (44.03 per cent of the total provision), ₹345,35.08 lakh only was anticipated and surrendered in March 2016.

**6.1.3** Saving of ₹1,03,69.57 lakh and ₹21,76.72 lakh constituting 24.54 per cent and 5.02 per cent of the total provision had occurred under the Revenue Section of this grant in 2013-14 and 2014-15 respectively.

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2053 District Administration</b>			
	093 District Establishments			
	01 Establishment Charges			
	O	4,27,02.73		
	R	(-)2,92,72.32	1,34,30.41	1,34,30.41

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,97,61.41 lakh under Salaries, Office Expenses, Other Charges and Wages including surrender (₹2,89,49.62 lakh) from Salaries without assigning any reason and increase of ₹4,89.09 lakh towards Medical Treatment, Other Administrative Expenses and Domestic travel Expenses reportedly due to requirement of less/more funds under respective heads.

(ii)	<b>2053 District Administration</b>			
	094 Other Establishments			
	01 Establishment Charges			
	O	1,14,92.99		
	R	(-)50,33.55	64,59.44	62,67.03
				(-)1,92.41

Reduction in provision by re-appropriation was the net effect of decrease ₹56,32.27 lakh of under Salaries, Office Expenses, Other Charges and Wages including surrender (₹53,05.27 lakh) from Salaries without assigning any reason and increase of ₹5,98.72 lakh towards Medical Treatment, Other Administrative Expenses and Domestic Travel Expenses reportedly due to requirement of less/more funds under respective heads.

Saving was reportedly due to late finalisation of Revised Estimate for 2015-16.

(iii)	<b>3451 Secretariat-Economic Services</b>			
	102 District Planning Machinery			
	04 Untied Fund			
	S	44,60.99	44,60.99	30,71.28
				(-)13,89.71

No specific reason for the saving has been intimated (October 2016).

**GRANT NO. 6 DISTRICT ADMINISTRATION – Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	05 Finance Commission Recommendations			
	<b>2053 District Administration</b>			
	093 District Establishments			
	05 District Innovation Fund			
	O	26,75.00		
	R	(-)8,00.00	18,75.00	18,05.93
				(-)69.07

Reasons for saving have not been intimated (October 2016).

(v)	<b>2053 District Administration</b>			
	094 Other Establishments			
	03 Honorarium to Gaon Buras			
	O	5,64.26		
	R	(-)2,88.58	2,75.68	2,75.68
				...

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

(vi)	<b>2053 District Administration</b>			
	093 District Establishments			
	03 Honorarium to Gaon Buras			
	O	4,20.11		
	R	(-)2,05.54	2,14.57	2,14.57
				...

Reduction in provision by surrender (₹2,05.54 lakh) from Other Charges was made without assigning any reason.

(vii)	09 LTC			
	O	84.23		
	R	(-)30.93	53.30	10.40
				(-)42.90

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

Saving was reportedly due to late finalisation of Revised Estimate for 2015-16.



**GRANT NO. 6 DISTRICT ADMINISTRATION – Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(viii)	<b>2575 Other Special Area Programmes</b>			
	60 Others			
	800 Other Expenditure			
	01 Border Area Development Programme			
	O	81,49.00		
	S	74.00	82,23.00	81,51.54
				(-) <b>71.46</b>

Saving was reportedly due, mainly, to non-release of fund by the Government of India and delay in finalisation of Schemes.

(ix)	<b>2053 District Administration</b>			
	094 Other Establishments			
	06 LTC			
	O	53.48		
	R	(-) <b>21.43</b>	32.05	13.14
				(-) <b>18.91</b>

Reduction in provision by re-appropriation at serial numbers (vii) and (ix) was reportedly due to requirement of less fund under Salaries.

Reason for saving furnished by the department 'may be due to late receipt of fund from the Government' was not specific.

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>3451 Secretariat-Economic Services</b>			
	102 District Planning Machinery			
	02 MLA's Local Area Development Fund			
	O	72,50.00		
	S	9,50.00		
	R	8,00.00	90,00.00	1,02,93.52
				(+) <b>12,93.52</b>

No specific reason for the excess has been intimated (October 2016).

**GRANT NO. 6 DISTRICT ADMINISTRATION – Concl'd.**

<b>Serial number</b>	<b>Head</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii)	<b>2053 District Administration</b>				
	093 District Establishments				
	04 POL for Office Vehicle				
	O	1,71.60			
	R	1,45.00	3,16.60	3,16.60	...
(iii)	<b>2030 Stamps and Registration</b>				
	02 <i>Stamps - Non-Judicial</i>				
	101 Cost of Stamps				
	01 Purchase of Stamps				
	O	1,00.00			
	R	79.41	1,79.41	1,74.70	(-)4.71
Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Other Charges and Office Expenses.					
(iv)	<b>2053 District Administration</b>				
	094 Other Establishments				
	04 POL for Office Vehicle				
	O	76.02			
	R	55.13	1,31.15	1,29.15	(-)2.00

Augmentation of provision by re-appropriation at serial no (i) was reportedly due to requirement of more fund towards Other Charges and that by re-appropriation at serial numbers (ii) and (iv) was reportedly due to requirement of more fund towards Office Expenses.

Reasons for saving at serial numbers (iii) and (iv) have not been intimated (October 2016).

## GRANT NO. 7 TREASURY AND ACCOUNTS ADMINISTRATION

		<b>Total grant/ appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2049 Interest Payments</b>				
<b>2054 Treasury and Accounts Administration</b>				
<b>2071 Pensions and Other Retirement Benefits</b>				
<b>2235 Social Security and Welfare</b>				
<b>Voted:</b>				
Original	2,12,59,70			
Supplementary	30,00	2,12,89,70	34,45,09	(-)1,78,44,61
Amount surrendered during the year (31 March 2016)				1,83,76,85
<b>Charged:</b>				
Supplementary	52,00,00	52,00,00	3,74,32	(-)48,25,68
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4047 Capital Outlay on Other Fiscal Services</b>				
<b>Voted:</b>				
Original	99,50	99,50	1,10,23	(+)10,73
Amount surrendered during the year				...

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

**7.1.1** As the overall expenditure of ₹34,45.09 lakh fell far short of the original provision, supplementary provision of ₹30.00 lakh obtained in March 2016 proved totally unnecessary.

**7.1.2** Against the available saving of ₹1,78,44.61 lakh (83.82 per cent of the total provision) in the grant, surrender of ₹1,83,76.85 lakh was injudicious.

**7.1.3** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2071 Pensions and Other Retirement Benefits</b>			
	<i>01 Civil</i>			
	117 Government Contribution for Defined Contribution Pension Scheme			
	01 Government Contribution			
	O	1,99,19.05		
	R	(-),89,39.05	9,80.00	15,50.75
				(+)5,70.75

While reduction in provision from Pensionary Charges by re-appropriation (₹5,62.20 lakh) was reportedly due to less requirement of fund, that by surrender(₹1,83,76.85 lakh) from Pensionary Charges was made without assigning any reason (October 2016). The anticipated saving by re-appropriation and surrender proved injudicious in view of the final excess.

Final excess was reportedly due to delayed knowledge of the withdrawal of fund made by the Financial Department by which time the amount has been credited to the subscribers' account of New Pension Scheme.

(ii) **2054 Treasury and Accounts Administration**

097 Treasury Establishment  
02 Upgradation of Treasuries and Sub-Treasuries

O	80.95	80.95	70.49	(-)10.46
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Reasons for saving have been intimated in respect of the total Major Head '2054' as "due to non-receipt of concurrence and sanction in getting fund", instead of relating to each Sub-Heads.

**GRANT NO. 7 TREASURY AND ACCOUNTS ADMINISTRATION-Contd.**

**7.1.4** Savings mentioned at note **7.1.3** were partly offset by excess mainly under:-

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>2054 Treasury and Accounts Administration</b>				
097 Treasury Establishment				
01 Establishment Charges				
O	7,94.91			
R	3,67.52	11,62.43	11,74.93	(+)12.50

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,67.92 lakh reportedly due to requirement of more fund mainly towards Salaries, Minor Works and Other Charges and decrease of ₹0.40 lakh reportedly due to less requirement of fund under Overtime Allowance.

Reasons for the excess have not been intimated (October 2016).

(ii) 095 Directorate of Accounts and Treasuries				
01 Establishment Charges				
O	4,19.79			
R	1,94.68	6,14.47	5,77.86	(-)36.61

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,95.68 lakh reportedly due to requirement of more fund mainly towards Office Expenses, Minor Works and Salaries and decrease of ₹1.00 lakh reportedly due to less requirement of fund under Wages.

Reasons for saving have been intimated in respect of the total Major Head '2054' as "due to non-receipt of concurrence and sanction in getting fund", instead of relating to each Sub-Heads.

**Charged:**

**7.1.1** In view of the overall saving of ₹48,25.68 lakh (92.80 per cent of the total provision) in the appropriation, provision created by supplementary appropriation obtained in March 2016 was excessive.

**7.1.2** No part of the overall saving of ₹48,25.68 lakh was anticipated for surrender during the year.

**GRANT NO. 7 TREASURY AND ACCOUNTS ADMINISTRATION-Concl'd.****7.1.3** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2049 Interest Payments</b>			
	05 <i>Interest on Reserve Funds</i>			
	105 Interest on General and other Reserve Funds			
	01 Interest Payments of NPS			
	S	52,00.00	52,00.00	3,74.32
				(-)48,25.68

Reasons for huge saving was reportedly due to receipt of fund. Actually requirement of fund for ₹5,00.00 lakh only was reportedly requested from the Finance Department.

**Capital:**

**7.2.1** As the expenditure exceeded the grant by ₹10.73 lakh (Actual excess: ₹10,72,800); the excess requires regularisation.

**7.2.2** In view of the excess of ₹10.73 lakh (10.78 per cent over the total provision), supplementary provision could have been obtained to cover the gap.

**7.2.3** Excess occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>4047 Capital Outlay on Other Fiscal Services</b>			
	800 Other Expenditure			
	03 Scheme under ACA/SPA			
	O	99.50	99.50	1,10.23
				(+)10.73

Excess was reportedly due to double drawl of the amount by the Department in Part-V as well as by Draft which has since been deposited into Government Exchequer taking it from the Chief Engineer's Office (Public Works Department), Itanagar.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2055 Police</b>				
<b>2235 Social Security and Welfare</b>				
Original	5,78,16,47			
Supplementary	1,61,73,57	7,39,90,04	6,70,54,71	(-)69,35,33
Amount surrendered during the year (31 March 2016)				50,00,00

**Capital**

**Major Head:**

**4055 Capital Outlay on  
Police**

Supplementary	4,16,96	4,16,96	4,16,96	...
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**8.1.1** In view of the overall saving of ₹69,35.33 lakh (9.37 per cent of the total provision) in the grant, supplementary provision of ₹1,61,73.57 lakh obtained in March 2016 proved excessive.

**8.1.2** Out of the available saving of ₹69,35.33 lakh, ₹50,00.00 lakh was anticipated only and surrendered in March 2016.

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>2055 Police</b>			
	800 Other Expenditure			
	02 Police Housing			
	O	50,00.00		
	R	(-)50,00.00	...	...

Withdrawal of the entire provision by surrender in March 2016 was made without assigning any reason (October 2016).

(ii)	<b>2055 Police</b>			
	104 Special Police			
	02 India Reserve Battalion			
	O	1,26,59.03		
	S	88,61.29		
	R	(-)12,18.50	2,03,01.82	1,93,49.20
				(-)9,52.62

Reduction in provision by re-appropriation was the net effect of decrease of ₹15,24.82 lakh reportedly due, mainly, to less requirement of fund under Salaries, Creation of Capital Assets, Domestic Travel Expenses and Medical Treatment and increase of ₹3,06.32 lakh reportedly due, mainly, to requirement of more fund towards Arms and Ammunition.

Saving was reportedly due, mainly, to late receipt of Sanction Order (on 31.03.2016), with wrong Head of Account under Arms and Ammunition, late receipt of fund from the State Government and the resultant time constraint in observing Codal formalities. Moreover Revised Estimates was received at the fag end of the Financial Year 2015-16 for which fund could not be utilised.



**GRANT NO. 8 POLICE-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii)	<b>2055 Police</b>			
	109 District Police			
	01 Establishment Expenses			
	O	2,11,38.61		
	S	47,07.71		
	R	(-)8,29.27	2,50,17.05	2,44,39.67
				(-)5,77.38

Reduction in provision by re-appropriation was the net effect of decrease of ₹16,27.56 lakh reportedly due, mainly, to less requirement of fund under Domestic Travel Expenses, Salaries and POL and increase of ₹7,98.29 lakh reportedly due, mainly, to more requirement of fund towards Office expenses and Medical Treatment.

Saving was reportedly due, mainly, to non-receipt of Administrative Approval and Expenditure Sanctions in respect of (i) purchase of land at Daporijo for which an amount of ₹1,56.00 lakh was earmarked and (ii) also payment of ₹28.80 lakh for hiring charge bills relating to election and other Law and Order duties. Moreover, substantial fund could not be utilised due to receipt of Revised Estimates for 2015-16 at the fag end of the Financial Year.

(iv)	104 Special Police			
	03 Deployment Charges of Central Armed Police Force(CAPF)			
	O	14,65.47		
	S	5,69.64		
	R	(-)5,58.48	14,76.63	14,69.84
				(-)6.79

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

Saving was reportedly due to non-availability of bills amounting to ₹6.00 lakh.

(v)	104 Special Police			
	01 Armed Police Battalion			
	O	77,11.25		
	S	11,81.07		
	R	(-)5,14.06	83,78.26	83,76.96
				(-)1.30

Reduction in provision by re-appropriation was the net effect of decrease of ₹5,69.06 lakh reportedly due, mainly, to less requirement of fund under Salaries, Domestic Travel Expenses and Medical Treatment and increase of ₹55.00 lakh reportedly due to requirement of more fund towards Salaries (LTC).

Saving was reportedly due to receipt of Final Revised Estimates for 2015-16 at the fag end of the Financial Year (on 27-03-2016) for which Arrear payment in respect of MACP, HRA, Leave Encashment etc. could not be made.

**GRANT NO. 8 POLICE-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vi)	<b>2055 Police</b>			
101	Criminal Investigation and Vigilance			
01	Establishment Charges			
O	2.58			
S	16.70			
R	(-14.17)	5.11	4.81	(-)0.30

Reduction in provision by re-appropriation was the net effect of decrease of ₹14.67 lakh reportedly due, mainly, to less requirement of fund under POL and Domestic Travel Expenses and increase of ₹0.50 lakh reportedly due to requirement of more fund towards Other Charges. Further saving was reportedly due to accumulation of negligible amounts under all object heads.

**8.1.4** Savings mentioned at note **8.1.3** were partly offset by excess mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2055 Police</b>			
001	Direction and Administration			
01	Headquarters Establishment			
O	20,43.15			
S	8,37.16			
R	14,36.72	43,17.03	41,88.05	(-)1,28.98

Augmentation of provision by re-appropriation was the net effect of increase of ₹19,62.09 lakh reportedly due, mainly, to requirement of more fund towards Motor Vehicles, Domestic Travel Expenses, Salaries, Supplies and Materials and decrease of ₹5,25.37 lakh reportedly due, mainly, to less requirement of fund under Clothing and Tentage and Grants-in-aid.

Final saving was reportedly due, mainly, to non-sanction of bulk purchase of POL amounting to ₹50.00 lakh and receipt of Final Revised Estimates for 2015-16 at the fag end of the Financial Year as a result of which substantial funds under this head could not be utilised.

**GRANT NO. 8 POLICE-Concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii)	<b>2055 Police</b>			
	114 Wireless and Computers			
	01 Establishment Expenses			
	O	24,66.38		
	R	8,48.50	33,14.88	33,01.42
				(-)13.46

Augmentation of provision by re-appropriation was the net effect of increase of ₹8,73.87 lakh reportedly due, mainly, to requirement of more fund towards Salaries, Domestic Travel Expenses and LTC (Salaries) and decrease of ₹25.37 lakh reportedly due to less requirement of fund under Other charges.

Final saving was reportedly due to receipt of Final Revised Estimates for 2015-16 at the fag end (on 27-03-2016) of the Financial Year as a result of which substantial funds could not be utilised under this head.

(iii)	117 Internal Security			
	01 Establishment Expenses			
	O	1,40.00		
	R	3,70.89	5,10.89	5,10.86
				(-)0.03

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

(iv)	03 Centrally Sponsored Schemes			
	<b>2055 Police</b>			
	115 Modernisation of Police Force			
	01 Modernisation of Police			
	O	3,90.00		
	R	4,72.31	8,62.31	6,07.84
				(-)2,54.47

Augmentation of provision by re-appropriation was reportedly due, mainly, to requirement of more fund towards Supplies and Materials, Arms and Ammunition and Grants-in Aid (Non-Salaries) and Motor Vehicles.

Final saving was reportedly due, mainly, to non-completion of procurement process in respect of purchase of 30 Nos. of AK-47 Rifles by the Ministry of Home Affairs, Government of India. Moreover, due to late receipt of fund from the Government of Arunachal Pradesh, all Codal formalities for purchase of some security related equipment (Forensic Science Lab /Finger Print Bureau/Special Branch) could not be materialised during the year.

**GRANT NO. 9 MOTOR GARAGES  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2013 Council of Ministers</b>				
<b>2052 Secretariat-General Services</b>				
<b>2070 Other Administrative Services</b>				
Original	5,22,06			
Supplementary	28,56	5,50,62	3,48,03	(-)2,02,59
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**9.1.1** As the overall expenditure of ₹3,48.03 lakh fell short of the original provision, supplementary provision of ₹28.56 lakh obtained in March 2016 proved totally unnecessary.

**9.1.2** No part of the available saving of ₹2,02.59 lakh (36.79 per cent of the total provision) was anticipated for surrender during the year.

**9.1.3** Saving of ₹2,91.59 lakh and ₹3,07.18 lakh constituting 21.71 per cent and 32 per cent of the total provision had also occurred under the Revenue Section of this grant in 2013-14 and 2014-15 respectively.

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2070 Other Administrative Services</b>			
	800 Other Expenditure			
	09 VIP Movement			
	O	1,65.29		
	R	(-)65.29	1,00.00	(-)1,00.00
(ii)	800 Other Expenditure			
	01 Communication Flight			
	O	1,21.53		
	R	(-)21.53	1,00.00	(-)1,00.00

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

Reasons for saving in the above two cases have not been intimated (October 2016).

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2052 Secretariat-General Services</b>			
	090 Secretariat			
	09 Expenditure for Secretariat			
	O	1,13.61		
	S	20.00		
	R	57.01	1,90.62	(+)3.74

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

Reasons for the excess of ₹3.74 lakh furnished by the Department were neither specific nor clear.

**GRANT NO. 9 MOTOR GARAGES-Concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii)	<b>2013 Council of Ministers</b>			
800	Other Expenditure			
02	Purchase for Minister's Car/Petrol			
O		1,21.63		
S		8.56		
R		29.81	1,60.00	1,53.66 (-)6.34

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

Final saving was reportedly due to non-receipt of bill within stipulated time.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2075 Miscellaneous General Services</b>				
<b>2250 Other Social Services</b>				
Original	55,12	55,12	4,94	(-)50,18
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**10.1.1** Against the original provision of ₹55.12 lakh, expenditure of an insignificant amount of ₹4.94 lakh was incurred leaving a saving of ₹50.18 lakh (91.04 per cent of the total provision) in this Grant.

**10.1.2** No part of the available saving of ₹50.18 lakh was anticipated for surrender during the year.

**GRANT NO. 10 OTHER GENERAL, SOCIAL AND COMMUNITY SERVICES-Concl.****10.1.3** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2075 Miscellaneous General Services</b>			
	797 Transfer to/from Reserve Funds and Deposit Accounts			
	01 Guarantee Redemption Fund			
	O	50.00	50.00	...
				(-)50.00

Reasons for non-utilisation of the entire provision have not been intimated (October 2016).



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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2235 Social Security and Welfare</b>				
<b>2236 Nutrition</b>				
Original	1,56,66,17			
Supplementary	5,05,31	1,61,71,48	1,60,31,31	(-)1,40,17
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4235 Capital Outlay on Social Security and Welfare</b>				
Supplementary	25,00	25,00	25,00	...
Amount surrendered during the year				...

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

		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2235 Social Security and Welfare</b>				
Original	<i>1,50,30</i>			
Supplementary	<i>1,00,31</i>	<i>2,50,61</i>	<i>2,50,34</i>	<i>(-)27</i>
Amount surrendered during the year				...

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2047 Other Fiscal Services</b>				
<b>2054 Treasury and Accounts Administration</b>				
<b>2071 Pensions and Other Retirement Benefits</b>				
Original	5,43,62,60	5,43,62,60	5,44,31,31	(+)68,71
Amount surrendered during the year (31 March 2016)				98,98,41
<b>Capital</b>				
<b>Major Head:</b>				
<b>4047 Capital Outlay on Other Fiscal Services</b>				
Original	30,00	30,00	...	(-)30,00
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**13.1.1** The overall expenditure exceeded the grant by ₹68.71 lakh (Actual excess: ₹68,70,947), the excess requires regularisation.

**13.1.2** In view of the overall excess of ₹68.71 lakh, surrender of ₹98,98.41 lakh in March 2016 was injudicious.

**GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Contd.****13.1.3 Excess occurred mainly under:-**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2071 Pensions and Other Retirement Benefits</b>			
	<i>01 Civil</i>			
	101 Superannuation and Retirement Allowances			
	01 Ordinary Pension			
	O	4,07,42.63		
	R	(-)1,02,42.63	3,05,00.00	4,18,35.91
				(+)1,13,35.91

While reduction in provision by re-appropriation (₹3,44.22 lakh ) was reportedly due to requirement of less fund under Pensionary Charges, that by surrender (₹98,98.41 lakh) from Pensionary Charges was made without assigning any reason. In view of the final excess of ₹1,13,35.91 lakh, reduction in provision through re-appropriation was also injudicious.

(ii)	105 Family Pensions			
	01 Ordinary Pension			
	O	10,00.00		
	R	(-)1,00.00	9,00.00	13,69.13
				(+)4,69.13

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

(iii)	102 Commuted Value of Pensions			
	01 Ordinary Pension			
	O	20,00.00	20,00.00	22,35.91
				(+)2,35.91

While furnishing the reasons for excess at serial numbers (i) to (iii) above, the department stated that Directorate of Audit and Pension authorizes pension according to the option of the pensioners and major portion of the expenditure is incurred outside the state as pensioners are scattered all over India including Nepal.

It was also stated that pension is disbursed through Treasuries/Public Sector Banks/Embassy of India in Nepal as per pensioners' request and department is not in a position to monitor/control the expenditure on pension sector.

**GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv)	<b>2054 Treasury and Accounts Administration</b>			
098	Local Fund Audit			
01	Establishment Charges of Director of Audit and Pension			
	O	2,77.34		
	R	68.35	3,45.69	3,38.60
				(-) <b>7.09</b>

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

Saving was reportedly due to allocation of fund for procurement of a vehicle for official use at the fag end of the financial year.

(v)	<b>2047 Other Fiscal Services</b>			
103	Promotion of Small Savings			
01	Establishment Charges			
	O	85.26		
	R	33.24	1,18.50	1,18.41
				(-) <b>0.09</b>

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

**GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Contd.**

**13.1.4** Excess mentioned at note **13.1.3** were partly offset by saving mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	<b>2071 Pensions and Other Retirement Benefits</b>			
	<i>01 Civil</i>			
	104 Gratuities			
	01 Payment of Gratuities			
	O	1,00,00.00		
	R	3,50.00	1,03,50.00	85,28.84
				(-)18,21.16

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

(ii)	111 Pensions to Legislators			
	01 Members of Legislative Assembly			
	O	2,50.00	2,50.00	...
				(-)2,50.00

Reasons for saving at serial numbers (i) and (ii) have not been intimated (October 2016).

**Capital:**

**13.2.1** In view of the non-utilisation of the entire provision of ₹30.00 lakh (100 per cent of the provision), provision created by original grant in March 2016 was totally unnecessary.

**13.2.2** No part of the available saving of ₹30.00 lakh was anticipated for surrender during the year.

**GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Contd.**

**13.2.3** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>4047 Capital Outlay on Other Fiscal Services</b>			
	800 Other Expenditure			
	04 Creation of Assets			
	0	30.00	30.00	...
				(-30.00)

Saving was reportedly due to delay in land allotment at District level for construction of office building thereby resulting in delay in execution of works.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2202 General Education</b>				
<b>2204 Sports and Youth Services</b>				
Original	3,88,69,86			
Supplementary	8,85,68	3,97,55,54	2,68,83,74	(-)1,28,71,80
Amount surrendered during the year (31 March 2016)				1,28,52,15
<b>Capital</b>				
<b>Major Head:</b>				
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
Original	12,67,50	12,67,50	14,12,99	(+)1,45,49
Amount surrendered during the year (31 March 2016)				3,34,50

**Notes and Comments:**

**Revenue:**

**14.1.1** As the overall expenditure fell far short of the original provision, supplementary provision of ₹ 8,85.68 lakh obtained in March 2016 proved totally unnecessary.

**14.1.2** Out of the available saving of ₹ 1,28,71.80 lakh(32.38 per cent of the total provision) in the grant, ₹ 1,28,52.15 only was anticipated and surrendered in March 2016.



**GRANT NO. 14 SECONDARY EDUCATION-Contd.**

**14.1.3** Saving in the preceding two years had also occurred under the Revenue section of this grant as evident from the table given below:

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Saving (₹ in lakh)	Per cent	Surrender (₹ in lakh)
2013-14	7,47,99.45	7,29,58.22	18,41.23	2.46	NIL
2014-15	6,57,13.52	1,96,48.20	4,60,65.32	70.10	NIL

**14.1.4** Saving occurred mainly under:-

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	08 Central Plan Schemes(Fully funded by Central Government)			
	<b>2202 General Education</b>			
	04 Adult Education			
	103 Rural Functional Literacy Programmes			
	03 Saakshar Bharat Mission			
	O 93,00.00			
	R (-)79,28.38	13,71.62	11,10.41	(-)2,61.21

While reduction in provision by re-appropriation (₹15,20.58 lakh) was reportedly due to requirement of less fund under Other Charges, that by surrender (₹64,07.80 lakh) from Other Charges was made without assigning any reason (October 2016).

(ii)	<b>2202 General Education</b>			
	02 Secondary Education			
	800 Other Expenditure			
	16 Rastriya Madhyamik Shiksha Abhiyan (RMSA)			
	O 89,44.52			
	R (-)56,64.36	32,80.16	27,79.43	(-)5,00.73

While augmentation of provision of ₹6,53.00 lakh by re-appropriation was reportedly due to requirement of more fund towards Grants-in-Aid, surrender of ₹63,17.36 lakh also from Grants- in-Aid was made without assigning any reason.

Reasons for saving at serial numbers (i) and (ii) have not been intimated (October 2016).

**GRANT NO. 14 SECONDARY EDUCATION-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii)	<b>2202 General Education</b>			
	04 <i>Adult Education</i>			
	001 Direction and Administration			
	01 District Establishment			
	O	6,93.76		
	S	42.59		
	R	(-99.42)	6,36.93	6,54.16 (+)17.23

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

Final excess was reportedly due to shortfall in Budget Grant under object head 01–Salaries.

(iv)	80 <i>General</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	4,35.70		
	S	35.32		
	R	(-38.15)	4,32.87	4,29.16 (-)3.71

Reduction in provision by re-appropriation was the net effect of decrease of ₹86.61 lakh mainly under Salaries and increase of ₹48.46 lakh mainly towards Other Charges reportedly due to requirement of less/more fund under respective heads.

Saving was reportedly due to vacant post.

(v)	04 <i>Adult Education</i>			
	200 Other Adult Education Programmes			
	04 Adult Education			
	O	40.00		
	R	(-40.00)	...	... (-)40.00 ...

**GRANT NO. 14 SECONDARY EDUCATION-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vi)	<b>2204 Sports and Youth Services</b>			
	101 Physical Education			
	01 NCC/Scout & Guides Activities in School			
	O	9,73.57		
	S	47.02		
	R	2,08.44	12,29.03	9,97.28 (-)2,31.75

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

Saving was reportedly due to non-drawal of Arrear Pay/HRA and non filling up of post.

(vii)	<b>2202 General Education</b>			
	02 <i>Secondary Education</i>			
	110 Assistance to Non- Govt. Secondary Schools			
	01 Institutions Administered by NGOs			
	O	10.00		
	R	(-)10.00	...	...
(viii)	03 Centrally Sponsored Schemes			
	<b>2202 General Education</b>			
	04 <i>Adult Education</i>			
	800 Other Expenditure			
	02 Post Literacy Campaign			
	O	10.00		
	R	(-)10.00	...	...

Withdrawal of entire provision by re-appropriation at serial number (v) and (vii) was reportedly due to requirement of less fund under Grants-in-aid and that by re-appropriation at serial number (viii) was reportedly due to requirement of less fund under Other Charges.

**GRANT NO. 14 SECONDARY EDUCATION-Contd.**

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	<b>2202 General Education</b>			
	02 Secondary Education			
	107 Scholarships			
	02 Scholarship and Incentive			
	O	10,00.00		
	R	10,05.00	20,05.00	20,04.76
				(-)0.24

Augmentation of provision by re-appropriation was reportedly due to requirement of more funds towards Scholarship /Stipend.

(ii)	109 Government Secondary Schools			
	07 District Establishment			
	O	1,69,17.31		
	S	7,58.74		
	R	(-)2,67.29	1,74,08.76	1,82,72.67
				(+)8,63.91

Reduction in provision by re-appropriation was the net effect of decrease of ₹ 7,05.24 mainly under Domestic Travel expenses and Other Charges and increase of ₹ 5,64.94 lakh towards Salaries and Minor Works reportedly due to requirement of less/more funds under respective heads and surrender of ₹ 1,26.99 lakh from Other Charges was made without assigning any reason.

While furnishing the reason for the excess, the department stated that the actual budget grant as per revised estimate for 2015-16 was ₹1,84,48.41 lakh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department, Government of Arunachal Pradesh.

(iii)	108 Examinations			
	01 Reimbursement of Examination/Tuition Fees of AISSCE Examination			
	O	10.00	10.00	1,08.86
				(+)98.86

While furnishing the reasons for the excess, the department stated that actual budget grant was ₹1,08.86 lakh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department, Government of Arunachal Pradesh.

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

**14.2.1** The expenditure exceeded the grant by ₹1,45.49 lakh ( Actual excess : ₹1,45,49,000); the excess requires regularization.

**14.2.2** In view of the excess of ₹1,45.49 lakh in the grant, anticipation and surrender of ₹3,34.50 lakh in March 2016 was injudicious.

**14.2.3** Excess occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes <b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	01 General Education			
	800 Other Expenditure			
	15 Schemes under ACA/SPA for School Education			
	O	67.50		
	R	6,32.50	7,00.00	(+)0.50

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

No specific reason for the excess has been intimated (October 2016).

(ii)	02 Construction of Building for Education			
	...	...	1,19.49	(+)1,19.49

Reasons for incurring expenditure without budget provision have not been intimated (October 2016).

**GRANT NO. 14 SECONDARY EDUCATION-Concl'd.**

**14.2.4** Excess mentioned at note **14.2.3** were partly offset by saving mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	01 General Education			
	202 Secondary Education			
	01 Construction of Building for Education			
	O	12,00.00		
	R	(-9,67.00	2,33.00	5,93.00
				(+)3,60.00

While reduction in provision by re-appropriation (₹6,32.50 lakh) was reportedly due to requirement of less fund under Major Works, that by surrender (₹3,34.50 lakh) from Major Works was made without assigning any reason.

Reasons for the final excess have not been intimated (October 2016).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2210 Medical and Public Health</b>				
<b>2211 Family Welfare</b>				
Original	6,39,03,03			
Supplementary	64,68,74	7,03,71,77	4,89,09,00	(-)2,14,62,77
Amount surrendered during the year (31 March 2016)				93,54,55
<b>Capital</b>				
<b>Major Head:</b>				
<b>4210 Capital Outlay on Medical and Public Health</b>				
Original	16,14,00			
Supplementary	14,89,07	31,03,07	26,02,93	(-)5,00,14
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**15.1.1** As the expenditure did not come even up to the original provision, supplementary provision of ₹64,68.74 lakh obtained in March 2016 was totally unnecessary.

**15.1.2** Out of the available saving of ₹2,14,62.77 lakh (30.50 per cent of the total provision), ₹93,54.55 lakh only was anticipated and surrendered in March 2016.

**15.1.3** In the previous year also an amount of ₹69,78.63 lakh (11.30 per cent of the total provision) remained unutilized.

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	03 Centrally Sponsored Schemes			
	<b>2210 Medical and Public Health</b>			
	06 <i>Public Health</i>			
	800 Other expenditure			
	02 National Health Mission (NHM)			
	O	2,62,19.89		
	R	(-)1,03,30.61	1,58,89.28	1,18,24.28
				(-)40,65.00

While reduction in provision by re-appropriation (₹9,76.06 lakh) was reportedly due to requirement of less fund under Grants-in-aid-General (Salary), that by surrender (₹93,54.55 lakh) from Grants-in-aid (Non-Salary), Grants-in-aid-General(Salary) and Grants for creation of Capital Assets was made without assigning any reason.

Saving was reportedly due to non-sanction of fund.

(ii)	03 <i>Rural Health Services-Allopathy</i>			
	110 Hospitals and Dispensaries			
	01 Establishment Expenses			
	O	2,43,50.25		
	S	19,73.33		
	R	(-)33,80.00	2,29,43.58	2,12,96.59
				(-)16,46.99

Reduction in provision by re-appropriation was the net effect of decrease of ₹35,52.12 lakh reportedly due to requirement of less fund mainly under POL, Grants-in-aid-General (Non-Salary), Grants-in-aid-General(Salary) and Other Charges and increase of ₹1,72.12 lakh towards Office Expenses reportedly due to requirement of less/more funds under respective object heads.

Saving was reportedly due, mainly, to late receipt of expenditure sanction amounting to ₹10,00.00 lakh for procurement of medicine and non filling up of 675 numbers of posts of doctors/nurses/drug Inspectors/technicians for which provision for one month pay was kept, non drawal of arrears on account of ACP/MACP, TA, POL, Leave Encashment, LTC CEA, for receipt of fund at the fag end of March 2016 (i.e. on 25.03.2016).



**GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	05 <i>Medical Education, Training and Research</i>			
	200 Other Systems			
	01 Human Resource in Health & Medical Education			
S		32,50.00	32,50.00	...
				(-)32,50.00

Saving was reportedly due to non sanction of fund.

(iv)	03 Centrally Sponsored Schemes			
	<b>2210 Medical and Public Health</b>			
	06 <i>Public Health</i>			
	800 Other expenditure			
	01 National AIDS &STD Control Programme			
O		13,00.00		
R		(-)4,44.51	8,55.49	7,14.41
				(-)1,41.08

Reduction in provision by re-appropriation was the net effect of decrease of ₹9,52.66 lakh under Grants-in-aid-General(N/S) and Grants for creation of Capital Assets and increase of ₹5,08.15 towards Grants-in-aid-General(Salary) reportedly due to requirement of less/more funds under respective object heads.

Saving was reportedly due to non sanction of fund.

(v)	03 National Mission on Ayush including Mission on Medicinal Plants			
O		5,96.14		
R		(-)2,13.02	3,83.12	3,56.48
				(-)26.64

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Grants-in Aid-General(Non-Salary),Grants-in-aid-General(Salary) and Grants for creation of Capital Assets.

Saving was reportedly due to late receipt of Government Sanction.

**GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vi) 101	Prevention and Control of Diseases			
01	Malaria Eradication Programme			
O	42,63.58			
S	4,12.46	46,76.04	44,37.57	(-)2,38.47

Saving was reportedly due, mainly, to non drawal of arrears on ACP/MACP,HRA, Children Education Allowance, TA, LTC for late receipt of fund, non drawal of pay of 150 numbers of newly created post of MPW due to delay in appointment for which provision was kept.

(vii) 05	Finance Commission Recommendations			
<b>2211</b>	<b>Family Welfare</b>			
800	Other expenditure			
01	Infant Mortality Rate (IMR)			
O	12,58.22			
S	44.76	13,02.98	11,63.06	(-)1,39.92

No specific reason for the saving has been intimated (October 2016).

(viii) 08	Central Plan Schemes (Fully funded by Central Government)			
<b>2210</b>	<b>Medical and Public Health</b>			
01	Urban Health Services Allopathy			
103	Central Government Health Scheme			
08	National Iodine Deficiency Disorder Control Programme			
O	46.00			
R	(-)38.42	7.58	2.79	(-)4.79

Reduction in provision by re-appropriation was the net effect of decrease of ₹38.67 lakh under Salaries, Office Expenses, Advertising and Publicity and Other Charges and increase of ₹0.25 lakh towards Domestic Travel expenses reportedly due to requirement of less/more funds under respective heads.

No specific reason for the saving has been intimated (October 2016).

**GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ix)	<b>2210 Medical and Public Health</b>			
	04 <i>Rural Health Services-Other Systems of Medicine</i>			
	102 Homeopathy			
	01 Establishment Expenses			
	O	9,07.89		
	S	1,23.05	10,30.94	9,94.72
				(-)36.22
(x)	06 <i>Public Health</i>			
	101 Prevention and Control of Diseases			
	02 Expanded Programme of Immunisation			
	O	8,50.83		
	S	1,07.93	9,58.76	9,29.31
				(-)29.45
(xi)	04 Leprosy Control Programme			
	O	3,43.42		
	S	31.05	3,74.47	3,49.76
				(-)24.71
(xii)	001 Direction and Administration			
	01 Establishment Expenses			
	O	2,87.96		
	S	60.70	3,48.66	3,27.79
				(-)20.87
(xiii)	101 Prevention and Control of Diseases			
	03 T.B. Control Programme			
	O	3,79.32		
	S	28.12	4,07.44	3,94.24
				(-)13.20

Saving at serial numbers (ix) to (xiii) was reportedly due to late receipt of fund in respect of Leave encashment, Arrears of MACP, TA, LTC, up gradation of pay etc.

**GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.**

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2210 Medical and Public Health</b>			
	01 <i>Urban Health Services-Allopathy</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	18,05.75		
	S	2,37.71		
	R	39,88.00	60,31.46	35,75.08
				(-)24,56.38

Augmentation of provision by re appropriation was reportedly due to requirement of more fund towards Grants-in-aid-General(Non-Salary),Grants-in-aid-General(Salary),Other Charges and Grants for creation of Capital Assets.

Saving was reportedly due to late receipt fund in respect of Leave Encashment, HRA,LTC,TA,OTA, Pay and arrears on account of ACP/MACP, Grant of advance increment, Doctor Contingency(Wages) etc. and also due to non sanction of ₹20.79 lakh for Arunachal Pradesh Chief Ministers Universal Health Insurance schemes.

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

**2211 Family Welfare**

001 Direction and Administration  
01 Establishment Expenses

O	1,67.70			
R	5,28.11	6,95.81	7,00.83	(+)5.02

Augmentation of provision by re-appropriation was the net effect of increase of fund mainly towards salaries and Medical treatment and decrease of fund under DTE was reportedly due to requirement of more/less funds under respective heads.

Excess was reportedly due to creation of three new districts namely Siang, Kradaadi and Namsai and payment of salary for three DRCHO's.

**GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii)	08 Central Plan Schemes (Fully funded by Central Government)			
	<b>2211 Family Welfare</b>			
	101 Rural Family Welfare Services			
	03 Expenditure on Sub-Centre			
	O	1,24.97		
	R	3,58.94	4,83.91	4,92.90 (+)8.99

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,61.53 lakh towards salaries and other Charges and decrease of ₹2.59 under Office Expenses, Domestic Travel Expenses and Medical Treatment mainly due to requirement of more/less funds under respective heads.

(iv)	102 Urban Family Welfare Services			
	01 Family Welfare Service			
	O	42.00		
	R	1,16.96	1,58.96	1,59.21 (+)0.25

Augmentation of provision by re-appropriation was the net effect of increase of fund towards Salaries and decrease of fund mainly under Office expenses and other Charges reportedly due to requirement of more /less fund under respective heads.

Excess at serial number (iii) and (iv) was reportedly due to upgradation of Pay of ANM and grant of MACP to staff.

(v)	<b>2210 Medical and Public Health</b>			
	05 <i>Medical Education, Training and Research</i>			
	105 Allopathy			
	01 Training			
	O	3,89.38		
	S	71.19		
	R	60.00	5,20.57	5,06.75 (-)13.82

Augmentation of provision by re appropriation was the net effect of increase of ₹1,10.00 lakh towards Supplies and Materials, Other Charges and Professional services and decrease of ₹50.00 lakh under Other Administrative Expenses and Scholarship/Stipends reportedly due to requirement of more/less funds under respective heads.

Saving was reportedly due, mainly, to late receipt of ACP/MACP, Grant of advance increment, HRA, LTC etc.

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

**15.2.1** In view of the overall saving of ₹5,00.14 lakh (16.12 per cent of the total provision) in the grant, supplementary provision of ₹14,89.07 lakh obtained in March 2016 proved excessive.

**15.2.2** No part of the available saving of ₹5,00.14 lakh was anticipated for surrender during the year.

**15.2.3** In the previous year also, ₹8,14.03 lakh remained unutilized under the Capital section of this grant and no part of the available saving was anticipated for surrender during that year.

**15.2.4** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	<b>4210 Capital Outlay on Medical and Public Health</b>			
	80 <i>General</i>			
	800 Other Expenditure			
	01 Creation of Assets			
	O	8,17.80		
	S	14,42.20	22,60.00	19,58.86
				(-)3,01.14

Saving was reportedly due to receipt of fund at the fag end of the financial year.

(ii)	04 State Plan Schemes			
	<b>4210 Capital Outlay on Medical and Public Health</b>			
	80 <i>General</i>			
	800 Other Expenditure			
	10 Schemes under ACA/SPA/PM Package			
	O	7,96.00	7,96.00	5,97.00
				(-)1,99.00

No specific reason for the saving has been intimated (October 2016).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2205 Art and Culture</b>				
Original	6,84,81			
Supplementary	1,29,49	8,14,30	11,04,97	(+)2,90,67
Amount surrendered during the year				...

**Capital**

**Major Head:**

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

Original	6,17,50			
Supplementary	1,31,50	7,49,00	18,95,50	(+)11,46,50
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**16.1.1** The expenditure exceeded the grant by ₹2,90.67 lakh (Actual excess: ₹2,90,67,051); the excess requires regularization.

**16.1.2** In view of the excess (35.70 per cent over the total provision), supplementary provision of ₹1,29.49 lakh obtained in March 2016 proved inadequate.

**16.1.3** Excess of ₹36.75 lakh and ₹63,39.38 lakh had also occurred under this grant in 2013-14 and 2014-15 respectively.

**GRANT NO. 16 ART AND CULTURAL AFFAIRS-Contd.****16.1.4** Excess occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2205 Art and Culture</b>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	4,62.31		
	S	1,11.49	5,73.80	8,59.47
				(+)2,85.67

The Department has stated that the Department has incurred expenditure as per the re-appropriation of fund received from the Finance (Budget) and Planning Department during Revised Estimates 2015-16 and no excess expenditure was incurred as reflected in the Detailed Appropriation Accounts for 2015-16. But this fact has not been reflected in the budget documents furnished by the Finance Department (Budget). Hence, the expenditure figure booked in the accounts stands correct and no specific reply for the excess has been intimated (October 2016).

**Capital:**

**16.2.1** The expenditure exceeded the grant by ₹11,46.50 lakh (Actual excess: ₹11,46,49,971); the excess requires regularization.

**16.2.2** In view of the excess (153.07 per cent over total provision), supplementary provision of ₹1,31.50 lakh obtained in March 2016 proved inadequate.

**16.2.3** Excess occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	04 Art and Culture			
	800 Other Expenditure			
	07 C/o Renovation of Community Hall			
	...	...	8,98.50	(+)8,98.50



**GRANT NO. 16 ART AND CULTURAL AFFAIRS-Concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii)	04 State Plan Schemes			
	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	<i>04 Art and Culture</i>			
	800 Other Expenditure			
	01 Creation of Assets			
	...	...	3,98.00	(+)3,98.00

While furnishing the reason for incurring expenditure without any budget provision at serial number (i) and (ii) above, the Department stated that the Department of Art and Culture does not directly deal with the expenditures under 4202- Capital Outlay on Education, Sports, Art and Culture. The above reason furnished by the Department is unacceptable in view of incurring expenditure without placing fund at the disposal of the Executing Agency.

**16.2.4** Excess mentioned at note **16.2.3** was partly offset by saving mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	<i>04 Art and Culture</i>			
	800 Other Expenditure			
	05 Scheme under ACA/SPA			
	O	6,17.50		
	S	1,31.50	7,49.00	5,99.00
				(-)1,50.00

The Department has stated that the Department of Art and Culture does not directly deal with the expenditures under 4202- Capital Outlay on Education, Sports, Art and Culture. These expenditures were incurred by Executing Agencies. The above reason furnished by the Department is unacceptable in view of incurring expenditure without placing fund at the disposal of the Executing Agency.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2070 Other Administrative Services</b>				
Original	70,91			
Supplementary	31,51	1,02,42	92,29	(-)10,13
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**17.1.1** In view of the overall saving of ₹10.13 lakh (9.89 per cent of the total provision) in the grant, supplementary provision of ₹31.51 lakh obtained in March 2016 proved excessive.

**17.1.2** No part of the overall saving of ₹10.13 lakh was anticipated for surrender during the year.

**17.1.3** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2070 Other Administrative Services</b>			
	800 Other Expenditure			
	05 Establishment Charges of Gazetteer			
	O	70.91		
	S	31.51	1,02.42	92.29
				(-)10.13

Saving was reportedly towards Salaries and Medical Treatment without giving any specific reason thereof.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2205 Art and Culture</b>				
Original	10,75,14			
Supplementary	1,46,92	12,22,06	12,22,06	...
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4202 Capital Outlay on Education, Sports,Art and Culture</b>				
Original	6,00,00	6,00,00	...	(-)6,00,00
Amount surrendered during the year (31 March 2016)				6,00,00

**Notes and Comments:**

**Capital:**

**18.2.1** The entire provision remained unutilized and surrendered in March 2016.

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

18.2.2 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	04 <i>Art and Culture</i>			
	800 Other Expenditure			
	01 Creation of Assets			
	O	6,00.00		
	R	(-)6,00.00	...	...

Withdrawal of entire provision by surrender (₹6,00.00 lakh) from Major Works was done without assigning any reason (October 2016).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue:</b>				
<b>Major Heads:</b>				
<b>2230</b>	<b>Labour and Employment</b>			
<b>2408</b>	<b>Food, Storage and Warehousing</b>			
<b>2851</b>	<b>Village and Small Industries</b>			
<b>2852</b>	<b>Industries</b>			
Original	70,14,35			
Supplementary	1,86,38	72,00,73	41,47,36	(-)30,53,37
Amount surrendered during the year (31 March 2016)				30,29,85
<b>Capital</b>				
<b>Major Heads:</b>				
<b>4250</b>	<b>Capital Outlay on Other Social Services</b>			
<b>4851</b>	<b>Capital Outlay on Village and Small Industries</b>			
<b>4852</b>	<b>Capital Outlay on Iron &amp; Steel Industries</b>			

**GRANT NO. 19 INDUSTRIES-Contd.**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>4875 Capital Outlay on other Industries</b>				
Original	7,40,00			
Supplementary	50,00	7,90,00	7,78,65	(-)11,35
Amount surrendered during the year				...

**Notes and Comments:****Revenue:**

**19.1.1** As the expenditure did not come even up to the original provision, supplementary provision of ₹1,86.38 lakh obtained in March 2016 was totally unnecessary.

**19.1.2** Out of the available saving of ₹30,53.37 lakh, ₹30,29.85 lakh only was anticipated and surrendered in March 2016.

**19.1.3** Saving of substantial provision has become a regular feature under the Revenue section of this grant as evident from the table given below:-

<b>Year</b>	<b>Provision (₹ in lakh)</b>	<b>Expenditure (₹ in lakh)</b>	<b>Saving Amount (₹ in lakh)</b>	<b>Per Cent</b>
2012-13	25,60.37	23,25.89	2,34.48	9.16
2013-14	27,59.10	24,47.70	3,11.40	11.29
2014-15	51,01.61	31,02.49	19,99.12	39.19

**19.1.4** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2230 Labour and Employment</b>			
	03 Training			
	800 Other Expenditure			
	10 Skill Development Mission			
	O	14,99.60		
	R	(-)14,99.60	...	...

**GRANT NO. 19 INDUSTRIES-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) <b>2852 Industries</b>				
80	<i>General</i>			
800	Other Expenditure			
09	Subsidy to Unemployed Youth			
O	10,50.00			
R	(-)10,00.00	50.00	50.00	...

Withdrawal of provision of ₹10,00.00 lakh at serial number (ii) above was made from Other Charges without assigning any reason.

(iii) <b>2230 Labour and Employment</b>				
03	<i>Training</i>			
800	Other Expenditure			
13	Soft Loan to skilled person for self employment finance			
O	5,00.00			
R	(-)5,00.00	...	...	...

Withdrawal of entire provision by surrender from Other Charges was made at serial numbers (i) and (iii) without assigning any reason.

(iv) 12	Skill Development Programme			
O	2,00.00			
R	(-)2,00.00	...	...	...

The entire provision was withdrawn through surrender(₹30.25lakh) and re-appropriation (₹1,69.75 lakh) .While withdrawal through re-appropriation was reportedly due to less requirement of fund towards Other Charges, that through surrender has not been intimated (October 2016).

(v) <b>2852 Industries</b>				
80	<i>General</i>			
800	Other Expenditure			
03	Survey,Feasibility and Project Report			
O	50.00			
R	(-)50.00	...	...	...

**GRANT NO. 19 INDUSTRIES-Contd.**

<b>Serial number</b>	<b>Head</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vi)	<b>2851 Village and Small Industries</b>				
	001	Direction and Administration			
	01	Establishment Expenses			
	O	13,12.80			
	S	83.65	13,96.45	13,46.54	(-)49.91
<p>Saving was reportedly due to premature retirement of an officer and also due to Officers retired on superannuation. Retirement of officers on superannuation cannot be a valid reason for saving as it should have been anticipated well in advance and assessment of requirement made accordingly.</p>					
(vii)	800	Other Expenditure			
	08	District Industries Centre			
	O	30.00			
	R	(-)30.00	...	...	...
(viii)	102	Small Scale Industries			
	05	Food Processing Industries			
	O	20.00			
	R	(-)20.00	...	...	...
(ix)	<b>2408 Food, Storage and Warehousing</b>				
	01	<i>Food</i>			
	103	Food Processing			
	02	Establishment of Collection Centre			
	O	10.00			
	R	(-)10.00	....	...	...

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



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

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2230 Labour and Employment</b>			
	03 Training			
	800 Other Expenditure			
	07 Enhancing Skill Development Infrastructure in existing ITI			
	O	10,29.00		
	R	2,30.42	12,59.42	12,62.19 (+)2.77

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Other Charges and Grants-in-aid General(Non-Salary).

In their reply, the Department stated that there was no excess expenditure of ₹2.77 lakh as out of the total allocation of ₹12,59.42 lakh, ₹3,01.70 lakh was allotted to the Executing Agencies under Other Charges and the remaining amount of ₹9,57.72 lakh was incurred by the Department itself. But as per records(Reconciliation Statement) of this office, the Departmental expenditure was ₹9,19.25 lakh and P.W.D. expenditure was ₹3,42.94 lakh, which stand correct.

(ii)	<b>2851 Village and Small Industries</b>			
	800 Other Expenditure			
	20 Entrepreneur Development Institute			
	O	50.00	50.00	83.64 (+)33.64

In their reply, the Department stated that the question of excess expenditure did not arise as out of the total allocation of ₹50.00 lakh, ₹35.02 lakh was allotted to the Rural Works Division (Executing Agency) and ₹12.88 lakh shown as (Accountant General's booking) Departmental expenditure. But during reconciliation, figure shown by the Department was ₹50.00 lakh in the Reconciliation Statement as Departmental expenditure. In addition, there was P.W.D. expenditure of ₹33.64 lakh which constituted the excess.

(iii)	03 Centrally Sponsored Schemes			
	<b>2408 Food, Storage and Warehousing</b>			
	01 Food			
	103 Food Processing			
	01 National Mission on Food Processing(NMFP)			
	O	51.50		
	R	26.81	78.31	78.31 ...

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

**GRANT NO. 19 INDUSTRIES-Concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv)	<b>2230 Labour and Employment</b>			
	03 Training			
	800 Other Expenditure			
	03 Establishment Expenses of ITI			
	O	0.10		
	R	12.82	12.92	...

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

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2230 Labour and Employment</b>				
Original	24,34,89			
Supplementary	3,14	24,38,03	6,85,50	(-)17,52,53
Amount surrendered during the year (March 2016)				17,38,01

**Notes and Comments:**

**Revenue:**

**20.1.1** As the expenditure did not come even up to the original provision, supplementary provision of ₹3.14 lakh obtained in March 2016 proved totally unnecessary.

**20.1.2** Out of the available saving of ₹17,52.53 lakh (71.88 per cent of the total provision) in the grant, ₹17,38.01 lakh only was anticipated and surrendered in March 2016.

**20.1.3** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2230 Labour and Employment</b>			
	01 Labour			
	800 Other Expenditure			
	05 Social Security for Unorganized Workers Schemes			
	O	17,68.01		
	R	(-)17,68.01	...	...

While reduction in provision by re-appropriation (₹30.00 lakh) was reportedly due to requirement of less fund under other charges, that by surrender (₹17,38.01 lakh) from other charges was made without assigning any reason.

**GRANT NO. 20 LABOUR-Concl.**

**20.1.4** Saving mentioned at note **20.1.3** were partly offset by excess mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2230 Labour and Employment</b>			
	<i>01 Labour</i>			
	800 Other Expenditure			
	04 Establishment of Special Cell for Women Labour under Gender Budgeting Programme			
	R	20.00	20.00	20.00 ...

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

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2408 Food, Storage and Warehousing</b>				
Original	18,69,27			
Supplementary	2,87,05	21,56,32	20,11,37	(-)1,44,95
Amount surrendered during the year				...

**Capital**

**Major Head:**

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

Original	1,21,25			
Supplementary	26,71	1,47,96	1,32,55	(-)15,41
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**21.1.1** In view of the overall saving of ₹1,44.95 lakh (6.72 per cent of the total provision) in the grant, supplementary provision of ₹2,87.05 lakh obtained in March 2016 proved excessive.

**21.1.2** No part of the available saving of ₹1,44.95 lakh was anticipated for surrender during the year.

**GRANT NO. 21 FOOD, STORAGE AND WAREHOUSING-Contd.**

**21.1.3** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2408 Food, Storage and Warehousing</b>			
	02 <i>Storage and Warehousing</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	18,69.27		
	S	2,87.05	21,56.32	20,11.37
				(-1,44.95)

Saving was reportedly due, mainly, to non-receipt of Government sanction for payment of Ejection crew bills for the year 2014-15 and 2015-16 and also non-receipt of Government sanction for payment of head load/carriage bills of contractors.

**Capital:**

**21.2.1** In view if the overall saving of ₹15.41 lakh (10.41 per cent of the total provision) in the grant, supplementary provision of ₹26.71 lakh obtained in March 2016 proved excessive.

**21.2.2** No part of the available saving of ₹15.41 lakh was anticipated for surrender during the year.

**21.2.3** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>4408 Capital Outlay on Food, Storage and Warehousing</b>			
	01 <i>Food</i>			
	101 Procurement and Supply			
	01 Procurement and Supply of Food Grains			
	O	1,21.25		
	S	26.71	1,47.96	132.55
				(-15.41)

Saving was reportedly due to non-receipt of Government sanction.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3456 Civil Supplies</b>				
Original	19,16,02			
Supplementary	13,72,90	32,88,92	31,68,86	(-)1,20,06
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Heads:</b>				
<b>4408 Capital Outlay on Food, Storage and Warehousing</b>				
<b>5475 Capital Outlay on Other General Economic Services</b>				
Original	8,47,25			
Supplementary	4,27	8,51,52	6,77,68	(-)1,73,84
Amount surrendered during the year (31 March 2016)				70,09

**Notes and Comments:**

**Capital:**

**22.2.1** As the overall expenditure of ₹6,77.68 lakh did not come even up to the original provision, supplementary provision of ₹4.27 lakh obtained in March 2016 proved totally unnecessary.

**22.2.2** Out of the overall saving of ₹1,73.84 lakh (20.41 per cent of the total provision) in the grant, ₹70.09 lakh only was anticipated and surrendered in March 2016.

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	03 Centrally Sponsored Schemes			
	<b>4408 Capital Outlay on Food, Storage and Warehousing</b>			
	02 Storage and Warehousing			
	800 Other Expenditure			
	01 Construction of Godown			
	O	1,00.00		
	R	(-)1,00.00	...	...

While withdrawal of the entire provision by re-appropriation (₹29.91 lakh) was reportedly due to requirement of less fund under Major Works ,that by surrender (₹70.09 lakh) from Major Works was done without assigning any reason.

(ii)	<b>5475 Capital Outlay on Other General Economic Services</b>			
	102 Civil Supplies			
	01 Construction of Building			
	O	2,00.00		
	S	4.27		
	R	29.91	2,34.18	1,41.69 (-)92.49

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

(iii)	04 State Plan Schemes			
	<b>5475 Capital Outlay on Other General Economic Services</b>			
	102 Civil Supplies			
	02 Schemes under ACA/SPA			
	O	5,47.25	5,47.25	5,35.99 (-)11.26

Final Saving at serial numbers (ii) and (iii) was reportedly due to non-concurrence of the Finance Department, Government of Arunachal Pradesh.



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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2406 Forestry and Wild Life</b>				
<b>3435 Ecology and Environment</b>				
Original	3,00,90,89			
Supplementary	12,71,00	3,13,61,89	2,25,69,91	(-)87,91,98
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**23.1.1** As the expenditure did not come even up to the original provision, supplementary provision of ₹12,71.00 lakh obtained in March 2016 was totally unnecessary.

**23.1.2** No part of the overall saving of ₹87,91.98 lakh(28.03 per cent of the total provision) was anticipated for surrender during the year.

**23.1.3** Saving in the preceding five years had also occurred under the Revenue section of this grant as evident from the table given below:

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
2014-15	3,64,49.90	2,36,82.03	1,27,67.87	35.03	1,01,84.13

**GRANT NO. 23 FORESTS-Contd.**

**23.1.4** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	05 Finance Commission Recommendations			
	<b>2406 Forestry and Wild Life</b>			
	01 Forestry			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	1,52,84.64		
	S	8,68.71		
	R	5,68.61	1,67,21.96	88,32.06
				(-)78,89.90

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

Reasons for the saving have not been intimated (October 2016).

(ii)	<b>2406 Forestry and Wild Life</b>			
	01 Forestry			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	76,47.07		
	R	(-)9,31.14	67,15.93	66,06.32
				(-)1,09.61

Reduction in provision by re-appropriation was the net effect of decrease of ₹14,37.32 lakh under Salaries, Wages and Office Expenses and increase of ₹5,06.18 lakh mainly towards Medical Treatment, Domestic Travel Expenses, Grants-in-aid and Other Charges reportedly due to requirement of less/more funds under respective heads.

Saving was reportedly due to non-payment of ACP/MACP, Arrear bills in Salary head.

(iii)	800 Other Expenditure			
	07 Chief Minister's Flagship Programme			
	Planting trees in Urban areas			
	O	5,00.00	5,00.00	0.09
				(-)4,99.91

Reasons for the saving have not been intimated (October 2016).

**GRANT NO. 23 FORESTS-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv)	03 Centrally Sponsored Schemes			
	<b>2406 Forestry and Wild Life</b>			
	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	02 Tiger Project			
	O	7,86.38		
	R	(-),2,43.72	5,42.66	5,24.61
				(-),18.05

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,61.84 lakh under Other Charges (Central Share) and increase of ₹18.12 lakh towards Other Charges (State Share) reportedly due to requirement of less/more funds under respective heads.

No specific reason for saving has been intimated (October 2016).

(v)	04 State Plan Schemes			
	<b>2406 Forestry and Wild Life</b>			
	01 Forestry			
	101 Forest Conservation, Development and Regeneration			
	02 National Afforestation Programme			
	O	2,00.00		
	R	(-),2,00.00	...	...
				...

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

(vi)	08 Central Plan Schemes(Fully funded by Central Government)			
	<b>2406 Forestry and Wild Life</b>			
	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	37 Integrated of Wild Life Habitats			
	O	1,02.06		
	S	45.66		
	R	36.32	1,84.04	...
				(-),1,84.04

**GRANT NO. 23 FORESTS-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vii)	08 Central Plan Schemes(Fully funded by Central Government)			
	<b>2406 Forestry and Wild Life</b>			
	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	26 Project Elephant			
	O	1,50.00		
	R	(-)82.43	67.57	67.51
				(-)0.06
(viii)	<b>3435 Ecology and Environment</b>			
	60 <i>Others</i>			
	800 Other Expenditure			
	07 Arunachal Pradesh State Medicinal Plant Board			
	O	30.00		
	R	10.00	40.00	...
				(-)40.00
Reasons for saving at serial numbers (vi) to (viii) have not been intimated (October 2016).				
(ix)	<b>2406 Forestry and Wild Life</b>			
	01 <i>Forestry</i>			
	003 Education and Training			
	01 Establishment Expenses			
	O	1,56.29		
	R	(-)4.47	1,51.82	1,26.61
				(-)25.21

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,26.29 lakh under Salaries and increase of ₹121.82 lakh mainly towards Medical Treatment, Domestic Travel Expenses and Other Administrative Service reportedly due to requirement of less/more fund under the above object heads.

Saving was reportedly due to non payment of ACP/MACPs in Salary Head.

**GRANT NO. 23 FORESTS-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(x) <b>2406 Forestry and Wild Life</b>				
01	Forestry			
004	Research			
01	Establishment Expenses			
O	4,71.52			
S	1,26.75			
R	45.00	6,43.27	5,72.45	(-)70.82

Augmentation of provision by re-appropriation was the net effect of increase of ₹45.14 lakh mainly towards Other Charges, Office Expenses and Medical Treatment and decrease of ₹0.14 lakh under Overtime Allowance reportedly due to requirement of more/less fund under the above object heads.

No specific reason for the saving has been intimated (October 2016).

(xi)	070	Communications and Buildings			
	02	Building			
	O	1,00.00			
	R	(-)20.00	80.00	75.71	(-)4.29
(xii)	102	Social and Farm Forestry			
	02	Compensatory Afforestation			
	O	28.06			
	R	(-)24.26	3.80	3.80	...

Reduction in provision by re-appropriation at serial numbers (vii) and (xii) was reportedly due to requirement of less fund under Other Charges and that by re-appropriation at serial number (xi) was reportedly due to less requirement of fund under Minor Works.

(xiii)	03	Centrally Sponsored Schemes			
	<b>2406</b>	<b>Forestry and Wild Life</b>			
	01	Forestry			
	101	Forest Conservation, Development and Regeneration			
	02	National Afforestation Programme			
	O	15.04	15.04	...	(-)15.04

Reasons for saving at serial numbers (xi) and (xiii) have not been intimated (October 2016).

**GRANT NO. 23 FORESTS-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xiv)	03 Centrally Sponsored Schemes			
	<b>2406 Forestry and Wild Life</b>			
	01 <i>Forestry</i>			
	105 Forest Produce			
	01 Orchids and Mechanical Logging and Marketing of Timber			
	O	2,62.99		
	S	1,22.45		
	R	30.00	4,15.44	3,73.27
				(-)42.17

Augmentation by provision by re-appropriation at serial numbers (vi) and (xiv) was reportedly due to requirement of more fund towards Other Charges while at serial number (viii) was reportedly due to requirement of more fund towards Grants-in-aid (Non-Salary).

Saving was reportedly due to non payment of ACP/MACP, Arrear bills in Salary head.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	03 Centrally Sponsored Schemes			
	<b>2406 Forestry and Wild Life</b>			
	01 <i>Forestry</i>			
	800 Other Expenditure			
	05 National Bamboo Mission			
	O	5,23.25		
	R	3,85.00	9,08.25	9,08.25
				...
(ii)	<b>2406 Forestry and Wild Life</b>			
	02 <i>Environmental Forestry and Wild Life</i>			
	111 Zoological Park			
	01 Establishment Expenses			
	O	7,06.00		
	R	1,52.55	8,58.55	8,19.02
				(-)39.53

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,52.81lakh mainly towards Other Charges, Domestic Travel Expenses and Medical Treatment and decrease of ₹0.26 lakh mainly under Overtime Allowance due to requirement of more/less fund under the above object heads.

Saving was reportedly due to non payment of ACP/MACP, Arrear bills in Salary head.

**GRANT NO. 23 FORESTS-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii)	<b>2406 Forestry and Wild Life</b>			
	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	05 Integrated Forest Protection Scheme			
	O	30.00		
	R	63.59	93.59	1,11.61
				(+)18.02
Augmentation of provision by re-appropriation was the net effect of increase of ₹ 85.07 lakh towards Other Charges(Central Share) and decrease of ₹21.48 lakh mainly under Other Charges (State Share) due to requirement of more/less fund under the above object heads.				
(iv)	01 Establishment Expenses			
	O	11,51.52		
	R	97.97	12,49.49	12,22.36
				(-)27.13
Augmentation of provision by re-appropriation was the net effect of increase of ₹1,12.84 lakh mainly towards Other Charges, Medical Treatment, Domestic Travel Expenses and Office Expenses and decrease of ₹14.87 lakh mainly under Salaries due to requirement of more/less fund under respective heads.				
No specific reason for the saving has been intimated (October 2016).				
(v)	01 <i>Forestry</i>			
	800 Other Expenditure			
	01 Publicity and Public Awareness Programme			
	O	10.00		
	R	40.00	50.00	50.02
				(+)0.02
(vi)	03 Centrally Sponsored Schemes			
	<b>2406 Forestry and Wild Life</b>			
	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	03 Development of Mouling National Park			
	O	5.00		
	R	16.48	21.48	42.53
				(+)21.05

**GRANT NO. 23 FORESTS-Contd.**

<b>Serial number</b>	<b>Head</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vii)	03 Centrally Sponsored Schemes				
	<b>2406 Forestry and Wild Life</b>				
	02 <i>Environmental Forestry and Wild Life</i>				
	112 Public Gardens				
	01 Recreation Forestry				
	O	5,45.00			
	S	64.00			
	R	37.56	6,46.56	6,45.80	(-)0.76
(viii)	08 Central Plan Schemes(Fully funded by Central Government)				
	<b>2406 Forestry and Wild Life</b>				
	02 <i>Environmental Forestry and Wild Life</i>				
	110 Wild Life Preservation				
	27 Dibang Dihang Bio-sphere Reserve				
	O	60.80			
	R	(-)7.30	53.50	89.75	(+)36.25
(ix)	112 Public Gardens				
	02 Raj Bhawan Lawn and Garden				
	O	1,00.00			
	R	26.72	1,26.72	1,26.70	(-)0.02
(x)	<b>2406 Forestry and Wild Life</b>				
	01 <i>Forestry</i>				
	070 Communications and Buildings				
	01 Road				
	O	80.00			
	R	20.00	1,00.00	99.90	(-)0.10
(xi)	08 Central Plan Schemes(Fully funded by Central Government)				
	<b>2406 Forestry and Wild Life</b>				
	02 <i>Environmental Forestry and Wild Life</i>				
	110 Wild Life Preservation				
	11 Assistance for Development of D. Ering Sanctuary				
	O	28.09			
	R	(-)9.41	18.68	47.73	(+)29.05



**GRANT NO. 23 FORESTS-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xii)	<b>2406 Forestry and Wild Life</b>			
	01 <i>Forestry</i>			
	102 Social and Farm Forestry			
	01 Establishment Expenses			
	O	3,98.86		
	R	31.35	4,30.21	4,16.02
				(-)14.19
<p>Augmentation of provision by re-appropriation was the net effect of increase of ₹41.71 lakh mainly towards Salaries, Medical Treatment and Domestic Travel Expenses and decrease of ₹10.35 lakh under Other Charges due to requirement of more less fund under respective heads.</p> <p>Saving was reportedly due to non payment of ACP/MACP, Arrear bills in Salary head.</p>				
(xiii)	08 Central Plan Schemes(Fully funded by Central Government <b>2406 Forestry and Wild Life</b> 02 <i>Environmental Forestry and Wild Life</i> 110 Wild Life Preservation 34 Assistance for Development of Kane Wildlife Sanctuary			
	O	11.45		
	R	(-)4.28	7.17	24.19
				(+)17.02
(xiv)	09 Assistance for Development of Itanagar Santuary			
	O	20.30		
	R	(-)3.82	16.48	32.63
				(+)16.15
(xv)	10 Assistance for Development of Tale Santuary			
	O	31.50		
	R	(-)8.44	23.06	43.66
				(+)20.60

Reduction in provision by re-appropriation at serial numbers (viii), (xi), (xiii), (xiv) and (xv) was reportedly due to requirement of less fund under Other Charges.

**GRANT NO. 23 FORESTS-Concl.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xvi) 08 Central Plan Schemes(Fully funded by Central Government				
<b>2406 Forestry and Wild Life</b>				
02 <i>Environmental Forestry and Wild Life</i>				
110 Wild Life Preservation				
07 Assistance for Development of Eagle Nest Sanctuary				
O	12.00			
R	0.06	12.06	23.88	(+)11.82

Augmentation of provision by re-appropriation at serial numbers (i), (v), (vi), (vii), (ix) and (xvi) was reportedly due to requirement of more fund under Other Charges and that by re-appropriation at serial number (x) was reportedly due to requirement of more fund towards Minor Works.

Reasons for excess at serial numbers (iii),(v),(vi),(viii),(xi),(xiii),(xiv),(xv) and (xvi) and reasons for the saving at serial numbers (vii),(ix) and (x) have not been intimated (October 2016).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2401 Crop Husbandry</b>				
<b>2408 Food, Storage and Warehousing</b>				
<b>2415 Agricultural Research and Education</b>				
<b>2435 Other Agricultural Programmes</b>				
Original	1,46,26,97			
Supplementary	33,34,92	1,79,61,89	1,42,46,05	(-)37,15,84
Amount surrendered during the year(31 March 2016)				8,80,00
<b>Capital</b>				
<b>Major Heads:</b>				
<b>4401 Capital Outlay on Crop Husbandry</b>				
<b>4435 Capital Outlay on Other Agricultural Programmes</b>				
Original	2,00,00	2,00,00	1,99,99	(-)1
Amount surrendered during the year				...

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

**24.1.1** As the expenditure did not come even up to the original provision, supplementary provision of ₹33,34.92 lakh obtained in March 2016 was totally unnecessary.

**24.1.2** Out of the available saving of ₹37,15.84 lakh (20.69 per cent of the total provision), ₹8,80.00 lakh only was anticipated and surrendered in March 2016.

**24.1.3** Saving in the preceding five years had also occurred under the Revenue section of this grant as evident from the table given below:

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Saving (₹ in lakh)	Per Cent	Surrender (₹ in lakh)
2010-11	1,30,67.46	1,04,03.79	26,63.67	20.38	-
2011-12	1,35,98.04	99,27.98	36,70.06	26.99	18,49.14
2012-13	1,26,54.55	98,02.90	28,51.65	22.53	-
2013-14	1,25,47.47	1,00,83.09	24,64.38	19.64	1,06.27
2014-15	1,61,43.15	1,04,86.72	56,56.43	35.04	55,14.93

**24.1.4** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	<b>2401 Crop Husbandry</b>			
	103 Seeds			
	01 High Yielding Varieties Programme			
	O	7,78.50		
	S	10,36.56		
	R	(-)7,00.00	11,15.06	5,80.98
				(-)5,34.08

Reduction in provision by surrender from Salaries was made without assigning any reason.

Saving was reportedly due to keeping provision under Salaries in anticipation of implementation of the 7<sup>th</sup> Central Pay Commission with effect from 01/01/2016.

**GRANT NO. 24 AGRICULTURE-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	04 State Plan Schemes <b>2401 Crop Husbandry</b> 800 Other Expenditure 60 CM's Agriculture Mechanisations Programme			
	O	10,00.00		
	R	(-10,00.00	...	...
(iii)	03 Centrally Sponsored Schemes <b>2401 Crop Husbandry</b> 800 Other Expenditure 55 National Mission on Agriculture Extension and Technology(NMAET)			
	O	13,54.03		
	R	(-7,31.75	6,22.28	5,60.74
				(-61.54

Reduction in provision by re-appropriation was the net effect of decrease of provision of ₹7,39.51 lakh reportedly due to requirement of less fund mainly under Other Charges(Central Share) and increase of provision of ₹7.76 lakh reportedly due to requirement of more fund towards Other Charges (State Share).

While furnishing the replies, the department stated that total fund under this head was ₹5,77.99 lakh and expenditure to that extent has been incurred. But, this fact regarding allotment of fund has not been reflected in the budget documents furnished by the Finance Department (Budget). The expenditure shown in the accounts stands correct.

(iv)	45 Rashtriya Krishi Vikas Yojana (RKVY)			
	O	15,26.00		
	R	9,46.20	24,72.20	8,37.76
				(-16,34.44

Augmentation of provision by re-appropriation was the net effect of increase of provision of ₹22,99.97 lakh reportedly due to requirement of more fund towards Other Charges (Central Share) and decrease of provision ₹13,53.77 lakh reportedly due to requirement of less fund under Other Charges(State Share).

Budget Grant received by the Department has not been reflected in the budget documents furnished by the Finance Department (Budget). The expenditure shown in the accounts stands correct and the saving remained unexplained.

**GRANT NO. 24 AGRICULTURE-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(v)	03 Centrally Sponsored Schemes			
	<b>2408 Food, Storage and Warehousing</b>			
	01 Food			
	800 Other expenditure			
	01 National Food Security Mission			
	O	12,12.00		
	S	2,69.85	14,81.85	8,82.82
				(-),5,99.03

Saving was reportedly due, mainly, to non-receipt of concurrence of the Finance Department for final instalment of Central Share for ₹5,96.95 lakh.

(vi)	03 Centrally Sponsored Schemes			
	<b>2401 Crop Husbandry</b>			
	114 Development of Oil Seeds			
	01 National Oil Seed & Oil Palm Mission			
	O	3,19.63		
	R	(-),3,19.63	...	...

Withdrawal of entire provision at serial numbers **24.1.4.** (ii) and (vi) by re-appropriation was reportedly due to less requirement of fund under Other Charges.

(vii)	<b>2401 Crop Husbandry</b>			
	109 Extension and Farmer's Training			
	01 Establishment Expenses			
	O	7,62.52		
	S	10.60		
	R	0.04	7,73.16	5,35.50
				(-),2,37.66

Augmentation of provision by re-appropriation was the net effect of increase of provision of ₹6.71 lakh reportedly due to requirement of more fund mainly towards Medical Treatment and Domestic Travel Expenses and decrease of provision of ₹6.67 lakh was reportedly due to requirement of less fund mainly under Salaries.

**GRANT NO. 24 AGRICULTURE-Contd.**

<b>Serial number</b>	<b>Head</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(viii)	<b>2401 Crop Husbandry</b>				
	103	Seeds			
	02	Multiplication and Distribution of Seeds			
	O	3,86.24			
	S	26.64			
	R	(-1,00.00)	3,12.88	2,19.00	(-93.88)

Reduction in provision was the net effect of decrease in provision of ₹0.56 lakh by re-appropriation reportedly due to less requirement of fund under office expenses and surrender of ₹1,00.00 lakh made from Salary without assigning any reason(October 2016).This was partly offset by increase in provision of ₹0.56 lakh by re-appropriation reportedly due to requirement of more fund towards Other Charges.

(ix)	107	Plant Protection			
	01	Establishment Expenses			
	O	3,75.32			
	S	41.95			
	R	(-50.00)	3,67.27	3,20.52	(-46.75)

Reduction in provision of ₹50.00 lakh by re-appropriation was made from Salaries without assigning any reason.

(x)	03	Centrally Sponsored Schemes			
	<b>2401</b>	<b>Crop Husbandry</b>			
	111	Agricultural Economics and Statistics			
	01	Agriculture Census			
	O	1,33.00			
	R	(-)86.75	46.25	46.25	...

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

**GRANT NO. 24 AGRICULTURE-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xi)	<b>2401 Crop Husbandry</b>			
	104 Agricultural Farms			
	01 Establishment Expenses			
	O	2,75.14		
	R	(-2.02)	2,73.12	1,91.45
				(-81.67)

Reduction in provision by re-appropriation was the net effect of decrease of ₹9.52 lakh reportedly due to less requirement of fund under Salaries and Office Expenses and increase of ₹7.50 lakh reportedly due to requirement of more fund mainly towards Medical Treatment and Domestic Travel Expenses.

(xii)	105 Manures and Fertilisers			
	01 Establishment Expenses			
	O	1,92.60		
	S	27.81		
	R	2.02	2,22.43	1,60.49
				(-61.94)
(xiii)	108 Commercial Crops			
	01 Potato Cultivation			
	O	2,92.77		
	S	83.00		
	R	0.10	3,75.87	3,41.89
				(-33.98)

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

(xiv)	<b>2435 Other Agricultural Programmes</b>			
	01 <i>Marketing and Quality Control</i>			
	101 Marketing Facilities			
	01 Establishment Expenses			
	O	1,59.83		
	S	12.91	1,72.74	1,56.67
				(-16.07)

Saving at serial numbers (vii) to (ix), (xi) to (xiv) was reportedly due, mainly, to consolidated saving of 35 Numbers of DDOs and keeping provision under Salary head in anticipation of implementation of the 7<sup>th</sup> Central Pay Commission.



**GRANT NO. 24 AGRICULTURE-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xv)	03 Centrally Sponsored Schemes			
	<b>2415 Agricultural Research and Education</b>			
	01 Crop Husbandry			
	277 Education			
	01 Maintenance of Assets			
	S	68.00	68.00	53.61
				(-)14.39

Budget Grant shown by the Department has not been reflected in the budgetary Documents furnished by the finance Department (budget) .While furnishing the reasons for saving of ₹0.45 lakh as per department, the department stated that stipend of 4(four) numbers of students could not be paid due to their failure to submit Bank Account Numbers.

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>2401 Crop Husbandry</b>			
	800 Other Expenditure			
	59 Agricultural Employment Generation Programme			
	O	5,00.00	5,00.00	10,00.00
				(+)5,00.00

Reasons for the excess have not been intimated (October 2016).

(ii)	<b>2401 Crop Husbandry</b>			
	113 Agricultural Engineering			
	01 Establishment Expenses			
	O	1.04		
	S	5,35.70		
	R	4,64.26	10,01.00	9,99.50
				(-)1.50

Augmentation of provision by re-appropriation was the net effect of increase of ₹4,64.30 lakh reportedly due to requirement of more fund mainly towards Subsidy and Other Charges and decrease of ₹0.04 lakh reportedly due to requirement of less fund under Office Expenses.

Saving was reportedly due to accumulation of saving under various DDOs.

**GRANT NO. 24 AGRICULTURE-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	<b>2401 Crop Husbandry</b>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	40,87.24		
	S	12,19.90	53,07.14	55,93.47
				(+)2,86.33

Excess was reportedly due to drawal of Salaries and Wages for Plan posts as per Government authorisation from time to time until receipt of fresh Government order dated 28.08.2015 for drawal of Salaries, Wages under State Plan from Non Plan head w.e.f. August 2015. By that time Salaries and Wages under Plan had been drawn from Plan head which mainly constituted the excess.

(iv)	03 Centrally Sponsored Schemes			
	<b>2401 Crop Husbandry</b>			
	800 Other Expenditure			
	61 Pradhan Mantri Krishi Sinchai Yojana(PMKSJ)			
	R	1,58.33	1,58.33	1,58.33
				...

Creation of provision by re-appropriation was reportedly due to requirement of more fund towards Other Charges (Central Share: ₹1,49.50 lakh and State Share: ₹8.83 lakh).

Creation of such provision by re-appropriation is permissible 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.

(v)	56 National Mission on Oil Palm Cultivation			
	O	0.10		
	R	1,57.18	1,57.28	1,57.27
				(-)0.01

Augmentation of provision by re- appropriation was reportedly due to requirement of more fund towards Other Charges.(Central Share: ₹1,42.88 lakh and State Share: ₹14.30 lakh).

(vi)	17 Establishment of Reporting Agency for Agril. Statistics			
	O	2,72.90		
	R	61.03	3,33.93	3,33.93
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹91.03 lakh reportedly due to requirement of more fund towards Other Charges and decrease of ₹30.00 lakh made by surrender without assigning any reason (October 2016).

**GRANT NO. 24 AGRICULTURE-Concl.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii)	03 Centrally Sponsored Schemes			
	<b>2401 Crop Husbandry</b>			
	800 Other Expenditure			
	44 Extension Programme for ATMA			
	O	2,18.63		
	R	2,51.01	4,69.64	2,76.02
				(-)1,93.62

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Other Charges (Central Share :₹52.47 lakh, and State Share: ₹1,98.54 lakh).

The budget provision of ₹4,69.64 lakh shown in the account are as per budget document furnished by the Finance Department (Budget). The total provision of ₹2,23.06 lakh shown by the Department under 5(five) different schemes in the above Sub Head has not been reflected in the budget documents. Moreover, the expenditure of ₹2,76.02 lakh has been booked as per departmental figure given in the reconciliation statement.

No specific reason for the saving has been intimated (October 2016).

(viii)	40	Strengthening and Modernisation of Pest Management			
	O	20.00			
	R	34.00	54.00	54.00	...

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Other Charges (Central Share:₹54.00 lakh). This was partly offset by reduction in provision by re-appropriation reportedly due to less requirement of fund under Other Charges (State Share: ₹20,00 lakh).

(ix)	<b>2415</b>	<b>Agricultural Research and Education</b>			
	01	Crop Husbandry			
	001	Direction and Administration			
	01	Maintenance of Assets			
	S	2.00	2.00	15.94	(+)13.94

Actual Budget Grant as per Department was ₹15.94 lakh, but this fact has not been reflected in the budget furnished by the Finance Department (Budget). Hence, the excess expenditure remained unexplained (October 2016).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2235 Social Security and Welfare</b>				
<b>2245 Relief on Account of Natural Calamities</b>				
<b>2551 Hill Areas</b>				
Original	56,86,36			
Supplementary	11,96,67	68,83,03	68,10,53	(-)72,50
Amount surrendered during the year (31 March 2016)				23,60
<b>Capital</b>				
<b>Major Head:</b>				
<b>4235 Capital Outlay on Social Security and Welfare</b>				
Original	9,47,25	9,47,25	..	(-)9,47,25
Amount surrendered during the year (31 March 2016)				4,00,00

**Notes and Comments:**

**Capital:**

**25.2.1** The entire original provision of ₹9,47.25 lakh (100 per cent of the total provision), remained unutilized.

**25.2.2** Out of the overall saving of ₹9,47.25 lakh in the grant, ₹4,00.00 lakh only was anticipated and surrendered in March 2016.

**GRANT NO. 25 RELIEF, REHABILITATION AND RE-SETTLEMENT-Concl'd.****25.2.3** Saving occurred mainly under:

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>4235 Capital Outlay on Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	800 Other Expenditure			
	06 Scheme under ACA/SPA			
	O	5,47.25	5,47.25	...
				(-)5,47.25

Saving was reportedly due to non allotment of fund during the financial year 2015-16.

(ii)	<b>4235 Capital Outlay on Social Security and Welfare</b>			
	01 <i>Rehabilitation</i>			
	800 Other Expenditure			
	01 Creation of Assets			
	O	4,00.00		
	R	(-)4,00.00	...	...

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

**GRANT NO. 26 RURAL WORKS  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2059 Public Works</b>				
<b>2402 Soil and Water Conservation</b>				
<b>3054 Roads and Bridges</b>				
Original	4,48,91,80			
Supplementary	1,19,09,68	5,68,01,48	5,68,96,48	(+95,00
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Heads:</b>				
<b>4402 Capital Outlay on Soil and Water Conservation</b>				
<b>5054 Capital Outlay on Roads and Bridges</b>				
Original	71,20,72			
Supplementary	30,58,29	1,01,79,01	1,85,31,95	(+83,52,94
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**26.1.1** The expenditure exceeded the grant by ₹95.00 lakh (Actual excess: ₹94,99,992); the excess requires regularization.

**GRANT NO. 26 RURAL WORKS-Contd.**

**26.1.2** In view of the excess, supplementary provision of ₹1,19,09.68 lakh obtained in March 2016 proved inadequate.

**26.1.3** Excess occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>	
(i)	03 Centrally Sponsored Schemes				
	<b>3054 Roads and Bridges</b>				
	80 General				
	800 Other Expenditure				
	06 Schemes under PMGSY				
	O	8.00			
	R	4,09,42.83	4,09,50.83	4,20,66.90	(+)11,16.07
The budget provision of ₹4,09,50.83 lakh was as per budgetary documents furnished by the Finance Department (Budget) and hence, the reasons for excess remained unexplained (October 2016).					
(ii)	<b>3054 Roads and Bridges</b>				
	80 General				
	800 Other Expenditure				
	01 Maintenance of Assets				
	S	1,50.00			
	R	2,00.00	3,50.00	3,50.00	...
(iii)	<b>2402 Soil and Water Conservation</b>				
	800 Other Expenditure				
	02 Building				
	O	15.00			
	R	1,33.35	1,48.35	2,10.69	(+)62.34

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

The Department furnished copy of Budget Grant showing ₹2,10.77 lakh and stated that the resultant saving of ₹0.08 lakh was under Various DDOs (15 Nos.) which was nominal. But as per Budget documents furnished by the Finance Department (Budget), Budget Provision of ₹2,10.69 lakh stands correct & match with the Act.

Reasons for the resultant excess have not been intimated (October 2016).

**GRANT NO. 26 RURAL WORKS-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv)	<b>2402 Soil and Water Conservation</b>			
	103 Land Reclamation and Development			
	03 LRD Schemes			
	O	60.00		
	S	60.00		
	R	1,60.00	2,80.00	2,80.00 ...

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

(v)	<b>3054 Roads and Bridges</b>			
	04 <i>District and Other Roads</i>			
	337 Road Works			
	02 Improvement of Assets			
	O	92.06		
	S	75.06		
	R	(-)92.06	75.06	2,19.17 (+)1,44.11

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

The Department, while furnishing the reasons for excess, stated that actual Budget Grant under this head was ₹2,19.15 lakh as per Provisional Revised Estimate for 2015-16 furnished by the Under Secretary (Budget) Government of Arunachal Pradesh Dated 28/03/2016.

The resultant actual excess of ₹2,317 as per department is nominal. But, the final grant as per Budget documents furnished by the Finance Department (Budget) was ₹75.06 lakh only.

Reasons for the resultant excess of ₹1,44.11 lakh have not been intimated (October 2016).





**GRANT NO. 26 RURAL WORKS-Contd.**

**26.1.4** Excess mentioned at note **26.1.3** were partly offset by saving mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	05 Finance Commission Recommendations			
	<b>3054 Roads and Bridges</b>			
	04 District and Other Roads			
	337 Road Works			
	04 Maintenance of PMGSY Roads			
	O	3,60,00.00		
	S	96,38.27		
	R	(-)4,02,56.37	53,81.90	50,00.00
				(-)3,81.90

The Department stated that Actual Grant under this section was ₹10,00.00 lakh as per Government of Arunachal Pradesh, Planning Department (State Plan Division) Letter No PD(SPD)-90/2015-16 (Part) dated 14-03-2016 and hence, there was no saving. But the provision shown by this office stands correct as per Budget documents furnished by the Finance Department (Budget). Reasons for the resultant saving of ₹3,81.90 lakh have not been intimated (October 2016).

(ii)	05 TFC			
	O	7,50.00	7,50.00	...
				(-)7,50.00

The department stated that there was no provision as per Final Grant furnished by the Government of Arunachal Pradesh, Planning Department (State Plan Division) and hence there was no saving. But as per Budget documents furnished by the Finance Department (Budget), this provision of ₹7,50.00 lakh stands correct and the reasons for the saving thereof have not been intimated (October 2016).

(iii)	<b>3054 Roads and Bridges</b>			
	04 District and Other Roads			
	800 Other Expenditure			
	02 Construction of Rural Roads			
	O	4,00.00		
	R	(-)2,00.00	2,00.00	...
				(-)2,00.00

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

The Department stated “as per copy of Final grant 2015-16 (Copy enclosed at Annexure–A) no Grant was received under this section. Hence, there was no savings’.

But as per Budget documents furnished by the Finance Department (Budget), an amount of ₹2,00.00 lakh has been provided through original Grant which matched with the Act. The reasons for the resultant saving have not been intimated (October 2016).

**GRANT NO. 26 RURAL WORKS-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	<b>3054 Roads and Bridges</b>			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	29,67.86		
	S	5,90.49		
	R	(-4,54.40)	31,03.95	32,59.95
				(+)1,56.00

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

The Department stated that Actual grant under this section was ₹2,33.47 lakh as per Planning Department Government of Arunachal Pradesh Letter No. PD (SPD)-90/2015-16(Part) dated 14-03-2016 (at Annexure –B) and Details of Distribution of Plan Fund during the year 2015-16 under Demand No. 26 (at Annexure –E).

But the above provision has not been reflected in the Budget documents furnished by the Finance Department (Budget). Reasons for the resultant excess have not been intimated (October2016).

(v)	<i>04 District and Other Roads</i>			
	337 Road Works			
	01 Rural Link Road			
	O	1,46.88		
	S	1,40.00		
	R	(-1,40.00)	1,46.88	1,46.88
				...
(vi)	<b>2402 Soil and Water Conservation</b>			
	800 Other Expenditure			
	01 Power Driven Agricultural Machineries			
	O	1,54.65		
	R	(-1,33.35)	21.30	21.30
				...

**Grant No. 26 RURAL WORKS-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vii)	03 Centrally Sponsored Schemes			
	<b>3054 Roads and Bridges</b>			
	04 District and Other Roads			
	800 Other Expenditure			
	02 Maintenance of Suspension Bridges			
	O	77.09		
	S	2,00.00	2,77.09	1,50.00
				(-)1,27.09

The Department, while furnishing the reasons for saving, stated that the actual grant under this section was ₹1,50.00 lakh as per Provisional Revised Estimate for 2015-16 furnished by the Under Secretary (Budget) Government of Arunachal Pradesh dated 28/03/2016.

But, the final grant as per Budget documents furnished by the Finance Department (Budget) was ₹2,77.09 lakh and the reasons for resultant saving of ₹1,27.09 lakh have not been intimated (October 2016).

(viii)	<b>2402 Soil and Water Conservation</b>			
	103 Land Reclamation and Development			
	01 Maintenance of Schemes			
	O	1,20.80		
	S	1,34.29		
	R	(-)84.59	1,70.50	1,70.49
				(-)0.01
(ix)	02 State Land Use Board			
	O	35.00		
	R	(-)35.00	...	...

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

**Grant No. 26 RURAL WORKS-Contd.**

<b>Serial number</b>	<b>Head</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(x)	<b>2402 Soil and Water Conservation</b>				
103	Land Reclamation and Development				
06	RKVY				
	S	30.00			
	R	(-15.00)	15.00	...	15.00

Reduction in provision by re-appropriation at serial numbers (i), (iii), (v), (viii) and (x) was reportedly due to requirement of less fund under Minor Works and that by re-appropriation at serial number (vi) was reportedly due to requirement of less fund under Other Charges.

While furnishing the reasons, the Department stated that as per Final Grant 2015-16, no such grant was received by the Department. But as per Supplementary Budget, provision of ₹15.00 lakh has been shown.

No reason for non-utilisation of the entire fund has been intimated (October 2016).

(xi)	101	Soil Survey and Testing			
	01	Establishment Expenses			
	O	61.09			
	R	(-13.63)	47.46	47.46	...

Reduction in provision was the net effect of decrease of fund under Salaries and increase of fund towards Domestic Travel Expenses reportedly due to requirement of less/more funds under respective heads.

**Capital:**

**26.2.1** The overall expenditure exceeded the grant by ₹83,52.94 lakh (Actual excess: ₹83,52,93,643); the excess requires regularisation.

**26.2.2** In view of the overall excess of ₹83,52.94 lakh in the grant, supplementary provision of ₹30,58.29 lakh obtained in March 2016 proved inadequate.

**GRANT NO. 26 RURAL WORKS-Contd.**

**26.2.3** Excess occurred mainly under.

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	05 Finance Commission Recommendations			
	<b>5054 Capital Outlay on Roads and Bridges</b>			
	04 District and Other Roads			
	337 Road Works			
	02 C/o Rod From Pongchau to Longwa			
	R	42,34.33	42,34.33	59,96.42 (+)17,62.09

Budget provision shown under the Sub-Head was as per budget provision furnished by the Finance Department (Budget). Hence, the excess remained unexplained (October 2016).

(ii)	<b>5054 Capital Outlay on Roads and Bridges</b>			
	04 District and Other Roads			
	800 Other Expenditure			
	56 Rural Link Road			
	O	25,00.00		
	R	(-)25,00.00	...	64,47.55 (+)64,47.55

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

The Department stated that Actual Grant under this section was ₹68,15.70 lakh as per Government of Arunachal Pradesh, Planning Department (State Plan Division) Letter No. PD (SPD)-90/2015-16(Part) dated 14-03-2016 and the resultant saving of ₹3,68.15 lakh (as per department) was due to non sanction of Schemes.

But, as per Budget documents furnished by the Finance Department (Budget), the NIL provision shown in the Detailed Appropriation Accounts stands correct and hence the reasons for the resultant excess of ₹64,47.55 lakh have not been intimated (October 2016).

(iii)	04 State Plan Schemes			
	<b>5054 Capital Outlay on Roads and Bridges</b>			
	04 District and Other Roads			
	800 Other Expenditure			
	08 Scheme under ACA and SPA			
	O	36,50.00		
	R	3,79.75	40,29.75	40,29.75 ...

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

**GRANT NO. 26 RURAL WORKS-Contd.**

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) <b>5054 Capital Outlay on Roads and Bridges</b>			
04 <i>District and Other Roads</i>			
800 Other Expenditure			
01 Construction of District Roads			
O ...	...	1,43.30	(+)1,43.30

The Department stated that Actual grant under this section was ₹1,43.30 lakh as per Government of Arunachal Pradesh – Planning Department (State Plan Division) Letter No. PD(SPD)-90/2015-16(Part) dated 14-03-2016 and expenditure to that extent was incurred leaving no saving.

But, as per Budget documents furnished by the Finance Department (Budget), there was no such provision and hence the reasons for the resultant excess of ₹1,43.30 lakh have not been intimated (October 2016).

(v) 08 Central Plan Schemes(Fully funded by Central Government)			
<b>5054 Capital Outlay on Roads and Bridges</b>			
04 <i>District and Other Roads</i>			
800 Other Expenditure			
34 Construction of Road from Sille to Yagrung Village			

R	1,07.41	1,07.41	1,07.41	...
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Creation of provision by re-appropriation at serial numbers (i) and (v) 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. 26 RURAL WORKS-Concl'd.**

**26.2.4** Excess mentioned at note **26.2.3** were partly offset by saving mainly under: -

<b>Serial number</b>	<b>Head</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>5054 Capital Outlay on Roads and Bridges</b>				
	04 District and Other Roads				
	800 Other Expenditure				
	33 Creation of Assets				
	O	3,77.00			
	S	30,58.29			
	R	(-)16,96.94	17,38.35	17,38.35	...
(ii)	07 Non Lapsable Pool Fund				
	<b>5054 Capital Outlay on Roads and Bridges</b>				
	04 District and Other Roads				
	337 Road Works				
	01 Schemes under DoNER				
	O	4,08.72			
	R	(-)4,08.72	...	...	...
(iii)	03 Centrally Sponsored Schemes				
	<b>4402 Capital Outlay Soil and Water Conservation</b>				
	800 Other expenditure				
	01 C/o Road from NH-52'A' to Papu-Hill Settlement				
	O	1,80.00			
	R	(-)1,10.83	69.17	69.17	...

Reduction in provision by re-appropriation at serial numbers (i) and (iii) and withdrawal of the entire provision by re-appropriation at serial number (ii) were reportedly due to requirement of less fund under Major Works.



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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2015 Election</b>				
<b>2515 Other Rural Development Programmes</b>				
Original	1,43,25,81			
Supplementary	19,96,87	1,63,22,68	1,15,55,63	(-)47,67,05
Amount surrendered during the year (31 March 2016)				2,83,44

**Notes and Comments:****Revenue:**

**27.1.1** As the expenditure did not come even up to the original provision, supplementary provision of ₹19,96.87 lakh obtained in March 2016 was totally unnecessary.

**27.1.2** Out of the available saving of ₹47,67.05 lakh(29.21 per cent of the total provision), ₹2,83.44 lakh only was anticipated and surrendered in March 2016.

**27.1.3** Saving in the preceding five years had also occurred under the Revenue section of this grant as evident from the table given below:

Year	Provision (₹in lakh)	Expenditure (₹ in lakh)	Saving (₹in lakh)	Per Cent	Surrender (₹ in lakh)
2010-11	54,27.52	35,64.85	18,62.67	34.32	.47
2011-12	74,45.30	32,32.33	42,12.97	56.59	-
2012-13	1,07,25.49	33,49.83	73,75.66	68.77	13,30.59
2013-14	1,45,17.69	54,75.78	90,41.91	62.28	-
2014-15	1,14,70.64	42,21.70	72,48.94	63.20	44,76.54

**GRANT NO. 27 PANCHAYAT-Contd.**

**27.1.4** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	05 Finance Commission Recommendations			
	<b>2515 Other Rural Development Programmes</b>			
	001 Direction and Administration			
	03 Panchayat/Local Bodies			
	O	1,24,84.58	1,24,84.58	80,41.36
				(-)44,43.22
(ii)	<b>2515 Other Rural Development Programmes</b>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	14,33.84		
	S	17,07.61		
	R	(-)2,67.04	28,74.41	28,38.81
				(-)35.60

Reduction in provision through re-appropriation was the net effect of decrease of fund under Wages, Office Expenses, Professional Services and Domestic Travel Expenses and increase of fund towards Other Charges reportedly due to requirement of less/more fund under respective heads and surrender of ₹2,67.04 lakh from Salaries made without assigning any reason.

(iii)	<b>2015 Election</b>			
	101 Election Commission			
	01 Establishment Expenses			
	O	1,85.15		
	S	9.30		
	R	(-)52.89	1,41.56	1,37.82
				(-)3.74

Reduction in provision by re-appropriation was the net effect of increase of fund towards Medical Treatment and decrease of fund mainly under Salaries and Other Charges reportedly due to requirement of more/less fund under respective heads and surrender of ₹16.40 lakh from Other Charges without assigning any reason.

Reasons for final saving at serial numbers (i) to (iii) have not been intimated (October 2016).

**GRANT NO. 27 PANCHAYAT-Concl.**

**27.1.5** Savings mentioned at note **27.1.4** were partly offset by excess mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2015 Election</b>			
	107 Election Tribunals			
	01 Establishment Expenses			
	O	27.52		
	S	47.16		
	R	36.49	1,10.11	(-1.06)
		1,11.17		

Augmentation of provision by re-appropriation was the net effect of increase of fund towards Office Expenses and decrease of fund under Grants-in-aid-General (Salary) reportedly due to requirement of more/less fund under respective heads.

Reasons for the saving have not been intimated (October 2016).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2403 Animal Husbandry</b>				
<b>2404 Dairy Development</b>				
<b>2415 Agricultural Research and Education</b>				
Original	1,11,94,74			
Supplementary	29,52,86	1,41,47,60	97,56,47	(-)43,91,13
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Heads:</b>				
<b>4403 Capital Outlay on Animal Husbandry</b>				
<b>4404 Capital Outlay on Dairy Development</b>				
Original	12,20,00			
Supplementary	48,00	12,68,00	2,38,00	(-)10,30,00
Amount surrendered during the year (31 March 2016)				11,00,00

**Notes and Comments:**

**Revenue:**

**28.1.1** As the overall expenditure of ₹97,56.47 lakh fell short of the original provision, supplementary provision of ₹29,52.86 lakh obtained in March 2016 proved totally unnecessary.

**GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.**

**28.1.2** No part of the available saving of ₹43,91.13 lakh (31.04 per cent of the total provision) was anticipated for surrender during the year.

**28.1.3** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 03	Centrally Sponsored Schemes			
	<b>2404 Dairy Development</b>			
	800 Other Expenditure			
	01 National Plan for Dairy Development			
S	16,00.00	16,00.00	...	(-16,00.00)
(ii)	<b>2403 Animal Husbandry</b>			
	800 Other Expenditure			
	36 National Livestock Health and Disease Control			
O	13,90.00			
R	(-90.00)	13,00.00	...	(-13,00.00)
(iii)	37 National Livestock Management Programme			
O	12,50.91			
R	(-18.91)	12,32.00	...	(-12,32.00)

Reasons for non-utilisation of the entire provisions at serial numbers (i) and (ii) above were reportedly due to non-receipt/non-sanction of fund from the Government.

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

While furnishing reasons, the Department exhibited budget provision under 2403-03-38- Classical Swine Fever Control Programme (CSF-CP) and saving of the entire provision was reportedly due to non-receipt/non-sanction of fund from the Government.

**GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) 03	Centrally Sponsored Schemes			
	<b>2403 Animal Husbandry</b>			
	800 Other Expenditure			
	32 Livestock Health & Disease Control			
	O	8,06.73		
	R	(-7,04.42)	1,02.31	69.53
				(-32.78)

Reduction in provision by re-appropriation was the net effect of decrease of ₹8,06.73 lakh reportedly due to requirement of less fund under Other Charges and increase of ₹1,02.31 lakh reportedly due to requirement of more fund towards Supplies and Materials and Minor Works.

Saving was reportedly due to provision of budget in excess of sanctioned amount. The Department incurred expenditure to the extent of the amount sanctioned and hence saving occurred. This amount of ₹32.78 lakh actually pertained to 2403-03 CSS-30-NADRS (National Animal Disease Reporting System) where excess to that extent has occurred due to short budget provision of ₹32.78 lakh.

(v)	<b>2404 Dairy Development</b>			
	102 Dairy Development Projects			
	01 Establishment Expenses			
	O	90.39		
	S	58.79		
	R	0.54	1,49.72	50.78
				(-98.94)

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund mainly towards Salaries and Wages. This was partly offset by reduction in provision by re-appropriation reportedly due to requirement of less fund under Salaries.

(vi)	<b>2415 Agricultural Research and Education</b>			
	03 Animal Husbandry			
	004 Research			
	01 Establishment Expenses			
	O	1,78.96		
	S	72.27	2,51.23	1,84.35
				(-66.88)

Saving at serial numbers (v) and (vi) was reportedly due to misclassification of accounts/non-payment of arrear Leave Encashment of retired Staff, Leave Encashment availed with LTC, MACP and other arrears. Moreover, saving occurred mainly due to accumulation of savings in various object heads of 26 Numbers of DDOs under this Department.

**GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii)	<b>2403 Animal Husbandry</b>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	15,00.78		
	S	2,32.97	17,33.75	16,67.80
				(-)65.95

Saving was reportedly due to late receipt of budget grant for Wages in respect of serving staff as well as for those who left the job without being paid during the financial year 2015-16.

(viii)	04 State Plan Schemes			
	<b>2403 Animal Husbandry</b>			
	104 Sheep and Wool Development			
	03 Maintenance of Sheep and Wool Extension Centre			
	O	40.00		
	R	(-)40.00	...	...

The entire provision was withdrawn by re-appropriation reportedly due to requirement of less fund under Subsidies.

(ix)	04 State Plan Schemes			
	<b>2404 Dairy Development</b>			
	102 Dairy Development Projects			
	05 District Dairy Centre(MCMC)			
	O	45.54		
	R	(-)34.54	11.00	11.00
				...

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

(x)	08 Subsidies Scheme for Unit to DCS			
	O	50.00		
	R	(-)30.00	20.00	20.00
				...

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

**GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.**

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 03 Centrally Sponsored Schemes				
<b>2403</b>	<b>Animal Husbandry</b>			
800	Other Expenditure			
10	Animal Disease Control Programme			
S	9.55			
R	2,85.47	2,95.02	3,27.80	(+)32.78

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund mainly towards Supplies and Materials, Minor Works, Office Expenses and Domestic Travel Expenses.

Excess was reportedly due to incurring expenditure to the extent of budgetary support received. Final budget grant was received short to the extent of the excess of ₹32.78 lakh which was erroneously given at serial number **28.1.3** (iv).

(ii) 08 Central Plan Schemes(Fully funded by Central Government)				
<b>2403</b>	<b>Animal Husbandry</b>			
800	Other Expenditure			
40	Live Stock Extension			
S	1.00			
R	2,05.00	2,06.00	2,06.00	...

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

(iii) 03 Centrally Sponsored Schemes				
<b>2403</b>	<b>Animal Husbandry</b>			
800	Other Expenditure			
06	Statistical Cell (Integrated Sample Survey)			
O	30.12			
S	3.00			
R	71.56	1,04.68	1,42.88	(+)38.20

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

Excess was reportedly due to short receipt of Central Share in relation to the actual requirement of fund paid to 34 Numbers of temporary post borne under this scheme.



**GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	04 State Plan Schemes			
	<b>2404 Dairy Development</b>			
	102 Dairy Development Projects			
	06 Maintenance of Urban Dairy Centre			
	O	3.00		
	S	27.00		
	R	73.00	1,03.00	1,03.00
				...

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

(v)	<b>2403 Animal Husbandry</b>			
	102 Cattle and Buffalo Development			
	01 Establishment Expenses			
	O	14,85.76		
	S	92.66	15,78.42	16,30.77
				(+)52.35

Excess was reportedly due to misclassification under object head 'Salaries' by many of the DDOs.

(vi)	03 Centrally Sponsored Schemes			
	<b>2403 Animal Husbandry</b>			
	800 Other Expenditure			
	38 Classical Swine Fever - Control Programme (CSF-CP)			
	S	4.00		
	R	44.00	48.00	48.00
				...

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

(vii)	04 State Plan Schemes			
	<b>2403 Animal Husbandry</b>			
	102 Cattle and Buffalo Development			
	03 Maintenance of District Cattle Breeding Farms			
	S	1.00		
	R	39.00	40.00	40.00
				...

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

**GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(viii)	03 Centrally Sponsored Schemes			
	<b>2415 Agricultural Research and Education</b>			
	03 Animal Husbandry			
	800 Other expenditure			
	01 Rashtriya Krishi Vikas Yojana (RKVY)			
	S	2,50.10	2,50.10	2,77.37
				(+)27.27

Excess was reportedly due to non-incorporation of State Share in the final grant and the expenditure was incurred on the basis of sanctioned scheme.

(ix)	08 Central Plan Schemes(Fully funded By Central Government)			
	<b>2403 Animal Husbandry</b>			
	105 Piggery Development			
	05 Mega Seed on Pig Project			
	S	2.00		
	R	16.50	18.50	18.50
				...

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

x)	03 Centrally Sponsored Schemes			
	<b>2403 Animal Husbandry</b>			
	800 Other Expenditure			
	05 Professional Efficiency Development Programme(State Vety Council)			
	S	4.00		
	R	12.00	16.00	16.00
				...

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

**Capital:**

**28.2.1** As the expenditure did not come even up to the original provision, supplementary provision of ₹48.00 lakh obtained in March 2016 was totally unnecessary.

**28.2.2** Against the available saving of ₹10,30.00 lakh (81.23 per cent of the total provision), anticipation and surrender of ₹11,00.00 lakh was injudicious.

**GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Conclld.**

**28.2.3** The above facts bring out lack of foresight and defective Budget Management.

**28.2.4** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>4404 Capital Outlay on Dairy Development</b>			
	800 Other Expenditure			
	03 Integrated Dairy Development Project			
	O	12,20.00		
	R	(-11,00.00	1,20.00	(-1,20.00

Reduction in provision by surrender in March 2016 was made from Major Works without assigning any reason (October 2016). Non-utilisation of the entire provision was reportedly due to booking of expenditure under 'Major Head-4403' as shown in the Utilization Certificate furnished by the executing agency.

**28.2.5** Saving mentioned at note **28.2.4** was partly offset by excess mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>4403 Capital Outlay on Animal Husbandry</b>			
	800 Other Expenditure			
	01 Maintenance/Creation of Assets			
	...	...	1,00.00	(+1,00.00

Incurring expenditure without budget provision was reportedly due to erroneous provision of budget grant under 'Major Head-4404' in stead of under this Head.

(ii)	04 State Plan Schemes			
	<b>4403 Capital Outlay on Animal Husbandry</b>			
	800 Other Expenditure			
	01 Maintenance/Creation of Assets			
	S	48.00	48.00	1,38.00
				(+90.00

Excess was reportedly due to misclassification of head of account.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2425 Co-operation</b>				
Original	9,77,95			
Supplementary	2,95,38	12,73,33	12,28,87	(-)44,46
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Heads:</b>				
<b>4425 Capital Outlay on Co-operation</b>				
<b>6425 Loans for Co- operation</b>				
Original	6,00,00			
Supplementary	5,10,35	11,10,35	11,10,35	...
Amount surrendered during the year				...

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3055 Road Transport</b>				
Original	1,00,44,87			
Supplementary	10,21,80	1,10,66,67	91,44,66	(-)19,22,01
Amount surrendered during the year (31 March 2016)				11,45,00

**Capital**

**Major Head:**

**5055 Capital Outlay on  
Road Transport**

Original	5,00			
Supplementary	11,93,60	11,98,60	11,73,42	(-)25,18
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**30.1.1** As the expenditure did not come even up to the original provision, supplementary provision of ₹10,21.80 lakh obtained in March 2016 was totally unnecessary.

**30.1.2** Out of the available saving of ₹19,22.01 lakh (17.37 per cent of the total provision), ₹11,45.00 lakh only was anticipated and surrendered in March 2016.

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	05 Finance Commission Recommendations			
	<b>3055 Road Transport</b>			
	800 Other Expenditure			
	05 Maintenance of JNNURM Buses			
	O	9,95.00		
	R	(-),9,95.00	...	...

Withdrawal of entire provision by surrender (₹9,95.00 lakh) was made from Other Charges without assigning any reason.

(ii)	06 Mukhya Mantri Seema Vikas Yojana			
	O	5,00.00	5,00.00	...
				(-),5,00.00

(iii)	<b>3055 Road Transport</b>			
	800 Other Expenditure			
	02 Operational Expenses in Respect of General Manager, State Transport			
	O	75,94.06		
	S	9,46.39		
	R	2.66	85,43.11	82,85.41
				(-),2,57.70

Augmentation of provision by re-appropriation was the net effect of increase of fund towards Other Charges and decrease of fund under Office Expenses, Supplies and Materials, POL and Minor Works reportedly due to requirement of more/less fund under respective heads.

(iv)	05 Finance Commission Recommendations			
	<b>3055 Road Transport</b>			
	800 Other Expenditure			
	03 Creation of Assets			
	O	1,50.00		
	R	(-),1,50.00	...	...

Withdrawal of entire provision by surrender (₹1,50.00 lakh) from Minor Works was made without assigning any reason.

**GRANT NO. 30 STATE TRANSPORT-Concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(v)	<b>3055 Road Transport</b>			
	800 Other Expenditure			
	01 Management			
	Expenses in respect of General Manager, State Transport			
	O	8,05.81		
	S	75.41		
	R	(-)2.66	8,59.26	(-)19.30

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

Reasons for final saving at serial numbers (ii), (iii) and (v) have not been intimated (October 2016).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2059 Public Works</b>				
Original	1,50,73,76			
Supplementary	25,40,33	1,76,14,09	1,75,18,50	(-)95,59
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4059 Capital Outlay on Public Works</b>				
Original	1,44,06,00			
Supplementary	1,63,69,10	3,07,75,10	2,98,00,85	(-)9,74,25
Amount surrendered during the year				...



**GRANT NO. 31 PUBLIC WORKS-Concl'd.****31.1.1 Suspense Transaction:**

(a)No expenditure under the grant was booked under 'Suspense' in 2015-16, 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 2015-16 is given below:-

<b>Sub-head</b>	<b>Opening balance as on 1<sup>st</sup> April 2015</b>	<b>Debit (+)</b>	<b>Credit (-)</b>	<b>Closing balance as on 31<sup>st</sup> March 2016</b>
				(₹ in lakh)
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

**GRANT NO. 32 ROADS AND BRIDGES**  
(All Voted)

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3054 Roads and Bridges</b>				
Original	2,57,13,72			
Supplementary	3,26,15,50	5,83,29,22	5,11,23,52	(-)72,05,70
Amount surrendered during the year				...

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

Original	4,87,73,74			
Supplementary	1,72,39,45	6,60,13,19	6,12,04,56	(-)48,08,63
Amount surrendered during the year				...

**Notes and Comments:****Revenue:**

**32.1.1** In view of the overall saving of ₹72,05.70 lakh (12.35 per cent of the total provision) in the grant, supplementary provision of ₹3,26,15.50 lakh obtained in March 2016 proved excessive.

**32.1.2** No part of the available saving of ₹72,05.70 lakh was anticipated for surrender during the year.

**GRANT NO. 32 ROADS AND BRIDGES-Contd.****32.1.3** Saving occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>3054 Roads and Bridges</b>			
	<i>04 District and Other Roads</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	48,35.99		
	S	1,21,22.22		
	R	21,53.28	1,91,11.49	1,20,25.51
				(-)70,85.98

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

Saving was reportedly due to non-filling up of vacant post, over budgeting shown by the Finance Department and late receipt of fund (Non-Plan) from Government of Arunachal Pradesh.

(ii)	<i>80 General</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	33,51.39		
	S	1.40		
	R	(-)21,53.28	11,99.51	10,97.49
				(-)1,02.02

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

Saving was reportedly due to non-filling up of vacant post and late receipt of fund.

(iii)	<i>04 District and Other Roads</i>			
	105 Maintenance and Repairs			
	01 Other Maintenance Expenditure			
	O	1,75,26.34		
	S	1,37,00.00		
	R	(-)12,56.34	2,99,70.00	2,99,69.56
				(-)0.44

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

**GRANT NO. 32 ROADS AND BRIDGES-Contd.**

**32.1.4** Savings mentioned at note **32.1.3** were partly offset by excess mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>3054 Roads and Bridges</b>			
	04 District and Other Roads			
	800 Other Expenditure			
	01 Construction of District Roads			
	S	67,91.88		
	R	12,56.34	80,48.22	80,30.96
				(-)17.26

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

Saving was reportedly due to non-sanction of scheme.

**Capital:**

**32.2.1** In view of the overall saving of ₹48,08.63 lakh (7.28 per cent of the total provision); supplementary provision of ₹1,72,39.45 lakh obtained in March 2016 proved excessive.

**32.2.2** Persistent saving of ₹2,45,65.52 lakh, ₹193,40.59 lakh and ₹3,23,87.21 lakh ranging from 26.11 per cent to 41.26 per cent of the total provisions in the preceding three years-i.e. from 2012-13 to 2014-15 respectively had also 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.

**32.2.3** Saving occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>5054 Capital Outlay on Roads and Bridges</b>			
	04 District and Other Roads			
	800 Other Expenditure			
	04 Schemes under RIDF			
	O	2,26,44.00		
	R	(-)1,65,36.50	61,07.50	48,03.00
				(-)13,04.50

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

Saving was reportedly due to non-completion of physical work and non sanction of scheme till March 2016.

**GRANT NO. 32 ROADS AND BRIDGES-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	<b>5054 Capital Outlay on Roads and Bridges</b>			
	04 District and Other Roads			
	800 Other Expenditure			
	03 Schemes Under Central Road Fund			
	O	55,00.00		
	R	(-)30,00.00	25,00.00	25,32.02
				(+)32.02

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

While furnishing the reasons for excess, the department stated the excess expenditure was due to reflection of less budgetary provision by Finance Department. But the contention of the department has not been supported by reflection of provision in budgetary documents.

(iii)	07 Non Lapsable Pool Fund			
	<b>5054 Capital Outlay on Roads and Bridges</b>			
	04 District and Other Roads			
	337 Road Works			
	11 Scheme under NLCPR			
	O	30,96.75		
	S	81,71.99		
	R	13,98.74	1,26,67.48	93,31.59
				(-)33,35.89

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

Saving was reportedly due to non completion of physical work till March 2016. 'Non Completion of physical work' is a vague reply.

(iv)	08 Central Plan Schemes (Fully funded by Central Government)			
	<b>5054 Capital Outlay on Roads and Bridges</b>			
	04 District and Other Roads			
	337 Road Works			
	13 Scheme under CPS			
	O	13,98.35		
	R	(-)13,98.35	...	...

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

**GRANT NO. 32 ROADS AND BRIDGES-Concl.**

**32.2.4** Savings mentioned at note **32.2.3** were partly offset by excess mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>5054 Capital Outlay on Roads and Bridges</b>			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	08 Scheme under ACA and SPA			
	O	1,30,84.25		
	R	1,90,48.87	3,21,33.12	3,21,32.97
				(-)0.15

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

(ii)	01 Construction of District Roads			
	O	30,50.00		
	S	81,41.11		
	R	4,87.63	1,16,78.74	1,14,78.62
				(-)2,00.12

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

Saving was reportedly due to non sanction of the scheme.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2552 North Eastern Areas</b>				
Original	3,29,54			
Supplementary	13,66,43	16,95,97	12,64,24	(-)4,31,73
Amount surrendered during the year				...

**Capital****Major Head:****4552 Capital Outlay on  
North Eastern Areas**

Original	48,99,03			
Supplementary	37,79,53	86,78,56	63,93,15	(-)22,85,41
Amount surrendered during the year (31 March 2016)				1,36,46

**Notes and Comments:****Revenue:**

**33.1.1** In view of the overall saving of ₹4,31.73 lakh (25.46 per cent of the total provision), huge supplementary provision of ₹13,66.43 lakh obtained in March 2016 proved excessive.

**33.1.2** No part of the overall saving of ₹4,31.73 lakh was anticipated for surrender during the year.

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>	
(i)	09 North Eastern Council <b>2552 North Eastern Areas</b> <i>01 Horticulture</i> 800 Other Expenditure 10 Cultivation of Orange & cardamom garden at Tungte vill, K Kumey				
	O	2,70.00	2,70.00	62.59	(-)2,07.41
(ii)	07 Cultivation of orange garden at Haider village, Baririjo				
	S	1,29.90	1,29.90	...	(-)1,29.90
(iii)	07 <i>Sports &amp; Youth Affairs</i> 800 Other Expenditure 04 Conduct of Dr T Ao Memorial Football, Aalo				
	S	57.40	57.40	...	(-)57.40
(iv)	19 <i>Water Resources Department</i> 800 Other Expenditure 02 Anti-Erosion Work on Siang River to Protect Agricultural Land at Pasighat				
	S	40.00	40.00	...	(-)40.00
(v)	72 Anti-Erosion Work on Right Bank of Sisiri River				
	S	22.00	22.00	...	(-)22.00
(vi)	21 <i>Research Department</i> 800 Other Expenditure 01 Modernization of JN State Museum.				
	S	21.00	21.00	...	(-)21.00

Reasons for saving at serial numbers (i) to (vi) above have not been intimated (October 2016).



**GRANT NO. 33 NORTH EASTERN AREAS-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vii)	09 North Eastern Council <b>2552 North Eastern Areas</b> 15 <i>Tourism</i> 800 Other Expenditure 03 Development of park angling & picnic spot at Basar.			
S	10.98	10.98	...	(-)10.98

Saving was reportedly due to late receipt of fund from the North Eastern Council.

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	09 North Eastern Council <b>2552 North Eastern Areas</b> 01 <i>Horticulture</i> 800 Other Expenditure 09 Cultivation of Orange garden at Hina			
	...	...	43.28	(+)43.28

Reasons for incurring expenditure without budget provision have not been intimated (October 2016).

(ii)	06 <i>Education Department</i> 800 Other Expenditure 62 Higher Professional Course			
S	1,22.12			
R	5.00	1,27.12	1,41.25	(+)14.13

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

Reasons for excess have not intimated (October 2016).

**GRANT NO. 33 NORTH EASTERN AREAS-Contd.****Capital:**

**33.2.1** In view of the overall saving of ₹22,85.41 lakh (26.33 per cent of the total provision), supplementary provision of ₹37,79.53 lakh obtained in March 2016 proved excessive.

**33.2.2** Out of the overall saving of ₹22,85.41 lakh in the grant, ₹1,36.46 lakh only was anticipated and surrendered in March 2016.

**33.2.3** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	09 North Eastern Council <b>4552 Capital Outlay on North Eastern Areas</b>			
	16 Roads and Bridges			
	800 Other Expenditure			
	16 Pakke-Seijosa-Itakhola Road			
	O	10,00.00	36.24	(-)9,63.76

Saving was reportedly due to non-completion of physical Works.

(ii)	06 Education			
	800 Other Expenditure			
	08 Schemes under NEC for Infrastructure Development			
	O	8,92.64		
	R	(-)8,92.64	...	...

While reduction in provision by re-appropriation (₹7,56.18 lakh) was reportedly due to requirement of less fund under Major Works, that by surrender (₹1,36.46 lakh) from Major Works was made without assigning any reason.

(iii)	29 Trade & Commerce Department			
	800 Other Expenditure			
	01 Multi Purpose Shopping Complex at Hapoli			
	S	2,63.77	2,63.77	(-)2,63.77

**GRANT NO. 33 NORTH EASTERN AREAS-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>	
(iv)	09 North Eastern Council <b>4552 Capital Outlay on North Eastern Areas</b> 06 <i>Education</i> 800 Other Expenditure 03 C/o Girls & Teachers Quarter at Boduria				
	O	2,00.00	2,00.00	9.13	(-)1,90.87
(v)	15 <i>Tourism Department</i> 800 Other Expenditure 05 Adv Tourism site at Doimukh, P/Pare				
	S	1,31.98	1,31.98	...	(-)1,31.98
(vi)	04 Adv Tourism site at Baririjo, U/Subansiri				
	S	1,24.00	1,24.00	...	(-)1,24.00
(vii)	03 C/o Tourism Amusement park and Picnic Spot at Dollumukh				
	O	1,15.50			
	R	32.08	1,47.58	...	(-)1,47.58
<p>Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Major Works(Central Share).</p> <p>Savings at serial numbers (v) to (vii) was reportedly due to late receipt of fund from the North Eastern Council.</p>					
(viii)	05 <i>Industries</i> 800 Other Expenditure 01 Infrastructure Development at ITI, Yupia				
	O	1,56.22	1,56.22	56.22	(-)1,00.00

**GRANT NO. 33 NORTH EASTERN AREAS-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>	
(ix)	09 North Eastern Council <b>4552 Capital Outlay on North Eastern Areas</b> 23 <i>Information Technology</i> 800 Other Expenditure 01 IT Infrastructure Development in School of Arunachal Pradesh				
	O	3,44.00	3,44.00	2,58.04	(-)85.96
(x)	07 <i>Sports &amp; Youth Affairs</i> 800 Other Expenditure 10 C/o Indoor Stadium at Hunli, L/Dibang Valley Distt.				
	O	1,27.41	1,27.41	70.77	(-)56.64
(xi)	12 <i>Power</i> 800 Other Expenditure 86 C/o 33KV Express Line from Changlang to Khimyang				
	S	36.00	36.00	...	(-)36.00
(xii)	18 Medical Department 800 Other Expenditure 69 Bio-Medical Management Plant at District Hospital				
	S	67.00	67.00	46.69	(-)20.31
(xiii)	16 <i>Roads and Bridges</i> 800 Other Expenditure 90 C/o Longding- Nokjan Road				
	S	2,66.00	2,66.00	2,50.44	(-)15.56

Saving was reportedly due to non-completion of physical Works.

**GRANT NO. 33 NORTH EASTERN AREAS-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xiv)	09 North Eastern Council <b>4552 Capital Outlay on North Eastern Areas</b> 06 <i>Education</i> 800 Other Expenditure 89 C/o boundary wall for govt. H.S. school, Nyapin			
	S	14.00	14.00	...
				(-)14.00

Reasons for savings at serial numbers (iii), (iv), (viii), (ix), (x), (xi), (xii) and (xiv) above have not been intimated (October 2016).

(xv)	15 <i>Tourism Department</i> 800 Other Expenditure 01 Infra. Dev. Of Tourism at Tipi, Balukpong			
	S	12.01	12.01	...
				(-)12.01

Saving was reportedly due to late receipt of fund from the North Eastern Council.

**33.2.4** Savings mentioned at note **33.2.3** were partly offset by excess mainly under:-

(i)	09 North Eastern Council <b>4552 Capital Outlay on North Eastern Areas</b> 16 <i>Roads and Bridges</i> 800 Other Expenditure 54 Laimekuri-Nari-Telam Road			
	O	2,00.00		
	R	4,82.78	6,82.78	6,82.78
				...
(ii)	12 <i>Power</i> 800 Other Expenditure 07 Upgradation, Improvement & Renovation of Electrical Installation at Kalaktang			
	O	5,00.00		
	R	1,37.40	6,37.40	6,37.40
				...

**GRANT NO. 33 NORTH EASTERN AREAS-Contd.**

<b>Serial number</b>	<b>Head</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii)	09 North Eastern Council				
	<b>4552 Capital Outlay on North Eastern Areas</b>				
	19 <i>Water Resource Department</i>				
	800 Other Expenditure				
	87 C/o Anti-Erosion works on Pare River at Papumpare				
	O	72.58			
	R	36.22	1,08.80	1,08.80	...
(iv)	06 <i>Education</i>				
	800 Other Expenditure				
	06 Infrastructure development of School Building for 20 seat hostel at Basar Circle				
	O	1,78.00			
	R	35.60	2,13.60	2,13.60	...
(v)	07 Infrastructure development of Govt School Building at Totpu, Sagalee				
	O	1,36.16			
	R	27.20	1,63.36	1,63.36	...
<p>Augmentation of provision by re-appropriation at serial number (i) was reportedly due to requirement of more fund towards Other Charges and that by re-appropriation at serial numbers (ii) to (v) was reportedly due to requirement of more fund towards Major Works.</p>					
(vi)	21 <i>Research Department</i>				
	800 Other Expenditure				
	01 Extension & modernization of J.N.state Museum.				
	O	1,10.00	1,10.00	1,31.00	(+)21.00

Reasons for the excess have not been intimated (October 2016).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2801 Power</b>				
<b>2810 New and Renewable Energy</b>				
Original	3,82,00,10			
Supplementary	1,69,49,97	5,51,50,07	4,95,62,87	(-)55,87,20
Amount surrendered during the year (31 March 2016)				37,20,00
<b>Capital</b>				
<b>Major Head:</b>				
<b>4801 Capital Outlay on Power Projects</b>				
Original	80,94,00			
Supplementary	61,29,69	1,42,23,69	1,01,39,79	(-)40,83,90
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**34.1.1** In view of the overall saving of ₹55,87.20 lakh (10.13 per cent of the total provision), supplementary provision of ₹1,69,49.97 lakh obtained in March 2016 proved excessive.

**34.1.2** Out of the overall saving of ₹55,87.20 lakh in the grant, ₹37,20.00 lakh only was anticipated and surrendered in March 2016.

**GRANT NO. 34 POWER-Contd.****34.1.3 Saving occurred mainly under:-**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving(-) (₹ in lakh)</b>
(i)	<b>2801 Power</b>			
	05 <i>Transmission and Distribution</i>			
	800 Other Expenditure			
	02 Maintenance of Assets			
	O	27,00.00		
	S	26,32.00		
	R	(-)19,70.00	33,62.00	33,62.00
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹21,60.00 lakh under Minor Works and increase of ₹21,90.00 lakh towards Other Charges reportedly due to requirement of less/more fund under respective heads and surrender of ₹20,00.00 lakh from Other Charges was made without assigning any reason.

(ii)	06 <i>Rural Electrification</i>			
	800 Other expenditure			
	01 Rajiv Gandhi Gramin Vidyut Yojana			
	O	17,20.00		
	R	(-)17,20.00	...	...

Withdrawal of entire provision by surrender from Grants-in-aid-General (Non-Salary) was made without assigning any reason.

(iii)	<b>2810 New and Renewable Energy</b>			
	60 <i>Others</i>			
	800 Other Expenditure			
	01 Grants to Arunachal Pradesh Energy Development Agency			
	O	32,09.92		
	S	6,41.00	38,50.92	22,50.92
				(-)16,00.00

Saving was reportedly due to non-receipt of LOC authorization.



**GRANT NO. 34 POWER-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv)	<b>2801 Power</b>			
	05 <i>Transmission and Distribution</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	1,40,82.71		
	S	83,68.44		
	R	(-30.00)	2,24,21.15	2,22,49.95
				(-1,71.20)

Reduction in provision by re-appropriation was the net effect of decrease of ₹98.12 lakh under Wages and Overtime Allowance and increase of ₹68.12 lakh towards Salaries, Office Expenses and Other Charges reportedly due to requirement of less/more funds under respective heads.

Saving was reportedly due to receipt of Revised Estimate- 2015-16 in the last part of March 2016 and the department could not prepare the arrear bills of DA, MACP and Leave Encashment.

**(v) 2810 New and Renewable Energy**

	60 <i>Others</i>			
	800 Other Expenditure			
	02 Grants to Arunachal Power Development Agency			
	S	96.00	96.00	...
				(-96.00)

Saving was reportedly due to non-receipt of LOC authorization.

**Capital:**

**34.2.1** In view of the huge overall saving of ₹40,83.90 lakh (28.71 per cent of the total provision), supplementary provision of ₹61,29.69 lakh obtained in March 2016 proved excessive.

**34.2.2** No part of the overall saving of ₹40,83.90 lakh was anticipated for surrender during the year.

**GRANT NO. 34 POWER-Contd.**

**34.2.3** Saving of substantial provision has become a regular feature under the Capital-Voted section of this grant as evident from the table given below.

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Saving Amount (₹ in lakh)	Per cent
2010-2011	1,03,07.32	90,45.15	12,62.17	12.25
2011-2012	1,65,68.12	1,20,54.28	45,13.84	27.24
2012-2013	1,58,45.80	1,09,23.67	49,22.13	31.06
2013-2014	1,28,24.72	89,28.99	38,95.73	30.38
2014-2015	1,36,88.54	91,56.43	45,32.11	33.11

**34.2.4** Saving occurred mainly under:-

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 07 Non Lapsable Pool Fund <b>4801 Capital Outlay on Power Projects</b> 05 <i>Transmission and Distribution</i> 800 Other Expenditure 20 Schemes under NLCPR			
O 52,99.10			
R (-)42,63.13	10,35.97	10,34.14	(-)1.83
Saving was reportedly due to non-completion of work.			
(ii) <b>4801 Capital Outlay on Power Projects</b> 05 <i>Transmission and Distribution</i> 800 Other Expenditure 21 Hoj-Itanagar Transmission Line			
O 10,00.00			
R (-)10,00.00	...	...	...
(iii) 80 <i>General</i> 800 Other Expenditure 20 Schemes Under State Plan			
O 6,00.00			
R (-)6,00.00	...	...	...

Reduction in provision by re-appropriation at serial numbers (i) to (iii) was reportedly due to reassessment of requirement under Major Works.

**GRANT NO. 34 POWER-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ In lakhs)</b>
(iv)	07 Non Lapsable Pool Fund <b>4801 Capital Outlay on Power Projects</b> 80 <i>General</i> 800 Other Expenditure 19 System Improvement			
S		8,62.46	6,52.38	(-),10.08
(v)	<b>4801 Capital Outlay on Power Projects</b> 05 <i>Transmission and Distribution</i> 800 Other Expenditure 22 Advance Landing Ground			
S		5,14.86	3,42.87	(-),1,71.99
Savings at serial numbers (iv) and (v) was reportedly due to making of payment as per work done.				
(vi)	07 Non Lapsable Pool Fund <b>4801 Capital Outlay on Power Projects</b> 06 <i>Rural Electrification</i> 800 Other Expenditure 16 C/o 2X3.15 MVA 33/11 KV Sub-station at Seppa			
S		83.56	...	(-),83.56

Saving was reportedly due to non-execution of work which indicates that the provision was made on an immature schemes.

**GRANT NO. 34 POWER-Concl.**

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>4801 Capital Outlay on Power Projects</b>			
	80 General			
	800 Other Expenditure			
	16 System Improvement under ACA/SPA			
	O	11,94.00		
	S	4,16.66		
	R	21,47.47	37,58.13	29,42.26
				(-)8,15.87
Saving was reportedly due to making of payment as per work done.				
(ii)	<b>4801 Capital Outlay on Power Projects</b>			
	80 General			
	800 Other Expenditure			
	14 Automatic Metering System			
	O	0.10		
	R	4,99.90	5,00.00	5,00.00
				...
(iii)	06 Maintenance of Transmission Line Including Sub-stations			
	O	.10		
	S	16,00.00		
	R	3,99.90	20,00.00	20,00.00
				...
(iv)	08 Repair & Maintenance of Elect. Installation of Residential Building			
	O	0.10		
	R	18.46	18.56	18.56
				...

Augmentation of provision by re-appropriation at serial number (i) was reportedly due to requirement of more fund towards Major Works and that by re-appropriation at serial numbers (ii) to (iv) was reportedly due to requirement of more fund towards Other Charges.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2220 Information and Publicity</b>				
Original	21,70,12			
Supplementary	3,55,24	25,25,36	19,97,75	(-)5,27,61
Amount surrendered during the year				...

**Capital**

**Major Head:**

**4220 Capital Outlay on  
Information and  
Publicity**

Original	98,39			
Supplementary	61,23	1,59,62	1,01,60	(-)58,02
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**35.1.1** As the expenditure did not come even upto the original provision, supplementary provision of ₹3,55.24 lakh obtained in March 2016 proved totally unnecessary.

**35.1.2** No part of the available saving of ₹5,27.61lakh (20.89 per cent of the total provision), was anticipated and surrendered during the year.

**GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Contd.****35.1.3** Saving occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2220 Information and Publicity</b>			
	<i>01 Films</i>			
	105 Production of films			
	01 Promotion of films and film making			
	O	1,00.00	1,00.00	...
				(-)1,00.00

Saving was reportedly due to late concurrence from the Finance Department, Government of Arunachal Pradesh.

(ii)	02 Film city in Arunachal Pradesh			
	O	1,50.00	1,50.00	51.60
				(-)98.40

While furnishing reasons for the saving, the department stated that the fund could not be utilised due to shortage of time.

(iii)	04 State Plan Schemes			
	<b>2220 Information and Publicity</b>			
	<i>60 Others</i>			
	800 Other Expenditure			
	01 Audio Visual Publicity			
	O	90.00		
	S	43.93		
	R	(-)87.60	46.33	41.32
				(-)5.01

Saving was reportedly due to shortage of time.

(iv)	<b>2220 Information and Publicity</b>			
	<i>60 Others</i>			
	110 Publications			
	01 Establishment Expenses			
	O	1,80.00		
	S	10.00		
	R	30.00	2,20.00	1,12.61
				(-)1,07.39

Saving was reportedly due to receipt of fund at the fag end of the financial year.

**GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	<b>2220 Information and Publicity</b>			
	60 Others			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	12,06.72		
	S	1,11.31		
	R	(-)3.24	13,14.79	12,45.70
				(-)69.09

Reduction in provision by re-appropriation at serial number (iii) was reportedly due to requirement of less fund under Other Charges and that by re-appropriation at serial number (v) was reportedly due to requirement of less fund under Minor Works.

No reason for the saving has been intimated (October 2016).

(vi)	101 Advertising and Visual Publicity			
	01 Establishment Expenses			
	O	3,99.40		
	S	9.76		
	R	90.84	5,00.00	3,52.60
				(-)1,47.40

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

Saving was reportedly due to receipt of budgetary support on the last day of the financial year.

(vii)	109 Photo Services			
	01 Establishment Expenses			
	O	30.00		
	R	(-)30.00	...	...
				...

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

**Capital:**

**35.2.1** In view of the overall saving of ₹58.02 lakh (36.35 per cent of the total provision), supplementary provision of ₹61.23 lakh obtained in March 2016 proved excessive.

**GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Concl'd.**

**35.2.2** No part of the available saving of ₹58.02 lakh was anticipated for surrender during the year.

**35.2.3** Saving occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	07 Non Lapsable Pool Fund			
	<b>4220 Capital Outlay on Information and Publicity</b>			
	60 Others			
	800 Other Expenditure			
	03 C/o RCC (G+2 Building Soochna Bhawan at Nlg.)			
	O	98.39		
	S	61.23	1,59.62	(-1,59.62)

Reasons for the saving have not been intimated (October 2016).

**35.2.4** Saving mentioned at note **35.2.3** were partly offset by excess mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>4220 Capital Outlay on Information and Publicity</b>			
	60 Others			
	800 Other Expenditure			
	01 Creation of Assets			
		...	98.39	(+98.39)

No specific reason for incurring expenditure without budget provision has been intimated (October 2016).



**GRANT NO. 36 STATISTICS**  
(All Voted)

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3454 Census, Surveys and Statistics</b>				
Original	14,43,32			
Supplementary	14,36,59	28,79,91	17,34,06	(-)11,45,85
Amount surrendered during the year				...

**Capital****Major Head:****5475 Capital Outlay on Other General Economic Services**

Original	1,00,00	1,00,00	93,61	(-)6,39
Amount surrendered during the year				...

**Notes and Comments:****Revenue:**

**36.1.1** In view of the overall saving of ₹11,45.85 lakh (39.79 per cent of the total provision), supplementary provision of ₹14,36.59 lakh obtained in March 2016 proved excessive.

**36.1.2** No part of the available saving of ₹11,45.85 lakh was anticipated for surrender during the year.

**36.1.3** Persistent saving of ₹1,76.82 lakh, ₹2,32.69 lakh and ₹3,50.55 lakh ranging from 11.76 per cent to 18.45 per cent of the total provisions in the preceding three years i.e. from 2012-13 to 2014-15 respectively had also 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.

**GRANT NO. 36 STATISTICS-Contd.****36.1.4** Saving occurred mainly under:-

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 03 Centrally Sponsored Schemes			
<b>3454 Census, Surveys and Statistics</b>			
02 <i>Surveys and Statistics</i>			
201 National Sample Survey Organisation			
01 National Sample Surveys Work			
S	10,00.21	10,00.21	2,98.55
			(-)7,01.66

The department has stated that budgetary support and Finance concurrence was received for ₹299.29 lakh only (₹215.36 being Central Share and ₹83.93 being State Share).

Saving was reportedly due to wrong reflection of provision under National Sample Surveys Work.

(ii) 05 Finance Commission Recommendations			
<b>3454 Census, Surveys and Statistics</b>			
02 <i>Surveys and Statistics</i>			
800 Other expenditure			
01 Improvement of Statistical System			
O	3,20.00	3,20.00	78.30
			(-)2,41.70

Saving was reportedly due to delay in Financial concurrence and authorization by Budget Branch (Finance Department), termination of 75 contractual employees as per Deed of Agreement and delay in approval for their re-engagement by the Government of Arunachal Pradesh, non-incurring of expenditure for development of Business Register Software as it was developed with the help of NIC free of charge and also there was a proposal to conduct- "cost of cultivation studies" for important crops and their dissemination for the use of estimating at district level Gross Value Added (GVA) through Agriculture and Horticulture departments which could not be done due to non-submission of estimates by the Departments.

**GRANT NO. 36 STATISTICS-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii)	<b>3454 Census, Surveys and Statistics</b>			
	<i>01 Census</i>			
	001 Direction and Administration			
	01 Establishment Expenses of Directorate			
	O	7,64.79		
	S	82.88	8,47.67	7,92.09
				(-) <b>55.58</b>

Saving was reportedly due to non-filling up of vacant posts and incurring of less expenditure under Salaries, Wages, Medical Treatment, Domestic Travel Expenses, Other Charges, LTC, etc. as the Government of Arunachal Pradesh released fund on 24.03.2016.

(iv)	<i>02 Surveys and Statistics</i>			
	111 Vital Statistics			
	01 Establishment Expenses			
	O	2,03.15		
	S	1,09.35	3,12.50	2,60.98
				(-) <b>51.52</b>

Saving was reportedly due to resignation of a few contractual staffs from district level offices during the financial year 2015-16 and incurring of less expenditure under Salaries, POL, Domestic Travel Expenses, Office Expenses, Other Charges, LTC etc. as the Government of Arunachal Pradesh released fund on 24.03.2016.

(v)	800 Other expenditure			
	04 Unique Identification(UIDs)			
	O	45.38		
	R	(-) <b>45.38</b>	...	...

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

**GRANT NO. 36 STATISTICS-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vi)	08 Central Plan Schemes(Fully funded by Central Government)			
	<b>3454 Census, Surveys and Statistics</b>			
	02 <i>Surveys and Statistics</i>			
	800 Other expenditure			
	06 Preparation of National Population Register(NPR)			
	O	1,10.00		
	S	2,11.62		
	R	45.38	3,67.00	2,94.09
				(-72.91)

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

The Department has stated that fund could not be utilized by the DES and District Officers during the financial year 2015-16 as it is an ongoing scheme.

(vii)	01 <i>Census</i>			
	800 Other Expenditure			
	03 USHA Plan Scheme of NBO			
	S	15.00	15.00	...
				(-15.00)

While furnishing the reasons for saving, the Department stated that fund could not be utilized by DES during the financial year 2015-16 due to non-finalisation of DES proposal submitted to NBO for relaxation of some criteria under the NBO's utilization guidelines.

**Capital:**

**36.2.1** In view of the overall saving of ₹6.39 lakh (6.39 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**36.2.2** No part of the available saving of ₹6.39 lakh was anticipated for surrender during the year.

**GRANT NO. 36 STATISTICS-Concl.****36.2.3** Saving occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>5475 Capital Outlay on Other General Economic Services</b>			
	112 Statistics			
	01 Creation of Assets			
	O	1,00.00	93.61	(-)6.39

While furnishing the reasons for saving, the Department stated that saving occurred due to late receipt of approval from the Government for incurring expenditure for both the preparation of Important Statistical Reports/Books and the Implementation of Registration of Births and Deaths Act 1969.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>3456 Civil Supplies</b>				
<b>3475 Other General Economic Services</b>				
Original	6,82,89			
Supplementary	1,15,65	7,98,54	7,70,50	(-)28,04
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>5475 Capital Outlay on Other General Economic Services</b>				
Original	28,08	28,08	...	(-)28,08
Amount surrendered during the year (31 March 2016)				28,08

**Notes and Comments:**

**Capital:**

**37.2.1** In view of the saving of ₹28.08 lakh (100 per cent of the total provision), creation of provision by original grant was totally unnecessary.

**37.2.2** The entire provision was anticipated and surrendered in March 2016.

**GRANT NO. 37 LEGAL METROLOGY AND CONSUMER AFFAIRS- Concl.**

37.2.3 Saving occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>5475 Capital Outlay on Other General Economic Services</b>			
800	Other Expenditure			
01	Creation of Assets			
	O	27.98		
	R	(-)27.98	...	...

Withdrawal of the entire provision by surrender was made from Other Charges, Motor Vehicle and Machinery & Equipment without assigning any reason.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2702 Minor Irrigation</b>				
Original	99,25,03			
Supplementary	1,03,21,86	2,02,46,89	1,75,37,99	(-)27,08,90
Amount surrendered during the year				...

**Capital****Major Heads:****4702 Capital Outlay on  
Minor Irrigation****4711 Capital Outlay on  
Flood Control  
Projects**

Original	2,65,82,00			
Supplementary	62,52,98	3,28,34,98	1,21,39,81	(-)2,06,95,17
Amount surrendered during the year (31March 2016)				1,83,72,86

**Notes and Comments:****Revenue:**

**38.1.1** In view of the overall saving of ₹27,08.90 lakh (13.38 per cent of the total provision) in the grant, supplementary provision of ₹1,03,21.86 lakh obtained in March 2016 proved excessive.

**38.1.2** No part of the available saving of ₹27,08.90 lakh was anticipated for surrender during the year.



**GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.**

**38.1.3** Saving in the preceding four years had also occurred under the Revenue Section of this grant as evident from the table given below:

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Saving Amount (₹ in lakh)	Per cent
2011-12	2,03,81.42	1,52,27.98	51,53.44	25.28
2012-13	1,76,94.85	1,35,95.22	40,99.63	23.17
2013-14	2,06,93.05	1,67,84.73	39,08.32	18.89
2014-15	2,26,15.88	1,22,31.90	1,03,83.98	45.91

**38.1.4** Saving occurred mainly under:-

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
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**(i) 2702 Minor Irrigation**02 *Ground Water*

800 Other Expenditure

01 Ground Water Schemes

O 19,94.50

R (-)17,04.50

2,90.00

2,89.34

(-)0.66

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

Saving was reportedly due to accumulation of savings under various divisions.

**(ii) 03 Centrally Sponsored Schemes****2702 Minor Irrigation**80 *General*

800 Other Expenditure

06 Accelerated Irrigation  
Benefits Programme

O 0.10

S 42,73.00

R 17,04.70

59,77.80

34,65.48

(-)25,12.32

Augmentation of provision by re-appropriation was the net effect of increase of ₹17,04.80 lakh reportedly due to requirement of more fund towards Other Charges (State Share) and decrease of ₹0.10 lakh reportedly due to requirement of less fund under Other Charges (Central Share).

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

**GRANT NO. 38 WATER RESOURCE DEPARTMENT-Concl.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
<b>(iii)</b>	<b>2702 Minor Irrigation</b>			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	79,20.23		
	S	18,48.39	97,68.62	96,38.65
				(-),29.97

Saving was reportedly due to non-drawal of leave salary in respect of officers/officials who were on leave, and also non-drawal of MACP arrear.

<b>(iv)</b>	<b>03 Maintenance</b>			
	102 Lift Irrigation Schemes			
	01 Channel Maintenance			
	S	33,83.00	33,83.00	33,17.98
				(-),65.02

Saving was reportedly due to non-sanction of 1 (one) number of scheme during 2015-16 which indicates that provision was made on partially immature schemes.

**Capital:**

**38.2.1** As the expenditure did not come even up to the original provision, supplementary provision of ₹62,52.98 lakh obtained in March 2016 was totally unnecessary.

**38.2.2** Out of the available saving of ₹2,06,95.17 lakh (63.03 per cent of the total provision), ₹1,83,72.86 lakh only was anticipated and surrendered in March 2016.

**38.2.3** Saving of substantial provision has become a regular feature under the Capital Section of this grant as evident from the table given below:-

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Saving Amount (₹ in lakh)	Per cent
2011-12	1,01,85.23	61,06.11	40,79.12	40.05
2012-13	88,77.00	21,93.74	66,83.26	75.29
2013-14	40,30.00	20,29.81	20,00.19	49.63
2014-15	44,76.37	30,76.37	14,00.00	31.28

**GRANT NO. 38 WATER RESOURCE DEPARTMENT-Concl'd.****38.2.4** Saving occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	03 Centrally Sponsored Schemes			
	<b>4711 Capital Outlay on Flood Control Projects</b>			
	01 <i>Flood Control</i>			
	800 Other Expenditure			
	05 Scheme under Accelerated Irrigation Benefits programme (AIBP)			
	O	2,29,89.00		
	R	(-)1,72,32.86	57,56.14	42,80.76
				(-)14,75.38

Reduction in provision by surrender from Major Works was made without assigning any reason.

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

(ii)	04 State Plan Schemes			
	<b>4711 Capital Outlay on Flood Control Projects</b>			
	01 <i>Flood Control</i>			
	800 Other Expenditure			
	04 Schemes under ACA/SPA			
	O	13,93.00	13,93.00	5,47.50
				(-)8,45.50

Saving was reportedly due to non-sanction of the scheme which indicates that provisions were made on partially immature schemes by the Government of Arunachal Pradesh.

(iii)	<b>4702 Capital Outlay on Minor Irrigation</b>			
	800 Other Expenditure			
	01 Procurement and Creation of Assets			
	O	15,00.00		
	R	(-)6,40.00	8,60.00	8,59.00
				(-)1.00

Reduction in provision by surrender from Major Works was made without assigning any reason.

**GRANT NO. 38 WATER RESOURCE DEPARTMENT-Concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv)	04 State Plan Schemes			
	<b>4711 Capital Outlay on Flood Control Projects</b>			
	01 <i>Flood Control</i>			
	800 Other Expenditure			
	07 Scheme under RIDF			
	O	5,00.00		
	R	(-)5,00.00	...	...

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

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Capital</b>				
<b>Major Head:</b>				
<b>7610 Loans to Government Servants, etc</b>				
Original	3,60,00	3,60,00	2,77,31	(-)82,69
Amount surrendered during the year				...

**Notes and Comments:****Capital:**

**39.2.1** In view of the overall saving of ₹82.69 lakh (22.97 per cent of the total provision), original provision proved excessive.

**39.2.2** No part of the available saving of ₹82.69 lakh was anticipated for surrender during the year.

**39.2.3** Saving occurred mainly under:-

<b>Serial number</b>	<b>Head</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>7610 Loans to Government Servants,etc</b>				
	201 House Building Advances				
	01 House Building				
	O	2,40.00	2,40.00	1,70.34	(-)69.66
(ii)	204 Advances for Purchase of Computers				
	01 Computer Advance				
	O	20.00	20.00	4.13	(-)15.87

Reasons for saving at serial numbers (i) and (ii) have not been intimated (October 2016).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2216 Housing</b>				
Original	21,78,36			
Supplementary	18,50,14	40,28,50	33,78,95	(-)6,49,55
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4216 Capital Outlay on Housing</b>				
Original	15,94,50			
Supplementary	13,03,55	28,98,05	28,98,05	...
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**40.1.1** In view of the overall saving of ₹6,49.55 lakh (16.12 per cent of the total provision) in the grant, supplementary provision of ₹18,50.14 lakh obtained in March 2016 proved excessive.

**40.1.2** No part of the available saving of ₹6,49.55 lakh was anticipated for surrender during the year.

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i)</b>	<b>2216 Housing</b>			
	05 <i>General Pool Accommodation</i>			
	001 Direction & Administration			
	01 Establishment Expenses			
	O	5,36.00		
	S	16,72.47		
	R	(-)9.33	21,99.14	16,33.71
				(-)5,65.43

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

Saving was reportedly due to non filling up of vacant post and late receipt of fund.

<b>(ii)</b>	<b>800 Other Expenditure</b>			
	01 Maintenance and Repairs			
	O	16,42.36		
	S	1,77.67		
	R	9.33	18,29.36	17,45.24
				(-)84.12

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

Saving was reportedly due to 'non communication of fund'.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2029 Land Revenue</b>				
<b>2506 Land Reforms</b>				
Original	41,15,02			
Supplementary	3,16,52	44,31,54	17,71,87	(-)26,59,67
Amount surrendered during the year (31 March 2016)				26,17,66
<b>Capital</b>				
<b>Major Head:</b>				
<b>4070 Capital Outlay on Other Administrative Services</b>				
Original	3,65,00	3,65,00	...	-3,65,00
Amount surrendered during the year (31 March 2016)				3,65,00

**Notes and Comments:**

**Revenue:**

**41.1.1** As the overall expenditure of ₹17,71.87 lakh fell short of the original grant, supplementary grant of ₹ 3,16.52 lakh obtained in March 2016 proved totally unnecessary.

**41.1.2** Out of the available saving of ₹26,59.67 lakh (60.02 per cent of the total provision), ₹ 26,17.66 lakh was anticipated and surrendered in March 2016.



**GRANT NO. 41 LAND MANAGEMENT-Contd.****41.1.3 Saving occurred mainly under:-**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2029 Land Revenue</b>			
	800 Other Expenditure			
	01 National Land			
	Records Management			
	Programmes (NLRMP)			
	O	31,07.00		
	R	(-)29,59.66	1,47.34	1,47.34 ...

While reduction in provision by re-appropriation (₹3,42.00 lakh) was reportedly due to requirement of less fund under Other Charges, that by surrender (₹26,17.66 lakh) from Other Charges was made without assigning any reason.

(ii)	103 Land Records			
	01 Establishment Expenses			
	O	9,85.02		
	S	2,93.52		
	R	30.00	13,08.54	12,24.54 (-)84.00

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

Saving was reportedly due to non clearance of arrear of MACP, DA and Leave Encashment of retired officials for shortage of time.

**GRANT NO. 41 LAND MANAGEMENT-Concltd.**

**41.1.4** Savings mentioned at note **41.1.3** were partly offset by excess mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2506 Land Reforms</b>			
	800 Other Expenditure			
	01 Establishment Expenses			
	O	23.00		
	S	23.00		
	R	3,12.00	3,58.00	3,99.99
				(+)41.99

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,35.00 lakh towards Other Charges and decrease of ₹23.00 lakh under Other Charges, Office Expenses and Minor Works reportedly due to requirement of more/less fund respective heads.

While furnishing the reasons for the excess, the department stated that the planning department had allotted ₹3,65.00 lakh under Development Project/Schemes and ₹37.00 lakh under Non-Plan by the Finance Department. But the contention of the Department is not supported by reflection of budgetary provision in the budgetary documents.

**Capital:**

**41.2.1** The entire provision of ₹3,65.00 lakh was surrendered in March 2016.

**41.2.2** Saving occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>4070 Capital Outlay on Other Administrative Services</b>			
	800 Other Expenditure			
	02 Creation of Assets			
	O	3,65.00		
	R	(-)3,65.00	...	...

Withdrawal of entire provision by surrender (₹3,65.00 lakh) from Major Works was made without assigning any reason.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2501 Special Programmes for Rural Development</b>				
<b>2505 Rural Employment</b>				
<b>2515 Other Rural Development Programmes</b>				
Original	3,28,91,42			
Supplementary	26,31,14	3,55,22,56	2,10,90,18	(-)1,44,32,38
Amount surrendered during the year (31 March 2016)				9,13,49
<b>Capital</b>				
<b>Major Head:</b>				
<b>4515 Capital Outlay on Other Rural Development Programmes</b>				
Original	7,96,00			
Supplementary	14,70,72	22,66,72	20,43,22	(-)2,23,50
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**42.1.1** As the overall expenditure of ₹2,10,90.18 lakh fell far short of the original grant, supplementary grant of ₹26,31.14 lakh obtained in March 2016 was totally unnecessary.

**42.1.2** Out of the available saving of ₹1,44,32.38 lakh (40.63 per cent of the total provision), ₹9,13.49 lakh only was anticipated and surrendered in March 2016.

**GRANT NO. 42 RURAL DEVELOPMENT-Contd.**

**42.1.3** Saving of ₹3,21,25.28 lakh had also occurred under this grant in 2014-15.

**42.1.4** Saving occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	03 Centrally Sponsored Schemes			
	<b>2505 Rural Employment</b>			
	60 Other Programmes			
	701 National Rural Employment Programme			
	08 State Employment Guarantee Fund			
	O	1,40,61.24		
	R	(-)2,66.16	1,37,95.08	45,90.20
				(-)92,04.88

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,30,30.02 lakh reportedly due to requirement of less fund under Grants-in-aid (Non-Salary: State Share) and increase of ₹1,27,63.86 lakh reportedly due to requirement of more fund towards Grants-in-aid (Salary: Central Share). Saving was reportedly due to non-release of Central Share by the Government of India.

(ii)	60 Other Programmes			
	702 Jawahar Gram Samridhi Yojana (JGSY)			
	04 Indira Awas Yojana			
	O	70,53.26		
	R	(-)20,85.14	49,68.12	46,29.25
				(-)3,38.87

Reduction in provision by re-appropriation was the net effect of decrease of ₹61,88.04 lakh reportedly due to requirement of less fund under Grants-in-aid (Non-Salary: State Share) and increase of ₹41,02.90 lakh reportedly due to requirement of more fund towards Grants-in-aid (Non-Salary: Central Share).

(iii)	<b>2515 Other Rural Development Programmes</b>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	83,66.38		
	R	(-)9,62.46	74,03.92	64,28.78
				(-)9,75.14

Reduction in provision was the net effect of decrease of provision of ₹48.97 lakh by re-appropriation reportedly due to requirement less fund under Office Expenses and surrender of ₹9,13.49 lakh from Salaries without assigning any reason.

Saving was reportedly due, mainly, to austerity measure imposed by the Government on payment of any kind of arrear, non-creation of posts in C.D. Blocks and introduction of single window system from Plan to Non-Plan Sector.

**GRANT NO. 42 RURAL DEVELOPMENT-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv)	03 Centrally Sponsored Schemes			
	<b>2501 Special Programmes for Rural Development</b>			
	06 <i>Self Employment Programmes</i>			
	800 Other Expenditure			
	06 District Rural Development Agency (DRDA)			
	O	30,44.90		
	S	19,31.44		
	R	13,99.22	63,75.56	33,75.56
				(-)30,00.00

Augmentation of provision by re-appropriation was the net effect of increase of ₹29,99.90 lakh reportedly due to requirement of more fund towards Grants-in-aid (Salary: State Share) and decrease of ₹16,00.68 lakh reportedly due to requirement of less fund under Grants-in-aid (Salary: Central Share).

Saving was reportedly due to wrong communication of Revised Estimate figure by the Finance Department (Budget).

(v)	101 Swarnajayanti Gram Swarozgar Yojana			
	05 National Rural Livelihood Mission(NRLM)			
	O	1,26.54		
	R	(-)1,26.54	...	...
(vi)	<b>2515 Other Rural Development Programmes</b>			
	102 Community Development			
	04 CM's Livelihood Mission to Chanelize Youth Power & Generation			
	O	50.00		
	R	(-)50.00	...	...

The entire provision was withdrawn by re-appropriation at serial numbers (v) and (vi) above reportedly due to requirement of less fund under Grants-in-aid (State Share-Salary) and Other Charges respectively.

**GRANT NO. 42 RURAL DEVELOPMENT-Contd.**

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	03 Centrally Sponsored Schemes			
	<b>2501 Special Programmes for Rural Development</b>			
	06 <i>Self Employment Programmes</i>			
	800 Other Expenditure			
	09 Intergrated Watershed Management Programme(IWMP)			
	O	1,89.00		
	S	6,99.70		
	R	11,11.30	20,00.00	20,00.00
				...

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Grants-in-aid (Central Share – Non-Salary).

(ii)	03 State Institute of Rural Development			
	O	0.10		
	R	66.29	66.39	66.39
				...

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Grants-in-aid (State Share –Salary).

**Capital:**

**42.2.1** In view of the overall saving of ₹2,23.50 lakh (9.86 per cent of the total provision) in the grant, supplementary provision of ₹14,70.72 lakh obtained in March 2016 proved excessive.

**42.2.2** No part of the available saving of ₹2,23.50 lakh was anticipated for surrender during the year.

**GRANT NO. 42 RURAL DEVELOPMENT-Concl.****42.2.3** Saving occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>4515 Capital Outlay on Other Rural Development Programmes</b>			
	103 Rural Development			
	04 Schemes under ACA/SPA			
	O	7,96.00		
	S	10,45.72	18,41.72	16,18.22
				(-),2,23.50

Saving was reportedly due to non-receipt of concurrence of the Finance Department during the year.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2405 Fisheries</b>				
Original	14,22,33			
Supplementary	2,15,28	16,37,61	57,16,28	(+40,78,67
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4405 Capital Outlay on Fisheries</b>				
Original	11,99,00	11,99,00	5,53,85	(-)6,45,15
Amount surrendered during the year (31 March 2016)				6,10,85

**Notes and Comments:**

**Revenue:**

**43.1.1** The overall expenditure exceeded the grant by ₹40,78.67 lakh (Actual excess: ₹40,78,66,985); the excess requires regularisation.

**43.1.2** In view of the excess expenditure of ₹40,78.67 lakh in the grant, supplementary provision of ₹2,15.28 lakh obtained in March 2016 was inadequate.

**43.1.3** The excess worked out to 249.06 per cent over the total provision.



**GRANT NO. 43 FISHERIES-Contd.**

**43.1.4** Excess occurred persistently during the preceding 3(three) years as given in the table below:-

Year	Total Provision (₹ in lakh)	Expenditure (₹ in lakh)	Excess (₹ in lakh)	Percentage
2012-13	18,40.28	36,96.99	18,56.71	100.89
2013-14	28,23.35	28,40.47	17.12	0.61
2014-15	26,53.66	43,95.81	17,42.15	65.65

The above facts indicate that the proper assessments were not made to cover the gap in provision.

**43.1.5** Excess occurred mainly under:-

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ In lakhs)
(i) 04 State Plan Schemes <b>2405 Fisheries</b> 101 Inland Fisheries 05 Construction of Fish Seed Farm Including Expansion and Improvement			
O	70.00		
R	(-70.00	...	26,49.58
			(+)26,49.58

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

The excess amount of ₹26,49.58 lakh relates to the clearance of erroneous booking by the Department under Major Head '3601' in Ziro Treasury in 2013-14.

(ii) <b>2405 Fisheries</b> 001 Direction and Administration 01 Establishment Expenses			
O	11,63.11		
S	2,15.28		
R	(-0.88	13,77.51	24,17.97
			(+)10,40.46

Reduction in provision by re-appropriation was the net effect of decrease of ₹6.00 lakh reportedly due to less requirement of fund under Other Charges and increase of ₹5.12 lakh reportedly due to more requirement of fund mainly towards Domestic Travel Expenses and Salaries.

**GRANT NO. 43 FISHERIES-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii)	03 Centrally Sponsored Schemes <b>2405 Fisheries</b>			
	800 Other Expenditure			
	08 Strengthening of Database and Information Net Work for Fisheries			
	O	0.40		
	R	28.90	29.30	5,62.98
				(+)5,33.68

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

(iv)	<b>2405 Fisheries</b>			
	101 Inland Fisheries			
	01 Establishment Expenses			
	O	6.22		
	R	(-)4.12	2.10	52.10
				(+)50.00

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

Reasons for excess at serial numbers (ii) to (iv) above were given in a consolidated way and were stated to be due to “excess staff Salaries/Wages/Office Expenses where bill paid during this financial year.”

(v)	03 Centrally Sponsored Schemes <b>2405 Fisheries</b>			
	800 Other Expenditure			
	45 Rashtriya Krishi Vikas Yojana (RKVY)			
	O	0.10		
	R	2,28.45	2,28.55	32.72
				(-)1,95.83

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Other Charges which ultimately proved excessive in view of the final saving.

Reasons for the final saving have not been intimated (October 2016).

**GRANT NO. 43 FISHERIES-Contd.**

**43.1.6** Excess mentioned at note **43.1.5** were partly offset by saving mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes <b>2405 Fisheries</b> 101 Inland Fisheries 08 Misc. Schemes and Other Supports			
	O	1,07.30		
	R	(-)1,07.30	...	...
The entire provision was withdrawn by re-appropriation reportedly due to 'less' requirement of fund under Other Charges.				
(ii)	<b>2405 Fisheries</b> 109 Extension and Training 01 Establishment Expenses			
	O	45.00		
	R	(-)44.85	0.15	0.93
				(+)0.78
Reduction in provision by re-appropriation was the net effect of decrease of ₹45.00 lakh reportedly due to 'less' requirement of fund under Other Charges and increase of ₹0.15 lakh reportedly due to requirement of more fund towards Scholarship/Stipend.				
Reasons for saving/excess were given in a consolidated way and hence this individual excess remained unexplained (October 2016).				
(iii)	04 State Plan Schemes <b>2405 Fisheries</b> 101 Inland Fisheries 07 Reclamation of Beels, Lakes etc.			
	O	12.00		
	R	(-)12.00	...	...
(iv)	04 Integrated Fish Farming			
	O	10.00		
	R	(-)10.00	...	...
(v)	06 Cold Water Fish Culture Including Trout Culture			
	O	8.00		
	R	(-)8.00	...	...

The entire provision at serial numbers (iii) to (v) was withdrawn reportedly due to 'less' requirement of fund under Other Charges.

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

**43.2.1** Out of the overall saving of ₹6,45.15 lakh, ₹6,10.85 lakh only was anticipated for surrender in March 2016.

**43.2.2** The overall saving worked out to 53.81 per cent of the total provision.

**43.2.3** Saving occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>4405 Capital Outlay on Fisheries</b>			
	800 Other Expenditure			
	05 Scheme under RIDF			
	O	10,00.00		
	R	(-)10,00.00	...	...

While the entire provision was withdrawn by re-appropriation (₹3,89.15 lakh) reportedly due to requirement of 'less' fund under Major Works that by surrender (₹6,10.85 lakh) was made also from Major Works without assigning any reason (October 2016).

**43.2.4** Saving mentioned at note **43.2.3** was partly offset by excess mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>4405 Capital Outlay on Fisheries</b>			
	800 Other Expenditure			
	03 Scheme on ACA/SPA			
	O	1,99.00		
	R	3,89.15	5,88.15	5,53.85
				(-)34.30

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

Reasons for the final saving have not been intimated (October 2016).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2052 Secretariat-General Services</b>				
Original	8,27,74			
Supplementary	3,20,90	11,48,64	10,31,04	(-),17,60
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**44.1.1** In view of the overall saving of ₹1,17.60 lakh (10.24 per cent of the total provision) in the grant, supplementary provision of ₹3,20.90 lakh obtained in March 2016 proved excessive.

**44.1.2** No part of the available saving of ₹1,17.60 lakh was anticipated for surrender during the year.

**44.1.3** Saving occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2052 Secretariat-General Services</b>			
091	Attached Offices			
02	Resident Commissioner, Arunachal Pradesh, New Delhi			
	O	7,45.45		
	S	2,73.92	10,19.37	9,02.36
				(-),17,01

Reasons for saving have not been intimated (October 2016).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>3053 Civil Aviation</b>				
<b>3275 Other Communication Services</b>				
Original	35,06,50	35,06,50	28,80,57	(-)6,25,93
Amount surrendered during the year (31 March 2016)				3,36,87
<b>Capital</b>				
<b>Major Head:</b>				
<b>5053 Capital Outlay on Civil Aviation</b>				
Original	2,99,50			
Supplementary	1,25,87	4,25,37	2,00,87	(-)2,24,50
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**45.1.1** Out of the available saving of ₹6,25.93 lakh (17.85 per cent of the total provision), ₹3,36.87 lakh only was anticipated and surrendered in March 2016.

**GRANT NO. 45 CIVIL AVIATION-Contd.****45.1.2** Saving occurred mainly under:-

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving(-) (₹ in lakh)</b>
(i)	<b>3275 Other Communication Services</b>			
	800 Other Expenditure			
	01 Maintenance of Assets			
	O	31,26.10		
	R	(-)4,27.50	26,98.60	26,44.78
				(-)53.82

While reduction in provision by re-appropriation (₹90.63 lakh) was reportedly due to requirement of less fund under Other Charges, Minor Works and Wages, that by surrender (₹3,36.87 lakh) from Other Charges was made without assigning any reason.

Saving was reportedly due to late receipt of Wages bills and also due to Administrative Approval and expenditure Sanction.

(ii)	<b>3053 Civil Aviation</b>			
	80 General			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	3,80.40		
	R	(-)1,04.29	2,76.11	2,35.79
				(-)40.32

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,99.92 lakh under Minor works and increase of ₹95.63 lakh towards Salaries and Other Charges reportedly due to requirement of less/more funds under respective heads.

Saving was reportedly due, mainly, to non-availability of bills for vehicles, late receipt of fund from the Government of Arunachal Pradesh, non-finalisation of Arrear MACP of staff and non-utilisation of the whole fund allotted to Public Works Department.

**Capital:**

**45.2.1** As the overall expenditure of ₹2,00.87 lakh fell short of the original provision, supplementary provision of ₹1,25.87 lakh obtained in March 2016 proved totally unnecessary.

**45.2.2** No part of the available saving of ₹2,24.50 lakh (52.78 per cent of the total provision) was anticipated for surrender during the year.

**GRANT NO. 45 CIVIL AVIATION-Conclld.****45.2.3 Savings occurred mainly under:**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>5053 Capital Outlay on Civil Aviation</b>			
	80 <i>General</i>			
	800 Other Expenditure			
	02 Schemes under ACA/SPA			
	O	2,99.50		
	R	(-)74.13	2,25.37	1,25.87
				(-)99.50

Saving was reportedly due to late receipt of sanction from the Finance Department, Government of Arunachal Pradesh.

(ii)	<b>5053 Capital Outlay on Civil Aviation</b>			
	80 <i>General</i>			
	800 Other Expenditure			
	01 Procurement of Assets			
	S	1,25.87		
	R	74.13	2,00.00	75.00
				(-)1,25.00

Reduction in provision by re-appropriation at serial number (i) was reportedly due to requirement of less fund under Major Works and augmentation of provision by re-appropriation at serial number (ii) was reportedly due to requirement more fund towards Major Works.

Saving was reportedly due to late receipt of sanction order from the Finance Department, Government of Arunachal Pradesh.



**APPROPRIATION NO. 46 STATE PUBLIC SERVICE COMMISSION**  
(All Charged)

		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2051 Public Service Commission</b>				
Original	5,32,00			
Supplementary	24,17	5,56,17	5,55,22	(-)95
Amount surrendered during the year				...

**GRANT NO. 47 ADMINISTRATION OF JUSTICE  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2014 Administration of Justice</b>				
Original	5,37,27			
Supplementary	2,29,01	7,66,28	7,05,85	(-)60,43
Amount surrendered during the year				...

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

Original	6,41,44			
Supplementary	11,78,56	18,20,00	8,97,57	(-)9,22,43
Amount surrendered during the year				...

**Notes and Comments:****Revenue:**

**47.1.1** In view of the overall saving of ₹60.43 lakh (7.89 per cent of the total provision), the supplementary provision of ₹2,29.01 lakh obtained in March 2016 proved excessive.

**47.1.2** No part of the available saving of ₹60.43 lakh was anticipated for surrender during the year.

**47.1.3** Saving of ₹1,50.35 lakh had also occurred under this grant in 2014-15.

**GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.****47.1.4 Saving occurred mainly under:-**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2014 Administration of Justice</b>			
114	Legal Advisers and Counsels			
03	Legal Fees of Advocates/Counsels			
	O	50.00		
	S	1,00.00	1,19.23	(-)30.77

Saving was reportedly due to non-submission of Legal Fee bills by the Senior Advocates/Counsels of the Supreme Court specially related to boundary dispute and other cases within the financial year.

(ii)	800 Other Expenditure			
	06 Additional District & Session Judge			
	O	98.92		
	S	27.86		
	R	(-)11.00	1,07.35	(-)8.43

Reduction in provision by re-appropriation was the net effect of decrease of ₹13.96 lakh reportedly due to less requirement of fund under Office Expenses and increase of ₹2.96 lakh reportedly due to requirement of more fund towards Salaries.

Saving was reportedly due to non-submission of Medical Treatment/Domestic Travel Expenses/Office Expenses bills by the concerned officers and staffs of the courts within the financial year.

(iii)	01 Establishment Expenses			
	O	52.25		
	S	12.01		
	R	0.25	49.99	(-)14.52

Augmentation of provision by re-appropriation was the net effect of increase of ₹0.57 lakh reportedly due to requirement of more fund towards Salaries and decrease of ₹0.32 lakh reportedly due to requirement of less fund under Over Time Allowances and Domestic Travel Expenses.

Saving was reportedly due, mainly, to (i) non-purchase of a vehicle duly approved for use by the Director of Litigation at the Gauhati High Court, Naharlagun Permanent Bench for want of Finance concurrence (ii) non-submission of MR/LTC/POL bills within the financial year (iii) provision of fund made available without departmental demand at the fag end of the financial year.

**GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv)	<b>2014 Administration of Justice</b>			
114	Legal Advisers and Counsels			
01	Advocate General			
O	26.25	26.25	19.65	(-)6.60

Saving was reportedly due to non-submission of Travelling Allowances, Professional bills and other claims in respect of Office Expenses of the office of Advocate General before the close of the financial year.

**47.1.5** Savings mentioned at note **47.1.4** were partly offset by excess mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2014 Administration of Justice</b>			
105	Civil and Session Courts			
03	Establishment Expenses			
O	2,11.12			
S	37.82			
R	10.75	2,59.69	2,59.66	(-)0.03

Augmentation of provision by re-appropriation was the net effect of increase of ₹40.37 lakh reportedly due to requirement of more fund mainly towards Salaries and decrease of ₹29.62 lakh reportedly due to requirement of less fund mainly under Office Expenses.

**Capital:**

**47.2.1** In view of the overall saving of ₹9,22.43 lakh (50.68 per cent of the total provision), the supplementary provision of ₹11,78.56 lakh obtained in March 2016 proved excessive.

**47.2.2** No part of the available saving of ₹9,22.43 lakh was anticipated for surrender during the year.

**GRANT NO. 47 ADMINISTRATION OF JUSTICE-Concl.****47.2.3** Saving occurred mainly under:-

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 03 Centrally Sponsored Schemes			
<b>4070 Capital Outlay on Other Administrative Services</b>			
800 Other Expenditure			
12 Development of Infrastructure facilities for judiciary including Gram Nyayalayas			
O	5,91.44		
R	(-),5,91.44	...	...

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

(ii) 04 State Plan Schemes				
<b>4070 Capital Outlay on Other Administrative Services</b>				
800 Other Expenditure				
09 Infrastructure Development of Judiciary				
S	1,77.00	1,77.00	1.30	(-),1,75.70
(iii) 03 Centrally Sponsored Schemes				
<b>4059 Capital Outlay on Public Works</b>				
80 <i>General</i>				
800 Other Expenditure				
04 Construction of Court Building				
S	10,01.56			
R	5,91.44	15,93.00	8,48.58	(-),7,44.42

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

The discrepancies in booking expenditure under serial numbers (ii) and (iii) above as pointed out by the Department could not be adjusted due to non-furnishing of detailed classification in respect of the heads to which the amounts actually relate.

**GRANT NO. 48 HORTICULTURE  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2401 Crop Husbandry</b>				
<b>2415 Agricultural Research and Education</b>				
Original	35,44,52			
Supplementary	12,27,46	47,71,98	54,73,85	(+7,01,87
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4401 Capital Outlay on Crop Husbandry</b>				
Original	1,20,54,79	1,20,54,79	2,00,00	(-)1,18,54,79
Amount surrendered during the year (31 March 2016)				29,24,73

**Notes and Comments:**

**Revenue:**

**48.1.1** The overall expenditure exceeded the grant by ₹7,01.87 lakh (Actual excess: ₹7,01,87,411); the excess requires regularisation.

**48.1.2** In view of the excess expenditure of ₹7,01.87 lakh (14.71 per cent over the total provision) in the grant, supplementary provision of ₹12,27.46 lakh obtained in March 2016 was inadequate.

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	03 Centrally Sponsored Schemes			
	<b>2401 Crop Husbandry</b>			
	800 Other Expenditure			
	48 Integrated Development of Community/Village Fruit Nursery and Plantation on Jhum land			
	...	...	7,54.16	(+)7,54.16

Incurring expenditure without any budget provision was reportedly due to non-booking of final budget grant made available as per Government Sanction Order No. HORT/MIDH-2/2015-16 Dated 30-03-2016.

(ii)	<b>2401 Crop Husbandry</b>			
	119 Horticulture and Vegetable Crops			
	20 Horticulture Census and Crop cutting survey			
	S	11.48		
	R	23.52	35.00	35.00
				...

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

(iii)	23 Marketing & Dev of Marketing Infrastructures			
	O	50.00		
	R	20.00	70.00	70.00
				...
(iv)	05 Kitchen Garden and Floriculture			
	O	25.00		
	R	10.00	35.00	35.00
				...

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

**GRANT NO. 48 HORTICULTURE-Contd.**

**48.1.4** Excess mentioned at note **48.1.3** were partly offset by saving mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	<b>2401 Crop Husbandry</b>			
	119 Horticulture and Vegetable Crops			
	01 Establishment Expenses			
	O	18,76.81		
	S	4,53.41	23,30.22	22,88.36
				(-41.86)

Saving was reportedly due to receipt of fund at the fag end of the year from the Finance Department and non-finalisation of Arrear MACP/Leave Encashment etc.

(ii)	22	Research and Training Programme			
	O	25.00			
	R	(-25.00)	...	...	...
(iii)	49	National Horticulture Mission			
	O	20.00			
	R	(-20.00)	...	...	...

Withdrawal of the entire provision by re-appropriation at serial numbers (ii) and (iii) was reportedly due to 'less' requirement of fund.

(iv)	03	Centrally Sponsored Schemes			
	<b>2415</b>	<b>Agricultural Research and Education</b>			
	01	Crop Husbandry			
	800	Other Expenditure			
	45	Rashtriya Krishi Vikas Yojana (RKVY)			
	S	2,64.82	2,64.82	2,54.43	(-10.39)

While furnishing the reasons for saving, the Department stated that the total fund provision available was ₹2,93.76 lakh as per Government Sanction Order No. Hort/RKVY/Action-Plan/2015-16 dated 30-03-2016 and expenditure to that extent was incurred by the Department having no saving. But, neither the budget provision nor the expenditure as mentioned in the reply of the Department match with those booked under this sub-head. The expenditure mentioned in the reply is also at variance with the expenditure shown by the Department in the Reconciliation statement.



**GRANT NO. 48 HORTICULTURE-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(v)	<b>2401 Crop Husbandry</b>			
119	Horticulture and Vegetable Crops			
38	National Bamboo Mission			
	O	10.00		
	R	(-)10.00	...	...

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

**Capital:**

**48.2.1** Out of the overall saving of ₹1,18,54.79 lakh, ₹29,24.73 lakh only was anticipated and surrendered in March 2016.

**48.2.2** The overall saving worked out to 98.34 per cent of the total provision.

**48.2.3** Saving occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	03 Centrally Sponsored Schemes			
	<b>4401 Capital Outlay on Crop Husbandry</b>			
	800 Other Expenditure			
	04 Mission for Integrated Development of Horticulture			
	O	1,03,55.79		
	R	(-)27,24.73	76,31.06	...
				(-)76,31.06

Reduction in provision was the net effect of decrease by way of surrender of ₹29,24.73 lakh from Major Works without assigning any reason and increase of ₹2,00.00 lakh by re-appropriation reportedly due to requirement of more fund towards Major Works.

(ii)	05 RIDF			
	O	13,00.00	13,00.00	...
				(-)13,00.00

The entire provision at serial numbers (i) and (ii) remained unutilised reportedly due to non-release of fund by the Finance Department.

**GRANT NO. 48 HORTICULTURE-Concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii)	<b>4401 Capital Outlay on Crop Husbandry</b>			
	190 Investments in Public Sector and Other Undertakings			
	01 Construction of Building			
	O 2,00.00			
	R (-)2,00.00	...	...	...

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

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3425 Other Scientific Research</b>				
Original	4,04,73			
Supplementary	4,06,41	8,11,14	6,04,09	(-2,07,05)
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**49.1.1** In view of the overall saving of ₹2,07.05 lakh (25.53 per cent of the total provision), the supplementary provision of ₹4,06.41 lakh obtained in March 2016 proved excessive.

**49.1.2** No part of the available saving of ₹2,07.05 lakh was anticipated for surrender during the year.

**49.1.3** Saving occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i)</b>	<b>3425 Other Scientific Research</b>			
60	Others			
600	Other Schemes			
04	Assistance to State Remote Sensing Application Centre			
O		1,22.49		
S		1,63.84	2,86.33	(-74.62)

**GRANT NO. 49 SCIENCE AND TECHNOLOGY-Concl'd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii)	<b>3425 Other Scientific Research</b>			
	60 Others			
	200 Assistance to Other Scientific Bodies			
	01 Arunachal Pradesh State Council of Science and Technology			
	O	2,25.54		
	S	1,69.34	3,94.88	3,22.68
				(-) <b>72.20</b>

Reasons for saving at serial numbers (i) and (ii) above have not been intimated (October 2016).

(iii)	600 Other Schemes			
	03 Assistance to AP Science Centre Society			
	O	47.70		
	S	70.23	1,17.93	57.70
				(-) <b>60.23</b>

While furnishing the reasons for saving, the Department stated that ₹57.70 lakh only was drawn which was the actual budget grant. But the budget provision shown in the accounts above are as per budget documents furnished by the Finance Department (Budget).

Transfer of the remaining amount of ₹60.23 lakh to Grant No. 73-Information Technology as per the Department could not be made due to non-furnishing of detailed classification by the Department.

**GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2575 Other Special Area Programmes</b>				
<b>3451 Secretariat-Economic Services</b>				
Original	4,68,43,71			
Supplementary	10,24,49	4,78,68,20	10,68,56	(-)4,67,99,64
Amount surrendered during the year (31 March 2016)				4,62,50,00
<b>Capital</b>				
<b>Major Head:</b>				
<b>4070 Capital Outlay on Other Administrative Services</b>				
Original	9,55,88,21			
Supplementary	5,39,76	9,61,27,97	9,95,21	(-)9,51,32,76
Amount surrendered during the year (31 March 2016)				8,00,35,15

**Notes and Comments:**

**Revenue:**

**50.1.1** As the overall expenditure of ₹10,68.56 lakh fell far short of the original grant, supplementary grant of ₹10,24.49 lakh obtained in March 2016 was totally unnecessary.

**50.1.2** Out of the available saving of ₹4,67,99.64 lakh(97.77 per cent of the total provision), ₹4,62,50.00 lakh was anticipated and surrendered in March 2016.

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

**50.1.3** Saving has become a regular feature under the Revenue Section of this Grant as evident from the Table given below:

(₹ in lakh)					
Year	Provision	Expenditure	Saving	Per cent	Surrender
2007-08	5,54,31.94	31,08.75	5,23,23.19	94.39	5,00,96.06
2008-09	11,82,72.06	3,44.11	11,79,27.95	99.71	11,66,62.35
2009-10	7,95,44.48	10,49.82	7,84,94.66	98.68	7,88,49.56
2010-11	6,69,53.50	6,10.32	6,63,43.18	99.09	6,62,29.15
2011-12	2,36,39.02	7,63.12	2,28,75.90	96.77	1,97,30.31
2012-13	10,10.84	7,11.35	2,99.49	29.63	NIL
2013-14	37,94.11	11,48.63	26,45.48	69.73	NIL
2014-15	1,01,34.23	11,37.99	89,96.24	88.77	84,73.52

The above facts bring out lack of foresight in preparation of Budget Estimates.

**50.1.4** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	<b>3451 Secretariat-Economic Services</b>			
	800 Other Expenditure			
	03 Scheme under CSS			
	O	3,45,00.00		
	R	(-)3,45,00.00	...	...
(ii)	<b>3451 Secretariat-Economic Services</b>			
	102 District Planning Machinery			
	06 MLA LAD/Untied fund			
	O	1,12,50.00		
	R	(-)1,12,50.00	...	...

The entire provision at serial numbers (i) and (ii) above was surrendered without assigning any reason (October 2016).

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	<b>3451 Secretariat-Economic Services</b>			
	090 Secretariat			
	01 Establishment Expenses			
	O	9,80.71		
	S	1,07.65		
	R	(-5,00.00)	5,88.36	5,53.39
				(-34.97)

Reduction in provision by surrender from Other Charges was made without assigning any reason (October 2016).

Saving was reportedly due to non-filling up of newly created 8(eight) numbers of R.A. posts.

(iv)	<b>2575 Other Special Area Programmes</b>			
	60 Others			
	800 Other Expenditure			
	01 Border Area Development Programme			
	S	5,22.35	5,22.35	69.59
				(-4,52.76)

Saving was reportedly due to late receipt of concurrence of the Finance Department in respect of fund kept for Capacity Building and Skill Development.

(v)	<b>3451 Secretariat-Economic Services</b>			
	102 District Planning Machinery			
	01 Establishment Expenses of District Planning			
	O	1,08.00		
	S	3,94.49	5,02.49	4,45.59
				(-56.90)

Saving was reportedly due to non-filling up of vacant posts of D.P.O.s and R.A. in the District Establishment.

**Capital:**

**50.2.1** As the overall expenditure of ₹9,95.21 lakh fell far short of the original grant, supplementary grant of ₹5,39.76 lakh obtained in March 2016 was totally unnecessary.

**50.2.2** Out of the available saving of ₹9,51,32.76 lakh (98.96 per cent of the total provision), ₹8,00,35.15 lakh was only anticipated and surrendered in March 2016.

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

**50.2.3** Huge savings in the preceding three years had also occurred under the Capital Section of this Grant as evident from the Table given below:

(₹ in lakh)					
Year	Provision	Expenditure	Saving	Per cent	Surrender
2010-11	12,00,00.00	3,94.13	11,96,05.87	99.67	1,97,08.60
2011-12	15,85,22.00	1,21.40	15,84,00.60	99.92	5,42,14.60
2012-13	17,64,02.00	8,66.78	17,55,35.22	99.51	7,86,43.97
2013-14	27,21,37.00	4,26.60	27,17,10.40	99.84	18,71,01.82
2014-15	17,23,31.00	77.80	17,22,53.20	99.95	17,19,01.44

The above facts bring out lack of proper assessment at the time of making budget estimates.

**50.2.4** Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes <b>4070 Capital Outlay on Other Administrative Services</b> 800 Other Expenditure 13 Scheme under CSS			
	O 5,12,18.48			
	R (-)4,45,93.48	66,25.00	...	(-)66,25.00
(ii)	04 State Plan Schemes <b>4070 Capital Outlay on Other Administrative Services</b> 800 Other Expenditure 14 Schemes under Infrastructure Development Fund (SIDF)			
	O 2,50,00.00			
	R (-)2,50,00.00	...	...	...



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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii)	07 Non Lapsable Pool Fund <b>4070 Capital Outlay on Other Administrative Services</b> 800 Other Expenditure 15 Scheme under NLCPR			
	O	1,84,06.67		
	R	(-)1,04,06.67	80,00.00	...
				(-)80,00.00
Reduction in provision at serial numbers (i) and (iii) by surrender was reportedly due to less requirement of fund under Major Works and withdrawal of the entire provision at serial number (ii) was made by surrender without assigning any reason (October 2016).				
No specific reason for non-utilisation of the remaining provision at serial numbers (i) and (iii) above has been intimated (October 2016).				
(iv)	05 Finance Commission Recommendations <b>4070 Capital Outlay on Other Administrative Services</b> 800 Other Expenditure 11 District Innovation Fund			
	O	8,50.00	8,50.00	3,55.71
				(-)4,94.29
(v)	<b>4070 Capital Outlay on Other Administrative Services</b> 800 Other Expenditure 10 Schemes under ACA/SPA/PM Package			
	S	5,39.76	5,39.76	3,69.76
				(-)1,70.00

No specific reason for saving at serial numbers (iv) and (v) above has been intimated (October 2016).

**GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Concl.**

**50.2.5** Savings mentioned at note **50.2.4** were partly offset by excess mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>4070 Capital Outlay on Other Administrative Services</b>			
	800 Other Expenditure			
	02 Creation of Assets			
	...	...	1,28.85	(+)1,28.85
(ii)	05 Finance Commission Recommendations			
	<b>4070 Capital Outlay on Other Administrative Services</b>			
	800 Other Expenditure			
	02 Creation of Assets			
	...	...	24.18	(+)24.18

No specific reason for incurring expenditure without any budget provision in the above two heads has been intimated (October 2016).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2205 Art and Culture</b>				
Original	8,38,40			
Supplementary	1,23,48	9,61,88	10,21,42	(+) 59,54
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**51.1.1** The overall expenditure exceeded the grant by ₹59.54 lakh (Actual excess: ₹59,54,000); the excess requires regularisation.

**51.1.2** In view of the excess of ₹59.54 lakh (6.19 per cent over the total provision), supplementary provision of ₹1,23.48 lakh obtained in March 2016 proved inadequate.

**51.1.3** Excess occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2205 Art and Culture</b>			
	105 Public Libraries			
	01 Maintenance of State Library			
	O	1,44.07		
	S	56.66		
	R	54.24	2,54.97	3,04.97
				(+)50.00

Augmentation of provision by re-appropriation was the net effect of increase of ₹76.34 lakh mainly towards Other Charges and Office Expenses and decrease of ₹22.10 lakh mainly under Advertisement and Publicity due to requirement of more/less fund under the above object heads.

The adjustment of excess booking as required by the Department could not be carried out due to short details furnished by the department.

**GRANT NO. 51 DIRECTORATE OF LIBRARY-Concl.**

<b>Serial number</b>	<b>Head</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii)	<b>2205 Art and Culture</b>				
	105	Public Libraries			
	02	Maintenance of District Libraries			
	O		3,38.88		
	S		47.14		
	R		71.82	4,57.84	4,57.84
					...

Augmentation of provision by re-appropriation was the net effect of increase of ₹77.32 lakh mainly towards Other Charges, Advertisement and Publicity, Salaries, Wages and Minor Works and decrease of ₹5.50 lakh mainly under Domestic Travel Expenses and Office Expenses reportedly due to requirement of more/less fund under the above object heads.

**51.1.4** Excess mentioned at note **51.1.3** were partly offset by saving under:-

<b>Serial number</b>	<b>Head</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2205 Art and Culture</b>				
	001	Direction and Administration			
	01	Establishment Expenses			
	O		3,55.45		
	S		19.68		
	R		(-)1,26.06	2,49.07	2,58.61
					(+)9.54

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,51.08 lakh mainly under Other Charges, Minor Works, Salaries and Wages and increase of ₹25.02 lakh mainly towards Office Expenses, Medical Treatment and Domestic Travel Expenses due to requirement of less/more funds under respective heads.

The adjustment of excess booking as requested by the Department could not be carried out due to short details furnished by the Department.

**GRANT NO. 52 SPORTS AND YOUTH SERVICES  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2204 Sports and Youth Services</b>				
Original	22,88,95			
Supplementary	24,89	23,13,84	21,61,39	(-)1,52,45
Amount surrendered during the year (31 March 2016)				1,42,59

**Capital**

**Major Head:**

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

Original	63,85,32			
Supplementary	11,44,63	75,29,95	32,85,11	(-)42,44,84
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**52.1.1** As the overall expenditure of ₹21,61.39 lakh fell short of the original provision, supplementary provision of ₹24.89 lakh obtained in March 2016 proved unnecessary.

**52.1.2** Out of the available saving of ₹1,52.45 lakh (6.59 per cent of the total provision), ₹1,42.59 lakh only was anticipated and surrendered in March 2016.

**52.1.3** Persistent savings of ₹5,90.23 lakh, ₹97.04 lakh, ₹2,54.59 lakh and ₹58,59.13 lakh, constituting 25.11 per cent, 6.83 per cent, 11.49 per cent and 68.75 per cent of the total provisions had also occurred under this grant in 2011-12, 2012-13, 2013-14 and 2014-15 respectively.

**GRANT NO. 52 SPORTS AND YOUTH SERVICES-Contd.**

**52.1.4** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2204 Sports and Youth Services</b>			
	001 Direction and Administration			
	01 Directorate Establishment			
	O	10,80.26		
	R	(-)3,31.30	7,48.96	7,48.03
				(-)0.93

Reduction in provision through re-appropriation was reportedly due to less requirement of fund mainly under Other Charges and Salaries and this was partly offset by addition to the provision mainly towards Grants-in-aid, Domestic Travel Expenses and Medical Treatment reportedly due to requirement of more funds during the year. Reasons for further saving have not been intimated (October 2016).

(ii) 800 Other Expenditure  
02 Schemes under ACA/SPA

O	41.50			
R	(-)41.50	...	...	...

The entire provision was withdrawn through re-appropriation reportedly due to 'less' requirement of fund under Major Works. Entire actual provision of ₹46,00.00 lakh had remained unutilised under this head in 2014-15 also.

**52.1.5** Savings mentioned at note **52.1.4** were partly offset by excess mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2204 Sports and Youth Services</b>			
	001 Direction and Administration			
	03 Sangay Lhaden Sports Academy			
	O	4,09.89		
	R	1,48.71	5,58.60	5,53.00
				(-)5.60

Augmentation of provision by re-appropriation was reportedly due to requirement of more funds mainly towards Domestic Travel Expenses, Other Charges, Medical Treatment, Salaries and Overtime Allowances.

Reasons for the saving have not been intimated (October 2016).

Actual excess of ₹18.78 lakh had occurred under this head in 2014-15 also.

**GRANT NO. 52 SPORTS AND YOUTH SERVICES-Contd.**

<b>Serial number</b>	<b>Head</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii)	<b>2204 Sports and Youth Services</b>				
	001	Direction and Administration			
	02	District Office			
	O	2,55.08			
	R	56.37	3,11.45	3,11.45	...

Augmentation of provision by re-appropriation was reportedly due to requirement of more funds mainly towards Domestic Travel Expenses and Other Charges and this was partly offset by reduction in provision under Office Expenses reportedly due to requirement of less fund during the year.

(iii)	04	Engineering Wing			
	O	5,02.22			
	S	24.89			
	R	15.13	5,42.24	5,38.91	(-) <b>3.33</b>

Augmentation of provision was the net effect of increase of ₹3,72.13 lakh and decrease of ₹3,57.00 lakh provision through re-appropriation reportedly due to requirement of more fund mainly towards Other Charges(Plan) and Office Expenses and requirement of less fund mainly under Other Charges (Non Plan). Further decrease of provision through surrender from Other Charges was made in March 2016 without assigning any reason.

No specific reason for the saving has been intimated (October 2016).

(iv)	104	Sports and Games			
	14	Prize Money Incentive			
	R	10.00	10.00	10.00	...

Creation of provision by re-appropriation was reportedly due to requirement of 'more' fund towards Other Charges during the year.

**Capital:**

**52.2.1** As the overall expenditure fell far short of the original provision of ₹63,85.32 lakh, supplementary provision of ₹11,44.63 lakh obtained in March 2016 proved unnecessary.

**52.2.2** No part of the available saving of ₹42,44.84 lakh (56.37 per cent of the total provision) was anticipated for surrender during the year.

**GRANT NO. 52 SPORTS AND YOUTH SERVICES-Concl.****52.2.3 Saving occurred mainly under:**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	03 Centrally Sponsored Schemes <b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	03 Sports and Youth Services			
	800 Other Expenditure			
	22 Schemes under ACA/SPA			
	O	63,85.32		
	R	(-)10,62.07	53,23.25	26,36.75
				(-)26,86.50

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

Reasons for huge further saving were reportedly due, partly to late receipt of concurrence of the Finance Department for some schemes and partly due to non receipt of concurrence of the Finance Department.

(ii)	27 C/o Astroturf Hockey Ground at Chimpu			
	S	3,74.34	3,74.34	...
				(-)3,74.34

The entire saving was reportedly due to non-receipt of concurrence of the Finance Department during the year.

(iii)	09 Construction of Play Field at Gadam, Siram and Namsai			
	S	1,12.67	1,12.67	...
				(-)1,12.67

Non-utilisation of the entire provision was reportedly due to non- receipt of concurrence of the Finance Department during the year.

(iv)	16 Stadium Building			
	S	3,08.80		
	R	10,62.07	13,70.87	2,99.54
				(-)10,71.33

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Major Works during the year which was unnecessary in view of the saving of even the supplementary grant.

Reasons for huge saving were reportedly due to (a) late receipt of concurrence of the Finance Department and (b) provision of excess budget without knowledge of the department.



**GRANT NO. 53 FIRE PROTECTION AND CONTROL  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2070 Other Administrative Services</b>				
Original	17,02,69			
Supplementary	3,57,39	20,60,08	16,28,63	(-)4,31,45
Amount surrendered during the year (31 March 2016)				41,81

**Capital**

**Major Head:**

**4070 Capital Outlay on Other Administrative Services**

Supplementary	11,60,00	11,60,00	14,59,35	(+) 2,99,35
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**53.1.1** As the overall expenditure fell short of the original provision, supplementary provision of ₹3,57.39 lakh obtained in March 2016 proved unnecessary.

**53.1.2** Out of the available saving of ₹4,31.45 lakh (20.94 per cent of the total provision), ₹41.81 lakh only was anticipated and surrendered in March 2016.

**53.1.3** Persistent savings of ₹1,39.85 lakh, ₹1,01.57 lakh, ₹93.96 lakh, ₹85.47 lakh and ₹3,17.35 lakh constituting 15.70 per cent, 8.67 per cent, 9.54 per cent, 7.73 per cent and 21.83 per cent of the total provisions had occurred under this grant in 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15 respectively.

**GRANT NO. 53 FIRE PROTECTION AND CONTROL-Contd.****53.1.4 Saving occurred mainly under:**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2070 Other Administrative Services</b>			
	800 Other Expenditure			
	06 Purchase/Upkeep of Fire Fighting Equipment			
	O	5,00.30		
	R	(-),99.90	3,00.40	(-),3,00.40

Reduction in provision by re-appropriation was the net effect of decrease of ₹ 3,77.00 lakh reportedly due to less requirement of fund under Motor Vehicle and Machinery and Equipment and increase of ₹1,77.10 lakh reportedly due to requirement of more fund towards Minor Works. But the reduced provision remained unutilised during the year.

Reasons for non-utilisation of the remaining provision were reportedly due to allocation of fund under Revenue Section instead of under Capital Section where expenditure was actually incurred. But the budget documents furnished by the Finance Department (Budget) do not support this contention of the department. Hence, the saving of ₹3,00.40 lakh stands correct.

(ii)	108 Fire Protection and Control			
	01 Protection and Control			
	O	12,02.29		
	S	3,57.39		
	R	(-),41.81	15,17.87	14,35.88
				(-),81.99

Reduction in provision of ₹41.81 lakh through surrender mainly from Other Administrative Expenses and Clothing and Tentage was made without assigning any reason. Further saving was reportedly due, mainly, to non-filling up some posts and late receipt of fund during the financial year 2015-16.

**GRANT NO. 53 FIRE PROTECTION AND CONTROL-Concl'd.**

**53.1.5** Savings mentioned at note **53.1.4** were partly offset by excess mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii)	03 Centrally Sponsored Schemes			
	<b>2070 Other Administrative Services</b>			
	800 Other Expenditure			
	10 Modernisation of Fire Service			
	O	0.10		
	R	1,99.90	2,00.00	1,92.75
				(-7.25)

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Machinery and Equipment and this was partly offset by reduction in provision under Minor Works reportedly due to less requirement of fund during the year. Saving was reportedly due to shortage of remaining fund for purchase of one Educational Van during the year.

**Capital:**

**53.2.1** The overall expenditure exceeded the grant by ₹2,99.35 lakh (Actual excess: ₹2,99,34,500); the excess requires regularisation.

**53.2.2** In view of the excess, provision created by obtaining supplementary grant in March 2016 proved inadequate.

**53.2.3** Excess worked out to 25.81 per cent over the total provision.

**53.2.4** Excess occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>4070 Capital Outlay on Other Administrative Services</b>			
	800 Other Expenditure			
	02 Creation of Assets			
	S	11,60.00	11,60.00	14,59.35
				(+2,99.35)

While furnishing the reasons for excess, the department stated that budget provision of ₹3,00.40 lakh was erroneously shown under Minor Works (Revenue Section) instead of under Major Works (Capital Section) where actual expenditure was incurred by the department and hence, there was no excess or saving. But the budget documents furnished by the Finance Department (Budget) do not support the contention of the department. Hence, the excess of ₹2,99.35 lakh stands correct.

**GRANT NO. 54 STATE TAX AND EXCISE  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2039 State Excise</b>				
Original	13,98,27			
Supplementary	4,19,35	18,17,62	16,54,53	(-)1,63,09
Amount surrendered during the year				...

**Capital**

**Major Head:**

**4047 Capital Outlay on  
Other Fiscal Services**

Original	3,90,00	3,90,00	2,93,75	(-)96,25
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**54.1.1** In view of the overall saving of ₹1,63.09 lakh(8.97 per cent of the total provision) in the grant, supplementary provision of ₹4,19.35 lakh obtained in March 2016 proved excessive.

**54.1.2** No part of the available saving of ₹1,63.09 lakh was anticipated for surrender during the year.

**GRANT NO. 54 STATE TAX AND EXCISE-Contd.****54.1.3 Saving occurred mainly under:**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2039 State Excise</b>			
	001 Direction and Administration			
	02 District Establishment			
	O	9,15.23		
	S	2,79.82	11,95.05	10,53.70
				(-),41.35

Saving was reportedly due, mainly, to (i) Revised Estimate for Leave Encashment remaining unclaimed in some districts and (ii) Pay Fixation/ MACP and Arrear of LDC Grade Pay Encashment and Office Expenses have not been drawn in some districts during the year 2015-16 due to late budget approval by the Government.

Saving of ₹7.88 lakh and ₹46.71 lakh had occurred under this head in 2013-14 and 2014-15 respectively also.

(ii)	800 Other Expenditure			
	03 Mission Mode Project for Commercial Taxes (MMPCT)			
	S	64.09	64.09	...
				(-),64.09

The entire provision obtained through Supplementary grant in March 2016 remained unutilised and unsurrendered during the year.

Non-utilisation of the entire provision was reportedly due to administrative reasons. Administrative reasons are being put forward for non-incurring of expenditure and saving year after year.

**GRANT NO. 54 STATE TAX AND EXCISE-Contd.**

**54.1.4** Savings mentioned at note **54.1.3** were partly offset by excess under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2039 State Excise</b>			
	001 Direction and Administration			
	01 Headquarter Establishment			
	O	4,83.04		
	S	75.44	5,58.48	6,00.83
				(+)42.35

While furnishing the reasons for excess of ₹42.35 (Plan: (+)₹45.46 lakh and Non Plan: (-)₹3.11 lakh), the department stated total budget provision shown as ₹1,29.95 lakh (Plan) in the Detailed Appropriation Accounts should actually be ₹1,76.45 lakh as per details of object head wise budget provision given in the enclosed documents (Including Modified Final Revised Estimates for 2015-16 from the Planning Department, Government of Arunachal Pradesh). Hence, as per furnished details, there was saving of ₹1.04 lakh. But, the object head wise details furnished by the department have not been reflected in the budget documents furnished by the Finance Department (Budget). Hence, the excess of ₹42.35 lakh stands correct.

**Capital:**

**54.2.1** No part of the available saving of ₹96.25 lakh (24.68 per cent of the total provision) was anticipated for surrender during the year.

**54.2.2** Saving of ₹2,50.00 lakh (83.33 per cent of the total provision) had also occurred under this grant in 2014-15.

**54.2.3** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>4047 Capital Outlay on Other Fiscal Services</b>			
	039 State Excise			
	02 Scheme under SPA/ACA			
	O	2,98.50	2,98.50	2,48.75
				(-)49.75

No specific reason for saving has been intimated (October 2016).

**GRANT NO. 54 STATE TAX AND EXCISE-Concl.**

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) <b>4047 Capital Outlay on Other Fiscal Services</b>			
039 State Excise			
01 Creation of Assets			
O	91.50	91.50	45.00
			(-)46.50

Saving of ₹46.50 lakh was reportedly due to wrong booking of budget provision to that extent under 53- Major Works. This provision actually, as per department, pertains to 50- Other Charges under Major Head 2039-00-001-01-Headquarter Establishment (02-District Establishment Plan). But this fact has not been reflected in the budget documents furnished by the Finance Department (Budget). Hence, saving of ₹46.50 stands correct.

**GRANT NO. 55 STATE LOTTERIES**  
**(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2075 Miscellaneous General Services</b>				
Original	31,98			
Supplementary	54,95	86,93	82,96	(-)3,97
Amount surrendered during the year				...



**GRANT NO. 56 TOURISM  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3452 Tourism</b>				
Original	18,70,04			
Supplementary	8,44,88	27,14,92	25,29,79	(-)1,85,13
Amount surrendered during the year				...

**Capital**

**Major Head:**

**5452 Capital Outlay on  
Tourism**

Original	20,50,86			
Supplementary	24,11,78	44,62,64	10,51,66	(-)34,10,98
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**56.1.1** In view of the overall saving of ₹1,85.13 lakh in the grant, supplementary provision of ₹8,44.88 lakh obtained in March 2016 proved excessive.

**56.1.2** No part of the available saving of ₹1,85.13 lakh (6.82 per cent of the total provision) was anticipated for surrender during the year.

**GRANT NO. 56 TOURISM-Contd.**

**56.1.3** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>3452 Tourism</b>			
	80 <i>General</i>			
	800 Other Expenditure			
	01 Fairs and Festivals			
	O	5,00.00		
	R	(-)3,35.00	1,65.00	1,36.75
				(-)28.25

No specific reason for saving has been intimated (October 2016).

(ii)	02 Other Items			
	O	2,11.00		
	R	(-)1,61.00	50.00	47.51
				(-)2.49

Reduction in provision by re-appropriation at serial number (i) and (ii) above was reportedly due to reassessment of requirement under Other Charges.

(iii)	04 State Plan Schemes			
	<b>3452 Tourism</b>			
	80 <i>General</i>			
	800 Other Expenditure			
	23 Scheme under ACA/SPA			
	S	1,88.78	1,88.78	94.69
				(-)94.09

Saving at serial numbers (ii) and (iii) above was reportedly due to late receipt of fund during the year.

(iv)	<b>3452 Tourism</b>			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	5,41.96		
	S	2,96.10	8,38.06	8,00.08
				(-)37.98

Reasons for saving have not been intimated (October 2016).

**GRANT NO. 56 TOURISM-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(v)	<b>3452 Tourism</b>			
	01 Tourist Infrastructure			
	101 Tourist Centre			
	01 Development of Places of Tourist Interest			
	O	20.00		
	R	(-20.00	...	...

Withdrawal of entire provision by re-appropriation was reportedly due to reassessment of requirement under Minor Works.

**56.1.4** Saving mentioned at note **56.1.3** were partly offset by excess mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>3452 Tourism</b>			
	80 General			
	104 Promotion and Publicity			
	01 Publication of Tourist Information			
	O	42.00		
	R	2,93.00	3,35.00	3,34.86 (-)0.14

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

Final saving was reportedly due to incurring of expenditure as per billed amount.

(ii)	800 Other Expenditure			
	37 Other Tourism development activities(Brand Ambassador)			
	S	1,02.50		
	R	97.50	2,00.00	2,00.00 ...
(iii)	38 Incentive Subsidy Loan for small Industry			
	S	2,52.50		
	R	47.50	3,00.00	3,00.00 ...

**GRANT NO. 56 TOURISM-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv)	03 Centrally Sponsored Schemes <b>3452 Tourism</b> 80 <i>General</i> 800 Other Expenditure 03 Capital IT and Computerisation			
	R	25.00	25.00	25.00
				...
(v)	<b>3452 Tourism</b> 80 <i>General</i> 003 Training 01 Training Programme			
	O	11.00		
	R	24.00	35.00	35.00
				...
(vi)	03 Centrally Sponsored Schemes <b>3452 Tourism</b> 80 <i>General</i> 800 Other Expenditure 39 Celebration of Mechuka Adventure			
	R	10.00	10.00	10.00
				...

Augmentation of provision at serial numbers (ii),(iii) and (v) and creation of provision at serial numbers (iv) and (vi) by re-appropriation were reportedly due to requirement of more fund towards Other Charges.

**Capital:**

**56.2.1** As the overall expenditure fell far short of the original provision, supplementary provision of ₹24,11.78 lakh obtained in March 2016 proved unnecessary.

**56.2.2** Saving of substantial fund has become a regular feature under the Capital Section of this grant as evident from the table below:

<b>Year</b>	<b>Amount of Saving</b>	<b>Per cent</b>
2008-09	6,14.75	15.66
2009-10	6,19.35	16.63
2010-11	19,46.89	36.64
2011-12	7,17.66	15.51
2012-13	33,92.12	56.24
2013-14	24,15.30	42.40
2014-15	8,71.97	15.51

Such large scale savings are indicative of the need on the part of the department to review the system of budget estimate with more realistic basis to minimize large scale saving.

**GRANT NO. 56 TOURISM-Contd.**

**56.2.3** No part of the huge saving of ₹34,10.98 lakh (76.43 per cent of the total provision) was anticipated for surrender during the year.

**56.2.4** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	08 Central Plan Schemes(Fully funded by Central Government)			
	<b>5452 Capital Outlay on Tourism</b>			
	01 Tourist Infrastructure			
	101 Tourist Centre			
	52 Swadesh Darshan			
	S	19,42.74	19,42.74	...
				(-)19,42.74
(ii)	50 Dev. of Mega circuit at Tawang-Bomdila and Bhalukpong			
	O	10,00.00	10,00.00	...
				(-)10,00.00
(iii)	44 Infrastructure Development of tourist circuit in Pasighat -Jengging-Yingkiong-Tuting Circuit			
	O	0.10		
	S	1,14.26		
	R	45.64	1,60.00	...
				(-)1,60.00
Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Major Works.				
(iv)	46 Development of Heritage at Pemaziling Mechuka			
	O	0.10		
	S	1,09.90	1,10.00	...
				(-)1,10.00

**GRANT NO. 56 TOURISM-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(v)	08 Central Plan Schemes(Fully funded by Central Government)			
	<b>5452 Capital Outlay on Tourism</b>			
	<i>01 Tourist Infrastructure</i>			
	101 Tourist Centre			
	45 Eco-tourism at Haru-Pahar, Roing			
	O	0.10		
	S	1,09.90	1,10.00	9.45
				(-),00.55

Saving was reportedly due to late receipt of fund from the Government of India for which Codal formalities could not be completed within the Financial Year 2015-16.

(vi)	102 Tourist Accommodation			
	84 Setting of Hotel Management at Yupia			
	O	89.68		
	R	(-)89.68	...	...

Entire provision was withdrawn by re-appropriation reportedly due to reassessment of requirement under Major works.

(vii)	33 C/o tourist circuit of Ziro- Palin-Nyapin- Sangram-Koloriang			
	O	44.77	44.77	...
				(-)44.77

Non-utilisation of the entire provision at serial numbers (i) to (iv) and (vii) above was reportedly due to late receipt of fund from the Government of India.

**GRANT NO. 56 TOURISM-Concl.**

**56.2.5** Savings mentioned at note **56.2.4** were partly offset by excess mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	08 Central Plan Schemes(Fully funded by Central Government)			
	<b>5452 Capital Outlay on Tourism</b>			
	<i>01 Tourist Infrastructure</i>			
	101 Tourist Centre			
	47 Development of tourist circuit in Itanagar-Ziro-Daporijo- Aalo-Pasighat circuit			
	O	47.99		
	S	1,14.26		
	R	45.64	2,07.89	1,80.00 (-)27.89

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

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

**GRANT NO. 57 URBAN DEVELOPMENT  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2217 Urban Development</b>				
Original	18,75,78			
Supplementary	47,08,40	65,84,18	40,71,22	(-)25,12,96
Amount surrendered during the year				...

**Capital****Major Heads:****4217 Capital Outlay on  
Urban Development****6217 Loans for Urban  
Development**

Original	82,08,23			
Supplementary	1,08,98,28	1,91,06,51	1,20,52,78	(-)70,53,73
Amount surrendered during the year				...

**Notes and Comments:****Revenue:**

**57.1.1** In view of the overall saving of ₹25,12.96 lakh (38.17 per cent of the total provision), supplementary provision of ₹47,08.40 lakh obtained in March 2016 proved excessive.

**57.1.2** No part of the available saving of ₹25,12.96 lakh was anticipated for surrender during the year.



**GRANT NO. 57 URBAN DEVELOPMENT-Contd.**

**57.1.3** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹in lakh)</b>
(i)	04 State Plan Schemes			
	<b>2217 Urban Development</b>			
	80 <i>General</i>			
	800 Other expenditure			
	09 Other Annual Operating Plan Provisions			
	O	1,00.00		
	S	31,00.00	32,00.00	6,99.96
				(-25,00.04)

Saving was reportedly due to non-receipt of Administrative Approval and Expenditure Sanction and non-observance of other codal formalities in respect of fund allocated as Corpus Fund for Arunachal Pradesh Housing Board.

(ii)	<b>2217 Urban Development</b>			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	15,81.91		
	S	3,80.10	19,62.01	19,49.09
				(-12.92)

Saving was reportedly due to (i) temporary vacancy under Group-‘C’ posts and (ii) non-sanctioning of Contingency Posts which were cleared by the A.R. Department.

**Capital:**

**57.2.1** In view of the overall saving of ₹70,53.73 lakh in the grant, supplementary provision of ₹108,98.28 lakh obtained in March 2016 proved substantially in excess of the actual requirement.

**57.2.2** No part of the available saving of ₹70,53.73 lakh (36.92 per cent of the total provision) was anticipated for surrender during the year.

**57.2.3** Saving ranging from 5.97 per cent to 53.41 per cent of the total provisions had occurred during the period from 2009-10 to 2014-15.

**GRANT NO. 57 URBAN DEVELOPMENT-Contd.**

57.2.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹in lakh)
(i)	03 Centrally Sponsored Schemes			
	<b>4217 Capital Outlay on Urban Development</b>			
	60 Other Urban Development Schemes			
	051 Construction			
	08 Creation of Assets			
	O	5,93.39		
	S	37,30.86		
	R	15,80.80	59,05.05	9,21.20
				(-)49,83.85

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Major Works (Central Share). In view of the huge saving of ₹49,83.85 lakh, augmentation through re-appropriation was totally unnecessary.

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

(ii)	07 Rajiv Awas Yojana (MOHPUA)			
	O	95.18		
	S	16,42.90		
	R	0.10	17,38.18	95.18
				(-)16,43.00

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

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

(iii)	14 Atal Mission for Rejuvenation and Urban Transformation(AMRUT)			
	O	10,00.00		
	R	(-)10,00.00	...	...
(iv)	10 National Urban Livelihood Mission			
	O	5,73.30		
	R	(-)5,73.30	...	...

Withdrawal of entire provision by re-appropriation at serial numbers (iii) and (iv) above was reportedly due to less requirement of fund under Major Works (Central Share).

**GRANT NO. 57 URBAN DEVELOPMENT-Concl'd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹in lakh)</b>
(v)	04 State Plan Schemes			
	<b>4217 Capital Outlay on Urban Development</b>			
	60 <i>Other Urban Development Schemes</i>			
	051 Construction			
	61 Schemes under ACA/SPA/SCA			
	O	28,10.88	28,10.88	23,88.00
				(-)4,22.88

Saving was reportedly due to non-receipt of Administrative Approval and Expenditure Sanction from the Government of Arunachal Pradesh.

**GRANT NO. 58 STATIONERY AND PRINTING  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2058 Stationery and Printing</b>				
<b>2059 Public Works</b>				
Original	6,85,49			
Supplementary	72,40	7,57,89	7,46,02	(-)11,87
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4058 Capital Outlay on Stationery and Printing</b>				
Original	5,84,25	5,84,25	5,84,24	(-)1
Amount surrendered during the year (31 March 2016)				1,49,25

**Notes and Comments:**

**Capital:**

**58.2.1** In view of the overall saving of ₹0.01 lakh (Less than 5 per cent of the total provision) in the grant, surrender of ₹1,49.25 lakh in March 2016 was injudicious.

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2215 Water Supply and Sanitation</b>				
Original	3,87,71,77			
Supplementary	65,46,91	4,53,18,68	3,65,23,60	(-)87,95,08
Amount surrendered during the year (31 March 2016)				15,54,08

**Capital****Major Head:****4215 Capital Outlay on Water Supply and Sanitation**

Original	1,02,30,17	1,02,30,17	73,45,93	(-)28,84,24
Amount surrendered during the year (31 March 2016)				14,81,83

**Notes and Comments:****Revenue:**

**59.1.1** As the overall expenditure fell short of the original provision, supplementary provision of ₹65,46.91 lakh obtained in March 2016 proved totally unnecessary. Similarly, supplementary provision of ₹1,99.65 lakh was obtained in March 2015 despite substantial original provision remained unutilized in 2014-15.

**59.1.2** Out of the huge available saving of ₹87,95.08 lakh (19.41 per cent of the total provision), ₹15,54.08 lakh only was anticipated and surrendered in March 2016.

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Contd.****59.1.3 Saving occurred mainly under:-**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving(-) (₹ in lakh)</b>
(i)	03 Centrally Sponsored Schemes			
	<b>2215 Water Supply and Sanitation</b>			
	01 Water Supply			
	800 Other Expenditure			
	18 National Rural Drinking Water Programme			
	O	1,17,59.84		
	R	(-)40,25.00	77,34.84	70,73.37
				(-)6,61.47

Reduction in provision from Other Charges (State Share) by re-appropriation (₹87,36.62 lakh) and Surrender (₹15,54.08 lakh) was partly offset by augmentation of provision towards Minor Works by re-appropriation (State Share: ₹6,06.57 lakh and Central Share: ₹56,59.13 lakh).

Saving was reportedly due to non-receipt of Finance Department sanction till 31.03.2016.

(ii)	23 Swachha Bharat Mission(Gramin)			
	O	77,34.00		
	R	(-)17,16.17	60,17.83	33,66.36
				(-)26,51.47

Reduction in provision by re-appropriation was the net effect of decrease of ₹38,62.86 lakh reportedly due to less requirement of fund under Other Charges and increase of ₹21,46.69 lakh reportedly due to requirement of more fund towards Minor Works (State Share).

Saving was reportedly due to non-issue of LOC by the Finance Department.

(iii)	<b>2215 Water Supply and Sanitation</b>			
	01 Water Supply			
	102 Rural water supply programmes			
	01 Establishment Expenses			
	O	1,55,73.40		
	S	65,46.91	2,21,20.31	1,91,62.83
				(-)29,57.48

Saving of ₹29,57.48 lakh was reportedly due to allocation of total requirement of fund under Non-Plan without taking into account the allocation already made under Plan Sector.

But the surrender of fund for ₹30,76.48 lakh as stated by the department has not actually been reflected in the Budget documents furnished by the Finance Department (Budget).

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Contd.**

**59.1.4** Savings mentioned at note **59.1.3** were partly offset by excess mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2215 Water Supply and Sanitation</b>			
	01 Water Supply			
	102 Rural water supply programmes			
	07 RIDF			
	O	17,00.00		
	R	25,03.23	42,03.23	33,90.02
				(-)8,13.21
Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Other Charges.				
Saving was reportedly due to non-sanction of the Scheme by the Finance Department (Budget) till 31-03-2016				
(ii)	05 Finance Commission Recommendations			
	<b>2215 Water Supply and Sanitation</b>			
	01 Water Supply			
	102 Rural water supply programmes			
	02 Rural Pipe Water Supply Programme			
	R	11,21.64	11,21.64	11,21.64
				...
(iii)	03 Centrally Sponsored Schemes			
	<b>2215 Water Supply and Sanitation</b>			
	01 Water Supply			
	800 Other Expenditure			
	21 Water Supply Scheme at Longding Township			
	R	4,04.92	4,04.92	4,04.92
				...

Creation of provision by re-appropriation was reportedly due to requirement of more fund towards Other Charges at serial number (ii) and Minor Works at serial number (iii) above.

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. 59 PUBLIC HEALTH ENGINEERING-Contd.**

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
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**Capital:**

**59.2.1** Out of the available saving of ₹28,84.24 lakh (28.19 per cent of the total provision), ₹14,81.83 lakh only was anticipated and surrendered in March 2016.

**59.2.2** Saving of ₹ 53,00.17 lakh (56.53 per cent of the total provision) had occurred under the Capital Section of this grant in 2014-15 also.

**59.2.3** Saving occurred mainly under:-

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
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(i) **4215 Capital Outlay on Water Supply and Sanitation**

01 *Water Supply*

101 Urban Water Supply

01 Creation of Assets

O 20,02.64

R (-)20,02.64

...

...

...

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

(ii) 07 Non Lapsable Pool Fund  
**4215 Capital Outlay on Water Supply and Sanitation**

01 *Water Supply*

800 Other Expenditure

02 Maintenance of Works

O 17,00.00

R (-)17,00.00

...

...

...

Withdrawal of provision by re-appropriation (₹2,18.17 lakh) was reportedly due to requirement of less fund under Major Works (State Share) and that by surrender (₹14,81.83 lakh) also from Major Works (State Share) was made without assigning any reason.



**GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Contd.**

59.2.4 Savings mentioned at note 59.2.3 were partly offset by excess mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	<b>4215 Capital Outlay on Water Supply and Sanitation</b>			
	01 Water Supply			
	800 Other Expenditure			
	04 Schemes under ACA/SPA			
	O	50,74.50		
	R	19,55.00	70,29.50	56,70.03
				(-)13,59.47
Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Major Works.				
Saving was reportedly due to non-receipt of LOC from the Finance Department till 31.03.2016.				
(ii)	07 Non Lapsable Pool Fund			
	<b>4215 Capital Outlay on Water Supply and Sanitation</b>			
	01 Water Supply			
	800 Other Expenditure			
	03 Water Supply Scheme at Jang			
	R	96.85	96.85	96.83
				(-)0.02
(iii)	07 Augmentation of Water Supply at Khonsa			
	R	1,19.04	1,19.04	76.17
				(-)42.87
(iv)	20 Providing Water Supply at Yingkiong			
	R	26.60	26.60	26.60
				...

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(v)	07 Non Lapsable Pool Fund			
	<b>4215 Capital Outlay on Water Supply and Sanitation</b>			
	01 Water Supply			
	800 Other Expenditure			
	21 Providing Water Supply at Tali			
	R	19.90	19.90	19.90

Creation of provision by re-appropriation at serial numbers (ii) to (v) was reportedly due to requirement of more fund towards Major Works.

Final saving of ₹42.87 lakh at serial number (iii) was reportedly due to non-receipt of sanction of the Scheme from the Finance Department till 31.03.2016.

**GRANT NO. 60 TEXTILE AND HANDICRAFT  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2851 Village and Small Industries</b>				
Original	33,13,90			
Supplementary	2,16,55	35,30,45	33,75,51	(-)1,54,94
Amount surrendered during the year (31 March 2016)				1,26,44

**GRANT NO. 61 GEOLOGY AND MINING  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2853 Non-ferrous Mining and Metallurgical Industries</b>				
Original	8,14,60			
Supplementary	2,66,27	10,80,87	10,73,71	(-)7,16
Amount surrendered during the year				...

**Capital**

**Major Head:**

**4853 Capital Outlay on  
Non-ferrous Mining  
and Metallurgical  
Industries**

Original	4,98,50	4,98,50	3,96,46	(-)1,02,04
Amount surrendered during the year (31 March 2016)				1,02,00

**Notes and Comments:**

**Capital:**

**61.2.1** Out of the overall saving of ₹1,02.04 lakh(20.47 per cent of the total provision), ₹1,02.00 lakh only was anticipated and surrendered in March 2016.

**GRANT NO. 61 GEOLOGY AND MINING-Concl.**

**61.2.3** Saving occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹in lakh)</b>
(i)	<b>4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries</b>			
60	<i>Other Mining and Metallurgical Industries</i>			
190	Investments in Public Sector and Other Undertakings			
01	Investment in Undertaking			
	O	2,00.00		
	R	(-),02.00	98.00	97.96
				(-),04

Reduction in provision by surrender from Investment in undertaking was made without assigning any reason.

**GRANT NO. 62 DIRECTORATE OF TRANSPORT  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3055 Road Transport</b>				
Original	2,79,61			
Supplementary	80,93	3,60,54	3,60,54	...
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>5055 Capital Outlay on Road Transport</b>				
Original	60,00	60,00	55,53	(-)4,47
Amount surrendered during the year				....

**Notes and Comments:**

**Capital:**

**62.2.1** No part of the overall saving of ₹4.47 lakh (7.45 per cent of the total provision) was anticipated for surrender during the year.

**62.2.2** Saving of ₹53.08 lakh had occurred under this grant in 2014-15 also.

**GRANT NO. 62 DIRECTORATE OF TRANSPORT-Concl.****62.2.3** Saving occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>5055 Capital Outlay on Road Transport</b>			
	050 Land and Buildings			
	02 Creation of Assets			
	0	60.00	60.00	55.53
				(-4.47)

The department, while furnishing the reasons for saving, stated that entire allotted amount of ₹60.00 lakh was incurred and the saving might be due to non-receipt of figures from Treasury. But due to receipt of replies from the department, after the target date fixed by this office, necessary adjustment could not be made.

**GRANT NO. 63 PROTOCOL DEPARTMENT  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2070 Other Administrative Services</b>				
Original	1,14,44			
Supplementary	1,48,52	2,62,96	2,55,88	(-)7,08
Amount surrendered during the year				...



**GRANT NO. 64 TRADE AND COMMERCE  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2575 Other Special Area Programmes</b>				
<b>2875 Other Industries</b>				
Original	20,92,27			
Supplementary	77,36	21,69,63	11,21,58	(-)10,48,05
Amount surrendered during the year (31 March 2016)				10,19,33
<b>Capital</b>				
<b>Major Head:</b>				
<b>4875 Capital Outlay on other Industries</b>				
Original	2,00,00	2,00,00	...	(-)2,00,00
Amount surrendered during the year (31 March 2016)				2,00,00

**Notes and Comments:**

**Revenue:**

**64.1.1** As the overall expenditure of ₹11,21.58 lakh fell short of the original grant, supplementary grant of ₹ 77.36 lakh obtained in March 2016 was totally unnecessary.

**64.1.2** Out of the available saving of ₹10,48.05 lakh (48.31 per cent of the total provision), ₹10,19.33 lakh was anticipated and surrendered in March 2016.

**64.1.3** Saving of ₹1,10.37 lakh had also occurred under this grant in 2014-15.

**GRANT NO. 64 TRADE AND COMMERCE-Contd.****64.1.4** Saving occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>2875 Other Industries</b>			
	60 <i>Other Industries</i>			
	800 Other Expenditure			
	09 Chief Minister's Flagship Programme Rubber Cultivation			
	O	14,99.50		
	R	(-)14,99.50	...	...

Withdrawal of entire provision by re-appropriation (₹4,80.17 lakh) and surrender (₹10,19.33 lakh) from Other Charges was made without assigning any reason (October 2016).

(ii)	<b>2875 Other Industries</b>			
	60 <i>Other Industries</i>			
	800 Other Expenditure			
	04 Financial assistance to Tea and Rubber Sector			
	O	26.10		
	R	(-).10	26.00	...
				(-)26.00

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

The entire provision remained unutilised and unsurrendered during the year.

Reasons for non-utilisation of the entire provision have not been intimated (October 2016).

**GRANT NO. 64 TRADE AND COMMERCE-Contd.**

**64.1.5** Savings mentioned at note **64.1.4** were partly offset by excess mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2875 Other Industries</b>			
	60 Other Industries			
	800 Other Expenditure			
	05 Assistance to State Developing Export Infrastructure and other Allied activities (ASIDE) scheme			
	O	0.10		
	R	3,52.90	3,53.00	3,53.00 ...

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

(ii)	08 Chief Minister's Flagship Programme Tea Cultivation			
	O	5,00.00	5,00.00	5,80.91 (+)80.91
(iii)	001 Direction and Administration			
	01 Establishment Expenses			
	O	23.50		
	S	37.42	60.92	84.94 (+)24.02

Reasons for the excess at serial numbers 64.1.5 (ii) and (iii) have not been intimated (October 2016).

**Capital:**

**64.2.1** The entire provision of ₹2,00.00 lakh was surrendered in March 2016.

**GRANT NO. 64 TRADE AND COMMERCE-Concl'd.**

**64.2.2** Saving of the entire provision occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>4875 Capital Outlay on other Industries</b>			
	60 <i>Other Industries</i>			
	800 Other Expenditure			
	01 Establishment Expenses			
	O	2,00.00		
	R	(-)2,00.00	...	...

Withdrawal of entire provision by surrender was made without assigning any reason (October 2016).

**GRANT NO. 65 DEPARTMENT OF TIRAP AND CHANGLANG DISTRICT  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2575 Other Special Area Programmes</b>				
Original	59,00			
Supplementary	33,61	92,61	3,22,95	(+)2,30,34
Amount surrendered during the year				...

**Capital****Major Head:****4575 Capital Outlay on  
other Special Areas  
Programmes**

Original	40,00,00	40,00,00	36,52,49	(-)3,47,51
Amount surrendered during the year				...

**Notes and Comments:****Revenue:**

**65.1.1** The overall expenditure exceeded the grant by ₹2,30.34 lakh (Actual excess: ₹2,30,34,436); the excess requires regularisation.

**65.1.2** In view of the excess expenditure of ₹2,30.34 lakh (248.72 per cent over the total provision), supplementary grant of ₹33.61 lakh obtained in March 2016 proved inadequate.

**GRANT NO. 65 DEPARTMENT OF TIRAP AND CHANGLANG DISTRICT-Contd.**

**65.1.3** Excess occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2575 Other Special Area Programmes</b>			
	03 Tribal Areas			
	800 Other Expenditure			
	01 Development of Tirap and Changlang Dist.			
	...	...	2,58.00	(+)2,58.00

No specific and clear reason for incurring expenditure without any budget provision has been intimated (October 2016).

**65.1.4** Excess mentioned at note **65.1.3** was partly offset by saving mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2575 Other Special Area Programmes</b>			
	03 Tribal Areas			
	001 Direction and Administration			
	01 Development of Tirap and Changlang Dist.			
	O	59.00		
	S	33.61	92.61	64.95
				(-)27.66

No specific reason for the saving has been intimated (October 2016).

**Capital:**

**65.2.1** No part of the overall saving of ₹3,47.51 lakh (8.69 per cent of the total provision) was anticipated for surrender during the year.

**GRANT NO. 65 DEPARTMENT OF TIRAP AND CHANGLANG DISTRICT-Concltd.**

65.2.2 Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	03 Centrally Sponsored Schemes <b>4575 Capital Outlay on other Special Areas Programmes</b> 03 <i>Tribal Areas</i> 800 Other Expenditure 01 Development of Tirap and Changlang Dist.			
	O	28,00.00	28,00.00	...
				(-)28,00.00
(ii)	04 State Plan Schemes <b>4575 Capital Outlay on other Special Areas Programmes</b> 03 <i>Tribal Areas</i> 800 Other Expenditure 03 Scheme under RIDF			
	O	12,00.00	12,00.00	...
				(-)12,00.00

Reasons for non-utilisation of the entire provision at Serial Numbers (i) and (ii) have not been intimated (October 2016).

65.2.3 Savings mentioned at note 65.2.2 were partly offset by excess mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes <b>4575 Capital Outlay on other Special Areas Programmes</b> 03 <i>Tribal Areas</i> 800 Other Expenditure 01 Development of Tirap and Changlang Dist.			
		...	...	36,52.49
				(+)36,52.49

Reasons for incurring expenditure without any budget provision have not been intimated (October 2016).

**GRANT NO. 66 HYDRO POWER DEVELOPMENT  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2801 Power</b>				
Original	74,15,12			
Supplementary	11,89,30	86,04,42	64,01,01	(-)22,03,41
Amount surrendered during the year (31 March 2016)				21,93,00

**Capital**

**Major Head:**

**4801 Capital Outlay on  
Power Projects**

Original	32,98,50			
Supplementary	5,72,75	38,71,25	27,68,82	(-)11,02,43
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**66.1.1** As the overall expenditure of ₹64,01.01 lakh fell short of the original grant, supplementary grant of ₹11,89.30 lakh obtained in March 2016 was totally unnecessary.

**66.1.2** Out of the overall saving of ₹22,03.41 lakh (25.61 per cent of the total provision), ₹21,93.00 lakh was anticipated and surrendered in March 2016.

**66.1.3** Saving of ₹4,68.42 lakh had also occurred under this grant in 2014-15.



**GRANT NO. 66 HYDRO POWER DEVELOPMENT-Contd.**

**66.1.4** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2801 Power</b>			
	05 <i>Transmission and Distribution</i>			
	800 Other Expenditure			
	01 Transmission and Distribution			
	O	15,00.00		
	R	(-)15,00.00	...	...
(ii)	02 Maintenance of Assets			
	O	6,93.00		
	R	(-)6,93.00	...	...
	The entire provision at serial numbers (i) and (ii) above was withdrawn by surrender without assigning any reason (October 2016).			
(iii)	001 Direction and Administration			
	01 Establishment Expenses			
	O	52,22.12		
	S	11,89.30	64,11.42	64,01.01 (-)10.41

Saving was reportedly due to shifting of expenditure head from Plan to Non-Plan head (Government order enclosed) and Arrear payment remained pending.

**Capital:**

**66.2.1** As the overall expenditure of ₹27,68.82 lakh fell short of the original grant, supplementary grant of ₹5,72.75 lakh obtained in March 2016 was totally unnecessary.

**66.2.2** No part of the available saving of ₹11,02.43 lakh (28.48 per cent of the total provision) was anticipated for surrender during the year.

**GRANT NO. 66 HYDRO POWER DEVELOPMENT-Contd.**

**66.2.3** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>4801 Capital Outlay on Power Projects</b>			
	05 <i>Transmission and Distribution</i>			
	800 Other Expenditure			
	12 Creation of Infrastructure under RIDF			
	O	29,99.70		
	R	(-)29,99.70	...	...

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

(ii)	04 State Plan Schemes			
	<b>4801 Capital Outlay on Power Projects</b>			
	01 <i>Hydel Generation</i>			
	800 Other Expenditure			
	11 System Improvement under ACA/SPA			
	O	2,98.50		
	R	1,13.75	4,12.25	20.80
				(-)3,91.45

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

In view of the amount of saving was more than the original provision, augmentation of provision by re-appropriation was totally unnecessary and was done without proper assessment of requirement of fund.

Saving was reportedly due to receipt of fund at the fag of the financial year.

**GRANT NO. 66 HYDRO POWER DEVELOPMENT-Contd.**

<b>Serial number</b>	<b>Head</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii)	<b>4801 Capital Outlay on Power Projects</b>				
	01	<i>Hydel Generation</i>			
	800	Other Expenditure			
	01	Creation of Infrastructure for Hydel Generation			
	S	5,72.75			
	R	4,77.25	10,50.00	5,30.00	(-)5,20.00

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

Saving was reportedly due to non-receipt of authorised fund from the Finance Department and expenditure could not be incurred due to shortage of time.

**66.2.4** Savings mentioned at note **66.2.3** were partly offset by excess mainly under:-

<b>Serial number</b>	<b>Head</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>4801 Capital Outlay on Power Projects</b>				
	01	<i>Hydel Generation</i>			
	052	Machinery and Equipment			
	01	Hydel Improvement			
	O	0.10			
	R	15,69.90	15,70.00	14,29.40	(-)1,40.60

Final saving was reportedly due to want of expenditure sanction/authorisation from the Government and shortage of time.

(ii)	80	<i>General</i>			
	800	Other Expenditure			
	05	Maintenance of Hydel Station			
	O	0.10			
	R	5,49.90	5,50.00	5,50.95	(+)0.95

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

Excess expenditure of ₹0.95 lakh was reportedly due to inability to anticipate further excess.

**GRANT NO. 66 HYDRO POWER DEVELOPMENT-Concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii)	<b>4801 Capital Outlay on Power Projects</b>			
	80 <i>General</i>			
	800 Other Expenditure			
	02 Construction of Building			
	O	0.10		
	R	2,88.90	2,89.00	(-)51.33

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

Final Saving was reportedly due to shortage of time and want of authorisation from the Finance Department.

**GRANT NO. 67 STATE INFORMATION COMMISSION  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2070 Other Administrative Services</b>				
Original	1,44,56			
Supplementary	45,17	1,89,73	2,19,95	(+)30,22
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**67.1.1** The overall expenditure exceeded the grant by ₹30.22 lakh (Actual excess: ₹30,21,936); the excess requires regularisation.

**67.1.2** In view of the excess expenditure of ₹30.22 lakh (15.93 per cent over the total provision), supplementary grant of ₹45.17 lakh obtained in March 2016 proved inadequate.

**67.1.3** Excess occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2070 Other Administrative Services</b>			
	105 Special Commission of Enquiry			
	01 Establishment Expenses			
	O	1,44.56		
	S	45.17	1,89.73	2,19.95
				(+)30.22

Reasons for the excess have not been intimated (October 2016).

**GRANT NO. 68 TOWN PLANNING DEPARTMENT  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2217 Urban Development</b>				
Original	62,07,34			
Supplementary	13,24,14	75,31,48	27,51,62	(-)47,79,86
Amount surrendered during the year (31 March 2016)				46,87

**Capital****Major Head:****4217 Capital Outlay on  
Urban Development**

Original	2,92,00	2,92,00	...	(-)2,92,00
Amount surrendered during the year (31 March 2016)				2,92,00

**Notes and Comments:****Revenue:**

**68.1.1** As the overall expenditure of ₹27,51.62 lakh fell far short of the original grant, supplementary grant of ₹13,24.14 lakh obtained in March 2016 was totally unnecessary.

**68.1.2** Out of the available saving of ₹47,79.86 lakh (63.47 per cent of the total provision), ₹46.87 lakh only was anticipated and surrendered in March 2016

**GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.**

**68.1.3** Persistent saving of substantial provision in the preceding 5 (five) years and the amount of surrender shown at (A) and (B) as given in the table below indicate that proper assessment of requirement of fund were not made at any stage of preparation of the budget.

<b>Year</b>	<b>Amount of saving (₹ in lakh)</b>	<b>Percentage</b>	<b>Surrender</b>
2010-11	1,42.92	33.97	NIL
2011-12	4,65.08	71.93	NIL
2012-13	6,89.22	76.52	1.07 (A)
2013-14	8,11.20	40.38	NIL
2014-15	3,69.40	20.78	3,78.35 (B)

**68.1.4** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	05 Finance Commission Recommendations			
	<b>2217 Urban Development</b>			
	03 <i>Integrated Development of Small and Medium Towns</i>			
	800 Other expenditure			
	03 Scheme for urban local bodies (ULB)			
	O	24,87.00		
	S	13,06.00		
	R	22,07.00	60,00.00	12,75.02
				(-)47,24.98

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards 31-Grants-in-aid (Salaries and Wages).

Saving was reportedly due, mainly, to non-sanctioning of the schemes by the Finance Department.

(ii)	<b>2217 Urban Development</b>			
	03 <i>Integrated Development of Small and Medium Towns</i>			
	800 Other expenditure			
	05 Corpus fund for Arunachal Pradesh Housing Board			
	O	25,00.00		
	R	(-)25,00.00	...	...

**GRANT NO. 68 TOWN PLANNING DEPARTMENT-CONTD.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii)	<b>2217 Urban Development</b>			
	80 <i>General</i>			
	192 Assistance to Municipalities /Municipal Council			
	02 Municipalities/municipal Council Pasighat			
	O	53.09		
	R	(-)53.09	...	...

Withdrawal of entire provision by re-appropriation at serial numbers (ii) and (iii) above was reportedly due to reassessment of fund during the year.

**68.1.5** Savings mentioned at note **68.1.4** were partly offset by excess mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2217 Urban Development</b>			
	03 <i>Integrated Development of Small and Medium Towns</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	2,51.98		
	S	18.14		
	R	(-)46.87	2,23.25	5,08.25 (+)2,85.00

Withdrawal of ₹46.87 lakh through surrender from Salaries and Wages was made without assigning any reason (October 2016).

While furnishing the reasons for the excess, the Department stated that due to an amount of ₹2,93.00 lakh (₹2,85.00 lakh and ₹8.00 lakh) sanctioned under 2217-03-001-01-00-50 Other Charges (Plan) was wrongly shown under 2217-03-800-001-00-01 Development Activities in the Revised Estimate for 2015-16. As a result, there were excess of ₹2,85.00 lakh under the former head and saving of ₹2,95.00 lakh under the later head.



**GRANT NO. 68 TOWN PLANNING DEPARTMENT-Conclld.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii)	<b>2217 Urban Development</b>			
	80 <i>General</i>			
	192 Assistance to Municipalities /Municipal Council			
	03 Municipalities/municipal Council Itanagar			
	O	1,00.47		
	R	43.09	1,43.56	1,43.56 ...

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Grants-in-aid (Salaries and Wages).

(iii)	<b>001 Direction and Administration</b>			
	01 Establishment Expenses			
	O	1,35.80		
	R	10.00	1,45.80	1,45.80 ...

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

**Capital:**

**68.2.1** The entire provision of ₹2,92.00 lakh remained unutilized and was surrendered in March 2016.

**68.2.2** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>4217 Capital Outlay on Urban Development</b>			
	03 Integrated Development of Small and Medium Towns			
	800 Other expenditure			
	02 Creation of Assets			
	O	2,92.00		
	R	(-2,92.00)	...	...

Withdrawal of entire provision of ₹2,92.00 lakh through surrender was made without assigning any reason (October 2016).

**GRANT NO. 69 PARLIAMENTARY AFFAIRS DEPARTMENT  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2013 Council of Ministers</b>				
<b>2052 Secretariat-General Services</b>				
Original	4,33,59			
Supplementary	93,58	5,27,17	5,14,07	(-)13,10
Amount surrendered during the year				...

**GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2052 Secretariat-General Services</b>				
Original	3,44,63			
Supplementary	43,25	3,87,88	3,54,62	(-)33,26
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4070 Capital Outlay on Other Administrative Services</b>				
Supplementary	1,50,00	1,50,00	...	(-)1,50,00
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**70.1.1** In view of the overall saving of ₹33.26 lakh in the grant, supplementary grant of ₹43.25 lakh obtained in March 2016 proved excessive.

**70.1.2** No part of the available saving of ₹33.26 lakh (8.57 per cent of the total provision) was anticipated for surrender during the year.

**GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE-Contd.**

**70.1.3** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	08 Central Plan Schemes(Fully funded by Central Government)			
	<b>2052 Secretariat-General Services</b>			
	092 Other offices			
	10 Administrative Training Institute			
	O	38.52		
	S	5.09		
	R	15.70	18.50	(-)40.81
		59.31		

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

Reasons for the saving have not been intimated (October 2016).

(ii)	<b>2052 Secretariat-General Services</b>			
	092 Other offices			
	01 Establishment Expenses			
	O	3,06.01		
	S	38.16		
	R	(-)15.60	3,36.12	(+)7.55
		3,28.57		

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

Reasons for the final excess have not been intimated (October 2016).

**Capital:**

**70.2.1** The entire provision of ₹1,50.00 lakh created by supplementary grant obtained in March 2016 remained unutilized and unsurrendered during the year. Similarly, provision of ₹1,85.00 lakh (supplementary grant of ₹1,08.00 lakh obtained in March 2015) had remained unutilized and unsurrendered in 2014-15 also. The above facts indicate that provisions are being made without proper assessment of actual requirement of funds in the grant.

**GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE-Concl.**

**70.2.2** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>4070 Capital Outlay on Other Administrative Services</b>			
	800 Other Expenditure			
	04 Schemes under ACA/SPA			
	S	1,50.00	1,50.00	...
				(-)1,50.00

The entire provision remained unutilised and unsurrendered during the year. Reasons for non-utilisation of the entire provision have not been intimated (October 2016).

Similarly, non-utilisation of the entire provision of ₹1,50.00 lakh had occurred in 2014-15 also.

**GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2205 Art and Culture</b>				
Original	3,48,25			
Supplementary	31,33	3,79,58	9,41,25	(+5,61,67
Amount surrendered during the year (31 March 2016)				2,00,00

**Capital****Major Head:**

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

Original	11,49,25	11,49,25	1,49,25	(-)10,00,00
Amount surrendered during the year				...

**Notes and Comments:****Revenue:**

**71.1.1** The overall expenditure exceeded the grant by ₹5,61.67 lakh (Actual excess: ₹5,61,66,568); the excess requires regularisation.

**71.1.2** In view of the excess expenditure of ₹5,61.67 lakh (147.97 per cent over the total provision) in the grant, supplementary grant of ₹31.33 lakh obtained in March 2016 was far short of actual requirement.

**71.1.3** In view of the excess of ₹5,61.67 lakh in the grant, surrender of ₹2,00.00 lakh was injudicious.

**GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG-Contd.****71.1.4** Excess occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2205 Art and Culture</b>			
	001 Direction and Administration			
	01 Establishment Expenses			
	...	...	5,73.97	(+)5,73.97

No specific reason for incurring expenditure without any provision has been intimated (October 2016).

(ii)	04 State Plan Schemes			
	<b>2205 Art and Culture</b>			
	800 Other Expenditure			
	05 Corpus fund			
	O	1,00.00	1,00.00	2,94.74
				(+)1,94.74

No specific reason for the excess has been intimated (October 2016).

**71.1.5** Excess mentioned at note **71.1.4** were partly offset by savings mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>2205 Art and Culture</b>			
	800 Other Expenditure			
	14 Purchase of Land for C/o Guest House at Bodh Gaya			
	O	2,00.00		
	R	(-)2,00.00	...	...

The entire provision was surrendered in March 2016 without assigning any reason (October 2016).

(ii)	<b>2205 Art and Culture</b>			
	102 Promotion of Arts and Culture			
	05 Development of Tawang and West Kameng District			
	O	48.25		
	S	31.33	79.58	72.54
				(-)7.04

No specific reason for saving has been intimated (October 2016). Actual saving of ₹20.47 lakh had occurred under this head in 2014-15 also.

**GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG-Concl.****Capital:**

**71.2.1** No part of the huge available saving of ₹10,00.00 lakh was anticipated for surrender during the year.

**71.2.2** Overall saving worked out to 87.01 per cent of the total provision.

**71.2.3** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	<i>04 Art and Culture</i>			
	800 Other Expenditure			
	05 Scheme under ACA/SPA			
	O	11,49.25		
	R	(-)10,00.00	1,49.25	1,49.25 ...

Anticipated saving from Major Works through re-appropriation was reportedly due to less requirement of fund.

Saving of ₹1,50.00 lakh had occurred under this head in 2014-15 also.



**GRANT NO. 72 DIRECTORATE OF PRISON  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2056 Jails</b>				
Original	8,76,45			
Supplementary	1,71,03	10,47,48	10,01,80	(-)45,68
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4055 Capital Outlay on Police</b>				
Original	25,00	25,00	...	(-)25,00
Amount surrendered during the year				...

**Notes and Comments:**

**Capital:**

**72.2.1** The entire provision of ₹25.00 lakh remained unutilized and unsurrendered during the year.

**GRANT NO. 72 DIRECTORATE OF PRISON-Concl'd.**

72.2.2 Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>4055 Capital Outlay on Police</b>			
	800 Other Expenditure			
	07 Creation of Assets			
	O	25.00	25.00	...
				(-)25.00

Savings was reportedly due to projected works not carried out on time.

**GRANT NO. 73 INFORMATION TECHNOLOGY  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3425 Other Scientific Research</b>				
Original	9,03,18			
Supplementary	8,96,30	17,99,48	9,31,33	(-)8,68,15
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**73.1.1** In view of the huge overall saving of ₹8,68.15 lakh in the grant (48.24 per cent of the total provision), supplementary grant of ₹8,96.30 lakh obtained in March 2016 proved excessive.

**73.1.2** Saving of substantial provision has become a regular feature of this grant since its inception in 2012-13 as evident from the table below:-

Year	Provision (₹in lakh)	Expenditure (₹ in lakh)	Amount of Saving (₹ in lakh)	Per Cent	Surrender
2012-13	8,36.00	5,84.09	2,51.91	30.13	94.20
2013-14	8,38.00	6,22.86	2,15.14	25.67	1,08.60
2014-15	12,65.76	8,09.74	4,56.02	36.03	NIL

The above facts indicate that proper assessment of requirement of fund is not made while making budget estimates.

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

**Grant No. 73 INFORMATION TECHNOLOGY-Contd.**

73.1.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	<b>3425 Other Scientific Research</b>			
	60 Others			
	200 Assistance to Other Scientific Bodies			
	01 Arunachal Pradesh State Council of Science and Technology			
	O	3,20.00		
	S	6,33.30		
	R	(-)1,49.80	8,03.50	3,97.78
				(-)4,05.72

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,35.62 lakh reportedly due to less requirement of fund under 31- Grants-in-aid (Salaries) and increase of ₹85.82 lakh reportedly due to requirement of more fund towards Grants-in-aid (Non-Salaries).

While furnishing the reasons for saving of ₹4,05.72 lakh, the department stated that an amount of ₹3,95.72 lakh was surrendered. But in the list of Grant wise surrender furnished by the Finance Department (Budget), this amount has not been reflected.

(ii)	04 State Plan Schemes			
	<b>3425 Other Scientific Research</b>			
	60 Others			
	600 Other Schemes			
	02 National E- Governance			
	O	3,21.18		
	S	2,63.00	5,84.18	1,39.33
				(-)4,44.85

While furnishing the reasons for saving, the department stated that due to non-release of fund of Central Share, ₹4,44.85 lakh was surrendered. But this amount has not been reflected in the list of Grant wise Surrender amounts furnished by the Finance Department (Budget).

**Grant No. 73 INFORMATION TECHNOLOGY-Concl.**

73.1.5 Savings mentioned at note 73.1.4 were partly offset by excess mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>3425 Other Scientific Research</b>			
	60 Others			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	2,62.00		
	R	1,49.80	4,11.80	3,94.22
				(-)17.58

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

Saving was reportedly due to non-release of Salaries and Subsistence Allowance of Community Informatics Centre operator who has been on suspension.

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2235 Social Security and Welfare</b>				
Original	16,83,83			
Supplementary	9,51,90	26,35,73	26,35,01	(-)72
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4235 Capital Outlay on Social Security and Welfare</b>				
Original	1,30,93,92	1,30,93,92	52,09,02	(-)78,84,90
Amount surrendered during the year (31 March 2016)				75,04,29

**Notes and Comments:**

**Capital:**

**74.2.1** Out of the huge available saving of ₹78,84.90 lakh (60.22 per cent of the total provision) in the grant, ₹75,04.29 lakh only was anticipated and surrendered in March 2016.

**74.2.2** Saving of ₹36,58.12 lakh and ₹26,55.34 lakh constituting 40.47 per cent and 41.07 per cent of the total provisions had occurred under the Capital Section of this grant in 2013-14 and 2014-15 respectively also.

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-  
Contd.**

**74.2.3** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>4235 Capital Outlay on Social Security and Welfare</b>			
	02 Social Welfare			
	800 Other Expenditure			
	05 Programme for Welfare of Minorities			
	O	79,99.50		
	R	(-)55,49.60	24,49.90	22,01.50
				(-)2,48.40

Withdrawal of provision through surrender from Major Works was made without assigning any reason (October 2016).

While furnishing the reasons for further saving, the department stated that actual expenditure was ₹21,65.74 lakh and actual saving should be ₹2,84.16 lakh which was due to non-authorisation of LOC and non-submission of required documents by the concerned executing agencies which include erroneously drawn amount of ₹30.75 lakh under Revenue Major Head-2235 Social Security and Welfare-53-Major Works (Sic) that need to be transferred to Major Head 4235-Capital Outlay on Social Security and Welfare. But, due to late receipt of replies from the Department adjustment as sought by the department could not be carried out.

(ii) 11 Umbrella scheme for  
Education of ST students

O	12,65.00			
R	(-)12,65.00	...	...	...

Withdrawal of the entire provision by surrender from Major Works in March 2016 was made without assigning any reason (October 2016).

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-  
Concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii)	08 Central Plan Schemes(Fully funded by Central Government)			
	<b>4235 Capital Outlay on Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	800 Other Expenditure			
	01 Creation of Assets			
	O	38,28.92		
	R	(-6,89.19)	31,39.73	30,07.53
				(-)1,32.20

Reduction in provision from Major Works by surrender in March 2016 was made without assigning any reason (October 2016).

While furnishing reasons for saving, the Department stated that actual expenditure was ₹19,62.79 lakh and actual saving should be ₹6,55.52 lakh which was due to non-authorisation of LOC and non-submission of required documents by the concerned executing agencies.



**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2202 General Education</b>				
<b>2203 Technical Education</b>				
Original	1,68,45,83			
Supplementary	24,63,14	1,93,08,97	97,71,64	(-)95,37,33
Amount surrendered during the year (31 March 2016)				75,59,61
<b>Capital</b>				
<b>Major Head:</b>				
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
Original	51,11,10	51,11,10	45,56,40	(-)5,54,70
Amount surrendered during the year (31 March 2016)				8,71,98

**Notes and Comments:**

**Revenue:**

**75.1.1** As the overall expenditure fell far short of the original provision, supplementary provision of ₹24,63.14 lakh obtained in March 2016 proved totally unnecessary. Similarly, supplementary provision of ₹4,71.59 lakh was obtained in March 2015 despite the overall expenditure fell far short of the original provision in 2014-15.

**75.1.2** Out of the available saving of ₹95,37.33 lakh (49.39 per cent of the total provision) in the grant, ₹75,59.61 lakh only was anticipated and surrendered in March 2016.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.**

**75.1.3** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	05 Finance Commission Recommendations			
	<b>2202 General Education</b>			
	03 <i>University and Higher Education</i>			
	800 Other Expenditure			
	08 Procurement of Assets			
	O	52,00.00		
	R	(-52,00.00	...	...

Withdrawal of entire provision by surrender was made without assigning any reason (October 2016).

(ii)	<b>2202 General Education</b>			
	03 <i>University and Higher Education</i>			
	107 Scholarships			
	02 State Scholarship and Incentive for Higher Education			
	O	45,00.00		
	R	(-20,50.00	24,50.00	23,49.70
				(-1,00.30

Reduction in provision by surrender was made from Scholarship/Stipend without assigning any reason (October 2016).

Saving was reportedly due to receipt of Stipends by students from other sources/Schemes which disallow them from receiving Stipends from this Scheme and this fact resulted in saving.

(iii)	103 Government Colleges and Institutes			
	01 College Establishment			
	O	46,43.64		
	S	21,62.31		
	R	1,16.98	69,22.93	54,82.67
				(-14,40.26

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,77.52 lakh reportedly due, mainly, to requirement of more fund towards Minor Works and Wages and decrease of ₹60.54 lakh reportedly due to requirement of less fund under Office Expenses and Other Charges.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv)	03 Centrally Sponsored Schemes			
	<b>2202 General Education</b>			
	03 <i>University and Higher Education</i>			
	800 Other Expenditure			
	11 Rashtriya Uchcharat Shiksha Abhiyan			
	O	6,93.90		
	R	67.58	7,61.48	4,32.98
				(-)3,28.50

Augmentation of provision by re-appropriation was the net effect of increase of ₹2.47.60 lakh reportedly due, mainly, to requirement of more fund towards Grant-in Aid and Salaries and decrease of ₹1,80.02 lakh reportedly due to requirement of less fund under Office Expenses.

The department, while furnishing the reason for the saving stated that out of total budget provision of ₹7,61.48 lakh, actual budget provision pertaining to RUSA was ₹4.27.50 lakh (Central Share) against which expenditure of ₹99.00 lakh only was incurred leaving an amount of ₹3,28.50 lakh as saving. The remaining budget provision of ₹3,33.98 lakh pertaining to MH-2203-03-800-(07)-02-00-35(C/o Auditorium at Rajiv Gandhi University) as per budgetary support given by the Finance Department(Budget) was fully utilized.

Saving was reportedly due to non-receipt of approval/concurrence of fund in respect of RUSA from the Financial Department during 2015-16.

(v)	<b>2203 Technical Education</b>			
	112 Engineering/Technical Colleges and Institution			
	03 State Council for Technical Education			
	O	2,87.00		
	S	2.00		
	R	(-)2,39.00	50.00	50.00
				...

Reduction in provision by re-appropriation (₹1,61.64 lakh) was reportedly due to requirement of less fund under Grants-in-aid and that by surrender (₹77.36 lakh) also from Grants-in-aid was made without assigning any reason (October 2016).

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi)	08 Central Plan Schemes(Fully funded by Central Government)			
	<b>2202 General Education</b>			
	03 <i>University and Higher Education</i>			
	104 Assistance to Non-Government Colleges and Institutes			
	01 Assistance to Doying Gumin College, Pasighat			
	O	2,15.00		
	R	(-)2,00.00	15.00	9.00
				(-)6.00

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

Saving was reportedly due to non-drawal of fund in respect of 2(two) Government Colleges for non-receipt of Utilisation Certificates.

(vii)	<b>2202 General Education</b>			
	03 <i>University and Higher Education</i>			
	001 Direction and Administration			
	01 Directorate Establishment			
	O	3,59.68		
	S	81.49		
	R	(-)1,33.68	3,07.49	3,07.48
				(-)0.01

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,98.98 lakh reportedly due, mainly, to requirement of less fund under Salaries and increase of ₹65.30 lakh reportedly due to requirement of more fund towards Office Expenses and Other Charges.

(viii)	800 Other Expenditure			
	03 Career and Vocational Guidance			
	O	87.30		
	R	-87.30	...	...

The entire provision was withdrawn from Other Charges by re-appropriation (₹55.05 lakh) reportedly due to requirement of less fund and that by surrender (₹32.25 lakh) without assigning any reason.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.**

**75.1.4** Savings mentioned at note **75.1.3** were partly offset by excess mainly under:-

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>2203 Technical Education</b>				
001	Direction and Administration			
02	Rajiv Gandhi Polytechnic Establishment			
	O	8,14.81		
	S	74.54		
	R	1,61.64	10,50.99	9,53.41
				(-)97.58

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,11.64 lakh reportedly due to requirement of more fund towards Salaries, Minor Works and Office Expenses and decrease of ₹1,50.00 lakh reportedly due to requirement of less fund under Other Charges.

Budget provision as per Budget documents furnished by the Finance Department (Budget) has been reflected here. Reasons for saving was reportedly due, mainly, to non-filling up of vacant posts and incurring of expenditure as per actual requirement.

**Capital:**

**75.2.1** Out of the available saving of ₹5,54.70 lakh (10.85 per cent of the total provision), surrender of ₹8,71.98 lakh in March 2016, was injudicious.

**75.2.2** Saving of ₹37,91.55 lakh (58.42 per cent of the total provision) had occurred under the Capital Section of this grant in 2014-15 also.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.**

75.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	01 General Education			
	203 University and Higher Education			
	02 Construction of Building for Education			
	O 24,70.00			
	R (-)11,63.90	13,06.10	...	(-)13,06.10

Reduction in provision from Major Works by re-appropriation (₹7,43.02 lakh) was reportedly due to requirement of less fund and that by surrender (₹4,20.88 lakh) was made without assigning any reason (October 2016). The contention of the department that there was no provision in Revised Estimate and hence, no saving was not supported by budget documents furnished by the Finance Department (Budget).

No specific reason for saving has been intimated (October 2016).

(ii)	02 Technical Education			
	104 Polytechnics			
	03 Construction of 7 New Polytechnic			
	O 10,46.10			
	R (-)1,70.50	8,75.60	4,00.00	(-)4,75.60

Reduction in provision by re-appropriation was reportedly due to requirement of less fund under Major Works. Saving was reportedly due to non-finalisation of site for 2 (two) new polytechnics.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii)	04 State Plan Schemes			
	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	01 General Education			
	800 Other Expenditure			
	15 Schemes under ACA/SPA for School Education			
	O	14,46.10		
	R	(-)4,51.10	9,95.00	9,90.60
				(-)4.40

Reduction in provision by surrender from Major Works was made without assigning any reason (October 2016).

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

(iv)	203 University and Higher Education			
	03 Grants-in-aid to Arunachal University			
	O	95.00		
	R	(-)95.00	...	...
(v)	03 Centrally Sponsored Schemes			
	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	01 General Education			
	800 Other Expenditure			
	19 Construction of Auditorium at Rajiv Gandhi University			
	O	53.90		
	R	(-)53.90	...	...

The entire provision was withdrawn by re-appropriation reportedly due to requirement of 'less' fund under Major Works at serial numbers (iv) and (v) above.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.**

**75.2.4** Savings mentioned at note **75.2.3** were partly offset by excess mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	08 Central Plan Schemes(Fully funded by Central Government)			
	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	01 <i>General Education</i>			
	203 University and Higher Education			
	01 Creation of Assets			
	R	10,08.91	10,08.91	18,27.27
				(+)8,18.36

No specific reason for the excess has been intimated (October 2016).

(ii)	04 State Plan Schemes			
	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	02 <i>Technical Education</i>			
	104 Polytechnics			
	01 Establishment of Polytechnic			
	...	...	11,69.40	(+)11,69.40

Budget Grant of ₹12,56.10 lakh as per Revised Estimate 2015-16 submitted by the Department on the Basis of fund authorisation by the Government of Arunachal Pradesh has not been reflected in the Budget documents furnished by the Finance Department (Budget).

Reasons for incurring expenditure without budget provision have not been intimated (October 2016).



**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii)	08 Central Plan Schemes(Fully funded by Central Government)			
	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	02 <i>Technical Education</i>			
	104 Polytechnics			
	01 Establishment of Polytechnic			
	...	...	65.62	(+)65.62

The Department exhibited ₹75.60 lakh as Budget Grant as per Revised Estimate 2015-16 on the basis of fund authorisation by the Government of Arunachal Pradesh. But this fact has not been reflected in the Budget documents furnished by the Finance Department (Budget)

No Specific reason for incurring expenditure without any budget provision has been intimated (October 2016).

(iv)	01 <i>General Education</i>			
	800 Other Expenditure			
	25 Infrastructure dev. of Ranf Frah Govt. College			
	R	53.51	53.51	53.51
				...

Creation of provision at serial numbers (i) and (iv) 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.

(v)	02 <i>Technical Education</i>			
	104 Polytechnics			
	05 Upgradation of Existing Polytechnic			
	...	...	50.00	(+)50.00

Budget Grant as per Revised Estimate 2015-16 was exhibited by the Department on the basis of fund authorisation by the Government. But this fact has not been reflected in the Budget documents furnished by the Finance Department (Budget).

No reason for incurring expenditure without budget provision has been intimated (October 2016).

**GRANT NO. 76 ELEMENTARY EDUCATION  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2202 General Education</b>				
Original	9,63,58,84			
Supplementary	46,52,87	10,10,11,71	8,45,19,86	(-)1,64,91,85
Amount surrendered during the year (31 March 2016)				61,32,05

**Capital**

**Major Head:**

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

Original	1,00,00			
Supplementary	1,76,36	2,76,36	5,91,54	(+)3,15,18
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**76.1.1** As the overall expenditure of ₹845,19.86 lakh fell far short of the original provision, supplementary provision of ₹46,52.87 lakh obtained in March 2016 proved totally unnecessary. Similarly, supplementary provision of ₹26,14.73 lakh was obtained in March 2015 despite substantial original grant had remained unutilized in 2014-15 also.

**76.1.2** Out of the available saving of ₹164,91.85 lakh (16.33 per cent of the total provision) in the grant, ₹61,32.05 lakh only was anticipated and surrendered in March 2016.

**GRANT NO. 76 ELEMENTARY EDUCATION-Contd.**

**76.1.3** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	08 Central Plan Schemes(Fully funded by Central Government)			
	<b>2202 General Education</b>			
	01 <i>Elementary Education</i>			
	800 Other Expenditure			
	07 Midday Meal			
	O	84,00.00		
	R	(-)63,81.82	20,18.18	23,84.02
				(+)3,65.84

Reduction in provision from Other Charges by re-appropriation (₹2,49.77 lakh) was reportedly due to less requirement of fund and surrender (₹61,32.05 lakh) was made without assigning any reason (October 2016).

While furnishing the reasons for excess, the department stated that the actual Budget Grant was ₹24,21.84 lakh (including State Share ₹4,03.60 lakh), and hence, there was no excess expenditure under this head. But, as per Budget documents furnished by the Finance Department (Budget) provision shown in the accounts stands correct.

(ii)	05 Finance Commission Recommendations			
	<b>2202 General Education</b>			
	01 <i>Elementary Education</i>			
	800 Other Expenditure			
	02 Sarva Shiksha Abhiyan			
	O	58,00.00		
	R	0.50	58,00.50	...
				(-)58,00.50

Augmentation of provision by re-appropriation towards 31-Grants-in-aid was made without assigning any reason. Reason for non-utilisation of the entire provision was reportedly due to non-allocation of provision in Revised Estimate under Plan Sector.

**GRANT NO. 76 ELEMENTARY EDUCATION-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	03 Centrally Sponsored Schemes			
	<b>2202 General Education</b>			
	01 Elementary Education			
	800 Other Expenditure			
	02 Sarva Shiksha Abhiyan			
	O	3,30,64.00		
	S	35,01.53		
	R	8,14.70	3,73,80.23	3,19,21.26
				(-)54,58.97

Augmentation of provision by re-appropriation was the net effect of increase of ₹39,07.40 lakh reportedly due to requirement of more fund towards Grants-in-aid and decrease of ₹30,92.70 lakh reportedly due to less requirement of fund under Grants-in-aid and Grants-in-aid for Capital Asset.

No specific reason for saving has been intimated (October 2016).

(iv)	<b>2202 General Education</b>			
	01 Elementary Education			
	108 Text Books			
	01 Procurement of Text Book for Primary Section			
	O	5,00.00		
	R	5,00.00	10,00.00	...
				(-)10,00.00

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

While furnishing the reasons, the department stated that actual Budget Grant was ₹5,00.00 lakh and the said amount could not be utilised due to non-concurrence from the Finance Department.

(v)	102 Assistance to Non-Government Primary Schools			
	01 School Administered by NGOs			
	O	11,30.00		
	R	(-)4,00.00	7,30.00	7,30.00
				...

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

**GRANT NO. 76 ELEMENTARY EDUCATION-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vi)	05 Finance Commission Recommendations			
	<b>2202 General Education</b>			
	01 <i>Elementary Education</i>			
	800 Other Expenditure			
	01 Maintenance of Assets			
	O	18,25.00		
	R	(-)3,75.00	14,50.00	14,50.00

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

(vii)	<b>2202 General Education</b>			
	01 <i>Elementary Education</i>			
	107 Teachers Training			
	01 District Institute of Education and Training			
	O	8,66.99		
	R	73.72	9,40.71	5,69.86

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

Saving was reportedly due to late receipt of Central Share from the Government of India.

(viii)	80 <i>General</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	3,27.13		
	S	2,34.52		
	R	(-)1,21.14	4,40.51	4,39.68

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,31.80 lakh reportedly due, mainly, to less requirement of fund under Salaries, Domestic Travel Expenses and Office Expenses and increase of ₹10.66 lakh reportedly due, mainly, to more requirement of fund towards Overtime Allowance and Other Charges.

**GRANT NO. 76 ELEMENTARY EDUCATION-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ix)	08 Central Plan Schemes(Fully funded by Central Government)			
	<b>2202 General Education</b>			
	01 <i>Elementary Education</i>			
	800 Other Expenditure			
	12 Preparation of State Perspective Plan and Teachers Education			
	O	17.05		
	R	23.31	40.36	(-)40.36

Augmentation of provision by re-appropriation was reportedly due to requirement of more fund towards Other Charges which finally proved unnecessary in view of the non-utilisation of the entire provision.

Reasons for non-utilisation of the entire provision have not been intimated (October 2016).

**76.1.4** Savings mentioned at note **76.1.3** were partly offset by excess mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2202 General Education</b>			
	01 <i>Elementary Education</i>			
	109 Scholarships and Incentives			
	01 Scholarship of Students			
	O	10,00.00		
	R	10,00.00	19,89.27	(-)10.73

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

Saving was reportedly due to incurring expenditure as per actual beneficiaries.

**GRANT NO. 76 ELEMENTARY EDUCATION-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>	
(ii)	<b>2202 General Education</b>				
	01 <i>Elementary Education</i>				
	001 Direction and Administration				
	01 District Establishment				
	O	4,33,63.67			
	S	9,16.82			
	R	(-12,66.32	4,30,14.17	4,49,70.77	(+)19,56.60

Reduction in provision was the net effect of decrease of ₹17,23.97 lakh reportedly due, mainly, to less requirement of fund under Office Expenses, Salaries, Wages and Other Charges and increase of ₹4,57.65 lakh reportedly due, mainly, to requirement of more fund towards Salaries and Domestic Travel Expenses. Anticipated saving through re-appropriation proved injudicious in view of the final excess.

While furnishing the reasons for excess, the department stated that actual Budget Grant under Direction and Administration (Office Expenses, Other Charges and Minor Works) in 2015-16 was ₹36,50.77 lakh as per Final Revised Estimate for 2015-16. But, this fact has not been reflected in the Budget documents furnished by the Finance Department (Budget). Hence, the reasons of variation furnished by the department were neither appropriate nor specific (October 2016).

**Capital:**

**76.2.1** The overall expenditure exceeded the grant by ₹3,15.18 lakh (Actual excess: ₹3,15,18,027); the excess requires regularisation. Excess expenditure of ₹28.43 lakh had occurred under this grant in 2014-15 also.

**76.2.2** In view of the excess expenditure of ₹3,15.18 lakh (114.05 per cent over the total provision), supplementary provision of ₹1,76.36 lakh obtained in March 2016 proved inadequate.

**GRANT NO. 76 ELEMENTARY EDUCATION-Contd.**

**76.2.3** Excess occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	01 <i>General Education</i>			
	201 Elementary Education			
	01 Building for Education			
	...	...	3,65.29	(+)3,65.29

While furnishing the reasons for incurring expenditure without any budget provision, the department has shown budget provision of ₹4,25.00 lakh and expenditure of ₹4,12.00 lakh. The resultant saving of ₹13.00 lakh was reportedly due to 'non-concurrence' (Sic) from the Finance Department.

Neither the budget provision matched with budget documents furnished by the Finance Department (Budget) nor the expenditure (₹4,12.00 lakh) matched with the figure booked under this head. The reasons for incurring expenditure (₹3,65.29 lakh) without any budget provision have not been intimated (October 2016).

(ii)	800 Other Expenditure			
	15 Schemes under ACA/SPA for School Education			
	O	1,00.00	1,00.00	1,31.39
				(+)31.39

Neither the provision nor the expenditure shown by the department matched with those booked in the accounts and hence the excess of ₹31.39 lakh remained unexplained (October 2016).



**GRANT NO. 76 ELEMENTARY EDUCATION-Contd.**

**76.2.4** Excess mentioned at note **76.2.3** were partly offset by saving mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	01 General Education			
	800 Other Expenditure			
	27 VKV Longding			
	S	32.30	32.30	...
				(-)32.30
(ii)	18 VKV in Dado			
	S	19.98	19.98	...
				(-)19.98
(iii)	07 Non Lapsable Pool Fund			
	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	01 General Education			
	800 Other Expenditure			
	12 Opening of Ramakrishna Sarda Mission School at Khaso (Dirang)			
	S	95.97	95.97	84.86
				(-)11.11
Saving was reportedly due to incurring expenditure as per estimate of the construction agency.				
(iv)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	01 General Education			
	800 Other Expenditure			
	20 Infrastructure development of VKV Nyapin			
	S	9.83	9.83	...
				(-)9.83

**GRANT NO. 76 ELEMENTARY EDUCATION-Concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(v)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	01 <i>General Education</i>			
	800 Other Expenditure			
	17 VKV in Koloriang			
	S	8.28	8.28	...
				(-) <b>8.28</b>

Reasons for non-utilisation of the entire provision at serial numbers (i), (ii), (iv) and (v) have not been intimated (October 2016).

**APPROPRIATION NO. 77 GAUHATI HIGH COURT ITANAGAR PERMANENT  
BENCH  
(All Charged)**

		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2014 Administration of Justice</b>				
Original	3,36,89			
Supplementary	58,40	3,95,29	3,78,30	(-)16,99
Amount surrendered during the year				...

**PUBLIC DEBT**  
(All Charged)

		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2048 Appropriation for Reduction or Avoidance of Debt</b>				
<b>2049 Interest Payments</b>				
Original	6,54,35,37	6,54,35,37	6,11,90,07	(-)42,45,30
Amount surrendered during the year (31 March 2016)				14,58,20
<b>Capital</b>				
<b>Major Heads:</b>				
<b>6003 Internal Debt of the State Government</b>				
<b>6004 Loans and Advances from the Central Government</b>				
Original	3,84,61,63			
Supplementary	5,91,47,62	9,76,09,25	12,86,44,16	(+)3,10,34,91
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**78.1.1** Out of the overall saving of ₹42,45.30 lakh (6.49 per cent of the total appropriation) in the Revenue- Charged section of this appropriation, an amount of ₹14,58.20 lakh only was anticipated and surrendered in March 2016.

**PUBLIC DEBT-Contd.**

78.1.2 Saving occurred mainly under:

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	<b>2049 Interest Payments</b>			
	01 Interest on Internal Debt			
	101 Interest on Market Loans			
	01 Payment of Interest on Market Loan			
	O	1,32,09.65		
	R	(-)14,45.07	1,17,64.58	1,11,47.44
				(-)6,17.14

Reduction in provision by surrender was made from Interest without assigning any reason.

Reasons for saving have not been intimated (October 2016).

(ii)	200 Interest on Other Internal Debts			
	04 Interest on Loan From Rural Electrification Corporation Limited			
	O	24,79.49	24,79.49	4,74.17
				(-)20,05.32
(iii)	03 Interest on Loan from National Bank for Agriculture and Rural Development			
	O	39,63.71		
	R	1,98.18	41,61.89	25,82.39
				(-)15,79.50

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

Reasons for huge savings at serial numbers (ii) and (iii) above have not been intimated.

**PUBLIC DEBT-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv)	<b>2049 Interest Payments</b>			
	04 <i>Interest on Loans and Advances from Central Government</i>			
	101 Interest on Loans for State/ Union Territory Plan Schemes			
	02 Payment of Interest on Block Loan			
	O	20,57.21		
	R	(-)1,86.71	18,70.50	18,70.50

While reduction in provision by (₹1,73.58 lakh) was reportedly due to less requirement of fund under Interest, that by surrender (₹13.13 lakh) was made also from Interest without assigning any reason.

(v)	102 Interest on Loans for Central Plan Schemes			
	01 Payment of Interest on North Eastern Council Loan			
	O	1,03.67		
	R	(-)13.15	90.52	90.52

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

**78.1.3** Savings mentioned at note **78.1.2** were partly offset by excess mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2049 Interest Payments</b>			
	01 <i>Interest on Internal Debt</i>			
	123 Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government			
	01 Interest Payment on NSSF			
	O	61,77.79		
	R	(-)0.01	61,77.78	72,21.17

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

**PUBLIC DEBT-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii)	<b>2049 Interest Payments</b>			
	04 Interest on Loans and Advances from Central Government			
	106 Interest on Ways and Means Advances			
	01 Payment of Interest on Excess drawal of Ways and Means Advances from the Reserve Bank of India			
	O	70.00	70.00	4,41.22
				(+)3,71.22

Reasons for the excess at serial numbers (i) and (ii) have not been intimated (October 2016).

**Capital:**

**78.2.1** The overall expenditure exceeded the appropriation by ₹310,34.91 lakh (Actual excess: ₹310,34,91,498); the excess requires regularisation. Excess expenditure of ₹604,28.72 lakh had occurred under the capital section of this appropriation in 2014-15 also.

**78.2.2** In view of the excess expenditure of ₹310,34.91 lakh (31.80 per cent over the total provision), supplementary provision of ₹591,47.62 lakh obtained in March 2016 proved inadequate.

**78.2.3** Excess occurred mainly under:-

<b>Serial number</b>	<b>Head</b>	<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>6003 Internal Debt of the State Government</b>			
	110 Ways and Means Advances from the Reserve Bank of India			
	02 Repayment of Advances taken from the Reserve Bank of India for adjustment of overdraft amount			
	S	5,81,38.00	5,81,38.00	8,14,75.11
				(+)2,33,37.11

**PUBLIC DEBT-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii)	<b>6003 Internal Debt of the State Government</b>			
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			
	O	1,47,50.00		
	S	1,80.00	1,49,30.00	2,47,86.00
				(+)98,56.00
(iii)	111 Special Securities Issued to National Small Savings Fund of the Central Govt.			
06	Loans from NSSF			
	O	30,00.65	30,00.65	38,31.75
				(+)8,31.10
Reasons for excess at serial numbers (i) to (iii) have not been intimated (October 2016).				
(iv)	108 Loans From National Co-operative Development Corporation			
03	Loans from National Cooperative Development Corporation			
	O	4,22.91		
	S	12.89		
	R	11.20	4,47.00	4,47.00
				...

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



**PUBLIC DEBT-Concl.**

78.2.4 Excess mentioned at 78.2.3 were partly offset by saving mainly under:-

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	<b>6003 Internal Debt of the State Government</b>			
	105 Loans from the National Bank for Agricultural and Rural Development			
	01 Repayment of Loans for National Agriculture Bank for Agricultural Rural Development			
	O 81,67.27			
	S 8,16.73	89,84.00	73,24.27	(-)16,59.73
(ii)	800 Other Loans			
	01 Loans From Rural Electrification Corporation Limited			
	O 23,16.45	23,16.45	9,86.88	(-)13,29.57
(iii)	<b>6004 Loans and Advances from the Central Government</b>			
	05 Loans for Special Schemes			
	101 Schemes of North Eastern Council			
	01 Repayment of Loan for North Eastern Council			
	O 1,20.77			
	R (-)11.19	1,09.58	1,09.58	...

Reasons for the saving at serial numbers (i) and (ii) have not been intimated (October 2016).

Reduction in 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-xxv)

**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	...	74,86	(-)30,00	(+)44,86
<b>Total</b>			<b>30,00</b>	<b>30,00</b>		<b>74,86</b>	<b>(-)30,00</b>	<b>(+)44,86</b>

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