



# Appropriation Accounts 2016-17



**GOVERNMENT OF  
ARUNACHAL PRADESH**

# **APPROPRIATION ACCOUNTS**

**FOR THE YEAR**

**2016-17**

**GOVERNMENT OF  
ARUNACHAL PRADESH**



## TABLE OF CONTENTS

	Page(s)
Introductory to Appropriation Accounts	v
Summary of Appropriation Accounts	ix-xxii
Certificate of the Comptroller and Auditor General of India	xxiii-xxix
Number and name of grant/appropriation	
1. Legislative Assembly	1-3
2. Governor	4
3. Council of Ministers	5-6
4. Election	7-9
5. Secretariat Administration	10
6. District Administration	11-16
7. Treasury and Accounts Administration	17-19
8. Police	20-26
9. Motor Garages	27-28
10. Other General, Social and Community Services	29
11. Social Welfare	30-35
12. Social Security and Welfare	36-37
13. Directorate of Accounts	38-41
14. Secondary Education	42-47
15. Health and Family Welfare	48-56
16. Art and Cultural Affairs	57-58
17. Gazetteer	59

**TABLE OF CONTENTS – Contd.**

	Page(s)
18. Research	60-63
19. Industries	64-69
20. Labour	70-73
21. Food, Storage and Warehousing	74-75
22. Food and Civil Supplies	76-81
23. Forests	82-91
24. Agriculture	92-101
25. Relief, Rehabilitation and Re-settlement	102-103
26. Rural Works	104-111
27. Panchayat	112-115
28. Animal Husbandry and Veterinary	116-128
29. Co-operation	129-134
30. State Transport	135-136
31. Public Works	137-141
32. Roads and Bridges	142-145
33. North Eastern Areas	146-164
34. Power	165-170
35. Information and Public Relations	171-174
36. Statistics	175-180
37. Legal Metrology and Consumer Affairs	181-182
38. Water Resource Department	183-188

**TABLE OF CONTENTS – Contd.**

	Page(s)
39. Loans to Government Servants	189-190
40. Housing	191-192
41. Land Management	193-194
42. Rural Development	195-196
43. Fisheries	197-200
44. Attached Offices of the Secretariat Administration	201
45. Civil Aviation	202-205
46. State Public Service Commission	206
47. Administration of Justice	207-210
48. Horticulture	211-216
49. Science and Technology	217
50. Secretariat Economic Services	218-221
51. Directorate of Library	222-224
52. Sports and Youth Services	225-228
53. Fire Protection and Control	229-231
54. State Tax and Excise	232-234
55. State Lotteries	235
56. Tourism	236-243
57. Urban Development	244-250
58. Stationery and Printing	251-252
59. Public Health Engineering	253-259
60. Textile and Handicraft	260-263
61. Geology and Mining	264-266

**TABLE OF CONTENTS – Concl.**

	Page(s)
62. Directorate of Transport	267-268
63. Protocol Department	269
64. Trade and Commerce	270-273
65. Department of Tirap, Longding and Changlang District	274-275
66. Hydro Power Development	276-279
67. State Information Commission	280
68. Town Planning Department	281-283
69. Parliamentary Affairs Department	284
70. Administrative Training Institute	285-287
71. Department of Tawang and West Kameng	288-290
72. Directorate of Prison	291-293
73. Information Technology	294-295
74. Social Justice, Empowerment and Tribal Affairs	296-301
75. Higher and Technical Education	302-308
76. Elementary Education	309-314
77. Gauhati High Court Itanagar Permanent Bench	315-316
78. Political Department	317-318
Public Debt	319-325
Appendix: Grant-wise details of estimates and actuals of recoveries adjusted in the accounts in reduction of expenditure.	326

## INTRODUCTORY TO APPROPRIATION ACCOUNTS

This compilation containing the Appropriation Accounts of the Government of Arunachal Pradesh for the year 2016-17 presents the accounts of sums expended in the year ended 31 March 2017 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 (previous station of this office) have been adopted for comments on the Appropriation Accounts.

### SAVINGS

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

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

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

### EXCESS

**All excesses require regularisation of the Legislature.**

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

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

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





# **SUMMARY OF APPROPRIATION ACCOUNTS**



## SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
1	Legislative Assembly								
	Voted	52,14,44	...	49,28,98	...	2,85,46	...	...	...
	Charged	88,00	...	50,57	...	37,43	...	...	...
2	Governor								
	Charged	6,79,14	...	6,61,15	...	17,99	...	...	...
3	Council of Ministers								
	Voted	15,47,40	...	14,07,81	...	1,39,59	...	...	...
4	Election								
	Voted	51,48,75	...	24,09,20	...	27,39,55	...	...	...
5	Secretariat Administration								
	Voted	1,19,17,29	91,30	1,18,46,53	91,30	70,76	...	...	...
6	District Administration								
	Voted	5,35,32,74	1,70,00	3,60,96,25	2,19,92	1,74,36,49	...	...	(49,91,697) 49,92

## SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	(3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
7	Treasury and Accounts Administration								
	Voted	79,58,39	...	29,34,41	...	50,23,98	...	...	...
	Charged	50,00,00	...	8,66	...	49,91,34	...	...	...
8	Police								(75,87,000)
	Voted	8,61,61,96	...	7,34,41,81	75,87	1,27,20,15	...	...	75,87
9	Motor Garages								
	Voted	13,36,76	...	12,27,49	...	1,09,27	...	...	...
10	Other General, Social and Community Services								
	Voted	55,12	...	5,02	...	50,10	...	...	...
11	Social Welfare								
	Voted	2,33,05,01	35,00,00	1,21,20,85	...	1,11,84,16	35,00,00	...	...
12	Social Security and Welfare								
	Charged	2,85,05	...	2,69,03	...	16,02	...	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
(1)		Revenue (2)	Capital	Revenue (4)		Revenue (6)	Capital (7)	Revenue (8)	Capital
		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
13	Directorate of Accounts							(1,00,75,12,687)	
	Voted	5,35,67,59	60,00	6,36,42,72	35,00	...	25,00	1,00,75,13	...
14	Secondary Education								
	Voted	3,95,94,04	9,48,39	3,03,49,40	9,41,80	92,44,64	6,59	...	...
15	Health and Family Welfare								
	Voted	8,74,67,85	26,67,47	6,92,32,01	14,89,54	1,82,35,84	11,77,93	...	...
16	Art and Cultural Affairs								
	Voted	21,52,18	16,00,00	13,06,01	1,26,70	8,46,17	14,73,30	...	...
17	Gazetteer							(12,28,657)	
	Voted	93,14	...	1,05,43	...	...	...	12,29	...
18	Research								
	Voted	16,57,53	3,23,49	9,84,53	68,24	6,73,00	2,55,25	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital	Revenue (4)	Capital (5)	(6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
19	Industries								
	Voted	63,85,03	10,03,00	37,93,80	6,66,25	25,91,23	3,36,75	...	...
20	Labour								
	Voted	8,35,77	1,32,50	6,55,32	20,00	1,80,45	1,12,50	...	...
21	Food, Storage and Warehousing								
	Voted	24,11,88	1,22,46	21,00,66	10,13	3,11,22	1,12,33	...	...
22	Food and Civil Supplies								
	Voted	62,88,06	10,95,00	53,49,35	3,72,74	9,38,71	7,22,26	...	...
23	Forests								
	Voted	2,81,01,22	41,85	2,33,35,91	41,85	47,65,31	...	...	...
24	Agriculture								
	Voted	1,75,19,69	6,70,00	1,64,89,46	...	10,30,23	6,70,00	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
25	Relief, Rehabilitation and Re-settlement Voted	1,41,86,95	1,50,00	1,38,54,17	...	3,32,78	1,50,00	...	...
26	Rural Works Voted	8,40,77,74	...	4,18,17,10	48,02,78	4,22,60,64	...	...	(48,02,78,439) 48,02,78
27	Panchayat Voted	1,46,90,19	5,00,00	77,72,44	...	69,17,75	5,00,00	...	...
28	Animal Husbandry and Veterinary Voted	1,66,65,53	1,95,00	1,11,51,29	49,98	55,14,24	1,45,02	...	...
29	Co-operation Voted	19,25,90	17,97,60	17,91,72	9,63,57	1,34,18	8,34,03	...	..
30	State Transport Voted	1,05,08,37	20,13,00	1,00,14,54	12,63,56	4,93,83	7,49,44	...	...



## 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 ₹)		
31 Public Works									
	Voted	2,62,58,61	2,47,65,07	2,21,56,68	93,03,55	41,01,93	1,54,61,52	...	...
32 Roads and Bridges									
	Voted	4,46,07,95	6,52,05,66	4,13,75,47	3,18,16,79	32,32,48	3,33,88,87	...	...
33 North Eastern Areas									
	Voted	18,40,21	75,97,50	18,82,41	58,66,60	...	17,30,90	(42,20,481) 42,20	...
34 Power									
	Voted	9,00,41,24	1,84,50,00	7,08,10,39	1,14,82,95	1,92,30,85	69,67,05	...	...
35 Information and Public Relations									
	Voted	30,42,00	2,54,67	28,84,05	61,67	1,57,95	1,93,00	...	...
36 Statistics									
	Voted	23,96,44	1,10,00	17,88,49	54,75	6,07,95	55,25	...	...

## 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 ₹)	
37	Legal Metrology and Consumer Affairs								
	Voted	9,79,60	70,00	9,43,44	2,99	36,16	67,01	...	...
38	Water Resource Department								
	Voted	2,40,12,64	1,67,71,15	1,80,14,71	82,36,73	59,97,93	85,34,42	...	...
39	Loans to Government Servants								
	Voted	...	3,60,00	...	2,42,55	...	1,17,45	...	...
40	Housing								
	Voted	51,69,83	20,10,38	25,53,89	3,63,79	26,15,94	16,46,59	...	...
41	Land Management								
	Voted	27,90,02	...	20,31,84	...	7,58,18	...	...	...
42	Rural Development								
	Voted	3,52,82,57	42,82,00	3,41,06,48	35,66,35	11,76,09	7,15,65	...	...

## 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 ₹)	
43	Fisheries Voted	23,50,34	1,00,00	41,57,48	20,00	...	80,00	(18,07,14,422) 18,07,14	...
44	Attached Offices of the Secretariat Administration Voted	11,54,04	...	10,38,61	...	1,15,43	...	...	...
45	Civil Aviation Voted	38,69,35	22,44,00	33,83,08	3,28,39	4,86,27	19,15,61	...	...
46	State Public Service Commission Charged	6,37,99	...	5,79,04	...	58,95	...	...	...
47	Administration of Justice Voted	11,38,89	22,27,00	9,99,29	52,00	1,39,60	21,75,00	...	...
48	Horticulture Voted	90,59,55	55,00,00	91,38,85	...	...	55,00,00	(79,30,044) 79,30	...

## SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
49	Science and Technology Voted	9,54,26	...	9,50,72	...	3,54	...	...	...
50	Secretariat Economic Services Voted	2,07,75,81	6,43,81,94	1,97,98,36	7,83,80	9,77,45	6,35,98,14	...	...
51	Directorate of Library Voted	11,70,74	35,00	10,20,13	16,00	1,50,61	19,00	...	...
52	Sports and Youth Services Voted	74,08,87	16,93,60	53,42,89	15,67,91	20,65,98	1,25,69	...	...
53	Fire Protection and Control Voted	25,35,53	26,60,00	15,01,81	7,63,00	10,33,72	18,97,00	...	...
54	State Tax and Excise Voted	25,73,79	3,10,00	23,47,08	...	2,26,71	3,10,00	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
55	State Lotteries								
	Voted	96,62	...	97,61	...	...	...	(98,797) 99	...
56	Tourism								
	Voted	51,54,56	70,53,20	31,11,31	53,21,04	20,43,25	17,32,16	...	...
57	Urban Development								
	Voted	1,00,98,91	3,62,80,00	34,30,33	2,86,93,43	66,68,58	75,86,57	...	...
58	Stationery and Printing								
	Voted	15,22,78	9,50	8,25,86	9,50	6,96,92	...	...	...
59	Public Health Engineering								
	Voted	4,95,28,50	24,15,95	5,14,37,00	1,31,16,56	...	...	(19,08,49,671) 19,08,50	(1,07,00,60,700) 1,07,00,61
60	Textile and Handicraft								
	Voted	43,52,22	1,04,57	39,84,23	1,03,97	3,67,99	60	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
61	Geology and Mining Voted	15,85,21	8,00,00	12,77,08	1,91,70	3,08,13	6,08,30	...	...
62	Directorate of Transport Voted	4,97,06	...	4,72,22	10,72	24,84	...	...	(10,72,106) 10,72
63	Protocol Department Voted	4,10,62	...	4,43,17	...	...	...	(32,55,237) 32,55	...
64	Trade and Commerce Voted	25,96,75	55,00	7,30,85	22,44	18,65,90	32,56	...	...
65	Department of Tirap, Longding and Changlang District Voted	51,08,06	...	1,01,84	44,81,40	50,06,22	...	...	(44,81,40,231) 44,81,40
66	Hydro Power Development Voted	95,07,85	4,53,93,00	88,49,39	61,83,71	6,58,46	3,92,09,29	...	...

## 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 ₹)	
67	State Information Commission Voted	2,95,00	...	2,63,28	...	31,72	...	...	...
68	Town Planning Department Voted	38,51,75	...	11,63,08	...	26,88,67	...	...	...
69	Parliamentary Affairs Department Voted	7,31,37	...	7,00,67	...	30,70	...	...	...
70	Administrative Training Institute Voted	3,15,19	45,00	2,79,76	43,62	35,43	1,38	...	...
71	Department of Tawang and West Kameng Voted	7,75,95	13,42,00	83,98	13,97,85	6,91,97	...	...	(55,84,826) 55,85
72	Directorate of Prison Voted	12,39,51	2,00,00	11,62,40	...	77,11	2,00,00	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
73	Information Technology Voted	24,74,33	6,24	14,78,12	6,16	9,96,21	8	...	...
74	Social Justice, Empowerment and Tribal Affairs Voted	32,30,78	1,00,00,00	23,45,44	48,31,81	8,85,34	51,68,19	...	...
75	Higher and Technical Education Voted	2,92,56,78	57,30,02	1,19,00,67	37,88,70	1,73,56,11	19,41,32	...	...
76	Elementary Education Voted	12,27,22,34	11,50,00	8,99,24,06	15,06,79	3,27,98,28	...	...	(3,56,79,159) 3,56,79
77	Gauhati High Court Itanagar Permanent Bench Voted	...	59,00	...	22,43	...	36,57	...	...
	Charged	4,36,74	...	3,72,53	...	64,21	...	...	...



## 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 ₹)	
78	Political Department Voted	1,94,00	...	1,45,85	...	48,15	...	...	...
97	Public Debt  <i>Charged</i>	7,50,84,27	7,33,50,48	5,49,14,25	5,86,77,00	2,01,70,02	1,46,73,48	...	...
	Total Voted	<b>112,92,64,94</b>	<b>34,67,52,51</b>	<b>88,25,98,56</b>	<b>15,55,00,88</b>	<b>26,06,24,48</b>	<b>21,17,85,57</b>	<b>1,39,58,10</b>	<b>2,05,33,94</b>
	<i>Charged</i>	<b>8,22,11,19</b>	<b>7,33,50,48</b>	<b>5,68,55,23</b>	<b>5,86,77,00</b>	<b>2,53,55,96</b>	<b>1,46,73,48</b>	...	...
	Grand Total	<b>121,14,76,13</b>	<b>42,01,02,99</b>	<b>93,94,53,79</b>	<b>21,41,77,88</b>	<b>28,59,80,44</b>	<b>22,64,59,05</b>	<b>1,39,58,10</b>	<b>2,05,33,94</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.	13. Directorate of Accounts
2.	17. Gazetteer
3.	33. North Eastern Areas
4.	43. Fisheries
5.	48. Horticulture
6.	55. State Lotteries
7.	59. Public Health Engineering
8.	63. Protocol Department
	 <b>CAPITAL-Voted</b>
1.	6. District Administration
2.	8. Police
3.	26. Rural Works
4.	59. Public Health Engineering
5.	62. Directorate of Transport
6.	65. Department of Tirap, Longding and Changlang District
7.	71. Department of Tawang and West Kameng
8.	76. Elementary Education



### 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 2016-17 and that shown in the Finance Accounts for that year is given below:-

	<b>Voted</b>		<b>Charged</b>		<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>	88,25,98,56	15,55,00,88	5,68,55,23	5,86,77,00	115,36,31,67
<b>Total Deduct-recoveries shown in Appendix</b>	...	66,76	...	...	66,76
<b>Net total expenditure as shown in Statement 11 of the Finance Accounts</b>	88,25,98,56	15,54,34,12	5,68,55,23	5,86,77,00	115,35,64,91

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 326.



**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 2017 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 receipts and disbursements of the Government for the year together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts are presented in a 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 compilation, keeping of the accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility for the compilation, preparation and finalisation of accounts is discharged through the Accounts Wing of the Office of the Principal Accountant General. The audit of these accounts is independently conducted through the Audit Wing of the Office of the Principal Accountant General in accordance with the requirements of Article 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.



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 2017 compared with the sums specified in the schedules appended to the Appropriation Acts 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 2017.

**The 5 January 2018**  
**New Delhi**



**(RAJIV MEHRISHI)**

**Comptroller and Auditor General of India**





## GRANT NO. 1 LEGISLATIVE ASSEMBLY

		<b>Total grant/ appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2011 Parliament/State/Union Territory Legislatures</b>				
<b>Voted:</b>				
Original	39,94,61			
Supplementary	12,19,83	52,14,44	49,28,98	(-)2,85,46
Amount surrendered during the year (31 March 2017)				2,00,00
<b>Charged:</b>				
Original	65,88			
Supplementary	22,12	88,00	50,57	(-)37,43
Amount surrendered during the year				...

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

**1.1.1** In view of the overall saving of ₹2,85.46 lakh (5.47 per cent of the total provision), supplementary provision of ₹12,19.83 lakh obtained in March 2017 proved excessive.

**1.1.2** Out of the available saving of ₹2,85.46 lakh, ₹2,00.00 lakh only was anticipated and surrendered in March 2017.

**1.1.3** Saving of ₹78.43 lakh had occurred under this grant in 2015-16 also.

## GRANT NO. 1 LEGISLATIVE ASSEMBLY-Contd.

## 1.1.4 Saving occurred mainly under:

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	<b>2011 Parliament/State/Union Territory Legislatures.</b>			
	02 State/Union Territory Legislatures			
	103 Legislative Secretariat			
	01 Establishment Expenses			
	O	25,49.78		
	S	7,16.34		
	R	(-),2,00.00	30,66.12	30,14.03
				(-),52.09

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,48.02 lakh under Other Charges and Other Contractual Services and increase of ₹48.02 lakh towards Office Expenses due to requirement of less/more funds under respective heads. The decrease under Other Charges and Other Contractual Services includes surrender (₹2,00.00 lakh) from Salaries for which no reasons were assigned.

Saving was due to non-claiming of Salary Arrears under the 7<sup>th</sup> Pay Commission, Leave Encashment and non-drawal of normal enhancement under 7<sup>th</sup> Pay Commission.

(ii)	101 Legislative Assembly			
	02 Establishment Expenses of MLAs			
	O	9,17.33		
	S	1,28.10	10,45.43	10,12.31
				(-),33.12

Saving was due to frequent increase and decrease in the number of Hon'ble MLAs during the financial year.

**Charged:**

**1.1.1** As the overall expenditure of ₹50.57 lakh fell short of the original provision, supplementary provision of ₹22.12 lakh obtained in March 2017 proved totally unnecessary.

**1.1.2** No part of the available saving of ₹37.43 lakh (42.53 per cent of the total provision) was anticipated for surrender during the year.

**1.1.3** Saving of ₹27.65 lakh and ₹46.08 lakh constituting 36.47 per cent and 62.80 per cent of the total provision had also occurred under the Revenue Section (Charged) of this appropriation in 2014-15 and 2015-16 respectively.

**GRANT NO. 1 LEGISLATIVE ASSEMBLY-Concltd.**

**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	65.88		
	S	22.12	88.00	50.57
				(-)37.43

Saving was due to non-payment of Salary to Hon'ble Speaker and Deputy Speaker due to change of Hon'ble Speaker and 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	6,33,79			
Supplementary	45,35	6,79,14	6,61,15	(-)17,99
Amount surrendered during the year (31 March 2017)				6,40

**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	5,03,77			
Supplementary	10,43,63	15,47,40	14,07,81	(-)1,39,59
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**3.1.1** In view of the overall saving of ₹1,39.59 lakh (9.02 per cent of the total provision) in the grant, supplementary provision of ₹10,43.63 lakh obtained in March 2017 proved excessive.

**3.1.2** No part of the available saving of ₹1,39.59 lakh was anticipated for surrender during the year.

**3.1.3** 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>2013 Council of Ministers</b>			
	800 Other Expenditure			
	04 Establishment Expenses for Nazarath			
	S 3,44.00	3,44.00	2,89.15	(-)54.85
(ii)	102 Sumptuary and Other Allowances			
	01 Sumptuary Allowances			
	O 1,02.38			
	R (-)4.88	97.50	62.32	(-)35.18

**GRANT NO. 3 COUNCIL OF MINISTERS-Concl'd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii)	<b>2013 Council of Ministers</b>			
	800 Other Expenditure			
	01 Establishment Expenses			
	O 1,85.18			
	S 2,75.82	4,61.00	4,31.76	(-)29.24
(iv)	101 Salaries of Ministers and Deputy Ministers			
	01 Establishment Charges of Ministers			
	O 49.61			
	R (-)6.41	43.20	37.79	(-)5.41

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

(v)	102 Sumptuary and Other Allowances			
	02 Sumptuary Allowances of Leader of Opposition			
	O 10.10			
	R (-)2.00	8.10	1.00	(-)7.10

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

Saving at serial numbers (i) to (v) was due to non-receipt of bills.

**3.1.4** Savings mentioned at note **3.1.3** 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>2013 Council of Ministers</b>			
	104 Entertainment and Hospitality Expenses			
	01 Hospitality Expenses			
	O 79.55			
	S 2,55.81			
	R 13.74	3,49.10	3,49.10	...

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

**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 Heads:</b>				
<b>2015 Election</b>				
<b>2059 Public Works</b>				
Original	51,48,75	51,48,75	24,09,20	(-)27,39,55
Amount surrendered during the year (31 March 2017)				27,21,13

**Notes and Comments:**

**Revenue:**

**4.1.1** Out of the available saving of ₹27,39.55 lakh (53.21 per cent of the total provision), ₹27,21.13 lakh only was anticipated and surrendered in March 2017.

**4.1.2** Saving of ₹22,44.73 lakh and ₹1,56.45 lakh constituting 70.61 per cent and 7.89 per cent of the total provision had also occurred under the Revenue Section of this grant in 2014-15 and 2015-16 respectively.

**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>
<b>(i) 2015 Election</b>				
106	Charges for Conduct of Elections to State/Union Territory Legislature			
02	Charges for Conduct of Bye Election to State Legislative Assembly			
O	38,30.00			
R	(-)36,75.00	1,55.00	1,54.46	(-)0.54

Reduction in provision by re-appropriation (₹9,53.87 lakh) was due to requirement of less fund under Domestic Travel Expenses and Other Charges. However, the surrender (₹27,21.13 lakh) mainly from Office Expenses, Salaries and Other Charges was done without assigning any reason.

Saving was due to non-receipt of TA/DA bills from the officers/officials deputed to conduct the Bye Election of 45-Hauyling(ST) Assembly Constituency.



**GRANT NO. 4 ELECTION-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) <b>2015 Election</b>				
102	Electoral Officers			
01	Establishment Charges			
O	13,18.75			
R	(-)3,32.77	9,85.98	9,77.16	(-)8.82

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,81.77 lakh mainly under Salaries and increase of ₹49.00 lakh mainly towards Office Expenses and Domestic Travel Expenses due to requirement of less/more funds under respective heads.

Saving was due to non-granting of MACP, ACP, non-drawal of Leave Encashment of retired employees, non-drawal of Arrear pay and non-receipt of LTC claims from the employees.

**4.1.4** Savings mentioned at note **4.1.3** 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>2015 Election</b>				
103	Preparation and Printing of Electoral Rolls			
01	Printing of Electoral Rolls			
R	8,28.00	8,28.00	8,19.17	(-)8.83

Final saving was due to non-utilisation of fund by DEO's.

(ii)	108 Issue of Photo Identity Cards to Voters			
01	Issue of Identity Cards			
R	4,08.64	4,08.64	4,08.42	(-)0.22

Creation of provision by re-appropriation at serial numbers (i) and (ii) was due to requirement of more fund mainly towards Other Charges, Office Expenses and Salaries.

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

**GRANT NO. 4 ELECTION-Concl.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii) <b>2059 Public Works</b>				
01	<i>Office Buildings</i>			
053	Maintenance and Repairs			
01	Maintenance of Assets			
R	50.00	50.00	50.00	...

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

**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>2059 Public Works</b>				
<b>2251 Secretariat-Social Services</b>				
Original	91,88,67			
Supplementary	27,28,62	1,19,17,29	1,18,46,53	(-)70,76
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4416 Investments in Agricultural Financial Institutions</b>				
Supplementary	91,30	91,30	91,30	...
Amount surrendered during the year				...

**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</b>	<b>Stamps and Registration</b>			
<b>2053</b>	<b>District Administration</b>			
<b>2575</b>	<b>Other Special Area Programmes</b>			
<b>3451</b>	<b>Secretariat-Economic Services</b>			
Original	5,12,65,64			
Supplementary	22,67,10	5,35,32,74	3,60,96,25	(-)1,74,36,49
Amount surrendered during the year (31 March 2017)				1,50,50,50
<b>Capital</b>				
<b>Major Head:</b>				
<b>4070</b>	<b>Capital Outlay on Other Administrative Services</b>			
Supplementary	1,70,00	1,70,00	2,19,92	(+)49,92
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**6.1.1** As the overall expenditure of ₹3,60,96.25 lakh fell short of the original provision of ₹5,12,65.64 lakh, supplementary provision of ₹22,67.10 lakh obtained in March 2017 proved totally unnecessary.

**6.1.2** Out of the available saving of ₹1,74,36.49 lakh (32.57 per cent of the total provision), ₹1,50,50.50 lakh (86.32 per cent of the total saving) was anticipated and surrendered in March 2017.

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

**6.1.3** Saving of ₹3,50,76.80 lakh (44.03 per cent of the total provision) had occurred under the Revenue Section of this grant in 2015-16 also.

**6.1.4** Saving occurred mainly under:

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

Withdrawal of the entire provision by re-appropriation (₹13,83.73 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹76,16.27 lakh) also from Other Charges was made without assigning any reason.

(ii) 04 Untied Fund

O 74,34.23			
R (-)74,34.23	...	...	...

Withdrawal of the entire provision by surrender from Other Charges was made without assigning any reason.

(iii) **2575 Other Special Area Programmes**

60 Others

800 Other Expenditure

01 Border Area Development Programme

O 1,02,77.00			
R 15,33.73	1,18,10.73	96,53.38	(-)21,57.35

Saving was due to non-release of fund by the Finance Department, Government of Arunachal Pradesh and non-implementation of the schemes.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv)	<b>2053 District Administration</b>			
	093 District Establishments			
	01 Establishment Charges			
	O	1,55,46.37		
	S	14,44.68		
	R	(-)4,24.40	1,65,66.65	1,64,78.25
				(-)88.40

Reduction in provision by re-appropriation was the net effect of decrease of ₹11,04.50 lakh mainly under Salaries and increase of ₹6,80.10 lakh mainly towards Other Charges, Office Expenses, Minor Works and Professional Services due to requirement of less/more funds under respective heads.

(v)	094 Other Establishments			
	03 Honorarium to Gaon Buras			
	O	2,68.21		
	S	1,95.87		
	R	1,15.11	5,79.19	2,54.13
				(-)3,25.06

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

(vi)	04 POL for Office Vehicle			
	O	1,46.53		
	S	16.20		
	R	16.78	1,79.51	96.03
				(-)83.48

(vii)	093 District Establishments			
	04 POL for Office Vehicle			
	O	3,19.40		
	S	20.50		
	R	71.20	4,11.10	3,10.44
				(-)1,00.66

Augmentation of provision by re-appropriation at serial numbers (vi) and (vii) was due to requirement of more fund towards Office Expenses.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(viii) <b>2053 District Administration</b>				
093	District Establishments			
09	LTC			
	O	68.01		
	S	0.41		
	R	(-)8.24	60.18	40.16
				(-)20.02

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

Reasons for the saving at serial numbers (iv) to (viii) have not been intimated (September 2017).

**6.1.5** Savings mentioned at note **6.1.4** 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>2053 District Administration</b>				
094	Other Establishments			
01	Establishment Charges			
	O	73,45.63		
	S	3,45.31		
	R	(-)3,26.56	73,64.38	78,53.45
				(+)4,89.07

Reduction in provision by re-appropriation was the net effect of decrease of ₹8,82.62 lakh mainly under Salaries and Minor Works and increase of ₹5,56.06 lakh mainly towards Other Charges and Office Expenses due to requirement of less/more funds under respective heads.

(ii) 093	District Establishments			
03	Honorarium to Gaon Buras			
	O	2,14.53		
	S	39.63		
	R	2,03.94	4,58.10	3,93.92
				(-)64.18

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii)	<b>2053 District Administration</b>			
	101 Commissioners			
	01 Establishment Charges			
	O	1,08.98		
	S	33.12		
	R	0.75	1,42.85	2,36.79
				(+)93.94

Augmentation of provision by re-appropriation was the net effect of increase of ₹5.23 lakh mainly towards Office Expenses and decrease of ₹4.48 lakh mainly under Salaries due to requirement of more/less funds under respective heads.

Reasons for the excess at serial numbers (i) and (iii) have not been intimated (September 2017).

(iv)	05 Finance Commission Recommendations			
	<b>2053 District Administration</b>			
	094 Other Establishments			
	05 Maintenance of Asset			
	...	...	58.59	(+)58.59

Reasons for incurring expenditure without any budget provision have not been intimated (September 2017).

(v)	<b>2053 District Administration</b>			
	093 District Establishments			
	10 Expenditure on Under Trial Prisoner (UTP)			
	O	3,02.40		
	S	47.60		
	R	1,57.50	5,07.50	3,67.07
				(-)1,40.43

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

Reasons for the final saving at serial numbers (ii) and (v) have not been intimated (September 2017).

**Capital:**

**6.2.1** The expenditure exceeded the grant by ₹49.92 lakh (Actual excess: ₹49,91,697); the excess requires regularisation.



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

**6.2.2** In view of the excess, provision created by obtaining supplementary grant in March 2017 proved inadequate.

**6.2.3** The excess worked out to 29.36 per cent over the total provision.

**6.2.4** 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>4070 Capital Outlay on Other Administrative Services</b>			
800 Other Expenditure			
01 Construction of Buildings			
S 1,70.00	1,70.00	2,19.92	(+)49.92

No specific reason for the excess has been intimated (September 2017).

**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	79,58,39	79,58,39	29,34,41
			(-)50,23,98
Amount surrendered during the year (31 March 2017)			59,02,41
<b>Charged:</b>			
Original	50,00,00	50,00,00	8,66
			(-)49,91,34
Amount surrendered during the year (31 March 2017)			19,20,00

**Notes and Comments:**

**Revenue:**

**Voted:**

**7.1.1** Against the available saving of ₹50,23.98 lakh (63.13 per cent of the total provision) in the grant, surrender of ₹59,02.41 lakh was injudicious.

**7.1.2** In view of the overall saving of ₹50,23.98 lakh in the grant, provision made through original grant proved excessive.

**7.1.3** Saving of ₹1,78,44.61 lakh constituting 83.82 per cent of the total provision had occurred in the preceding year 2015-16 also.

**GRANT NO. 7 TREASURY AND ACCOUNTS ADMINISTRATION-Contd.****7.1.4** 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>2071 Pensions and Other Retirement Benefits</b>			
	<i>01 Civil</i>			
	117 Government Contribution for Defined Contribution Pension Scheme			
	01 Government Contribution			
	O	63,00.00		
	R	(-)61,48.00	1,52.00	9,77.39
				(+)8,25.39

Reduction in provision by re-appropriation (₹2,45.59 lakh) was due to requirement of less fund under Pensionary Charges. However, the surrender (₹59,02.41 lakh) from Pensionary Charges was made without assigning any reason.

Reasons for overall excess have not been intimated (September 2017).

**7.1.5** Saving mentioned at note 7.1.4 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>2054 Treasury and Accounts Administration</b>			
	097 Treasury Establishment			
	01 Establishment Charges			
	O	10,58.37		
	R	84.87	11,43.24	12,46.77
				(+)1,03.53

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,62.30 lakh mainly towards Office Expenses, Domestic Travel Expenses and Other Charges and decrease of ₹77.43 lakh under Salaries and Wages due to requirement of more/less funds under respective heads.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) <b>2054 Treasury and Accounts Administration</b>				
095 Directorate of Accounts and Treasuries				
01 Establishment Charges				
O	5,25.02			
R	1,60.72	6,85.74	6,37.54	(-)48.20

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,11.72 lakh mainly towards Office Expenses, Other Charges and Minor works and decrease of ₹51.00 lakh under Salaries and Wages due to requirement of more/less funds under respective heads.

Reasons for excess at serial number (i) and final saving at serial number (ii) have not been intimated (September 2017).

**Charged:**

**7.1.1** In view of the overall saving of ₹49,91.34 lakh (99.83 per cent of the total appropriation), provision made through original appropriation proved excessive.

**7.1.2** Out of the available saving of ₹49,91.34 lakh, ₹19,20.00 lakh only was anticipated and surrendered in March 2017.

**7.1.3** Saving of ₹48,25.68 lakh constituting 92.80 per cent of the total appropriation had occurred under the Revenue Section of this appropriation in the preceding year 2015-16 also.

**7.1.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) <b>2049 Interest Payments</b>				
05 Interest on Reserve Funds				
105 Interest on General and other Reserve Funds				
01 Interest Payments of NPS				
O	50,00.00			
R	(-)19,20.00	30,80.00	8.66	(-)30,71.34

Reduction in provision through surrender from Interest was made without assigning any reason.

Reasons for the saving have not have intimated (September 2017).

**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	7,56,21,31			
Supplementary	1,05,40,65	8,61,61,96	7,34,41,81	(-)1,27,20,15
Amount surrendered during the year (31 March 2017)				76,77,44
<b>Capital</b>				
<b>Major Head:</b>				
<b>4055 Capital Outlay on Police</b>				
	...	...	75,87	(+)75,87
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**8.1.1** As the overall expenditure of ₹7,34,41.81 lakh fell short of the original provision of ₹7,56,21.31 lakh, supplementary provision of ₹1,05,40.65 lakh obtained in March 2017 proved totally unnecessary.

**8.1.2** Out of the available saving of ₹1,27,20.15 lakh (14.76 per cent of the total provision), ₹76,77.44 lakh only was anticipated and surrendered in March 2017.

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

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 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 from Grants for Creation of Capital Assets was made without assigning any reason.

## (ii) 01 Schemes under State Plan

O      60,98.00			
R      (-)25,36.20	35,61.80	35,41.50	(-)20.30

Reduction in provision by re-appropriation (₹5,93.59 lakh) was due to less requirement of fund under Grants-in-aid-General (Non-Salary). However, the surrender (₹19,42.61 lakh) from Grants-in-aid-General (Non-Salary) was made without assigning any reason.

Saving was due to deduction of 10 per cent Corporation Charges while providing sanction order by the Finance Department, Government of Arunachal Pradesh.

## (iii) 05 Finance Commission Recommendations

**2055 Police**

001 Direction and Administration

02 Repairs and Maintenance of  
Police Building

O      17,50.00	17,50.00	...	(-)17,50.00
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Saving was due to non-receipt of sanction order from the Finance Department, Government of Arunachal Pradesh.

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

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) <b>2055 Police</b>			
109 District Police			
01 Establishment Expenses			
O 2,59,04.41			
S 20,33.64			
R 1,22.85	2,80,60.90	2,65,86.94	(-)14,73.96

Augmentation of provision by re-appropriation was the net effect of increase of ₹11,29.14 lakh towards Other Charges and Motor Vehicles and decrease of ₹8,26.29 lakh under Salaries due to requirement of more/less funds under respective heads and surrender (₹1,80.00 lakh) mainly from Other Charges, Salaries and Supplies and Materials was made without assigning any reason.

The department stated (August 2017) that the saving was the consolidated saving of 21 districts/units under MACP, HRA, Arrears, Leave Encashment, Domestic Travel Expenses, Leave Travel Concession, Medical Treatment, Other Charges, Office Expenses and also saving of ₹3,17.00 lakh under Other Charges was due to non-receipt of Government Sanction for clearance of electricity bills of some districts/units.

(v) 104 Special Police			
02 India Reserve Battalion			
O 2,05,62.99			
S 41,51.16			
R (-)26.57	2,46,87.58	2,37,11.64	(-)9,75.94

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,17.60 lakh mainly under Arms and Ammunition and Other Charges and increase of ₹2,91.03 lakh mainly towards Grants for Creation of Capital Assets due to requirement of less/more funds under respective heads.

The department stated (August 2017) that ₹1,66.80 lakh was saving under Supplies and Materials due to late receipt of fund from the Government of Arunachal Pradesh and ₹1,16.28 lakh was saving under Other Charges due to non-receipt of Government Sanction and the remaining saving was the consolidated saving under Salaries, Domestic Travel Expenses, Office Expenses, Other Charges and Leave Travel Concession etc.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vi) <b>2055 Police</b>				
117	Internal Security			
01	Establishment Expenses			
	O	14,54.01		
	R	(-)4,33.04	10,20.97	7,75.00
				(-)2,45.97

Reduction in provision by re-appropriation was the net effect of decrease of ₹14,15.86 lakh under Salaries and Other Charges and increase of ₹9,82.82 lakh towards Arms and Ammunition and Motor Vehicles due to requirement of less/more funds under respective heads.

The department stated (August 2017) that ₹96.35 lakh was saving under Other Charges due to non-receipt of sanction order from the Finance Department, Government of Arunachal Pradesh and ₹1,49.62 lakh was saving under Arms and Ammunition due to receipt of fund at the fag end of the financial year.

(vii) 001	Direction and Administration			
01	Headquarters Establishment			
	O	21,53.42		
	S	27,11.96		
	R	(-)4,53.45	44,11.93	42,98.12
				(-)1,13.81

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,25.93 lakh under Domestic Travel Expenses, Clothing and Tentage and increase of ₹4,53.10 lakh mainly towards Supplies and Materials, POL, Salaries and Other Administrative Services due to requirement of less/more funds under respective heads and surrender (₹4,80.62 lakh) from Other Charges and Supplies and Materials was made without assigning any reason.

The department stated (August 2017) that the saving was the residual saving under MACP, HRA, Arrears, Leave Encashment, Domestic Travel Expenses, Office Expenses, Other Charges, Supplies and Materials and also due to receipt of fund at the fag end of the financial year.

Similar saving occurred during the year 2015-16.



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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(viii) 03	Centrally Sponsored Schemes			
	<b>2055 Police</b>			
115	Modernisation of Police Force			
01	Modernisation of Police			
	O	3,93.90		
	R	76.29	4,70.19	2,07.61
				(-)2,62.58

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,26.05 lakh mainly towards Arms and Ammunition, Supplies and Materials and Grants-in-aid-General (Salary) and decrease of ₹1,49.76 lakh mainly under Motor Vehicles due to requirement of more/less funds under respective heads.

The department stated (August 2017) that tender process could not be completed in time due to receipt of fund at the fag end of the financial year.

**(ix) 2235 Social Security and Welfare**

- 60 *Other Social Security and Welfare Programmes*
- 200 Other Programmes
- 01 Traffic and Road Safety

O	1,50.00			
R	(-)1,50.00	...	...	...

Withdrawal of entire provision by re-appropriation (₹1,10.00 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹40.00 lakh) also from Other Charges was made without assigning any reason.

**(x) 2055 Police**

- 104 Special Police
- 04 Implementation of Scheme  
Revamping of Civil  
Defense of A.P.

S	23.57			
R	(-)23.57	...	...	...

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

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xi) 03 Centrally Sponsored Schemes				
<b>2055 Police</b>				
109 District Police				
01 Establishment Expenses				
S	50.34			
R	(-10.64)	39.70	39.46	(-0.24)

Reduction in provision by surrender from Supplies and Materials was made without assigning any reason.

No specific reason for the saving has been intimated (September 2017).

**8.1.4** Savings mentioned at note **8.1.3** 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>2055 Police</b>				
101 Criminal Investigation and Vigilance				
02 Crime & Criminal Tracking Network and System(CCTNS)				
R	3,02.72	3,02.72	3,02.72	...

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

(ii) **2055 Police**

114 Wireless and Computers				
01 Establishment Expenses				
O	36,51.17			
R	2,68.30	39,19.47	39,16.96	(-2.51)

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,89.93 lakh mainly towards Domestic Travel Expenses, Other Charges, Office Expenses and Supplies and Materials and decrease of ₹1,21.63 lakh under Salaries due to requirement of more/less funds under respective heads.

The department stated (August 2017) that the final saving was the residual saving of 21 districts/units under Salaries, Domestic Travel Expenses, Office Expenses, Other Charges, Leave Travel Concession, Supplies and Materials, etc.

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

**8.2.1** The excess of ₹75.87 lakh (Actual excess; ₹75,87,000) requires regularisation. There was no Budget Provision under the Capital Section of this grant.

**8.2.2** 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>4055 Capital Outlay on Police</b>			
800 Other Expenditure			
01 Infrastructure Development			
...	...	75.87	(+)75.87

Incurring expenditure without any budget provision was due to erroneous reflection of budget provision under the Head of Account 2055-00-800(07)-05 instead of under this head.

**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	5,27,27			
Supplementary	8,09,49	13,36,76	12,27,49	(-)1,09,27
Amount surrendered during the year				...

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

**9.1.1** In view of the overall saving of ₹1,09.27 lakh (8.17 per cent of the total provision) in the grant, supplementary provision of ₹8,09.49 lakh obtained in March 2017 proved excessive.

**9.1.2** No part of the available saving of ₹1,09.27 lakh was anticipated for surrender during the year.

**9.1.3** Saving in the preceding 03(three) years had also occurred 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 (₹ in lakh)</b>	<b>Per cent</b>
2013-14	13,43.23	10,51.64	2,91.59	21.71
2014-15	9,60.00	6,52.82	3,07.18	32.00
2015-16	5,50.62	3,48.03	2,02.59	36.79

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

**9.1.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>2070 Other Administrative Services</b>				
800 Other Expenditure				
01 Communication Flight				
O	1,22.75			
S	18.07			
R	9.18	1,50.00	57.04	(-)92.96

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

(ii) 09 VIP Movement

O	1,66.94			
R	(-)9.18	1,57.76	1,52.73	(-)5.03

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

Reasons for saving at serial numbers (i) and (ii) have not been intimated stating that the Major Head of Account "2070" does not pertain to Grant No. 9 Motor Garages. But the contention of the Department was not supported by the budgetary documents furnished by the Finance Department, Government of Arunachal Pradesh.

(iii) **2052 Secretariat-General Services**

090 Secretariat

09 Expenditure for Secretariat

O	1,14.74			
S	1,77.63	2,92.37	2,84.28	(-)8.09

Saving was due to non-receipt of bills in 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	5,02	(-)50,10
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**10.1.1** In view of the overall saving of ₹50.10 lakh (90.89 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**10.1.2** No part of the available saving of ₹50.10 lakh was anticipated for surrender during the year.

**10.1.3** Saving of ₹50.18 lakh constituting 91.04 per cent of the total provision had also occurred under the Revenue Section of the grant in the year 2015-16.

**10.1.4** Saving occurred mainly under:

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

Non-utilisation of the entire provision was due to non-receipt of bills.

**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	2,33,05,01	2,33,05,01	1,21,20,85	(-)1,11,84,16
Amount surrendered during the year (31 March 2017)				94,73,20
<b>Capital</b>				
<b>Major Head:</b>				
<b>4235 Capital Outlay on Social Security and Welfare</b>				
Original	35,00,00	35,00,00	...	(-)35,00,00
Amount surrendered during the year (31 March 2017)				35,00,00

**Notes and Comments:**

**Revenue:**

**11.1.1** In view of the overall saving of ₹1,11,84.16 lakh (47.99 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**11.1.2** Out of the available saving of ₹1,11,84.16 lakh, ₹94,73.20 lakh only was anticipated and surrendered in March 2017.

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

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 08 Central Plan Schemes(Fully funded by Central Government)			
<b>2235 Social Security and Welfare</b>			
02 Social Welfare			
800 Other Expenditure			
05 Integrated Child Development Service(ICDS)			
O 1,16,72.62			
R (-)43,95.06	72,77.56	76,22.07	(+)3,44.51

Reduction in provision by re-appropriation was the net effect of decrease of ₹43,95.83 lakh under Salaries and increase of ₹0.77 lakh towards Medical Treatment due to requirement of less/more funds under respective heads. The decrease under Salaries includes surrender (₹43,95.06 lakh) mainly from Salaries, Other Charges and Office Expenses for which no reasons were assigned.

The department stated (August 2017) that the 4<sup>th</sup> instalment to the tune of ₹24,08.49 lakh was received from the Government of India in the fag end of the financial year 2016-17 and the said amount could not be budgeted in 2016-17. However, the excess expenditure was on account of committed liabilities on Salaries, Honorarium and also on account of implementation of 7<sup>th</sup> Pay Commission to ICDS employees.

**(ii) 2235 Social Security and Welfare**

02 Social Welfare  
102 Child Welfare  
01 Integrated Child Protection Scheme

O 37,15.55			
R (-)31,25.32	5,90.23	1,95.17	(-)3,95.06

Reduction in provision by re-appropriation was the net effect of decrease of ₹34,07.74 lakh under Grants for Creation of Capital Assets and increase of ₹2,82.42 lakh towards Grants-in-aid-General (Salary) and Grants-in-aid-General (Non-Salary) due to requirement of less/more funds under respective heads. The decrease under Grants for Creation of Capital Assets includes surrender (₹31,25.32 lakh) from Grants for Creation of Capital Assets for which no reasons were assigned.

Saving was due to non-creation of 148 numbers of contractual posts under the scheme and also due to non-finalisation of proposal for construction of Juvenile Homes in 4 (four) districts.



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

<b>Serial Head number</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>2236 Nutrition</b>			
02 <i>Distribution of Nutritious Food and Beverages</i>			
101 Special Nutrition Programmes			
03 Purchase of Food Grains			
O	46,61.44		
R	(-),8,43.16	38,18.28	22,07.42
			(-),16,10.86

Reduction in provision by re-appropriation (₹42.76 lakh) was due to requirement of less fund under Other Charges. However, the surrender (₹8,00.40 lakh) from Other Charges was made without assigning any reason.

Saving was due to non-delivery of centrally procured SNP food items i.e. Weaning Food Biscuit (Fortified) and Kheer by the manufacturer before the end of the financial year 2016-17.

- (iv) **2235 Social Security and Welfare**
- 02 *Social Welfare*
  - 800 Other Expenditure
  - 16 Empowerment of Adolescent Girls under (RGSEAG) Scheme

O	5,05.55			
R	(-),4,48.63	56.92	56.92	...

Reduction in provision by re-appropriation (₹93.78 lakh) was due to requirement of less fund under Other Charges. However, the surrender (₹3,54.85 lakh) from Other Charges was made without assigning any reason.

- (v) 03 *National Social Assistance Programme*
- 103 National Family Benefit Scheme
  - 01 Indira Gandhi Matritva Sahyog Yojana Conditional Maternity Benefit(CMB)

O	3,80.07			
R	(-),3,80.07	...	...	...

Withdrawal of the entire provision by surrender from Other Charges was made without assigning any reason.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vi) <b>2235 Social Security and Welfare</b>				
60	<i>Other Social Security and Welfare Programmes</i>			
200	Other Programmes			
09	Maintenance of Assets			
	O	2,00.00		
	R	(-)1,85.00	15.00	15.00
				...

Reduction in provision through surrender from Minor Works was made without assigning any reason.

(vii) 02	<i>Social Welfare</i>			
200	Other programmes			
01	Women and Child Services			
	O	17,15.07		
	R	(-)1,23.24	15,91.83	15,91.83
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,30.61 lakh under Salaries and increase of ₹1,24.97 lakh mainly towards Other Charges, Office Expenses and Domestic Travel Expenses and surrender of ₹1,17.60 lakh from Salaries was made without assigning any reason.

(viii) 001	Direction and Administration			
01	Establishment Charges			
	O	1,06.00		
	R	(-)1,06.00	...	...
				...

Withdrawal of the entire provision by surrender from Salaries, Wages and Office Expenses (POL) was made without assigning any reason.

(ix) 08	Central Plan Schemes (Fully funded by Central Government)			
<b>2235</b>	<b>Social Security and Welfare</b>			
02	<i>Social Welfare</i>			
800	Other Expenditure			
04	Integrated Child Development Schemes (Training)			
	O	1,43.40		
	R	(-)48.02	95.38	95.38
				...

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

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

11.1.4 Savings mentioned at note 11.1.3 were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	08 Central Plan Schemes(Fully funded by Central Government)			
	<b>2236 Nutrition</b>			
	02 Distribution of Nutritious Food and Beverages			
	101 Special Nutrition Programmes			
	06 Nutrition Programme for Adolescent Girls			
	R	42.76	42.76	...
(ii)	08 Central Plan Schemes(Fully funded by Central Government)			
	<b>2235 Social Security and Welfare</b>			
	02 Social Welfare			
	800 Other Expenditure			
	21 One Stop Centre Scheme			
	R	28.41	28.41	...
(iii)	08 Kishori Shakti Yojana			
	R	27.23	27.23	...
(iv)	<b>2235 Social Security and Welfare</b>			
	02 Social Welfare			
	200 Other programmes			
	06 Protection of Women from Domestic Violence			
	R	15.00	15.00	...
(v)	103 Women's Welfare			
	01 Establishment Charges of State Women Commission			
	O	75.00		
	R	10.00	85.00	...

Creation of provision by re-appropriation at serial numbers (i), (iii) and (iv) was due to requirement of more fund towards Other Charges and that by re-appropriation at serial number (ii) was due to requirement of more fund towards Other Charges and Salaries.

Augmentation of provision by re-appropriation was the net effect of increase of ₹20.52 lakh towards Grants-in aid General (Non-Salary) and decrease of ₹10.52 lakh under Grants-in aid General (Salary) due to requirement of more/less funds under respective heads.

**GRANT NO. 11 SOCIAL WELFARE-Concl'd.****Capital:**

**11.2.1** In view of the overall saving of ₹35,00.00 lakh (100 per cent of the total provision) in the grant, provision made through original grant was totally unnecessary.

**11.2.2** The entire provision was precisely anticipated and surrendered in March 2017.

**11.2.3** 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>4235 Capital Outlay on Social Security and Welfare</b>			
02 <i>Social Welfare</i>			
800 Other Expenditure			
01 Creation of Assets			
O 35,00.00			
R (-)35,00.00	...	...	...

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

**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	2,50,61			
Supplementary	34,44	2,85,05	2,69,03	(-)16,02
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**12.1.1** In view of the overall saving of ₹16.02 lakh (5.62 per cent of the total provision) in the appropriation, supplementary provision of ₹34.44 lakh obtained in March 2017 proved excessive.

**12.1.2** No part of the available saving of ₹16.02 lakh was anticipated for surrender during the year.

**12.1.3** 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>2235 Social Security and Welfare</b>				
60	<i>Other Social Security and Welfare Programmes</i>			
200	Other Programmes			
04	Payment of Compensation Under M.V.Act (No Fault Liability)			
O	1,06.20			
R	(-)80.38	25.82	38.02	(+)12.20

Reasons for the final excess have not been intimated (September 2017).

**APPROPRIATION NO. 12 SOCIAL SECURITY AND WELFARE–Concl'd.**

<b>Serial Head number</b>		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) <b>2235 Social Security and Welfare</b>				
60	<i>Other Social Security and Welfare Programmes</i>			
800	Other Expenditure			
09	Payment of Victim Compensation Scheme			
	O	43.00		
	R	(-)32.10	10.90	2.90
				(-)8.00

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

Reasons for the saving have not been intimated (September 2017).

(iii) 04	Provision in Lieu of 3rd Party Insurance of APST Buses			
	O	15.30		
	R	(-)15.30	...	...

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

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

<b>Serial Head number</b>		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>2235 Social Security and Welfare</b>				
60	<i>Other Social Security and Welfare Programmes</i>			
800	Other Expenditure			
02	Ex-gratia Payment			
	O	76.05		
	S	34.44		
	R	1,32.81	2,43.30	2,22.95
				(-)20.35

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

Reasons for the final saving have not been intimated (September 2017).

**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	4,85,04,04			
Supplementary	50,63,55	5,35,67,59	6,36,42,72	(+),1,00,75,13
Amount surrendered during the year (31 March 2017)				5,00

**Capital**

**Major Head:**

**4047 Capital Outlay on Other  
Fiscal Services**

Original	60,00	60,00	35,00	(-)25,00
Amount surrendered during the year (31 March 2017)				25,00

**Notes and Comments:**

**Revenue:**

**13.1.1** The expenditure exceeded the grant by ₹1,00,75.13 lakh (Actual excess: ₹1,00,75,12,687); the excess requires regularisation.

**13.1.2** In view of the excess of ₹1,00,75.13 lakh in the grant, supplementary provision of ₹50,63.55 lakh obtained in March 2017 proved inadequate.

**13.1.3** The excess expenditure worked out to 18.81 per cent over the total provision.

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

**13.1.4** In view of the overall excess of ₹1,00,75.13 lakh, surrender of ₹5.00 lakh in March 2017 was injudicious.

**13.1.5** Excess occurred persistently during the preceding 03 (three) years as given in the table below.

Year	Total Provision (₹ in lakh)	Expenditure (₹ in lakh)	Excess (₹ in lakh)	Per cent
2013-14	3,40,97.88	4,04,37.26	63,39.38	18.59
2014-15	4,04,16.19	4,85,06.57	80,90.38	20.02
2015-16	5,43,62.60	5,44,31.31	68.71	0.13

The above facts indicate that proper assessments were not made to cover the gap in provision.

**13.1.6** Excess occurred mainly under:

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

(i) **2071 Pensions and Other  
Retirement Benefits**

01 Civil

101 Superannuation and  
Retirement Allowances

01 Ordinary Pension

O 3,28,50.00

S 48,45.00

3,76,95.00

5,00,81.79

(+)1,23,86.79

The department stated (August 2017) that Directorate of Audit and Pension authorises 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.

(ii) **105 Family Pensions**  
01 Ordinary Pension

O 10,00.00

R 7,00.00

17,00.00

13,26.99

(-)3,73.01

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

No specific reason for the final saving has been intimated (September 2017).



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

**13.1.7** Excess mentioned at note **13.1.6** were partly offset by saving mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2071 Pensions and Other Retirement Benefits</b>			
	01 Civil			
	104 Gratuities			
	01 Payment of Gratuities			
	O	1,14,00.00		
	R	(-9,00.00)	1,05,00.00	92,68.32
				(-12,31.68)
Reduction in provision by re-appropriation was due to requirement of less fund under Pensionary Charges.				
(ii)	102 Commuted Value of Pensions			
	01 Ordinary Pension			
	O	25,00.00		
	S	1,53.00		
	R	47.00	27,00.00	24,02.89
				(-2,97.11)
(iii)	111 Pensions to Legislators			
	01 Members of Legislative Assembly			
	O	2,50.00		
	R	1,50.00	4,00.00	...
				(-4,00.00)

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

Reasons for the saving at serial numbers (i) to (iii) have not been intimated (September 2017).

**Capital:**

**13.2.1** In view of the overall saving of ₹25.00 lakh (41.67 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**13.2.2** The entire saving of ₹25.00 lakh was anticipated and surrendered in March 2017.

**GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Concl.****13.2.3 Saving occurred mainly under:**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>4047 Capital Outlay on Other Fiscal Services</b>				
800	Other Expenditure			
04	Creation of Assets			
	O	60.00		
	R	(-)25.00	35.00	35.00
				...

Reduction in provision through surrender from Major Works was made without assigning any reason.

**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	3,95,94,04	3,95,94,04	3,03,49,40	(-)92,44,64
Amount surrendered during the year (31 March 2017)				84,24,43
<b>Capital</b>				
<b>Major Head:</b>				
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
Original	8,50,00			
Supplementary	98,39	9,48,39	9,41,80	(-)6,59
Amount surrendered during the year (31 March 2017)				67,50

**Notes and Comments:**

**Revenue:**

**14.1.1** In view of the overall saving of ₹92,44.64 lakh (23.35 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**14.1.2** Out of the available saving of ₹92,44.64 lakh, ₹84,24.43 lakh (91.13 per cent of the total saving) only was anticipated and surrendered in March 2017.

**14.1.3** Saving of ₹4,60,65.32 lakh and ₹1,28,71.80 lakh constituting 70.10 per cent and 32.38 per cent of the total provision had also occurred under the Revenue Section of this grant in 2014-15 and 2015-16 respectively.

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

**14.1.4** 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>2202 General Education</b>			
	02 Secondary Education			
	800 Other Expenditure			
	16 Rastriya Madhyamik Shiksha Abhiyan (RMSA)			
	O	93,00.00		
	R	(-)65,23.57	27,76.43	27,07.31
				(-)69.12

Reduction in provision by re-appropriation (₹23,80.34 lakh) was due to requirement of less fund under Grants-in-aid and that by surrender (₹41,43.23 lakh) also from Grants-in-aid was made without assigning any reason.

Reasons for the saving have not been intimated (September 2017).

(ii)	<b>2202 General Education</b>			
	02 Secondary Education			
	107 Scholarships			
	02 Scholarship and Incentive			
	O	55,00.00		
	R	(-)55,00.00	...	...
				...

Withdrawal of the entire provision by re-appropriation (₹ 12,18.80 lakh) was due to requirement of less fund under Scholarships/Stipend and that by Surrender (₹42,81.20 lakh) also from Scholarships/Stipend was made without assigning any reason.

(iii)	04 Adult Education			
	200 Other Adult Education Programmes			
	04 Adult Education			
	O	13,80.00		
	R	(-)13,80.00	...	...
				...

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

**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>
(iv) <b>2202 General Education</b>				
02	<i>Secondary Education</i>			
106	Text Books			
01	Procurement of Text Books for Students of Secondary Level of Education			
	O	8,00.00		
	R	(-)8,00.00	...	...

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

(v) <b>80 General</b>				
001	Direction and Administration			
01	Establishment Expenses			
	O	7,90.93		
	R	(-)2,46.58	5,44.35	4,93.59
				(-)50.76

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,05.93 lakh mainly under Other Charges and increase of ₹59.35 lakh mainly towards Salaries, Office Expenses and Professional Services due to requirement of less/more funds under respective heads.

Saving was due to non-filling up of vacant posts and non-drawal of arrear pay of 7<sup>th</sup> Central Pay Commission 2016.

(vi) <b>02 Secondary Education</b>				
108	Examinations			
02	Conduct of Examination			
	O	1,90.00		
	R	(-)1,89.00	1.00	1.00
				...

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

**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>
(vii) <b>2204 Sports and Youth Services</b>				
101	Physical Education			
01	NCC/Scout and Guides Activities in School			
	O	13,21.26		
	R	35.65	13,56.91	11,82.16
				(-),1,74.75

Augmentation of provision by re-appropriation was the net effect of increase of ₹66.16 lakh mainly towards Other Charges and Rent, Rate and Taxes and decrease of ₹30.51 lakh mainly under Salaries due to requirement of more/less funds under respective heads.

No specific reason for the saving has been intimated (September 2017).

(viii) <b>2202 General Education</b>				
04	Adult Education			
001	Direction and Administration			
01	District Establishment			
	O	6,47.25		
	R	21.67	6,68.92	5,64.43
				(-),1,04.49

Augmentation of provision by re-appropriation was the net effect of increase of ₹40.20 lakh mainly towards Other Charges and Office Expenses and decrease of ₹18.53 lakh under Salaries due to requirement of more/less funds under respective heads.

Saving was due to non-filling up of vacant posts and non-drawal of arrear pay of 7<sup>th</sup> Central Pay Commission.

(ix) 02	Secondary Education			
108	Examinations			
01	Reimbursement of Examination /Tuition Fees of AISSCE Examination			
	O	20.00		
	R	19.00	39.00	...
				(-),39.00

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

The department stated (August 2017) that DDO's could not submit the Bank Account Numbers and Adhaar Numbers of the beneficiaries and hence the Finance Department, Government of Arunachal Pradesh did not accord the sanction.

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

**14.1.5** Savings mentioned at note **14.1.4** 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>2202 General Education</b>			
04 <i>Adult Education</i>			
800 Other Expenditure			
04 Schemes under SADA			
R	51,72.96	51,72.96	49,25.77
			(-)2,47.19

Final saving was due to late receipt of sanction from the Finance Department, Government of Arunachal Pradesh.

(ii) 03 Centrally Sponsored Schemes

**2202 General Education**04 *Adult Education*

200 Other Adult Education

Programmes

04 Adult Education

R	4,14.85	4,14.85	4,14.85	...
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Creation of provision by re-appropriation at serial number (i) was due to requirement of more fund mainly towards Scholarships/Stipend, Other Charges and Minor Works and that by re-appropriation at serial number (ii) was due to requirement of more fund towards Grants-in-aid.

(iii) **2204 Sports and Youth Services**

800 Other Expenditure

07 Schemes under SADA

R	2,60.93	2,60.93	2,60.92	(-)0.01
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Creation of provision by re-appropriation was due to requirement of more fund towards Other Charges and Grants-in-aid.

Reasons for the final saving have not been intimated (September 2017).

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) <b>2202 General Education</b>				
02	<i>Secondary Education</i>			
109	Government Secondary Schools			
07	District Establishment			
O	1,96,39.60			
R	2,74.66	1,99,14.26	1,97,10.25	(-)2,04.01

Augmentation of provision by re-appropriation was the net effect of increase of ₹17,38.76 lakh mainly towards Salaries, Minor Works and Other Charges and decrease of ₹14,64.10 lakh mainly under Other Charges and Minor Works due to requirement of more/less funds under respective heads.

Saving was due to non-filling up of vacant posts and non-drawal of arrear pay of 7<sup>th</sup> Central Pay Commission 2016.

(v) 08	Central Plan Schemes(Fully funded by Central Government)			
<b>2202 General Education</b>				
02	<i>Secondary Education</i>			
800	Other Expenditure			
12	Preparation of State Perspective Plan and Teachers Education			
	...	...	69.12	(+)69.12

The department stated (August 2017) that the expenditure was incurred as per the allocation by the Finance Department, Government of Arunachal Pradesh. 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 (September 2017).

(vi) <b>2202 General Education</b>				
80	<i>General</i>			
800	Other Expenditure			
17	Assistance to Arunachal Shiksha Vikas Samiti			
R	20.00	20.00	20.00	...

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



**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	8,74,67,85	8,74,67,85	6,92,32,01	(-),82,35,84
Amount surrendered during the year (31 March 2017)				1,26,87,35

**Capital**

**Major Head:**

**4210 Capital Outlay on Medical and Public Health**

Original	17,29,65			
Supplementary	9,37,82	26,67,47	14,89,54	(-),11,77,93
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**15.1.1** In view of the huge saving of ₹1,82,35.84 lakh (20.85 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**15.1.2** Out of the available saving of ₹1,82,35.84 lakh, ₹1,26,87.35 lakh (69.57 per cent of the total saving) only was anticipated and surrendered in March 2017.

**15.1.3** Saving of ₹69,78.63 lakh and ₹2,14,62.77 lakh constituting 11.30 per cent and 30.50 per cent of the total provision had also occurred under the Revenue Section of this grant in 2014-15 and 2015-16 respectively.

**GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.****15.1.4 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>2210 Medical and Public Health</b>			
06 Public Health			
800 Other expenditure			
02 National Health Mission (NHM)			
O	3,28,09.00		
R	(-),1,24,98.11	2,03,10.89	1,52,55.01
			(-)50,55.88

Reduction in provision by re-appropriation was the net effect of decrease of ₹41,97.97 lakh under Grants-in-aid-General (Salary) and increase of ₹40,07.19 lakh towards Grants-in-aid-General (Non-Salary) and Grants for Creation of Capital Assets due to requirement of less/more funds under respective heads and surrender of ₹1,23,07.33 lakh from Grants-in-aid-General (Salary) was made without assigning any reason.

Saving was due to non-release of fund by the Government of Arunachal Pradesh.

- (ii) **2210 Medical and Public Health**  
    03 Rural Health Services-Allopathy  
    110 Hospitals and Dispensaries  
    01 Establishment Expenses

O	3,63,32.98		
R	(-)69,09.46	2,94,23.52	2,89,70.78
			(-)4,52.74

Reduction in provision by re-appropriation was the net effect of decrease of ₹72,58.56 lakh mainly under Minor Works, Salaries and Supplies and Materials and increase of ₹7,29.12 lakh mainly towards Office Expenses and Other Charges due to requirement of less/more funds under respective heads and surrender of ₹3,80.02 lakh from Salaries was made without assigning any reason.

The department stated (August 2017) that provision of 6 month's pay in respect of 742 newly created posts of MTS and provision of 3 month's pay for 774 newly created posts of doctors and other technical posts were kept, which could not be filled up due to administrative reasons. Saving was also due to less drawal of 7<sup>th</sup> Central Pay Commission arrears.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii) 03	Centrally Sponsored Schemes			
	<b>2210 Medical and Public Health</b>			
	06 <i>Public Health</i>			
	800 Other expenditure			
	01 National AIDS and STD Control Programme			
	O	13,00.00		
	R	(-)11,58.92	1,41.08	1,41.08
				...

Reduction in provision by re-appropriation was due to requirement of less fund under Grants-in-aid-General (Salary).

(iv)	<b>2210 Medical and Public Health</b>			
	06 <i>Public Health</i>			
	101 Prevention and Control of diseases			
	03 T.B. Control Programme			
	O	4,84.03		
	R	(-)38.97	4,45.06	4,45.03
				(-)0.03

Reduction in provision by re-appropriation was the net effect of decrease of ₹42.47 lakh under Salaries and increase of ₹3.50 lakh towards Domestic Travel Expenses due to requirement of less/more funds under respective heads.

(v)	04 <i>Rural Health Services-Other Systems of Medicine</i>			
	102 Homeopathy			
	01 Establishment Expenses			
	O	12,05.83		
	R	(-)27.87	11,77.96	11,77.93
				(-)0.03

Reduction in provision by re-appropriation was the net effect of decrease of ₹40.95 lakh under Salaries and increase of ₹13.08 lakh mainly towards Domestic Travel Expenses due to requirement of less/more funds under respective heads.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vi) <b>2210 Medical and Public Health</b>				
06	<i>Public Health</i>			
101	Prevention and Control of diseases			
06	Cancer Control Programme			
	O	49.76		
	R	(-17.83)	31.93	31.91
				(-0.02)

Reduction in provision by re-appropriation was the net effect of decrease of ₹18.33 lakh under Salaries and Domestic Travel Expenses and increase of ₹0.50 lakh towards Office Expenses due to requirement of less/more funds under respective heads.

Specific reasons for the saving at serial numbers (iv) to (vi) have not been intimated (September 2017).

(vii) 05	<i>Medical Education, Training and Research</i>			
105	Allopathy			
01	Training			
	O	7,48.15		
	R	1.74	7,49.89	7,36.68
				(-13.21)

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,75.96 lakh mainly towards Scholarships/Stipend and Medical Treatment and decrease of ₹1,74.22 lakh mainly under Other Administrative Expenses and Other Charges due to requirement of more/less funds under respective heads.

Saving was due to incurring of less expenditure on stipends by the Joint Director of Health Services (T & R), Pasighat and DMO Daporijo.

**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) 03	Centrally Sponsored Schemes			
	<b>2210 Medical and Public Health</b>			
	05 <i>Medical Education, Training and Research</i>			
	200 Other Systems			
	01 Human Resource in Health and Medical Education			
	R	57,75.00	57,75.00	57,75.00
				...

Creation of provision by re-appropriation was due to requirement of more fund towards Grants for Creation of Capital Assets.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) 08	Central Plan Schemes (Fully Funded by Central Government)			
	<b>2211 Family Welfare</b>			
	001 Direction and Administration			
	01 Establishment Expenses			
	R	6,36.46	6,36.46	...

Creation of provision by re-appropriation was due to requirement of more fund mainly towards Salaries and Other Charges.

(iii)	<b>2210 Medical and Public Health</b>			
	06 <i>Public Health</i>			
	101 Prevention and Control of diseases			
	01 Malaria Eradication Programme			
	O	59,48.63		
	R	6,02.23	65,50.86	65,43.84 (-)7.02

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

The department stated (August 2017) that provision of six months pay for vacant posts of MPW was kept which could not be filled up due to administrative reasons.

(iv)	08 Central Plan Schemes (Fully Funded by Central Government)			
	<b>2211 Family Welfare</b>			
	101 Rural Family Welfare Services			
	03 Expenditure on Sub-Centre			
	R	4,06.25	4,06.25	4,06.25 ...
(v)	102 Urban Family Welfare Services			
	01 Family Welfare Service			
	R	1,74.00	1,74.00	1,74.00 ...

Creation of provision by re-appropriation at serial numbers (iv) and (v) was due to requirement of more fund towards Salaries.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vi) 05	Finance Commission Recommendations			
	<b>2211 Family Welfare</b>			
	800 Other expenditure			
	01 Infant Mortality Rate (IMR)			
	R	1,39.92	1,39.92	1,39.92
				...

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

(vii)	<b>2210 Medical and Public Health</b>			
	01 <i>Urban Health</i>			
	<i>Services-Allopathy</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	53,94.05		
	R	1,16.26	55,10.31	55,10.26
				(-)0.05

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,47.95 lakh mainly towards Other Charges, Office Expenses and Wages and decrease of ₹31.69 lakh mainly under Salaries due to requirement of more/less funds under respective heads.

(viii)	03 Centrally Sponsored Schemes			
	<b>2210 Medical and Public Health</b>			
	06 <i>Public Health</i>			
	800 Other expenditure			
	03 National Mission on Ayush including Mission on Medical Plants			
	O	6,19.46		
	R	45.49	6,64.95	6,45.67
				(-)19.28

Augmentation of provision by re-appropriation was the net effect of increase of ₹5,63.00 lakh towards Grants-in-aid-General (Non-Salary) and Grants for Creation of Capital Assets and decrease of ₹5,17.51 lakh under Grants-in-aid-General (Salary) due to requirement of more/less funds under respective heads.

Saving was due to non-release of fund by the Government of Arunachal Pradesh.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ix) <b>2210 Medical and Public Health</b>				
06	<i>Public Health</i>			
101	Prevention and Control of diseases			
02	Expanded Programme of Immunisation			
	O	11,29.89		
	R	25.32	11,55.21	11,55.18
				(-)0.03

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

(x) 05	Mobile Eye Clinic			
	O	3,07.39		
	R	16.71	3,24.10	3,24.07
				(-)0.03

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

(xi) 01	<i>Urban Health Services-Allopathy</i>			
104	Medical Stores Depots			
01	Establishment Expenses			
	O	37.50		
	R	11.33	48.83	48.81
				(-)0.02

Augmentation of provision by re-appropriation was the net effect of increase of ₹13.50 lakh towards Other Charges and Domestic Travel Expenses and decrease of ₹2.17 lakh under Salaries due to requirement of more/less funds under respective heads.

(xii) 06	<i>Public Health</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	3,78.48		
	R	10.77	3,89.25	3,89.23
				(-)0.02

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

Specific reasons for the final saving at serial numbers (vii), (ix) to (xii) have not been intimated (September 2017).

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

**15.2.1** As the overall expenditure of ₹14,89.54 lakh fell short of the original provision of ₹17,29.65 lakh, supplementary provision of ₹9,37.82 lakh obtained in March 2017 proved totally unnecessary.

**15.2.2** No part of the available saving of ₹11,77.93 lakh (44.16 per cent of total provision) was anticipated and surrendered in March 2017.

**15.2.3** Saving of ₹8,14.03 lakh and ₹5,00.14 lakh constituting 19.30 per cent and 16.12 per cent of the total provision had also occurred under the Capital Section of this grant in 2014-15 and 2015-16 respectively.

**15.2.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 4210 Capital Outlay on Medical and Public Health</b>				
80	<i>General</i>			
800	Other Expenditure			
01	Creation of Assets			
O	17,29.65			
R	(-6,64.65)	10,65.00	9,30.89	(-1,34.11)

Reduction in provision by re-appropriation was the net effect of decrease of ₹11,69.65 lakh under Major Works and increase of ₹5,05.00 lakh towards Machinery and Equipment due to requirement of less/more funds under respective heads.

Reasons for saving have not been intimated (September 2017).

<b>(ii) 03 Centrally Sponsored Schemes</b>				
<b>4210 Capital Outlay on Medical and Public Health</b>				
80	<i>General</i>			
800	Other Expenditure			
01	Creation of Assets			

S	9,37.82			
R	1,63.78	11,01.60	2,43.00	(-8,58.60)

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

Saving was due to non-completion of civil work of Trauma Centre, Tezu by the executing agency and also non-procurement of equipment's for the Trauma Centre as building was not handed over to the department by the executing agency.



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

**15.2.5** Savings mentioned at note **15.2.4** 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) 07 Non Lapsable Pool Fund			
<b>4210 Capital Outlay on Medical     and Public Health</b>			
80 <i>General</i>			
800 Other Expenditure			
06 Construction of Buildings			
R	5,00.87	5,00.87	3,15.65
			(-)1,85.22

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

Reasons for the final excess have not been intimated (September 2017).

**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	9,97,12			
Supplementary	11,55,06	21,52,18	13,06,01	(-)8,46,17
Amount surrendered during the year				...

**Capital****Major Head:**

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

Original	16,00,00	16,00,00	1,26,70	(-)14,73,30
Amount surrendered during the year (31 March 2017)				8,80,00

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

**16.1.1** In view of the overall saving of ₹8,46.17 lakh (39.32 per cent of the total provision) in the grant, supplementary provision of ₹11,55.06 lakh obtained in March 2017 proved excessive.

**16.1.2** No part of the available saving of ₹8,46.17 lakh was anticipated and surrendered in March 2017.

**16.1.3** 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>2205 Art and Culture</b>				
102	Promotion of Arts and Culture			
01	Grants-in-aid for Promotion of Art and Culture			
	O	4,24.50		
	R	(-)4,24.50	...	...

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

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) 04 State Plan Schemes				
<b>2205 Art and Culture</b>				
800 Other Expenditure				
02 Maintenance of Assets				
S	8,69.50			
R	4,24.50	12,94.00	4,48.22	(-)8,45.78

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

Reasons for the saving have not been intimated (September 2017).

**Capital:**

**16.2.1** In view of the overall saving of ₹14,73.30 lakh (92.08 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**16.2.2** Out of the available saving of ₹14,73.30 lakh, ₹8,80.00 lakh (59.73 per cent of the total saving) only was anticipated and surrendered in March 2017.

**16.2.3** 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>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
04 <i>Art and Culture</i>				
800 Other Expenditure				
05 Scheme under ACA/SPA				
O	16,00.00			
R	(-)8,80.00	7,20.00	1,26.70	(-)5,93.30

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

Reasons for the saving have not been intimated (September 2017).

**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	86,58			
Supplementary	6,56	93,14	1,05,43	(+)12,29
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**17.1.1** The expenditure exceeded the grant by ₹12.29 lakh (Actual excess: ₹12,28,675); the excess requires regularisation.

**17.1.2** In view of the excess expenditure of ₹12.29 lakh in the grant, supplementary provision of ₹6.56 lakh obtained in March 2017 proved inadequate.

**17.1.3** Excess worked out to 13.20 per cent over the total provision.

**17.1.4** 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>				
800 Other Expenditure				
05 Establishment Charges of Gazetteer				
O	86.58			
S	6.56	93.14	1,05.43	(+)12.29

Excess was due to requirement of more fund towards Salaries, Wages and Office Expenses for implementation of 7<sup>th</sup> Pay Commission Recommendations.

**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	16,57,53	16,57,53	9,84,53	(-)6,73,00
Amount surrendered during the year (31 March 2017)				6,73,00
<b>Capital</b>				
<b>Major Head:</b>				
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
Supplementary	3,23,49	3,23,49	68,24	(-)2,55,25
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**18.1.1** In view of the overall saving of ₹6,73.00 lakh (40.60 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**18.1.2** The entire saving of ₹6,73.00 lakh was precisely anticipated and surrendered in March 2017.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
---------------------------	--	--------------------	---------------------------	--

**(i) 2205 Art and Culture**

001 Direction and Administration

01 Establishment Expenses

O 8,67.76

R (-)6,89.89

1,77.87

1,77.87

...

Reduction in provision by re-appropriation was the net effect of decrease of ₹94.42 lakh mainly under Salaries, Publication and Other Charges and increase of ₹6.89 lakh mainly towards Domestic Travel Expenses and Other Administrative Expenses due to requirement of less/more funds under respective heads and surrender (₹6,02.36 lakh) from Salaries and Other Charges was made without assigning any reason.

**(ii) 102 Promotion of Arts and Culture**

02 Establishment Expenses

O 4,42.89

R (-)33.36

4,09.53

4,09.53

...

Reduction in provision by re-appropriation was the net effect of decrease of ₹46.48 lakh under Other Charges and increase of ₹13.12 lakh towards Overtime Allowances due to requirement of less/more funds under respective heads. The decrease under Other Charges includes surrender (₹46.36 lakh) mainly from Salaries for which no reasons were assigned.

**(iii) 106 Archaeological Survey**

01 Establishment Expenses

O 68.23

R (-)16.22

52.01

52.01

...

Reduction in provision by re-appropriation was the net effect of decrease of ₹21.00 lakh under Wages and Salaries and increase of ₹4.78 lakh mainly towards Office Expenses due to requirement of less/more funds under respective heads. The decrease under Wages and Salaries includes surrender (₹16.22 lakh) from Wages for which no reasons were assigned.

**GRANT NO. 18 RESEARCH-Contd.**

**18.1.4** Savings mentioned at note **18.1.3** 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>2205 Art and Culture</b>				
107 Museums				
01 Establishment Charges				
	O	1,63.69		
	R	34.39	1,98.08	1,98.08
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹45.73 lakh mainly towards Office Expenses and Other Charges and decrease of ₹7.82 lakh mainly under Salaries due to requirement of more/less funds under respective heads and surrender (₹3.52 lakh) from Salaries was made without assigning any reason.

- (ii) 104 Archives  
01 Establishment Expenses

	O	32.46		
	R	17.59	50.05	50.05
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹20.42 lakh mainly towards Other Charges, Office Expenses and Domestic Travel Expenses and decrease of ₹2.83 lakh under Salaries due to requirement of more/less funds under respective heads.

- (iii) 103 Archaeology  
01 Establishment Expenses

	O	82.50		
	R	14.49	96.99	96.99
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹20.92 lakh mainly towards Office Expenses and Other Charges and decrease of ₹1.89 lakh mainly under Salaries due to requirement of more/less funds under respective heads and surrender (₹4.54 lakh) from Salaries was made without assigning any reason.

**Capital:**

**18.2.1** In view of the overall saving of ₹2,55.25 lakh (78.90 per cent of the total provision) in the grant, provision created by obtaining supplementary grant in March 2017 proved excessive.

**18.2.2** No part of the available saving of ₹2,55.25 lakh was anticipated and surrendered in March 2017.

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

**18.2.3** Saving of ₹42.82 lakh and ₹6,00.00 lakh constituting 93.45 per cent and 100 per cent of the total provision had also occurred under the Capital Section of the grant in the preceding years 2014-15 and 2015-16 respectively.

**18.2.4** 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>4202 Capital Outlay on Education,     Sports, Art and Culture</b>			
04 <i>Art and Culture</i>			
800 Other Expenditure			
01 Creation of Assets			
S	3,23.49	3,23.49	68.24
			(-)2,55.25

The department stated (August 2017) that actual expenditure was ₹78.24 lakh and an amount of ₹2,35.00 lakh and ₹2.75 lakh was surrendered by executing agencies i.e. Chief Engineer (PWD), West Zone and Executive Engineer (RWD), Tawang vide their letter Nos.CEAP(WZ)/BT-12-2016/17/184 dated 2-5-2017 and EE/TRW.Acctt-06/2016-17/31-32 dated 10-04-2017 respectively. But in the list of grant wise surrender furnished by the Finance Department (Budget), Government of Arunachal Pradesh, these amounts have not been reflected.



**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 Labour and Employment</b>				
<b>2851 Village and Small Industries</b>				
<b>2852 Industries</b>				
Original	58,49,25			
Supplementary	5,35,78	63,85,03	37,93,80	(-)25,91,23
Amount surrendered during the year (31 March 2017)				20,14,00
<b>Capital</b>				
<b>Major Heads:</b>				
<b>4408 Capital Outlay on Food, Storage and Warehousing</b>				
<b>4851 Capital Outlay on Village and Small Industries</b>				
<b>4852 Capital Outlay on Iron and Steel Industries</b>				
Original	1,50,00			
Supplementary	8,53,00	10,03,00	6,66,25	(-)3,36,75
Amount surrendered during the year				...

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

**19.1.1** As the overall expenditure of ₹37,93.80 lakh fell short of the original provision of ₹58,49.25 lakh, supplementary provision of ₹5,35.78 lakh obtained in March 2017 proved totally unnecessary.

**19.1.2** Out of the available saving of ₹25,91.23 lakh (40.58 per cent of the total provision) in the grant, ₹20,14.00 lakh only was anticipated and surrendered in March 2017.

**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>
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
2015-16	72,00.73	41,47.36	30,53.37	42.40

**19.1.4** Saving occurred mainly under:

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>2852 Industries</b>			
80 <i>General</i>			
800 Other Expenditure			
09 Subsidy to Unemployed Youth			
O	10,50.00		
S	20.00		
R	(-)10,50.00	20.00	19.68
			(-)0.32

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

Reasons for the saving have not been intimated (September 2017).

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

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
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**(ii) 2230 Labour and Employment**

03 Training

800 Other Expenditure

10 Skill Development Mission

O 5,00.00

R (-)5,00.00

...

...

...

Withdrawal of the entire provision by re-appropriation (₹2,11.00 lakh) was due to requirement of less fund under Other Charges. However, the surrender (₹2,89.00 lakh) from Other Charges was made without assigning any reason.

**(iii) 13 Soft Loan to skilled person  
for self-employment finance**

O 5,00.00

R (-)5,00.00

...

...

...

Withdrawal of the entire provision by surrender from Other Charges was made without assigning any reason.

**(iv) 11 Re-affiliation of Trades  
in Existing Industrial  
Training Institute**

O 5,00.00

R (-)3,38.00

1,62.00

1,62.00

...

Reduction in provision by re-appropriation (₹2,88.00 lakh) was due to requirement of less fund under Other Charges. However, the surrender (₹50.00 lakh) from Other Charges was made without assigning any reason.

**(v) 101 Industrial Training Institutes  
01 Establishment Expenses of ITI**

O 8,53.02

S 2,61.51

R (-)6.00

11,08.53

10,00.23

(-)1,08.30

Reduction in provision by re-appropriation was the net effect of decrease of ₹8.10 lakh under Office Expenses and Scholarships/Stipend and increase of ₹2.10 lakh towards Salaries due to requirement of less/more funds under respective heads.

Saving was due to non-drawal of arrear pay of 7<sup>th</sup> Central Pay Commission and also enrolment of less number of students.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vi) <b>2230 Labour and Employment</b>				
03 <i>Training</i>				
800 Other Expenditure				
12 Skill Development Programme				
	O	1,00.00		
	R	(-1,00.00	...	...
(vii) 09 Job Mela-cum- Skill Development Rally				
	O	75.00		
	R	(-75.00	...	...
(viii) 0014 Schemes under SADA				
	S	50.00	50.00	...
				(-50.00)
(ix) <b>2852 Industries</b>				
80 <i>General</i>				
800 Other Expenditure				
03 Survey, Feasibility and Project Report				
	O	50.00		
	R	(-50.00	...	...

Withdrawal of the entire provision by surrender from Other Charges at serial number (vi) was made without assigning any reason and that by re-appropriation at serial number (vii) was due to requirement of less fund under Other Charges.

Non-utilisation of the entire provision was due to non-implementation of the schemes.

The entire provision was withdrawn through surrender (₹25.00 lakh) and re-appropriation (₹25.00 lakh). While withdrawal through re-appropriation was due to requirement of less fund under Other Charges, that through surrender from Other Charges was made without assigning any reason.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(x) <b>2851 Village and Small Industries</b>				
800	Other Expenditure			
08	District Industries Centre			
O	10.00			
R	(-)10.00	...	...	...

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

**19.1.5** Savings mentioned at note **19.1.4** 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>2230 Labour and Employment</b>				
03	Training			
800	Other Expenditure			
07	Enhancing Skill Development Infrastructure in existing ITI			
O	5,00.00			
R	5,68.00	10,68.00	6,86.46	(-)3,81.54

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

The department stated (August 2017) that out of the total budget grant, ₹5,68.00 lakh was Centrally Sponsored Scheme grant which was erroneously reflected in State grant.

Final saving was due to non-implementation of the scheme.

(ii) <b>2851 Village and Small Industries</b>				
800	Other Expenditure			
04	Industrial Promotion, Publicity and Exhibition			
O	5.00			
R	15.00	20.00	20.00	...

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

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

**19.2.1** In view of the overall saving of ₹3,36.75 lakh (33.57 per cent of the total provision) in the grant, supplementary provision of ₹8,53.00 lakh obtained in March 2017 proved excessive.

**19.2.2** No part of the available saving of ₹3,36.75 lakh was anticipated and surrendered in March 2017.

**19.2.3** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>4852 Capital Outlay on Iron and Steel Industries</b>				
02	<i>Manufacture</i>			
800	Other Expenditure			
01	Estt. of Integrated Industrial Development Centre			
S	4,13.00	4,13.00	1,60.97	(-)2,52.03
(ii) <b>4851 Capital Outlay on Village and Small Industries</b>				
800	Other Expenditure			
01	Creation of Assets			
O	1,50.00			
S	1,35.00	2,85.00	2,00.28	(-)84.72

Saving at serial numbers (i) and (ii) was due to non-implementation of the scheme.

**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	7,73,77			
Supplementary	62,00	8,35,77	6,55,32	(-)1,80,45
Amount surrendered during the year (31 March 2017)				1,80,11
<b>Capital</b>				
<b>Major Head:</b>				
<b>4250 Capital Outlay on other Social Services</b>				
Original	80,00			
Supplementary	52,50	1,32,50	20,00	(-)1,12,50
Amount surrendered during the year (31 March 2017)				80,00

**Notes and Comments:**

**Revenue:**

**20.1.1** As the overall expenditure of ₹6,55.32 lakh fell short of the original provision of ₹7,73.77 lakh, supplementary provision of ₹62.00 lakh obtained in March 2017 proved totally unnecessary.

**20.1.2** Out of the available saving of ₹1,80.45 lakh (21.59 per cent of the total provision) in the grant, ₹1,80.11 lakh was anticipated and surrendered in March 2017.

**20.1.3** Saving of ₹17,52.53 lakh constituting (71.88 per cent of the total provision) had occurred under the Revenue Section of this grant in the preceding year 2015-16 also.

**GRANT NO. 20 LABOUR-Contd.**

**20.1.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 2230 Labour and Employment</b>				
<i>01 Labour</i>				
001 Direction and Administration				
01 Establishment Expenses				
O	4,85.55			
R	(-)54.34	4,31.21	4,31.19	(-)0.02

Reduction in provision by re-appropriation was the net effect of decrease of ₹69.16 lakh mainly under Salaries and increase of ₹14.82 lakh mainly towards Domestic Travel Expenses and Other Charges due to requirement of less/more funds under respective heads. The decrease under Salaries includes surrender (₹54.34 lakh) from Advertising and Publicity, Office Expenses, Minor Works and Other Charges for which no reasons were assigned.

No specific reason for the saving has been intimated (September 2017).

<b>(ii) 02 Employment Service</b>				
800 Other Expenditure				
07 Skill Up-gradation of Unemployed				
O	50.00			
R	(-)50.00	...	...	...
<b>(iii) 01 Labour</b>				
800 Other Expenditure				
05 Social Security for Unorganized Workers Schemes				
O	40.00			
R	(-)40.00	...	...	...

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



**GRANT NO. 20 LABOUR-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) <b>2230 Labour and Employment</b>				
02	<i>Employment Service</i>			
001	Direction and Administration			
02	Establishment Expenses			
	O	1,98.22		
	R	(-)35.77	1,62.45	1,62.44
				(-)0.01

Reduction in provision by re-appropriation was the net effect of decrease of ₹37.82 lakh mainly under Salaries and increase of ₹2.05 lakh mainly towards Advertising and Publicity due to requirement of less/more funds under respective heads. The decrease under Salaries includes surrender (₹35.77 lakh) mainly from Minor Works for which no reasons were assigned.

No specific reason for the saving has been intimated (September 2017).

**Capital:**

**20.2.1** As the overall expenditure of ₹20.00 lakh fell short of the original provision of ₹80.00 lakh, supplementary provision of ₹52.50 lakh obtained in March 2017 proved totally unnecessary.

**20.2.2** Out of the available saving of ₹1,12.50 lakh (84.90 per cent of the total provision) in the grant, ₹80.00 lakh only was anticipated and surrendered in March 2017.

**20.2.3** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>4250 Capital Outlay on Other Social Services</b>				
201	Labour			
01	Creation of Assets			
	O	80.00		
	R	(-)80.00	...	...
				...

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

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) 04	State Plan Schemes			
<b>4250</b>	<b>Capital Outlay on Other Social Services</b>			
800	Other Expenditure			
04	Creation of assets under SADA			
S		52.50	20.00	(-32.50)

The department stated (August 2017) that the entire provision was handed over to the executing agencies (Rural Works Department and Water Resource Department) and the utilization certificates from the concerned executing agencies are still awaited (September 2017). But, mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by the Utilisation Certificate.

**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	24,11,88	24,11,88	21,00,66	(-)3,11,22
Amount surrendered during the year (31 March 2017)				1,20,85

**Capital**

**Major Head:**

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

Original	1,22,46	1,22,46	10,13	(-)1,12,33
Amount surrendered during the year (31 March 2017)				1,22,46

**Notes and Comments:**

**Revenue:**

**21.1.1** In view of the overall saving of ₹3,11.22 lakh (12.90 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**21.1.2** Out of the available saving of ₹3,11.22 lakh, ₹1,20.85 lakh only was anticipated and surrendered in March 2017.

**21.1.3** Saving of ₹1,44.95 lakh (6.72 per cent of the total provision) had occurred under the Revenue Section of this grant in the preceding year 2015-16 also.

**GRANT NO. 21 FOOD, STORAGE AND WAREHOUSING-Concl'd.**

**21.1.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>2408 Food, Storage and Warehousing</b>				
02	<i>Storage and Warehousing</i>			
001	Direction and Administration			
01	Establishment Expenses			
O	24,11.88			
R	(-)1,20.85	22,91.03	21,00.66	(-)1,90.37

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,11.80 lakh mainly under Wages and Other Contractual Services and increase of ₹90.95 lakh mainly towards Salaries, Domestic Travel Expenses and Other Charges due to requirement of less/more funds under respective heads. The decrease under Wages and Other Contractual Services includes surrender (₹1,20.85 lakh) from Salaries and Other Contractual Services for which no reasons were assigned.

Saving was due to non-release of MACP, Pensionary and other Salary related bills in time.

**Capital:**

**21.2.1** In view of the overall saving of ₹1,12.33 lakh (91.73 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**21.2.2** Out of the available saving of ₹1,12.33 lakh, surrender of ₹1,22.46 lakh in March 2017 was injudicious.

**21.2.3** Saving of ₹15.41 lakh (10.41 per cent of the total provision) had occurred under the Capital Section of this grant in the preceding year 2015-16 also.

**21.2.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <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	1,22.46			
R	(-)1,22.46	...	(-)56.64	(-)56.64

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

Recovery of ₹56.64 lakh is the net effect of incurring of expenditure of ₹10.13 lakh under Materials and Supplies and Motor Vehicles and recovery of ₹66.77 lakh under the Object Head 70-Deduct Recoveries.

**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 Heads:</b>				
<b>2408 Food, Storage and Warehousing</b>				
<b>3456 Civil Supplies</b>				
Original	33,44,42			
Supplementary	29,43,64	62,88,06	53,49,35	(-)9,38,71
Amount surrendered during the year(31 March 2017)				8,58,33
<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	10,95,00	10,95,00	3,72,74	(-)7,22,26
Amount surrendered during the year (31 March 2017)				6,34,50

**Notes and Comments:**

**Revenue:**

**22.1.1** In view of the overall saving of ₹9,38.71 lakh (14.93 per cent of the total provision) in the grant, supplementary provision of ₹29,43.64 lakh obtained in March 2017 proved excessive.

**22.1.2** Out of the available saving of ₹9,38.71 lakh, ₹8,58.33 lakh only was anticipated and surrendered in March 2017.

**GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Contd.****22.1.3** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 03 Centrally Sponsored Schemes				
<b>3456 Civil Supplies</b>				
102 Civil Supplies Scheme				
01 Computerisation of PDS Operation				
O	8,52.00			
R	(-),8,52.00	...	...	...

Withdrawal of the entire provision by surrender from Other Charges was made without assigning any reason.

(ii) <b>2408 Food, Storage and Warehousing</b>				
02 <i>Storage and Warehousing</i>				
800 Other expenditure				
01 Grants towards National Food Security Act				
S	22,42.04			
R	29.95	22,71.99	20,50.93	(-),2,21.06

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

Saving was due to non-receipt of bills from the districts.

(iii) 190 Assistance to Public Sector and Other Undertakings				
01 Land Transport Subsidy				
O	10.00	10.00	...	(-),10.00

Saving was due to non-receipt of finance concurrence from the Finance Department, Government of Arunachal Pradesh.

**GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Contd.**

**22.1.4** Savings mentioned at note **22.1.3** 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>
<b>(i) 3456 Civil Supplies</b>				
001	Direction and Administration			
01	Establishment Expenses			
O	19,02.49			
R	(-),1,17.34	17,85.15	19,38.97	(+),1,53.82

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,23.34 lakh under Salaries, Wages and Grants-in-aid-General (Salary) and increase of ₹1,06.00 lakh mainly towards Office Expenses and Domestic Travel Expenses due to requirement of less/more funds under respective heads.

No specific reason for the excess has been intimated (September 2017).

<b>(ii) 06 Establishment Expenses of Deputy Resident Commissioner, Guwahati</b>				
O	1,65.07			
R	27.08	1,92.15	1,92.15	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹54.01 lakh mainly towards Office Expenses and Minor Works and decrease of ₹21.57 lakh under Salaries and Rent, Rates and Taxes due to requirement of more/less funds under respective heads and surrender (₹5.36 lakh) mainly from Salaries and Wages was made without assigning any reason.

<b>(iii) 04 Establishment Expenses of Deputy Resident Commissioner, Shillong</b>				
O	48.62			
R	25.66	74.28	74.28	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹26.26 lakh mainly towards Office Expenses and Salaries and decrease of ₹0.60 lakh under Office Expenses (POL) due to requirement of more/less funds under respective heads.

**GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) <b>3456 Civil Supplies</b>				
001	Direction and Administration			
08	Establishment Expenses of Deputy Resident Commissioner, Mohanbari			
	O	71.11		
	R	18.78	89.89	89.89
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹23.79 lakh mainly towards Office Expenses and Minor Works and decrease of ₹5.01 lakh under Salaries due to requirement of more/less funds under respective heads.

(v) 05 Establishment Expenses of Deputy Resident Commissioner, Kolkata

	O	1,90.70		
	R	20.09	2,10.79	2,08.07
				(-2.72)

Augmentation of provision by re-appropriation was the net effect of increase of ₹33.21 lakh mainly towards Office Expenses, Other Administrative Expenses and Domestic Travel Expenses and decrease of ₹13.12 lakh mainly under Salaries and Wages due to requirement of more/less funds under respective heads.

No specific reason for the final saving has been intimated (September 2017).

**Capital:**

**22.2.1** In view of the overall saving of ₹7,22.26 lakh (65.96 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**22.2.2** Out of the available saving of ₹7,22.26 lakh, ₹6,34.50 lakh only was anticipated and surrendered in March 2017.

**22.2.3** Saving of ₹5,48.75 lakh and ₹1,73.84 lakh constituting 64.46 per cent and 20.41 per cent of the total provision had also occurred under the Capital Section of this grant in the preceding years 2014-15 and 2015-16 respectively.



**GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Contd.****22.2.4** 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>4408 Capital Outlay on Food, Storage and Warehousing</b>			
	02 Storage and Warehousing			
	800 Other Expenditure			
	01 Construction of Godown			
	O	5,00.00		
	R	(-)5,00.00	...	...

Withdrawal of the entire provision by re-appropriation (₹2,15.50 lakh) was due to requirement of less fund under Major Works and that by surrender (₹2,84.50 lakh) also from Major Works was made without assigning any reason.

(ii) <b>5475 Capital Outlay on Other General Economic Services</b>				
102 Civil Supplies				
01 Construction of Building				
	O	5,95.00		
	R	(-)3,50.00	2,45.00	1,90.60
				(-)54.40

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

The department stated (August 2017) that ₹2,45.00 lakh was allotted to the Works Department and no status report had been received till date. But, mere allocation of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by the Utilisation Certificate.

**22.2.5** Savings mentioned at note **22.2.4** 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) 04	State Plan Schemes			
	<b>5475 Capital Outlay on Other General Economic Services</b>			
	102 Civil Supplies			
	02 Schemes under ACA/SPA			
	R	1,04.50	1,04.50	71.12
				(-)33.38

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

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) <b>4408 Capital Outlay on Food, Storage and Warehousing</b>			
02 <i>Storage and Warehousing</i>			
800 Other Expenditure			
01 Construction of Godown			
...	...	56.02	(+)56.02

No specific reason for incurring expenditure without any budget provision has been intimated (September 2017).

(iii) 08 Central Plan Schemes(Fully funded by Central Government)			
<b>4408 Capital Outlay on Food, Storage and Warehousing</b>			
02 <i>Storage and Warehousing</i>			
800 Other Expenditure			
01 Construction of Godown			
R	1,11.00	1,11.00	55.00
			(-)56.00

Creation of provision by re-appropriation at serial numbers (i) and (iii) was due to requirement of more fund towards Major Works.

The department stated (August 2017) that any specific reason for final saving at serial numbers (i) and (iii) could not be furnished for want of clarification from the executing agencies to whom the entire fund was allotted.

**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	1,81,39,88			
Supplementary	99,61,34	2,81,01,22	2,33,35,91	(-)47,65,31
Amount surrendered during the year (31 March 2017)				39,51,66

**Capital**

**Major Head:**

**4406 Capital Outlay on  
Forestry and Wild Life**

Supplementary	41,85	41,85	41,85	...
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**23.1.1** In view of the overall saving of ₹47,65.31 lakh (16.96 per cent of the total provision) in the grant, supplementary provision of ₹99,61.34 lakh obtained in March 2017 proved excessive.

**23.1.2** Out of the available saving of ₹47,65.31 lakh (16.96 per cent of the total provision) ₹39,51.66 lakh (82.93 per cent of the total saving) was anticipated and surrendered in March 2017.

**23.1.3** Saving of ₹1,27,67.87 lakh and ₹87,91.98 lakh constituting 35.03 per cent and 28.03 per cent of the total provision had also occurred under the Revenue Section of this grant in the preceding years 2014-15 and 2015-16 respectively.

**GRANT NO. 23 FORESTS-Contd.****23.1.4** Saving occurred mainly under:

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>2406 Forestry and Wild Life</b>			
01 <i>Forestry</i>			
070 Communications and Buildings			
03 Maintenance of Other Asset			
O	10,45.00		
R	(-)10,45.00	...	...

Withdrawal of the entire provision by surrender from Minor Works was made without assigning any reason.

(ii) 800 Other Expenditure			
08 Raising of Ecology Task Force			
O	10,00.00		
R	(-)10,00.00	...	...

(iii) 102 Social and Farm Forestry			
01 Establishment Expenses			
O	14,55.14		
S	46.82		
R	(-)9,14.00	5,87.96	5,75.60
			(-)12.36

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

(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	12,00.00		
R	(-)5,52.34	6,47.66	6,47.63
			(-)0.03

Reduction in provision by re-appropriation was the net effect of decrease of ₹8,68.73 lakh under Other Charges (State Share) and increase of ₹5,95.36 lakh towards Other Charges (Central Share) due to requirement of less/more funds under respective heads and surrender of ₹2,78.97 lakh from Other Charges (State Share) was made without assigning any reason.

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

<b>Serial Head number</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>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	4,93.43		
	R	(-),2,10.94	2,82.49	...
				(-),2,82.49

Reduction in provision by surrender from Other Charges (Central Share ₹1,36.62 lakh and State Share ₹74.32 lakh) was made without assigning any reason.

Reasons for the non-utilisation of the entire provision have not been intimated (September 2017).

(vi)	<b>2406 Forestry and Wild Life</b>			
	01 <i>Forestry</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	73,75.65		
	S	29,19.55	1,02,95.20	99,28.07
				(-),3,67.13

(vii)	05 Finance Commission Recommendations			
	<b>2406 Forestry and Wild Life</b>			
	01 <i>Forestry</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	S	61,30.81		
	R	75.89	62,06.70	58,71.27
				(-),3,35.43

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

Reasons for the saving at serial numbers (iv) and (vii) have not been intimated (September 2017).

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(viii) 03 Centrally Sponsored Schemes				
<b>2406 Forestry and Wild Life</b>				
01 <i>Forestry</i>				
101 Forest Conservation, Development and Regeneration				
02 National Afforestation Programme				
O	2,00.00			
R	(-2,00.00	...	15.04	(+)15.04

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

Reasons for the final excess have not been intimated (September 2017).

(ix) <b>2406 Forestry and Wild Life</b>				
02 <i>Environmental Forestry and Wild Life</i>				
110 Wild Life Preservation				
01 Establishment Expenses				
O	12,98.38			
S	1,86.06			
R	(-1,00.00	13,84.44	13,73.38	(-)11.06

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,02.42 lakh under Other Charges and increase of ₹2.42 lakh mainly towards Domestic Travel Expenses due to requirement of less/more funds under respective heads. The decrease under Other Charges includes surrender (₹1,00.00 lakh) from Other Charges for which no reasons were assigned.

(x) 01 <i>Forestry</i>				
005 Survey and Utilisation of Forest Resources				
01 Establishment Expenses				
O	3,16.55			
R	(-)65.22	2,51.33	2,15.37	(-)35.96

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,07.41 lakh mainly under Salaries and Write Off/Losses and increase of ₹42.19 lakh mainly towards Other Charges and Office Expenses due to requirement of less/more funds under respective heads.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xi) <b>2406 Forestry and Wild Life</b>				
02	<i>Environmental Forestry and Wild Life</i>			
111	Zoological Park			
01	Establishment Expenses			
	O	11,51.99		
	S	1,06.94		
	R	(-)70.00	11,88.93	11,80.16
				(-)8.77

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

(xii) 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	(-)61.95	88.05	85.89
				(-)2.16

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,42.00 lakh under Other Charges (State Share) and increase of ₹80.05 lakh towards Other Charges (Central Share) due to requirement of less/more funds under respective heads. The decrease under Other Charges (State Share) includes surrender (₹61.95 lakh) from Other Charges (State Share) for which no reasons were assigned.

(xiii) 27	Dibang Dihang Bio-sphere Reserve			
	O	60.80		
	R	(-)60.80	...	...
				...

Withdrawal of the entire provision by surrender from Other Charges was made without assigning any reason.

(xiv) <b>2406 Forestry and Wild Life</b>				
01	<i>Forestry</i>			
003	Education and Training			
01	Establishment Expenses			
	O	1,29.49		
	S	53.26		
	R	(-)15.00	1,67.75	1,41.76
				(-)25.99

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

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xv) <b>3435 Ecology and Environment</b>				
60	<i>Others</i>			
800	Other Expenditure			
01	Sloping Water Shed Environmental Engineering Technology			
O	72.92			
R	(-37.19)	35.73	33.18	(-2.55)

Reduction in provision by re-appropriation was the net effect of decrease of ₹7.49 lakh under Salaries and increase of ₹0.30 lakh towards Office Expenses and Domestic Travel Expenses due to requirement of less/more funds under respective heads and surrender of ₹30.00 lakh from Other Charges was made without assigning any reason.

(xvi) <b>2406 Forestry and Wild Life</b>				
01	<i>Forestry</i>			
105	Forest Produce			
01	Orchids and Mechanic Logging and Marketing of Timber			
O	3,44.86			
S	38.26			
R	(-)30.00	3,53.12	3,43.71	(-)9.41

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

(xvii) 004	Research			
01	Establishment Expenses			
O	6,14.77			
S	55.79			
R	(-)36.08	6,34.48	6,34.05	(-)0.43

Reduction in provision by re-appropriation was the net effect of decrease of ₹45.57 lakh under Other Charges (Plan) and Salaries and increase of ₹9.49 lakh towards Other Charges (Non-Plan) due to requirement of less/more funds under respective heads.

(xviii) <b>3435 Ecology and Environment</b>				
60	<i>Others</i>			
800	Other Expenditure			
07	Arunachal Pradesh State Medicinal Plant Board			
O	50.00			
R	(-)36.00	14.00	14.00	...

Reduction in provision by re-appropriation (₹16.00 lakh) was due to requirement of less fund under Grants-in-aid-General (Non-Salary) and that by surrender (₹20.00 lakh) also from Grants-in-aid-General (Non-Salary) was made without assigning any reason.



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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xix) <b>2406 Forestry and Wild Life</b>				
01 <i>Forestry</i>				
102 Social and Farm Forestry				
02 Compensatory Afforestation				
O	34.52			
R	(-)22.22	12.30	12.30	...
(xx) 02 <i>Environmental Forestry and Wild Life</i>				
112 Public Gardens				
01 Recreation Forestry				
O	5,73.04			
S	1,96.96			
R	(-)19.34	7,50.66	7,49.50	(-)1.16

Reasons for the saving at serial numbers (xii), (xv) and (xx) have not been intimated (September 2017).

(xxi) 01 <i>Forestry</i>				
101 Forest Conservation, Development and Regeneration				
01 Establishment Expenses				
O	1,92.82			
S	1,25.31			
R	(-)2.61	3,15.52	3,00.19	(-)15.33

Reduction in provision by re-appropriation at serial numbers (xix), (xx) and (xxi) was due to requirement of less fund under Other Charges.

Saving at serial numbers (iii), (vi), (ix), (x), (xi), (xiv), (xvi), (xvii) and (xxi) was due to non-payment of ACP/MACP.

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

**24.1.5.** Savings mentioned at note **24.1.4** 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>2406 Forestry and Wild Life</b>			
	01 Forestry			
	070 Communications and Buildings			
	02 Building			
	O 0.10			
	R 2,65.90	2,66.00	2,66.00	...
(ii)	01 Road			
	O 0.10			
	R 79.90	80.00	80.00	...
Augmentation of provision by re-appropriation at serial numbers (i) and (ii) was due to requirement of more fund towards Minor Works.				
(iii)	03 Centrally Sponsored Schemes			
	<b>2406 Forestry and Wild Life</b>			
	01 Forestry			
	800 Other Expenditure			
	05 National Bamboo Mission			
	O 0.10			
	R 76.13	76.23	76.23	...
Augmentation of provision by re-appropriation was due to requirement of more fund towards Other Charges.				
(iv)	08 Central Plan Schemes (Fully funded by Central Government)			
	<b>2406 Forestry and Wild Life</b>			
	02 Environmental Forestry and Wild Life			
	110 Wild Life Preservation			
	12 Assistance for Development of Kamlang Sanctuary			
	O 0.10			
	R (-)0.10	...	34.32	(+)34.32

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

<b>Serial Head number</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>2406 Forestry and Wild Life</b>			
	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	10 Assistance for Development of Tale Santuary			
	O 0.10			
	R (-)0.10	...	32.82	(+)32.82
(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 0.10			
	R (-)0.10	...	32.63	(+)32.63
(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			
	07 Assistance for Development of Eagle Nest Santuary			
	O 0.10			
	R (-)0.10	...	31.81	(+)31.81
(viii)	34 Assistance for Development of Kane Wildlife Sanctuary			
	O 0.10			
	R (-)0.10	...	27.37	(+)27.37
(ix)	08 Assistance for Development of Sessa Orchids Santuary			
	O 0.10			
	R (-)0.10	...	27.15	(+)27.15

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(x)	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 the Ering Santuary			
	O 0.10			
	R (-)0.10	...	23.87	(+)23.87
(xi)	14 Assistance for Development of Mehao Santuary			
	O 0.10			
	R (-)0.10	...	23.05	(+)23.05
(xii)	09 Assistance for Development of Itanagar Santuary			
	O 0.10			
	R (-)0.10	...	22.85	(+)22.85
(xiii)	13 Assistance for Development of Dibang Santuary			
	O 0.10			
	R (-)0.10	...	16.27	(+)16.27

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

The department stated (August 2017) that excess were due to non-reflection of tentative budgetary provision of ₹2,56.81 lakh accorded by the Finance Department (Budget) under respective heads in the budgetary documents furnished by the Finance Department, Government of Arunachal Pradesh.

(xiv)	03 Centrally Sponsored Schemes			
	<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 1,89.04			
	R 10.43	1,99.47	1,99.09	(-)0.38

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,81.34 lakh towards Other Charges (Central Share) and decrease of ₹1,70.91 lakh under Other Charges (State Share) due to requirement of more/less funds under respective heads.

Reasons for the final saving have not been intimated (September 2017).

**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	1,75,19,69	1,75,19,69	1,64,89,46	(-)10,30,23
Amount surrendered during the year (31 March 2017)				8,61,35
<b>Capital</b>				
<b>Major Heads:</b>				
<b>4415 Capital Outlay on Agricultural Research and Education</b>				
<b>4435 Capital Outlay on Other Agricultural Programmes</b>				
Original	6,70,00	6,70,00	...	(-)6,70,00
Amount surrendered during the year (31 March 2017)				4,91,25

**Notes and Comments:**

**Revenue:**

**24.1.1** In view of the overall saving of ₹10,30.23 lakh (5.88 per cent of the total provision) in the grant, provision made through original grant proved excessive.

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

**24.1.2** Out of the available saving of ₹10,30.23 lakh , ₹8,61.35 lakh (83.61 per cent of the total saving) was anticipated and surrendered in March 2017.

**24.1.3** Saving of ₹56,56.43 lakh and ₹37,15.84 lakh constituting 35.04 per cent and 20.69 per cent of the total provision had also occurred under the Revenue Section of this grant in the preceding years 2014-15 and 2015-16 respectively.

**24.1.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes				
<b>2401 Crop Husbandry</b>				
800 Other Expenditure				
59 Agricultural Employment Generation Programme				
O	15,00.00			
R	(-)13,00.00	2,00.00	2,00.00	...

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

(ii) <b>2401 Crop Husbandry</b>				
001 Direction and Administration				
01 Establishment Expenses				
O	56,38.48			
R	(-)6,38.22	50,00.26	50,00.26	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,87.95 lakh mainly under Salaries and Wages and increase of ₹76.04 lakh mainly towards Office Expenses and Domestic Travel Expenses due to requirement of less/more funds under respective heads and surrender of ₹5,26.31 lakh from Salaries was made without assigning any reason.

(iii) 04 State Plan Schemes				
<b>2401 Crop Husbandry</b>				
800 Other Expenditure				
60 <i>CM's Agriculture</i> Mechanisations Programme				
O	10,00.00			
R	(-)2,00.00	8,00.00	8,00.00	...

Reduction in provision by re-appropriation (₹34.92 lakh) was due to requirement of less fund under Other Charges. However, the surrender (₹1,65.08 lakh) from Other Charges was made without assigning any reason.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) <b>2401 Crop Husbandry</b>				
103	Seeds			
01	High Yielding Varieties Programme			
	O	9,44.01		
	R	(-)1,90.38	7,53.63	7,53.67
				(+)0.04

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,92.58 lakh under Salaries and increase of ₹22.20 lakh mainly towards Other Charges, Office Expenses and Minor Works due to requirement of less/more funds under respective heads and surrender of ₹20.00 lakh from Other Charges was made without assigning any reason.

The department stated (August 2017) that the final excess was the consolidated excess of 35 numbers of DDO's for drawal of Dearness Arrear/MACP.

(v) **2435 Other Agricultural Programmes**

- 01 *Marketing and Quality Control*
- 101 Marketing Facilities
- 01 Establishment Expenses

	O	2,83.47			
	R	(-)1,71.95	1,11.52	1,11.52	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,00.50 lakh under Other Charges and Salaries (LTC) and increase of ₹28.55 lakh mainly towards Salaries and Office Expenses due to requirement of less/more funds under respective heads.

(vi) **2401 Crop Husbandry**

- 108 Commercial Crops
- 01 Potato Cultivation

	O	4,08.52			
	R	(-)1,39.41	2,69.11	2,54.57	(-)14.54

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,54.81 lakh under Salaries and Other Charges and increase of ₹15.40 lakh mainly towards Domestic Travel Expenses and Office Expenses due to requirement of less/more funds under respective heads.

The department stated (August 2017) that the actual Budget Grant under this head was ₹2,54.11 lakh (Non-Plan) and there was no plan allocation of ₹15.00 lakh for the financial year 2016-17. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget).

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vii) 03	Centrally Sponsored Schemes			
	<b>2401 Crop Husbandry</b>			
	111 Agricultural Economics and Statistics			
	01 Agriculture Census			
	O	1,23.00		
	R	(-)82.36	40.64	40.64
				...

Reduction in provision through surrender from Other Charges (Central Share) was made without assigning any reason.

(viii) **2415 Agricultural Research and Education**

01 Crop Husbandry

004 Research

01 Maintenance of Assets

O 70.00

R (-)70.00

...

...

...

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

(ix) **2401 Crop Husbandry**

107 Plant Protection

01 Establishment Expenses

O 4,68.43

R (-)57.54

4,10.89

4,11.75

(+)0.86

Reduction in provision by re-appropriation was the net effect of decrease of ₹51.23 lakh under Salaries and increase of ₹13.69 lakh towards Office Expenses, Domestic Travel Expenses and Other Charges due to requirement of less/more funds under respective heads and surrender of ₹20.00 lakh from Other Charges was made without assigning any reason.

Final excess was due to payment of liabilities of retirees.



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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(x) 03	Centrally Sponsored Schemes			
	<b>2401 Crop Husbandry</b>			
	800 Other Expenditure			
	57 Sub-Mission on Agricultural Mission(SMAM)			
	O	1,88.00		
	R	(-)40.43	1,47.57	1,47.57
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹55.19 lakh under Other Charges (Central Share) and increase of ₹14.76 lakh towards Other Charges (State Share) due to requirement of less/more funds under respective heads.

(xi)	<b>2401 Crop Husbandry</b>			
	104 Agricultural Farms			
	01 Establishment Expenses			
	O	3,31.67		
	R	(-)31.22	3,00.45	3,00.64
				(+)0.19

Reduction in provision by re-appropriation was the net effect of decrease of ₹32.42 lakh under Salaries and increase of ₹11.20 lakh mainly towards Office Expenses, Other Charges and Domestic Travel Expenses due to requirement of less/more funds under respective heads and surrender of ₹10.00 lakh from Other Charges was made without assigning any reason.

Specific reasons for the final excess have not been intimated (September 2017).

**24.1.5** Savings mentioned at note **24.1.4** 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>2401 Crop Husbandry</b>			
	800 Other Expenditure			
	87 Schemes under SADA			
	R	9,15.35	9,15.35	9,05.35
				(-)10.00

The department stated (August 2017) that an amount of ₹9,05.35 lakh only was released by the Finance Department, Government of Arunachal Pradesh under SADA as plan allocation for the year 2016-17 and hence, there was no saving under this head.



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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(v) <b>2401 Crop Husbandry</b>				
103	Seeds			
02	Multiplication and Distribution of Seeds			
	O	4,81.64		
	R	1,33.09	6,14.73	(+)1.20

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

Excess was due to drawal of Leave Encashment of retired individuals, Arrear up gradation (Sic) etc.

(vi) 03 Centrally Sponsored Schemes

**2401 Crop Husbandry**

800 Other Expenditure

61 Pradhan Mantri Krishi  
Sinchai Yojana(PMKSY)

R	1,10.00	1,10.00	1,10.00	...
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(vii) 49 Development and Strengthening  
Infrastructure Programme

R	77.18	77.18	85.18	(+)8.00
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Creation of provision by re-appropriation at serial numbers (i) and (vi) was due to requirement of more fund towards Other Charges (Central Share) and that by re-appropriation at serial numbers (iii) and (vii) was due to requirement of more fund towards Other Charges.

The department stated (August 2017) that budgetary support for an amount of ₹77.18 lakh was obtained from the Finance Department, Government of Arunachal Pradesh and accordingly expenditure of ₹77.18 lakh was incurred by the department. However the department erroneously included the expenditure of ₹8.00 lakh incurred by the executing agency i.e. Public Works Department, Roing Division as departmental expenditure during reconciliation thereby resulting into excess of ₹8.00 lakh. The adjustment as requested by the department could not be carried out due to non-furnishing of detailed classification in respect of the heads to which the excess amounts actually relate.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(viii) 03	Centrally Sponsored Schemes			
	<b>2401 Crop Husbandry</b>			
	800 Other Expenditure			
	55 National Mission on Agriculture Extension and Technology(NMAET)			
	O	13,17.50		
	R	(-)50.34	12,67.16	13,77.22
				(+)1,10.06

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,22.00 lakh under Other Charges (Central Share) and increase of ₹71.66 lakh towards Other Charges (State Share) due to requirement of less/more funds under respective heads.

The department stated (August 2017) that the actual Budget Grant was ₹13,77.22 lakh and hence, there was no excess expenditure under this head. However, as per Budget documents furnished by the Finance Department (Budget) provision shown in the accounts stands correct.

(ix) **2408 Food, Storage and Warehousing**

01 Food

800 Other expenditure

01 National Food  
Security Mission

O 11,92.00

R 1,02.40

12,94.40

12,38.24

(-)56.16

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,79.97 lakh towards Other Charges (State Share) and decrease of ₹77.57 lakh under Other Charges (Central Share) due to requirement of more/less funds under respective heads. The decrease under Other Charges (Central Share) includes surrender (₹17.60 lakh) from Other Charges (Central Share) for which no reasons were assigned.

The department stated (August 2017) that the actual Budget Grant was ₹12,59.40 lakh and department incurred expenditure of ₹12,38.24 lakh. However, as per Budget documents furnished by the Finance Department (Budget) provision shown in the accounts stands correct.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(x) 03 Centrally Sponsored Schemes				
<b>2401 Crop Husbandry</b>				
800 Other Expenditure				
54 National Mission on Substantial Agriculture				
	O	4,37.83		
	R	1,14.64	5,52.47	4,65.03
				(-)87.44

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

The department stated (August 2017) that the actual Budget Grant was ₹4,65.03 lakh and hence, there was no saving under this head. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(xi) 17 Establishment of Reporting Agency for Agril. Statistics

	O	2,72.80			
	R	22.20	2,95.00	2,95.00	...

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

(xii) 56 National Mission on Oil Palm Cultivation

	O	3,19.53			
	R	16.57	3,36.10	3,36.08	(-)0.02

Augmentation of provision by re-appropriation was the net effect of increase of ₹33.61 lakh towards Other Charges (State Share) and decrease of ₹17.04 lakh under Other Charges (Central Share) due to requirement of more/less funds under respective heads.

Specific reasons for the saving have not been intimated (September 2017).

(xiii) 38 National Project on Organic Farming

	R	15.00	15.00	15.00	...
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Creation of provision by re-appropriation was due to requirement of more fund towards Other Charges (State Share).

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xiv) <b>2401 Crop Husbandry</b>				
105	Manures and Fertilisers			
01	Establishment Expenses			
	O	1,99.94		
	R	11.40	2,11.34	2,11.34
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹31.40 lakh towards Salaries and Other Charges due to requirement of more fund and surrender of ₹20.00 lakh from Other Charges without assigning any reason.

**Capital:**

**24.2.1** As the entire provision of ₹6,70.00 lakh remained unutilized, creation of provision by original grant proved totally unnecessary.

**24.2.2** Out of the available saving of ₹6,70.00 lakh, ₹4,91.25 lakh only was anticipated and surrendered in March 2017.

**24.2.3** 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>4435 Capital Outlay on Other Agricultural Programmes</b>			
	01 <i>Marketing and Quality Control</i>			
	800 Other Expenditure			
	02 Establishment of Agri Mandi			
	O	6,70.00		
	R	(-)6,70.00	...	...
			...	...

Reduction in provision by re-appropriation (₹1,78.75 lakh) from Major Works was due to requirement of less fund. However, the surrender (₹4,91.25 lakh) from Major Works was made without assigning any reason.

**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	67,91,86			
Supplementary	73,95,09	1,41,86,95	1,38,54,17	(-)3,32,78
Amount surrendered during the year (31 March 2017)				3,18,60
<b>Capital</b>				
<b>Major Head:</b>				
<b>4235 Capital Outlay on Social Security and Welfare</b>				
Original	1,50,00	1,50,00	...	(-)1,50,00
Amount surrendered during the year (31 March 2017)				1,50,00

**Notes and Comments:**

**Capital:**

**25.2.1** As the entire provision of ₹1,50.00 lakh (100 per cent of the total provision) remained unutilized, creation of provision by original grant proved totally unnecessary.

**25.2.2** The entire provision of ₹1,50.00 lakh was anticipated and surrendered in March 2017.

**25.2.3** In the previous year also the entire provision of ₹9,47.25 lakh remained unutilized.

**GRANT NO. 25 RELIEF, REHABILITATION AND RE-SETTLEMENT-Concl.**

**25.2.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>4235 Capital Outlay on Social Security and Welfare</b>				
01 <i>Rehabilitation</i>				
800 Other Expenditure				
01 Creation of Assets				
	O	1,50.00		
	R	(-),50.00	...	...

Withdrawal of the entire provision by 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>2402 Soil and Water Conservation</b>				
<b>3054 Roads and Bridges</b>				
Original	8,25,99,96			
Supplementary	14,77,78	8,40,77,74	4,18,17,10	(-)4,22,60,64
Amount surrendered during the year (31 March 2017)				3,62,52,37
<b>Capital</b>				
<b>Major Head:</b>				
<b>5054 Capital Outlay on Roads and Bridges</b>				
	...	...	48,02,78	(+)48,02,78
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**26.1.1** As the overall expenditure of ₹4,18,17.10 lakh (50.26 per cent of the total provision) fell far short of the original provision of ₹8,25,99.96 lakh, supplementary provision of ₹14,77.78 lakh obtained in March 2017 proved totally unnecessary.

**26.1.2** Out of the available saving of ₹4,22,60.64 lakh , ₹3,62,52.37 lakh (85.78 per cent of the total saving) only was anticipated and surrendered in March 2017.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 03 Centrally Sponsored Schemes				
<b>3054 Roads and Bridges</b>				
80	General			
800	Other Expenditure			
06	Schemes under PMGSY			
O	6,60,00.00			
R	(-)4,31,50.78	2,28,49.22	2,28,49.22	...

Reduction in provision by re-appropriation (₹1,21,75.50 lakh) was due to requirement of less fund under Minor Works. However, the surrender (₹3,09,75.28 lakh) from Minor Works was made without assigning any reason.

(ii) <b>3054 Roads and Bridges</b>				
04	District and Other Roads			
800	Other Expenditure			
02	Construction of Rural Roads			
O	25,00.00			
R	(-)25,00.00	...	...	...

The entire provision was withdrawn by re-appropriation (₹4,00.00 lakh) due to less requirement of fund under Minor Works (Non-Plan) and that by surrender (₹21,00.00 lakh) from Minor Works (Plan) was made without assigning any reason.

(iii) 05 Finance Commission Recommendations				
<b>3054 Roads and Bridges</b>				
04	District and Other Roads			
337	Road Works			
04	Maintenance of PMGSY Roads			
O	15,00.00			
R	(-)15,00.00	...	...	...

Withdrawal of the entire provision by surrender from Minor Works was made without assigning any reason.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) <b>2402 Soil and Water Conservation</b>				
001	Direction and Administration			
01	Establishment Expenses			
	O	62,51.57		
	R	(-)10,43.73	52,07.84	50,59.38
				(-)1,48.46

Reduction in provision by re-appropriation was the net effect of decrease of ₹13,41.70 lakh mainly under Salaries and increase of ₹2,97.97 lakh mainly towards Office Expenses and Domestic Travel Expenses due to requirement of less/more funds under respective heads.

The department stated (August 2017) that the saving of ₹1,48.46 lakh pertains to the object head Salaries due to non-finalisation of 7<sup>th</sup> Pay Commission Arrears, MACP and increments under various Drawing and Disbursing Officers (22 numbers).

(v) <b>3054 Roads and Bridges</b>				
80	General			
800	Other Expenditure			
01	Maintenance of Assets			
	O	8,00.00		
	R	(-)8,00.00	...	...
				...

Withdrawal of the entire provision by surrender from Minor Works and Other Charges was made without assigning any reason.

(vi) <b>04 District and Other Roads</b>				
337	Road Works			
01	Rural Link Road			
	O	6,00.00		
	R	(-)5,00.00	1,00.00	1,00.00
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹6,00.00 lakh through surrender from Minor Works (Plan) and increase of ₹1,00.00 lakh towards Minor Works (Non-Plan) due to requirement of less/more funds under respective heads. However, the surrender from Minor Works (Plan) was done without assigning any reason.

(vii) <b>03 Centrally Sponsored Schemes</b>				
<b>3054 Roads and Bridges</b>				
04	District and Other Roads			
800	Other Expenditure			
03	Maintenance of Suspension Bridges			
	O	2,77.09		
	R	(-)2,77.09	...	...
				...

Withdrawal of the entire provision by surrender from Wages was made without assigning any reason.

**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>
(viii) <b>2402 Soil and Water Conservation</b>				
103	Land reclamation and Development			
02	State Land Use Board			
	O	85.00		
	R	(-)85.00	...	...

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

## (ix) 01 Maintenance of Schemes

O	2,75.80			
R	(-)75.80	2,00.00	1,99.99	(-)0.01

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,00.00 lakh under Minor Works (Plan) and increase of ₹1,24.20 lakh towards Minor Works (Non-Plan) due to requirement of less/more funds under respective heads.

Reasons for the saving have not been intimated (September 2017).

## (x) 05 Finance Commission Recommendations

**3054 Roads and Bridges**

04	District and Other Roads
337	Road Works
05	TFC

O	75.00			
R	(-)75.00	...	...	...

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

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

109	Extension and Training
01	Establishment Expenses

O	67.73			
R	(-)13.13	54.60	54.60	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹13.15 lakh under Salaries and increase of ₹0.02 lakh towards Domestic Travel Expenses due to requirement of less/more funds under respective heads.

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

**26.1.4** Savings mentioned at note **26.1.3** 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>3054 Roads and Bridges</b>			
04 <i>District and Other Roads</i>			
800 Other Expenditure			
07 Schemes under SADA			
R	1,21,75.50	1,21,75.50	61,79.60
			(-)59,95.90

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

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.

Saving was due to non-receipt of LOC authorisation from the Finance Department, Government of Arunachal Pradesh.

(ii) 08 Maintenance of Assets

S	14,32.78			
R	4,99.60	19,32.38	22,09.48	(+)2,77.10

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

The department stated (August 2017) that actual Budget Grant under this head was ₹22,09.48 lakh as per Revised Estimate for 2016-17. But, this fact has not been reflected in the Budget documents furnished by the Finance Department (Budget). Hence, the reasons for variation furnished by the department were neither appropriate nor specific.

(iii) 337 Road Works  
    02 Improvement of Assets

R	2,75.00	2,75.00	2,74.98	(-)0.02
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Creation of provision by re-appropriation was due to requirement of more fund towards Other Charges and Minor Works.

No specific reason for the final saving has been intimated (September 2017).

**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>2402 Soil and Water Conservation</b>				
800	Other Expenditure			
04	Schemes under SADA			
	S	45.00		
	R	2,05.00	2,01.35	(-)48.65

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

Final saving was due to non-receipt of LOC authorisation from the Finance Department, Government of Arunachal Pradesh.

(v) 01	Power Driven Agricultural Machineries			
	O	1,54.65		
	R	1,42.82	2,97.46	(-)0.01

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

No specific reason for the final saving has been intimated (September 2017).

(vi) <b>3054 Roads and Bridges</b>				
80	<i>General</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	39,15.22		
	R	2,28.23	40,46.63	(-)96.82

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,38.69 lakh mainly towards Wages and Office Expenses and decrease of ₹1,10.46 lakh mainly under Salaries due to requirement of more/less funds under respective heads.

Final saving was due to non-finalisation of 7<sup>th</sup> Pay Commission Arrears, MACP and increments under various Drawing and Disbursing Officers (22 numbers).

**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>
(vii) <b>2402 Soil and Water Conservation</b>				
800	Other Expenditure			
02	Building			
	O	20.00		
	R	1,00.00	1,19.99	(-)0.01

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

Reasons for the final saving have not been intimated (September 2017).

(viii) 101	Soil Survey and Testing			
01	Establishment Expenses			
	O	17.90		
	R	62.01	79.91	...

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

(ix) 03	Centrally Sponsored Schemes			
	<b>2402 Soil and Water Conservation</b>			
103	Land reclamation and Development			
06	RKVY			
	R	45.00	49.50	(+)4.50

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

The department stated (August 2017) that actual Budget Grant under this head was ₹49.50 lakh (Central Share ₹45.00 lakh and State Share ₹4.50 lakh) as per Revised Estimate for 2016-17. But, this fact has not been reflected in the Budget documents furnished by the Finance Department (Budget). Hence, the reasons for variation furnished by the department were neither appropriate nor specific (September 2017).

(x) <b>2402 Soil and Water Conservation</b>				
103	Land reclamation and Development			
03	LRD Schemes			
	O	60.00		
	R	35.00	95.00	...

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





**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	1,46,30,02			
Supplementary	60,17	1,46,90,19	77,72,44	(-)69,17,75
Amount surrendered during the year (31 March 2017)				2,81,00
<b>Capital</b>				
<b>Major Head:</b>				
<b>4515 Capital Outlay on Other Rural Development Programmes</b>				
Original	5,00,00	5,00,00	...	(-)5,00,00
Amount surrendered during the year (31 March 2017)				5,00,00

**Notes and Comments:**

**Revenue:**

**27.1.1** As the overall expenditure of ₹77,72.44 lakh fell far short of the original provision of ₹1,46,30.02 lakh, supplementary provision of ₹60.17 lakh obtained in March 2017 proved totally unnecessary.

**27.1.2** Out of the available saving of ₹69,17.75 lakh (47.09 per cent of the total provision), ₹2,81.00 lakh only was anticipated and surrendered in March 2017.

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

**27.1.3** Saving in the preceding 05(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)
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
2015-16	1,63,22.68	1,15,55.63	47,67.05	29.21	2,83.44

**27.1.4** Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
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(i) 05 Finance Commission Recommendations

**2515 Other Rural Development  
Programmes**

001 Direction and Administration

03 Panchayat/Local Bodies

O	1,12,60.59	1,12,60.59	46,98.45	(-)65,62.14
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Reasons for the saving have not been intimated (September 2017).

Similar saving occurred during the year 2015-16.

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

001 Direction and Administration

02 State Finance Commission

O	7,00.00			
R	(-)7,00.00	...	...	...

The entire provision was withdrawn by re-appropriation (₹4,99.00 lakh) and through surrender (₹2,01.00 lakh). Withdrawal by re-appropriation was due to less requirement of fund under Grants-in-aid-General (Non-Salary) and surrender from Grants-in-aid-General (Non-Salary) was made without assigning any reason.

(iii) **2015 Election**

101 Election Commission

01 Establishment Expenses

O	1,93.62			
R	(-)40.39	1,53.23	1,52.08	(-)1.15

Reduction in provision by re-appropriation was the net effect of decrease of ₹64.03 lakh mainly under Other Charges and increase of ₹23.64 lakh mainly towards Office Expenses due to requirement of less/more funds under respective heads.

Reasons for the saving have not been intimated (September 2017).

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) <b>107 Election Tribunals</b>				
01	Establishment Expenses			
	O	1,10.61		
	S	49.77		
	R	(-37.21)	1,23.17	1,23.17 ...

Reduction in provision was the net effect of decrease in provision of ₹80.00 lakh through surrender from Grants-in-aid-General (Non-Salary) and increase of provision of ₹42.79 lakh mainly towards Grants-in-aid-General (Salary) due to requirement of less/more funds under respective heads.

**27.1.5** Savings mentioned at note **27.1.4** 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>2515 Other Rural Development Programmes</b>				
001	Direction and Administration			
01	Establishment Expenses			
	O	23,60.60		
	R	4,41.60	28,02.20	27,83.74 (-)18.46

Augmentation of provision by re-appropriation was the net effect of increase of ₹5,35.49 lakh mainly towards Office Expenses, Other Charges and Grants-in-aid-General (Salary) and decrease of ₹93.89 lakh mainly under Salaries due to requirement of more/less funds under respective heads.

Reasons for the final saving have not been intimated (September 2017).

**Capital:**

**27.2.1** As the entire provision of ₹5,00.00 lakh remained unutilized, creation of provision by original grant proved totally unnecessary.

**27.2.2** The entire provision of ₹5,00.00 lakh was anticipated and surrendered in March 2017.

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

**27.2.3** Saving occurred mainly under:

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 4515 Capital Outlay on Other Rural Development Programmes</b>			
800 Other Expenditure			
01 Creation of Assets			
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. 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	1,65,91,34			
Supplementary	74,19	1,66,65,53	1,11,51,29	(-)55,14,24
Amount surrendered during the year (31 March 2017)				54,67,43
<b>Capital</b>				
<b>Major Heads:</b>				
<b>4403 Capital Outlay on Animal Husbandry</b>				
<b>4415 Capital Outlay on Agricultural Research and Education</b>				
Supplementary	1,95,00	1,95,00	49,98	(-)1,45,02
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**28.1.1** As the overall expenditure of ₹1,11,51.29 lakh fell short of the original provision of ₹1,65,91.34 lakh, supplementary provision of ₹74.19 lakh obtained in March 2017 proved totally unnecessary.

**28.1.2** Out of the available saving of ₹55,14.24 lakh (33.09 per cent of the total provision) in the grant, ₹54,67.43 lakh (99.15 per cent of the total saving) was anticipated and surrendered in March 2017.

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

**28.1.3** Saving of ₹5,83.42 lakh and ₹43,91.13 lakh constituting 5.75 per cent and 31.04 per cent of the total provision had occurred under Revenue Section of this grant in the preceding years 2014-15 and 2015-16 respectively.

**28.1.4** 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>2404 Dairy Development</b>			
800 Other Expenditure			
01 National Plan for Dairy Development			
O	19,00.00		
R	(-)19,00.00	...	...
The entire provision was withdrawn by re-appropriation (₹57.92 lakh) and through surrender (₹18,42.08 lakh). While withdrawal through re-appropriation was due to less requirement of fund under Other Charges, that by surrender also from Other Charges was made without assigning any reason.			
(ii) <b>2403 Animal Husbandry</b>			
800 Other Expenditure			
36 National Livestock Health and Disease Control			
O	13,90.00		
R	(-)13,90.00	...	...
(iii) 37 National Livestock Management Programme			
O	12,50.91		
R	(-)12,50.91	...	...
(iv) 32 Livestock Health and Disease Control			
O	8,06.73		
R	(-)8,06.73	...	...

Withdrawal of the entire provision by surrender from Other Charges was made at serial numbers (ii) to (iv) without assigning any reason.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(v) 04 State Plan Schemes				
<b>2403 Animal Husbandry</b>				
106 Other Live stock Development				
04 Establishment of Mithun Breeding Farm at Ramghat				
O	7,50.00			
R	(-)7,50.00	...	...	...

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

(vi) 05 Range Land Development and Sedentarization

O	2,50.00			
R	(-)2,50.00	...	...	...

The entire provision was withdrawn by re-appropriation (₹72.29 lakh) and through surrender (₹1,77.71 lakh). While withdrawal through re-appropriation was due to less requirement of fund under Other Charges, that by surrender also from Other Charges was made without assigning any reason.

(vii) 04 State Plan Schemes

**2404 Dairy Development**

- 102 Dairy Development Projects  
05 District Dairy Centre(MCMC)

O	3,05.12			
R	(-)2,00.62	1,04.50	1,04.50	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,02.12 lakh mainly under Minor Works and increase of ₹1,01.50 lakh towards Supplies and Materials due to requirement of less/more funds under respective heads.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(viii) <b>2403 Animal Husbandry</b>				
101	Veterinary Services and Animal Health			
01	Establishment Expenses			
	O	36,35.27		
	R	(-)1,45.62	34,89.65	34,69.65
				(-)20.00

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,45.32 lakh under Salaries and increase of ₹99.70 lakh mainly towards Supplies & Materials and Office Expenses due to requirement of less/more funds under respective heads.

Saving was due to delay in posting of officers to function as District Veterinary Officers in the newly created districts and taking of voluntary retirement by some staffs.

(ix) 04 State Plan Schemes				
<b>2403 Animal Husbandry</b>				
105	Piggery Development			
04	Distribution of Small Piggery Units on 50% Subsidy			
	O	1,03.88		
	R	(-)1,03.88	...	...
				...

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

(x) <b>2403 Animal Husbandry</b>				
102	Cattle and Buffalo Development			
01	Establishment Expenses			
	O	18,27.89		
	R	(-)86.13	17,41.76	17,41.78
				(+)0.02

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,61.57 lakh under Salaries and increase of ₹75.44 lakh mainly towards Supplies and Materials and Domestic Travel Expenses due to requirement of less/more funds under respective heads.

No specific reason for the final excess has been intimated except “the excess figures were cumulative excess figures of four (04) different object heads”.



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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xi) <b>2404 Dairy Development</b>				
102	Dairy Development Projects			
01	Establishment Expenses			
	O	1,95.44		
	R	(-)14.24	1,81.20	1,73.60
				(-)7.60

Reduction in provision by re-appropriation was the net effect of decrease of ₹32.73 lakh under Salaries and increase of ₹18.49 lakh mainly towards Wages and Office Expenses due to requirement of less/more funds under respective heads.

The department stated (August 2017) that the cross-transfer of staff affected the normal fixation of their pay in the revised rates as per 7<sup>th</sup> Pay Commission Recommendations. Staffs who were due to retire on the middle or last part of the financial year were under submission for proper verification, so drawal of their arrears was delayed, some contingent staff left job and lesser proposal of LTC.

(xii) <b>2403 Animal Husbandry</b>				
109	Extension and Training			
01	Establishment Expenses			
	O	1,83.83		
	R	(-)20.81	1,63.02	1,63.02
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹25.20 lakh under Salaries and increase of ₹4.39 lakh towards Other Charges, Domestic Travel Expenses and Office Expenses due to requirement of less/more funds under respective heads.

(xiii) 04 State Plan Schemes				
<b>2404 Dairy Development</b>				
102	Dairy Development Projects			
08	Subsidies Scheme for Unit to DCS			
	O	20.00		
	R	(-)20.00	...	...
				...

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

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xiv) <b>2403 Animal Husbandry</b>				
104	Sheep and Wool Development			
01	Establishment Expenses			
	O	1,70.97		
	R	(-)17.31	1,53.66	(+)0.01

Reduction in provision by re-appropriation was the net effect of decrease of ₹25.94 lakh under Salaries and increase of ₹8.63 lakh towards Other Charges, Office Expenses and Domestic Travel Expenses due to requirement of less/more funds under respective heads.

Reasons for overall excess have not been intimated (September 2017).

(xv) 03 Centrally Sponsored Schemes				
<b>2403 Animal Husbandry</b>				
800	Other Expenditure			
07	Fodder and Feed Development Programme			
	O	15.00		
	R	(-)15.00	...	...

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

(xvi) <b>2403 Animal Husbandry</b>				
107	Fodder and Feed Development			
01	Establishment Expenses			
	O	3,59.92		
	R	(-)14.00	3,45.92	(+)0.01

Reduction in provision by re-appropriation was the net effect of decrease of ₹59.28 lakh under Salaries and increase of ₹45.28 lakh mainly towards Supplies and Materials due to requirement of less/more funds under respective heads.

Reasons for overall excess have not been intimated (September 2017).

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xvii) <b>2415 Agricultural Research and Education</b>				
03	<i>Animal Husbandry</i>			
004	Research			
01	Establishment Expenses			
O	2,77.41			
R	(-)44.18	2,33.23	2,66.16	(+)32.93

Reduction in provision by re-appropriation was the net effect of decrease of ₹46.83 lakh mainly under Salaries and increase of ₹2.65 lakh mainly towards Domestic Travel Expenses due to requirement of less/more funds under respective heads.

No specific reason for the overall excess has been intimated (September 2017).

**28.1.5** Savings mentioned at note **28.1.4** 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>2415</b>	<b>Agricultural Research and Education</b>			
03	<i>Animal Husbandry</i>			
800	Other expenditure			
01	Rashtriya Krishi Vikas Yojana (RKVY)			
R	2,81.74	2,81.74	2,81.74	...

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

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) <b>2403 Animal Husbandry</b>				
001	Direction and Administration			
01	Establishment Expenses			
	O	18,89.20		
	S	74.19		
	R	3,04.43	22,67.82	22,40.33
				(-)27.49

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,15.63 lakh mainly towards Office Expenses, Minor Works and Other Charges and decrease of ₹11.20 lakh under Salaries due to requirement of more/less funds under respective heads.

The department stated (August 2017) that service records of staff were under submission for proper verification and thereby drawal of basic pay in revised rates were delayed, non-drawal of arrears of revised pay as per 7<sup>th</sup> Central Pay Commission, promotion of officers were kept abeyance as per Court Verdict and some contingent staff left job.

## (iii) 03 Centrally Sponsored Schemes

**2403 Animal Husbandry**

800 Other Expenditure

10 Animal Disease  
Control Programme

	O	77.00			
	R	1,99.00	2,76.00	2,76.00	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,63.50 lakh mainly towards Minor Works and Supplies and Materials and decrease of ₹64.50 lakh under Other Charges due to requirement of more/less funds under respective heads.

(iv) 06 Statistical Cell (Integrated  
Sample Survey)

	R	1,44.00	1,44.00	1,44.00	...
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Creation of provision by re-appropriation was due to requirement of more fund mainly towards Salaries and Office Expenses.

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. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.**

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
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(v) 08 Central Plan Schemes (Fully funded by Central Government)

**2403 Animal Husbandry**

800 Other Expenditure

14 State Poultry/Duck Farm

R	1,41.56	1,41.56	1,41.56	...
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Creation of provision by re-appropriation was due to requirement of more fund towards Other Charges.

(vi) 04 State Plan Schemes

**2403 Animal Husbandry**

101 Veterinary Services and Animal Health

08 Purchase of Medicines, Vaccines, Instruments and Appliances

O	3,00.00			
R	1,00.00	4,00.00	4,00.00	...

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

(vii) 102 Cattle and Buffalo Development

02 Maintenance of Cattle Breeding Farm at Nirjuli

O	1,00.00			
R	70.00	1,70.00	1,70.00	...

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

(viii) **2403 Animal Husbandry**

105 Piggery Development

01 Establishment Expenses

O	2,11.79			
R	48.24	2,60.03	2,60.03	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹58.72 lakh mainly towards Supplies and Materials and decrease of ₹10.48 lakh under Salaries due to requirement of more/less funds under respective heads.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ix) <b>2403 Animal Husbandry</b>				
103 Poultry Development				
01 Establishment Expenses				
	O	2,48.57		
	R	40.19	2,88.76	2,88.77
				(+)0.01

Augmentation of provision by re-appropriation was the net effect of increase of ₹64.64 lakh mainly towards Supplies and Materials and Other Charges and decrease of ₹24.45 lakh under Salaries due to requirement of more/less funds under respective heads.

Reason for the excess has been furnished.

(x) 04 State Plan Schemes				
<b>2403 Animal Husbandry</b>				
109 Extension and Training				
04 Award of Stipend to Students for Veterinary Education and Pro-rata Contribution to Universities				
	R	33.00	33.00	8.31
				(-)24.69

Creation of provision by re-appropriation was due to requirement of more fund towards Scholarships/Stipend.

(xi) 102 Cattle and Buffalo Development				
03 Maintenance of District Cattle Breeding Farms				
	O	48.00		
	R	28.00	76.00	76.00
				...

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

(xii) 105 Piggery Development				
02 Maintenance of Central Pig Breeding Farm at Karsingsa				
	O	70.00		
	R	28.00	98.00	98.00
				...

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

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

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xiii) 03 Centrally Sponsored Schemes <b>2403 Animal Husbandry</b> 800 Other Expenditure 31 National Control Programme on Brucellosis (NCPB)			
R	27.60	27.60	27.60
			...

(xiv) 04 State Plan Schemes <b>2403 Animal Husbandry</b> 109 Extension and Training 06 Participation in Krishi Mela			
R	25.00	25.00	25.00
			...

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

(xv) 02 Maintenance of School of Veterinary Science and A.H. at Pasighat			
R	25.00	25.00	24.99
			(-)0.01

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

Reasons for final saving have not been intimated (September 2017).

(xvi) 08 Central Plan Schemes(Fully funded by Central Government) <b>2403 Animal Husbandry</b> 105 Piggery Development 05 Mega Seed on Pig Project			
R	23.25	23.25	23.25
			...

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

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xvii) 04 State Plan Schemes				
	<b>2403 Animal Husbandry</b>			
	103 Poultry Development			
	02 Maintenance of Central Poultry Farm at Nirjuli			
	O	5.00		
	R	20.00	25.00	25.00

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

(xviii) 03 Centrally Sponsored Schemes				
	<b>2403 Animal Husbandry</b>			
	800 Other Expenditure			
	38 Classical Swine Fever-Control Programme (CSF-CP)			
	R	20.00	20.00	20.00

Creation of provision by re-appropriation at serial numbers (xiii) and (xviii) was due to requirement of more fund mainly towards Supplies & Materials and Office Expenses.

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.

**Capital:**

**28.2.1** In view of the overall saving of ₹1,45.02 lakh (74.37 per cent of the total provision) in the grant, provision created by obtaining supplementary grant in March 2017 proved excessive.

**28.2.2** No part of the available saving of ₹1,45.02 lakh was anticipated and surrendered in March 2017.

**28.2.3** Saving of ₹10,30.00 lakh constituting 81.23 per cent of the total provision had occurred under Capital Section of this grant in the preceding year 2015-16 also.



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

**28.2.4** 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>4415 Capital Outlay on Agricultural Research and Education</b>			
03 <i>Animal Husbandry</i>			
800 Other expenditure			
01 Rashtriya Krishi Vikas Yojana (RKVY)			
S	1,35.00	1,35.00	...
			(-),35.00

The department stated (August 2017) that the fund was allotted to Naharlagun Division, Public Works Department through Chief-Engineer (Western Zone) Public Works Department at the fag end of the financial year 2016-17, but could not be utilised and surrendered the same.

But the surrender of fund of ₹1,35.00 lakh as stated by the department has not actually been reflected in the budget documents furnished by the Finance Department (Budget).

(ii) 04 State Plan Schemes				
<b>4403 Capital Outlay on Animal Husbandry</b>				
800 Other Expenditure				
01 Maintenance/Creation of Assets				
S	60.00	60.00	49.98	(-),10.02

No specific reason for the saving has been furnished except “due to postponement of programmes some expenditure were not incurred, hence saving”.

**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	19,08,44			
Supplementary	17,46	19,25,90	17,91,72	(-)1,34,18
Amount surrendered during the year (31 March 2017)				1,78,51

**Capital**

**Major Heads:**

**4425 Capital Outlay on  
Co-operation**

**6425 Loans for Co-operation**

Original	11,00,00			
Supplementary	6,97,60	17,97,60	9,63,57	(-)8,34,03
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**29.1.1** As the overall expenditure of ₹17,91.72 lakh fell short of the original provision of ₹19,08.44 lakh, supplementary provision of ₹17.46 lakh obtained in March 2017 proved totally unnecessary.

**29.1.2** Out of the available saving of ₹1,34.18 lakh (6.97 per cent of the total provision) in the grant, surrender of ₹1,78.51 lakh in March 2017 was injudicious.

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 2425 Co-operation</b>				
001	Direction and Administration			
01	Establishment Expenses			
	O	17,08.44		
	S	17.46		
	R	(-6,00.00)	11,25.90	11,00.88
				(-25.02)

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

The department stated (August 2017) that fund provision for ₹16.00 lakh was kept for 7<sup>th</sup> Central Pay Commission and Leave Encashment for 03 (Three) retired employees which remain unspent due to non-fixation of their pay as per 7<sup>th</sup> Central Pay Commission Recommendations, fund provision of ₹3.24 lakh was kept for 6 (Six) new contingency posts but the posts could not be created, saving of ₹5.70 lakh was made by DC Longding due to non-drawal of Pay of ARCS as the incumbent remained absent for the whole year.

**(ii) 03 Centrally Sponsored Schemes****2425 Co-operation**108 Assistance to Other  
Co-operatives19 Grants to Co- operative  
Apex Bank

O 1,14.70

R (-)1,14.70

...

...

...

Withdrawal of entire provision by surrender from Other Charges was made without assigning any reason.

**(iii) 2425 Co-operation**108 Assistance to Other  
Co-operatives

11 Grants to Co-operative Union

O 60.00

R (-)60.00

...

...

...

Withdrawal of entire provision by surrender from Grants-in-aid-General (Salary) was made without assigning any reason.

**GRANT NO. 29 CO-OPERATION-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) <b>2425 Co-operation</b>				
106	Assistance to Multipurpose rural Co-operatives			
02	Grants to LAMPS			
	O	24.90		
	R	(-)24.90	...	...

The entire provision was withdrawn through re-appropriation (₹21.09 lakh) and surrender (₹3.81 lakh). While withdrawal through re-appropriation was due to less requirement of fund under Grants-in-aid-General (Salary), that by surrender from Grants-in-aid-General (Salary) was made without assigning any reason.

**29.1.4** Savings mentioned at note at **29.1.3** 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>2425 Co-operation</b>				
001	Direction and Administration			
02	Integrated Co-operative Development Project			
	O	0.10		
	R	3,61.89	3,61.99	3,61.99

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

(ii) 108	Assistance to Other Co-operatives			
22	Rastriya Krishi Vikas Yojana(RKVY)			
	O	0.10		
	R	2,21.90	2,22.00	2,41.35
				(+)19.35

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

The department stated (August 2017) that the component of State Share of 10 per cent amounting to ₹19.35 lakh was accorded Budgetary Support and Finance Concurrence by the Finance Department (Budget), Government of Arunachal Pradesh.

But the final grant, as per Budget documents furnished by the Finance Department (Budget) was ₹2,22.00 lakh and the reasons for resultant excess have not been intimated (September 2017).



**GRANT NO. 29 CO-OPERATION-Contd.**

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) <b>6425 Loans for Co-operation</b>			
108 Loans to other Co-operatives			
14 Loans to Industrial Cooperatives			
O 14.32			
R (-)14.32	...	...	...
(iii) 02 Loans to Consumer Cooperatives			
O 14.28			
R 9,85.72	10,00.00	...	(-)10,00.00
Augmentation of provision by re-appropriation was due to requirement of more fund towards Loans/Advances.			
No specific reason for non-utilisation of the entire provision has been intimated (September 2017).			
(iv) 03 Loans to Handloom and Handicraft Co-operatives			
O 14.28			
R (-)14.28	...	...	...
(v) 04 Loans to Dairy and Livestock Co-operatives			
O 14.28			
R (-)14.28	...	...	...
(vi) 05 Loans to Piggery Cooperatives			
O 14.28			
R (-)14.28	...	...	...
(vii) 06 Loans to Poultry and Fishery Co-operatives			
O 14.28			
R (-)14.28	...	...	...

Withdrawal of the entire provision by re-appropriation at serial numbers (i), (ii), (iv) to (vii) was due to requirement of less fund under Loans/Advances.

**GRANT NO. 29 CO-OPERATION-Concl.**

**29.2.4** Savings mentioned at note **29.2.3** 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>6425 Loans for Co-operation</b>				
108	Loans to other Co-operatives			
18	Integrated Co-operative Development Programme			
S	6,04.35			
R	1,00.00	7,04.35	7,04.35	...

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

(ii) 04 State Plan Schemes				
<b>6425 Loans for Co-operation</b>				
800	Other Expenditure			
01	Working Capital Loan			
	...	...	86.00	(+)86.00

The department stated (August 2017) that total fund under this head was ₹86.00 lakh as per the re-appropriation of fund for the year 2016-17 and expenditure to that extent had been incurred. But this fact has not been reflected in the budgetary documents furnished by the Finance Department, Government of Arunachal Pradesh.

Reasons for incurring expenditure without any budget provision have not been intimated (September 2017).

(iii) <b>4425 Capital Outlay on Co-operation</b>				
800	Other Expenditure			
03	Creation of Assets under SADA			
	...	...	79.97	(+)79.97

The department stated (August 2017) that total fund under this head was ₹80.00 lakh as per the re-appropriation of fund for the year 2016-17 and expenditure of ₹79.97 lakh had been incurred. But this fact has not been reflected in the budgetary documents furnished by the Finance Department, Government of Arunachal Pradesh.

Reasons for incurring expenditure without any budget provision have not been intimated (September 2017).

**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	98,84,58			
Supplementary	6,23,79	1,05,08,37	1,00,14,54	(-)4,93,83
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>5055 Capital Outlay on Road Transport</b>				
Original	20,13,00	20,13,00	12,63,56	(-)7,49,44
Amount surrendered during the year (31March 2017)				7,48,00

**Notes and Comments:**

**Capital:**

**30.2.1** In view of the overall saving of ₹7,49.44 lakh (37.23 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**30.2.2** Out of the total saving of ₹7,49.44 lakh, ₹7,48.00 lakh (99.81 per cent of the total saving) was anticipated and surrendered in March 2017.



**GRANT NO. 30 STATE TRANSPORT-Concltd.****30.2.3** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>5055 Capital Outlay on Road Transport</b>				
102	Acquisition of Fleet			
01	Purchase of Vehicles			
	O	15,00.00		
	R	(-5,85.00)	9,15.00	9,13.61
				(-1.39)

Reduction in provision by re-appropriation was the net effect of decrease of ₹7,48.00 lakh through surrender from Motor Vehicles and increase of ₹1,63.00 lakh towards Motor Vehicle due to requirement of less/more funds under respective heads. However, the surrender from Motor Vehicles was done without assigning any reason.

Saving was due to fluctuation/variation of bus prices and as the saving amount was insufficient to purchase another vehicle, hence resultant into saving.

(ii) 103	Workshop Facilities			
01	Purchase of Workshop Materials			
	O	5,13.00		
	R	(-3,13.00)	2,00.00	1,99.94
				(-0.06)

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,63.00 lakh mainly under Machinery & Equipment and Other Capital Expenditure and increase of ₹1,50.00 lakh towards Major Works due to requirement of less/more funds under respective heads.

Reasons for saving have not been furnished (September 2017).

**30.2.4** Savings mentioned at note **30.2.3** 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>5055 Capital Outlay on Road Transport</b>				
050	Lands and Buildings			
01	Purchase of Equipments and Building			
	R	1,50.00	1,50.00	1,50.00
				...

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

**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	1,94,26,31			
Supplementary	68,32,30	2,62,58,61	2,21,56,68	(-)41,01,93
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4059 Capital Outlay on Public Works</b>				
Original	1,12,00,00			
Supplementary	1,35,65,07	2,47,65,07	93,03,55	(-)1,54,61,52
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**31.1.1** In view of the overall saving of ₹41,01.93 lakh (15.62 per cent of the total provision) in the grant, supplementary provision of ₹68,32.30 lakh obtained in March 2017 proved excessive.

**31.1.2** No part of the available saving of ₹41,01.93 lakh was anticipated for surrender during the year.

**GRANT NO. 31 PUBLIC WORKS-Contd.****31.1.3** 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>2059 Public Works</b>			
	80 <i>General</i>			
	001 Direction and Administration			
	02 Execution			
	O	1,23,26.67		
	S	23,87.89	1,47,14.56	1,29,11.25
				(-)18,03.31
(ii)	01 Establishment Expenses			
	O	49,19.01		
	S	7,41.24	56,60.25	44,92.39
				(-)11,67.86
(iii)	800 Other Expenditure			
	01 Maintenance of Assets			
	S	32,88.37	32,88.37	24,83.56
				(-)8,04.81
Saving was due to non-completion of physical works till March 2017. But the reply is not specific.				
(iv)	001 Direction and Administration			
	03 Structural Planning			
	O	18,28.73		
	S	4,14.80		
	R	28.52	22,72.05	19,51.02
				(-)3,21.03
Augmentation of provision by re-appropriation was due to requirement of more fund towards Office Expenses.				
(v)	001 Direction and Administration			
	04 Architectural Planning			
	O	3,51.90		
	R	(-)28.52	3,23.38	3,18.46
				(-)4.92

Reduction in provision by re-appropriation was the net effect of decrease of ₹48.39 lakh under Salaries and Domestic Travel Expenses and increase of ₹19.87 lakh mainly towards Office Expenses and Other Charges due to requirement of less/more funds under respective heads.

Saving at serial numbers (i), (ii), (iv) and (v) was due to non-filling up of vacant posts.

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

(a) No expenditure under the grant was booked under 'Suspense' in 2016-17, 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) Workshop 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 2016-17 is given below:

<b>Sub-head</b>	<b>Opening balance as on 1<sup>st</sup> April 2016</b>	<b>Debit (+)</b>	<b>Credit (-)</b>	<b>Closing balance as on 31<sup>st</sup> March 2017</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. 31 PUBLIC WORKS-Contd.****Capital:**

**31.2.1** As the expenditure did not come even up to the original provision, supplementary provision of ₹1,35,65.07 lakh obtained in March 2017 was totally unnecessary.

**31.2.2** No part of the available saving of ₹1,54,61.52 lakh (62.43 per cent of the total provision) was anticipated for surrender during the year.

**31.2.3** Saving of ₹9,74.25 lakh had also occurred under the Capital Section of this grant in 2015-16.

**31.2.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes				
<b>4059 Capital Outlay on Public Works</b>				
80 General				
051 Construction				
01 Jail Building				
O	5,00.00			
S	1,35,65.07			
R	31,74.02	1,72,39.09	33,03.53	(-),1,39,35.56

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

Saving was due to non-completion of physical works till March 2017. But the reply is not specific.

(ii) 07 Non Lapsable Pool Fund				
<b>4059 Capital Outlay on Public Works</b>				
80 General				
800 Other Expenditure				
17 Schemes under NLCPR				
O	40,00.00			
R	(-),40,00.00	...	...	...

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

**GRANT NO. 31 PUBLIC WORKS-Concl'd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii) <b>4059 Capital Outlay on Public Works</b>				
80	<i>General</i>			
800	Other Expenditure			
08	State Secretariat and Legislative Building			
O	67,00.00			
R	(-)10,00.00	57,00.00	57,00.00	...

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

**31.2.5** Savings mentioned at note **31.2.4** 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) 04	State Plan Schemes			
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
80	<i>General</i>			
051	Construction			
10	Schemes under ACA/SPA			
R	18,25.98	18,25.98	3,00.02	(-)15,25.96

Creation of provision by re-appropriation was 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.

Saving was due to non-completion of physical works till March 2017. But the reply is not specific.

**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	2,79,91,13			
Supplementary	1,66,16,82	4,46,07,95	4,13,75,47	(-)32,32,48
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>5054 Capital Outlay on Roads and Bridge</b>				
Original	1,36,28,00			
Supplementary	5,15,77,66	6,52,05,66	3,18,16,79	(-)3,33,88,87
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**32.1.1** In view of the overall saving of ₹32,32.48 lakh (7.25 per cent of the total provision) in the grant, supplementary provision of ₹1,66,16.82 lakh obtained in March 2017 proved excessive.

**32.1.2** No part of the available saving of ₹32,32.48 lakh was anticipated for surrender during the year.

**32.1.3** Saving of ₹72,05.70 lakh (12.35 per cent of the total provision) had also occurred under the Revenue Section of this grant in 2015-16.

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

**32.1.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>3054 Roads and Bridges</b>				
04	<i>District and Other Roads</i>			
800	Other Expenditure			
01	Construction of District Roads			
	O	46,00.00		
	S	29,07.40	75,07.40	49,58.94
				(-)25,48.46

Saving was due to non-completion of physical work till March 2017.

(ii) 001	Direction and Administration			
01	Establishment Expenses			
	O	1,67,82.82		
	S	1,74.67	1,69,57.49	1,62,90.87
				(-)6,66.62

Similar saving of ₹70,85.98 lakh occurred during the year 2015-16.

(iii) 80	<i>General</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	16,08.31		
	S	54.69	16,63.00	16,51.60
				(-)11.40

Saving at serial numbers (ii) and (iii) was due to non-filling up of vacant posts.

Similar saving of ₹1,02.02 lakh occurred during the year 2015-16.

**Capital:**

**32.2.1** In view of the overall saving of ₹3,33,88.87 lakh (51.21 per cent of the total provision) in the grant, supplementary provision of ₹5,15,77.66 lakh obtained in March 2017 proved excessive.

**32.2.2** No part of the available saving of ₹3,33,88.87 lakh was anticipated for surrender during the year.

**32.2.3** Saving of ₹48,08.63 lakh (7.28 per cent of the total provision) had also occurred under the Capital Section of this grant in 2015-16.



**GRANT NO. 32 ROADS AND BRIDGES-Contd.****32.2.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
	<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	50,30.00		
	S	3,24,47.20		
	R	(-12,71.33)	3,62,05.87	1,44,69.24
				(-2,17,36.63)
Reduction in provision by re-appropriation was due to requirement of less fund under Major Works.				
(ii) 07	Non Lapsable Pool Fund			
	<b>5054 Capital Outlay on Roads and Bridges</b>			
04	<i>District and Other Roads</i>			
337	Road Works			
11	Scheme under NLCPR			
	O	30,00.00		
	S	95,51.44	1,25,51.44	78,51.66
				(-46,99.78)
(iii) 5054	<b>Capital Outlay on Roads and Bridges</b>			
04	<i>District and Other Roads</i>			
800	Other Expenditure			
03	Schemes Under Central Road Fund			
	O	55,00.00		
	S	39,65.00	94,65.00	49,38.98
				(-45,26.02)

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) 04	State Plan Schemes			
	<b>5054 Capital Outlay on Roads and Bridges</b>			
04	<i>District and Other Roads</i>			
800	Other Expenditure			
04	Schemes under RIDF			
	S	56,14.02		
	R	13,69.33	69,83.35	45,56.90
				(-)24,26.45

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

Saving at serial numbers (i) to (iv) was due to non-completion of physical work till March 2017.

(v) 07 Non Lapsable Pool Fund

**5054 Capital Outlay on  
Roads and Bridges**

04 *District and Other Roads*  
101 Bridges  
10 Scheme under NLCPR

	O	98.00			
	R	(-)98.00	...	...	...

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

**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	13,66,95			
Supplementary	4,73,26	18,40,21	18,82,41	(+)42,20
Amount surrendered during the year				...

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

Original	58,09,53			
Supplementary	17,87,97	75,97,50	58,66,60	(-)17,30,90
Amount surrendered during the year				...

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

**33.1.1** The expenditure exceeded the grant by ₹42.20 lakh (Actual excess: ₹42,20,481); the excess requires regularisation.

**33.1.2** In view of the excess, supplementary provision of ₹4,73.26 lakh obtained in March 2017 proved inadequate.

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

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 09 North Eastern Council			
<b>2552 North Eastern Areas</b>			
19 Water Resources Department			
800 Other Expenditure			
02 Anti-Erosion Work on Siang River to Protect Agricultural Land at Pasighat			
R	2,05.00	2,05.00	1,65.00
			(-)40.00

Reasons for the final saving have not been intimated (September 2017).

(ii) 01 Horticulture			
800 Other Expenditure			
15 Cultivation of Cash crops at Sille-Oyan Circle, Pasighat			
R	1,43.64	1,43.64	1,40.74
			(-)2.90

Reasons for the final saving have not been intimated (September 2017).

(iii) 09 Art & Culture Department			
800 Other Expenditure			
02 Celebration of Nyokum Yullo Festival at Sagalee			
	...	...	1,13.86
			(+)1,13.86

Reasons for incurring expenditure without any budget provision have not been intimated (September 2017).

(iv) 19 Water Resources Department			
800 Other Expenditure			
82 Flood Protection Works at Dirang Township, A.P.			
R	98.38	98.38	98.38
			...

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

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(v) 09 North Eastern Council			
<b>2552 North Eastern Areas</b>			
19 Water Resources Department			
800 Other Expenditure			
96 Improv. of Minor Irrigation Channel and FC works at Supuyu			
R	72.50	72.50	72.50
			...
(vi) 15 Tourism			
800 Other Expenditure			
88 Beautification of Sela Lake			
R	60.00	60.00	60.00
			...
(vii) 01 Horticulture			
800 Other Expenditure			
14 Cultivation of Orange and Cardamam garden at Longding Dist.			
S	1,77.27		
R	61.36	2,38.63	2,36.82
			(-1.81)
Reasons for final saving have not been intimated (September 2017).			
(viii) 15 Tourism			
800 Other Expenditure			
06 Publicity and promotion of tourism products.			
O	34.75		
R	55.25	90.00	90.00
			...
(ix) 19 Water Resources Department			
800 Other Expenditure			
84 Anti Erosion and protection works at Raks and Hiya village at Nyapin			
R	53.52	53.52	53.52
			...

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

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>	
(x) 09 North Eastern Council <b>2552 North Eastern Areas</b> 14 <i>Science and Technology</i> 800 Other Expenditure 92 Development of Space Technology for Agro-Horti and Medical Plants	R 49.20	49.20	49.20	...
(xi) 19 <i>Water Resources Department</i> 800 Other Expenditure 72 Anti-Errosion Work on Right Bank of Sisiri River	R 22.00	22.00	22.00	...
(xii) 15 <i>Tourism</i> 800 Other Expenditure 03 Development of park angling and picnic spot at Basar.	R 19.98	19.98	19.98	...
(xiii) 07 <i>Sports &amp; Youth Affairs</i> 800 Other Expenditure 04 Conduct of Dr T Ao Memorial Football, Aalo	O 40.32 R 17.08	57.40	57.40	...
Augmentation of provision by re-appropriation at serial numbers (vii), (viii) and (xiii) was due to requirement of more fund towards Other Charges.				
(xiv) 15 <i>Tourism</i> 800 Other Expenditure 11 Celebration of Mechuka Adventure festival	R 10.00	10.00	9.99	(-)0.01

Reasons for final saving have not been intimated (September 2017).

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xv) 09 North Eastern Council				
	<b>2552 North Eastern Areas</b>			
	20 <i>Textile and Handicrafts</i>			
	800 Other Expenditure			
	01 Estt. of Bee Keeping Unit			
	R	8.32	8.32	...
(xvi) 15 <i>Tourism</i>				
	800 Other Expenditure			
	10 Participation in destination North East			
	R	8.00	7.99	(-)0.01

Creation of provision by re-appropriation at serial numbers (i), (ii), (iv) to (vi), (ix) to (xii) and (xiv) to (xvi) was due to requirement of more fund towards Other Charges.

Reasons for the final saving have not been intimated (September 2017).

**33.1.4** Excess mentioned at note **33.1.3** were partly offset by saving mainly under:

<b>Serial Head number</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>			
	20 <i>Textile and Handicrafts</i>			
	800 Other Expenditure			
	02 Forestry and Sericulture related scheme			
	O	2,50.82		
	R	(-)2,50.82	...	...
(ii) 06 <i>Education Department</i>				
	800 Other Expenditure			
	62 Higher Professional Course			
	O	1,01.70		
	R	(-)1,01.70	...	...

Withdrawal of entire provision by re-appropriation was due to requirement of less fund under Scholarships/Stipend.

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

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii) 09 North Eastern Council <b>2552 North Eastern Areas</b> 14 <i>Science and Technology</i> 800 Other Expenditure 02 Development of human resources management system			
O	72.00		
R	(-)72.00	...	...
(iv) 27 <i>Tax and Excise Department</i> 800 Other Expenditure 01 Installation of CCTV Camera and Infrastructure Development of various work			
O	72.00		
R	(-)72.00	...	...
(v) 01 <i>Horticulture</i> 800 Other Expenditure 02 Compact Horti garden with orange, pineapple and banana etc. at Radum			
O	66.13		
R	(-)66.13	...	...
(vi) 26 <i>Urban Department</i> 800 Other Expenditure 01 Decision Support System for sustainable for U D			
O	64.80		
R	(-)64.80	...	...
(vii) 10 <i>Information and Publicity</i> 800 Other Expenditure 01 Documentation and Digitalization of Cultural Heritage of all Tribes of Arunachal Pradesh.			
O	72.00		
R	(-)62.00	10.00	9.99
			(-)0.01

Reasons for the saving have not been intimated (September 2017).



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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(viii)	09 North Eastern Council			
	<b>2552 North Eastern Areas</b>			
	01 Horticulture			
	800 Other Expenditure			
	04 Estt. of Kiwi garden at Dora morey Hija village			
	O	56.00		
	R	(-)56.00	...	...
(ix)	19 Water Resources Department			
	800 Other Expenditure			
	83 Land Protection Works at Govt. Primary School, Upper Holongi			
	O	39.72		
	R	(-)39.72	...	...
(x)	14 Science and Technology			
	800 Other Expenditure			
	01 Mapping & monitoring of shifting cultivation			
	O	32.00		
	R	(-)32.00	...	...
(xi)	01 Horticulture			
	800 Other Expenditure			
	10 Cultivation of Orange and Cardamom garden at Tungte vill, K Kumey			
	O	2,16.00		
	R	(-)8.59	2,07.41	1,88.66
				(-)18.75
	Reasons for the saving have not been intimated (September 2017).			
(xii)	13 Agriculture Department			
	800 Other Expenditure			
	02 Compact Area Development of Agriculture and Horticulture at Upper Subansiri			
	O	87.86		
	R	(-)19.46	68.40	68.39
				(-)0.01
	Reasons for the saving have not been intimated (September 2017).			

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xiii) 09 North Eastern Council				
	<b>2552 North Eastern Areas</b>			
	25 <i>Geology and Mining Department</i>			
	800 Other Expenditure			
	01 Mapping and Mineralized and development of mines			
	O	32.00		
	R	(-14.07)	17.93	17.90
				(-0.03)

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

Reasons for the saving have not been intimated (September 2017).

(xiv) 01 <i>Horticulture</i>				
	800 Other Expenditure			
	69 Integrated Development of Horticulture of Ambam in L/Subansiri			
	O	9.66		
	R	(-9.66)	...	...

(xv) 01 <i>Horticulture</i>				
	800 Other Expenditure			
	11 Cultivation of Orange and Cardaman garden Longding Dist.			
	S	2,70.00	2,70.00	2,61.88
				(-8.12)

Reasons for the saving have not been intimated (September 2017).

(xvi) 15 <i>Tourism</i>				
	800 Other Expenditure			
	01 Monggu Banggo Etor festival			
	O	6.40		
	R	(-6.40)	...	...

Withdrawal of the entire provision by re-appropriation at serial numbers (i), (iii) to (vi), (viii) to (x), (xiv) and (xvi) was due to requirement of less fund under Other Charges.

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

**33.2.1** In view of the overall saving of ₹17,30.90 lakh (22.78 per cent of the total provision) in the grant, supplementary provision of ₹17,87.97 lakh obtained in March 2017 proved excessive.

**33.2.2** No part of the available saving of ₹17,30.90 lakh was anticipated for surrender during the year.

**33.2.3** Saving of ₹22,85.41 lakh (26.33 per cent of the total provision) had also occurred under the Capital Section of this grant in 2015-16.

**33.2.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	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	8,00.00		
	R	1,63.76	9,63.76	12.62
				(-)9,51.14
	Saving was due to non-completion of physical work till March 2017.			
(ii)	12 Power			
	800 Other Expenditure			
	07 Upgradation, Improvement and Renovation of Electrical Installation at Kalaktang			
	O	4,00.00		
	R	(-)4,00.00	...	...
(iii)	16 Roads and Bridges			
	800 Other Expenditure			
	54 Laimekuri-Nari-Telam Road			
	O	4,80.00		
	R	(-)3,65.00	1,15.00	1,15.00
				...
(iv)	23 Information Technology			
	800 Other Expenditure			
	01 IT Infrastructure Development in School of Arunachal Pradesh			
	O	2,75.20		
	R	(-)2,75.20	...	...

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(v) 09	North Eastern Council			
	<b>4552 Capital Outlay on North Eastern Areas</b>			
	06 Education			
	800 Other Expenditure			
	09 Double Storied building at Sagalee			
	O	3,01.86		
	R	(-)2,63.86	38.00	38.00
				...
(vi) 16	Roads and Bridges			
	800 Other Expenditure			
	46 Seppa Chayangtajo Road			
	O	3,20.00		
	R	(-)2,25.00	95.00	95.00
				...
(vii) 29	Trade and Commerce Department			
	800 Other Expenditure			
	01 Multi Purpose Shopping Complex at Hapoli			
	O	2,11.02		
	R	52.75	2,63.77	...
				(-)2,63.77
<p>Augmentation of provision by re-appropriation at serial numbers (i) and (vii) was due to requirement of more fund towards Major Works.</p> <p>Reasons for non-utilisation of the entire fund have not been intimated (September 2017).</p>				
(viii) 06	Education			
	800 Other Expenditure			
	06 Infrastructure development of School Building for 20 seat hostel at Basar Circle			
	O	1,42.40		
	R	(-)1,42.40	...	...
				...

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

<b>Serial Head number</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>			
	06 <i>Education</i>			
	800 Other Expenditure			
	10 Infrastructure Development of Government Secondary School at Parsi Parlo			
	O	1,36.58		
	R	(-),1,36.58	...	...
(x) 05	<i>Industries</i>			
	800 Other Expenditure			
	01 Infrastructure Development at ITI, Yupia			
	O	1,24.98		
	R	(-),1,18.73	6.25	6.25
(xi) 03	<i>Veterinary Department</i>			
	800 Other Expenditure			
	02 Strengthening of Central Hatchery, Nirjuli			
	O	1,10.14		
	R	(-),1,10.14	...	...
(xii) 20	<i>Textile and Handicraft Department</i>			
	800 Other Expenditure			
	01 Development of community sericulture garden at Solungyar.			
	O	1,06.40		
	R	(-)81.32	25.08	...
				(-)25.08

Reasons for non-utilisation of the entire fund have not been intimated (September 2017).

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xiii)	09 North Eastern Council			
	<b>4552 Capital Outlay on North Eastern Areas</b>			
	07 Sports & Youth Affairs			
	800 Other Expenditure			
	11 Outdoor Stadium at Chayangtajo			
	O	1,12.99		
	R	(-)58.76	54.23	15.00
				(-)39.23
	Reasons for the saving have not been intimated (September 2017).			
(xiv)	03 Veterinary Department			
	800 Other Expenditure			
	01 Strengthening and expansion of district pig breeding farm at Siro			
	S	1,27.61	1,27.61	30.00
				(-)97.61
	Reasons for the saving have not been intimated (September 2017).			
(xv)	12 Power			
	800 Other Expenditure			
	03 Augmentation and Improvement of Existing T & Db System at Sangram			
	O	72.74		
	R	(-)72.74	...	...
				...
(xvi)	07 Sports and Youth Affairs			
	800 Other Expenditure			
	09 C/o Outdoor Stadium at Sagalee, Papum Pare Dist			
	O	1,03.30		
	R	(-)67.43	35.87	35.87
				...
(xvii)	03 C/O Football stadium at Jairampur			
	O	64.00		
	R	(-)64.00	...	...
				...

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xviii)	09 North Eastern Council			
	<b>4552 Capital Outlay on North Eastern Areas</b>			
	07 Sports and Youth Affairs			
	800 Other Expenditure			
	08 C/o Outdoor Stadium and Boundary Wall at Govt. H.S. School, Kanubari, Longding			
	O	58.98		
	R	(-)34.68	24.30	...
				(-)24.30
	Reasons for non-utilisation of the entire fund have not been intimated (September 2017).			
(xix)	19 Water Resource Department			
	800 Other Expenditure			
	87 C/o Anti-Erosion works on Pare River at Papum Pare			
	O	58.06		
	R	(-)58.06	...	...
				...
(xx)	06 Education			
	800 Other Expenditure			
	03 C/o Girls and Teachers Quarter at Boduria			
	O	1,60.00		
	S	74.07	2,34.07	1,85.23
				(-)48.84
	Reasons for the saving have not been intimated (September 2017).			
(xxi)	79 Infrastructure Development of Govt. H.S. School, Lumla			
	O	43.20		
	R	(-)43.20	...	...
				...
(xxii)	04 C/o Boys & Girls Hostel at ME School, Dipu-Gongo			
	O	36.80		
	R	(-)36.80	...	...
				...

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)	
(xxiii)	09 North Eastern Council <b>4552 Capital Outlay on North Eastern Areas</b> 07 <i>Sports and Youth Affairs</i> 800 Other Expenditure 05 C/O indoor stadium at Raga				
	S	1,26.00	1,26.00	90.00	(-36.00)
	Reasons for the saving have not been intimated (September 2017).				
(xxiv)	18 <i>Medical Department</i> 800 Other Expenditure 69 Bio-Medical Management Plant at District Hospital				
	O	52.00			
	R	(-)31.69	20.31	20.31	...
(xxv)	12 <i>Power</i> 800 Other Expenditure 01 Aug. And Improvement of power distribution system at Yangte				
	O	30.38			
	R	(-)30.38	...	...	...
(xxvi)	07 Sports and Youth Affairs 800 Other Expenditure 13 C/o Football Stadium at Lumla Tawang Dist.				
	S	1,00.59	1,00.59	70.33	(-30.26)
	Reasons for the saving have not been intimated (September 2017).				
(xxvii)	06 <i>Education</i> 800 Other Expenditure 07 Infrastructure development of Govt School Building at Totpu, Sagalee				
	O	1,08.93			
	R	(-)20.23	88.70	78.70	(-)10.00
	Reasons for the saving have not been intimated (September 2017).				



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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xxviii) 09	North Eastern Council			
	<b>4552 Capital Outlay on North Eastern Areas</b>			
12	<i>Power</i>			
800	Other Expenditure			
86	C/o 33KV Express Line from Changlang to Khimyang			
	O	28.80		
	R	(-)28.80	...	...

Withdrawal of the entire provision by re-appropriation at serial numbers (ii), (iv), (viii), (ix), (xi), (xv), (xvii), (xix), (xxi), (xxii), (xxv) and (xxviii) was due to requirement of less fund under Major Works.

(xxix) 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 non-utilisation of the entire fund have not been intimated (September 2017).

(xxx) 28	<i>Planning Department</i>			
800	Other Expenditure			
01	Estt. of NEC Cell in Planning Department			
	O	21.19		
	R	(-)13.89	7.30	7.30
				...

Reduction in provision by re-appropriation at serial numbers (iii), (v), (vi), (x), (xii), (xiii), (xvi), (xviii), (xxiv), (xxvii) and (xxx) was due to requirement of less fund under Major Works.

**33.2.5** Savings mentioned at note **33.2.4** 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) 09	North Eastern Council			
	<b>4552 Capital Outlay on North Eastern Areas</b>			
16	<i>Roads and Bridges</i>			
800	Other Expenditure			
90	C/o Longding-Nokjan Road			
	O	1,60.00		
	R	3,93.67	5,53.67	5,53.67
				...

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	09 North Eastern Council			
	<b>4552 Capital Outlay on North Eastern Areas</b>			
	16 Roads and Bridges			
	800 Other Expenditure			
	82 C/o Taman-Dollongmukh Road			
	O	8,00.00		
	R	3,50.00	11,50.00	11,50.00
				...
(iii)	19 Water Resource Department			
	800 Other Expenditure			
	03 Flood control works at Namsai			
	R	1,77.00	1,77.00	1,77.00
				...
(iv)	24 Urban Development			
	800 Other Expenditure			
	02 C/o Cultural cum Development Centre at Miao			
	R	1,75.50	1,75.50	1,75.50
				...
(v)	18 Medical Department			
	800 Other Expenditure			
	02 Infrastructure Development of Sagalee CHC			
	R	1,73.04	1,73.04	6.82
				(-),1,66.22
(vi)	01 C/o of Hiya Primary Health Centre under ADC Nyapin			
	R	1,44.63	1,44.63	1,44.63
				...
(vii)	03 C/o Infrastructure Development of CHC at Dadam in Tirap District			
	R	1,38.28	1,38.28	1,38.28
				...

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(viii)	09 North Eastern Council			
	<b>4552 Capital Outlay on North Eastern Areas</b>			
	18 Medical Department			
	800 Other Expenditure			
	68 Esstt. of a 50 Bedded Hospital at Mengio			
	R	1,35.76	1,35.76	...
(ix)	21 Research Department			
	800 Other Expenditure			
	02 Protection, Preservation and infrastructure development Archaeological museum and monument			
	R	1,22.08	1,22.08	...
(x)	15 Tourism Department			
	800 Other Expenditure			
	03 C/o Tourism Amusement park and Picnic Spot at Dollumukh			
	O	92.40		
	S	46.20	1,38.60	2,53.79 (+)1,15.19
<p>The department stated (August 2017) that budgetary support of ₹2,54.10 lakh (NEC ₹2,31.00 lakh and State share ₹23.10 lakh) in this section was obtained from Finance Department (Budget) and accordingly expenditure of ₹2,53.79 lakh has been incurred. 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 (September 2017).</p>				
(xi)	22 Public Health Engineering			
	800 Other Expenditure			
	93 C/o Water Treatment Plant at Koloriang			
	R	1,00.00	1,00.00	...

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xii)	09 North Eastern Council <b>4552 Capital Outlay on North Eastern Areas</b> 24 <i>Urban Development</i> 800 Other Expenditure 01 C/o permanent stage cum gallery at common festival ground, NLG			
	R	82.53	82.53	82.53
				...
(xiii)	19 <i>Water Resource Department</i> 800 Other Expenditure 01 C/o Anti-Erosion work at Parang Valley, PapumPare			
	R	79.63	79.63	79.63
				...
(xiv)	15 <i>Tourism Department</i> 800 Other Expenditure 05 Adv Tourism site at Doimukh, P/Pare			
	O	1,05.58		
	R	(-)68.98	36.60	1,68.51
				(+)1,31.91
<p>The department stated (August 2017) that budgetary support of ₹1,68.58 lakh (NEC ₹1,31.98 lakh and State Share ₹36.60 lakh) in this section was obtained from Finance Department (Budget) and accordingly expenditure of ₹1,68.51 lakh (within the budget allocation) has been incurred. 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 (September 2017).</p>				
(xv)	15 <i>Tourism Department</i> 800 Other Expenditure 04 Adventure Tourism site at Baririjo, U/Subansiri			
	O	99.20		
	R	(-)64.80	34.40	1,57.69
				(+)1,23.29

Reduction in provision by re-appropriation at serial numbers (xiv) and (xv) was due to requirement of less fund under Major Works.

The department stated (August 2017) that budgetary support of ₹1,58.40 lakh (NEC ₹1,24.00 lakh and State share ₹34.40 lakh) in this section was obtained from Finance Department (Budget) and accordingly expenditure of ₹1,57.69 lakh (within the budget allocation) has been incurred. 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 (September 2017).

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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xvi) 09 North Eastern Council				
<b>4552 Capital Outlay on North Eastern Areas</b>				
21 <i>Research Department</i>				
800 Other Expenditure				
01 Extension and Modernization of J.N. state Museum Itanagar				
	O	88.00		
	R	44.00	1,32.00	1,32.00
				...
(xvii) 15 <i>Tourism Department</i>				
800 Other Expenditure				
06 C/o Mega Festival cum Multipurpose Ground at Tawang				
	S	57.06		
	R	3,98.94	4,56.00	1,00.00
				(-)3,56.00
Augmentation of provision by re-appropriation at serial numbers (i), (ii), (xvi) and (xvii) was due to requirement of more fund towards Major Works.				
Final saving was due to non-completion of physical work till March 2017.				
(xviii) 22 <i>Public Health Engineering</i>				
800 Other Expenditure				
02 Water Supply Scheme at Lawn in kanubari at Longding District				
	R	56.54	56.54	39.00
				(-)17.54
Reasons for final saving at serial numbers (v) and (xviii) have not been intimated (September 2017).				
(xix) 20 <i>Textile and Handicraft Department</i>				
800 Other Expenditure				
02 C/o State emporium cum Aircrafts House at Itanagar				
	R	36.94	36.94	36.94
				...
Creation of provision by re-appropriation at serial numbers (iii) to (ix), (xi) to (xiii), (xviii) and (xix) was due to requirement of more fund towards Major Works.				

**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	6,07,71,21			
Supplementary	2,92,70,03	9,00,41,24	7,08,10,39	(-)1,92,30,85
Amount surrendered during the year (31 March 2017)				1,71,69,00

**Capital**

**Major Head:**

**4801 Capital Outlay on  
Power Projects**

Original	1,84,50,00	1,84,50,00	1,14,82,95	(-)69,67,05
Amount surrendered during the year (31 March 2017)				1,49

**Notes and Comments:**

**Revenue:**

**34.1.1** In view of the overall saving of ₹1,92,30.85 lakh (21.36 per cent of the total provision) in the grant, supplementary provision of ₹2,92,70.03 lakh obtained in March 2017 proved excessive.

**34.1.2** Out of the available saving of ₹1,92,30.85 lakh, ₹1,71,69.00 lakh (89.28 per cent of the total saving) was anticipated and surrendered in March 2017.

**34.1.3** Saving of ₹55,87.20 lakh (10.13 per cent of total provision) had also occurred under the Revenue Section of this grant in 2015-16.

**GRANT NO. 34 POWER-Contd.****34.1.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>2810 New and Renewable Energy</b>				
60	<i>Others</i>			
800	Other Expenditure			
01	Grants to Arunachal Pradesh Energy Development Agency			
O	2,08,24.55			
S	5,20.31			
R	(-),1,88,65.00	24,79.86	24,79.86	...

Reduction in provision by re-appropriation (₹16,96.00 lakh) was due to requirement of less fund under Grants-in-aid-General (Non-Salary). However, the surrender (₹1,71,69.00 lakh) from Grants-in-aid-General (Non-Salary) was made without assigning any reason.

(ii) **2801 Power**05 *Transmission and Distribution*

001 Direction and Administration

01 Establishment Expenses

O 1,94,56.66

S 1,86,99.31

3,81,55.97

3,60,94.12

(-)20,61.85

Saving was due to non-payment of arrears of Dearness Allowance, MACP, Leave Encashment and Wages enhancement.

**34.1.5** Savings mentioned at note **34.1.4** 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) 05 Finance Commission Recommendations				
<b>2810 New and Renewable Energy</b>				
60	<i>Others</i>			
800	Other Expenditure			
01	Grants to Arunachal Pradesh Energy Development Agency			
R	16,96.00	16,96.00	16,96.00	...

Creation of provision by re-appropriation was due to requirement of more fund towards Grants to creation of Capital Assets.

**GRANT NO. 34 POWER-Contd.****Capital:**

**34.2.1** In view of the overall saving of ₹69,67.05 lakh (37.76 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**34.2.2** Out of the available saving of ₹69,67.05 lakh, ₹1.49 lakh only was anticipated and surrendered in March 2017.

**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:

<b>Year</b>	<b>Provision (₹ in lakh)</b>	<b>Expenditure (₹ in lakh)</b>	<b>Saving Amount (₹ in lakh)</b>	<b>Per cent</b>
2011-12	1,65,68.12	1,20,54.28	45,13.84	27.24
2012-13	1,58,45.80	1,09,23.67	49,22.13	31.06
2013-14	1,28,24.72	89,28.99	38,95.73	30.38
2014-15	1,36,88.54	91,56.43	45,32.11	33.11
2015-16	1,42,23.69	1,01,39.79	40,83.90	28.71

**34.2.4** 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>4801 Capital Outlay on     Power Projects</b>			
80 General			
800 Other Expenditure			
17 Rajiv Gandhi Gramya Vikash Yojana (RGGVY)			
O	70,00.00		
R	(-45,80.91	24,19.09	20,75.00
			(-)3,44.09

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

Saving was due to non-authorisation of fund for incurring expenditure by the Finance Department, Government of Arunachal Pradesh.



**GRANT NO. 34 POWER-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) <b>4801 Capital Outlay on Power Projects</b>				
01	<i>Hydel Generation</i>			
800	Other Expenditure			
10	Scheme under APDRP			
	O	38,00.00		
	R	(-)38,00.00	...	...
<p>Withdrawal of the entire provision by re-appropriation (₹37,98.51 lakh) was due to requirement of less fund under Major Works and surrender (₹1.49 lakh) also from Major Works was made without assigning any reason.</p>				
(iii) 80	<i>General</i>			
800	Other Expenditure			
06	Maintenance of Transmission Line Including Sub- stations			
	O	40,00.00		
	R	(-)20,00.00	20,00.00	...
<p>Reduction in provision by re-appropriation was due to requirement of less fund under Other Charges.</p>				
(iv) 05	<i>Transmission and Distribution</i>			
800	Other Expenditure			
07	System Improvement			
	O	10,00.00		
	R	(-)10,00.00	...	...
(v) 21	Hoj-Itanagar Transmission Line			
	O	10,00.00		
	R	(-)10,00.00	...	...
(vi) 80	<i>General</i>			
800	Other Expenditure			
07	Petty Works			
	O	10,00.00		
	R	(-)10,00.00	...	...

Withdrawal of the entire provision by re-appropriation at serial numbers (iv) to (vi) was due to requirement of less fund under Other Charges.

**GRANT NO. 34 POWER-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vii) <b>4801 Capital Outlay on Power Projects</b>				
80	<i>General</i>			
800	Other Expenditure			
20	Schemes Under State Plan			
	O	2,50.00		
	R	(-)2,50.00	...	...

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

**34.2.5** Savings mentioned at note **34.2.4** 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>4801 Capital Outlay on Power Projects</b>				
80	<i>General</i>			
800	Other Expenditure			
19	System Improvement			
	R	79,56.26	42,44.10	(-)37,12.16

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

Final saving was due to non-authorisation of fund for incurring expenditure by the Finance Department, Government of Arunachal Pradesh.

(ii) 04 State Plan Schemes				
<b>4801 Capital Outlay on Power Projects</b>				
80	<i>General</i>			
800	Other Expenditure			
16	System Improvement under ACA/SPA			
	R	47,82.19	22,88.60	(-)24,93.59

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

Final saving was due to non-authorisation of fund for incurring expenditure by the Finance Department, Government of Arunachal Pradesh.

Similar saving occurred during the year 2015-16.

**GRANT NO. 34 POWER-Concl.**

<b>Serial Head number</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			
14	Automatic Metering System			
O	4,00.00			
R	7,20.00	11,20.00	7,36.10	(-)3,83.90

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

Final saving was due to non-authorisation of fund for incurring expenditure by the Finance Department, Government of Arunachal Pradesh.

(iv) 05	<i>Transmission and Distribution</i>			
800	Other Expenditure			
22	Advance Landing Ground			
R	1,70.97	1,70.97	1,39.15	(-)31.82

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

Final saving was due to non-authorisation of fund for incurring expenditure by the Finance Department, Government of Arunachal Pradesh.

**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	23,78,44			
Supplementary	6,63,56	30,42,00	28,84,05	(-)1,57,95
Amount surrendered during the year				...

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

Original	1,63,00			
Supplementary	91,67	2,54,67	61,67	(-)1,93,00
Amount surrendered during the year				...

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

**35.1.1** In view of the overall saving of ₹1,57.95 lakh (5.19 per cent of the total provision) in the grant, supplementary provision of ₹6,63.56 lakh obtained in March 2017 proved excessive.

**35.1.2** No part of the available saving of ₹1,57.95 lakh was anticipated for surrender during the year.

**35.1.3** Saving of ₹5,27.61 lakh (20.89 per cent of the total provision) had also occurred under the Revenue Section of this grant in 2015-16.

**GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Contd.**

**35.1.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 2220 Information and Publicity</b>				
60	<i>Others</i>			
101	Advertising and Visual Publicity			
01	Establishment Expenses			
	O	3,00.00		
	R	(-),3,00.00	...	...
<p>Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Other Charges.</p>				
<b>(ii) 001 Direction and Administration</b>				
01	Establishment Expenses			
	O	15,41.44		
	S	6,00.56	21,42.00	18,61.42
				(-),2,80.58
<p>Saving was due to non-settlement of AC Bills and non-drawal of Salaries.</p>				
<b>(iii) 110 Publications</b>				
01	Establishment Expenses			
	O	2,14.50		
	R	(-),2,14.50	...	...
<b>(iv) 01 Films</b>				
105	Production of films			
01	Promotion of films and films making			
	O	1,50.00		
	R	(-),1,50.00	...	...
<b>(v) 04 State Plan Schemes</b>				
<b>2220 Information and Publicity</b>				
60	<i>Others</i>			
800	Other Expenditure			
01	Audio Visual Publicity			
	O	1,15.00		
	R	(-),1,15.00	...	...

**GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vi) <b>2220 Information and Publicity</b>				
60	<i>Others</i>			
109	Photo Services			
01	Establishment Expenses			
	O	35.00		
	R	(-)35.00	...	...

Withdrawal of the entire provision by re-appropriation at serial numbers (iii) to (vi) was due to requirement of less fund under Other Charges.

(vii) 04 State Plan Schemes				
<b>2220 Information and Publicity</b>				
60	<i>Others</i>			
800	Other Expenditure			
04	Training and Computerization			

O	21.50			
R	(-)21.50	...	...	...

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

**35.1.5** Savings mentioned at note **35.1.4** 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) 04 State Plan Schemes				
<b>2220 Information and Publicity</b>				
60	<i>Others</i>			
800	Other Expenditure			
08	Schemes under SADA			
	S	63.00		
	R	8,37.00	9,00.00	10,22.62
				(+)1,22.62

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

The department stated (August 2017) that the actual Budget Grant was ₹10,93.00 lakh and accordingly expenditure of ₹10,22.62 lakh was incurred and hence, there was no excess expenditure under this head. However, as per Budget documents furnished by the Finance Department (Budget) provision shown in the accounts stands correct.

**GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Concl'd.****Capital:**

**35.2.1** As the expenditure did not come even up to the original provision, supplementary provision of ₹91.67 lakh obtained in March 2017 was totally unnecessary.

**35.2.2** No part of the available saving of ₹1,93.00 lakh (75.78 per cent of the total provision) was anticipated for surrender during the year.

**35.2.3** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>4220 Capital Outlay on Information and Publicity</b>				
60	<i>Others</i>			
800	Other Expenditure			
01	Creation of Assets			
	O	1,63.00		
	S	30.00	1,93.00	...
				(-),93.00

The department stated (August 2017) that the provision of ₹1,93.00 lakh should have been shown under the Head of Account 2220-60-800(04)-08 Schemes under SADA as per Revised Estimate 2016-17. However, as per Budget documents furnished by the Finance Department (Budget) provision shown in the accounts stands correct.

**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	21,63,98			
Supplementary	2,32,46	23,96,44	17,88,49	(-)6,07,95
Amount surrendered during the year (31 March 2017)				4,69,26
<b>Capital</b>				
<b>Major Head:</b>				
<b>5475 Capital Outlay on Other General Economic Services</b>				
Supplementary	1,10,00	1,10,00	54,75	(-)55,25
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**36.1.1** As the expenditure did not come even up to the original provision, supplementary provision of ₹2,32.46 lakh obtained in March 2017 was totally unnecessary.

**36.1.2** Out of the available saving of ₹6,07.95 lakh (25.37 per cent of the total provision), ₹4,69.26 lakh only was anticipated and surrendered in March 2017.



**GRANT NO. 36 STATISTICS-Contd.****36.1.3** 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>3454 Census, Surveys and Statistics</b>				
01 <i>Census</i>				
001 Direction and Administration				
01 Establishment Expenses of Directorate				
O	12,74.68			
R	(-),3,27.99	9,46.69	9,45.13	(-),1.56

Reduction in provision by re-appropriation (₹6.40 lakh) was due to requirement of less fund under Salaries. However, the surrender (₹3,21.59 lakh) from Salaries and Wages was made without assigning any reason.

Saving was due to incurring of less expenditure mainly under Leave Travel Concession, Salaries, Office Expenses and Other Charges etc.

(ii) 02 <i>Surveys and Statistics</i>				
111 Vital Statistics				
01 Establishment Expenses				
O	5,21.39			
S	87.58			
R	(-),1,83.27	4,25.70	3,68.24	(-),57.46

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,58.32 lakh under Salaries and increase of ₹75.05 lakh towards Office Expenses and Other Charges due to requirement of less/more funds under respective heads. The decrease under Salaries includes surrender (₹1,47.67 lakh) from Salaries for which no reasons were assigned.

Saving was due to non-utilisation of fund under Domestic Travel Expenses by District Offices and less expenditure under Salaries due to resignation of few contractual staffs.

**GRANT NO. 36 STATISTICS-Contd.**

<b>Serial Head number</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>3454 Census, Surveys and Statistics</b>			
	01 Census			
	800 Other Expenditure			
	02 Economic Census			
	O	2,20.00		
	R	(-)2,12.53	7.47	7.47
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,18.87 lakh under Salaries and increase of ₹6.34 lakh towards Other Charges, Domestic Travel Expenses and Office Expenses due to requirement of less/more funds under respective heads.

(iv) 03	Centrally Sponsored Schemes			
	<b>3454 Census, Surveys and Statistics</b>			
	01 Census			
	800 Other Expenditure			
	07 Support for Statistical Strengthening			
	O	30.00		
	R	(-)30.00	...	...
				...

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

(v) 05	Finance Commission Recommendations			
	<b>3454 Census, Surveys and Statistics</b>			
	02 Surveys and Statistics			
	800 Other expenditure			
	01 Improvement of Statistical System			
	O	24.98	24.98	...
				(-)24.98

The department stated (August 2017) that it didn't obtain any Budgetary Support against Improvement of Statistical System.

**GRANT NO. 36 STATISTICS-Contd.**

<b>Serial Head number</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>				
01 Census				
800 Other Expenditure				
03 USHA Plan Scheme of NBO				
S	15.00	15.00	2.62	(-)12.38

No specific reason for the saving has been intimated (September 2017).

**36.1.4** Savings mentioned at note **36.1.3** 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>3454 Census, Surveys and Statistics</b>				
02 Surveys and Statistics				
201 National Sample Survey Organisation				
01 National Sample Surveys Work				
O	83.93			
S	35.75			
R	1,64.99	2,84.67	2,84.63	(-)0.04

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,87.84 lakh mainly towards Salaries, Office Expenses and Wages and decrease of ₹22.85 lakh under POL and Other Charges due to requirement of more/less funds under respective heads.

Final saving was due to incurring of less expenditure under Domestic Travel Expenses and Other Charges etc.

(ii) <b>3454 Census, Surveys and Statistics</b>				
02 Surveys and Statistics				
800 Other expenditure				
04 Unique Identification (UIDs)				
R	42.00	42.00	41.90	(-)0.10

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

Saving was due to cumulating of less expenditure by the District Offices against the total fund allocated.

**GRANT NO. 36 STATISTICS-Contd.**

<b>Serial Head number</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>3454</b>	<b>Census, Surveys and Statistics</b>			
02	Surveys and Statistics			
800	Other expenditure			
06	Preparation of National Population Register (NPR)			
O	9.00			
R	77.54	86.54	44.38	(-)42.16

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

The department stated (August 2017) that data entry work of updated NPR booklets could not be completed and uploaded in the NPR data base by some of the District Offices.

**Capital:**

**36.2.1** In view of the overall saving of ₹55.25 lakh (50.23 per cent of the total provision) in the grant, provision made through supplementary grant proved excessive.

**36.2.2** No part of the available saving of ₹55.25 lakh was anticipated for surrender during the year.

**36.2.3** 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>5475</b>	<b>Capital Outlay on other General Economic Services</b>			
800	Other Expenditure			
03	Creation of Assets under SADA			
S	1,10.00	1,10.00	33.90	(-)76.10

Saving was due to surrender of fund by the Executing Agencies viz. Public Works Department, Rural Works Department and Department of Economic and Statistics. But, the surrender of fund stated by the department has not actually been reflected in the budget document furnished by the Finance Department (Budget).

**GRANT NO. 36 STATISTICS-Concl.**

**36.2.4** Saving mentioned at note **36.2.3** was 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>5475 Capital Outlay on other General Economic Services</b>			
112 Statistics			
01 Creation of Assets			
...	...	20.86	(+)20.86

The department stated (August 2017) that actual Budget Grant under this head was ₹21.00 lakh and accordingly finance concurrence and expenditure sanction was accorded by the Finance Department, Government of Arunachal Pradesh and expenditure to the tune of ₹20.86 lakh was incurred.

However, as per Budget documents furnished by the Finance Department (Budget), there was no such provision and hence, the reasons for the resultant excess of ₹20.86 lakh have not been intimated (September 2017).

**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 Head:</b>				
<b>3475 Other General Economic Services</b>				
Original	7,49,97			
Supplementary	2,29,63	9,79,60	9,43,44	(-)36,16
Amount surrendered during the year				...

**Capital****Major Head:****5475 Capital Outlay on Other  
General Economic Services**

Original	70,00	70,00	2,99	(-)67,01
Amount surrendered during the year (31March 2017)				67,00

**Notes and Comments:****Capital:**

**37.2.1** In view of the overall saving of ₹67.01 lakh (95.73 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**37.2.2** Out of the available saving of ₹67.01 lakh, ₹67.00 lakh (99.99 per cent of the total saving) was precisely anticipated and surrendered in March 2017.

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

**37.2.3** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 5475 Capital Outlay on Other General Economic Services</b>				
800	Other Expenditure			
01	Creation of Assets			
	O	70.00		
	R	(-)67.00	3.00	2.99
				(-)0.01

Reduction in provision was the net effect of decrease of ₹3.00 lakh by re-appropriation due to less requirement of fund under Major Works and surrender of ₹67.00 lakh made from Major Works without assigning any reason (September 2017). This was partly offset by increase of ₹3.00 lakh by re-appropriation due to requirement of more fund towards Motor Vehicles.

No specific reason for the saving has been intimated (September 2017).

**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 Heads:</b>				
<b>2702 Minor Irrigation</b>				
<b>2705 Command Area Development</b>				
Original	1,59,56,02			
Supplementary	80,56,62	2,40,12,64	1,80,14,71	(-)59,97,93
Amount surrendered during the year				...

**Capital****Major Heads:****4702 Capital Outlay on  
Minor Irrigation****4711 Capital Outlay on  
Flood Control Projects**

Original	1,42,73,00			
Supplementary	24,98,15	1,67,71,15	82,36,73	(-)85,34,42
Amount surrendered during the year				...

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

**38.1.1** In view of the overall saving of ₹59,97.93 lakh (24.98 per cent of the total provision) in the grant, supplementary provision of ₹80,56.62 lakh obtained in March 2017 proved excessive.

**38.1.2** No part of the available saving of ₹59,97.93 lakh was anticipated for surrender during the year.



**GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.**

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

<b>Year</b>	<b>Provision (₹ in lakh)</b>	<b>Expenditure (₹ in lakh)</b>	<b>Saving Amount (₹ in lakh)</b>	<b>Per cent</b>
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
2015-16	2,02,46.89	1,75,37.99	27,08.90	13.38

**38.1.4** 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>2702 Minor Irrigation</b>			
80 General			
800 Other Expenditure			
06 Accelerated Irrigation Benefits Programme			
O	75,00.00		
R	(-)75,00.00	...	...

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Other Charges (Central Share).

(ii) <b>2702 Minor Irrigation</b>				
01 Surface Water				
103 Diversion Schemes				
01 Modification of Channel				
S	47,55.37			
R	14,69.76	62,25.13	8,36.15	(-)53,88.98

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

Saving was due to non-receipt of authorised fund from the Finance Department, Government of Arunachal Pradesh.

**GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.**

**38.1.5** Savings mentioned at note **38.1.4** 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>2702 Minor Irrigation</b>				
80 <i>General</i>				
800 Other Expenditure				
05 Installation of Drip Irrigation System				
R	43,01.84	43,01.84	42,92.00	(-)9.84

Creation of provision by re-appropriation was due to requirement of more fund towards Other Charges (Central Share).

Final saving was due to accumulation of savings under various divisions.

(ii) <b>2702 Minor Irrigation</b>				
03 <i>Maintenance</i>				
102 Lift Irrigation Schemes				
01 Channel Maintenance				
R	14,90.00	14,90.00	8,91.44	(-)5,98.56

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

Final saving was due to non-receipt of authorised fund from the Finance Department, Government of Arunachal Pradesh.

(iii) 03 Centrally Sponsored Schemes				
<b>2702 Minor Irrigation</b>				
80 <i>General</i>				
800 Other Expenditure				
02 Strengthening of Ground Water and Surface Water				
R	2,06.00	2,06.00	2,05.99	(-)0.01

Creation of provision by re-appropriation was due to requirement of more fund towards Other Charges (State Share).

Reasons for final saving have not been intimated (September 2017).

**GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) 08	Central Plan Schemes (Fully funded by Central Government)			
	<b>2702 Minor Irrigation</b>			
	80 <i>General</i>			
	800 Other Expenditure			
	11 Establishment Expenses			
R	32.40	32.40	32.37	(-)0.03

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

Final saving was due to accumulation of savings under various divisions.

**38.1.6** Instances of provisions created by re-appropriation have been noticed under note **38.1.5**. Such creation of provision 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.

**Capital:**

**38.2.1** As the expenditure did not come even up to the original provision, supplementary provision of ₹24,98.15 lakh obtained in March 2017 was totally unnecessary.

**38.2.2** No part of the available saving of ₹85,34.42 lakh (50.89 per cent of the total provision) was anticipated for surrender during the year.

**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:

<b>Year</b>	<b>Provision (₹ in lakh)</b>	<b>Expenditure (₹ in lakh)</b>	<b>Saving Amount (₹ in lakh)</b>	<b>Per cent</b>
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
2015-16	3,28,34.98	1,21,39.81	2,06,95.17	63.03

**GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.****38.2.4** 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>4711 Capital Outlay on Flood Control Projects</b>			
	01 Flood Control			
	800 Other Expenditure			
	05 Scheme under Accelerated Irrigation Benefits Programme (AIBP)			
	O	1,42,73.00		
	S	2,71.95		
	R	(-1,06,48.36)	38,96.59	38,95.86
				(-)0.73

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

Saving was due to accumulation of savings under various divisions.

**38.2.5** Savings mentioned at note **38.2.4** 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) 4711	<b>Capital Outlay on Flood Control Projects</b>			
	01 Flood Control			
	001 Direction and Administration			
	01 Establishment Charges			
	R	77,85.86	77,85.86	16,70.99
				(-)61,14.87

Creation of provision by re-appropriation was due to requirement of more fund towards Other Charges and 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. 38 WATER RESOURCE DEPARTMENT-Concl.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) <b>4702 Capital Outlay on Minor Irrigation</b>				
800 Other Expenditure				
01 Procurement and Creation of Assets				
S	3,00.00			
R	24,15.00	27,15.00	6,30.53	(-)20,84.47

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

Final saving at serial numbers (i) and (ii) was due to non-receipt of authorised fund from the Finance Department, Government of Arunachal Pradesh.

(iii) 04 State Plan Schemes				
<b>4711 Capital Outlay on Flood Control Projects</b>				
01 <i>Flood Control</i>				
800 Other Expenditure				
02 Scheme under ACA/SPA (F.C on Shillong Nall to Protect Goilang Township)				
R	4,47.50	4,47.50	1,13.15	(-)3,34.35

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

The department stated (August 2017) that the actual expenditure was incurred as per physical progress of works. But the reply is not specific.

**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	2,42,55	(-)1,17,45
Amount surrendered during the year				...

**Notes and Comments:**

**Capital:**

**39.2.1** In view of the overall saving of ₹1,17.45 lakh (32.63 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**39.2.2** No part of the available saving of ₹1,17.45 lakh was anticipated for surrender during the year.

**39.2.3** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>7610 Loans to Government Servants etc.</b>			
	201 House Building Advances			
	01 House Building			
	O 2,40.00	2,40.00	1,55.68	(-)84.32
(ii)	202 Advances for Purchase of Motor Conveyances			
	01 Motor Car etc.			
	O 1,00.00	1,00.00	82.07	(-)17.93

**GRANT NO. 39 LOANS TO GOVERNMENT SERVANTS–Concl.**

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii) <b>7610 Loans to Government Servants etc.</b>			
204 Advances for Purchase of Computers			
01 Computer Advance			
O	20.00	20.00	4.80
			(-15.20)

Reasons for saving at serial numbers (i), (ii) and (iii) were due to “less applicant applied for the loans”.

**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	47,79,14			
Supplementary	3,90,69	51,69,83	25,53,89	(-)26,15,94
Amount surrendered during the year (31 March 2017)				19,15,65
<b>Capital</b>				
<b>Major Head:</b>				
<b>4216 Capital Outlay on Housing</b>				
Supplementary	20,10,38	20,10,38	3,63,79	(-)16,46,59
Amount surrendered during the year				...

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

**40.1.1** As the expenditure did not come even up to the original provision, supplementary provision of ₹3,90.69 lakh obtained in March 2017 was totally unnecessary.

**40.1.2** Out of the available saving of ₹26,15.94 lakh (50.60 per cent of the total provision) in the grant, ₹19,15.65 lakh only was anticipated and surrendered in March 2017.



**GRANT NO. 40 HOUSING-Concl.****40.1.3 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>2216 Housing</b>				
05	<i>General Pool Accommodation</i>			
800	Other Expenditure			
01	Maintenance and Repairs			
	O	26,43.80		
	S	1,43.80		
	R	(-)19,15.65	8,71.95	2,28.10
				(-)6,43.85

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

Saving was due to non-completion of physical works till March 2017 and excess budget shown by the Finance Department in re-appropriation statement of 2016-17. 'Non-completion of physical work' is a vague reply and the contention of the department was not supported by the budgetary documents furnished by the Finance Department, Government of Arunachal Pradesh.

- (ii) 001 Direction and Administration  
01 Establishment Expenses

	O	21,35.34		
	S	2,46.89	23,82.23	23,25.79
				(-)56.44

Saving was due to non-filling up of vacant post.

**Capital:**

**40.2.1** In view of the overall saving of ₹16,46.59 lakh (81.90 per cent of the total provision) in the grant, provision made by obtaining supplementary grant proved excessive.

**40.2.2** No part of the available saving of ₹16,46.59 lakh was anticipated for surrender during the year.

**40.2.3 Saving occurred mainly under:**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>4216 Capital Outlay on Housing</b>				
01	<i>Government Residential Buildings</i>			
106	General Pool Accommodation			
01	Construction			
	S	20,10.38	20,10.38	3,63.79
				(-)16,46.59

Saving was due to non-completion of physical works till March 2017.

**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	25,80,66			
Supplementary	2,09,36	27,90,02	20,31,84	(-)7,58,18
Amount surrendered during the year (31 March 2017)				1,26,68

**Notes and Comments:**

**Revenue:**

**41.1.1** As the expenditure did not come even up to the original provision, supplementary provision of ₹2,09.36 lakh obtained in March 2017 was totally unnecessary.

**41.1.2** Out of the available saving of ₹7,58.18 lakh (27.17 per cent of the total provision) in the grant, ₹1,26.68 lakh only was anticipated and surrendered in March 2017.

**41.1.3** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 2506 Land Reforms</b>				
800	Other Expenditure			
01	Establishment Expenses			
	O	5,89.92		
	R	(-)5,14.14	75.78	70.12
				(-)5.66

Reduction in provision by re-appropriation was the net effect of decrease of ₹5,65.00 lakh under Other Charges and increase of ₹50.86 lakh mainly towards Professional Services and Advertising and Publicity due to requirement of less/more funds under respective heads.

Reasons for saving have not been intimated (September 2017).

**GRANT NO. 41 LAND MANAGEMENT-Concl'd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) <b>2029 Land Revenue</b>				
800	Other Expenditure			
01	National Land Records Management Programmes (NLRMP)			
O	5,00.00	5,00.00	...	(-)5,00.00

The entire provision remained un-utilised due to non-release of fund by the Government of India.

(iii) 103	Land Records			
01	Establishment Expenses			
O	14,90.74			
R	(-)1,26.68	13,64.06	14,43.53	(+)79.47

Reduction in provision was the net effect of decrease in provision of ₹1,05.99 lakh by re-appropriation due to less requirement of fund under Salaries and surrender of ₹1,26.68 lakh made from Salaries without assigning any reason (September 2017). This was partly offset by increase in provision of ₹1,05.99 lakh by re-appropriation due to requirement of more fund mainly towards Other Charges and Office Expenses.

Excess expenditure was due to increase in Salary and clearance of arrears for the month of November, December 2016 and January 2017 upon Pay Revision Under 7<sup>th</sup> Central Pay Commission and payment of MACP arrears.

**41.1.4** Savings mentioned at note **41.1.3** 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>2506 Land Reforms</b>				
800	Other Expenditure			
07	Schemes under SADA			
S	2,09.36			
R	5,14.14	7,23.50	5,18.19	(-)2,05.31

Augmentation of provision by re-appropriation was the net effect of increase of ₹5,65.00 lakh towards Other Charges (Plan) and decrease of ₹50.86 lakh under Other Charges (Non-Plan) due to requirement of more/less funds under respective heads.

No specific reason for the final saving has been intimated (September 2017).

**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	2,75,63,01			
Supplementary	77,19,56	3,52,82,57	3,41,06,48	(-)11,76,09
Amount surrendered during the year (31 March 2017)				7,65,90
<b>Capital</b>				
<b>Major Head:</b>				
<b>4515 Capital Outlay on Other Rural Development Programmes</b>				
Original	42,82,00	42,82,00	35,66,35	(-)7,15,65
Amount surrendered during the year (31 March 2017)				6,79,50

**Notes and Comments:**

**Capital:**

**42.2.1** Out of the available saving of ₹7,15.65 lakh (16.71 per cent of the total provision) in the grant, ₹6,79.50 lakh (94.95 per cent of the total saving) was anticipated and surrendered in March 2017.

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

**42.2.2** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 4515 Capital Outlay on Other Rural Development Programmes</b>				
103	Rural Development			
01	Creation of Assets			
	O	42,82.00		
	R	(-33,96.00)	8,86.00	8,86.00
				...

Reduction in provision by re-appropriation (₹27,16.50 lakh) was due to requirement of less fund under Major Works and surrender (₹6,79.50 lakh) also from Major Works was made without assigning any reason.

**42.2.3** Saving mentioned at note **42.2.2** was 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>
<b>(i) 04 State Plan Schemes</b>				
<b>4515 Capital Outlay on Other Rural Development Programmes</b>				
103	Rural Development			
04	Schemes under ACA/SPA			
	R	27,16.50	27,16.50	26,80.35
				(-36.15)

Creation of provision by re-appropriation was due to requirement of more fund towards Major Works (Central Share and State Share).

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.

Final saving was due to non-execution of Scheme in time.

**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	23,50,34	23,50,34	41,57,48	(+)18,07,14
Amount surrendered during the year (31March 2017)				2,09,41

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

Supplementary	1,00,00	1,00,00	20,00	(-)80,00
Amount surrendered during the year (31March 2017)				80,00

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

**43.1.1** The expenditure exceeded the grant by ₹18,07.14 lakh (Actual excess: ₹18,07,14,422); the excess requires regularisation.

**43.1.2** In view of the overall excess of ₹18,07.14 lakh, surrender of ₹2,09.41 lakh in March 2017 was injudicious.

**43.1.3** The excess worked out to 76.89 per cent over the total provision.

**43.1.4** Excess occurred persistently during the preceding 04(four) years as given in the table below:

<b>Year</b>	<b>Total Provision (₹ in lakh)</b>	<b>Expenditure (₹ in lakh)</b>	<b>Excess (₹ in lakh)</b>	<b>Percentage</b>
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
2015-16	16,37.61	57,16.28	40,78.67	249.06

The above facts indicate that the proper assessments were not made to cover the gap in provision.

**GRANT NO. 43 FISHERIES-Contd.**

**43.1.5** Excess 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>2405 Fisheries</b>				
101 Inland Fisheries				
05 Construction of Fish Seed Farm including Expansion and Improvement				
O	2.46			
R	97.54	1,00.00	20,48.57	(+)19,48.57

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

Reasons for the excess have not been intimated (September 2017).

(ii) <b>2405 Fisheries</b>				
001 Direction and Administration				
01 Establishment Expenses				
O	15,93.29			
R	(-)0.39	15,92.90	18,11.79	(+)2,18.89

Reduction in provision was the net effect of decrease in provision of ₹1,04.64 lakh by re-appropriation due to requirement of less fund mainly under Salaries, POL and Office Expenses and surrender of ₹42.24 lakh made from Salaries without assigning any reason (September 2017). This was partly offset by increase in provision of ₹1,46.49 lakh by re-appropriation due to requirement of more fund mainly towards Other Charges, Office Expenses and Minor Works.

Reasons for the excess have not been intimated (September 2017).

(iii) 03 Centrally Sponsored Schemes				
<b>2405 Fisheries</b>				
800 Other Expenditure				
45 Rashtriya Krishi Vikas Yojana (RKVY)				
R	1,95.83	1,95.83	1,10.28	(-)85.55

Creation of provision by re-appropriation was due to requirement of more fund towards Other Charges (Central Share and State Share).

Reasons for the overall saving have not been intimated (September 2017).

**GRANT NO. 43 FISHERIES-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) <b>2405 Fisheries</b>				
109	Extension and Training			
01	Establishment Expenses			
R	59.60	59.60	60.80	(+)1.20

Creation of provision by re-appropriation was due to requirement of more fund towards Other Charges and Scholarships/Stipend.

Reasons for the excess have not been intimated (September 2017).

(v) 04 State Plan Schemes				
<b>2405 Fisheries</b>				
101	Inland Fisheries			
08	Misc. Schemes and Other Supports			
R	94.20	94.20	49.68	(-)44.52

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

Reasons for the overall saving have not been intimated (September 2017).

(vi) 07 Reclamation of Beels, Lakes etc.				
O	2.00			
R	11.00	13.00	13.97	(+)0.97

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

Reasons for the excess have not been intimated (September 2017).

**43.1.6** Excess mentioned at note **43.1.5** were partly offset by saving 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>2405 Fisheries</b>				
800	Other Expenditure			
01	Development of Fresh Water Aquaculture Under Fish Farmers Development Agency			
O	6,25.54			
R	(-)6,25.54	...	...	...

The entire provision was withdrawn through surrender (₹85.87 lakh) and re-appropriation (₹5,39.67 lakh). While withdrawal through re-appropriation was due to requirement of less fund under Other Charges, that by surrender also from Other Charges was made without assigning any reason.



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

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) 03 Centrally Sponsored Schemes				
<b>2405 Fisheries</b>				
800 Other Expenditure				
08 Strengthening of Database and Information Net Work for Fisheries				
O	29.30			
R	(-)29.30	...	...	...

Withdrawal of the entire provision by surrender from Salaries and Wages was made without assigning any reason.

(iii) 09 National Schemes for Welfare Fishermen				
O	52.00			
R	(-)52.00	...	24.00	(+)24.00

Withdrawal of the entire provision by surrender from Other Charges was made without assigning any reason.

Reasons for incurring excess expenditure without any budgetary provision have not been intimated (September 2017).

**Capital:**

**43.2.1** The overall saving of ₹80.00 lakh was anticipated for surrender in March 2017.

**43.2.2** The overall saving worked out to 80.00 per cent of the total provision.

**43.2.3** 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>4405 Capital Outlay on Fisheries</b>				
800 Other Expenditure				
06 Creation of Assets under SADA				
S	80.00			
R	(-)80.00	...	...	...

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

**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	10,00,05			
Supplementary	1,53,99	11,54,04	10,38,61	(-)1,15,43
Amount surrendered during the year (31 March 2017)				72,89

**Notes and Comments:**

**Revenue:**

**44.1.1** In view of the overall saving of ₹1,15.43 lakh (10.00 per cent of the total provision) in the grant, supplementary provision of ₹1,53.99 lakh obtained in March 2017 proved excessive.

**44.1.2** Out of the available saving of ₹1,15.43 lakh in the grant, ₹72.89 lakh only was anticipated and surrendered in March 2017.

**44.1.3** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 2052 Secretariat-General Services</b>				
091	Attached Offices			
02	Resident Commissioner, Arunachal Pradesh, New Delhi			
	O	8,75.57		
	S	76.70		
	R	(-)72.89	8,36.88	(-)42.50

Reduction in provision by re-appropriation was the net effect of decrease of ₹11.38 lakh due to requirement of less fund mainly under Salaries and Wages and surrender (₹72.89 lakh) made mainly from Other Charges and Office Expenses without assigning any reason (September 2017). This was partly offset by increase in provision of ₹11.38 lakh by re-appropriation due to requirement of more fund towards Office Expenses.

Reasons for the saving have not been intimated (September 2017).

**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	34,31,58			
Supplementary	4,37,77	38,69,35	33,83,08	(-)4,86,27
Amount surrendered during the year (31 March 2017)				4,71,82
<b>Capital</b>				
<b>Major Head:</b>				
<b>5053 Capital Outlay on Civil Aviation</b>				
Original	18,50,00			
Supplementary	3,94,00	22,44,00	3,28,39	(-)19,15,61
Amount surrendered during the year (31 March 2017)				17,50,50

**Notes and Comments:**

**Revenue:**

**45.1.1** As the expenditure did not come even up to the original provision, supplementary provision of ₹4,37.77 lakh obtained in March 2017 was totally unnecessary.

**45.1.2** Out of the available saving of ₹4,86.27 lakh (12.57 per cent of the total provision) in the grant, ₹4,71.82 lakh (97.03 per cent of the total saving) was anticipated and surrendered in March 2017.

**GRANT NO. 45 CIVIL AVIATION-Contd.****45.1.3** 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>3275 Other Communication Services</b>				
800 Other Expenditure				
01 Maintenance of Assets				
O	32,70.83			
S	3,48.59			
R	(-)4,53.83	31,65.59	...	(-)31,65.59

Reduction in provision was the net effect of decrease of fund by surrender of ₹4,71.82 lakh from Other Charges and Minor Works without assigning any reason and increase of ₹17.99 lakh towards Other Charges due to requirement of more fund.

Non-utilisation of the entire provision was due to non-receipt of Administrative Approval and Expenditure Sanction from the Finance Department, Government of Arunachal Pradesh and also non-receipt of Wages bills in time.

## (ii) 04 State Plan Schemes

**3053 Civil Aviation**80 *General*

800 Other Expenditure

03 Schemes under SADA

S	89.18	89.18	31.90	(-)57.28
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The department stated (August 2017) that the fund was allotted to executing agency (Public Works Department), but some divisions of Public Works Department could not utilized the whole fund allotted to them. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilization certificate.

**45.1.4** Savings mentioned at note **45.1.3** 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>3275 Other Communication Services</b>				
80 <i>General</i>				
800 Other Expenditure				
01 Maintenance of Assets				
	...	...	31,61.54	(+)31,61.54

Reasons for incurring expenditure without any budgetary provision have not been intimated (September 2017).

**GRANT NO. 45 CIVIL AVIATION-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) <b>3053 Civil Aviation</b>				
80	<i>General</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	1,60.75		
	R	(-)17.99	1,42.76	1,89.64
				(+)46.88

Reduction in provision by re-appropriation was the net effect of decrease of ₹30.50 lakh mainly under Salaries and Wages and increase of ₹12.51 lakh mainly towards Minor Works, Domestic Travel Expenses and Office Expenses due to requirement of less/more funds under respective heads.

Reasons for the excess expenditure have not been intimated (September 2017).

**Capital:**

**45.2.1** As the expenditure did not come even up to the original provision, supplementary provision of ₹3,94.00 lakh obtained in March 2017 was totally unnecessary.

**45.2.2** Out of the available saving of ₹19,15.61 lakh (85.37 per cent of the total provision) in the grant, ₹17,50.50 lakh (91.38 per cent of the total saving) was anticipated and surrendered in March 2017.

**45.2.3** 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>5053 Capital Outlay on Civil Aviation</b>				
80	<i>General</i>			
800	Other Expenditure			
01	Procurement of Assets			
	O	18,50.00		
	R	(-)18,50.00	...	...
				...

The entire provision was withdrawn through re-appropriation (₹99.50 lakh) and surrender (₹17,50.50 lakh). While withdrawal through re-appropriation was due to less requirement of fund under Major Works, that through surrender from Major Works was made without assigning any reason.

**GRANT NO. 45 CIVIL AVIATION-Concl.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) 04 State Plan Schemes				
<b>5053 Capital Outlay on Civil Aviation</b>				
80 <i>General</i>				
800 Other Expenditure				
03 Creation of Assets under SADA				
S	3,94.00	3,94.00	2,28.89	(-)1,65.11

No Specific reason for the saving has been intimated (September 2017).

**45.2.4** Savings mentioned at note **45.2.3** 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) 04 State Plan Schemes				
<b>5053 Capital Outlay on Civil Aviation</b>				
80 <i>General</i>				
800 Other Expenditure				
02 Schemes under ACA/SPA				
R	99.50	99.50	99.50	...

Creation of the entire provision by re-appropriation was due to requirement of more fund towards Major Works.

**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	6,26,52			
Supplementary	11,47	6,37,99	5,79,04	(-)58,95
Amount surrendered during the year (31 March 2017)				55,00

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

**46.1.1** As the expenditure did not come even up to the original provision, supplementary provision of ₹11.47 lakh obtained in March 2017 was totally unnecessary.

**46.1.2** Out of the available saving of ₹58.95 lakh (9.24 per cent of the total provision) in the appropriation, ₹55.00 lakh (93.30 per cent of the total saving) was anticipated and surrendered in March 2017.

**46.1.3** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 2051 Public Service Commission</b>				
102	State Public Service Commission			
01	Establishment Expenses			
O	6,26.52			
S	11.47			
R	(-)55.00	5,82.99	5,79.03	(-)3.96

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

Saving was due to non-joining of Member-IV, non-engagement of contingency staff against Member-IV and non-receipt of TA claims, Supplier bills and LTC claims.

**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	7,48,69			
Supplementary	3,90,20	11,38,89	9,99,29	(-)1,39,60
Amount surrendered during the year				...

**Capital**

**Major Head:**

**4070 Capital Outlay on Other  
Administrative Services**

Original	22,27,00	22,27,00	52,00	(-)21,75,00
Amount surrendered during the year (31 March 2017)				21,72,00

**Notes and Comments:**

**Revenue:**

**47.1.1** In view of the overall saving of ₹1,39.60 lakh (12.26 per cent of the total provision) in the grant, supplementary provision of ₹3,90.20 lakh obtained in March 2017 proved excessive.

**47.1.2** No part of the available saving of ₹1,39.60 lakh was anticipated for surrender during the year.



**GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.**

**47.1.3** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 2014 Administration of Justice</b>				
114	Legal Advisers and Counsels			
03	Legal Fees of Advocates/Counsels			
	O	1,00.00		
	S	70.00	1,12.49	(-)57.51

The department stated (August 2017) that expected fee (bills) of the Advocates engaged in the supreme cases, like Boundary dispute cases, Chakma–Hajong cases, Hydropower dispute cases were either not submitted in time or submitted without proper documents.

<b>(ii) 105 Civil and Session Courts</b>				
03	Establishment Expenses			
	O	2,90.02		
	S	1,99.25	4,61.18	(-)28.09

Saving was due to non-filling/late filling up of vacant posts and non-submission/late submission of bills by Judicial Officers against Leave Travel Concession, Other Travelling Expenses and Other Charges etc.

<b>(iii) 114 Legal Advisers and Counsels</b>				
01	Advocate General			
	O	26.25		
	S	1.00	8.37	(-)18.88

Saving was due to non-submission of bills for professional fee and other office stationery bills raised by the office of the Advocate General Secretariat before the closer of the financial year.

<b>(iv) 800 Other Expenditure</b>				
06	Additional District and Session Judge			
	O	1,40.14		
	S	55.03	1,79.35	(-)15.82

Saving was due to delay in appointment to the vacant posts and non-availing of Leave Travel Concession by the officials/staffs.

**GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(v) <b>2014 Administration of Justice</b>				
105	Civil and Session Courts			
02	Estt. Expenses of District and Session Court; Lohit, Yupia			
	O	69.14		
	S	16.45	76.00	(-9.59)
		85.59		

Saving was mainly due to non-filling up of the posts though estimated provision of fund was kept, non-availing of Leave Travel Concession and release of fund at the fag end of financial year.

(vi) 01	Estt. Expenses of District and Session Court; Lohit, Tezu			
	O	64.21		
	S	11.80	68.70	(-7.31)
		76.01		

Saving was mainly due to resignation of one Upper Division Clerk, non-appointment to the sanctioned posts of regular bungalow peon, office chowkedar and sweeper and absence of contingency staffs.

**Capital:**

**47.2.1** In view of the overall saving of ₹21,75.00 lakh (97.67 per cent of the total provision), provision made through original grant proved excessive.

**47.2.2** Out of the available saving of ₹21,75.00 lakh in the grant, ₹21,72.00 lakh (99.86 per cent of the total saving) was precisely anticipated and surrendered in March 2017.

**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</b>	<b>Capital Outlay on Other Administrative Services</b>			
800	Other Expenditure			
12	Development of Infrastructure facilities for Judiciary including Gram Nyayalayas			
	O	16,00.00		
	R	(-16,00.00	...	...

**GRANT NO. 47 ADMINISTRATION OF JUSTICE-Concl'd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) <b>4070 Capital Outlay on Other Administrative Services</b>				
800 Other Expenditure				
03 Procurement of Assets				
O	4,50.00			
R	(-4,50.00	...	...	...

Withdrawal of the entire provision at serial numbers (i) and (ii) through surrender from Major Works was made without assigning any reason.

(iii) 04 State Plan Schemes				
<b>4070 Capital Outlay on Other Administrative Services</b>				
800 Other Expenditure				
09 Infrastructure Development of Judiciary				
O	1,77.00			
R	(-1,22.00	55.00	52.00	(-3.00

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

The department stated (August 2017) that ₹2.98 lakh was allotted to the executing agency (Public Works Department) for CC pavement of the road towards the Office Building of Law and Judicial Department. But the executing agency could not execute the works due to technical reasons. Hence, the amount remained as saving. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilisation certificate.

**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	68,66,52			
Supplementary	21,93,03	90,59,55	91,38,85	(+79,30)
Amount surrendered during the year (31 March 2017)				1,35,44

**Capital**

**Major Head:**

**4401 Capital Outlay on  
Crop Husbandry**

Original	55,00,00	55,00,00	...	(-)55,00,00
Amount surrendered during the year (31 March 2017)				55,00,00

**Notes and Comments:**

**Revenue:**

**48.1.1** The expenditure exceeded the grant by ₹79.30 lakh (Actual excess: ₹79,30,044); the excess requires regularisation.

**48.1.2** In view of the excess expenditure of ₹79.30 lakh (0.88 per cent over the total provision) in the grant, supplementary provision of ₹21,93.03 lakh obtained in March 2017 was inadequate.

**48.1.3** In view of the excess of ₹79.30 lakh in the grant, surrender of ₹1,35.44 lakh in March 2017 was injudicious.

**48.1.4** Excess of ₹7,01.87 lakh (14.71 per cent over total provision) had also occurred under the Revenue Section of this grant in 2015-16.

**GRANT NO. 48 HORTICULTURE-Contd.**

**48.1.5** 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>2401 Crop Husbandry</b>				
119 Horticulture and Vegetable Crops				
49 National Horticulture Mission				
S	3,87.75			
R	25,86.25	29,74.00	29,74.00	...

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

- (ii) 03 Centrally Sponsored Schemes  
**2415 Agricultural Research and Education**  
 01 Crop Husbandry  
 800 Other Expenditure  
 45 Rashtriya Krishi Vikas Yojana (RKVY)

R	4,15.76	4,15.76	4,35.76	(+)20.00
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Creation of provision by re-appropriation was due to requirement of more fund towards Other Charges.

The department stated (August 2017) that the total fund provision available was ₹4,15.76 lakh as per Government Sanction Order Nos.Hort/RKVY/Action-Plan/2015-16 dated 24-02-2017 and No.Hort/RKVY/Action-Plan/2016-17 dated 25-02-2017 and expenditure to that extent was incurred by the department. However, as per accounts submitted to this office, the excess expenditure of ₹20.00 lakh was booked by the Water Resource Department, Basar Division under this head.

- (iii) **2401 Crop Husbandry**  
 119 Horticulture and Vegetable Crops  
 01 Establishment Expenses

O	23,62.49			
S	1,74.34			
R	(-)1,35.44	24,01.39	27,15.13	(+)3,13.74

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,46.54 lakh under Salaries and increase of ₹1,11.10 lakh towards Minor Works due to requirement of less/more funds under respective heads. The decrease under Salaries includes surrender (₹1,35.44 lakh) from Minor Works for which no reasons were assigned.

The department stated (August 2017) that budget grant under this head was ₹24,01.39 lakh and the department incurred expenditure of ₹24,01.35 lakh and hence there was no excess. But, the discrepancy in booking expenditure under this head as pointed out by the department could not be carried out due to non-furnishing of detailed classification in respect of the heads to which the amounts actually relate.

**GRANT NO. 48 HORTICULTURE-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>2401 Crop Husbandry</b>			
	108 Commercial Crops			
	03 Integrated Spice Development Programmes			
	R	43.75	43.75	43.75
				...
(v) 119	Horticulture and Vegetable Crops			
	19 Distribution of Large Cardamom Driers			
	R	20.00	20.00	20.00
				...

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

**48.1.6** Excess mentioned at note **48.1.5** were partly offset by savings mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i)	<b>2401 Crop Husbandry</b>			
	115 Schemes for Small/Marginal Farmers and Agricultural Labour			
	01 Implementation of Schemes			
	O	20,79.00		
	R	(-)20,79.00	...	...

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

(ii) 04	State Plan Schemes			
	<b>2415 Agricultural Research and Education</b>			
	01 Crop Husbandry			
	800 Other Expenditure			
	05 Schemes under SADA			
	S	15,34.40		
	R	(-)2,65.76	12,68.64	11,49.66
				(-)1,18.98

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

The department stated (August 2017) that the total fund provision available was ₹12,68.64 lakh under this head and expenditure to that extent was incurred by the department having no saving. But, the discrepancy in booking expenditure figure as pointed out by the department could not be adjusted due to non-furnishing of detailed classification in respect of heads to which the amounts actually relate.

**GRANT NO. 48 HORTICULTURE-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii) <b>2401 Crop Husbandry</b>				
119	Horticulture and Vegetable Crops			
04	Maintenance of Farm and Nursery			
	O	3,00.00		
	R	(-)3,00.00	...	...
(iv) 03	Centrally Sponsored Schemes			
	<b>2415 Agricultural Research and Education</b>			
01	Crop Husbandry			
800	Other Expenditure			
04	Development of Community/ Village Fruits Nursery Plantation			
	O	1,50.00		
	R	(-)1,50.00	...	...
(v) 03	Centrally Sponsored Schemes			
	<b>2401 Crop Husbandry</b>			
108	Commercial Crops			
04	Coconut Development Programme			
	O	50.00		
	R	(-)50.00	...	...
(vi) <b>2401 Crop Husbandry</b>				
107	Plant Protection			
01	Establishment Expenses			
	O	40.00		
	R	(-)40.00	...	...
(vii) 119	Horticulture and Vegetable Crops			
05	Kitchen Garden and Floriculture			
	O	40.00		
	R	(-)40.00	...	...

**GRANT NO. 48 HORTICULTURE-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(viii)	<b>2401 Crop Husbandry</b>			
	119 Horticulture and Vegetable Crops			
	22 Research and Training Programme			
	O	35.00		
	R	(-35.00)	...	...
(ix)	06 Mushroom Development Programme			
	O	30.00		
	R	(-30.00)	...	...
(x)	13 Tissue Culture Programme			
	O	25.00		
	R	(-25.00)	...	...
(xi)	109 Extension and Farmers Training			
	02 Horticulture Fair and Exhibition			
	O	20.00		
	R	(-20.00)	...	...
(xii)	119 Horticulture and Vegetable Crops			
	14 Bio Control Laboratory			
	O	11.00		
	R	(-11.00)	...	...
(xiii)	109 Extension and Farmers Training			
	04 Horticulture Information			
	O	10.00		
	R	(-10.00)	...	...



**GRANT NO. 48 HORTICULTURE-Concl'd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xiv) <b>2401 Crop Husbandry</b>				
119	Horticulture and Vegetable Crops			
20	Horticulture Census and Crop Cutting Survey			
	O	10.00		
	R	(-)10.00	...	...

Withdrawal of entire provision by re-appropriation at serial number (iii) was due to requirement of less fund under Other Charges and Wages, by re-appropriation at serial numbers (iv), (v), (vi), (xiii) and (xiv) were due to requirement of less fund under Other Charges, by re-appropriation at serial numbers (vii) to (x) and (xii) were due to requirement of less fund under Wages and by re-appropriation at serial number (xi) was due to requirement of less fund under Advertising and Publicity.

**Capital:**

**48.2.1** The entire provision of ₹55,00.00 lakh remained unutilised and was surrendered in March 2017.

**48.2.2** Saving of ₹1,18,54.79 lakh (98.34 per cent of the total provision) had also occurred under the Capital Section of this grant in 2015-16.

**48.2.3** 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>4401 Capital Outlay on Crop Husbandry</b>				
800	Other Expenditure			
04	Mission for Integrated Development of Horticulture			
	O	50,00.00		
	R	(-)50,00.00	...	...
(ii) 05 RIDF				
	O	5,00.00		
	R	(-)5,00.00	...	...

Withdrawal of the entire provision at serial numbers (i) and (ii) through surrender from Major Works was made without assigning any reason.

**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	7,02,00			
Supplementary	2,52,26	9,54,26	9,50,72	(-)3,54
Amount surrendered during the year				...

**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	10,64,99			
Supplementary	1,97,10,82	2,07,75,81	1,97,98,36	(-)9,77,45
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4070 Capital Outlay on Other Administrative Services</b>				
Original	6,43,81,94	6,43,81,94	7,83,80	(-)6,35,98,14
Amount surrendered during the year (31 March 2017)				4,78,93,64

**Notes and Comments:**

**Capital:**

**50.2.1** Out of the available saving of ₹6,35,98.14 lakh (98.78 per cent of the total provision) in the grant, ₹4,78,93.64 lakh (75.31 per cent of the total saving) only was anticipated and surrendered in March 2017.

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

**50.2.2** Huge savings in the preceding five years had also occurred under the Capital 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)
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
2015-16	9,61,27.97	9,95.21	9,51,32.76	98.96	8,00,35.15

The above facts bring out lack of proper assessment at the time of making budget estimates.

**50.2.3** Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
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(i) 07 Non Lapsable Pool Fund

**4070 Capital Outlay on Other  
Administrative Services**

800 Other Expenditure

16 Scheme under RIDF

O 2,42,21.00

R (-)2,42,21.00

...

...

...

The entire provision was withdrawn by re-appropriation (₹84,88.30 lakh) and through surrender (₹1,57,32.70 lakh). While withdrawal through re-appropriation was due to requirement of less fund under Major Works, that by surrender from Major Works was made without assigning any reason.

(ii) 04 State Plan Schemes

**4070 Capital Outlay on Other  
Administrative Services**

800 Other Expenditure

14 Schemes under Infrastructure  
Development Fund (SIDF)

O 1,95,35.94

R (-)1,95,35.94

...

...

...

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

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii) 03 Centrally Sponsored Schemes			
<b>4070 Capital Outlay on Other Administrative Services</b>			
800 Other Expenditure			
13 Scheme under CSS			
O 1,26,25.00			
R (-)1,26,25.00	...	5,33.09	(+)5,33.09

Withdrawal of the entire provision at serial numbers (ii) and (iii) by surrender from Major Works was made without assigning any reason.

Reasons for incurring expenditure without any budget provision have not been intimated (September 2017).

(iv) 07 Non Lapsable Pool Fund			
<b>4070 Capital Outlay on Other Administrative Services</b>			
800 Other Expenditure			
15 Scheme under NLCPR			
O 80,00.00			
R 78,92.17	1,58,92.17	...	(-)1,58,92.17

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

Reasons for non-utilisation of the entire provision have not been intimated (September 2017).

**50.2.4** Savings mentioned at note **50.2.3** 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) 04 State Plan Schemes			
<b>4070 Capital Outlay on Other Administrative Services</b>			
800 Other Expenditure			
10 Schemes under ACA/SPA/PM Package			
R 4,02.62	4,02.62	1,72.51	(-)2,30.11

**GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Concl.**

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) 05 Finance Commission Recommendations			
<b>4070 Capital Outlay on Other Administrative Services</b>			
800 Other Expenditure			
02 Creation of Assets			
R	1,93.51	1,93.51	71.00
			(-)1,22.51

Creation of provision by re-appropriation at serial numbers (i) and (ii) was 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.

Reasons for the saving at serial numbers (i) and (ii) have not been intimated (September 2017).

**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	11,70,74	11,70,74	10,20,13	(-)1,50,61
Amount surrendered during the year (31 March 2017)				1,50,61
<b>Capital</b>				
<b>Major Head:</b>				
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
Supplementary	35,00	35,00	16,00	(-)19,00
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**51.1.1** In view of the overall saving of ₹1,50.61 lakh (12.86 per cent of the total provision) in the grant, original provision proved excessive.

**51.1.2** The entire saving was surrendered in March 2017.

**GRANT NO. 51 DIRECTORATE OF LIBRARY-Contd.****51.1.3** 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>2205 Art and Culture</b>				
105	Public Libraries			
02	Maintenance of District Libraries			
O	6,51.80			
R	(-1,54.87)	4,96.93	4,96.93	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,30.02 lakh under Other Charges and Salaries and increase of ₹75.15 lakh towards Minor Works and Wages due to requirement of less/more funds under respective heads. The decrease under Other Charges and Salaries includes surrender (₹1,50.61 lakh) from Other Charges and Salaries for which no reasons were assigned.

## (ii) 01 Maintenance of State Library

O	3,06.17			
R	(-)54.67	2,51.50	2,51.50	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹73.97 lakh mainly under Salaries, Minor Works and Other Charges and increase of ₹19.30 lakh towards Wages, Domestic Travel Expenses and Office Expenses due to requirement of less/more funds under respective heads.

**51.1.4** Savings mentioned at note **51.1.3** 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>2205 Art and Culture</b>				
001	Direction and Administration			
01	Establishment Expenses			
O	2,12.77			
R	58.93	2,71.70	2,71.70	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹79.09 lakh towards Other Charges, Domestic Travel Expenses, Office Expenses and Minor Works and decrease of ₹20.16 lakh mainly under Wages due to requirement of more/less funds under respective heads.



**GRANT NO. 51 DIRECTORATE OF LIBRARY-Concl'd.****Capital:**

**51.2.1** In view of the overall saving of ₹19.00 lakh (54.29 per cent of the total provision) in the grant, provision created by supplementary grant in March 2017 proved excessive.

**51.2.2** No part of the available saving of ₹19.00 lakh was anticipated for surrender during the year.

**51.2.3** Saving occurred mainly under:

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
800 Other Expenditure			
01 Creation of Assets			
S	35.00	16.00	(-)19.00

The department stated (August 2017) that an amount of ₹30.00 lakh was allotted to Water Resources Department for construction of Library Building at Hanoko (Ziro), out of which ₹21.00 lakh was incurred as expenditure. But as per records (Reconciliation Statement) of this office, Water Resource Departments expenditure was ₹16.00 lakh which stands correct.

**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	74,08,87	74,08,87	53,42,89	(-)20,65,98
Amount surrendered during the year (31 March 2017)				15,40,17

**Capital****Major Head:****4202 Capital Outlay on Education,  
Sports, Art and Culture**

Supplementary	16,93,60	16,93,60	15,67,91	(-)1,25,69
Amount surrendered during the year				...

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

**52.1.1** In view of the overall saving of ₹20,65.98 lakh (27.89 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**52.1.2** Out of the available saving of ₹20,65.98 lakh, ₹15,40.17 lakh only was anticipated and surrendered in March 2017.

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

<b>Year</b>	<b>Provision (₹ in lakh)</b>	<b>Expenditure (₹ in lakh)</b>	<b>Saving Amount (₹ in lakh)</b>	<b>Per cent</b>
2011-12	23,50.86	17,60.63	5,90.23	25.11
2012-13	14,20.93	13,23.89	97.04	6.83
2013-14	22,15.86	19,61.27	2,54.59	11.49
2014-15	85,21.94	26,62.81	58,59.13	68.75
2015-16	23,13.84	21,61.39	1,52.45	6.59

**GRANT NO. 52 SPORTS AND YOUTH SERVICES-Contd.****52.1.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 2204 Sports and Youth Services</b>				
001	Direction and Administration			
01	Directorate Establishment			
O	35,72.58			
R	(-)16,08.39	19,64.19	15,48.79	(-)4,15.40

Reduction in provision by re-appropriation was the net effect of decrease of ₹27,23.00 lakh mainly under Grants-in-aid-General (Salary) and Grants-in-aid-General (Non-Salary) and increase of ₹11,14.61 lakh towards Other Charges and Office Expenses due to requirement of less/more funds under respective heads. The decrease under Grants-in-aid-General (Salary) and Grants-in-aid-General (Non-Salary) includes surrender (₹15,19.70 lakh) from Other Charges for which no reasons were assigned.

The department stated (August 2017) that the process of creation of new posts for which additional fund was allotted by the Budget Branch, Finance Department could not be materialised.

**(ii) 03 Sangay Lhaden Sports Academy**

O	15,05.08			
R	(-)6,42.64	8,62.44	8,60.14	(-)2.30

Reduction in provision by re-appropriation was the net effect of decrease of ₹12,50.64 lakh under Salaries and Other Charges and increase of ₹6,08.00 lakh mainly towards Other Charges and Office Expenses due to requirement of less/more funds under respective heads. The decrease under Salaries and Other Charges includes surrender (₹20.47 lakh) from Salaries for which no reasons were assigned.

No specific reason for the saving has been intimated (September 2017).

**(iii) 02 District Office**

O	12,05.02			
R	(-)5,47.60	6,57.42	6,05.33	(-)52.09

Reduction in provision by re-appropriation was the net effect of decrease of ₹7,77.08 lakh under Salaries and increase of ₹2,29.48 lakh towards Other Charges and Office Expenses due to requirement of less/more funds under respective heads.

No specific reason for the saving has been intimated (September 2017).

**GRANT NO. 52 SPORTS AND YOUTH SERVICES-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) <b>2204 Sports and Youth Services</b>				
001	Direction and Administration			
04	Engineering Wing			
	O	11,26.19		
	R	(-)2,71.84	8,54.35	8,44.89
				(-)9.46

Reduction in provision by re-appropriation was the net effect of decrease of ₹9,65.34 lakh mainly under Other Charges and Minor Works and increase of ₹6,93.50 lakh mainly towards Minor Works due to requirement of less/more funds under respective heads.

No specific reason for the saving has been intimated (September 2017).

**52.1.5** Savings mentioned at note **52.1.4** 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) 04	State Plan Schemes			
	<b>2204 Sports and Youth Services</b>			
	800 Other Expenditure			
	07 Schemes under SADA			
	R	15,30.30	15,30.30	14,83.74
				(-)46.56

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

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.

The department stated (August 2017) that due to late receipt of financial concurrence from Finance Department, Government of Arunachal Pradesh the fund could not be utilised.

**Capital:**

**52.2.1** In view of the overall saving of ₹1,25.69 lakh (7.42 per cent of the total provision) in the grant, provision created by supplementary grant in March 2017 proved excessive.

**52.2.2** No part of the available saving of ₹1,25.69 lakh was anticipated for surrender during the year.

**GRANT NO. 52 SPORTS AND YOUTH SERVICES-Concl'd.**

**52.2.3** Saving of ₹42,44.84 lakh (56.37 per cent of the total provision) had also occurred under the Capital Section of this grant in 2015-16.

**52.2.4** 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>4202 Capital Outlay on Education, Sports, Art and Culture</b> 03 <i>Sports and Youth Services</i> 800 Other Expenditure 09 Construction of Play Field at Gadam, Siram and Namsai			
S	1,12.67	1,12.67	...
			(-),1,12.67

Reasons for non-utilisation of the entire provision have not been intimated except stating that the fund was placed at the disposal of the Public Works Department, Eastern Zone (September 2017).

(ii) 29 Creation of Assets  
under SADA

S	3,07.60	3,07.60	2,94.60	(-),13.00
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The department could not furnish any specific reason for the saving of ₹13.00 lakh for want of clarification from the executing agency (Public Works Department, Eastern Zone) to whom the entire fund was allotted.

**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	16,47,53			
Supplementary	8,88,00	25,35,53	15,01,81	(-)10,33,72
Amount surrendered during the year (31 March 2017)				2,69,86

**Capital****Major Head:****4070 Capital Outlay on Other Administrative Services**

Original	26,60,00	26,60,00	7,63,00	(-)18,97,00
Amount surrendered during the year (31 March 2017)				26,60,00

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

**53.1.1** As the expenditure did not come even up to the original provision, supplementary provision of ₹8,88.00 lakh obtained in March 2017 was totally unnecessary.

**53.1.2** Out of the available saving of ₹10,33.72 lakh (40.77 per cent of the total provision), ₹2,69.86 lakh only was anticipated and surrendered in March 2017.

**53.1.3** 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>
2011-12	11,71.76	10,70.19	1,01.57	8.67
2012-13	9,84.99	8,91.03	93.96	9.54
2013-14	11,05.93	10,20.46	85.47	7.73
2014-15	14,51.26	11,33.91	3,17.35	21.83
2015-16	20,60.08	16,28.63	4,31.45	20.94

**GRANT NO. 53 FIRE PROTECTION AND CONTROL-Contd.**

**53.1.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes				
<b>2070 Other Administrative Services</b>				
800	Other Expenditure			
11	Schemes under SADA			
S	8,88.00			
R	(-1,25.00	7,63.00	...	(-7,63.00

Reduction in provision by surrender from Machinery and Equipment was made without assigning any reason.

The department stated (August 2017) that allocation of ₹7,63.00 lakh was made under '04 State Plan Schemes 4070-Capital Outlay on Other Administrative Services' and no grant was received under this head . Hence, there was no saving.

However, as per Budget documents furnished by the Finance Department (Budget), provision shown in the accounts stands correct.

(ii) **2070 Other Administrative Services**

108 Fire Protection and Control  
01 Protection and Control

O	16,47.53			
R	(-1,49.86	14,97.67	14,96.81	(-0.86

Reduction in provision was the net effect of decrease in provision of ₹44.20 lakh due to requirement of less fund under Salaries and Motor Vehicles and surrender of ₹1,44.86 lakh made from Salaries without assigning any reason. This was partly offset by increase in provision of ₹39.20 lakh by re-appropriation due to requirement of more fund mainly towards POL and Domestic Travel Expenses.

**Capital:**

**53.2.1** In view of the overall saving of ₹18,97.00 lakh (71.32 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**53.2.2** Against the available saving of ₹18,97.00 lakh, surrender of ₹26,60.00 lakh in March 2017 was injudicious.

**GRANT NO. 53 FIRE PROTECTION AND CONTROL-Concl.****53.2.3** 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>4070 Capital Outlay on Other Administrative Services</b>			
800 Other Expenditure			
02 Creation of Assets			
O      26,60.00			
R      (-)26,60.00	...	7,63.00	(+)7,63.00

Withdrawal of the entire provision through surrender from Major Works, Machinery and Equipment and Motor Vehicles was made without assigning any reason.

Incurring expenditure of ₹7,63.00 lakh without any budget provision was due to erroneous reflection of provision of ₹7,63.00 lakh under '04 State Plan Schemes 2070-800-11 Schemes under SADA' instead of reflection of provision under the above head in budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.



**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	19,66,40			
Supplementary	6,07,39	25,73,79	23,47,08	(-)2,26,71
Amount surrendered during the year				...

**Capital****Major Head:****4047 Capital Outlay on Other  
Fiscal Services**

Original	3,10,00	3,10,00	...	(-)3,10,00
Amount surrendered during the year (31 March 2017)				3,10,00

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

**54.1.1** In view of the overall saving of ₹2,26.71 lakh (8.81 per cent of the total provision) in the grant, supplementary provision of ₹6,07.39 lakh obtained in March 2017 proved excessive.

**54.1.2** No part of the available saving of ₹2,26.71 lakh was anticipated for surrender during the year.

**54.1.3** Saving of ₹1,63.09 lakh (8.97 per cent of the total provision) had also occurred under the Revenue Section of this grant in 2015-16.

**GRANT NO. 54 STATE TAX AND EXCISE-Contd.****54.1.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 2039 State Excise</b>				
001	Direction and Administration			
02	District Establishment			
O	13,41.16			
S	2,07.35			
R	(-)40.00	15,08.51	14,23.93	(-)84.58

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,40.00 lakh mainly under Salaries, Medical Treatment, Other Charges and Office Expenses and increase of ₹2,00.00 lakh mainly towards Office Expenses and Other Charges due to requirement of less/more funds under respective heads.

Saving was due to non-disbursement of 7<sup>th</sup> Pay Commission arrears in some districts due to late fixation of Pay.

<b>(ii) 800 Other Expenditure</b>				
05	Schemes under SADA			
S	1,14.09			
R	25.91	1,40.00	62.06	(-)77.94

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

Saving was mainly due to surrender of an amount of ₹75.00 lakh by Public Works Department (Western Zone). But in the list of grant wise surrender furnished by the Finance Department (Budget), this amount has not been reflected.

<b>(iii) 001 Direction and Administration</b>				
01	Headquarter Establishment			
O	6,15.24			
S	2,85.95			
R	(-)40.00	8,61.19	8,61.08	(-)0.11

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,31.41lakh under Salaries and Other Charges and increase of ₹91.41 lakh towards Office Expenses and Domestic Travel Expenses due to requirement of less/more funds under respective heads.

No specific reason for the saving has been intimated except "Saving has occurred due to administrative reasons".

**GRANT NO. 54 STATE TAX AND EXCISE-Conclld.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) <b>2039 State Excise</b>				
800	Other Expenditure			
01	Mission mode Project for computerization Taxes			
O	10.00			
R	54.09	64.09	...	(-)64.09

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

No specific reason for non-utilisation of the entire provision has been intimated except "Saving has occurred due to administrative reasons."

**Capital:**

**54.2.1** In view of the non-utilization of the entire provision of ₹3,10.00 lakh (100 per cent of the total provision) in the grant, provision created by original grant was totally unnecessary.

**54.2.2** The entire saving of ₹3,10.00 lakh was precisely anticipated and surrendered in March 2017.

**54.2.3** Saving of ₹96.25 lakh (24.68 per cent of the total provision) had also occurred under the Capital Section of this grant in 2015-16.

**54.2.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>4047 Capital Outlay on Other Fiscal Services</b>				
039	State Excise			
01	Creation of Assets			
O	3,10.00			
R	(-)3,10.00	...	...	...

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

**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	48,43			
Supplementary	48,19	96,62	97,61	(+)99
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**55.1.1** The expenditure exceeded the grant by ₹0.99 lakh (Actual excess: ₹98,797); the excess requires regularisation.

**55.1.2** In view of the excess expenditure of ₹0.99 lakh, supplementary provision of ₹48.19 lakh obtained in March 2017 proved inadequate.

**55.1.3** 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>2075 Miscellaneous General Services</b>				
103 State Lotteries				
01 Establishment Expenses				
O	48.43			
S	48.19	96.62	97.61	(+)0.99

Excess was due to double payment of ₹1.13 lakh by the treasury. Further, it was stated that the same amount was deposited to the Government exchequer through treasury challan.

**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	48,84,03			
Supplementary	2,70,53	51,54,56	31,11,31	(-)20,43,25
Amount surrendered during the year (31 March 2017)				18,30,08
<b>Capital</b>				
<b>Major Head:</b>				
<b>5452 Capital Outlay on Tourism</b>				
Original	37,93,38			
Supplementary	32,59,82	70,53,20	53,21,04	(-)17,32,16
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**56.1.1** As the overall expenditure of ₹31,11.31 lakh fell short of the original provision of ₹48,84.03 lakh, supplementary provision of ₹2,70.53 lakh obtained in March 2017 proved totally unnecessary.

**56.1.2** Out of the available saving of ₹20,43.25 lakh (39.64 per cent of the total provision), ₹18,30.08 lakh (89.57 per cent of the total saving) only was anticipated and surrendered in March 2017.

**56.1.3** Saving of ₹1,85.13 lakh had occurred under this grant in 2015-16 also.

**GRANT NO. 56 TOURISM-Contd.****56.1.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>3452 Tourism</b>				
80	<i>General</i>			
800	Other Expenditure			
37	Other Tourism development activities(Brand Ambassador)			
	O	26,00.00		
	R	(-)24,00.00	2,00.00	2,00.00
				...

Reduction in provision by re-appropriation ₹5,69.92 lakh was due to requirement of less fund under Other Charges. However, the surrender of ₹18,30.08 lakh from Other Charges was made without assigning any reason.

## (ii) 38 Incentive Subsidy Loan for Small Industry

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

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

(iii) 001 Direction and Administration  
01 Establishment Expenses

O	8,44.03			
S	2,70.53	11,14.56	10,61.38	(-)53.18

The department stated (August 2017) that the Government of Arunachal Pradesh authorised to disburse only the first instalment of arrear of revised pay to the employees during the financial year 2016-17.

(iv) 003 Training  
01 Training Programme

O	60.00			
R	(-)30.00	30.00	26.97	(-)3.03

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

Saving was due to receipt of fund at the fag end of the financial year 2016-17.

**GRANT NO. 56 TOURISM-Contd.**

**56.1.5** Savings mentioned at note **56.1.4** 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>3452 Tourism</b>				
80	<i>General</i>			
104	Promotion and Publicity			
01	Publication on Tourist Information			
	O	3,00.00		
	R	2,44.05	5,44.05	5,23.50
				(-20.55)

Augmentation of provision by re-appropriation was due to requirement of more fund towards Advertising and Publicity.

Saving was due to receipt of Revised Estimate during the end of March 2017 and expenditure could not be incurred due to shortage of time.

(ii) <i>01 Tourist Infrastructure</i>				
101	Tourist Centre			
01	Development of Places of Tourist Interest			
	R	2,15.00	2,15.00	1,85.00
				(-30.00)

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

Final saving was due to receipt of Revised Estimate during the end of March 2017.

(iii) 190	Assistance to Public Sector and Other Undertakings			
01	Assistant to Undertaking			
	R	1,20.00	1,20.00	1,20.00
				...

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

**GRANT NO. 56 TOURISM-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) <b>3452 Tourism</b>				
80	<i>General</i>			
800	Other Expenditure			
01	Fairs and Festivals			
	O	2,00.00		
	R	1,76.00	3,76.00	2,86.00
				(-90.00)

The department stated (August 2017) that an amount of ₹44.00 lakh was allotted to Deputy Commissioner, Ziro for organising Ziro Music Festival and ₹25.00 lakh to Additional Deputy Commissioner, Mechuka for clearing the pending liabilities of the Mechuka Festival which could not be utilised due to administrative reasons.

(v) 03 Centrally Sponsored Schemes				
<b>3452 Tourism</b>				
80	<i>General</i>			
800	Other Expenditure			
31	Huner Se Rojgar Scheme			
	R	51.42	51.42	51.41
				(-0.01)

Reasons for the final saving have not been intimated (September 2017).

(vi) <b>3452 Tourism</b>				
80	<i>General</i>			
800	Other Expenditure			
02	Other Items			
	O	60.00		
	R	45.45	1,05.45	90.24
				(-15.21)

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

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

(vii) 04 State Plan Schemes				
<b>3452 Tourism</b>				
01	<i>Tourist Infrastructure</i>			
800	Other Expenditure			
03	Schemes under SADA			
	R	15.00	15.00	14.70
				(-0.30)

Creation of provision by re-appropriation was due to requirement of more fund towards Other Charges (State Share).

Saving was due to incurring of expenditure as per billed amount.



**GRANT NO. 56 TOURISM-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(viii) <b>3452 Tourism</b>				
01	<i>Tourist Infrastructure</i>			
800	Other Expenditure			
02	Hospitality to Travel Writer/Journalist etc.			
O	20.00			
R	13.00	33.00	32.10	(-)0.90

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

Final saving was due to incurring of expenditure as per billed amount.

(ix) 03 Centrally Sponsored Schemes				
<b>3452 Tourism</b>				
80	<i>General</i>			
800	Other Expenditure			
34	Celebration of Orange festival at Dambuk			
R	10.00	10.00	10.00	...
(x) 36 Kameng River Eco-tourism				
R	10.00	10.00	10.00	...

Creation of provision by re-appropriation at serial numbers (v), (ix) and (x) was due to requirement of more fund towards Other Charges (Central Share).

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.

**Capital:**

**56.2.1** In view of the overall saving of ₹17,32.16 lakh (24.56 per cent of the total provision) in the grant, supplementary provision of ₹32,59.82 lakh obtained in March 2017 proved excessive.

**56.2.2** No part of the available saving of ₹17,32.16 lakh was anticipated for surrender during the year.

**56.2.3** Saving of ₹34,10.98 lakh (76.43 per cent of the total provision) had also occurred under the Capital Section of this grant in 2015-16.

**GRANT NO. 56 TOURISM-Contd.**

**56.2.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 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			
	O	29,38.04		
	R	(-)9,95.30	19,42.74	19,40.52
				(-)2.22

Saving was due to incurring of expenditure as per billed amount.

(ii) **5452 Capital Outlay on Tourism**

01 Tourist Infrastructure

101 Tourist Centre

11 Development of Places of Tourist Centres/Interest

S	16,17.60	16,17.60	8,21.02	(-)7,96.58
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The department stated (August 2017) that the entire provision was allotted to the executing agencies i.e. Public Works Department and Rural Works Department and an amount of ₹7,22.66 lakh was surrendered by the executing agency due to non-completion of codal formalities within the financial year 2016-17. But the surrender of fund as stated by the department has not actually been reflected in the budget documents furnished by the Finance Department (Budget).

(iii) 80 General

800 Other Expenditure

01 Construction of Building

S	16,42.22			
R	3,83.08	20,25.30	11,36.65	(-)8,88.65

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

The department stated (August 2017) that the entire fund was allotted to the executing agency i.e. Rural Works Department and an amount of ₹8,52.19 lakh was surrendered by the executing agency due to non-completion of codal formalities within the financial year 2016-17. But the surrender of fund for ₹8,52.19 lakh as stated by the department has not actually been reflected in the budget documents furnished by the Finance Department (Budget).

**GRANT NO. 56 TOURISM-Contd.**

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) 08 Central Plan Schemes(Fully funded by Central Government)			
<b>5452 Capital Outlay on Tourism</b>			
01 <i>Tourist Infrastructure</i>			
101 Tourist Centre			
48 Infrastructure development for destination and circuit (PIDDC)			
O	3,60.00		
R	(-)3,60.00	...	...

(v) 102 Tourist Accommodation			
84 Setting of Hotel Management at Yupia			
O	3,20.00		
R	(-)3,20.00	...	...

Withdrawal of entire provision by re-appropriation at serial numbers (iv) and (v) was due to requirement of less fund under Major Works (Central Share).

(vi) 101 Tourist Centre			
44 Infrastructure Development of Tourist Circuit in Pasighat-Jengging-Yingkiong-Tuting Circuit			
O	1,75.34		
R	(-)15.34	1,60.00	1,59.18
			(-)0.82

Reduction in provision by re-appropriation at serial numbers (i) and (vi) was due to reassessment of requirement of fund under Major Works (Central Share).

Saving was due to incurring of expenditure as per actual physical progress of the work.

**GRANT NO. 56 TOURISM-Concl'd.**

**56.2.5** Savings mentioned at note **56.2.4** 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) 08 Central Plan Schemes(Fully funded by Central Government) <b>5452 Capital Outlay on Tourism</b> 01 <i>Tourist Infrastructure</i> 101 Tourist Centre 50 Development of Mega Circuit at Tawang-Bomdila and Bhalukpong	R 10,00.00	10,00.00	9,79.28 (-)20.72
(ii) 46 Development of Heritage at Pemaziling Mechuka	R 1,10.00	1,10.00	1,07.17 (-)2.83
(iii) 45 Eco-tourism at Haru-Pahar, Roing	R 1,00.00	1,00.00	99.51 (-)0.49
(iv) 33 C/o Tourist Circuit of Ziro-Palin-Nyapin-Sangram-Koloriang	R 44.77	44.77	44.15 (-)0.62

Creation of provision by re-appropriation at serial numbers (i) to (iv) was due to requirement of more fund towards Major Works (Central Share).

Saving at serial numbers (i) to (iv) was due to incurring of expenditure as per actual physical progress of the work.

**56.2.6** Instances of provisions created by re-appropriation have been noticed at serial numbers (i) to (iv) under note **56.2.5**. Creation of such provision is permitted subject to observance of procedure relating to New Service/New Instrument of Service Rules and prior intimation to the Legislature, failure of which may result in expenditure so incurred be treated as unauthorised.

**GRANT NO. 57 URBAN DEVELOPMENT  
(All Voted)**

		<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	1,00,78,91			
Supplementary	20,00	1,00,98,91	34,30,33	(-)66,68,58
Amount surrendered during the year (31 March 2017)				59,28,54
<b>Capital</b>				
<b>Major Heads:</b>				
<b>4217 Capital Outlay on Urban Development</b>				
<b>6217 Loans for Urban Development</b>				
Original	3,62,80,00	3,62,80,00	2,86,93,43	(-)75,86,57
Amount surrendered during the year (31 March 2017)				48,49,30

**Notes and Comments:**

**Revenue:**

**57.1.1** As the overall expenditure fell short of the original provision, supplementary provision of ₹20.00 lakh obtained in March 2017 proved totally unnecessary.

**57.1.2** Out of the huge available saving of ₹66,68.58 lakh (66.03 per cent of the total provision), ₹59,28.54 lakh (88.90 per cent of the total saving) was anticipated and surrendered in March 2017.

**57.1.3** Saving of ₹25,12.96 lakh (38.17 per cent of the total provision) had also occurred under the Revenue Section of this grant in 2015-16.

**GRANT NO. 57 URBAN DEVELOPMENT-Contd.****57.1.4** 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>2217 Urban Development</b>				
80 General				
800 Other expenditure				
11 Atal Mission for Rejuvenation and Urban Transformation(AMRUT)				
O	40,00.00			
R	(-)32,63.00	7,37.00	...	(-)7,37.00

Reduction in provision by re-appropriation (₹1,00.00 lakh) was due to reassessment of requirement under Grants-in-aid-General (Non-Salary). However, the surrender (₹31,63.00 lakh) from Grants-in-aid-General (Non-Salary) was made without assigning any reason.

Saving was due to want of Administrative Approval and Expenditure Sanction and other codal formalities.

## (ii) 10 Swachh Bharat Mission

O	20,00.00			
R	(-)18,94.30	1,05.70	1,05.70	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹20,00.00 lakh under Grants-in-aid-General (Non-Salary) and increase of ₹1,05.70 lakh towards Other Charges due to requirement of less/more funds under respective heads. The decrease under Grants-in-aid-General (Non-Salary) includes surrender (₹18,94.30 lakh) from Grants-in-aid-General (Non-Salary) for which no reasons were assigned.

## (iii) 08 National Urban Livelihood Mission

O	7,77.00			
R	(-)7,39.21	37.79	37.79	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹7,77.00 lakh under Grants-in-aid-General (Non-Salary) and increase of ₹37.79 lakh towards Other Charges due to requirement of less/more funds under respective heads. The decrease under Grants-in-aid-General (Non-Salary) includes surrender (₹7,39.21 lakh) from Grants-in-aid-General (Non-Salary) for which no reasons were assigned.

**GRANT NO. 57 URBAN DEVELOPMENT-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) <b>2217 Urban Development</b>				
80	<i>General</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	21,01.91		
	R	(-),32.03	19,69.88	19,67.27
				(-),2.61

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,71.17 lakh under Salaries and increase of ₹39.14 lakh mainly towards Other Charges, Domestic Travel Expenses and Office Expenses due to requirement of less/more funds under respective heads. The decrease under Salaries includes surrender (₹1,32.03 lakh) from Salaries for which no reasons were assigned.

Saving was due to consolidated saving of 23 Numbers of Divisions under Salaries, Wages, Travelling Allowance etc.

**57.1.5** Savings mentioned at note **57.1.4** 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>2217 Urban Development</b>				
80	<i>General</i>			
800	Other expenditure			
09	Other Annual Operating Plan Provisions			
	O	12,00.00		
	R	1,00.00	13,00.00	12,99.57
				(-),0.43

Augmentation of provision by re-appropriation was the net effect of increase of ₹5,00.00 lakh due to requirement of more fund towards Minor Works and decrease of ₹4,00.00 lakh due to requirement of less fund under Other Charges.

Final saving was due to consolidated saving of 23 Numbers of Divisions.

**Capital:**

**57.2.1** In view of the overall saving of ₹75,86.57 lakh (20.91 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**57.2.2** Out of the huge available saving of ₹75,86.57 lakh, ₹48,49.30 lakh (63.92 per cent of the total saving) was anticipated and surrendered in March 2017.

**57.2.3** Saving of ₹70,53.73 lakh (36.92 per cent of the total provision) had also occurred under the Capital Section of this grant in 2015-16.

**GRANT NO. 57 URBAN DEVELOPMENT-Contd.****57.2.4** 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>4217 Capital Outlay on Urban Development</b>				
60 <i>Other Urban Development Schemes</i>				
051 Construction				
08 Creation of Assets				

O	1,72,00.00			
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R	(-)1,62,12.72	9,87.28	9,87.28	...
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(ii) 02 Creation of Urban Infrastructure on Buildings				
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O	64,80.00			
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R	(-)64,80.00	...	...	...
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The entire provision was withdrawn through surrender (₹48,49.30 lakh) and by re-appropriation (₹16,30.70 lakh). While withdrawal through re-appropriation was due to less requirement of fund under Major Works (Central Share), that through surrender from Major Works (Central Share) was made without assigning any reason.

(iii) 07 Rajiv Awas Yojana (MOHPUA)				
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O	50,00.00			
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R	(-)39,23.59	10,76.41	10,76.41	...
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Reduction in provision by re-appropriation at serial numbers (i) and (iii) was due to reassessment of requirement of fund under Major Works (Central Share).

**57.2.5** Savings mentioned at note **57.2.4** 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) 04 State Plan Schemes				
<b>4217 Capital Outlay on Urban Development</b>				
60 <i>Other Urban Development Schemes</i>				
051 Construction				
11 Schemes under State Plan				

O	46,00.00			
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R	77,38.89	1,23,38.89	1,03,87.53	(-)19,51.36
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**GRANT NO. 57 URBAN DEVELOPMENT-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) 03	Centrally Sponsored Schemes			
	<b>4217 Capital Outlay on Urban Development</b>			
60	<i>Other Urban Development Schemes</i>			
800	Other Expenditure			
64	Sub mission on urban infrastructure, JNNURM			
R	20,53.92	20,53.92	20,53.92	...
(iii) 86	Slum free city plan scheme			
R	18,07.35	18,07.35	18,07.35	...
(iv) 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	30,00.00			
R	25,10.88	55,10.88	47,24.97	(-)7,85.91
<p>Augmentation of provision by re-appropriation at serial numbers (i) and (iv) was due to requirement of more fund towards Major Works.</p> <p>Final saving at serial numbers (i) and (iv) was due to want of LOC Authorisation from the Finance Department, Government of Arunachal Pradesh and other codal formalities.</p>				
(v) 03	Centrally Sponsored Schemes			
	<b>4217 Capital Outlay on Urban Development</b>			
60	<i>Other Urban Development Schemes</i>			
051	Construction			
01	Creation of Urban Infrastructure on Roads			
R	11,24.96	11,24.96	11,24.96	...

**GRANT NO. 57 URBAN DEVELOPMENT-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vi) 03	Centrally Sponsored Schemes			
	<b>4217 Capital Outlay on Urban Development</b>			
	60 <i>Other Urban Development Schemes</i>			
	800 Other Expenditure			
	60 Infrastructure Development at Dirang Township			
	R	9,64.35	9,64.35	...
(vii) 92	Development of Anini Town			
	R	9,63.44	9,63.44	...
(viii) 18	Development of Roing Town			
	R	7,27.20	7,27.20	...
(ix) 53	Infrastructure Development at Koloriang			
	R	6,69.51	6,69.51	...
(x) 91	Upgradation of Doimukh township			
	R	4,08.13	4,08.13	...
(xi) 08	Development of Yingkiong Town			
	R	4,00.14	4,00.14	...
(xii) 29	Development of Along Town			
	R	3,96.10	3,96.10	...
(xiii) 10	Development of Bomdila Town			
	R	3,59.93	3,59.93	...
(xiv) 93	Development of Jairampur/Miao Town			
	R	3,31.96	3,31.96	...

**GRANT NO. 57 URBAN DEVELOPMENT-Concl'd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(xv) 03	Centrally Sponsored Schemes			
	<b>4217 Capital Outlay on Urban Development</b>			
	60 <i>Other Urban Development Schemes</i>			
	800 Other Expenditure			
	36 Infrastructure Development at Basar			
	R	3,23.94	3,23.94	...
(xvi) 15	Development of Seppa Town			
	R	2,76.99	2,76.99	...
(xvii) 051	Construction			
	03 Creation of Urban Infrastructure on Solid Waste Management			
	R	2,15.16	2,15.16	...
(xviii) 800	Other Expenditure			
	34 Construction of Storm Water Drainage Scheme for Along Town			
	R	2,09.04	2,09.04	...
(xix) 14	Development of Changlang Town			
	R	1,71.09	1,71.09	...
(xx) 21	Development of Khonsa Town			
	R	1,14.03	1,14.03	...

Creation of provision by re-appropriation at serial numbers (ii), (iii), (v) to (xx) was due to requirement of more fund towards Major Works (Central Share).

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. 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 Head:</b>				
<b>2058 Stationery and Printing</b>				
Original	14,98,34			
Supplementary	24,44	15,22,78	8,25,86	(-)6,96,92
Amount surrendered during the year (31 March 2017)				6,84,50
<b>Capital</b>				
<b>Major Head:</b>				
<b>4058 Capital Outlay on Stationery and Printing</b>				
Supplementary	9,50	9,50	9,50	...
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**58.1.1** As the overall expenditure fell short of the original provision, supplementary provision of ₹24.44 lakh obtained in March 2017 proved totally unnecessary.

**58.1.2** Out of the huge available saving of ₹6,96.92 lakh (45.77 per cent of the total provision), ₹6,84.50 lakh (98.22 per cent of the total saving) was precisely anticipated and surrendered in March 2017.

**GRANT NO. 58 STATIONERY AND PRINTING-Concl.**

**58.1.3** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes				
	<b>2058 Stationery and Printing</b>			
	800 Other Expenditure			
	02 Scheme under Development and Printing			
	O 8,00.00			
	R (-)6,84.50	1,15.50	1,15.49	(-)0.01

Reduction in provision by re-appropriation was the net effect of decrease of ₹7,40.00 lakh under Office Expenses, Other Administrative Expenses and Minor Works and increase of ₹55.50 lakh towards Other Charges due to requirement of less/more funds under respective heads. The decrease under Office Expenses, Other Administrative Expenses and Minor Works includes surrender (₹6,84.50 lakh) from Minor Works for which no reasons were assigned.

No specific reason for the saving has been intimated (September 2017).

(ii) **2058 Stationery and Printing**  
103 Government Presses  
01 Establishment Expenses

O	6,98.34			
S	24.44	7,22.78	7,10.37	(-)12.41

Saving was due to non-filling up of vacant posts and non-payment of MACP, less number of Leave Travel Concession claims.

**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	4,22,46,03			
Supplementary	72,82,47	4,95,28,50	5,14,37,00	(+19,08,50
Amount surrendered during the year (31 March 2017)				2,21,00

**Capital****Major Head:****4215 Capital Outlay on Water Supply and Sanitation**

Supplementary	24,15,95	24,15,95	1,31,16,56	(+1,07,00,61
Amount surrendered during the year (31 March 2017)				...

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

**59.1.1** The expenditure exceeded the grant by ₹19,08.50 lakh (Actual excess: ₹19,08,49,671); the excess requires regularisation.

**59.1.2** In view of the excess, supplementary provision of ₹72,82.47 lakh obtained in March 2017 proved inadequate.

**59.1.3** In view of the overall excess of ₹19,08.50 lakh, surrender of ₹2,21.00 lakh in March 2017 was injudicious.

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Contd.**

**59.1.4** Excess 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>2215 Water Supply and Sanitation</b>				
01	Water Supply			
800	Other Expenditure			
18	National Rural Water Programme (NRDWP)			
O	66,39.70			
R	52,95.62	1,19,35.32	1,21,22.20	(+)1,86.88

Augmentation of provision by re-appropriation was the net effect of increase of ₹56,40.48 lakh towards Minor works (Central Share) and Other charges (Central Share and State Share) and decrease of ₹3,44.86 lakh under Minor Works (State Share) due to requirement of more/less funds under respective heads.

The department stated (August 2017) that ₹1,86.88 lakh was unspent balance of 2015-16 which was authorised by the Finance Department (Budget) vide letter No.BT-444/PHED & WS/2015 dated 29-07-2016 and accordingly department incurred expenditure. But at the time of finalization of budget grant for 2016-17, this amount was not incorporated.

(ii) 23 Swachha Bharat Mission (Gramin)

O	84,00.00			
R	(-)7,96.20	76,03.80	1,00,31.27	(+)24,27.47

Reduction in provision by re-appropriation was the net effect of decrease of ₹76,37.28 lakh under Other Charges (Central Share) and Minor Works (State Share) and increase of ₹68,41.08 lakh under Minor Works (Central Share) and Other Charges (State Share) due to requirement of less/more funds under respective heads.

The department stated (August 2017) that actual Budget Grant for 2016-17 under this head was ₹73,79.80 lakh. The Finance Department, Government of Arunachal Pradesh authorised for payment of ₹26,51.47 lakh, the unspent balance of 2015-16 vide letter No.BT-444/PHED & WS/2015 dated 29-07-2016 and hence, there was no excess expenditure under this head. But as per the Budget documents furnished by the Finance Department (Budget) provision shown in the accounts stand correct.

**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>
(iii) 04 State Plan Schemes				
	<b>2215 Water Supply and Sanitation</b>			
	01 Water Supply			
	102 Rural Water Supply Programmes			
	07 RIDF			
	S 13,69.52			
	R 17,79.88	31,49.40	24,87.00	(-)6,62.40

Augmentation of provision by re-appropriation was the net effect of increase of ₹20,00.88 lakh towards Other Charges (State Share) and decrease of ₹2,21.00 lakh through surrender also from Other Charges (State Share) without assigning any reason.

Saving was due to non-execution of few schemes and ₹6,62.40 lakh was proposed for surrender to the Finance Department. But this fact of surrender has not been reflected in the budget documents for 2016-17.

(iv) 03 Centrally Sponsored Schemes				
	<b>2215 Water Supply and Sanitation</b>			
	01 Water Supply			
	800 Other Expenditure			
	21 Water Supply Scheme at Longding Township			

	O 0.10			
	R (-)0.10	...	2,24.00	(+)2,24.00

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

The department stated (August 2017) that the actual Budget Grant under this head was ₹2,24.00 lakh as per Government Sanction order No.Sectt/PHE(S)-32/17/1859 dated 24-03-2017 and hence there was no excess. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget).



**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>
(v) 03 Centrally Sponsored Schemes				
<b>2215 Water Supply and Sanitation</b>				
01	<i>Water Supply</i>			
800	Other Expenditure			
24	Water Supply Scheme at Anini			
O	0.10			
R	(-)0.10	...	1,57.30	(+)1,57.30

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Minor Works (Central Share).

The department stated (August 2017) that the actual Budget Grant under this head was ₹1,57.30 lakh as per Government Sanction order No.Sectt/PHE(S)-14/2017/1725 dated 31-01-2017 and accordingly, the Department incurred expenditure. Further, it was stated that this budget provision was erroneously shown in the Capital Section under 4215-01-800(07)-22 Providing of Water Supply at Mebo. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget).

**59.1.5** Excess mentioned at note **59.1.4** were partly offset by saving 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>2215 Water Supply and Sanitation</b>				
01	<i>Water Supply</i>			
800	Other Expenditure			
03	Accelerated Urban Water Supply Programmes			
O	40,00.00			
R	(-)40,00.00	...	...	...

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Other Charges (State Share).

**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>
(ii) <b>2215 Water Supply and Sanitation</b>				
01	<i>Water Supply</i>			
800	Other Expenditure			
19	Maintenance of RPWS/Urban			
	O	20,00.00		
	R	(-)20,00.00	...	...

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

- (iii) 03 Centrally Sponsored Schemes  
**2215 Water Supply and Sanitation**  
01 *Water Supply*  
800 Other Expenditure  
06 Water Testing Laboratory

O	5,00.00			
R	(-)5,00.00	...	...	...

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Other Charges (State Share).

- (iv) **2215 Water Supply and Sanitation**  
01 *Water Supply*  
102 Rural Water Supply Programmes  
01 Establishment Expenses

O	2,07,06.03			
S	59,12.95	2,66,18.98	2,64,15.23	(-)2,03.75

Saving was due to non-drawal of MACP, 7<sup>th</sup> Central Pay Commission arrears and Leave Encashment of retired officers/officials.

**Capital:**

**59.2.1** The expenditure exceeded the grant by ₹1,07,00.61 lakh (Actual excess: ₹1,07,00,60,700); the excess requires regularisation.

**59.2.2** In view of the excess of ₹1,07,00.61 lakh, provision created by supplementary in March 2017 proved inadequate.

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Contd.****59.2.3** Excess occurred mainly under:

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 4215 Capital Outlay on Water Supply and Sanitation</b>			
01 Water Supply			
800 Other Expenditure			
26 Creation of Assets under SADA			
...	...	91,25.04	(+)91,25.04

The department stated (August 2017) that the actual Budget Grant under this head was ₹98,17.17 lakh as per Government Sanction order No.Sectt/PHE(Scheme)-21/17/5517 dated 28-02-2017 and accordingly, the department incurred expenditure of ₹91,25.04 lakh and hence there was no excess expenditure. Saving of ₹6,92.13 lakh was due to non-execution of some works within the financial year 2016-17. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget).

## (ii) 04 State Plan Schemes

**4215 Capital Outlay on Water Supply and Sanitation**

- 01 Water Supply
- 800 Other Expenditure
- 04 Schemes under ACA/SPA

S	13,42.95	13,42.95	30,86.40	(+)17,43.45
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The department stated (August 2017) that the actual Budget Grant under this head was ₹36,86.67 lakh as per Government Sanction order No.Sectt/PHE(Scheme)-21/17/5517 dated 28-02-2017 and hence, there was no excess. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget).

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Concl.**

**59.2.4** Excess mentioned at note **59.2.3** were partly offset by saving mainly under:

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 07 Non Lapsable Pool Fund			
<b>4215 Capital Outlay on Water Supply and Sanitation</b>			
01 Water Supply			
800 Other Expenditure			
22 Providing of Water Supply at Mebo			
S	1,57.30	1,57.30	...
			(-)1,57.30

The department stated (August 2017) that budget provision of ₹1,57.30 lakh was erroneously shown under this head instead of 2215-01-800(03)-24 Water Supply Scheme at Anini where actual expenditure was incurred by the department and hence, there was no saving. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget). This has a reference to note **59.1.4(v)**.

**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 Head:</b>				
<b>2851 Village and Small Industries</b>				
Original	42,34,58			
Supplementary	1,17,64	43,52,22	39,84,23	(-)3,67,99
Amount surrendered during the year (31 March 2017)				3,07,26

**Capital**

**Major Head:**

**4851 Capital Outlay on Village and Small Industries**

Supplementary	1,04,57	1,04,57	1,03,97	(-)60
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**60.1.1** As the overall expenditure fell short of the original provision, supplementary provision of ₹1,17.64 lakh obtained in March 2017 proved totally unnecessary.

**60.1.2** Out of the available saving of ₹3,67.99 lakh (8.46 per cent of the total provision), ₹3,07.26 lakh (83.50 per cent of the total saving) only was anticipated and surrendered in March 2017.

**GRANT NO. 60 TEXTILE AND HANDICRAFT-contd.****60.1.3** 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>2851 Village and Small Industries</b>				
104 Handicraft Industries				
01 Establishment Expenses				
O	2,96.00			
R	(-),2,54.57	41.43	40.78	(-)0.65

Reduction in provision through surrender from Minor Works and Other Charges was made without assigning any reason.

The department stated (August 2017) that saving was “due to ongoing programme of Handicraft Productions”.

(ii) 800 Other Expenditure				
23 National Handloom Development Programme				
O	1,99.70			
R	(-),1,99.70	...	...	...

Withdrawal of entire provision by re-appropriation was due to reassessment of requirement of fund under Grants-in-aid-General (Non-Salary).

(iii) 001 Direction and Administration				
01 Establishment Expenses				
O	28,38.90			
R	(-),1,43.84	26,95.06	26,70.54	(-)24.52

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,32.82 lakh due to reassessment of requirement of fund under Salaries and Wages and increase of ₹88.98 lakh due to requirement of more fund mainly towards Domestic Travel Expenses, Office Expenses and Other Charges.

Saving was due to non-drawal of arrear pay of 7<sup>th</sup> Central Pay Commission, MACP and Dearness Allowances by some district offices.

**GRANT NO. 60 TEXTILE AND HANDICRAFT-contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) <b>2851 Village and Small Industries</b>				
107	Sericulture Industries			
01	Establishment Expenses			
	O	1,50.00		
	R	(-)49.99	1,00.01	1,00.00
				(-)0.01

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,50.00 lakh under Minor Works and increase of ₹1,00.01 lakh towards Other Charges due to requirement of less/more funds under respective heads. The decrease under Minor Works includes surrender (₹49.99 lakh) from Minor Works for which no reasons were assigned.

Reasons for saving have not been intimated (September 2017).

(v) 08	Central Plan Schemes(Fully funded by Central Government)			
	<b>2851 Village and Small Industries</b>			
800	Other Expenditure			
15	Integrated Handloom Development Scheme			
	O	35.20		
	R	(-)35.20	...	...
			...	...

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

(vi) <b>2851 Village and Small Industries</b>				
200	Other Village Industries			
01	Establishment Expenses			
	O	31.00		
	R	(-)10.00	21.00	20.58
				(-)0.42

Reduction in provision by re-appropriation (₹7.30 lakh) was due to reassessment of requirement of fund under Other Charges. However, the surrender (₹2.70 lakh) from Other Charges was made without assigning any reason.

The department stated (August 2017) that the saving was “Due to ongoing Training Cum Production Schemes”.

**GRANT NO. 60 TEXTILE AND HANDICRAFT-Concl.**

**60.1.4** Savings mentioned at note **60.1.3** 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>2851 Village and Small Industries</b>			
103	Handloom Industries			
01	Establishment Expenses			
	O	1,42.48		
	S	1,17.64		
	R	2,70.84	5,30.96	4,95.82
				(-)35.14

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

Saving was mainly due to non-enrollment of Trainees in full strength for 3, 2 and 1 years diploma courses which includes stipend and book grants.

(ii) 03 Centrally Sponsored Schemes

**2851 Village and Small Industries**

800 Other Expenditure

18 Rashtriya Krishi

Vikas Yojana (RKVY)

	O	0.10		
	R	1,15.40	1,15.50	1,15.50
				...

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



**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	15,03,05			
Supplementary	82,16	15,85,21	12,77,08	(-)3,08,13
Amount surrendered during the year (31 March 2017)				2,89,00

**Capital****Major Head:****4853 Capital Outlay on  
non-ferrous Mining and  
Metallurgical Industries**

Original	8,00,00	8,00,00	1,91,70	(-)6,08,30
Amount surrendered during the year (31 March 2017)				5,15,00

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

**61.1.1** As the overall expenditure fell short of the original provision, supplementary provision of ₹82.16 lakh obtained in March 2017 proved totally unnecessary.

**61.1.2** Out of the available saving of ₹3,08.13 lakh (19.44 per cent of the total provision), ₹2,89.00 lakh (93.79 per cent of the total saving) was anticipated and surrendered in March 2017.

**GRANT NO. 61 GEOLOGY AND MINING-Contd.**

**61.1.3** 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>2853 Non-ferrous Mining and Metallurgical Industries</b>				
02	<i>Regulation and Development of Mines</i>			
101	Survey and Mapping			
01	Survey Works			
	O	2,00.00		
	R	(-)1,50.00	50.00	49.98
				(-)0.02

Reduction in provision by re-appropriation (₹61.00 lakh) was due to less requirement of fund under Other Charges. However, the surrender (₹89.00 lakh) from Other Charges was made without assigning any reason.

No specific reason for the saving has been intimated (September 2017).

(ii) 800	Other expenditure			
01	Creation of Assets			
	O	2,74.00		
	R	(-)1,39.00	1,35.00	1,35.00
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,00.00 lakh through surrender from Other Charges without assigning any reason and increase of ₹61.00 lakh mainly towards Other Charges due to requirement of less/more funds under respective heads.

(iii) 001	Direction and Administration			
01	Establishment Expenses			
	O	10,29.05		
	S	82.16	11,11.21	10,92.10
				(-)19.11

Saving was mainly due to non-sanction of creation of posts by the Government for which provision was kept and also due to incurring of less expenditure under Leave Travel Concession.

**Capital:**

**61.2.1** In view of the overall saving of ₹6,08.30 lakh (76.04 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**61.2.2** Out of the available saving of ₹6,08.30 lakh, ₹5,15.00 lakh only was anticipated and surrendered in March 2017.

**GRANT NO. 61 GEOLOGY AND MINING-Concl.**

**61.2.3** Saving of ₹1,02.04 lakh (20.47 per cent of the total provision) had also occurred under the Capital Section of this grant in 2015-16.

**61.2.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries</b>				
60 <i>Other Mining and Metallurgical Industries</i>				
800 Other Expenditure				
01 Creation of Assets				
	O			
	R			
		8,00.00		
		(-)5,15.00	2,85.00	1,91.70
				(-)93.30

Reduction in provision through surrender from Major Works was made without assigning any reason.

Saving was due to non-completion of construction work till March 2017.

**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	4,27,18			
Supplementary	69,88	4,97,06	4,72,22	(-)24,84
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>5055 Capital Outlay on Road Transport</b>				
	...	...	10,72	(+)10,72
Amount surrendered during the year				...

**Capital:**

**62.2.1** The excess of ₹10.72 lakh (Actual excess; ₹10,72,106) requires regularisation. There was no Budget Provision under the Capital Section of this grant.

**GRANT NO. 62 DIRECTORATE OF TRANSPORT-Concl'd.**

**62.2.2** Excess occurred mainly under:

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 5055 Capital Outlay on Road Transport</b>			
050 Lands and Buildings			
01 Purchase of Equipments and Building			
...	...	10.72	(+)10.72

The department stated (August 2017) that the total fund provision available was ₹70.00 lakh as per Planning Department, Government of Arunachal Pradesh order No.F/No.PD(SPD)-49/2015-16. The department obtained the necessary budgetary support and finance concurrence from the Finance Department, Government of Arunachal Pradesh before incurring expenditure. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department, Government of Arunachal Pradesh.

The department further stated that out of the total budget provision, ₹41.20 lakh was placed at the disposal of the Power Department and the remaining amount was incurred by the department. As the department did not finalise their reconciliation figures before March (Supplementary) 2017, figures booked in the account stand correct.

**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	1,31,07			
Supplementary	2,79,55	4,10,62	4,43,17	(+32,55
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**63.1.1** The overall expenditure exceeded the grant by ₹32.55 lakh (Actual excess: ₹32,55,237); the excess requires regularisation.

**63.1.2** In view of the excess expenditure of ₹32.55 lakh (7.93 per cent of the total provision), supplementary provision of ₹2,79.55 lakh obtained in March 2017 proved inadequate.

**63.1.3** Excess occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 2070 Other Administrative Services</b>				
001	Direction and Administration			
01	Establishment Expenses			
	O	1,31.07		
	S	2,79.55	4,10.62	4,43.17
				(+32.55

The department stated (August 2017) that the same Major Head of account 2070-Other Administrative Services was being used by another six departments and the excess expenditure might be due to wrong booking. However, the department reconciled the expenditure as reflected in the account.

No specific reason for the excess has been intimated (September 2017).

**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	25,84,13			
Supplementary	12,62	25,96,75	7,30,85	(-)18,65,90
Amount surrendered during the year (31 March 2017)				16,90,56
<b>Capital</b>				
<b>Major Head:</b>				
<b>4875 Capital Outlay on other Industries</b>				
Supplementary	55,00	55,00	22,44	(-)32,56
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**64.1.1** As the overall expenditure of ₹7,30.85 lakh fell short of the original provision, supplementary provision of ₹12.62 lakh obtained in March 2017 proved totally unnecessary.

**64.1.2** Out of the available saving of ₹18,65.90 lakh (71.86 per cent of the total provision) in the grant, ₹16,90.56 lakh (90.60 per cent of the total saving) was anticipated and surrendered in March 2017.

**64.1.3** Saving of ₹1,10.37 lakh and ₹10,48.05 lakh constituting 9.73 per cent and 48.31 per cent of the total provision had also occurred under the Revenue Section of this grant in 2014-15 and 2015-16 respectively.

**GRANT NO. 64 TRADE AND COMMERCE-contd.****64.1.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes				
<b>2875 Other Industries</b>				
60 Other Industries				
800 Other Expenditure				
09 Chief Minister's Flagship Programme Rubber Cultivation				
O	15,00.00			
R	(-13,00.00)	2,00.00	1,91.32	(-)8.68

Reduction in provision through surrender from Other Charges was made without assigning any reason.

(ii) <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	3,52.70			
R	(-)3,52.70	...	...	...

Withdrawal of the entire provision by surrender from Other Charges was made without assigning any reason.

(iii) <b>2875 Other Industries</b>				
60 Other Industries				
800 Other Expenditure				
08 Chief Minister's Flagship Programme Tea Cultivation				
O	5,00.00			
R	(-)1,00.00	4,00.00	3,15.64	(-)84.36

Reduction in provision by re-appropriation (₹94.70 lakh) was due to requirement of less fund under Other Charges. However, the surrender (₹5.30 lakh) from Other Charges was made without assigning any reason.



**GRANT NO. 64 TRADE AND COMMERCE-contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) <b>2875 Other Industries</b>				
60	<i>Other Industries</i>			
800	Other Expenditure			
01	Establishment Expenses			
	O	32.56		
	R	(-)32.56	...	...

Withdrawal of the entire provision by surrender from Other Charges was made without assigning any reason.

(v) 04 Financial assistance to Tea and Rubber Sector

O	50.00			
R	15.00	65.00	29.59	(-)35.41

Augmentation of provision by re-appropriation was the net effect of increase of ₹65.00 lakh towards Other Charges and decrease of ₹50.00 lakh under Grants-in-aid-General (Salary) due to requirement of more/less funds under respective heads.

Reasons for the saving at serial numbers (i), (iii) and (v) have not been intimated (September 2017).

**64.1.5** Savings mentioned at note **64.1.4** 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>2875 Other Industries</b>				
60	<i>Other Industries</i>			
800	Other Expenditure			
03	Workshop-cum- Training Programmes			
	O	0.10		
	R	69.90	70.00	26.54
				(-)43.46

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

Reasons for the final saving have not been intimated (September 2017).

**GRANT NO. 64 TRADE AND COMMERCE-Concl'd.****Capital:**

**64.2.1** In view of the saving of ₹32.56 lakh (59.20 per cent of the total provision) in the grant, provision created by supplementary grant in March 2017 proved excessive.

**64.2.2** No part of the available saving of ₹32.56 lakh was anticipated for surrender during the year.

**64.2.3** The entire provision of ₹2,00.00 lakh under the Capital Section of this grant remained unutilized and was surrendered in 2015-16 also.

**64.2.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>4875 Capital Outlay on other Industries</b>				
60	<i>Other Industries</i>			
800	Other Expenditure			
01	Establishment Expenses			
S	55.00	55.00	22.44	(-32.56)

Reasons for the saving have not been intimated (September 2017).

**GRANT NO. 65 DEPARTMENT OF TIRAP, LONGDING 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	40,73,95			
Supplementary	10,34,11	51,08,06	1,01,84	(-)50,06,22
Amount surrendered during the year				...

**Capital**

**Major Head:**

**4575 Capital Outlay on other  
Special Areas Programmes**

	...	...	44,81,40	(+)44,81,40
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**65.1.1** As the overall expenditure of ₹1,01.84 lakh fell far short of the original provision of ₹40,73.95 lakh, supplementary provision of ₹10,34.11 lakh obtained in March 2017 proved totally unnecessary.

**65.1.2** No part of the available saving of ₹50,06.22 lakh (98.01 per cent of the total provision) was anticipated for surrender during the year.

**GRANT NO. 65 DEPARTMENT OF TIRAP, LONGDING AND CHANGLANG  
DISTRICT-Concl.**

**65.1.3** 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>2575 Other Special Area Programmes</b>				
03 <i>Tribal Areas</i>				
001 Direction and Administration				
01 Development of Tirap and Changlang Dist.				
O	40,73.95			
S	10,34.11	51,08.06	1,01.84	(-)50,06.22

Saving was due to erroneous reflection of provision of ₹50,00.00 lakh under Plan Section of this head instead of 4575-03-800(04)-01 Development of Tirap, Changlang and Longding District for which necessary budgetary support and finance concurrence was accorded by the Finance Department, Government of Arunachal Pradesh. Further, saving of ₹6.22 lakh was due to non-drawal of Salary of Director, Department of Tirap, Changlang and Longding District who was on additional charge and did not draw salary from the Department of Tirap, Changlang and Longding District.

**Capital:**

**65.2.1** The excess of ₹44,81.40 lakh (Actual excess; ₹44,81,40,231) requires regularisation. There was no Budget Provision under the Capital Section of this grant.

**65.2.2** Excess 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>4575 Capital Outlay on other Special Areas Programmes</b>				
03 <i>Tribal Areas</i>				
800 Other Expenditure				
01 Development of Tirap Changlang District				
...		...	44,81.40	(+)44,81.40

The department stated (August 2017) that the actual Budget Grant was ₹50,00.00 lakh as per Planning Department (State Plan), Government of Arunachal Pradesh Letter No.PD(SPD)-85/2015-16 dated 13-02-2017 and necessary budgetary support was accorded by the Finance Department, Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget).

**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	72,95,07			
Supplementary	22,12,78	95,07,85	88,49,39	(-)6,58,46
Amount surrendered during the year				...

**Capital**

**Major Head:**

**4801 Capital Outlay on  
Power Projects**

Original	4,53,93,00	4,53,93,00	61,83,71	(-)3,92,09,29
Amount surrendered during the year (31 March 2017)				3,75,04,67

**Notes and Comments:**

**Revenue:**

**66.1.1** In view of the overall saving of ₹6,58.46 lakh (6.93 per cent of the total provision) in the grant, supplementary provision of ₹22,12.78 lakh obtained in March 2017 proved excessive.

**66.1.2** No part of the available saving of ₹6,58.46 lakh was anticipated for surrender during the year.

**66.1.3** Saving of ₹4,68.42 lakh and ₹22,03.41 lakh constituting 6.83 per cent and 25.61 per cent of the total provision had also occurred under the Revenue Section of this grant in the preceding years 2014-15 and 2015-16 respectively.

**GRANT NO. 66 HYDRO POWER DEVELOPMENT-Contd.**

**66.1.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>2801 Power</b>				
05	<i>Transmission and Distribution</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	72,95.07		
	S	16,12.78	89,07.85	82,49.56
				(-)6,58.29

Saving was due to non-payment of arrears of 7<sup>th</sup> Central Pay Commission.

**Capital:**

**66.2.1** In view of the overall saving of ₹3,92,09.29 lakh (86.38 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**66.2.2** Out of the available saving of ₹3,92,09.29 lakh, ₹3,75,04.67 lakh (95.65 per cent of the total saving) was anticipated and surrendered in March 2017.

**66.2.3** Saving of ₹11,02.43 lakh constituting 28.48 per cent of the total provision had also occurred under the Capital Section of this grant in the preceding year 2015-16.

**66.2.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>4801 Capital Outlay on Power Projects</b>				
80	<i>General</i>			
800	Other Expenditure			
05	Maintenance of Hydel Station			
	O	4,00,00.00		
	R	(-)3,93,00.00	7,00.00	6,99.89
				(-)0.11

Reduction in provision by re-appropriation (₹47,95.23 lakh) from Other Charges was due to less requirement of fund. However, the surrender (₹3,45,04.77 lakh) from Other Charges was made without assigning any reason.

Reasons for the saving have not been intimated (September 2017).

**GRANT NO. 66 HYDRO POWER DEVELOPMENT-Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) <b>4801 Capital Outlay on Power Projects</b>				
01	<i>Hydel Generation</i>			
800	Other Expenditure			
20	Creation of Infrastructure under RIDF(REC)			
	O	29,99.90		
	R	(-)29,99.90	...	...

Withdrawal of the entire provision through surrender from Other Charges was made without assigning any reason.

(iii) 80	<i>General</i>			
800	Other Expenditure			
02	Construction of Building			
	O	8,93.00		
	R	(-)3,84.00	5,09.00	91.15
				(-)4,17.85

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

Saving was due to non-receipt of authorised fund from the Finance Department, Government of Arunachal Pradesh and also expenditure could not be incurred due to shortage of time.

**66.2.5** Savings mentioned at note **66.2.4** 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>4801 Capital Outlay on Power Projects</b>				
01	<i>Hydel Generation</i>			
052	Machinery and Equipment			
01	Hydel Improvement			
	O	0.10		
	R	33,79.73	33,79.83	25,01.47
				(-)8,78.36

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

**GRANT NO. 66 HYDRO POWER DEVELOPMENT-Concl.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ii) <b>4801 Capital Outlay on Power Projects</b>				
01	<i>Hydel Generation</i>			
800	Other Expenditure			
01	Creation of Infrastructure for Hydel Generation			
	O	15,00.00		
	R	11,36.00	26,36.00	(-)2,59.80

Augmentation of provision by re-appropriation was the net effect of increase of ₹26,36.00 lakh towards Major Works and decrease of ₹15,00.00 lakh under Other Charges due to requirement of more/less funds under respective heads.

Final saving at serial numbers (i) and (ii) was due to non-receipt of authorised fund from the Finance Department, Government of Arunachal Pradesh and also expenditure could not be incurred due to shortage of time.

(iii) 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			
	R	6,63.50	6,63.50	(-)1,48.50

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

Final saving was due to non-completion of work and want of authorisation from the Finance Department, Government of Arunachal Pradesh.



**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	1,89,45			
Supplementary	1,05,55	2,95,00	2,63,28	(-)31,72
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**67.1.1** In view of the overall saving of ₹31.72 lakh (10.75 per cent of the total provision) in the grant, supplementary provision of ₹1,05.55 lakh obtained in March 2017 proved excessive.

**67.1.2** No part of the available saving of ₹31.72 lakh was anticipated for surrender during the year.

**67.1.3** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 2070 Other Administrative Services</b>				
105	Special Commission of Enquiry			
01	Establishment Expenses			
	O	1,89.45		
	S	1,05.55	2,95.00	2,63.28
				(-)31.72

Saving was due to non-drawal of Salaries and Arrears of CIC and SIC's as per 7<sup>th</sup> Central Pay Commission.

**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	36,81,75			
Supplementary	1,70,00	38,51,75	11,63,08	(-)26,88,67
Amount surrendered during the year (31 March 2017)				1,27,83

**Notes and Comments:**

**Revenue:**

**68.1.1** As the overall expenditure of ₹11,63.08 lakh fell short of the original provision of ₹36,81.75 lakh, supplementary provision of ₹1,70.00 lakh obtained in March 2017 proved totally unnecessary.

**68.1.2** Out of the available saving of ₹ 26,88.67 lakh (69.80 per cent of the total provision) in the grant, ₹1,27.83 lakh only was anticipated and surrendered in March 2017.

**68.1.3** Persistent saving of substantial provision in the preceding 5 (five) years and the amount of surrender shown 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>Provision (₹ in lakh)</b>	<b>Expenditure (₹ in lakh)</b>	<b>Saving (₹ in lakh)</b>	<b>Percentage</b>	<b>Surrender (₹ in lakh)</b>
2011-12	6,46.57	1,81.49	4,65.08	71.93	NIL
2012-13	9,00.76	2,11.54	6,89.22	76.52	1.07
2013-14	20,08.88	11,97.68	8,11.20	40.38	NIL
2014-15	17,77.60	14,08.20	3,69.40	20.78	3,78.35
2015-16	75,31.48	27,51.62	47,79.86	63.47	46.87

**GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.**

**68.1.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 05	Finance Commission Recommendations			
	<b>2217 Urban Development</b>			
	03 <i>Integrated Development of Small and Medium Towns</i>			
	800 Other expenditure			
	03 Capacity building programme for urban local bodies (ULB)			
	O	27,37.00		
	R	(-2,50.00)	24,87.00	40.98
				(-)24,46.02

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

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

Similar saving of ₹47,24.98 lakh occurred during the year 2015-16.

(ii)	<b>2217 Urban Development</b>			
	03 <i>Integrated Development of Small and Medium Towns</i>			
	800 Other expenditure			
	01 Development Activities			
	O	2,30.00		
	R	(-2,30.00)	...	...
				...

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

(iii)	80 <i>General</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	1,00.00		
	R	(-1,00.00)	...	...
				...

Withdrawal of the entire provision through surrender from Grants-in-aid (Non-Salary) was made without assigning any reason.

**GRANT NO. 68 TOWN PLANNING DEPARTMENT-Conclld.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) <b>2217 Urban Development</b>				
03	<i>Integrated Development of Small and Medium Towns</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	3,43.57		
	S	85.00		
	R	21.60	4,50.17	3,35.35
				(-),14.82

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,35.99 lakh mainly towards Other Charges, Domestic Travel Expenses and Office Expenses and decrease of ₹1,14.39 lakh mainly under Wages due to requirement of more/less funds under respective heads. The decrease under Wages includes surrender (₹27.83 lakh) from Salaries for which no reasons were assigned.

Saving was due to receipt of Government sanction at the fag end of the financial year and also non- filling up of 2 numbers of vacant posts of ATP.

**68.1.5** Savings mentioned at note **68.1.4** 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>2217 Urban Development</b>				
80	<i>General</i>			
192	Assistance to Municipalities / Municipal Council			
01	Grants-in-aid to Local Bodies			
	S	85.00		
	R	3,65.00	4,50.00	4,50.00
				...

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

(ii) 03 Municipalities/Municipal Council Itanagar

	O	2,71.18		
	R	65.57	3,36.75	3,36.75
				...

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

**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	5,14,74			
Supplementary	2,16,63	7,31,37	7,00,67	(-)30,70
Amount surrendered during the year (31 March 2017)				9,90

**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 Head:</b>				
<b>2052 Secretariat-General Services</b>				
Original	2,83,59			
Supplementary	31,60	3,15,19	2,79,76	(-)35,43
Amount surrendered during the year (31 March 2017)				34,58

**Capital**

**Major Head:**

**4070 Capital Outlay on Other  
Administrative Services**

Supplementary	45,00	45,00	43,62	(-)1,38
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**70.1.1** As the overall expenditure of ₹2,79.76 lakh fell short of the original provision of ₹2,83.59 lakh, supplementary provision of ₹31.60 lakh obtained in March 2017 proved totally unnecessary.

**70.1.2** Out of the available saving of ₹35.43 lakh (11.24 per cent of the total provision) in the grant, ₹34.58 lakh only was anticipated and surrendered in March 2017.

**70.1.3** Saving of ₹33.26 lakh constituting (8.57 per cent of the total provision) had also occurred under the Revenue Section of this grant in the preceding year 2015-16.

**GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE-Contd.**

**70.1.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>2070 Other Administrative Services</b>				
003 Training				
01 Establishment Expenses				
	O	2,83.59		
	S	31.60		
	R	(-)1,00.00	2,15.19	2,14.65
				(-)0.54

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,00.98 lakh under Office Expenses and Other Charges and increase of ₹0.98 lakh towards Salaries due to requirement of less/more funds under respective heads. The decrease under Office Expenses and Other Charges includes surrender (₹34.58 lakh) from Minor Works for which no reasons were assigned.

**70.1.5** Saving mentioned at note **70.1.4** was 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>2070 Other Administrative Services</b>				
003 Training				
01 Establishment Expenses				
	R	40.81	40.81	40.81
				...
(ii) 04 State Plan Schemes				
<b>2070 Other Administrative Services</b>				
800 Other Expenditure				
11 Schemes under SADA				
	R	13.00	13.00	12.70
				(-)0.30

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

Reasons for the final saving have not been intimated (September 2017).

**GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE-Concl.**

<b>Serial Head number</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>2070 Other Administrative Services</b>			
003	Training			
01	Establishment Expenses			
R		11.61	11.61	...

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



**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	7,69,07			
Supplementary	6,88	7,75,95	83,98	(-)6,91,97
Amount surrendered during the year (31 March 2017)				2,13,00
<b>Capital</b>				
<b>Major Head:</b>				
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
Original	6,50,00			
Supplementary	6,92,00	13,42,00	13,97,85	(+)55,85
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**71.1.1** As the overall expenditure of ₹83.98 lakh fell far short of the original provision of ₹7,69.07 lakh, supplementary provision of ₹6.88 lakh obtained in March 2017 was totally unnecessary.

**71.1.2** Out of the available saving of ₹6,91.97 lakh (89.18 per cent of the total provision) in the grant, ₹2,13.00 lakh only was anticipated and surrendered in March 2017.

**GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG-Contd.****71.1.3 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>2205 Art and Culture</b>				
800	Other Expenditure			
06	Grants-in-aid for Promotion Of Arts and Culture			
O	4,80.00			
R	(-)4,80.00	...	...	...

The entire provision was withdrawn through surrender (₹13.00 lakh) and re-appropriation (₹4,67.00 lakh). While withdrawal through re-appropriation was due to requirement of less fund under Grants-in-aid (Non-Salary), that through surrender also from Grants-in-aid (Non-Salary) has not been intimated (September 2017).

(ii) 102	Promotion of Arts and Culture			
05	Development of Tawang and West Kameng District			
O	2,89.07			
S	6.88			
R	(-)2,00.00	95.95	83.98	(-)11.97

Reduction in provision through surrender from Minor Works was made without assigning any reason.

Saving was due to non-drawal of Director's Salary and non-submission of Travelling Allowance bills by staffs.

**Capital:**

**71.2.1** The expenditure exceeded the grant by ₹55.85 lakh (Actual excess: ₹55,84,826); the excess requires regularisation.

**71.2.2** In view of the overall excess of ₹55.85 lakh, supplementary grant of ₹6.92 lakh in March 2017 was inadequate.

**GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG-Concl.**

**71.2.3** Excess occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 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 6,50.00			
	S 6,92.00	13,42.00	13,97.85	(+)55.85

The department stated (August 2017) that actual amount sanctioned and allotted to the various executing agencies was ₹13,42.20 lakh and the excess amount of ₹55.85 lakh might be due to excess booking by the executing agencies.

As the Department did not finalize their reconciliation figures before March (Supplementary) 2017, figures booked in the account stand correct.

**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 Head:</b>				
<b>2056 Jails</b>				
Original	9,01,94			
Supplementary	3,37,57	12,39,51	11,62,40	(-)77,11
Amount surrendered during the year				...

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

Original	2,00,00	2,00,00	...	(-)2,00,00
Amount surrendered during the year (31 March 2017)				2,00,00

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

**72.1.1** In view of the total saving of ₹77.11 lakh (6.22 per cent of the total provision) in the grant, supplementary provision of ₹3,37.57 lakh obtained in March 2017 proved excessive.

**72.1.2** No part of the available saving of ₹77.11 lakh was anticipated for surrender during the year.

**GRANT NO. 72 DIRECTORATE OF PRISON-Contd.**

**72.1.3** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 2056 Jails</b>				
001	Direction and Administration			
01	Headquarter Establishment			
	O	9,01.94		
	S	1,37.57		
	R	(-)70.00	9,69.51	8,92.40
				(-)77.11

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,14.23 lakh mainly under Salaries, Minor Works, Other Charges and Medical Treatment and increase of ₹44.23 lakh mainly towards Cost of Ration and Domestic Travel Expenses due to requirement of less/more funds under respective heads.

Reasons for the saving have not been intimated (September 2017).

**72.1.4** Saving mentioned at note **72.1.3** 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>
<b>(i) 04 State Plan Schemes</b>				
<b>2056 Jails</b>				
800	Other Expenditure			
02	Schemes under SADA			
	S	2,00.00		
	R	70.00	2,70.00	2,70.00
				...

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

**Capital:**

**72.2.1** As the entire provision of ₹2,00.00 lakh remained unutilized, creation of provision by original grant proved totally unnecessary.

**72.2.2** The entire provision of ₹2,00.00 lakh was anticipated and surrendered in March 2017.

**GRANT NO. 72 DIRECTORATE OF PRISON-Concl.**

**72.2.3** 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>4055 Capital Outlay on Police</b>			
800 Other Expenditure			
07 Creation of Assets			
O           2,00.00			
R           (-)2,00.00	...	...	...

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

**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	21,79,66			
Supplementary	2,94,67	24,74,33	14,78,12	(-)9,96,21
Amount surrendered during the year (31 March 2017)				9,65,61

**Capital**

**Major Head:**

**5425 Capital Outlay on Other  
Scientific and Environmental  
Research**

Supplementary	6,24	6,24	6,16	(-)8
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**73.1.1** As the overall expenditure did not come even up to the original provision, supplementary provision of ₹2,94.67 lakh obtained in March 2017 was totally unnecessary.

**73.1.2** Out of the available saving of ₹9,96.21 lakh (40.26 per cent of the total provision) in the grant, ₹9,65.61 lakh only was anticipated and surrendered in March 2017.

**73.1.3** Saving of ₹4,56.02 lakh and ₹8,68.15 lakh constituting 36.03 per cent and 48.24 per cent of the total provision had also occurred under the Revenue Section of this grant in the preceding years 2014-15 and 2015-16 respectively.

**Grant No. 73 INFORMATION TECHNOLOGY-Concl.**

**73.1.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>3425 Other Scientific Research</b>				
60	<i>Others</i>			
200	Assistance to Other Scientific Bodies			
01	Arunachal Pradesh State Council of Science and Technology			
O	15,43.00			
S	60.00			
R	(-),6,35.61	9,67.39	9,67.39	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹6,59.50 lakh under Grants for Creation of Capital Assets and increase of ₹23.89 lakh towards due to requirement of less/more funds under respective heads. The decrease under Grants for Creation of Capital Assets includes surrender (₹63.56 lakh) from Grants for Creation of Capital Assets for which no reasons were assigned.

(ii) 04 State Plan Schemes				
<b>3425 Other Scientific Research</b>				
60	<i>Others</i>			
600	Other Schemes			
02	National E-Governance			
O	3,30.00			
R	(-),3,30.00	...	...	...

Reduction in provision by surrender from Grants-in-aid-General (Salary) was made without assigning any reason.

(iii) <b>3425 Other Scientific Research</b>				
60	<i>Others</i>			
001	Direction and Administration			
01	Establishment Expenses			
O	3,06.66			
S	2,34.67	5,41.33	5,10.73	(-)30.60

Saving was due to excess allocation of fund by the Finance Department, Government of Arunachal Pradesh.



**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	31,81,83			
Supplementary	48,95	32,30,78	23,45,44	(-)8,85,34
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4235 Capital Outlay on Social Security and Welfare</b>				
Original	1,00,00,00	1,00,00,00	48,31,81	(-)51,68,19
Amount surrendered during the year (31 March 2017)				45,49,55

**Notes and Comments:**

**Revenue:**

**74.1.1** As the overall expenditure did not come even up to the original provision, supplementary provision of ₹48.95 lakh obtained in March 2017 was totally unnecessary.

**74.1.2** No part of the available saving of ₹8,85.34 lakh (27.40 per cent of the total provision), was anticipated for surrender during the year.

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-  
Contd.**

**74.1.3** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes				
<b>2235 Social Security and Welfare</b>				
02 <i>Social Welfare</i>				
800 Other Expenditure				
18 Umbrella Scheme for Education of ST students				
O	13,14.20			
R	(-)13,14.20	...	...	...

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

(ii) 60 <i>Other Social Security and Welfare Programmes</i>				
102 Pensions under Social Security Schemes				
01 Old Age Pension/NSCP National Social Asstt. Programme.				
O	12,50.00			
R	(-)5,05.97	7,44.03	7,35.85	(-)8.18

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

Reasons for the saving have not been intimated (September 2017).

(iii) <b>2235 Social Security and Welfare</b>				
02 <i>Social Welfare</i>				
200 Other programmes				
07 State Programme for Rehabilitation with Disability				
O	1,50.00			
R	(-)88.50	61.50	61.50	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,50.00 lakh under Office Expenses and increase of ₹61.50 lakh towards Other Charges due to requirement of less/more funds under respective heads.

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-  
Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iv) <b>2235 Social Security and Welfare</b>				
02	<i>Social Welfare</i>			
800	Other Expenditure			
24	Grants to Hearing and Visual Impaired School/Persons			
O	32.00			
R	(-32.00)	...	...	...

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Grants for Creation of Capital Assets.

**74.1.4** Savings mentioned at note **74.1.3** 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) 08	Central Plan Schemes(Fully funded by Central Government)			
	<b>2235 Social Security and Welfare</b>			
02	<i>Social Welfare</i>			
800	Other Expenditure			
25	Vanbandhu Kalyan Yojana(VKY)			
O	0.10			
R	3,99.90	4,00.00	4,00.00	...

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

(ii) 17	Post Matric Scholarship to ST Students			
O	0.10			
R	11,36.22	11,36.32	2,84.91	(-)8,51.41

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

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-  
Contd.**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(iii) <b>2235 Social Security and Welfare</b>				
02	<i>Social Welfare</i>			
800	Other Expenditure			
26	Schemes under SADA			
	S	20.33		
	R	2,65.67	2,86.00	2,86.00
				...

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

(iv) 08	Central Plan Schemes(Fully funded by Central Government)			
<b>2235 Social Security and Welfare</b>				
02	<i>Social Welfare</i>			
800	Other Expenditure			
13	Eklavya Model Residential School			
	O	0.10		
	R	1,14.38	1,14.48	1,03.49
				(-)10.99

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

No specific reasons for the final saving at serial numbers (ii) and (iv) has been intimated except “ the unspent amount of Centrally Sponsored Schemes will be utilized during the current financial year 2017-18”.

(v) <b>2235 Social Security and Welfare</b>				
02	<i>Social Welfare</i>			
001	Direction and Administration			
01	Establishment Charges			
	O	1,84.83		
	S	28.62		
	R	25.00	2,38.45	2,25.85
				(-)12.60

Augmentation of provision by re-appropriation was the net effect of increase of ₹35.00 lakh towards Other Charges and Advertising and Publicity and decrease of ₹10.00 lakh under Minor Works due to requirement of more/less funds under respective heads.

Reasons for the final saving have not been intimated (September 2017).

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-  
Contd.**

**Capital:**

**74.2.1** In view of the overall saving of ₹51,68.19 lakh (51.68 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**74.2.2** Out of the available saving of ₹51,68.19 lakh in the grant, ₹45,49.55 lakh only was anticipated and surrendered in March 2017.

**74.2.3** Saving of ₹26,55.34 lakh and ₹78,84.90 lakh constituting 41.07 per cent and 60.22 per cent of the total provision had also occurred under the Capital Section of this grant in the preceding years 2014-15 and 2015-16 respectively.

**74.2.4** Saving occurred mainly under:

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 08 Central Plan Schemes(Fully funded by Central Government)			
<b>4235 Capital Outlay on Social     Security and Welfare</b>			
02 Social Welfare			
800 Other Expenditure			
05 Programme for Welfare of Minorities			
O           79,99.40			
R       (-)52,90.43	27,08.97	27,60.39	(+51.42

Reduction in provision by re-appropriation (₹7,40.88 lakh) was due to less requirement of fund under Major Works and surrender (₹45,49.55 lakh) also from Major Works was made without assigning any reason.

In view of the overall excess, reduction in provision by re-appropriation proved injudicious and was done without proper assessment of requirement of fund.

Reasons for the overall excess have not been intimated (September 2017).

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-  
Concl.**

**74.2.5** Savings mentioned at note **74.2.4** 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) 08	Central Plan Schemes(Fully funded by Central Government			
<b>4235</b>	<b>Capital Outlay on Social Security and Welfare</b>			
02	<i>Social Welfare</i>			
800	Other Expenditure			
01	Creation of Assets			
	O	20,00.00		
	R	7,41.48	20,71.42	(-)6,70.06
		27,41.48		

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

Reasons for the final saving have not been intimated (September 2017).

**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 Heads:</b>				
<b>2202 General Education</b>				
<b>2203 Technical Education</b>				
Original	2,92,56,78	2,92,56,78	1,19,00,67	(-)1,73,56,11
Amount surrendered during the year (31 March 2017)				1,54,78,92
<b>Capital</b>				
<b>Major Head:</b>				
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
Original	50,24,60			
Supplementary	7,05,42	57,30,02	37,88,70	(-)19,41,32
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**75.1.1** In view of the overall saving of ₹1,73,56.11 lakh (59.32 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**75.1.2** Out of the available saving of ₹1,73,56.11 lakh in the grant, ₹1,54,78.92 lakh (89.18 per cent of the total saving) only was anticipated and surrendered in March 2017.

**75.1.3** Saving of ₹16,29.93 lakh and ₹95,37.33 lakh constituting 18.60 per cent and 49.39 per cent of the total provision had also occurred under the Revenue Section of this grant in the preceding years 2014-15 and 2015-16 respectively.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.****75.1.4 Saving occurred mainly under:**

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) <b>2202 General Education</b>				
03	<i>University and Higher Education</i>			
103	Government Colleges and Institutes			
01	College Establishment			
	O	1,73,45.34		
	R	(-)1,14,98.38	58,46.96	49,84.20
				(-)8,62.76

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,15,91.60 lakh under Salaries and increase of ₹93.22 lakh mainly towards Office Expenses, Other Charges and Wages due to requirement of less/more funds under respective heads. The decrease under Salaries includes surrender (₹1,08,47.18 lakh) from Salaries for which no reasons were assigned.

Saving was due to non-filling up of vacant posts of college teachers and also non-implementation of 7<sup>th</sup> Central Pay Commission to college teachers by UGC for which provision was made in the Revised Estimate.

(ii) 107	Scholarships			
02	State Scholarship and Incentive for Higher Education			
	O	45,00.00		
	R	(-)45,00.00	...	...
				...

Reduction in provision by re-appropriation (₹23,72.25 lakh) was due to requirement of less fund under Scholarships/Stipend, However, the surrender (₹21,27.75 lakh) from Scholarships/Stipend was made without assigning any reason.

(iii) 001	Direction and Administration			
01	Directorate Establishment			
	O	24,38.61		
	R	(-)19,91.65	4,46.96	4,12.90
				(-)34.06

Reduction in provision by re-appropriation was the net effect of decrease of ₹20,92.42 lakh under Salaries and Medical Treatment and increase of ₹1,00.77 lakh mainly towards Minor Works and Office Expenses due to requirement of less/more funds under respective heads. The decrease under Salaries and Medical Treatment includes surrender (₹19,91.65 lakh) from Salaries and Office Expenses (POL) for which no reasons were assigned.

Saving was due to non-filling up of vacant posts and non-implementation of 7<sup>th</sup> Central Pay Commission.



**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-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>2202 General Education</b>			
03	University and Higher Education			
800	Other Expenditure			
11	Rashtriya Uchchatar Shiksha Abhiyan			
	O	32,24.90		
	R	(-)28,44.65	3,80.25	12,06.29
				(+)8,26.04

Reduction in provision by re-appropriation was the net effect of decrease of ₹32,24.90 lakh under Grants for Creation of Capital Assets and increase of ₹3,80.25 lakh mainly towards Grants-in-aid-General (Non-Salary) due to requirement of less/more funds under respective heads. The decrease under Grants for Creation of Capital Assets includes surrender (₹1,79.90 lakh) from Other Charges for which no reasons were assigned.

The department stated (August 2017) that actual Budget Grant was ₹11,22.75 lakh for Central Share under RUSA as per budgetary support provided by the Finance Department, Government of Arunachal Pradesh and the entire amount was utilized by the Department. Further the department stated that an amount of ₹83.54 lakh was erroneously booked by the Executive Engineer, Public Works Department, Yomcha Division.

(v)	<b>2203 Technical Education</b>			
001	Direction and Administration			
02	Rajiv Gandhi Polytechnic Establishment			
	O	12,14.43		
	R	(-)12,06.93	7.50	22.84
				(+)15.34

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

Neither the provision nor the expenditure shown by the department matched with those booked in the accounts and hence the excess of ₹15.34 lakh remained unexplained (September 2017).

(vi)	112 Engineering/Technical Colleges and Institution			
03	State Council for Technical Education			
	O	3,37.00		
	R	(-)3,37.00	...	...
				...

Reduction in provision by re-appropriation (₹1,08.06 lakh) was due to less requirement of fund under Grants-in-aid (Non-Salary). However, the surrender (₹2,28.94 lakh) from Grants-in-aid (Non-Salary) was made without assigning any reason.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.**

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(vii) 03 Centrally Sponsored Schemes			
<b>2202 General Education</b>			
03 <i>University and         Higher Education</i>			
800 Other Expenditure			
04 NSS Special/Regular Camping Programme			
O	99.00		
R	(-)99.00	...	...

Withdrawal of entire provision by re-appropriation (₹57.00 lakh) was due to less requirement of fund under Other Charges (State Share and Central Share), that by surrender (₹42.00 lakh) from Other Charges was made without assigning any reason.

(viii) <b>2202 General Education</b>			
03 <i>University and         Higher Education</i>			
800 Other Expenditure			
03 Career and Vocational Guidance			
O	54.60		
R	(-)54.60	...	...

Withdrawal of entire provision by surrender from Other Charges was made without assigning any reason.

(ix) 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	34.40		
R	(-)34.40	...	...

Reduction in provision by re-appropriation (₹30.00 lakh) was due to requirement of less fund under Grants-in-aid-General (Non-Salary) and surrender (₹4.40 lakh) also from Grants-in-aid-General (Non-Salary) was made without assigning any reason.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.**

**75.1.5** Savings mentioned at note **75.1.4** 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) 04 State Plan Schemes			
<b>2202 General Education</b>			
03 <i>University and Higher Education</i>			
800 Other Expenditure			
12 Schemes under SADA			
R	52,23.32	52,23.32	37,80.25
			(-)14,43.07

Creation of provision by re-appropriation was due to requirement of more fund mainly towards Scholarships/Stipend and Other Charges.

Saving was due to non-release of stipend to those students who availed scholarships/stipend from other sources like Post Matric Scholarship etc.

(ii) 08 Central Plan Schemes(Fully funded by Central Government				
<b>2203 Technical Education</b>				
105 <i>Polytechnics</i>				
01 Polytechnic Establishment				
R	18,72.87	18,72.87	14,44.18	(-)4,28.69

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

Saving was mainly due to non-procurement of equipment, furniture, vehicles, books etc. in some newly established Polytechnics because of non-completion of Civil/Electrical works of the building, non-implementation of 7<sup>th</sup> Central Pay Commission by AICTE to teachers of Government Polytechnics.

(iii) <b>2203 Technical Education</b>				
800 Other expenditure				
01 Schemes under SADA				
...	...	50.00	(+)50.00	

No specific and clear reason for incurring expenditure without any budget provision has been intimated (September 2017).

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.****Capital:**

**75.2.1** As the overall expenditure did not come even up to the original provision, supplementary provision of ₹7,05.42 lakh obtained in March 2017 was totally unnecessary.

**75.2.2** No part of the available saving of ₹19,41.32 lakh (33.88 per cent of the total provision) was anticipated for surrender during the year.

**75.2.3** Saving of ₹37,91.55 lakh and ₹5,54.70 lakh constituting 58.42 per cent and 10.85 per cent of the total provision had also occurred under the Capital Section of this grant in the preceding years 2014-15 and 2015-16 respectively.

**75.2.4** Saving occurred mainly under:

<b>Serial Head number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 08 Central Plan Schemes(Fully funded by Central Government)			
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
01 General Education			
203 University and Higher Education			
01 Creation of Assets			
O	35,14.60		
R	(-)35,14.60	...	...

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

(ii) **4202 Capital Outlay on Education, Sports, Art and Culture**

02 Technical Education			
104 Polytechnics			
03 Construction of 7 New Polytechnic			
O	15,10.00		
R	(-)1,26.92	13,83.08	9,40.93
			(-)4,42.15

Reduction in provision by re-appropriation was the net effect of decrease of ₹6,60.00 lakh under Major Works and increase of ₹5,33.08 lakh towards Motor Vehicles due to requirement of less/more funds under respective heads.

Saving was due to late receipt of Government Sanction and also due to non-procurement of equipment and machineries in some newly established Polytechnics because of non-completion of Civil/Electrical works of the building.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Concl'd.**

**75.2.5** Savings mentioned at note **75.2.4** 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>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
01	<i>General Education</i>			
800	Other Expenditure			
28	Creation of assets under SADA			
	S	7,05.42		
	R	31,67.25	23,74.26	(-)14,98.41
		38,72.67		

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

Final saving was mainly due to non-completion of works, late receipt of estimate, delay of expenditure sanction etc.

- (ii) 08 Central Plan Schemes(Fully funded by Central Government)  
**4202 Capital Outlay on Education, Sports, Art and Culture**  
    01 *General Education*  
    800 Other Expenditure  
    25 Infrastructure Development of Rangfra Govt. College

R	4,69.87	4,69.87	4,69.87	...
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Creation of provision by re-appropriation was 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. 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	12,27,22,34	12,27,22,34	8,99,24,06	(-)3,27,98,28
Amount surrendered during the year (31 March 2017)				4,63,56,16
<b>Capital</b>				
<b>Major Head:</b>				
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
Original	11,50,00	11,50,00	15,06,79	(+)3,56,79
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**76.1.1** In view of the overall saving of ₹3,27,98.28 lakh (26.73 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**76.1.2** Against the available saving of ₹3,27,98.28 lakh in the grant, surrender of ₹4,63,56.16 lakh (141.34 per cent over the total saving) in March 2017 was injudicious.

**76.1.3** Saving of ₹1,64,91.85 lakh constituting 16.33 per cent of the total provision had also occurred under the Revenue Section of this grant in the preceding year 2015-16.

**GRANT NO. 76 ELEMENTARY EDUCATION-Contd.**

**76.1.4** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 2202 General Education</b>				
01	Elementary Education			
001	Direction and Administration			
01	District Establishment			
O	7,09,28.09			
R	(-2,26,25.41	4,83,02.68	4,74,40.13	(-)8,62.55

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,26,85.79 lakh mainly under Other Charges and Minor Works and increase of ₹60.38 lakh towards Wages due to requirement of less/more funds under respective heads. The decrease under Other Charges and Minor Works includes surrender (₹1,96,43.75 lakh) from Salaries and Office Expenses for which no reasons were assigned.

Saving was due to non-filling up of vacant posts and non-drawal of arrear pay of 7<sup>th</sup> Central Pay Commission 2016.

**(ii) 03 Centrally Sponsored Schemes**

**2202 General Education**

01 Elementary Education

800 Other Expenditure

02 Sarva Shiksha Abhiyan

O 3,94,05.70

R (-)2,10,58.35

1,83,47.35

3,28,66.62

(+)1,45,19.27

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,35,54.76 lakh under Grants-in-aid-General (Non-Salary) and increase of ₹1,24,96.41 lakh towards Grants-in-aid-General (Salary) and Grants for Creation of Capital Assets due to requirement of less/more funds under respective heads. The decrease under Grants-in-aid-General (Non-Salary) includes surrender (₹1,82,66.31 lakh) also from Grants-in-aid-General (Non-Salary) for which no reasons were assigned.

Excess was due to release of Salaries and Wages of Sarva Shiksha Abhiyan employees vide Office Memorandum No.FIN/E-11/23/2016/487 dated 30<sup>th</sup> March 2016 of Finance Department, Government of Arunachal Pradesh on regular basis w.e.f. 01.04.2016 and also non-creation of provision for the expenditure figures in the Revised Estimate 2016-17.

**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>
(iii)	<b>2202 General Education</b>			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	39,41.01		
	R	(-)35,73.12	3,67.89	3,61.52
				(-)6.37

Reduction in provision by re-appropriation was the net effect of decrease of ₹35,88.13 lakh mainly under Salaries and increase of ₹15.01 lakh mainly towards Other Charges and Wages due to requirement of less/more funds under respective heads. The decrease under Salaries includes surrender (₹34,93.12 lakh) from Salaries and Office Expenses for which no reasons were assigned.

Saving was due to non-filling up of vacant posts and non-drawal of arrear pay of 7<sup>th</sup> Central Pay Commission 2016.

(iv)	01 <i>Elementary Education</i>			
	109 Scholarships and Incentives			
	01 Scholarship of Students			
	O	25,05.00		
	R	(-)25,05.00	...	...
				...

Withdrawal of the entire provision by surrender from Scholarships/Stipend was made without assigning any reason.

(v)	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	39,17.05		
	R	(-)13,32.48	25,84.57	31,30.56
				(+)5,45.99

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

The department stated (August 2017) that actual Budget Grant was ₹32,85.34 lakh and departments actual expenditure was ₹31,30.56 lakh and the saving of ₹1,54.78 lakh was due to decrease of number of students enrolled both in the Primary Section and Upper Primary Section. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department, Government of Arunachal Pradesh.



**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>
(vi) <b>2202 General Education</b>			
01 <i>Elementary Education</i>			
102 Assistance to Non-Government Primary Schools			
01 School Administered by NGOs			
O	7,30.00		
R	(-)7,30.00	...	...

Withdrawal of the entire provision by surrender from Grants-in-aid-General (Salary) was made without assigning any reason.

(vii) 108 Text Books			
01 Procurement of Text Book for Primary Section			
O	3,00.00		
R	(-)3,00.00	...	...

(viii) 03 Centrally Sponsored Schemes			
<b>2202 General Education</b>			
01 <i>Elementary Education</i>			
107 Teachers Training			
01 District Institute of Education and Training			
O	9,09.99		
R	(-)1,03.76	8,06.23	6,24.00 (-)1,82.23

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,52.31 lakh under Salaries and increase of ₹1,48.55 lakh mainly towards Other Administrative Expenses and Wages due to requirement of less/more funds under respective heads.

Saving was due to non-filling up of vacant posts and non-drawal of arrear pay of 7<sup>th</sup> Central Pay Commission 2016.

(ix) <b>2202 General Education</b>			
01 <i>Elementary Education</i>			
110 Examinations			
01 Conduct of Examination			
O	60.50		
R	(-)60.50	...	...

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

**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>
(x) <b>2202 General Education</b>				
02	<i>Secondary Education</i>			
107	Scholarships			
02	Scholarship and Incentive			
	O	25.00		
	R	(-)25.00	...	...

Withdrawal of the entire provision by surrender from Scholarships/Stipend was made without assigning any reason.

**76.1.5** Savings mentioned at note **76.1.4** 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>2202 General Education</b>				
01	<i>Elementary Education</i>			
800	Other Expenditure			
13	Schemes under SADA			
	R	58,77.46	58,77.46	54,21.23
				(-)4,56.23

Creation of provision by re-appropriation was due to requirement of more fund mainly towards Scholarships/Stipend and Other Charges.

The department stated (August 2017) that Vidya Scheme and Hygiene Scheme could not be implemented due to less enrollment and non-availing of Grant-in-aid by Donyi Polo Hearing Impaired and also non-drawal of some bills at the fag end of the financial year 2016-17.

(ii) 80	<i>General</i>			
800	Other Expenditure			
17	Assistance to Arunachal Shiksha Vikas Samiti			
	R	80.00	80.00	80.00
				...

Creation of provision by re-appropriation was due to requirement of more fund towards Grants for Creation of Capital Assets.

**Capital:**

**76.2.1** The overall expenditure exceeded the grant by ₹3,56.79 lakh (Actual excess: ₹3,56,79,159); the excess requires regularisation.

**GRANT NO. 76 ELEMENTARY EDUCATION-Concl'd.**

**76.2.2** In view of the excess of ₹3,56.79 lakh (31.03 per cent of the total provision), supplementary provision could have been obtained to cover the gap.

**76.2.3** Excess expenditures of ₹28.43 lakh and ₹3,15.18 lakh had also occurred under the Capital Section of this grant in the preceding years 2014-15 and 2015-16 respectively.

**76.2.4** 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>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
01 <i>General Education</i>			
800 Other Expenditure			
28 Creation of Assets under SADA			
R	3,20.23	3,20.23	6,77.02
			(+)3,56.79

The department stated (August 2017) that actual Budget Grant was ₹6,92.32 lakh and departments actual expenditure was ₹6,77.02 lakh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department, Government of Arunachal Pradesh.

(ii) 07 Non Lapsable Pool Fund			
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
01 <i>General Education</i>			
800 Other Expenditure			
17 VKV in Koloriang			

R	49.68	49.68	49.68	...
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Creation of provision by re-appropriation at serial numbers (i) and (ii) was due to requirement of more fund towards Major Works.

**76.2.5** Excess mentioned at note **76.2.4** were partly offset by saving 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>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
01 <i>General Education</i>			
202 Secondary Education			
01 Construction of Building for Education			
O	11,50.00		
R	(-)3,69.91	7,80.09	7,80.09
			...

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

**APPROPRIATION NO. 77 GAUHATI HIGH COURT ITANAGAR PERMANENT BENCH**

		<b>Total grant/ 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>				
<b>Charged:</b>				
Original	4,36,74	4,36,74	3,72,53	(-)64,21
Amount surrendered during the year (31 March 2017)				45
<b>Capital</b>				
<b>Major Head:</b>				
<b>4070 Capital Outlay on Other Administrative Services</b>				
<b>Voted:</b>				
Supplementary	59,00	59,00	22,43	(-)36,57
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**Charged:**

**77.1.1** In view of the overall saving of ₹64.21 lakh (14.70 per cent of the total provision) in the appropriation, provision made through original appropriation proved excessive.

**77.1.2** Out of the available saving of ₹64.21 lakh, ₹0.45 lakh only was anticipated and surrendered in March 2017.

**APPROPRIATION NO. 77 GAUHATI HIGH COURT ITANAGAR PERMANENT  
BENCH-Concl'd.**

77.1.3 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>2014 Administration of Justice</b>				
102	High Courts			
01	Circuit Bench of Gauhati High Court in State Capital			
	O	4,36.74		
	R	(-)0.45	4,36.29	3,72.53
				(-)63.76

Reduction in provision by re-appropriation was the net effect of decrease of ₹27.69 lakh mainly under Salaries and increase of ₹27.24 lakh mainly towards Office Expenses, Domestic Travel Expenses and Other Charges due to requirement of less/more funds under respective heads. The decrease under Salaries includes surrender (₹0.45 lakh) from Salaries for which no reasons were assigned.

Saving was mainly due to non-fill up of few posts, non-payment of wages of unauthorisedly absent employees, receipt of less number of Travelling Allowances and Leave Travel Concession claims and requirement of less fund under POL.

**Capital:**

**Voted:**

77.2.1 In view of the overall saving of ₹36.57 lakh (61.98 per cent of the total provision) in the grant, provision made through supplementary grant proved excessive.

77.2.2 No part of the available saving of ₹36.57 lakh in the grant was anticipated and surrendered in March 2017.

77.2.3 Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(i) 08	Central Plan Schemes(Fully funded by Central Government)			
	<b>4070 Capital Outlay on Other Administrative Services</b>			
800	Other Expenditure			
02	Creation of Assets			
	S	59.00	59.00	22.43
				(-)36.57

The department stated (August 2017) that only an amount of ₹22,42,920 was incurred for purchase of Machinery and Equipment.

**GRANT NO. 78 POLITICAL 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>2251 Secretariat-Social Services</b>				
Original	1,73,44			
Supplementary	20,56	1,94,00	1,45,85	(-)48,15
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**78.1.1** As the overall expenditure did not come even up to the original provision, supplementary provision of ₹20.56 lakh obtained in March 2017 was totally unnecessary.

**78.1.2** No part of the available saving of ₹48.15 lakh (24.82 per cent of the total provision), was anticipated and surrendered in March 2017.

**78.1.3** Saving occurred mainly under:

<b>Serial Head number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
<b>(i) 2251 Secretariat-Social Services</b>				
090	Secretariat			
04	Lokayukta			
O	1,01.00			
R	(-)1,00.00	1.00	...	(-)1.00

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

Reasons for the saving have not been intimated (September 2017).

**GRANT NO. 78 POLITICAL DEPARTMENT-Concl.**

**78.1.4** Savings mentioned at note **78.1.3** 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>2251 Secretariat-Social Services</b>				
090	Secretariat			
03	Political Department			
	O	72.44		
	S	20.56		
	R	1,00.00	1,45.85	(-47.15)

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,03.00 lakh towards Office Expenses and Other Charges and decrease of ₹3.00 lakh under Advertising and Publicity due to requirement of more/less funds under respective heads.

Final saving was due to “non-receipt of bills”.

**PUBLIC DEBT**  
(All Charged)

	<b>Total</b>		<b>Actual</b>	<b>Excess(+)</b>
	<b>appropriation</b>		<b>expenditure</b>	<b>Saving(-)</b>
				<b>(₹ 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	7,50,84,27	7,50,84,27	5,49,14,25	(-)2,01,70,02
Amount surrendered during the year (31 March 2017)				1,87,03,73

**Capital**

**Major Heads:**

**6003 Internal Debt of the State Government**

**6004 Loans and Advances from the Central Government**

Original	7,33,50,48	7,33,50,48	5,86,77,00	(-)1,46,73,48
Amount surrendered during the year (31 March 2017)				1,00,89,05

**Notes and Comments:**

**Revenue:**

**79.1.1** In view of the overall saving of ₹2,01,70.02 lakh (26.86 per cent of the total provision) in the appropriation, provision made through original appropriation proved excessive.

**79.1.2** Out of the available saving of ₹2,01,70.02 lakh in the Revenue-Charged Section of this Appropriation, ₹1,87,03.73 lakh (92.73 per cent of the total saving) was anticipated and surrendered in March 2017.

**79.1.3** Saving of ₹42,45.30 lakh constituting 6.49 per cent of the total appropriation had also occurred under the Revenue-Charged Section of this Appropriation in the preceding year 2015-16.



**PUBLIC DEBT-Contd.**

79.1.4 Saving occurred mainly under:

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) <b>2048 Appropriation for Reduction or Avoidance of Debt</b>				
101 Sinking Funds				
01 Investment in Sinking Fund				
	O	3,00,00.00		
	R	(-)1,50,00.00	1,50,00.00	1,50,00.00
				...

Reduction in provision through surrender from Investment was made without assigning any reason.

(ii) <b>2049 Interest Payments</b>				
01 Interest on Internal Debt				
200 Interest on Other Internal Debts				
04 Interest on Loan from Rural Electrification Corporation Limited				
	O	26,03.46		
	R	(-)18,96.99	7,06.47	4,89.48
				(-)2,16.99

Reduction in provision from Interest by re-appropriation (₹8,00.00 lakh) was due to less requirement of fund and surrender (₹10,96.99 lakh) also from Interest was made without assigning any reason.

No specific reason for the saving has been intimated (September 2017).

(iii) 03 Interest on Loan from National Bank for Agriculture and Rural Development				
	O	43,69.99		
	R	(-)18,95.18	24,74.81	24,56.20
				(-)18.61
(iv) 101 Interest on Market Loans				
01 Payment and Interest on Market Loan				
	O	1,31,98.98	1,31,98.98	1,15,68.36
				(-)16,30.62

Reasons for saving at serial numbers (iii) and (iv) have not been intimated (September 2017).

**PUBLIC DEBT-Contd.**

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	<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 and Interest on Block Loan			
	O 20,57.21			
	R (-)3,73.72	16,83.49	16,83.49	...
(vi)	03 <i>Interest on Small Savings, Provident Funds etc.</i>			
	104 Interest on State Provident Funds			
	01 Interest on State Provident Fund			
	O 1,46,00.00			
	R (-)2,00.00	1,44,00.00	1,44,00.00	...
Reduction in provision from Interest by re-appropriation (₹41.00 lakh) was due to less requirement of fund and surrender (₹1,59.00 lakh) from Interest was made without assigning any reason.				
(vii)	01 <i>Interest on Internal Debt</i>			
	200 Interest on Other Internal Debts			
	06 Interest on Loan from National Co- operative Development Corporation			
	O 4,35.27			
	R (-)1,08.55	3,26.72	3,26.71	(-)0.01
(viii)	04 <i>Interest on Loans and Advances from Central Government</i>			
	102 Interest on Loans for Central Plan Schemes			
	01 Payment and Interest on North Eastern Council Loan			
	O 1,03.67			
	R (-)25.90	77.77	77.77	...

**PUBLIC DEBT-Contd.**

<b>Serial Head number</b>		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(ix) <b>2049 Interest Payments</b>				
01	<i>Interest on Internal Debt</i>			
200	Interest on Other Internal Debts			
07	Interest on loan from Power Bond			
	O	20.46		
	R	(-)15.35	5.11	(-)5.11

Reasons for the saving at serial numbers (vii) and (ix) have not been intimated (September 2017).

(x) 04	Interest on Loans and Advances from Central Government			
102	Interest on Loans for Central Plan Schemes			
02	Payment and Interest on NLCPR			
	O	92.04		
	R	(-)18.70	73.34	73.34

Reduction in provision by surrender from Interest at serial numbers (iii), (v), (vii), (viii), (ix) and (x) was made without assigning any reason.

(xi) 106	Interest on Ways and Means Advances			
01	Payment and Interest on Excess drawal of Ways and Means Advances for Reserve Bank of India			
	O	70.00	70.00	56.02
				(-)13.98

Reasons for the saving have not been intimated (September 2017).

**PUBLIC DEBT-Contd.**

79.1.5 Savings mentioned at note 79.1.4 were partly offset by excess mainly under:

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(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	68,00.00		
	R	8,00.00	76,00.00	80,19.09
				(+)4,19.09

Reasons for the excess have not been intimated (September 2017).

(ii) 03	<i>Interest on Small Savings, Provident Funds etc.</i>			
108	Interest on Insurance and Pension Fund			
01	Payment on Interest of Insurance and Pension Fund			
	O	6,74.08		
	R	41.00	7,15.08	7,15.00
				(-)0.08

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

Reasons for the final saving have not been intimated (September 2017).

**Capital:**

79.2.1 In view of the overall saving of ₹1,46,73.48 lakh (20.00 per cent of the total provision) in the appropriation, provision made through original appropriation proved excessive.

79.2.2 Out of the available saving of ₹1,46,73.48 lakh in the Capital Section of this appropriation, ₹1,00,89.05 lakh (68.76 per cent of the total saving) was anticipated and surrendered in March 2017.

**PUBLIC DEBT-Contd.**

79.2.3 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>6003 Internal Debt of the State Government</b>			
110 Ways and Means Advances from the Reserve Bank of India			
01 Repayment of Advances Taken for Reserve Bank of India Under Ways and Means			
O	3,79,83.00		
R	(-)82,39.00	2,97,44.00	2,53,94.00
			(-)43,50.00
Reduction in provision by re-appropriation (₹5,00.00 lakh) was due to less requirement of fund under Repayment of Borrowings and surrender (₹77,39.00 lakh) also from Repayment of Borrowings was made without assigning any reason.			
(ii) 105 Loans From the National Bank for Agricultural and Rural Development			
01 Repayment of Loans for National Agriculture Bank for Agricultural Rural Development			
O	94,33.20		
R	(-)21,66.16	72,67.04	72,67.04
			...
(iii) 800 Other Loans			
01 Loans From Rural Electrification Corporation Limited			
O	24,32.27	24,32.27	8,29.30
			(-)16,02.97
(iv) 101 Market Loans			
07 Repayment of Loan on Power Bonds			
O	2,40.72		
R	(-)1,20.36	1,20.36	...
			(-)1,20.36

Reasons for the saving at serial numbers (i), (iii) and (iv) have not been intimated (September 2017).

**PUBLIC DEBT-Concl'd.**

<b>Serial Head number</b>		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-) (₹ in lakh)</b>
(v) <b>6003 Internal Debt of the State Government</b>				
108	Loans from National Co-operative Development Corporation			
03	Loans from National Co-operative Development Corporation			
	O	5,11.72		
	R	(-)49.57	4,62.15	4,62.15
				...
(vi) <b>6004 Loans and Advances from the Central Government</b>				
05	<i>Loans for Special Schemes</i>			
101	Schemes of North Eastern Council			
01	Repayment of Loan for North Eastern Council			
	O	1,20.77		
	R	(-)13.71	1,07.06	1,07.06
				...

Reduction in provision by surrender from Repayment of Borrowings at serial numbers (ii), (iv) to (vi) was made without assigning any reason.

**79.2.4** Savings mentioned at note **79.2.3** were partly offset by excess occurred mainly under:

<b>Serial Head number</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>				
111	Special Securities Issued to National Small Savings Fund of the Central Government			
06	Loans from NSSF			
	O	35,00.00		
	R	5,00.00	40,00.00	54,93.40
				(+)14,93.40

Augmentation of provision by re-appropriation was due to requirement of more fund towards Repayment of Borrowings.

Reasons for the excess have not been intimated (September 2017).

## APPENDIX

(Refer to the Summary of Appropriation Accounts at Page-xxv)

**Grant wise details of estimates and details of recoveries adjusted in the  
Accounts in reduction of expenditure**

Sl No.	Number of Grant	Name of Grant	Budget Estimates		Actuals		Actuals Compared with Budget Estimates More(+) Less(-)	
			Revenue	Capital	Revenue	Capital	Revenue	Capital
(In thousands of ₹)								
		1	2	3	4	5	6	7
1.	21	Food, Storage and Warehousing	30,00	30,00	...	66,76	(-)30,00	(+)36,76
<b>Total</b>			<b>30,00</b>	<b>30,00</b>		<b>66,76</b>	<b>(-)30,00</b>	<b>(+)36,76</b>

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