



Appropriation Accounts 2017-18



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



**GOVERNMENT OF
ARUNACHAL PRADESH**

APPROPRIATION ACCOUNTS

FOR THE YEAR

2017-2018

**GOVERNMENT OF
ARUNACHAL PRADESH**

TABLE OF CONTENTS

	Page(s)
Introductory to Appropriation Accounts	v
Summary of Appropriation Accounts	ix-xxv
Certificate of the Comptroller and Auditor General of India	xxvii-xxix

Number and name of grant/appropriation

1.	Legislative Assembly	1-3
2.	Governor	4
3.	Council of Ministers	5
4.	Election	6-9
5.	Secretariat Administration	10
6.	District Administration	11-12
7.	Treasury and Accounts Administration	13-14
8.	Police	15-16
9.	Motor Garages	17
10.	Other General, Social and Community Services	18-19
11.	Social Welfare	20
12.	Social Security and Welfare	21-22
13.	Directorate of Accounts	23-27
14.	Secondary Education	28-35
15.	Health and Family Welfare	36-46
16.	Art and Cultural Affairs	47-49
17.	Gazetteer	50

TABLE OF CONTENTS – Contd.

	Page(s)
18. Research	51-55
19. Industries	56-61
20. Labour	62-64
21. Directorate of Sports	65-68
22. Food and Civil Supplies	69-74
23. Forests	75-81
24. Agriculture	82-91
25. Relief, Rehabilitation and Re-settlement	92
26. Rural Works	93-95
27. Panchayat	96-98
28. Animal Husbandry and Veterinary	99-109
29. Co-operation	110-114
30. State Transport	115-117
31. Public Works	118-122
32. Roads and Bridges	123-126
33. North Eastern Areas	127-149
34. Power	150-156
35. Information and Public Relations	157-159
36. Statistics	160-163
37. Legal Metrology and Consumer Affairs	164-165
38. Water Resource Department	166-169

TABLE OF CONTENTS – Contd.

	Page(s)
39. Loans to Government Servants	170-171
40. Housing	172-173
41. Land Management	174-175
42. Rural Development	176-182
43. Fisheries	183-184
44. Attached Offices of the Secretariat Administration	185
45. Civil Aviation	186-188
46. State Public Service Commission	189
47. Administration of Justice	190-192
48. Horticulture	193-197
49. Science and Technology	198
50. Secretariat Economic Services	199-203
51. Directorate of Library	204-205
52. Sports and Youth Services	206-208
53. Fire Protection and Control	209-210
54. State Tax and Excise	211-213
55. State Lotteries	214
56. Tourism	215-220
57. Urban Development	221-226
58. Stationery and Printing	227
59. Public Health Engineering	228-232
60. Textile and Handicraft	233-234
61. Geology and Mining	235-236

TABLE OF CONTENTS – Concl.

	Page(s)
62. Directorate of Transport	237-238
63. Protocol Department	239
64. Trade and Commerce	240-242
65. Department of Tirap, Changlang and Longding	243-245
66. Hydro Power Development	246-247
67. State Information Commission	248-249
68. Town Planning Department	250-254
69. Parliamentary Affairs Department	255
70. Administrative Training Institute	256-258
71. Department of Tawang and West Kameng	259-260
72. Directorate of Prison	261-262
73. Information Technology	263-266
74. Social Justice, Empowerment and Tribal Affairs	267-272
75. Higher and Technical Education	273-278
76. Elementary Education	279-284
77. Gauhati High Court, Itanagar Permanent Bench	285-286
78. Political Department	287
79. Department of Skill Development and Entrepreneur	288-291
Public Debt	292-294
Appendix: Grant-wise details of estimates and actuals of recoveries adjusted in the accounts in reduction of expenditure.	295

INTRODUCTORY TO APPROPRIATION ACCOUNTS

This compilation containing the Appropriation Accounts of the Government of Arunachal Pradesh for the year 2017-18 presents the accounts of sums expended in the year ended 31 March 2018 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	59,14,30	...	54,12,64	...	5,01,66	...	...	...
	Charged	92,38	...	56,05	...	36,33	...	...	...
2	Governor								
	Charged	8,35,66	...	7,98,82	...	36,84	...	...	...
3	Council of Ministers								
	Voted	16,03,22	...	15,74,33	...	28,89	...	...	...
4	Election								
	Voted	30,93,36	8,77,51	26,16,98	4,61,54	4,76,38	4,15,97	...	...
5	Secretariat Administration								
	Voted	1,50,43,19	...	1,49,14,97	...	1,28,22	...	...	...
6	District Administration								
	Voted	3,07,96,32	3,26,80,00	2,98,47,94	...	9,48,38	3,26,80,00	...	...

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 ₹)	
7	Treasury and Accounts Administration								
	Voted	90,92,06	...	88,14,22	...	2,77,84	...	...	...
	Charged	50,00,00	...	...	...	50,00,00	...	...	...
8	Police								
	Voted	9,06,70,57	84,56,63	8,79,15,09	...	27,55,48	84,56,63	...	...
9	Motor Garages								
	Voted	17,98,01	...	17,79,44	...	18,57	...	...	...
10	Other General, Social and Community Services								
	Voted	2,99,35,12,	3,39,76,00	54,06	...	2,98,81,06	3,39,76,00	...	...
11	Social Welfare								
	Voted	1,83,38,72	...	1,81,38,98	...	1,99,74	...	...	...
12	Social Security and Welfare								
	Charged	3,86,81	...	3,86,85	...	...	...	(4022)	4

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
13	Directorate of Accounts								
	Voted	7,06,43,28	40,00	8,66,01,66	...	...	40,00	(1,59,58,37,651) 1,59,58,38	...
14	Secondary Education								
	Voted	5,58,92,34	36,50,00	4,02,29,22	8,13,25	1,56,63,12	28,36,75	...	...
15	Health and Family Welfare								
	Voted	9,95,21,85	1,24,47,00	8,93,51,43	41,71,39	1,01,70,42	82,75,61	...	...
16	Art and Cultural Affairs								
	Voted	15,61,46	17,80,50	11,87,23	8,44,79	3,74,23	9,35,71	...	...
17	Gazetteer								
	Voted	1,16,98	...	1,14,14	...	2,84	...	...	...
18	Research								
	Voted	20,00,46	8,34,69	14,79,80	3,66,52	5,20,66	4,68,17	...	...

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 ₹)	
19	Industries								
	Voted	1,72,46,65	47,66,75	28,20,67	8,12,52	1,44,25,98	39,54,23	...	...
20	Labour								
	Voted	8,56,82	95,50	6,73,84	84,74	1,82,98	10,76	...	...
21	Directorate of Sports								
	Voted	51,77,24	34,16,17	39,50,02	4,25,84	12,27,22	29,90,33	...	...
22	Food and Civil Supplies								
	Voted	2,26,74,94	21,77,78	77,95,14	8,37,66	1,48,79,80	13,40,12	...	...
23	Forests								
	Voted	2,36,16,13	...	2,18,18,70	...	17,97,43	...	...	...
24	Agriculture								
	Voted	2,07,76,33	8,14,50	1,90,57,11	2,31,64	17,19,22	5,82,86	...	...

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	1,23,13,11	...	1,22,53,26	...	59,85	...	...	...
26	Rural Works Voted	2,24,07,64	10,25,78,72	2,20,47,64	5,21,52,65	3,60,00	5,04,26,07	...	...
27	Panchayat Voted	1,80,15,54	50,00,00	1,17,39,88	50,00,00	62,75,66	...	...	...
28	Animal Husbandry and Veterinary Voted	1,41,14,23	8,83,00	1,23,78,65	1,44,97	17,35,58	7,38,03	...	...
29	Co-operation Voted	17,04,41	17,51,94	14,29,68	5,96,28	2,74,73	11,55,66	...	..
30	State Transport Voted	1,06,62,72	13,77,15	1,06,63,45	12,30,47	...	1,46,68	(72,816) 73	...

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	3,03,62,06	3,06,52,28	2,62,56,54	1,37,10,27	41,05,52	1,69,42,01	...	...
32	Roads and Bridges								
	Voted	5,52,01,75	9,40,16,35	5,41,03,25	6,36,52,23	10,98,50	3,03,64,12	...	...
33	North Eastern Areas								
	Voted	15,21,46	1,45,27,17	16,43,17	1,21,51,81	...	23,75,36	(1,21,71,416) 1,21,71	...
34	Power								
	Voted	6,89,32,76	4,84,68,77	5,79,82,17	1,96,73,14	1,09,50,59	2,87,95,63	...	...
35	Information and Public Relations								
	Voted	27,87,48	2,70,00	25,51,50	69,60	2,35,98	2,00,40	...	...
36	Statistics								
	Voted	27,98,99	97,54	25,89,03	75,57	2,09,96	21,97	...	...

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	10,85,45	1,24,74	10,59,72	74,13	25,73	50,61	...	...
38	Water Resource Department Voted	2,93,58,63	70,90,97	2,74,86,21	69,56,63	18,72,42	1,34,34	...	...
39	Loans to Government Servants Voted	...	8,60,00	...	3,31,97	...	5,28,03	...	...
40	Housing Voted	55,75,79	67,61,07	53,21,36	27,31,00	2,54,43	40,30,07	...	...
41	Land Management Voted	23,95,92	...	24,03,94	...	...	...	(8,01,763) 8,02	..
42	Rural Development Voted	5,26,58,58	1,62,14,00	4,58,26,99	3,09,50	68,31,59	1,59,04,50	...	...

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	26,71,24	6,08,00	25,99,60	28,00	71,64	5,80,00		...
44	Attached Offices of the Secretariat Administration Voted	30,96,68	...	29,50,80	...	1,45,88	...	...	...
45	Civil Aviation Voted	59,87,10	8,85,00	35,26,18	3,59,69	24,60,92	5,25,31	...	...
46	State Public Service Commission <i>Charged</i>	7,28,21	...	6,98,95	...	29,26	...	...	...
47	Administration of Justice Voted	13,74,03	10,53,02	13,29,31	6,13,54	44,72	4,39,48	...	...
48	Horticulture Voted	1,26,90,51	2,00,00	97,61,45	...	29,29,06	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 ₹)	
49	Science and Technology Voted	14,14,10	...	13,91,39	...	22,71	...	...	...
50	Secretariat Economic Services Voted	27,44,47	7,49,02,46	27,67,90	3,89,28,37	...	3,59,74,09	(23,42,619) 23,43	...
51	Directorate of Library Voted	12,54,32	5,15,00	12,32,63	1,20,45	21,69	3,94,55	...	...
52	Sports and Youth Services Voted	36,39,12	95,00	20,51,27	...	15,87,85	95,00	...	...
53	Fire Protection and Control Voted	20,41,11	10,00,00	19,22,54	7,63,95	1,18,57	2,36,05	...	...
54	State Tax and Excise Voted	34,72,02	50,00	30,25,76	...	4,46,26	50,00	...	...

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	1,01,73	...	1,01,56	...	17	...	...	...
56	Tourism								
	Voted	78,00,67	1,26,70,80	35,84,79	31,12,33	42,15,88	95,58,47	...	...
57	Urban Development								
	Voted	1,73,44,96	3,51,82,38	55,40,23	2,38,37,85	1,18,04,73	1,13,44,53	...	...
58	Stationery and Printing								
	Voted	10,31,52	17,00	10,29,24	14,38	2,28	2,62	...	...
59	Public Health Engineering								
	Voted	7,67,48,97	3,62,86,58	6,70,34,39	3,02,51,76	97,14,58	60,34,82	...	...
60	Textile and Handicraft								
	Voted	56,33,65	...	44,94,85	...	11,38,80	...	...	...

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	15,72,89	2,57,30	15,38,36	1,82,58	34,53	74,72	...	...
62	Directorate of Transport Voted	5,70,92	75,00	5,59,82	8,69	11,10	66,31	...	...
63	Protocol Department Voted	2,75,75	...	2,62,05	...	13,70	...	...	...
64	Trade and Commerce Voted	4,03,81	32,56	3,23,63	32,56	80,18	...	...	...
65	Department of Tirap, Changlang and Longding Voted	50,71,58	55,96,58	76,61	47,05,61	49,94,97	8,90,97	...	...
66	Hydro Power Development Voted	1,27,01,54	58,53,96	1,24,39,56	54,18,60	2,61,98	4,35,36	...	...

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	4,98,20	...	3,29,26	...	1,68,94	...	...	...
68	Town Planning Department Voted	2,39,49,17	6,45,01	40,06,28	...	1,99,42,89	6,45,01	...	...
69	Parliamentary Affairs Department Voted	11,37,58	...	11,28,72	...	8,86	...	...	...
70	Administrative Training Institute Voted	3,91,40	82,00	3,39,76	...	51,64	82,00	...	...
71	Department of Tawang and West Kameng Voted	4,28,91	15,23,52	1,25,60	14,98,26	3,03,31	25,26	...	...
72	Directorate of Prison Voted	13,23,57	...	13,55,10	...	...	...	(31,53,084)	31,53

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	32,98,61	32,00,00	29,04,43	13,14,28	3,94,18	18,85,72	...	...
74	Social Justice, Empowerment and Tribal Affairs Voted	1,15,14,21	1,78,96,06	1,30,08,99	1,56,71,77	...	22,24,29	(14,94,78,417) 14,94,78	...
75	Higher and Technical Education Voted	1,93,33,38	1,00,41,91	1,37,31,79	39,46,60	56,01,59	60,95,31	...	...
76	Elementary Education Voted	12,82,88,49	5,86,00	10,77,78,50	6,46,26	2,05,09,99	...	...	(60,26,060) 60,26
77	Gauhati High Court Itanagar Permanent Bench Voted	...	36,57	...	...	...	36,57	...	...
	Charged	4,93,75	...	4,66,57	...	27,18	...	...	...

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	1,83,10	...	1,30,27	...	52,83	...	...	...
79	Department of Skill Development and Entrepreneur Voted	32,09,82	15,53,04	26,67,45	...	5,42,37	15,53,04	...	...
97	Public Debt <i>Charged</i>	6,85,98,72	6,89,90,72	6,67,05,54	4,32,24,00	18,93,18	2,57,66,72	...	...
	Total Voted	122,14,65,00	64,75,31,48	102,09,34,12	31,93,65,64	21,81,69,46	32,82,26,10	1,76,38,58	60,26
	<i>Charged</i>	7,61,35,53	6,89,90,72	6,91,12,78	4,32,24,00	70,22,79	2,57,66,72	4	...
	Grand Total	129,76,00,53	71,65,22,20	109,00,46,90	36,25,89,64	22,51,92,25	35,39,92,82	1,76,38,62	60,26

SUMMARY OF APPROPRIATION ACCOUNTS–Contd.

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

<u>Serial Number</u>	<u>REVENUE-Voted Grant/Appropriation No.</u>
1.	13. Directorate of Accounts
2.	30. State Transport
3.	33. North Eastern Areas
4.	41. Land Management
5.	50. Secretariat Economic Services
6.	72. Directorate of Prison
7.	74. Social Justice, Empowerment and Tribal Affairs

REVENUE-Charged

1.	12. Social Security and Welfare
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CAPITAL-Voted

1.	76. Elementary Education
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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 2017-18 and that shown in the Finance Accounts for that year is given below:-

	Voted		Charged		Total
	Revenue	Capital	Revenue	Capital	
	(₹in thousand)				
Total Expenditure according to the Appropriation Accounts	102,09,34,12	31,93,65,64	<i>6,91,12,78</i>	<i>4,32,24,00</i>	145,26,36,54
Total Deduct-recoveries shown in Appendix	...	48,13	...	...	48,13
Net total expenditure as shown in Statement 11 of the Finance Accounts	102,09,34,12	31,93,17,51	<i>6,91,12,78</i>	<i>4,32,24,00</i>	145,25,88,41

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

The details of the recoveries referred to above are given in Appendix at page 295.

Certificate of the Comptroller and Auditor General of India on Appropriation Accounts

This Compilation containing the Appropriation Accounts of the Government of Arunachal Pradesh for the year ending 31 March 2018 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 Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented in a separate compilation.

The Appropriation Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Arunachal Pradesh and the statements received from the Reserve Bank of India.

The treasuries, offices, and/ or departments functioning under the control of the Government of Arunachal Pradesh are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the Accounts Wing of the Principal Accountant General. The audit of these accounts is independently conducted through the Audit Wing of the Principal Accountant General in accordance with the requirements of Article 149 and 151 of the constitution of India and the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31 March 2018 compared with the sums specified in the schedules appended to the Appropriation Act passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Arunachal Pradesh being presented separately for the year ended 31 March 2018.

Emphasis of Matter

I want to draw attention to the following significant issues/ concerns which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

1. There was excess disbursement of ₹ 176.99 crore over authorisation made by State Legislature under nine Grants during the financial year 2017-18. This is in violation of Articles 204 and 205 of the Constitution which provide that no money shall be withdrawn from the Consolidated Fund except under appropriation made by Law by the State Legislature. This vitiates the system of budgetary and financial control and encourages financial indiscipline in management of public resources.
2. There are significant variations (20 per cent and above in each case) between the total grant/ appropriation and expenditure incurred aggregating ₹ 1494.94 crore under ten grants and one appropriation. The reasons for the same have not been appropriately explained in the Appropriation Accounts.

Date: 29th May, 2019
Place: New Delhi



(RAJIV MEHRISHI)
Comptroller & Auditor General of India

GRANT NO. 1 LEGISLATIVE ASSEMBLY

		Total grant/ appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2011 Parliament/State/Union Territory Legislatures				
Voted:				
Original	39,32,86			
Supplementary	19,81,44	59,14,30	54,12,64	(-)5,01,66
Amount surrendered during the year (31 March 2018)				1,70,00
Charged:				
Original	66,00			
Supplementary	26,38	92,38	56,05	(-)36,33
Amount surrendered during the year (31 March 2018)				25,00

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

1.1.1 In view of the overall saving of ₹5,01.66 lakh (8.48 per cent of the total provision), supplementary provision of ₹19,81.44 lakh obtained in March 2018 proved excessive.

1.1.2 Out of the available saving of ₹5,01.66 lakh, ₹1,70.00 lakh (33.89 per cent of the total saving) only was anticipated and surrendered in March 2018.

1.1.3 Saving of ₹2,85.46 lakh had occurred under this grant in 2016-17 also.

GRANT NO. 1 LEGISLATIVE ASSEMBLY-Contd.

1.1.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2011 Parliament/State/Union Territory Legislatures.			
02 <i>State/Union Territory Legislatures</i>			
103 Legislative Secretariat			
01 Establishment Expenses			
O 27,23.86			
S 12,84.73			
R (-)20.00	39,88.59	37,82.29	(-)2,06.30

Reduction in provision by surrender from Medical Treatment and Salaries (LTC) was made in March 2018 without assigning any reason.

Saving was stated to be mainly due to non-payment of Arrear MACP, DA Arrear, non-creation of new posts for which provision was kept and non-payment of publication bills relating to various printing works.

(ii) 101 Legislative Assembly			
02 Establishment Expenses of MLAs			
O 5,68.50			
S 3,54.21			
R (-)1,25.00	7,97.71	7,15.75	(-)81.96

Reduction in provision by surrender mainly from Salaries, Domestic Travel Expenses and Medical Treatment was made in March 2018 without assigning any reason.

Saving was reportedly due to non-receipt of LPC of Hon'ble MLA's in time.

Similar saving occurred at serial numbers (i) and (ii) during the year 2016-17.

(iii) 101 Legislative Assembly			
01 Speaker, Deputy Speaker			
O 6,40.50			
S 3,42.50			
R (-)25.00	9,58.00	9,14.60	(-)43.40

Reduction in provision by surrender from Other Charges was made in March 2018 without assigning any reason.

Saving was reportedly due to non-receipt of reimbursement bills, non-drawal of discretionary grant by Hon'ble Speaker and Hon'ble Deputy Speaker and non-payment of bills relating to various printing works.

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

1.1.1 As the overall expenditure of ₹56.05 lakh fell short of the original provision, supplementary provision of ₹26.38 lakh obtained in March 2018 proved totally unnecessary.

1.1.2 Out of the available saving of ₹36.33 lakh (39.33 per cent of the total provision), ₹25.00 lakh (68.81 per cent of the total saving) only was anticipated and surrendered in March 2018.

1.1.3 Saving of ₹46.08 lakh and ₹37.43 lakh constituting 62.80 per cent and 42.53 per cent of the total provision had also occurred under the Revenue Section (Charged) of this appropriation in 2015-16 and 2016-17 respectively.

1.1.4 Saving occurred mainly under:

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2011 Parliament/State/Union Territory Legislatures.			
	02 State/Union Territory Legislatures			
	101 Legislative Assembly			
	01 Speaker, Deputy Speaker			
	O	66.00		
	S	26.38		
	R	(-)25.00	56.05	(-)11.33
		67.38		

Reduction in provision by surrender from Medical Treatment, Domestic Travel Expenses and Foreign Travel Expenses was made in March 2018 without assigning any reason.

Saving was reportedly due to non-receipt of Medical reimbursement bills and Foreign Travel Expenses bills.

APPROPRIATION NO. 2 GOVERNOR
(All Charged)

		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2012 President, Vice-President/ Governor, Administrator of Union Territories				
Original	6,66,35			
Supplementary	1,69,31	8,35,66	7,98,82	(-)36,84
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2013 Council of Ministers				
Original	7,90,40			
Supplementary	8,12,82	16,03,22	15,74,33	(-)28,89
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2015 Election				
2059 Public Works				
Original	30,93,36	30,93,36	26,16,98	(-) 4,76,38
Amount surrendered during the year (31 March 2018)				3,83,45
Capital				
Major Head:				
4059 Capital Outlay on Public Works				
Supplementary	8,77,51	8,77,51	4,61,54	(-)4,15,97
Amount surrendered during the year				...

Notes and Comments:

Revenue:

4.1.1 In view of the available saving of ₹4,76.38 lakh (15.40 per cent of the total provision) in the grant, provision made through original grant proved excessive.

4.1.2 Out of the available saving of ₹4,76.38 lakh, ₹3,83.45 lakh (80.49 per cent of the total saving) only was anticipated and surrendered in March 2018.

4.1.3 Saving of ₹1,56.45 lakh and ₹27,39.55 lakh constituting 7.89 per cent and 53.21 per cent of the total provision had also occurred under the Revenue Section of this grant in 2015-16 and 2016-17 respectively.

GRANT NO. 4 ELECTION-Contd.**4.1.4 Saving occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2015 Election			
102 Electoral Officers			
01 Establishment Charges			
O 14,57.72			
R (-)2,15.50	12,42.22	11,69.90	(-)72.32

Reduction in provision by re-appropriation was the net effect of decrease of ₹73.24 lakh mainly under Office Expenses and Salaries and increase of ₹7.74 lakh mainly towards Other Charges and Overtime Allowances due to requirement of less/more funds under respective heads and surrender of ₹1,50.00 lakh also from Office Expenses and Salaries was made without assigning any reason.

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

(ii) 800 Other Expenditure			
01 Charges for Election of the President/Vice-President			
O 2,13.00			
R (-)1,62.50	50.50	48.12	(-)2.38

Reduction in provision by re-appropriation (₹1,22.50 lakh) was due to requirement of less fund mainly under Salaries, Other Charges and Domestic Travel Expenses and surrender (₹40.00 lakh) from Office Expenses was made without assigning reason.

Saving was reportedly due to non-utilisation of fund provided to Secretary, Legislative Assembly for conduct of Presidential/Vice Presidential election under object head-11 Domestic Travel Expenses.

GRANT NO. 4 ELECTION-Contd.

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

(iii) 2015 Election

103 Preparation and Printing
of Electoral Rolls

01 Printing of Electoral Rolls

O 9,59.00

R (-)60.53

8,98.47

8,95.06

(-)3.41

Reduction in provision by re-appropriation was the net effect of decrease of ₹10.63 lakh under Office Expenses and Domestic Travel Expenses and increase of ₹90.10 lakh towards Salaries due to requirement of less/more funds under respective heads and surrender of ₹1,40.00 lakh from Other Charges and Office Expenses was made without assigning any reason.

Saving was reportedly due to non-receipt of TA/DA bills from Officers/Officials deputed to interior polling stations.

(iv) 108 Issue of Photo Identity
Cards to Voters

01 Issue of Identity Cards

O 3,38.64

R (-)22.92

3,15.72

3,02.81

(-)12.91

Reduction in provision by re-appropriation was the net effect of decrease of ₹37.44 lakh mainly under Office Expenses and Domestic Travel Expenses and increase of ₹64.52 lakh towards Other Charges and Salaries due to requirement of less/more funds under respective heads and surrender of ₹50.00 lakh from Office Expenses was made without assigning any reason.

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

(v) 05 Finance Commission Recommendations

2059 Public Works

01 Office Buildings

053 Maintenance and Repairs

01 Maintenance of Assets

O 50.00

R (-)13.00

37.00

37.00

...

Reduction in provision by re-appropriation (₹9.55 lakh) was due to requirement of less fund under Minor Works and surrender (₹3.45 lakh) also from Minor Works was made without assigning reason.

GRANT NO. 4 ELECTION-Concl'd.

4.1.5 Saving mentioned at note 4.1.4 was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2015 Election			
106 Charges for Conduct of Elections to State/Union Territory Legislature			
02 Charges for Conduct of Bye Election to State Legislative Assembly			
O 75.00			
R 91.00	1,66.00	1,64.09	(-)1.91

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

Saving was reportedly due to non-receipt of TA/DA bills from Officers/Officials deputed to conduct Bye Election to interior polling stations and also non-receipt of contingency bills from the supplier in time.

Capital:

4.2.1 In view of the overall saving of ₹4,15.97 lakh (47.40 per cent of the total provision) in the grant, provision created through Supplementary grant proved excessive.

4.2.2 No part of the available saving of ₹4,15.97 lakh was anticipated and surrendered in March 2018.

4.2.3 Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 05 Finance Commission Recommendations			
4059 Capital Outlay on Public Works			
01 Office Buildings			
800 Other Expenditure			
01 Creation of Assets			
S 8,77.51	8,77.51	4,61.54	(-)4,15.97

Saving was reportedly due to non-utilisation of fund by some DEOs before closer of financial year.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2052 Secretariat-General Services				
2059 Public Works				
2251 Secretariat-Social Services				
Original	1,16,58,95			
Supplementary	33,84,24	1,50,43,19	1,49,14,97	(-)1,28,22
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2030 Stamps and Registration				
2053 District Administration				
2575 Other Special Area Programmes				
3451 Secretariat-Economic Services				
Original	3,07,96,32	3,07,96,32	2,98,47,94	(-)9,48,38
Amount surrendered during the year (31 March 2018)				7,01,71
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	3,26,80,00	3,26,80,00	...	(-)3,26,80,00
Amount surrendered during the year (31 March 2018)				3,24,80,00

Notes and Comments:

Capital:

6.2.1 In view of the overall saving of ₹3,26,80.00 lakh (100 per cent of the total provision) in the grant, provision made through original grant was totally unnecessary.

6.2.2 Out of the available saving of ₹3,26,80.00 lakh, ₹3,24,80.00 lakh (99.39 per cent of the total saving) was precisely anticipated and surrendered in March 2018.

GRANT NO. 6 DISTRICT ADMINISTRATION-Concl'd.

6.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4070 Capital Outlay on Other Administrative Services			
	800 Other Expenditure			
	17 Creation of Assets under SADA			
	O	1,76,80.00		
	R	(-)1,76,60.00	20.00	...
				(-)20.00

Reduction in provision by re-appropriation (₹1,80.00 lakh) was due to less requirement of fund under Major Works and surrender (₹1,74,80.00 lakh) also from Major Works was made without assigning reason.

Reasons for non-utilisation of the entire provision have not been intimated (October 2018).

(ii) 18 Scheme under BADP

O	1,50,00.00			
R	(-)1,50,00.00	...	...	...

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

GRANT NO. 7 TREASURY AND ACCOUNTS ADMINISTRATION

		Total grant/ appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2049 Interest Payments				
2054 Treasury and Accounts Administration				
2071 Pensions and Other Retirement Benefits				
2235 Social Security and Welfare				
Voted:				
Original	20,41,03			
Supplementary	70,51,03	90,92,06	88,14,22	(-)2,77,84
Amount surrendered during the year				...
Charged:				
Original	50,00,00	50,00,00	...	(-)50,00,00
Amount surrendered during the year (31March 2018)				50,00,00

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

7.1.1 In view of the overall saving of ₹50,00.00 lakh (100 per cent of the total provision) in the appropriation, provision made through original appropriation was totally unnecessary.

7.1.2 The entire provision was precisely anticipated and surrendered in March 2018.

GRANT NO. 7 TREASURY AND ACCOUNTS ADMINISTRATION-Concl.

7.1.3 Saving of ₹48,25.68 lakh and ₹49,91.34 lakh constituting 92.80 per cent and 99.83 per cent of the total provision had also occurred under the Revenue Section (Charged) of this appropriation in 2015-16 and 2016-17 respectively.

7.1.4 Saving occurred mainly under:

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2049 Interest Payments			
	05 <i>Interest on Reserve Funds</i>			
	105 Interest on General and other Reserve Funds			
	01 Interest Payments of NPS			
	O 50,00.00			
	R (-)50,00.00	...	...	...

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

Similar saving occurred during the year 2016-17.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2055 Police				
2235 Social Security and Welfare				
Original	9,06,70,57	9,06,70,57	8,79,15,09	(-)27,55,48
Amount surrendered during the year (31 March 2018)				71,13,03
Capital				
Major Head:				
4055 Capital Outlay on Police				
Original	31,98,43			
Supplementary	52,58,20	84,56,63	...	(-)84,56,63
Amount surrendered during the year				...

Notes and Comments:

Capital:

8.2.1 In view of the overall saving of ₹84,56.63 lakh (100 per cent of the total provision) in the grant, provision made through original grant was totally unnecessary.

8.2.2 No part of the available saving of ₹84,56.63 lakh was anticipated for surrender during the year.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4055 Capital Outlay on Police			
	800 Other Expenditure			
	08 Creation of Assets under SADA (RS)			
	O 31,98.43			
	S 52,58.20	84,56.63	...	(-)84,56.63

No specific reason for non-utilisation of the entire provision has been intimated (October 2018).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2013 Council of Ministers				
2052 Secretariat-General Services				
2070 Other Administrative Services				
Original	5,56,00			
Supplementary	12,42,01	17,98,01	17,79,44	(-)18,57
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2075 Miscellaneous General Services				
2250 Other Social Services				
Original	2,99,35,12	2,99,35,12	54,06	(-)2,98,81,06
Amount surrendered during the year (31 March 2018)				2,98,80,00

Capital

Major Head:

**4250 Capital Outlay on Other
Social Services**

Original	3,39,76,00	3,39,76,00	...	(-)3,39,76,00
Amount surrendered during the year (31 March 2018)				3,39,76,00

Notes and Comments:

Revenue:

10.1.1 In view of the overall saving of ₹2,98,81.06 lakh (99.82 per cent of the total provision) in the grant, provision made through original grant proved excessive.

10.1.2 Out of the available saving of ₹2,98,81.06 lakh, ₹2,98,80.00 lakh (99.99 per cent of the total saving) only was precisely anticipated and surrendered in March 2018.

10.1.3 Saving of ₹50.18 lakh and ₹50.10 lakh constituting 91.04 per cent and 90.89 per cent of the total provision had also occurred under the Revenue Section of this grant in 2015-16 and 2016-17 respectively.

GRANT NO. 10 OTHER GENERAL, SOCIAL AND COMMUNITY SERVICES-Concl.**10.1.4 Saving occurred under:**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2250 Other Social Services			
	800 Other Expenditure			
	02 Welfare Measures			
	O 2,98,80.00			
	R (-)2,98,80.00	...	...	...

Withdrawal of the entire provision by surrender from Other Charges and Subsidies was made without assigning any reason (October 2018).

Capital:

10.2.1 In view of the overall saving of ₹3,39,76.00 lakh (100 per cent of the total provision) in the grant, provision made through original grant was totally unnecessary.

10.2.2 The entire provision was precisely anticipated and surrendered in March 2018.

10.2.3 Saving occurred under:

(i)	4250 Capital Outlay on Other Social Services			
	800 Other Expenditure			
	05 Welfare Measures			
	O 3,39,76.00			
	R (-)3,39,76.00	...	...	...

Withdrawal of the entire provision by surrender from Major Works was made without assigning any reason (October 2018).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2235 Social Security and Welfare				
2236 Nutrition				
Original	1,83,36,72			
Supplementary	2,00	1,83,38,72	1,81,38,98	(-)1,99,74
Amount surrendered during the year (31 March 2018)				2,30,02

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

		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2235 Social Security and Welfare				
Original	2,50,61			
Supplementary	1,36,20	3,86,81	3,86,85	(+)04
Amount surrendered during the year				...

Notes and Comments:

Revenue:

12.1.1 The expenditure exceeded the appropriation by ₹0.04 lakh (Actual excess: ₹4,022); the excess requires regularisation.

12.1.2 The excess worked out to 0.01 per cent over the total provision.

12.1.3 Excess occurred under:

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2235 Social Security and Welfare			
60	<i>Other Social Security and Welfare Programmes</i>			
800	Other Expenditure			
02	Ex-gratia Payment			
O	76.05			
S	1,36.20			
R	91.25	3,03.50	3,03.54	(+)0.04

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

Reasons for the excess have not been intimated (October 2018).

APPROPRIATION NO. 12 SOCIAL SECURITY AND WELFARE–Concl.

12.1.4 Excess mentioned at note *12.1.3* was partly offset by saving mainly under:

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2235 Social Security and Welfare			
60	<i>Other Social Security and Welfare Programmes</i>			
800	Other Expenditure			
09	Payment of Victim Compensation Scheme			
	O	43.00		
	R	(-)37.00	6.00	6.00
(ii)	200 Other Programmes			
04	Payment of Compensation under M.V.Act (No Fault Liability)			
	O	1,06.20		
	R	(-)34.89	71.31	71.31
(iii)	800 Other Expenditure			
04	Provision in Lieu of 3rd Party Insurance of APST Buses			
	O	15.30		
	R	(-)15.30	...	...

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

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2047 Other Fiscal Services				
2054 Treasury and Accounts Administration				
2071 Pensions and Other Retirement Benefits				
Original	6,06,27,14			
Supplementary	1,00,16,14	7,06,43,28	8,66,01,66	(+)1,59,58,38
Amount surrendered during the year				...
Capital				
Major Head:				
4047 Capital Outlay on Other Fiscal Services				
Original	40,00	40,00	...	(-)40,00
Amount surrendered during the year				...

Notes and Comments:

Revenue:

13.1.1 The expenditure exceeded the grant by ₹1,59,58.38 lakh (Actual excess: ₹1,59,58,37,651); the excess requires regularisation.

GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Contd.

13.1.2 In view of the excess of ₹1,59,58.38 lakh in the grant, supplementary provision of ₹1,00,16.14 lakh obtained in March 2018 proved inadequate.

13.1.3 The excess expenditure worked out to 22.59 per cent over the total provision.

13.1.4 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
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
2016-17	5,35,67.59	6,36,42.72	1,00,75.13	18.81

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

13.1.5 Excess occurred mainly under:

Serial number	Head	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 4,35,95.00			
	S 5,97.00	4,41,92.00	7,10,24.24	(+)2,68,32.24

Similar excess occurred during the year 2016-17.

(ii)	104 Gratuities			
	01 Payment of Gratuities			
	O 1,10,00.00			
	S 8,50.00	1,18,50.00	1,24,60.31	(+)6,10.31

While furnishing the reasons for excess at serial numbers (i) and (ii) the department stated 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.

GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	2054 Treasury and Accounts Administration			
098	Local Fund Audit			
02	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)			
S	16.14			
R	21.39	37.53	37.53	...

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

13.1.6 Excess mentioned at note **13.1.5** was partly offset by saving mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2071 Pensions and Other Retirement Benefits			
01	<i>Civil</i>			
105	Family Pensions			
01	Ordinary Pension			
O	20,00.00			
S	84,10.00	1,04,10.00	5,50.20	(-)98,59.80
(ii)	102 Commuted Value of Pensions			
01	Ordinary Pension			
O	30,00.00			
S	3.00			
R	5.00	30,08.00	19,23.94	(-)10,84.06

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

Reasons for the saving at serial numbers (i) and (ii) have not been intimated (October 2018).

GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	2071 Pensions and Other Retirement Benefits			
	01 Civil			
	111 Pensions to Legislators			
	01 Members of Legislative Assembly			
	O 4,00.00			
	S 1,40.00	5,40.00	...	(-)5,40.00

Reasons for non-utilisation of the entire provision have not been intimated (October 2018).

Similar saving occurred at serial numbers (i) to (iii) during the year 2016-17.

(iv)	2054 Treasury and Accounts Administration			
	098 Local Fund Audit			
	01 Establishment Charges of Director of Audit and Pension			
	O 4,74.61			
	R (-)18.09	4,56.52	4,56.29	(-)0.23

Reduction in provision by re-appropriation was the net effect of decrease of ₹62.87 lakh under Salaries and increase of ₹44.78 lakh mainly towards Office Expenses and Wages due to requirement of less/more funds under respective heads.

Saving was reportedly due to held up of pay of officials for unauthorised leave.

Capital:

13.2.1 In view of the overall saving of ₹40.00 lakh (100 per cent of the total provision) in the grant, provision made through original grant was totally unnecessary.

13.2.2 No part of the available saving of ₹40.00 lakh was anticipated for surrender during the year.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 4047	Capital Outlay on Other Fiscal Services			
800	Other Expenditure			
05	Creation of Assets under SADA			
O	40.00	40.00	...	(-40.00)

Reasons for non-utilisation of the entire provision have not been intimated (October 2018).

**GRANT NO. 14 SECONDARY EDUCATION
(ALL VOTED)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2202 General Education				
2204 Sports and Youth Services				
Original	5,58,92,34	5,58,92,34	4,02,29,22	(-)1,56,63,12
Amount surrendered during the year (31 March 2018)				1,22,37,01

Capital

Major Head:

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

Original	36,50,00	36,50,00	8,13,25	(-)28,36,75
Amount surrendered during the year (31 March 2018)				28,41,70

Notes and Comments:

Revenue:

14.1.1 In view of the overall saving of ₹1,56,63.12 lakh (28.02 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 ₹1,56,63.12 lakh, ₹1,22,37.01 lakh (78.13 per cent of the total saving) only was anticipated and surrendered in March 2018.

14.1.3 Saving of ₹1,28,71.80 lakh and ₹92,44.64 lakh constituting 32.38 per cent and 23.35 per cent of the total provision had also occurred under the Revenue Section of this grant in 2015-16 and 2016-17 respectively.

GRANT NO. 14 SECONDARY EDUCATION-Contd.

14.1.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2202 General Education			
	02 Secondary Education			
	109 Government Secondary Schools			
	07 District Establishment			
	O	4,11,21.08		
	R	(-)1,50,24.85	2,60,96.23	2,59,07.45
				(-)1,88.78

Reduction in provision by re-appropriation was the net effect of decrease of ₹49,92.89 lakh mainly under Salaries and Office Expenses and increase of ₹4,86.06 lakh mainly towards Domestic Travel Expenses and Other Charges due to requirement of less/more funds under respective heads and surrender of ₹1,05,18.02 lakh from Salaries was made without assigning any reason.

Saving was reportedly due to non-filling up of vacant posts and non-clearance of pension cases.

(ii)	107 Scholarships			
	02 Scholarship and Incentive			
	O	20,00.00		
	R	(-)20,00.00	...	...

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Scholarships/Stipend.

Similar saving occurred at serial numbers (i) and (ii) during the year 2016-17.

(iii)	2204 Sports and Youth Services			
	101 Physical Education			
	01 NCC/Scout & Guides Activities in School			
	O	31,34.62		
	R	(-)16,46.89	14,87.73	15,68.57
				(+)80.84

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,12.48 lakh mainly under Salaries and Office Expenses and increase of ₹15.58 lakh mainly towards Domestic Travel Expenses and Salaries (LTC) due to requirement of less/more funds under respective heads and surrender of ₹13,49.99 lakh from Other Charges was made without assigning any reason.

The department stated that final excess was due to erroneous booking of expenditure under 2202 instead of this head by the DDO's. 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. 14 SECONDARY EDUCATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	2202 General Education			
	02 Secondary Education			
	800 Other Expenditure			
	15 Schemes under SADA			
	O	44,05.42		
	R	(-)11,23.38	32,82.04	32,95.21
				(+)13.17

Reduction in provision by re-appropriation was the net effect of decrease of ₹43,34.00 lakh under Other Charges and increase of ₹32,10.62 lakh towards Scholarships/Stipend, Minor Works and Grants-in-aid General (Non- Salary) due to requirement of less/more funds under respective heads.

In view of the overall excess at serial numbers (iii) and (iv), reduction in provision by re-appropriation proved injudicious and was done without proper assessment of requirement of fund.

No specific reason for the excess has been intimated (October 2018).

(v)	80 General			
	800 Other Expenditure			
	17 Assistance to Arunachal Shiksha Vikas Samiti			
	O	5,00.00		
	R	(-)5,00.00	...	...

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Grants for Creation of Capital Assets.

(vi)	08 Central Plan Schemes(Fully funded by Central Government)			
	2202 General Education			
	04 Adult Education			
	103 Rural Functional Literacy Programmes			
	03 Saakshar Bharat Mission			
	O	4,10.00		
	R	(-)4,10.00	...	...

Withdrawal of the entire provision by re-appropriation (₹41.00 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹3,69.00 lakh) also from Other Charges was made without assigning any reason.

GRANT NO. 14 SECONDARY EDUCATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii)	2202 General Education			
	80 General			
	001 Direction and Administration			
	01 Establishment Expenses			
	O 11,51.81			
	R (-)3,82.14	7,69.67	7,61.70	(-)7.97

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,80.24 lakh mainly under Office Expenses and Other Charges and increase of ₹98.10 lakh mainly towards Office Expenses and Minor Works due to requirement of less/more funds under respective heads.

Saving was reportedly due to non-filling up of vacant posts and non-clearance of pension cases.

(viii)	<i>02 Secondary Education</i>			
	106 Text Books			
	01 Procurement of Text Books For Students of Secondary Level of Education			
	O 3,00.00			
	R (-)3,00.00	...	...	...

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

(ix)	108 Examinations			
	01 Reimbursement of Examination /Tuition Fees of AISSCE Examination			
	O 25.00	25.00	12.45	(-)12.55

Saving was reportedly due to non-availability of Aadhaar Numbers and Bank Account Numbers of the beneficiaries.

GRANT NO. 14 SECONDARY EDUCATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(x)	08 Central Plan Schemes(Fully funded by Central Government)			
	2202 General Education			
	02 Secondary Education			
	800 Other Expenditure			
	01 Affiliation Fees to Central Board of Secondary Education			
	O	10.00		
	R	(-)8.00	2.00	(-)2.00

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

Saving was reportedly due to non-receipt of proposals from the schools.

14.1.5 Saving mentioned at note **14.1.4** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	2202 General Education			
	02 Secondary Education			
	800 Other Expenditure			
	16 Rastriya Madhyamik Shiksha Abhiyan (RMSA)			
	O	20,00.00		
	R	41,59.85	61,59.85	(-)7,54.07

Augmentation of provision by re-appropriation was due to requirement of more fund mainly towards Grants-in-aid General (Non-Salary) and Grants for Creation of Capital Assets.

Saving was reportedly due to non-receipt of budgetary support from the Finance Department (Budget), Government of Arunachal Pradesh.

Similar saving occurred during the year 2016-17.

GRANT NO. 14 SECONDARY EDUCATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	04 State Plan Schemes			
	2202 General Education			
	02 Secondary Education			
	800 Other Expenditure			
	15 Schemes under SADA			
	R	18,92.48	18,92.48	18,62.25
				(-)30.23

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.

The department stated that some of the beneficiary oriented schemes could not be fully utilised due to less number of enrolment from the districts.

(iii)	2204 Sports and Youth Services			
	800 Other Expenditure			
	10 Information & Communication Technology (ICT)			
	R	2,96.90	2,96.90	2,91.90
				(-)5.00

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

The department stated that due to non-submission of utilisation certificate of 2016-17 by the NEC, NER, Shillong, the file could not be processed in time for obtaining sanction during 2017-18, which resulted into saving.

(iv)	2202 General Education			
	04 Adult Education			
	200 Other Adult Education Programmes			
	04 Adult Education			
	R	27,28.80	27,28.80	2,34.00
				(-)24,94.80

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

Saving was reportedly due to release of fund to the extent of expenditure incurred by the department.

Similar saving occurred during the year 2016-17.

GRANT NO. 14 SECONDARY EDUCATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	2202 General Education			
	04 <i>Adult Education</i>			
	001 Direction and Administration			
	01 District Establishment			
	O 8,19.41			
	R 80.22	8,99.63	8,74.91	(-)24.72

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,19.00 lakh mainly towards Minor Works and Other Charges and decrease of ₹38.78 lakh under Salaries due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-filling up of vacant posts and non-clearance of pension cases.

Capital:

14.2.1 In view of the overall saving of ₹28,36.75 lakh (77.72 per cent of the total provision) in the grant, provision made through original grant proved excessive.

14.2.2 Against the available saving of ₹28,36.75 lakh in the grant, anticipation and surrender of ₹28,41.70 lakh was injudicious.

14.2.3 Saving occurred under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	800 Other Expenditure			
	28 Creation of Assets under SADA			
	O 36,50.00			
	R (-)28,41.70	8,08.30	5,27.53	(-)2,80.77

Reduction in provision by surrender from Major Works was made in March 2018 without assigning any reason.

Saving was reportedly due to late sanction of the scheme by the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 14 SECONDARY EDUCATION-Concl.

14.2.4 Saving mentioned at note 14.2.3 was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	202 Secondary Education			
	01 Construction of Building for Education			
	...	...	2,85.72	(+)2,85.72

The department stated that the actual Budget Grant under this head was ₹3,29.38 lakh. But this fact has not been reflected in the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2210 Medical and Public Health				
2211 Family Welfare				
Original	9,94,91,85			
Supplementary	30,00	9,95,21,85	8,93,51,43	(-)1,01,70,42
Amount surrendered during the year (31 March 2018)				1,01,82,20
Capital				
Major Head:				
4210 Capital Outlay on Medical and Public Health				
Original	1,24,17,00			
Supplementary	30,00	1,24,47,00	41,71,39	(-)82,75,61
Amount surrendered during the year (31 March 2018)				21,86,55

Notes and Comments:

Revenue:

15.1.1 As the overall expenditure of ₹8,93,51.43 lakh fell short of the original provision of ₹9,94,91.85 lakh, supplementary provision of ₹30.00 lakh obtained in March 2018 proved totally unnecessary.

15.1.2 Against the available saving of ₹1,01,70.42 lakh (10.22 per cent of the total provision) in the grant, anticipation and surrender of ₹1,01,82.20 lakh was injudicious.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

15.1.3 Saving of ₹2,14,62.77 lakh and ₹1,82,35.84 lakh constituting 30.50 per cent and 20.85 per cent of the total provision had also occurred under the Revenue Section of this grant in 2015-16 and 2016-17 respectively.

15.1.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	2210 Medical and Public Health			
	06 Public Health			
	800 Other Expenditure			
	02 National Health Mission (NHM)			
	O	3,16,40.00		
	R	(-)1,55,07.97	1,61,32.03	1,49,82.59
				(-)11,49.44

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,17,63.84 lakh under Grants-in-aid General (Salary) and increase of ₹4,34.07 lakh towards Grants-in-aid General (Non-Salary) due to requirement of less/more funds under respective heads and surrender of ₹41,78.20 lakh from Grants for Creation of Capital Assets and Grants-in-aid General (Salary) was made without assigning any reason.

Reasons for the saving have not been intimated (October 2018).

Similar saving occurred during the year 2016-17.

(ii)	2210 Medical and Public Health			
	05 Medical Education, Training and Research			
	105 Allopathy			
	02 Grants towards Tomo Tiba Institute of Health & Medical Sciences Society (TRIHMS Society)			
	O	64,04.00		
	R	(-)50,26.00	13,78.00	11,00.00
				(-)2,78.00

Reduction in provision by re-appropriation (₹5,22.00 lakh) was due to requirement of less fund under Grants-in-aid General (Non-Salary) and surrender (₹45,04.00 lakh) from Grants for Creation of Capital Assets was made without assigning reason.

Saving was reportedly due to hassle of works at the fag end of the financial year.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	03 Centrally Sponsored Schemes			
	2210 Medical and Public Health			
	06 Public Health			
	800 Other Expenditure			
	01 National AIDS & STD Control Programme			
	O	10,00.00		
	R	(-)10,00.00	...	...

Withdrawal of the entire provision by surrender from Grants-in-aid General (Salary) was made without assigning any reason.

(iv)	2210 Medical and Public Health			
	06 Public Health			
	104 Drug Control			
	01 Drug Control			
	O	5,21.00		
	R	(-)5,00.00	21.00	20.99
				(-)0.01

Reduction in provision by surrender from Other Charges was due to requirement of less fund.

Saving was reportedly due to incurring of less expenditure under Office Expenses and Other Charges.

(v)	03 Centrally Sponsored Schemes			
	2210 Medical and Public Health			
	06 Public Health			
	800 Other Expenditure			
	03 National Mission on Ayush including Mission on Medical Plants			
	O	7,60.00		
	R	(-)1,70.30	5,89.70	5,89.70
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,11.81 lakh under Grants-in-aid General (Salary) and Grants for Creation of Capital Assets and increase of ₹41.51 lakh towards Grants-in-aid General (Non-Salary) due to requirement of less/more funds under respective heads.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi)	2210 Medical and Public Health			
06	<i>Public Health</i>			
101	Prevention and Control of diseases			
01	Malaria Eradication Programme			
O	84,90.70			
R	(-),54.06	83,36.64	83,79.19	(+)42.55

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,00.95 lakh under Salaries and increase of ₹46.89 lakh mainly towards Salaries (LTC) due to requirement of less/more funds under respective heads.

In view of the overall excess, reduction in provision by re-appropriation proved injudicious and was done without proper assessment of requirement of fund.

Excess was reportedly due to requirement of more fund towards Salaries, Wages, DA arrears, MACP, HRA etc.

15.1.5 Saving mentioned at note **15.1.4** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2210 Medical and Public Health			
03	<i>Rural Health Services-Allopathy</i>			
110	Hospitals and Dispensaries			
01	Establishment Expenses			
O	3,59,21.84			
R	27,55.14	3,86,76.98	4,06,88.93	(+)20,11.95

Augmentation of provision by re-appropriation was the net effect of increase of ₹27,81.14 lakh mainly towards Salaries, Other Charges and Office Expenses and decrease of ₹26.00 lakh under Supplies and Materials due to requirement of more/less funds under respective heads.

Excess was reportedly due to requirement of more fund towards Salaries, Wages, DA arrears, MACP, HRA etc.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 04	State Plan Schemes			
	2210 Medical and Public Health			
	80 <i>General</i>			
	800 Other Expenditure			
	02 Schemes under SADA			
	O 40,38.00			
	R 47,46.08	87,84.08	73,78.64	(-)14,05.44

Augmentation of provision by re-appropriation was the net effect of increase of ₹71,24.08 lakh mainly towards Grants-in-aid General (Salary) and Grants for Creation of Capital Assets and decrease of ₹23,78.00 lakh under Other Charges due to requirement of more/less funds under respective heads.

Reasons for the final saving have not been intimated (October 2018).

(iii) 03	Centrally Sponsored Schemes			
	2210 Medical and Public Health			
	05 <i>Medical Education, Training and Research</i>			
	200 Other Systems			
	01 Human Resource in Health & Medical Education			
	O 26,00.00			
	R 24,00.00	50,00.00	50,00.00	...

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

(iv) 08	Central Plan Schemes (Fully funded by Central Government)			
	2211 Family Welfare			
	001 Direction and Administration			
	01 Establishment Expenses			
	S 10.00			
	R 7,35.40	7,45.40	12,06.48	(+)4,61.08

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

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	08 Central Plan Schemes (Fully funded by Central Government)			
	2211 Family Welfare			
	101 Rural Family Welfare Services			
	03 Expenditure on Sub-Centre			
	S 10.00			
	R 4,37.53	4,47.53	4,50.86	(+)3.33

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

(vi)	2210 Medical and Public Health			
	05 <i>Medical Education, Training and Research</i>			
	105 Allopathy			
	01 Training			
	O 3,29.29			
	R 3,45.76	6,75.05	6,80.15	(+)5.10

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,63.00 lakh mainly towards Supplies and Materials, Office Expenses and Other Charges and decrease of ₹17.24 lakh under Salaries and Salaries (LTC) due to requirement of more/less funds under respective heads.

Reasons for the excess have not been intimated (October 2018).

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii) 04	State Plan Schemes			
	2210 Medical and Public Health			
06	<i>Public Health</i>			
101	Prevention and Control of diseases			
06	Cancer Control Programme			
	...	...	3,00.00	(+)3,00.00

The department stated that the actual Budget Grant under this head was ₹3,00.00 lakh as per budgetary support received from Finance Department (Budget) and excess was due to non-incorporation ₹3,00.00 lakh during finalization of Revised Estimate for 2017-18. But this fact has not been reflected in the budget documents furnished by the Finance Department (Budget).

(viii) **2210 Medical and Public Health**

01	<i>Urban Health Services-Allopathy</i>			
001	Direction and Administration			
01	Establishment Expenses			
O	27,12.25			
R	2,79.69	29,91.94	29,66.65	(-)25.29

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

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

2211 Family Welfare

102	Urban Family Welfare Services			
01	Family Welfare Service			
S	10.00			
R	1,96.00	2,06.00	2,06.53	(+)0.53

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

Excess at serial numbers (iv), (v) and (ix) was reportedly due to implementation of 7th Central Pay Commission.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(x)	2210 Medical and Public Health			
	06 Public Health			
	101 Prevention and Control of diseases			
	02 Expanded Programme of Immunisation			
	O 13,54.30			
	R 1,29.43	14,83.73	14,83.53	(-)0.20
(xi)	04 Rural Health Services- Other Systems of Medicine			
	102 Homeopathy			
	01 Establishment Expenses			
	O 13,94.38			
	R 71.25	14,65.63	15,11.42	(+)45.79
Excess was reportedly due to requirement of more fund towards Salaries, Wages, DA Arrear, MACP, HRA etc.				
(xii)	101 Ayurveda			
	01 Establishment Expenses			
	O 2,52.08			
	R 54.72	3,06.80	3,06.80	...
Augmentation of provision by re-appropriation at serial numbers (x) to (xii) was due to requirement of more fund mainly towards Salaries and Salaries (LTC).				
(xiii)	06 Public Health			
	101 Prevention and Control of diseases			
	03 T.B. Control Programme			
	O 5,39.69			
	R 13.46	5,53.15	5,52.95	(-)0.20
Augmentation of provision by re-appropriation was due to requirement of more fund towards Salaries and Salaries (LTC).				

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xiv)	2210 Medical and Public Health			
	06 <i>Public Health</i>			
	101 Prevention and Control of diseases			
	04 Leprosy Control Programme			
	O 5,16.67			
	R 13.07	5,29.74	5,29.69	(-)-0.05

Augmentation of provision by re-appropriation was the net effect of increase of ₹19.30 lakh towards Wages and Salaries (LTC) and decrease of ₹6.23 lakh under Salaries due to requirement of more/less funds under respective heads.

Saving at serial numbers (viii), (x), (xiii) and (xiv) was reportedly due to non-payment of ACP/MACP, 7th Pay Commission Arrears owing to administrative reasons and late receipt of LTC Claims etc.

Capital:

15.2.1 As the overall expenditure of ₹41,71.39 lakh fell far short of the original provision of ₹1,24,17.00 lakh, supplementary provision of ₹30.00 lakh obtained in March 2018 proved totally unnecessary.

15.2.2 Out of the available saving of ₹82,75.61 lakh (66.49 per cent of the total provision) in the grant, ₹21,86.55 lakh (26.42 per cent of the total saving) was anticipated and surrendered in March 2018.

15.2.3 Saving of ₹5,00.14 lakh and ₹11,77.93 lakh constituting 16.12 per cent and 44.16 per cent of the total provision had also occurred under the Capital Section of this grant in 2015-16 and 2016-17 respectively.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4210 Capital Outlay on Medical and Public Health			
	80 <i>General</i>			
	800 Other Expenditure			
	11 Creation of Assets under SADA			
	O 79,17.00			
	R (-)88.35	78,28.65	24,43.47	(-)53,85.18

Reduction in provision by re-appropriation was the net effect of decrease of ₹27,13.35 lakh under Major Works and increase of ₹26,25.00 lakh towards Machinery and Equipment and Motor Vehicles due to requirement of less/more funds under respective heads.

Reasons for the saving have not been intimated (October 2018).

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

	O 45,00.00			
	R (-)44,15.90	84.10	84.10	...

Reduction in provision by re-appropriation (₹22,29.35 lakh) was due to requirement of less fund under Major Works and surrender (₹21,86.55 lakh) from Machinery and Equipment and Major Works was made without assigning reason.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Concl.

15.2.5 Saving mentioned at note 15.2.4 was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
	4210 Capital Outlay on Medical and Public Health			
	80 General			
	800 Other Expenditure			
	01 Creation of Assets			
	S 20.00			
	R 14,38.60	14,58.60	14,58.60	...

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

(ii) 07	Non Lapsable Pool Fund			
	4210 Capital Outlay on Medical and Public Health			
	80 General			
	800 Other Expenditure			
	06 Construction of Buildings			
	S 10.00			
	R 8,79.10	8,89.10	1,85.22	(-)7,03.88

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

Reasons for the final saving have not been intimated (October 2018).

Similar saving occurred during the year 2016-17.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	10,72,70			
Supplementary	4,88,76	15,61,46	11,87,23	(-)3,74,23
Amount surrendered during the year				...

Capital

Major Head:

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

Original	4,00,00			
Supplementary	13,80,50	17,80,50	8,44,79	(-)9,35,71
Amount surrendered during the year				...

Notes and Comments:

Revenue:

16.1.1 In view of the overall saving of ₹3,74.23 lakh (23.97 per cent of the total provision) in the grant, supplementary provision of ₹4,88.76 lakh obtained in March 2018 proved excessive.

16.1.2 No part of the available saving of ₹3,74.23 lakh was anticipated and surrendered in March 2018.

16.1.3 Saving of ₹8,46.17 lakh (39.32 per cent of the total provision) had also occurred under the Revenue Section of this grant in 2016-17.

GRANT NO. 16 ART AND CULTURAL AFFAIRS-Contd.

16.1.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	2205 Art and Culture			
	800 Other Expenditure			
	08 Schemes under SADA			
	O	2,00.00		
	S	4,70.00	2,95.94	(-)3,74.06
		6,70.00		

Reasons for the saving have not been intimated (October 2018).

Capital:

16.2.1 In view of the overall saving of ₹9,35.71 lakh (52.55 per cent of the total provision) in the grant, supplementary provision of ₹13,80.50 lakh obtained in March 2018 proved excessive.

16.2.2 No part of the available saving of ₹9,35.71 lakh was anticipated and surrendered in March 2018.

16.2.3 Saving of ₹14,73.30 lakh (92.08 per cent of the total provision) had also occurred under the Capital Section of this grant in 2016-17.

16.2.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	04 <i>Art and Culture</i>			
	800 Other Expenditure			
	08 Creation of Assets under SADA			
	O	4,00.00		
	S	12,32.50	8,24.82	(-)8,07.68
		16,32.50		

Reasons for the saving have not been intimated (October 2018).

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 05	Finance Commission Recommendations			
	4202 Capital Outlay on Education, Sports, Art and Culture			
04	<i>Art and Culture</i>			
800	Other Expenditure			
07	C/o Renovation of Community Hall			
S	1,48.00	1,48.00	...	(-)1,48.00

Reasons for non-utilisation of the entire provision have not been intimated (October 2018).

16.2.5 Saving mentioned at note **16.2.4** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 4202	Capital Outlay on Education, Sports, Art and Culture			
04	<i>Art and Culture</i>			
800	Other Expenditure			
01	Creation of Assets			
	...	...	19.97	(+)19.97

Reasons for incurring expenditure without any budget provision have not been intimated (October 2018).

GRANT NO. 17 GAZETTEER
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	94,38			
Supplementary	22,60	1,16,98	1,14,14	(-)2,84
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	19,65,21			
Supplementary	35,25	20,00,46	14,79,80	(-)5,20,66
Amount surrendered during the year				...

Capital

Major Head:

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

Original	4,22,84			
Supplementary	4,11,85	8,34,69	3,66,52	(-)4,68,17
Amount surrendered during the year				...

Notes and Comments:

Revenue:

18.1.1 As the overall expenditure of ₹14,79.80 lakh fell short of the original provision of ₹19,65.21 lakh, supplementary provision of ₹35.25 lakh obtained in March 2018 proved totally unnecessary.

18.1.2 No part of the available saving of ₹5,20.66 lakh (26.03 per cent of the total provision) was anticipated and surrendered in March 2018.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	2205 Art and Culture			
	800 Other Expenditure			
	08 Schemes under SADA			
	O	8,79.32		
	R	(-)93.84	7,85.48	2,64.87
				(-)5,20.61

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,93.84 lakh under Other Charges and increase of ₹1,00.00 lakh towards Grants-in-aid General (Non-Salary) due to requirement of less/more funds under respective heads.

(ii)	2205 Art and Culture			
	107 Museums			
	01 Establishment Charges			
	O	2,13.44		
	S	14.43		
	R	(-)23.95	2,03.92	2,03.91
				(-)0.01

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

(iii)	103 Archaeology			
	01 Establishment Expenses			
	O	1,19.29		
	R	(-)14.07	1,05.22	1,05.21
				(-)0.01

Reduction in provision by re-appropriation was the net effect of decrease of ₹21.94 lakh mainly under Other Charges and Wages and increase of ₹7.87 lakh towards Office Expenses and Salaries due to requirement of less/more funds under respective heads.

Reasons for the saving at serial numbers (i) to (iii) have not been intimated (October 2018).

GRANT NO. 18 RESEARCH-Contd.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2205 Art and Culture			
102	Promotion of Arts and Culture			
02	Establishment Expenses			
	O	4,81.20		
	R	84.39	5,65.59	5,65.58
				(-)0.01

Augmentation of provision by re-appropriation was the net effect of increase of ₹85.29 lakh mainly towards Salaries, Other Charges and Office Expenses and decrease of ₹0.90 lakh under Salaries (LTC) and Overtime Allowances due to requirement of more/less funds under respective heads.

Reasons for the final saving have not been intimated (October 2018).

(ii)	001 Direction and Administration			
01	Establishment Expenses			
	O	1,80.04		
	R	39.07	2,19.11	2,19.11
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹40.26 lakh mainly towards Office Expenses, Other Charges and Salaries and decrease of ₹1.19 lakh under Salaries (LTC), Advertising and Publicity and Overtime Allowances due to requirement of more/less funds under respective heads.

Capital:

18.2.1 As the overall expenditure of ₹3,66.52 lakh fell short of the original provision of ₹4,22.84 lakh, supplementary provision of ₹4,11.85 lakh obtained in March 2018 proved totally unnecessary.

18.2.2 No part of the available saving of ₹4,68.17 lakh was anticipated and surrendered in March 2018.

18.2.3 Saving of ₹6,00.00 lakh and ₹2,55.25 lakh constituting 100 per cent and 78.90 per cent of the total provision had also occurred under the Capital Section of the grant in the preceding years 2015-16 and 2016-17 respectively.

GRANT NO. 18 RESEARCH-Contd.

18.2.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes				
	4202 Capital Outlay on Education, Sports, Art and Culture			
04	<i>Art and Culture</i>			
800	Other Expenditure			
01	Creation of Assets			
S	4,11.85			
R	4,22.84	8,34.69	45.50	(-)7,89.19

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

The department stated that the actual expenditure under this head was ₹3,66.52 lakh and an amount of ₹62.84 lakh, ₹2,03.02 lakh, ₹0.30 lakh and ₹54.86 lakh was erroneously booked under head of account 4202-04-800(04)-08-Creation of Assets under SADA, 4202-04-800-01-Creation of Assets, 4202-04-800(04)-01-Creation of Assets and 4202-04-800(05)-01- Creation of Assets respectively instead of this head. Further an amount of ₹2,00.00 lakh was transferred to Director of Art and Culture vide Government Order No. BT 833/2017/51 dated 22-05-2017.

Saving was reportedly due to surrender of some fund by the executing agencies.

(ii) 04 State Plan Schemes				
	4202 Capital Outlay on Education, Sports, Art and Culture			
04	<i>Art and Culture</i>			
800	Other Expenditure			
08	Creation of Assets under SADA			
O	4,22.84			
R	(-)4,22.84	...	62.84	(+)62.84

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

Incurring of expenditure without any budget provision was due to erroneous booking of expenditure under this head instead of 4202-04-800(03)-01-Creation of Assets. This has a reference to note **18.2.4 (i)**.

GRANT NO. 18 RESEARCH-Concl'd.

18.2.5 Saving mentioned at note **18.2.4** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	4202 Capital Outlay on Education, Sports, Art and Culture			
	04 <i>Art and Culture</i>			
	800 Other Expenditure			
	01 Creation of Assets			
	...	...	2,03.02	(+)2,03.02
(ii)	05 Finance Commission Recommendations			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	04 <i>Art and Culture</i>			
	800 Other Expenditure			
	01 Creation of Assets			
	...	...	54.86	(+)54.86

Incurring of expenditure without any budget provision at serial numbers (i) and (ii) was due to erroneous booking of expenditure under these heads instead of proper head of account 4202-04-800(03)-01-Creation of Assets. This has a reference to note **18.2.4 (i)**.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue:				
Major Heads:				
2230 Labour and Employment				
2408 Food, Storage and Warehousing				
2851 Village and Small Industries				
2852 Industries				
Original	1,72,46,65	1,72,46,65	28,20,67	(-)1,44,25,98
Amount surrendered during the year (31 March 2018)				1,03,10,00
Capital				
Major Heads:				
4408 Capital Outlay on Food, Storage and Warehousing				
4851 Capital Outlay on Village and Small Industries				
4852 Capital Outlay on Iron and Steel Industries				
Original	47,66,75	47,66,75	8,12,52	(-)39,54,23
Amount surrendered during the year (31 March 2018)				37,66,75

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

19.1.1 As the overall expenditure of ₹28,20.67 lakh fell far short of the original provision of ₹1,72,46.65 lakh, provision made through original grant proved excessive.

19.1.2 Out of the available saving of ₹1,44,25.98 lakh (83.65 per cent of the total provision) in the grant, ₹1,03,10.00 lakh (71.47 per cent of the total saving) only was anticipated and surrendered in March 2018.

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:

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Saving Amount (₹ in lakh)	Per Cent
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
2016-17	63,85.03	37,93.80	25,91.23	40.58

19.1.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2408 Food, Storage and Warehousing			
	01 Food			
	800 Other Expenditure			
	03 Chief Minister's Swalamban Yojana (NABARD)			
	O	1,50,00.00		
	R	(-)1,34,00.00	16,00.00	(-)16,00.00

Reduction in provision by re-appropriation (₹30,90.00 lakh) was due to requirement of less fund under Other Charges and surrender (₹1,03,10.00 lakh) also from Other Charges was made without assigning any reason.

The department stated that initially scheme was entrusted to the Department of Industries but later on the scheme was dealt by the Planning, Finance and Investment Department.

GRANT NO. 19 INDUSTRIES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	2851 Village and Small Industries			
	800 Other Expenditure			
	25 Schemes under SADA			
	O 1,85.00			
	R (-)1,85.00	...	...	...

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

(iii)	2852 Industries			
	80 <i>General</i>			
	800 Other Expenditure			
	06 Up keeping of Ongoing Industrial Infrastructure Development Project			
	O 1,40.00			
	R (-)1,00.00	40.00	39.15	(-)0.85

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

Reasons for the saving have not been intimated (October 2018).

19.1.5 Saving mentioned at note **19.1.4** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2852 Industries			
	80 <i>General</i>			
	800 Other Expenditure			
	08 Grants to APIDFC			
	R 9,99.00	9,99.00	6,76.47	(-)3,22.53

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

Saving was reportedly due to non-consideration of some of the proposals by the Finance Department, Government of Arunachal Pradesh.

GRANT NO. 19 INDUSTRIES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	2851 Village and Small Industries			
	001 Direction and Administration			
	01 Establishment Expenses			
	O 19,11.65			
	R 1,20.78	20,32.43	20,05.59	(-26.84)

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,00.28 lakh mainly towards Office Expenses, Minor Works and Other Charges and decrease of ₹79.50 lakh under Salaries due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-clearance of claims under pension cases of retired employees.

(iii)	04 State Plan Schemes			
	2408 Food, Storage and Warehousing			
	01 Food			
	800 Other Expenditure			
	02 Schemes Under SADA			
	R 21,23.22	21,23.22	89.50	(-20,33.72)

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 reportedly due to placement of most of the fund under development head to this head without any intimation to the Directorate of Industries and also non-consideration of some of the schemes by the Finance Department, Government of Arunachal Pradesh.

Capital:

19.2.1 As the overall expenditure of ₹8,12.52 lakh fell far short of the original provision of ₹47,66.75 lakh, provision made through original grant proved excessive.

19.2.2 Out of the available saving of ₹39,54.23 lakh (82.95 per cent of the total provision) in the grant, ₹37,66.75 lakh (95.26 per cent of the total saving) only was anticipated and surrendered in March 2018.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	4852 Capital Outlay on Iron and Steel Industries			
	02 <i>Manufacture</i>			
	800 Other Expenditure			
	01 Establishment of Integrated Industrial Development Centre			
	O 36,70.75			
	R (-)36,70.75	...	...	...

The entire provision was withdrawn by re-appropriation (₹1,70.75 lakh) and through surrender (₹35,00.00 lakh). While withdrawal through re-appropriation was due to requirement of less fund under Major Works, that by surrender also from Major Works was made without assigning any reason.

(ii)	4408 Capital Outlay on Food, Storage and Warehousing			
	01 <i>Food</i>			
	103 Food Processing			
	01 Creation of Assets			

	O 3,05.00			
	R (-)3,05.00	...	...	...

The entire provision was withdrawn by re-appropriation (₹38.25 lakh)) and through surrender (₹2,66.75 lakh). While withdrawal through re-appropriation was due to requirement of less fund under Major Works, that by surrender also from Major Works was made without assigning any reason.

GRANT NO. 19 INDUSTRIES-Concl.

19.2.4 Saving mentioned at note **19.2.3** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4851 Capital Outlay on Village and Small Industries			
	800 Other Expenditure			
	06 Creation of Assets under SADA			
	O 7,91.00			
	R 2,09.00	10,00.00	8,12.52	(-)1,87.48

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

Reasons for the saving have not been intimated (October 2018).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2230 Labour, Employment and Skill Development				
Original	8,56,82	8,56,82	6,73,84	(-)1,82,98
Amount surrendered during the year (31 March 2018)				1,82,96

Capital

Major Head:

**4250 Capital Outlay on
other Social Services**

Original	53,00			
Supplementary	42,50	95,50	84,74	(-)10,76
Amount surrendered during the year				...

Notes and Comments:

Revenue:

20.1.1 As the overall expenditure of ₹6,73.84 lakh fell short of the original provision of ₹8,56.82 lakh, provision made through original grant proved excessive.

20.1.2 Out of the available saving of ₹1,82.98 lakh (21.36 per cent of the total provision) in the grant, ₹1,82.96 lakh (99.99 per cent of the total saving) was precisely anticipated and surrendered in March 2018.

20.1.3 Saving of ₹17,52.53 lakh and ₹1,80.45 lakh constituting 71.88 per cent and 21.59 per cent of the total provision had also occurred under the Revenue Section of this grant in the preceding years 2015-16 and 2016-17 respectively.

GRANT NO. 20 LABOUR-Contd.

20.1.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2230 Labour, Employment and Skill Development			
	<i>01 Labour</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	5,67.68		
	R	(-71.13)	4,96.55	4,96.54
				(-)0.01

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,80.01 lakh mainly under Minor Works and Salaries (LTC) and increase of ₹1,08.88 lakh mainly towards Salaries and Wages due to requirement of less/more funds under respective heads. The decrease under Minor Works and Salaries (LTC) includes surrender (₹1,30.96 lakh) from Salaries for which no reasons were assigned.

(ii)	<i>02 Employment Service</i>			
	001 Direction and Administration			
	02 Establishment Expenses			
	O	2,27.14		
	R	(-49.83)	1,77.31	1,77.30
				(-)0.01

Reduction in provision by re-appropriation was the net effect of decrease of ₹55.17 lakh mainly under Minor Works and Salaries and increase of ₹5.34 lakh mainly towards Office Expenses and Domestic Travel Expenses due to requirement of less/more funds under respective heads.

Reasons for the saving at serial numbers (i) and (ii) have not been intimated (October 2018).

(iii)	04 State Plan Schemes			
	2230 Labour, Employment and Skill Development			
	<i>01 Labour</i>			
	800 Other Expenditure			
	06 Schemes Under SADA			
	O	32.00		
	R	(-32.00)	...	...
				...

Withdrawal of the entire provision by re-appropriation (₹10.00 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹22.00 lakh) from Office Expenses and Other Charges was made without assigning any reason.

GRANT NO. 20 LABOUR-Conclld.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	04 State Plan Schemes			
	2230 Labour, Employment and Skill Development			
	02 <i>Employment Service</i>			
	800 Other Expenditure			
	08 Scheme under SADA			
	O 30.00			
	R (-)30.00	...	...	...

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

Capital:

20.2.1 In view of the overall saving of ₹10.76 lakh (11.27 per cent of the total provision) in the grant, supplementary provision of ₹42.50 lakh obtained in March 2018 proved excessive.

20.2.2 No part of the available saving of ₹10.76 lakh was anticipated and surrendered in March 2018.

20.2.3 Saving occurred under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4250 Capital Outlay on Other Social Services			
	800 Other Expenditure			
	04 Creation of Assets under SADA			
	O 53.00			
	S 42.50	95.50	84.74	(-)10.76

The department stated that the entire fund was allotted to the executing agency. But mere allotment of fund to the executing agency cannot be taken as incurring of expenditure unless supported by the utilisation certificate.

**GRANT NO. 21 DIRECTORATE OF SPORTS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2204 Sports and Youth Services				
Original	49,83,84			
Supplementary	1,93,40	51,77,24	39,50,02	(-)12,27,22
Amount surrendered during the year				...

Capital**Major Head:****4202 Capital Outlay on Education,
Sports, Art and Culture**

Original	26,00			
Supplementary	33,90,17	34,16,17	4,25,84	(-)29,90,33
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

21.1.1 As the overall expenditure of ₹39,50.02 lakh fell short of the original provision of ₹49,83.84 lakh, supplementary provision of ₹1,93.40 lakh obtained in March 2018 proved totally unnecessary.

21.1.2 No part of the available saving of ₹12,27.22 lakh (23.70 per cent of the total provision) was anticipated and surrendered in March 2018.

GRANT NO. 21 DIRECTORATE OF SPORTS-Contd.**21.1.3** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
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(i) 04 State Plan Schemes

2204 Sports and Youth Services

800 Other Expenditure

07 Schemes under SADA

O 18,00.00

R (-)3,35.00

14,65.00

2,98.94

(-)11,66.06

Reduction in provision by re-appropriation was the net effect of decrease of ₹5,00.00 lakh under Grants-in-aid General (Non-Salary) and Grants-in-aid General (Salary) and increase of ₹1,65.00 lakh towards Other Charges due to requirement of less/more funds under respective heads.

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

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

001 Direction and Administration

01 Directorate Establishment

O 8,83.98

R (-)2,29.42

6,54.56

6,51.05

(-)3.51

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,19.49 lakh mainly under Minor Works and Office Expenses and increase of ₹90.07 lakh mainly towards Other Charges and Grants-in-aid General (Salary) due to requirement of less/more funds under respective heads.

(iii) 02 District Office

O 5,24.94

R (-)95.71

4,29.23

4,28.16

(-)1.07

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,79.60 lakh under Salaries and POL and increase of ₹83.89 lakh mainly towards Other Charges and Office Expenses due to requirement of less/more funds under respective heads.

Reasons for the saving at serial numbers (ii) and (iii) have not been intimated (October 2018).

GRANT NO. 21 DIRECTORATE OF SPORTS-Contd.

21.1.4 Saving mentioned at note **21.1.3** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2204 Sports and Youth Services			
	001 Direction and Administration			
	03 Sangay Lhaden Sports Academy			
	O	6,91.00		
	S	1,93.40		
	R	4,73.82	13,58.22	13,55.54
				(-)-2.68

Augmentation of provision by re-appropriation was the net effect of increase of ₹5,62.07 lakh mainly towards Other Charges and Office Expenses and decrease of ₹88.25 lakh mainly under Minor Works and Salaries due to requirement of more/less funds under respective heads.

Reasons for the final saving have not been intimated (October 2018).

(ii) 04 Engineering Wing

O	10,83.92			
R	1,86.31	12,70.23	12,16.33	(-)-53.90

Augmentation of provision by re-appropriation was the net effect of increase of ₹7,20.00 lakh mainly towards Minor Works and Other Charges and decrease of ₹5,33.69 lakh mainly under Salaries and Office Expenses due to requirement of more/less funds under respective heads.

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

Capital:

21.2.1 In view of the overall saving of ₹29,90.33 lakh (87.53 per cent of the total provision) in the grant, supplementary provision of ₹33,90.17 lakh obtained in March 2018 proved excessive.

21.2.2 No part of the available saving of ₹29,90.33 lakh was anticipated and surrendered in March 2018.

GRANT NO. 21 DIRECTORATE OF SPORTS-Conclld.**21.2.3** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 Sports and Youth Services			
	800 Other Expenditure			
	22 Schemes under ACA/SPA			
	S 19,77.00			
	R 26.00	20,03.00	15.00	(-)19,88.00

Augmentation of provision by re-appropriation was due to requirement of more fund mainly towards Major Works (Central Share).

(ii)	29 Creation of Assets under SADA			
	S 13,00.50	13,00.50	2,99.32	(-)10,01.18

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

(iii)	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 Sports and Youth Services			
	800 Other Expenditure			
	08 Creation of Assets			
	O 26.00			
	R (-)26.00	...	...	...

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

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2408 Food, Storage and Warehousing				
3456 Civil Supplies				
Original	2,26,74,94	2,26,74,94	77,95,14	(-)1,48,79,80
Amount surrendered during the year (31 March 2018)				1,41,30,82

Capital

Major Heads:

4408 Capital Outlay on Food, Storage and Warehousing

5475 Capital Outlay on Other General Economic Services

Original	2,50,00			
Supplementary	19,27,78	21,77,78	8,37,66	(-)13,40,12
Amount surrendered during the year				...

Notes and Comments:

Revenue:

22.1.1 In view of the overall saving of ₹1,48,79.80 lakh (65.62 per cent of the total provision) in the grant, provision made through original grant proved excessive.

22.1.2 Out of the available saving of ₹1,48,79.80 lakh, ₹1,41,30.82 lakh (94.97 per cent of the total saving) was precisely anticipated and surrendered in March 2018.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2408 Food, Storage and Warehousing			
	02 Storage and Warehousing			
	190 Assistance to Public Sector and Other Undertakings			
	02 Hill Transport Subsidy			
	O	1,54,48.90		
	R	(-1,53,50.65)	98.25	98.24
				(-0.01)

Reduction in provision by re-appropriation was the net effect of decrease of ₹13,08.08 lakh under Other Charges and increase of ₹88.25 lakh towards Other Contractual Services due to requirement of less/more funds under respective heads and surrender of ₹1,41,30.82 lakh also from Other Charges was made without assigning any reason.

(ii)	800 Other Expenditure			
	01 Grants towards National Food Security Act			
	O	22,59.92		
	R	(-12,55.74)	10,04.18	10,02.37
				(-1.81)

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

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

(iii)	3456 Civil Supplies			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	42,73.24		
	R	2,23.43	44,96.67	38,22.07
				(-6,74.60)

Augmentation of provision by re-appropriation was the net effect of increase of ₹9,54.08 lakh mainly towards Subsidies, Office Expenses and Wages and decrease of ₹7,30.65 lakh mainly under Salaries due to requirement of more/less funds under respective heads.

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	3456 Civil Supplies			
001	Direction and Administration			
05	Establishment Expenses of Deputy Resident Commissioner, Kolkata			
O	2,20.66			
R	(-)12.02	2,08.64	2,07.73	(-)0.91

Reduction in provision by re-appropriation was the net effect of decrease of ₹15.47 lakh mainly under Salaries and increase of ₹3.45 lakh mainly towards Office Expenses and Wages due to requirement of less/more funds under respective heads.

Specific reasons for the saving at serial numbers (i), (iii) and (iv) have not been intimated (October 2018).

22.1.4 Saving mentioned at note **22.1.3** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2408 Food, Storage and Warehousing			
02	<i>Storage and Warehousing</i>			
190	Assistance to Public Sector and Other Undertakings			
01	Land Transport Subsidy			
O	10.00			
R	14,50.84	14,60.84	14,60.84	...

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

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	3456 Civil Supplies			
	001 Direction and Administration			
	08 Establishment Expenses of Deputy Resident Commissioner, Mohanbari			
	O 82.35			
	R 3,40.86	4,23.21	4,12.44	(-)10.77
(iii)	04 Establishment Expenses of Deputy Resident Commissioner, Shillong			
	O 99.46			
	R 1,52.69	2,52.15	2,49.00	(-)3.15
Augmentation of provision by re-appropriation was due to requirement of more fund mainly towards Minor Works and Office Expenses.				
(iv)	09 Establishment Expenses of Deputy Resident Commissioner, Lilabari			
	O 43.48			
	R 1,27.37	1,70.85	1,37.24	(-)33.61
Augmentation of provision by re-appropriation at serial numbers (ii) and (iv) was due to requirement of more fund mainly towards Salaries and Wages.				
(v)	3456 Civil Supplies			
	001 Direction and Administration			
	06 Establishment Expenses of Deputy Resident Commissioner, Guwahati			
	O 1,78.90			
	R 1,48.98	3,27.88	2,52.05	(-)75.83
Augmentation of provision by re-appropriation was due to requirement of more fund mainly towards Office Expenses, Other Charges and Minor Works.				

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi)	2408 Food, Storage and Warehousing			
	02 <i>Storage and Warehousing</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	...	...	61.92	(+)61.92

Reasons for incurring expenditure without any budget provision have not been intimated (October 2018).

(vii)	3456 Civil Supplies			
	001 Direction and Administration			
	07 Establishment Expenses of Deputy Resident Commissioner, Tezpur			
	O 58.03			
	R 43.42	1,01.45	91.24	(-)10.21

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

No specific reasons for the saving at serial numbers (ii) to (v) and (vii) has been intimated (October 2018).

Capital:

22.2.1 In view of the overall saving of ₹13,40.12 lakh (61.54 per cent of the total provision) in the grant, supplementary provision of ₹19,27.78 lakh obtained in March 2018 proved excessive.

22.2.2 No part of the available saving of ₹13,40.12 lakh was anticipated and surrendered in March 2018.

22.2.3 Saving of ₹1,73.84 lakh and ₹7,22.26 lakh constituting 20.41 per cent and 65.96 per cent of the total provision had also occurred under the Capital Section of this grant in the preceding years 2015-16 and 2016-17 respectively.

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Concl.

22.2.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 08	Central Plan Schemes(Fully funded by Central Government)			
	4408 Capital Outlay on Food, Storage and Warehousing			
	02 Storage and Warehousing			
	800 Other Expenditure			
	01 Construction of Godown			
S	18,40.00	18,40.00	5,81.05	(-)12,58.95

Saving was reportedly due to non-utilisation of ₹4.54 crore by the executing agencies and non-release of ₹8.04 crore by the Finance Department, Government of Arunachal Pradesh.

(ii) 04	State Plan Schemes			
	5475 Capital Outlay on Other General Economic Services			
	800 Other Expenditure			
	03 Creation of Assets under SADA			
O	2,50.00	2,50.00	1,76.83	(-)73.17

Reasons for the saving have not been intimated (October 2018).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2406 Forestry and Wild Life				
3435 Ecology and Environment				
Original	1,89,48,00			
Supplementary	46,68,13	2,36,16,13	2,18,18,70	(-)17,97,43
Amount surrendered during the year				...

Notes and Comments:

Revenue:

23.1.1 In view of the overall saving of ₹17,97.43 lakh (7.61 per cent of the total provision) in the grant, supplementary provision of ₹46,68.13 lakh obtained in March 2018 proved excessive.

23.1.2 No part of the available saving of ₹17,97.43 lakh was anticipated and surrendered in March 2018.

23.1.3 Saving of ₹87,91.98 lakh and ₹47,65.31 lakh constituting 28.03 per cent and 16.96 per cent of the total provision had also occurred under the Revenue Section of this grant in the preceding years 2015-16 and 2016-17 respectively.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	2406 Forestry and Wild Life			
	01 Forestry			
	800 Other Expenditure			
	09 Schemes under SADA			
	O 17,00.00			
	R (-)16,54.68	45.32	...	(-)45.32

Reduction in provision by re-appropriation was the net effect of decrease of ₹17,00.00 lakh under Other Charges and increase of ₹45.32 lakh towards Grants-in-aid General (Salary) and Grants-in-aid General (Non-Salary) due to requirement of less/more funds under respective heads.

Reasons for non-utilisation of the entire provision have not been intimated (October 2018).

(ii)	2406 Forestry and Wild Life			
	01 Forestry			
	001 Direction and Administration			
	01 Establishment Expenses			
	O 1,04,33.30			
	S 29,71.65			
	R 2,71.37	1,36,76.32	1,23,81.86	(-)12,94.46

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,16.82 lakh towards Other Charges and Salaries (LTC) and decrease of ₹45.45 lakh under Office Expenses (POL) due to requirement of more/less funds under respective heads.

(iii)	08 Central Plan Schemes (Fully funded by Central Government)			
	2406 Forestry and Wild Life			
	02 Environmental Forestry and Wild Life			
	110 Wild Life Preservation			
	37 Integrated of Wild Life Habitats			
	O 10,55.78			
	R (-)7,58.84	2,96.94	2,96.94	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹7,85.84 lakh under Other Charges (Central Share) and increase of ₹27.00 lakh towards Other Charges (State Share) due to requirement of less/more funds under respective heads.

GRANT NO. 23 FORESTS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 2406 Forestry and Wild Life			
01 <i>Forestry</i>			
105 Forest Produce			
01 Orchids and Mechanic Logging and Marketing of Timber			
O 6,57.87			
R (-)2,71.79	3,86.08	3,70.66	(-)15.42

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,84.86 lakh mainly under Other Charges and Salaries and increase of ₹13.07 lakh mainly towards Office Expenses and Domestic Travel Expenses due to requirement of less/more funds under respective heads.

(v) 04 State Plan Schemes			
2406 Forestry and Wild Life			
01 <i>Forestry</i>			
101 Forest Conservation, Development and Regeneration			
02 National Afforestation Programme			
O 2,50.00			
R (-)1,40.22	1,09.78	96.91	(-)12.87

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

(vi) 3435 Ecology and Environment			
60 <i>Others</i>			
800 Other Expenditure			
09 Arunachal Pradesh Bamboo Research Development			
O 50.00			
R (-)19.80	30.20	7.20	(-)23.00

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

Reasons for the saving at serial numbers (v) and (vi) have not been intimated (October 2018).

GRANT NO. 23 FORESTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii)	2406 Forestry and Wild Life			
	01 <i>Forestry</i>			
	101 Forest Conservation, Development and Regeneration			
	01 Establishment Expenses			
	O	1,36.21		
	S	2,72.37	4,08.58	3,78.76
				(-29.82)

Saving at serial numbers (ii), (iv) and (vii) was reportedly due to non-payment of MACP/Arrear etc.

(viii)	02 <i>Environmental Forestry and Wild Life</i>			
	112 Public Gardens			
	02 Raj Bhawan Lawn and Garden			
	O	2,95.54		
	R	(-12.30)	2,83.24	2,83.24
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹70.30 lakh under Wages and increase of ₹58.00 lakh towards Other Charges due to requirement of less/more funds under respective heads.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2406 Forestry and Wild Life			
	02 <i>Environmental Forestry and Wild Life</i>			
	112 Public Gardens			
	01 Recreation Forestry			
	O	1,30.04		
	R	9,45.25	10,75.29	10,75.29
				...

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

GRANT NO. 23 FORESTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	2406 Forestry and Wild Life			
	02 <i>Environmental Forestry and Wild Life</i>			
	111 Zoological Park			
	01 Establishment Expenses			
	O	5,89.24		
	R	4,59.22	10,48.46	10,38.55
				(-) 9.91

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

(iii)	110 Wild Life Preservation			
	01 Establishment Expenses			
	O	16,88.17		
	R	3,55.49	20,43.66	18,48.46
				(-) 1,95.20

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

(iv)	01 <i>Forestry</i>			
	070 Communications and Buildings			
	05 Building			
	...	...	1,50.96	(+) 1,50.96

Reasons for incurring expenditure without any budget provision have not been intimated (October 2018).

(v)	08 Central Plan Schemes (Fully funded by Central Government)			
	2406 Forestry and Wild Life			
	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	26 Project Elephant			
	R	1,50.75	1,50.75	1,30.74
				(-) 20.01

GRANT NO. 23 FORESTS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi) 03	Centrally Sponsored Schemes			
	2406 Forestry and Wild Life			
	01 <i>Forestry</i>			
	800 Other Expenditure			
	05 National Bamboo Mission			
	R	97.13	97.13	...
(vii)	2406 Forestry and Wild Life			
	01 <i>Forestry</i>			
	005 Survey and Utilisation of Forest Resources			
	01 Establishment Expenses			
	O	2,50.83		
	R	98.28	3,49.11	3,24.78 (-)24.33

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

Reasons for the final saving at serial numbers (ii), (iii) and (vii) were reportedly due to non-payment of MACP/Arrear etc.

(viii) 08	Central Plan Schemes (Fully funded by Central Government)			
	2406 Forestry and Wild Life			
	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	27 Dibang Dihang Bio-sphere Reserve			
	R	71.67	71.67	71.66 (-)0.01

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

Reasons for the final saving at serial numbers (v) and (viii) have not been intimated (October 2018).

GRANT NO. 23 FORESTS-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ix)	2406 Forestry and Wild Life			
	01 Forestry			
	070 Communications and Buildings			
	03 Maintenance of Other Asset			
	S	1,41.65		
	R	68.35	2,10.00	2,10.00 ...

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

(x)	800 Other Expenditure			
	01 Publicity and Public Awareness Programme			
	R	40.00	40.00	40.00 ...

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

(xi)	2406 Forestry and Wild Life			
	01 Forestry			
	003 Education and Training			
	01 Establishment Expenses			
	O	1,59.98		
	R	22.68	1,82.66	1,81.89 (-)0.77

Augmentation of provision by re-appropriation was the net effect of increase of ₹41.12 lakh mainly towards Other Charges and Salaries (LTC) and decrease of ₹18.44 lakh mainly under Other Administrative Services and Salaries due to requirement of more/less funds under respective heads.

Final Saving was reportedly due to non-payment of MACP/Arrear etc.

**GRANT NO. 24 AGRICULTURE
(ALL VOTED)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2401 Crop Husbandry				
2408 Food, Storage and Warehousing				
2415 Agricultural Research and Education				
2435 Other Agricultural Programmes				
Original	2,07,76,33	2,07,76,33	1,90,57,11	(-)17,19,22
Amount surrendered during the year (31 March 2018)				16,03,23
Capital				
Major Heads:				
4415 Capital Outlay on Agricultural Research and Education				
4435 Capital Outlay on Other Agricultural Programmes				
Supplementary	8,14,50	8,14,50	2,31,64	(-)5,82,86
Amount surrendered during the year				...
Notes and Comments:				
Revenue:				

24.1.1 In view of the overall saving of ₹17,19.22 lakh (8.27 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 ₹17,19.22 lakh, ₹16,03.23 lakh (93.25 per cent of the total saving) was precisely anticipated and surrendered in March 2018.

24.1.3 Saving of ₹37,15.84 lakh and ₹10,30.23 lakh constituting 20.69 per cent and 5.88 per cent of the total provision had also occurred under the Revenue Section of this grant in the preceding years 2015-16 and 2016-17 respectively.

24.1.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	90 Tea and Rubber Plantation			
	O	10,00.00		
	R	(-)10,00.00	...	...
(ii)	03 Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	61 Pradhan Mantri Krishi Sinchai Yojana (PMKSY)			
	O	12,50.00		
	R	(-)9,72.22	2,77.78	2,77.78
(iii)	45 Rashtriya Krishi Vikas Yojana (RKVY)			
	O	14,30.00		
	R	(-)7,96.28	6,33.72	5,12.55
				(-)1,21.17

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

The department stated that the actual Budget Grant under this head was ₹5,12.55 lakh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 24 AGRICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 04	State Plan Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	88 Schemes under Agricultural Information Hub			
	O 5,00.00			
	R (-)5,00.00	...	...	...

(v) 03	Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	111 Agricultural Economics And Statistics			
	01 Agriculture Census			
	O 3,67.00			
	R (-)2,70.63	96.37	96.06	(-)0.31

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,15.03 lakh under Other Charges (Central Share) and increase of ₹44.40 lakh mainly towards Salaries and Domestic Travel Expenses due to requirement of less/more funds under respective heads.

Saving was reportedly due to incurring of less expenditure under Salaries.

(vi) 04	State Plan Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	89 Interest Subsidy on Crop Loan			
	O 3,00.00			
	R (-)2,50.00	50.00	50.00	...

Reduction in provision by re-appropriation (₹1,72.70 lakh) was due to requirement of less fund under Other Charges (Central Share) and surrender (₹77.30 lakh) also from Other Charges (Central Share) was made without assigning reason.

(vii) 91	Organic			
	O 2,00.00			
	R (-)2,00.00	...	...	...

Withdrawal of the entire provision by re-appropriation (₹1,74.07 lakh) was due to requirement of less fund under Other Charges (Central Share) and that by surrender (₹25.93 lakh) also from Other Charges (Central Share) was made without assigning any reason.

GRANT NO. 24 AGRICULTURE-Contd.

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(viii)	03	Centrally Sponsored Schemes			
	2401	Crop Husbandry			
	800	Other Expenditure			
	93	Paramparagat Krishi Vikas Yojna			
	O	1,00.00			
	R	(-1,00.00	...	...	...
(ix)	94	National Agriculture-Tech Infrastructure			
	O	75.00			
	R	(-75.00	...	...	...
(x)	95	National Project on Soil Health & Fertility			
	O	65.00			
	R	(-65.00	...	...	...
<p>Withdrawal of the entire provision by surrender from Other Charges (Central Share) at serial numbers (i), (iv) and (viii) to (x) was made without assigning any reason.</p>					
(xi)	2401	Crop Husbandry			
	108	Commercial Crops			
	01	Potato Cultivation			
	O	3,12.36			
	R	(-25.52	2,86.84	2,86.84	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹49.82 lakh under Salaries and Salaries (LTC) and increase of ₹24.30 lakh mainly towards Office Expenses and Supplies and Materials due to requirement of less/more funds under respective heads.

GRANT NO. 24 AGRICULTURE-Contd.

24.1.5 Saving mentioned at note 24.1.4 was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2401 Crop Husbandry			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	60,76.40		
	R	7,70.93	68,47.32	(-)0.01

Augmentation of provision by re-appropriation was the net effect of increase of ₹7,94.73 lakh mainly towards Salaries and Office Expenses and decrease of ₹23.80 lakh mainly under Office Expenses (POL) due to requirement of more/less funds under respective heads.

The department stated that the saving was due to the residual saving of thirty-five numbers of DDO's under Salaries.

(ii)	03 Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	17 Establishment of Reporting Agency for Agril. Statistics			
	R	3,75.00	3,70.54	(-)4.46

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

Reasons for the final saving have not been intimated (October 2018).

(iii)	04 State Plan Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	87 Schemes under SADA			
	O	29,00.00		
	R	6,83.32	32,48.69	(-)3,34.63

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

The department stated that the actual Budget Grant under this head was ₹33,68.32 lakh and grant reflected in the Appropriation Account was including of ₹1,75.00 lakh and ₹40.00 lakh against 2435-Other Agriculture Programme and 2415-Agriculture Research and Education respectively. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 24 AGRICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	2401 Crop Husbandry			
	109 Extension and Farmers' Training			
	01 Establishment Expenses			
	O 9,76.52			
	R 2,04.24	11,80.76	11,80.76	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,07.24 lakh mainly towards Salaries and Office Expenses and decrease of ₹3.00 lakh under Salaries (LTC) due to requirement of more/less funds under respective heads.

(v)	2435 Other Agricultural Programmes			
	01 <i>Marketing and Quality Control</i>			
	800 Other Expenditure			
	03 Implementation of AGRISNET			
	...	...	1,49.19	(+)1,49.19

Reasons for incurring expenditure without any budget provision have not been intimated (October 2018).

(vi)	03 Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	54 National Mission on Substantial Agriculture			
	O 2,40.00			
	R 1,45.20	3,85.20	3,87.65	(+)2.45

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

Reasons for the excess have not been intimated (October 2018).

GRANT NO. 24 AGRICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii)	03 Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	57 Sub Mission on Agricultural Mission (SMAM)			
	O	1,60.00		
	R	6,85.73	8,45.73	3,05.00
				(-),5,40.73

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

No specific reason for final the saving has been intimated (October 2018).

(viii)	2401 Crop Husbandry			
	103 Seeds			
	01 High Yielding Varieties Programme			
	O	8,41.75		
	R	1,39.31	9,81.06	9,81.06
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,41.31 lakh mainly towards Salaries and Office Expenses and decrease of ₹2.00 lakh under Salaries (LTC) due to requirement of more/less funds under respective heads.

(ix)	03 Centrally Sponsored Schemes			
	2408 Food, Storage and Warehousing			
	01 Food			
	800 Other Expenditure			
	01 National Food Security Mission			
	O	6,20.00		
	R	36.18	6,56.18	7,29.09
				(+),72.91

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

The department stated that the actual Budget Grant under this head was ₹7,29.09 lakh and excess was due to non-incorporation of 10 per cent State Share ₹72.91 lakh during finalisation of Revised Estimate for 2017-18. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 24 AGRICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(x)	2401 Crop Husbandry			
	107 Plant Protection			
	01 Establishment Expenses			
	O 4,15.54			
	R 87.23	5,02.77	5,02.77	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹88.23 lakh mainly towards Salaries and Office Expenses and decrease of ₹1.00 lakh under Salaries (LTC) due to requirement of more/less funds under respective heads.

(xi) 03 Centrally Sponsored Schemes

2401 Crop Husbandry

800 Other Expenditure

55 National Mission on
Agriculture Extension and
Technology(NMAET)

O 11,25.00

R (-)4,94.33

6,30.67

12,04.15

(+)5,73.48

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

The department stated that the actual Budget Grant under this head was ₹12,04.15 lakh as per the budgetary support received from the Finance Department, Government of Arunachal Pradesh 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), Government of Arunachal Pradesh.

Similar excess occurred during the year 2016-17.

(xii) **2435 Other Agricultural Programmes**

01 *Marketing and Quality Control*

101 Marketing Facilities

01 Establishment Expenses

O 1,35.37

R 41.12

1,76.49

1,76.49

...

Augmentation of provision by re-appropriation was the net effect of increase of ₹42.12 lakh mainly towards Office Expenses and Salaries and decrease of ₹1.00 lakh under Salaries (LTC) due to requirement of more/less funds under respective heads.

GRANT NO. 24 AGRICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xiii)	2415 Agricultural Research and Education			
	01 Crop Husbandry			
	800 Other Expenditure			
	01 National Disaster Management Programme			
	...	...	35.00	(+)35.00

The department stated that incurring expenditure of ₹35.00 lakh without any budget provision was due to erroneous reflection of provision of ₹40.00 lakh under “2401-00-800(04)-87 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. This has a reference to note **24.1.5 (iii)**.

(xiv)	03 Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	47 Integrated Development of Wasteland			
	...	...	24.00	(+)24.00

The department stated that no such scheme was implemented during 2017-18 without furnishing detailed classification to which the excess amount actually relate.

(xv)	49 Development and Strengthening Infrastructure Programme			
	R	32.00	32.00	24.00
				(-)8.00

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

Capital:

24.2.1 In view of the overall saving of ₹5,82.86 lakh (71.56 per cent of the total provision) in the grant, provision created by supplementary grant in March 2018 proved excessive.

24.2.2 No part of the available saving of ₹5,82.86 lakh was anticipated and surrendered in March 2018.

GRANT NO. 24 AGRICULTURE-Concltd.**24.2.3** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4435 Capital Outlay on Other Agricultural Programmes			
	01 <i>Marketing and Quality Control</i>			
	800 Other Expenditure			
	02 Establishment of Agri Mandi			
S	8,00.00	8,00.00	1,75.50	(-)6,24.50

Reasons for the saving have not been intimated (October 2018).

(ii) 04 State Plan Schemes

**4415 Capital Outlay on
Agricultural Research
and Education**

80 *General*

800 Other Expenditure

01 Creation of Assets

S	14.50	14.50	...	(-)14.50
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Reasons for non-utilisation of the entire provision have not been intimated (October 2018).

24.2.4 Saving mentioned at note **24.2.3** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 4415	Capital Outlay on Agricultural Research and Education			
	80 <i>General</i>			
	800 Other Expenditure			
	01 Creation of Assets			
	...	...	56.14	(+)56.14

Reasons for incurring expenditure without any budget provision have not been intimated (October 2018).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2235 Social Security and Welfare				
2245 Relief on Account of Natural Calamities				
2551 Hill Areas				
Original	90,53,15			
Supplementary	32,59,96	1,23,13,11	1,22,53,26	(-)59,85
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2402 Soil and Water Conservation				
3054 Roads and Bridges				
Original	2,07,30,37			
Supplementary	16,77,27	2,24,07,64	2,20,47,64	(-)3,60,00
Amount surrendered during the year				...
Capital				
Major Head:				
5054 Capital Outlay on Roads and Bridges				
Original	4,50,00,00			
Supplementary	5,75,78,72	10,25,78,72	5,21,52,65	(-)5,04,26,07
Amount surrendered during the year (31 March 2018)				3,79,39,22

Notes and Comments:

Capital:

26.2.1 In view of the overall saving of ₹5,04,26.07 lakh (49.16 per cent of the total provision) in the grant, supplementary provision of ₹5,75,78.72 lakh obtained in March 2018 proved excessive.

26.2.2 Out of the available saving of ₹5,04,26.07 lakh, ₹3,79,39.22 lakh (75.24 per cent of the total saving) only was anticipated and surrendered in March 2018.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	5054 Capital Outlay on Roads and Bridges			
	05 Roads			
	800 Other Expenditure			
	02 Schemes under PMGSY			
	O 4,50,00.00			
	S 3,21,60.78			
	R (-)3,79,39.22	3,92,21.56	3,82,71.64	(-)9,49.92
Reduction in provision by surrender from Major Works was made in March 2018 without assigning any reason.				
No specific reason for the saving has been intimated (October 2018).				
(ii)	04 State Plan Schemes			
	5054 Capital Outlay on Roads and Bridges			
	80 General			
	800 Other Expenditure			
	02 Creation of Assets under SADA			
	S 2,21,69.94	2,21,69.94	1,17,88.56	(-)1,03,81.38
(iii)	07 Non Lapsable Pool Fund			
	5054 Capital Outlay on Roads and Bridges			
	05 Roads			
	800 Other Expenditure			
	01 Schemes under NLCPR			
	S 15,40.04	15,40.04	6,99.44	(-)8,40.60

GRANT NO. 26 RURAL WORKS-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	33 Creation of Assets			
S	17,07.96	17,07.96	13,93.01	(-)3,14.95

Saving at serial numbers (ii) to (iv) was reportedly due to non-receipt of LOC authorisation from the Finance Department, Government of Arunachal Pradesh.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2015 Election				
2515 Other Rural Development Programmes				
Original	1,80,15,54	1,80,15,54	1,17,39,88	(-)62,75,66
Amount surrendered during the year (31 March 2018)				57,50,60
Capital				
Major Head:				
4515 Capital Outlay on Other Rural Development Programmes				
Original	50,00,00	50,00,00	50,00,00	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

27.1.1 In view of the overall saving of ₹62,75.66 lakh (34.83 per cent of the total provision) in the grant, provision made through original grant proved excessive.

27.1.2 Out of the available saving of ₹62,75.66 lakh, ₹57,50.60 lakh (91.63 per cent of the total saving) was precisely anticipated and surrendered in March 2018.

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)
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
2016-17	1,46,90.19	77,72.44	69,17.75	47.09	2,81.00

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 1,59,82.00

R (-)78,69.61

81,12.39

81,12.39

...

Reduction in provision by re-appropriation (₹21,19.01 lakh) was due to requirement of less fund under Grants-in-aid General (Non-Salary) and Grants-in-aid General (Salary) and surrender (₹57,50.60 lakh) from Grants-in-aid General (Non-Salary) and Grants for creation of Capital Assets was made without assigning reason.

Similar saving occurred during the years 2015-16 and 2016-17.

(ii) **2015 Election**

107 Election Tribunals

01 Establishment Expenses

O 1,20.77

R (-)1.51

1,19.26

49.69

(-)69.57

Reduction in provision by re-appropriation was the net effect of decrease of ₹30.94 lakh under Grants-in-aid General (Salary) and increase of ₹29.43 lakh mainly towards Other Administrative Expenses and Other Charges due to requirement of less/more funds under respective heads.

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

GRANT NO. 27 PANCHAYAT-Concl.

27.1.5 Saving mentioned at note 27.1.4 was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
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(i) **2515 Other Rural Development Programmes**

001 Direction and Administration

01 Establishment Expenses

O 16,89.22

R 12,64.30

29,53.52

29,42.33

(-)11.19

Augmentation of provision by re-appropriation was the net effect of increase of ₹15,19.08 lakh mainly towards Other Contractual Services and Other Charges and decrease of ₹2,54.78 lakh under Salaries and Office Expenses due to requirement of more/less funds under respective heads.

(ii) **2015 Election**

101 Election Commission

01 Establishment Expenses

O 2,18.65

R 2,93.03

5,11.68

5,10.29

(-)1.39

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,02.42 lakh mainly towards Other Charges and Office Expenses and decrease of ₹9.39 lakh under Salaries and Domestic Travel Expenses due to requirement of more/less funds under respective heads.

(iii) 04 State Plan Schemes

2515 Other Rural Development Programmes

800 Other Expenditure

10 Schemes under SADA

R 5,63.19

5,63.19

1,25.19

(-)4,38.00

Creation of provision by re-appropriation was due to requirement of more fund towards Grants-in-aid General (Salary) and Minor Works.

No specific reason for the final saving at serial numbers (i) to (iii) has been intimated (October 2018).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2403 Animal Husbandry				
2404 Dairy Development				
2415 Agricultural Research and Education				
Original	1,40,96,13			
Supplementary	18,10	1,41,14,23	1,23,78,65	(-)17,35,58
Amount surrendered during the year (31 March 2018)				13,15,43
Capital				
Major Heads:				
4403 Capital Outlay on Animal Husbandry				
4415 Capital Outlay on Agricultural Research and Education				
Original	8,82,00			
Supplementary	1,00	8,83,00	1,44,97	(-)7,38,03
Amount surrendered during the year (31 March 2018)				7,10,00

Notes and Comments:

Revenue:

28.1.1 As the overall expenditure of ₹1,23,78.65 lakh fell short of the original provision of ₹1,40,96.13 lakh, supplementary provision of ₹18.10 lakh obtained in March 2018 proved totally unnecessary.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

28.1.2 Out of the available saving of ₹17,35.58 lakh (12.30 per cent of the total provision) in the grant, ₹13,15.43 lakh (75.79 per cent of the total saving) was anticipated and surrendered in March 2018.

28.1.3 Saving of ₹43,91.13 lakh and ₹55,14.24 lakh constituting 31.04 per cent and 33.09 per cent of the total provision had also occurred under Revenue Section of this grant in the preceding years 2015-16 and 2016-17 respectively.

28.1.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	2404 Dairy Development			
	800 Other Expenditure			
	01 National Plan for Dairy Development			
	O	19,00.00		
	R	(-)19,00.00	...	...

Withdrawal of the entire provision by re-appropriation (₹5,84.57 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹13,15.43 lakh) also from Other Charges was made without assigning any reason.

Similar saving occurred during the year 2016-17.

(ii)	03 Centrally Sponsored Schemes			
	2403 Animal Husbandry			
	800 Other Expenditure			
	10 Animal Disease Control Programme			
	O	5,00.00		
	R	(-)3,00.00	2,00.00	1,00.00
				(-)1,00.00

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,27.02 lakh under Supplies & Materials and increase of ₹1,27.02 lakh mainly towards Minor Works, Office Expenses and Domestic Travel Expenses due to requirement of less/more funds under respective heads.

Saving was reportedly due to non-availability of full fund under some items.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 04	State Plan Schemes			
	2403 Animal Husbandry			
102	Cattle and Buffalo Development			
03	Maintenance of District Cattle Breeding Farms			
	O	3,00.00		
	R	(-)3,00.00	...	...

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

(iv)	2403 Animal Husbandry			
101	Veterinary Services and Animal Health			
01	Establishment Expenses			
	O	41,77.53		
	R	(-)1,80.84	39,96.69	39,91.37
				(-)5.32

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,05.84 lakh mainly under Salaries and increase of ₹25.00 lakh towards Office Expenses and Other Charges due to requirement of less/more funds under respective heads.

Saving was reportedly due to delay in payment of retirement benefits of some field staffs owing to late fixation of their pay.

(v)	104 Sheep and Wool Development			
01	Establishment Expenses			
	O	1,93.24		
	R	(-)14.89	1,78.35	1,69.68
				(-)8.67

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

Saving was reportedly due to delay in processing of retirement claims and non- submission of LTC claims.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi)	04 State Plan Schemes			
	2404 Dairy Development			
	800 Other Expenditure			
	02 Schemes under SADA			
	O 30.00			
	R (-)20.50	9.50	9.50	...

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

(vii)	2403 Animal Husbandry			
	106 Other Live Stock Development			
	01 Establishment Expenses			
	O 51.02			
	R 4.53	55.55	32.69	(-)22.86

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

Saving was reportedly due to retirement of a senior field staff and non-receipt of LTC claims.

(viii)	109 Extension and Training			
	01 Establishment Expenses			
	O 2,09.68			
	R 4.97	2,14.65	1,99.52	(-)15.13

Augmentation of provision by re-appropriation was the net effect of increase of ₹5.97 lakh mainly towards Salaries and decrease of ₹1.00 lakh under Salaries (LTC) due to requirement of more/less funds under respective heads.

Saving was due to transfer of the Joint Director to look after the duty of Director and drawal of his salary from another head.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

28.1.5 Saving mentioned at note **28.1.4** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
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(i) **2403 Animal Husbandry**

001 Direction and Administration

01 Establishment Expenses

O 21,34.08

R 3,77.38

25,11.46

24,41.18

(-)70.28

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,80.88 lakh mainly towards Salaries, Wages and Office Expenses and decrease of ₹3.50 lakh under Salaries (LTC) due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-payment of leave encashment in respect of retired officers, issuing of DPC orders after closer of Financial Year and cumulative saving of various DDO's.

(ii) 03 Centrally Sponsored Schemes

2403 Animal Husbandry

800 Other Expenditure

43 Schemes Under National Livestock Mission (NLM)

S 1.00

R 1,83.69

1,84.69

1,84.69

...

(iii) 03 Centrally Sponsored Schemes

2415 Agricultural Research and Education

03 Animal Husbandry

800 Other Expenditure

01 Rashtriya Krishi Vikas Yojana (RKVY)

S 1.00

R 1,59.45

1,60.45

1,78.28

(+)17.83

Excess was reportedly due to incurring of expenditure including 10% state share under Rashtriya Krishi Vikas Yojana (RKVY).

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	2403 Animal Husbandry			
	105 Piggery Development			
	01 Establishment Expenses			
	O 2,70.46			
	R 70.51	3,40.97	3,40.97	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹72.31 lakh mainly towards Salaries and decrease of ₹1.80 lakh under Salaries (LTC) due to requirement of more/less funds under respective heads.

(v)	08 Central Plan Schemes(Fully funded by Central Government)			
	2403 Animal Husbandry			
	800 Other Expenditure			
	14 State Poultry/Duck Farm			
	S 1.00			
	R 88.08	89.08	63.50	(-)25.58

No specific reason for the saving has been intimated (October 2018).

(vi)	2415 Agricultural Research and Education			
	03 <i>Animal Husbandry</i>			
	004 Research			
	01 Establishment Expenses			
	O 2,89.68			
	R 62.11	3,51.79	3,48.71	(-)3.08

Augmentation of provision by re-appropriation was the net effect of increase of ₹63.11 lakh mainly towards Salaries and decrease of ₹1.00 lakh under Salaries (LTC) due to requirement of more/less funds under respective heads.

No specific reason for the saving has been intimated (October 2018).

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
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- (vii) **2403 Animal Husbandry**
 103 Poultry Development
 01 Establishment Expenses

O	2,86.47			
R	64.09	3,50.56	3,36.68	(-)13.88

Augmentation of provision by re-appropriation was the net effect of increase of ₹69.42 lakh towards Salaries and Other Charges and decrease of ₹5.33 lakh under Salaries (LTC) and Office Expenses (POL) due to requirement of more/less funds under respective heads.

Saving was stated to be mainly due to drawal of salary of few Senior Officers from Other head of Account owing to transfer posting, non-clearance of LTC claims etc.

- (viii) 04 State Plan Schemes
2403 Animal Husbandry
 800 Other Expenditure
 42 Schemes under SADA

O	8,92.18			
R	87.00	9,79.18	9,41.73	(-)37.45

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

Reasons for the saving have not been intimated (October 2018).

- (ix) 03 Centrally Sponsored Schemes
2403 Animal Husbandry
 800 Other Expenditure
 01 Foot and Mouth Disease
 Control Programme

S	1.00			
R	40.00	41.00	41.00	...

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

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(x) 03	Centrally Sponsored Schemes			
	2403 Animal Husbandry			
	800 Other Expenditure			
	38 Classical Swine Fever-Control Programme (CSF-CP)			
	S 4.00			
	R 37.68	41.68	41.68	...

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

(xi)	2403 Animal Husbandry			
	102 Cattle and Buffalo Development			
	01 Establishment Expenses			
	O 21,18.38			
	R 79.66	21,98.04	21,46.40	(-)51.64

Augmentation of provision by re-appropriation was the net effect of increase of ₹82.36 lakh towards Salaries and Other Charges and decrease of ₹2.70 lakh under Salaries (LTC) due to requirement of more/less funds under respective heads.

Saving was stated to be mainly due to transfer of some officers to the post having higher responsibilities and posting of no replacements and non-receipt of LTC claims.

(xii)	03 Centrally Sponsored Schemes			
	2403 Animal Husbandry			
	800 Other Expenditure			
	06 Statistical Cell (Integrated Sample Survey)			
	O 1,20.00			
	R 14.00	1,34.00	1,34.00	...

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

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xiii)	03 Centrally Sponsored Schemes			
	2403 Animal Husbandry			
	800 Other Expenditure			
	44 National Mission on Bovine Productivity (NMBP)			
	S 1.00			
	R 13.81	14.81	14.81	...

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

(xiv)	2404 Dairy Development			
	102 Dairy Development Projects			
	01 Establishment Expenses			
	O 2,31.74			
	R 21.82	2,53.56	2,42.75	(-)10.81

Augmentation of provision by re-appropriation was the net effect of increase of ₹22.32 lakh mainly towards Salaries and Wages and decrease of ₹0.50 lakh under Salaries (LTC) due to requirement of more/less funds under respective heads.

The department stated that some staffs left job on receipt of regular job and DDO's met POL expenditure out of the SADA provision, which resulted into saving.

Capital:

28.2.1 As the overall expenditure of ₹1,44.97 lakh fell far short of the original provision of ₹8,82.00 lakh, supplementary provision of ₹1.00 lakh obtained in March 2018 proved totally unnecessary.

28.2.2 Out of the available saving of ₹7,38.03 lakh (83.58 per cent of the total provision) in the grant, ₹7,10.00 lakh (96.20 per cent of the total saving) was precisely anticipated and surrendered in March 2018.

28.2.3 Saving of ₹10,30.00 lakh and ₹1,45.02 lakh constituting 81.23 per cent and 74.37 per cent of the total provision had occurred under Capital Section of this grant in the preceding years 2015-16 and 2016-17 respectively.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

28.2.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4403 Capital Outlay on Animal Husbandry			
800	Other Expenditure			
01	Maintenance/Creation of Assets			
	O 7,00.00			
	R (-)7,00.00	...	...	...

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

(ii) 13 Creation of Assets
under SADA

O	1,82.00			
R	(-)1,44.00	38.00	25.35	(-)12.65

Reduction in provision by re-appropriation (₹1,34.00 lakh) was due to requirement of less fund under Major Works and surrender (₹10.00 lakh) also from Major Works was made without assigning reason.

Saving was reportedly due to sanction of fund to the extent of expenditure incurred.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Conclld.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
	4415 Capital Outlay on Agricultural Research And Education			
03	<i>Animal Husbandry</i>			
800	Other Expenditure			
01	Rashtriya Krishi Vikas Yojana (RKVY)			
S	1.00			
R	1,34.00	1,35.00	1,19.62	(-)15.38

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

The department stated that the fund was placed to the executing agencies and executing agencies incurred expenditure of ₹15.38 lakh only. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilisation certificates.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2425 Co-operation				
Original	13,30,87			
Supplementary	3,73,54	17,04,41	14,29,68	(-)2,74,73
Amount surrendered during the year				...

Capital**Major Heads:****4425 Capital Outlay on
Co-operation****6425 Loans for Co-operation**

Original	12,30,00			
Supplementary	5,21,94	17,51,94	5,96,28	(-)11,55,66
Amount surrendered during the year (31 March 2018)				78,06

Notes and Comments:**Revenue:**

29.1.1 In view of the overall saving of ₹2,74.73 lakh (16.12 per cent of the total provision) in the grant, supplementary provision of ₹3,73.54 lakh obtained in March 2018 proved excessive.

29.1.2 No part of the available saving of ₹2,74.73 lakh was anticipated and surrendered in March 2018.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
	2425 Co-operation			
108	Assistance to Other Co-operatives			
19	Grants to Co-operative Apex Bank			
O	4,00.00			
R	(-),4,00.00	...	...	...

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

(ii) 001	Direction and Administration			
02	Integrated Co-operative Development Project			
S	2,79.78	2,79.78	...	(-),2,79.78

Non-utilisation of the entire provision was due to complication for registration of the schemes of Integrated Co-operative Development Project (ICDP) on Public Finance Management System (PFMS) platform.

29.1.4 Saving mentioned at note 29.1.3 was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2425	Co-operation			
001	Direction and Administration			
01	Establishment Expenses			
O	8,80.87			
S	22.12			
R	4,00.00	13,02.99	12,96.88	(-),6.11

Augmentation of provision by re-appropriation was the net effect of increase of ₹4,01.06 lakh mainly towards Salaries and Office Expenses and decrease of ₹1.06 lakh under Wages and Overtime Allowance due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-drawal of Leave Encashment in respect of a retired Superintendent for some administrative reasons.

GRANT NO. 29 CO-OPERATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	03 Centrally Sponsored Schemes			
	2425 Co-operation			
108	Assistance to Other Co-operatives			
22	Rastriya Krishi Vikas Yojana (RKVY)			
S	70.20	70.20	82.80	(+)12.60

Excess was reportedly due to non-incorporation of 10 per cent state share ₹12.60 lakh by the Finance Department (Budget), Government of Arunachal Pradesh during finalisation of Revised Estimate 2017-18.

Similar excess occurred during the year 2016-17.

Capital:

29.2.1 As the overall expenditure of ₹5,96.28 lakh fell far short of the original provision of ₹12,30.00 lakh, supplementary provision of ₹5,21.94 lakh obtained in March 2018 proved totally unnecessary.

29.2.2 Out of the available saving of ₹11,55.66 lakh (65.96 per cent of the total provision) in the grant, ₹78.06 lakh (6.75 per cent of the total saving) only was anticipated and surrendered in March 2018.

29.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	6425 Loans for Co-operation			
108	Loans to Other Co-operatives			
19	Loan to NCDC			
O	11,00.00			
R	(-)11,00.00	...	...	...

Withdrawal of the entire provision by re-appropriation (₹10,21.94 lakh) was due to requirement of less fund under Loans and Advances and that by surrender (₹78.06 lakh) also from Loans and Advances was made without assigning any reason.

GRANT NO. 29 CO-OPERATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 04	State Plan Schemes			
	4425 Capital Outlay on Co-operation			
800	Other Expenditure			
03	Creation of Assets under SADA			
	O 1,30.00			
	S 5,17.94	6,47.94	4,21.00	(-)2,26.94

The department stated that the actual Budget Grant under this head was ₹7,72.00 lakh instead of ₹6,47.94 lakh and ₹3,41.00 lakh was allocated to the executing agencies viz. Public Health Engineering, Water Resource Department which remained unutilized. But mere allotment of fund to the executing agency cannot be taken as incurring of expenditure unless supported by the utilization certificate.

29.2.4 Saving mentioned at note **29.2.3** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	6425 Loans for Co-operation			
800	Other Expenditure			
01	Working Capital Loan			
	...	...	1,40.00	(+)1,40.00

No specific reason for incurring expenditure without any budget provision has been intimated (October 2018).

Similar excess occurred during the year 2016-17.

(ii) 03	Centrally Sponsored Schemes			
	6425 Loans for Co-operation			
106	Loans to Multipurpose Rural Co-operatives			
01	Loans to Multipurpose Cooperatives			
	S 1.00			
	R 24.00	25.00	25.00	...

GRANT NO. 29 CO-OPERATION-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	03 Centrally Sponsored Schemes			
	6425 Loans for Co-operation			
	107 Loans to Credit Co-operatives			
	02 Loans to Co-operative Apex Bank			
	S 1.00			
	R 1,70.44	1,71.44	10.28	(-)1,61.16

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

No specific reason for the saving has been intimated (October 2018).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3055 Road Transport				
Original	94,40,40			
Supplementary	12,22,32	1,06,62,72	1,06,63,45	(+)73
Amount surrendered during the year				...
Capital				
Major Head:				
5055 Capital Outlay on Road Transport				
Original	13,00,00			
Supplementary	77,15	13,77,15	12,30,47	(-)1,46,68
Amount surrendered during the year				...

Notes and Comments:

Revenue:

30.1.1 The expenditure exceeded the grant by ₹0.73 lakh (Actual excess: ₹72,816); the excess requires regularisation.

30.1.2 The excess worked out to 0.01 per cent over the total provision.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3055 Road Transport			
	800 Other Expenditure			
	02 Operational Expenses in respect of General Manager, State Transport			
	O 84,10.23			
	S 12,01.39	96,11.62	96,18.69	(+)7.07

The department stated that excess was due to erroneous reflection of the budget provision of ₹43,41.58 lakh under object head Salaries by the Finance Department, Government of Arunachal Pradesh instead of ₹44,32.58 which was communicated to the department vide Letter No. BT-624/2016-17/892 dated 7th March 2018. But as per the budget documents furnished by the Finance Department (Budget) provision shown in the accounts stand correct.

30.1.4 Excess mentioned at note **30.1.3** was partly offset by saving mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3055 Road Transport			
	800 Other Expenditure			
	01 Management Expenses in respect of General Manager, State Transport			
	O 10,30.17			
	S 20.93	10,51.10	10,44.76	(-)6.34

The Department stated that the saving was the residual saving of 17 numbers of DDO's under Salaries, Wages, Domestic Travel Expenses, Office Expenses, Other Charges etc.

Capital:

30.2.1 As the overall expenditure of ₹12,30.47 lakh fell short of the original provision of ₹13,00.00 lakh, supplementary provision of ₹77.15 lakh obtained in March 2018 proved totally unnecessary.

30.2.2 No part of the available saving of ₹1,46.68 lakh (10.65 per cent of the total saving) was anticipated and surrendered in March 2018.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	5055 Capital Outlay on Road Transport			
	800 Other Expenditure			
	02 Creation of Assets under SADA			
	O 13,00.00			
	S 77.15	13,77.15	12,30.47	(-)1,46.68

The department stated that the actual Budget Grant under this head was ₹13,00.00 lakh and department incurred expenditure of ₹12,30.47 lakh. The remaining saving was due to non-execution of some schemes within the financial year 2017-18. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department, Government of Arunachal Pradesh.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2059 Public Works				
Original	2,44,32,72			
Supplementary	59,29,34	3,03,62,06	2,62,56,54	(-)41,05,52
Amount surrendered during the year				...
Capital				
Major Head:				
4059 Capital Outlay on Public Works				
Original	1,12,87,55			
Supplementary	1,93,64,73	3,06,52,28	1,37,10,27	(-)1,69,42,01
Amount surrendered during the year				...

Notes and Comments:

Revenue:

31.1.1 In view of the overall saving of ₹41,05.52 lakh (13.52 per cent of the total provision) in the grant, supplementary provision of ₹59,29.34 lakh obtained in March 2018 proved excessive.

31.1.2 No part of the available saving of ₹41,05.52 lakh was anticipated and surrendered in March 2018.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2059 Public Works			
	80 General			
	001 Direction and Administration			
	02 Execution			
	O	1,42,75.07		
	S	10,55.59	1,28,97.54	(-)24,33.12
(ii)	01 Establishment Expenses			
	O	56,39.81		
	S	40,66.74	87,34.69	(-)9,71.86
(iii)	03 Structural Planning			
	O	21,18.20		
	S	6,99.04	22,04.81	(-)6,12.43
Saving at serial numbers (i) to (iii) was reportedly due to non-filling up of vacant posts.				
Similar saving occurred at serial numbers (i) to (iii) during the year 2016-17.				
(iv)	04 State Plan Schemes			
	2059 Public Works			
	80 General			
	800 Other Expenditure			
	04 Schemes under SADA			
	O	19,91.92		
	R	(-)1,69.29	17,37.64	(-)84.99
		18,22.63		

Reduction in provision by re-appropriation was the net effect of decrease of ₹19,91.92 lakh under Other Charges and increase of ₹18,22.63 lakh towards Minor Works due to requirement of less/more funds under respective heads.

Saving was reportedly due to non-completion of physical works and finalisation of schemes at the fag end of the financial year 2017-18.

GRANT NO. 31 PUBLIC WORKS-Contd.

31.1.4 Saving mentioned at note **31.1.3** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2059 Public Works			
	60 <i>Other Buildings</i>			
	053 Maintenance and Repairs			
	01 Other Maintenance Expenditure			
	S 99.43			
	R 1,69.29	2,68.72	2,68.72	...

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

GRANT NO. 31 PUBLIC WORKS-Contd.**31.1.5 Suspense Transaction:**

(a) No expenditure under the grant was booked under ‘Suspense’ in 2017-18, 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 2017-18 is given below:

Sub-head	Opening balance as on 1st April 2017	Debit (+)	Credit (-)	Closing balance as on 31st March 2018
				(₹ 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-Concltd.**Capital:**

31.2.1 In view of the overall saving of ₹1,69,42.01 lakh (55.27 per cent of the total provision) in the grant, supplementary provision of ₹1,93,64.73 lakh obtained in March 2018 proved excessive.

31.2.2 No part of the available saving of ₹1,69,42.01 lakh was anticipated and surrendered in March 2018.

31.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4059 Capital Outlay on Public Works			
	80 <i>General</i>			
	800 Other Expenditure			
	18 Creation of Assets under SADA			
	O 1,12,87.55			
	S 1,76,93.42	2,89,80.97	1,30,52.92	(-),59,28.05
(ii)	051 Construction			
	10 Schemes under ACA/SPA			
	S 15,25.96	15,25.96	5,12.50	(-),10,13.46

Saving at serial number (i) was reportedly due to non-completion of physical works and finalisation of schemes at the fag end of the financial year 2017-18 and at serial number (ii) was reportedly due to non-completion of physical works till March 2018.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3054 Roads and Bridges				
Original	3,71,30,49			
Supplementary	1,80,71,26	5,52,01,75	5,41,03,25	(-)10,98,50
Amount surrendered during the year				...

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

Original	1,84,34,08			
Supplementary	7,55,82,27	9,40,16,35	6,36,52,23	(-)3,03,64,12
Amount surrendered during the year				...

Notes and Comments:**Capital:**

32.2.1 In view of the overall saving of ₹3,03,64.12 lakh (32.30 per cent of the total provision) in the grant, supplementary provision of ₹7,55,82.27 lakh obtained in March 2018 proved excessive.

32.2.2 No part of the available saving of ₹3,03,64.12 lakh was anticipated and surrendered in March 2018.

32.2.3 Saving of ₹48,08.63 lakh and ₹3,33,88.87 lakh constituting 7.28 per cent and 51.21 per cent of the total provision had also occurred under the Capital Section of this grant in 2015-16 and 2016-17 respectively.

GRANT NO. 32 ROADS AND BRIDGES-Contd.

32.2.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	5054 Capital Outlay on Roads and Bridges			
	80 General			
	800 Other Expenditure			
	02 Creation of Assets under SADA			
	O 1,19,34.08			
	S 3,57,10.98	4,76,45.06	3,47,41.53	(-),29,03.53

Saving was reportedly due to non-completion of physical works and finalisation of schemes at the fag end of the financial year 2017-18.

(ii) 04	State Plan Schemes			
	5054 Capital Outlay on Roads and Bridges			
	04 District and Other Roads			
	800 Other Expenditure			
	04 Schemes under RIDF			
	S 1,99,19.84	1,99,19.84	1,07,74.46	(-),91,45.38
(iii) 08	Central Plan Schemes (Fully funded by Central Government)			
	5054 Capital Outlay on Roads and Bridges			
	04 District and Other Roads			
	800 Other Expenditure			
	03 Schemes Under Central Road Fund (CRF)			
	O 65,00.00			
	S 77,02.02	1,42,02.02	94,52.27	(-),47,49.75

Similar saving occurred at serial numbers (ii) and (iii) during the year 2016-17.

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	07 Non Lapsable Pool Fund 5054 Capital Outlay on Roads and Bridges			
	04 District and Other Roads			
	337 Road Works			
	11 Scheme under NLCPR			
	S 62,85.09	62,85.09	39,59.32	(-)23,25.77
(v)	800 Other Expenditure			
	76 C/o Motorable Bridge Over Siyum River to Connect Left Bank at Paya in West Siang District			
	S 3,41.84	3,41.84	...	(-)3,41.84
(vi)	93 C/o Road from Roing to Anini BRTF			
	S 5,90.78	5,90.78	2,75.12	(-)3,15.66
(vii)	39 Construction of Road from Chanlang to Khimiyong			
	S 2,35.20	2,35.20	75.00	(-)1,60.20
(viii)	94 C/o Road from Pilla to Sakiang			
	S 2,91.99	2,91.99	1,32.46	(-)1,59.53
(ix)	63 C/o Road from Darak to Belo to Yomcha			
	S 1,46.40	1,46.40	61.62	(-)84.78
(x)	74 Development of Pakke to Seppi Liya Road in East Kameng Dist.			
	S 2,05.40	2,05.40	1,21.29	(-)84.11

GRANT NO. 32 ROADS AND BRIDGES-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xi)	07 Non Lapsable Pool Fund			
	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	45 Bailey Bridge between Namara and Other Village			
	S 60.36	60.36	...	(-)60.36
(xii)	70 C/o Steel Bridge over River Wome at Pake Point			
	S 33.20	33.20	...	(-)33.20

Saving at serial numbers (ii) to (xii) was reportedly due to non-completion of physical work till March 2018.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2552 North Eastern Areas				
Original	13,54,33			
Supplementary	1,67,13	15,21,46	16,43,17	(+)1,21,71
Amount surrendered during the year				...

Capital

Major Head:

**4552 Capital Outlay on
North Eastern Areas**

Original	51,14,94			
Supplementary	94,12,23	1,45,27,17	1,21,51,81	(-)23,75,36
Amount surrendered during the year				...

Notes and Comments:

Revenue:

33.1.1 The expenditure exceeded the grant by ₹1,21.71 lakh (Actual excess: ₹1,21,71,416); the excess requires regularisation.

33.1.2 In view of the excess expenditure of ₹1,21.71 lakh (8.00 per cent of the total provision), supplementary provision of ₹1,67.13 lakh obtained in March 2018 proved inadequate.

33.1.3 Excess of ₹42.20 lakh (2.29 per cent of the total provision) had occurred under the Revenue Section of this grant in 2016-17 also.

GRANT NO. 33 NORTH EASTERN AREAS-Contd.**33.1.4** Excess occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	09 North Eastern Council			
	2552 North Eastern Areas			
	01 Horticulture			
	800 Other Expenditure			
	06 Cultivation of Citronella in Pochau & Wakka at Tirap			
	R 17.70	17.70	1,77.00	(+)1,59.30
Creation of provision by re-appropriation was due to requirement of more fund towards Other Charges.				
(ii)	13 Agriculture Department			
	800 Other Expenditure			
	03 Promotion and Development of Cash Crops			
	S 20.00			
	R 1,59.20	1,79.20	1,79.15	(-)0.05
(iii)	26 Urban Department			
	800 Other Expenditure			
	01 Decision Support System for Sustainable for U D			
	S 20.00			
	R 1,36.02	1,56.02	1,56.02	...
(iv)	01 Horticulture			
	800 Other Expenditure			
	16 Large Cardamom Cultivation at Pitam area of Sindak Village, Upper Subansiri District			
	S 20.00			
	R 1,24.00	1,44.00	1,44.00	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	09 North Eastern Council 2552 North Eastern Areas 06 <i>Education Department</i> 800 Other Expenditure 62 Higher Professional Course			
	S 20.00			
	R 88.00	1,08.00	1,20.00	(+)12.00
Augmentation of provision by re-appropriation was due to requirement of more fund towards Scholarship/Stipend.				
(vi)	27 <i>Tax & Excise Department</i> 800 Other Expenditure 01 Installation of CCTV Camera & Infrastructure Development of various work			
	S 15.44			
	R 84.56	1,00.00	1,00.00	...
(vii)	19 <i>Water Resources Department</i> 800 Other Expenditure 01 Anti-Erosion Work at Mahadevpur			
	S 10.00			
	R 80.51	90.51	90.51	...
(viii)	01 <i>Horticulture</i> 800 Other Expenditure 09 Cultivation of Orange Garden at Hina			
	S 10.00			
	R 71.48	81.48	80.80	(-)0.68

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ix)	09 North Eastern Council 2552 North Eastern Areas 10 <i>Information and Publicity</i> 800 Other Expenditure 01 Documentation and Digitalization of Cultural Heritage of all Tribes of Arunachal Pradesh.			
	S 5.00			
	R 70.00	75.00	75.00	...
(x)	01 <i>Horticulture</i> 800 Other Expenditure 01 Estt. of Orange Garden at Rantiwa of Mebua-III Village Seppa			
	S 10.00			
	R 48.00	58.00	54.42	(-3.58)
(xi)	19 <i>Water Resources Department</i> 800 Other Expenditure 72 Anti-Erosion Work on Right Bank of Sisiri River			
	S 5.00			
	R 12.21	17.21	40.60	(+23.39)
Reasons for the excess at serial numbers (i), (v) and (xi) have not been intimated (October 2018).				
(xii)	20 <i>Textile & Handicrafts</i> 800 Other Expenditure 01 Estt. of Bee Keeping Unit			
	S 7.00			
	R 33.24	40.24	40.24	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xiii)	09 North Eastern Council 2552 North Eastern Areas 01 Horticulture 800 Other Expenditure 08 Cultivation of Orange cum Pinnacle Garden at Hoj Village, Papum Pare	28.80	28.11	(-)0.69
	R	28.80	28.11	(-)0.69
(xiv)	02 Compact Horti garden with Orange, Pineapple and Banana etc. at Radum	18.57	18.57	...
	R	18.57	18.57	...
(xv)	97 Organic Cultivation of Kiwi & Orange at Ziro	17.61	17.61	...
	R	17.61	17.61	...
(xvi)	13 Community Based Plantation of Cardamum, Walnut etc. at Lazu & Dadam	14.69	14.69	...
	R	14.69	14.69	...
(xvii)	12 Estt of Hi-tech Garden at Naya Happa in P/Pare Dist.	12.96	12.96	...
	R	12.96	12.96	...
Creation of provision by re-appropriation at serial numbers (xiii) to (xvii) was due to requirement of more fund towards Other Charges.				
(xviii)	19 Water Resources Department 800 Other Expenditure 71 Anti-Errosion Work at Tara-Tamak River	40.69	17.20	(-)23.49
	S	5.00		
	R	35.69	17.20	(-)23.49

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xix)	09 North Eastern Council 2552 North Eastern Areas 14 <i>Science & Technology</i> 800 Other Expenditure 01 Mapping & Monitoring of Shifting Cultivation			
	S 2.00			
	R 8.83	10.83	10.82	(-)0.01

Reasons for the final saving at serial numbers (ii), (viii), (x), (xiii), (xviii) and (xix) have not been intimated (October 2018).

(xx)	09 <i>Art & Culture Department</i> 800 Other Expenditure 04 Organising Budha Mahotsava in West Kameng			
	S 2.00			
	R 8.00	10.00	10.00	...

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

33.1.5 Excess mentioned at note **33.1.4** was partly offset by saving mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	09 North Eastern Council 2552 North Eastern Areas 01 <i>Horticulture</i> 800 Other Expenditure 14 Cultivation of Large Cardamam in Various District.			
	O 1,90.90			
	R (-)1,90.90	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	09 North Eastern Council 2552 North Eastern Areas 01 Horticulture 800 Other Expenditure 11 Cultivation of Orange & Cardaman Garden Longding Dist			
	O 2,16.00			
	R (-)1,80.00	36.00	36.00	...
(iii)	10 Cultivation of Orange & Cardamon Garden at Tungte Village, Kurung Kumey			
	O 1,65.93			
	R (-)1,39.93	26.00	26.00	...
(iv)	15 Cultivation of Cash Crops at Sille-Oyan Circle,Pasighat			
	O 1,14.92			
	R (-)1,00.56	14.36	...	(-)14.36
Reasons for non-utilisation of the entire provision have not been intimated (October 2018).				
(v)	19 Water Resources Department 800 Other Expenditure 82 Flood Protection Works at Dirang Township, A.P.			
	O 78.70			
	R (-)78.70	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi)	09 North Eastern Council 2552 North Eastern Areas 01 Horticulture 800 Other Expenditure 07 Cultivation of Orange Garden at Haider Village, Baririjo			
	O	1,03.92		
	R	(-)77.94	25.98	25.98
(vii)	19 Water Resources Department 800 Other Expenditure 96 Improv. of Minor Irrigation Channel & FC works at Supuyu			
	O	58.00		
	R	(-)58.00	...	...
(viii)	13 Agriculture Department 800 Other Expenditure 02 Compact Area Development of Agriculture and Horticulture at Upper Subansiri			
	O	54.72		
	R	(-)54.72	...	...
(ix)	15 Tourism 800 Other Expenditure 88 Beautification of Sela Lake			
	O	48.00		
	R	(-)48.00	...	...
(x)	19 Water Resources Department 800 Other Expenditure 84 Anti Erosion and Protection Works at Raks and Hiya Village at Nyapin			
	O	42.82		
	R	(-)42.82	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xi)	09 North Eastern Council 2552 North Eastern Areas 14 <i>Science & Technology</i> 800 Other Expenditure 92 Dev. of Space Technology for Agro-Horti & Medical Plants			
	O 39.36			
	R (-)39.36	...	...	...
(xii)	07 <i>Sports & Youth Affairs</i> 800 Other Expenditure 04 Conduct of Dr. T Ao Memorial Football, Aalo			
	O 40.32			
	R (-)27.72	12.60	12.60	...
(xiii)	15 <i>Tourism</i> 800 Other Expenditure 06 Publicity & Promotion of Tourism Products.			
	O 72.00			
	R (-)21.77	50.23	50.00	(-)0.23
Reasons for the saving have not been intimated (October 2018).				
(xiv)	25 <i>Geology and Mining</i> <i>Department</i> 800 Other Expenditure 01 Mapping and Mineralized and Development of Mines			
	O 14.34			
	R (-)14.34	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xv)	09 North Eastern Council			
	2552 North Eastern Areas			
	19 Water Resources			
	Department			
	800 Other Expenditure			
	02 Anti-Erosion work on			
	Siang River to Protect			
	Agricultural Land at Pasighat			
	O 1,00.00			
	R (-)9.00	91.00	91.19	(+)0.19

Reduction in provision by re-appropriation at serial numbers (ii) to (iv), (vi), (xii), (xiii) and (xv) was due to requirement of less fund under Other Charges.

Reasons for the final excess have not been intimated (October 2018).

(xvi)	15 Tourism			
	800 Other Expenditure			
	11 Celebration of Mechuka			
	Adventure Festival			
	O 8.00			
	R (-)8.00	...	...	...
(xvii)	10 Participation in Destination			
	North East			
	O 6.40			
	R (-)6.40	...	...	...

Withdrawal of the entire provision by re-appropriation at serial numbers (i), (v), (vii) to (xi), (xiv), (xvi) and (xvii) was due to requirement of less fund under Other Charges.

Capital:

33.2.1 In view of the overall saving of ₹23,75.36 lakh (16.35 per cent of the total provision) in the grant, supplementary provision of ₹94,12.23 lakh obtained in March 2018 proved excessive.

33.2.2 No part of the available saving of ₹23,75.36 lakh was anticipated and surrendered in March 2018.

33.2.3 Saving of ₹22,85.41 lakh and ₹17,30.90 lakh constituting 26.33 per cent and 22.78 per cent of the total provision had also occurred under the Capital Section of this grant in 2015-16 and 2016-17 respectively.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 09	North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	16 Roads and Bridges			
	800 Other Expenditure			
	46 Seppa Chayangtajo Road			
	S 35,50.00			
	R 4,00.00	39,50.00	28,19.07	(-)11,30.93
Augmentation of provision by re-appropriation was due to requirement of more fund towards Major Works.				
(ii) 03	Improvement Road from Bordumsa to Borket in Changlang District			
	S 4,07.00	4,07.00	20.00	(-)3,87.00
Saving at serial numbers (i) and (ii) was reportedly due to non-completion of physical works till March 2018.				
(iii) 15	Tourism Department			
	800 Other Expenditure			
	06 C/o Mega Festival cum Multipurpose Ground at Tawang			
	O 3,32.00			
	R (-)17.00	3,15.00	...	(-)3,15.00
(iv) 16	Roads and Bridges			
	800 Other Expenditure			
	90 C/o Longding-Nokjan Road			
	O 4,12.45			
	R (-)1,55.15	2,57.30	2,57.30	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas			
	06 Education			
	800 Other Expenditure			
	03 C/o Girls & Teachers Quarter at Boduria			
	O 1,52.70			
	R (-)1,52.70	...	...	...
(vi)	15 Tourism Department			
	800 Other Expenditure			
	08 Development of Wayside Amenities at Tago Puttu, Yazali			
	S 4,86.00	4,86.00	3,34.42	(-)1,51.58
(vii)	19 Water Resource Department			
	800 Other Expenditure			
	03 Flood Control Works at Namsai			
	O 1,41.60			
	R (-)1,41.60	...	...	...
(viii)	06 Education			
	800 Other Expenditure			
	05 Infrastructure Development for VKV Kumporijo.			
	O 1,28.00			
	R (-)94.82	33.18	...	(-)33.18
(ix)	24 Urban Development			
	800 Other Expenditure			
	02 C/o Cultural cum Development Centre at Miao			
	O 1,09.88			
	R (-)1,09.88	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(x)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas			
	18 <i>Medical Department</i>			
	800 Other Expenditure			
	03 C/o Infrastructure Development of CHC at Dadam in Tirap District			
	O 1,00.22			
	R (-)1,00.22	...	...	...
(xi)	94 Estt. of 30 Bedded Hospital at Pareng, Sagalee			
	S 1,00.00	1,00.00	...	(-)1,00.00
(xii)	04 C/o CHC Infrastructure at Seijosa in East Kameng District			
	S 1,00.00	1,00.00	2.00	(-)98.00
(xiii)	01 C/o of Hiya Primary Health Centre under ADC Nyapin			
	O 1,05.19			
	R (-)5.19	1,00.00	12.33	(-)87.67
(xiv)	07 <i>Sports & Youth Affairs</i>			
	800 Other Expenditure			
	98 C/o Mini Sports Stadium at Chambang			
	O 92.40			
	R (-)92.40	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xv)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	15 <i>Tourism Department</i>			
	800 Other Expenditure			
	03 C/o Tourism Amusement Park and Picnic Spot at Dollumukh			
	O 92.40			
	R (-)92.40	...	...	...
(xvi)	21 <i>Research Department</i>			
	800 Other Expenditure			
	01 Extension and Modernization of J.N.State Museum Itanagar			
	O 92.40			
	R (-)92.40	...	...	...
(xvii)	16 <i>Roads and Bridges</i>			
	800 Other Expenditure			
	54 Laimekuri-Nari- Telam Road			
	O 92.00			
	R (-)92.00	...	...	...
(xviii)	18 <i>Medical Department</i>			
	800 Other Expenditure			
	97 Estt. of 50 Bedded Hospital at Pistana			
	S 83.41	83.41	...	(-)83.41

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xix)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 19 <i>Water Resource Department</i> 800 Other Expenditure 06 C/o Flood and Erosion Management Scheme at Injan, Changlang District	78.00	...	(-)78.00
	S	78.00	...	(-)78.00
(xx)	03 <i>Veterinary Department</i> 800 Other Expenditure 01 Strengthening and Expansion of District Pig Breeding Farm at Siro	...	26.00	(+)26.00
	O	1,02.09		
	R	(-)1,02.09	...	(+)26.00
(xxi)	07 <i>Sports & Youth Affairs</i> 800 Other Expenditure 83 C/o Football Stadium at Changlang District	...	...	...
	O	76.00		
	R	(-)76.00	...	...
(xxii)	14 C/o Outdoor Stadium- cum- Auditorium at GHSS at Basar	...	...	...
	O	74.00		
	R	(-)74.00	...	...
(xxiii)	21 <i>Research Department</i> 800 Other Expenditure 02 Protection, Preservation and Infrastructure Development Archaeological Museum and Monument	...	8.00	(+)8.00
	O	80.32		
	R	(-)80.32	...	(+)8.00

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xxiv)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	07 Sports & Youth Affairs			
	800 Other Expenditure			
	05 C/o Indoor Stadium at Raga			
	O 72.00			
	R (-)72.00	...	...	...
(xxv)	06 Education			
	800 Other Expenditure			
	13 Infrastructure Development of ME School at Longding			
	S 69.00	69.00	...	(-)69.00
(xxvi)	19 Water Resource Department			
	800 Other Expenditure			
	01 C/o Anti-Erosion work at Parang Valley, Papum-Pare			
	O 63.70			
	R (-)63.70	...	...	...
(xxvii)	15 Tourism Department			
	800 Other Expenditure			
	07 C/o Tourist Lodge Rejuvenation of Maryland Lake at Oyan Circle East Siang District			
	S 2,39.00	2,39.00	1,77.55	(-)61.45

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xxviii)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	06 Education			
	800 Other Expenditure			
	07 Infrastructure Development of Govt. School Building at Totpu, Sagalee			
	O 54.46			
	R (-)54.46	...	...	...
(xxix)	24 Urban Development			
	800 Other Expenditure			
	01 C/o Permanent Stage cum Gallery at Common Festival Ground, NLG			
	O 51.67			
	R (-)51.67	...	...	...
(xxx)	06 Education			
	800 Other Expenditure			
	11 Infrastructure Development of Model School at Paying Circle			
	O 1,20.00			
	R (-)1,20.00	...	69.00	(+)69.00
(xxxii)	03 Veterinary Department			
	800 Other Expenditure			
	03 Estt. of Poultry, Goaterry, Piggery, Dairy & Fisheries at Mai Village in L/Subansiri			
	O 44.42			
	R (-)18.42	26.00	...	(-)26.00

Reasons for non-utilisation of the entire provision at serial numbers (iii), (viii), (xi), (xviii), (xix), (xxv) and (xxxii) have not been intimated (October 2018).

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xxxii)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	15 <i>Tourism Department</i>			
	800 Other Expenditure			
	02 C/o Tourist Lodge at Pamluk, Kamporijo			
	O 39.92			
	R (-)37.34	2.58	2.34	(-)0.24
(xxxiii)	22 <i>Public Health Engineering</i>			
	800 Other Expenditure			
	93 C/o Water Treatment Plant at Koloriang			
	O 80.00			
	S 4.40			
	R (-)35.00	49.40	49.40	...
Reduction in provision by re-appropriation at serial numbers (iii), (iv), (viii), (xiii) and (xxxii) to (xxxiii) was due to requirement of less fund under Major Works.				
(xxxiv)	06 <i>Education</i>			
	800 Other Expenditure			
	12 Infrastructure Development of Girls School at Katang under Tirap District			
	S 70.00	70.00	37.87	(-)32.13
(xxxv)	07 <i>Sports & Youth Affairs</i>			
	800 Other Expenditure			
	04 Construction of Football Stadium at Nari			
	O 28.00			
	R (-)28.00	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xxxvi)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	18 <i>Medical Department</i>			
	800 Other Expenditure			
	68 Esstt. of a 50 Bedded Hospital at Mengio			
	O 98.21			
	R (-)98.21	...	70.95	(+)70.95

Reasons for incurring expenditure without any budget provision at serial numbers (xx), (xxiii), (xxx) and (xxxvi) have not been intimated (October 2018).

(xxxvii)	07 <i>Sports & Youth Affairs</i>			
	800 Other Expenditure			
	09 C/o Outdoor Stadium at Sagalee, Papum Pare Dist			
	S 1,30.00	1,30.00	1,04.42	(-)25.58

Reasons for the saving at serial numbers (vi), (xii), (xiii), (xxvii), (xxxii), (xxiv) and (xxxvii) have not been intimated (October 2018).

(xxxviii)	18 <i>Medical Department</i>			
	800 Other Expenditure			
	69 Bio-Medical Management Plant at District Hospital			
	O 16.25			
	R (-)16.25	...	...	...

Withdrawal of the entire provision by re-appropriation at serial numbers (v), (vii), (ix), (x), (xiv) to (xvii), (xx) to (xxiv), (xxvi), (xxviii) to (xxx), (xxxv), (xxxvi) and (xxxviii) was due to requirement of less fund under Major Works.

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

33.2.5 Saving mentioned at note **33.2.4** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	16 Roads and Bridges			
	800 Other Expenditure			
	82 C/o Taman- Dollongmukh Road			
	O 8,00.00			
	S 82.77			
	R 7,67.23	16,50.00	16,50.00	...
(ii)	12 Power			
	800 Other Expenditure			
	08 System Improvement of Power Distribution Network in Dambuk			
	O 72.00			
	R 3,28.00	4,00.00	4,00.00	...
(iii)	16 Roads and Bridges			
	800 Other Expenditure			
	16 Pakke-Seijosa- Itakhola Road			
	O 7,71.01			
	S 1,00.00			
	R 1,80.12	10,51.13	10,51.13	...
(iv)	18 Medical Department			
	800 Other Expenditure			
	02 Infrastructure Development of Sagalee CHC			
	O 1,25.86			
	R 40.36	1,66.22	2,58.33	(+)92.11

Reasons for the excess have not been intimated (October 2018).

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	19 Water Resource Department			
	800 Other Expenditure			
	02 C/o Anti-Erosion on Right & Left Bank of Kolma at Nirjuli			
	...	...	1,08.00	(+)1,08.00
Reasons for incurring expenditure without any budget provision have not been intimated (October 2018).				
(vi)	20 Textile and Handicraft Department			
	800 Other Expenditure			
	02 C/o State Emporium cum Artifacts House at Itanagar			
	R 66.49	66.49	66.49	...
Creation of provision by re-appropriation was due to requirement of more fund towards Major Works.				
(vii)	29 Trade & 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	...
(viii)	16 Roads and Bridges			
	800 Other Expenditure			
	02 C/o Rural road from Nacho BRTF to Koba Village under Nacho Circle			
	S 4,67.00			
	R 46.70	5,13.70	5,13.70	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ix)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	12 Power			
	800 Other Expenditure			
	07 Upgradation, Improvement & Renovation of Electrical Installation at Kalaktang			
	S 4,69.74			
	R 30.26	5,00.00	4,99.99	(-)-0.01
(x)	07 Sports & Youth Affairs			
	800 Other Expenditure			
	12 C/o Football Stadium at Saking, Papum Pare Dist.			
	O 77.21			
	R 22.79	1,00.00	1,00.00	...
(xi)	13 C/o Football Stadium at Lumla Tawang Dist.			
	O 56.26			
	S 93.74			
	R 22.03	1,72.03	1,72.03	...
(xii)	15 Tourism Department			
	800 Other Expenditure			
	01 Infrastructure Development of Tourism at Tipi, Bhalukpong			
	O 24.00			
	R 21.63	45.63	45.59	(-)-0.04

Reasons for the final saving at serial numbers (ix) and (xii) have not been intimated (October 2018).

GRANT NO. 33 NORTH EASTERN AREAS-Concl.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xiii) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
07 <i>Sports & Youth Affairs</i>			
800 Other Expenditure			
10 C/o Indoor Stadium at Hunli, Lower Dibang Valley District.			
O 45.30			
R 21.26	66.56	66.56	...

Augmentation of provision by re-appropriation at serial numbers (i) to (iv) and (vii) to (xiii) was due to requirement of more fund towards Major Works.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2801 Power				
2810 New and Renewable Energy				
Original	6,89,32,76	6,89,32,76	5,79,82,17	(-),09,50,59
Amount surrendered during the year (31 March 2018)				1,01,31,22

Capital

Major Head:

**4801 Capital Outlay on
Power Projects**

Original	4,77,18,77			
Supplementary	7,50,00	4,84,68,77	1,96,73,14	(-),28,75,63
Amount surrendered during the year (31 March 2018)				1,75,38,26

Notes and Comments:

Revenue:

34.1.1 In view of the overall saving of ₹1,09,50.59 lakh (15.89 per cent of the total provision) in the grant, provision made through original grant proved excessive.

34.1.2 Out of the available saving of ₹1,09,50.59 lakh, ₹1,01,31.22 lakh (92.52 per cent of the total saving) was precisely anticipated and surrendered in March 2018.

34.1.3 Saving of ₹1,92,30.85 lakh (21.36 per cent of total provision) had also occurred under the Revenue Section of this grant in 2016-17.

GRANT NO. 34 POWER-Contd.

34.1.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2801 Power			
	05 <i>Transmission and Distribution</i>			
	800 Other Expenditure			
	04 Schemes under SADA			
	O 69,81.11			
	R (-)69,53.22	27.89	27.89	...

Reduction in provision by surrender from Other Charges was made in March 2018 without assigning any reason.

(ii) 03 Centrally Sponsored Schemes

**2810 New and Renewable
Energy**

800 Other Expenditure
05 Schemes under Deen Dayal
Upadhyay (Solar) (DDU)

O	28,26.00			
R	(-)28,26.00	...	...	...

Withdrawal of the entire provision by surrender from Grants-in-aid General (Non-Salary) was made without assigning any reason.

(iii) **2801 Power**

05 *Transmission and Distribution*
001 Direction and Administration
01 Establishment Expenses

O	3,05,35.52			
R	(-)14,48.10	2,90,87.42	2,84,72.29	(-)6,15.13

Reduction in provision by re-appropriation was the net effect of decrease of ₹27,26.58 lakh under Salaries and increase of ₹16,25.44 lakh mainly towards Wages and Office Expenses due to requirement of less/more funds under respective heads and surrender of ₹3,46.96 lakh also from Salaries was made without assigning any reason.

Saving was reportedly due to non-payment of MACP/Increment Arrear of some staffs owing to time constraints as budget provision was conveyed at the fag end of the financial year 2017-18.

Similar saving occurred during the year 2016-17.

GRANT NO. 34 POWER-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 2810 New and Renewable Energy				
800	Other Expenditure			
01	Grants to Arunachal Pradesh Energy Development Agency			
O	18,54.31			
R	1,33.92	19,88.23	18,20.23	(-),68.00

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,45.92 lakh towards Grants-in-aid General (Salary) and decrease of ₹12.00 lakh under Grants-in-aid General (Non-Salary) due to requirement of more/less funds under respective heads.

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

34.1.5 Saving mentioned at note **34.1.4** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2801 Power				
05	<i>Transmission and Distribution</i>			
800	Other Expenditure			
02	Maintenance of Assets			
O	17,00.00			
R	9,30.83	26,30.83	25,94.60	(-),36.23

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

Final saving was stated to be due to “as per work done”. This reply is neither clear nor specific.

GRANT NO. 34 POWER-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 2801 Power			
01 <i>Hydel Generation</i>			
101 Purchase of Power			
01 Purchase of Electricity			
O 2,50,00.00			
R 36.39	2,50,36.39	2,50,36.38	(-)0.01

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

Reasons for the saving have not been intimated (October 2018).

Capital:

34.2.1 As the overall expenditure of ₹1,96,73.14 lakh fell far short of the original provision of ₹4,77,18.77 lakh, supplementary provision of ₹7,50.00 lakh obtained in March 2018 proved totally unnecessary.

34.2.2 Out of the available saving of ₹2,87,95.63 lakh (59.41 per cent of total provision), ₹1,75,38.26 lakh (60.91 per cent of total saving) only was anticipated and surrendered in March 2018.

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

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Saving Amount (₹ in lakh)	Per Cent
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
2016-17	1,84,50.00	1,14,82.95	69,67.05	37.76

GRANT NO. 34 POWER-Contd.**34.2.4 Saving occurred mainly under:**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
	4801 Capital Outlay on Power Projects			
80	General			
800	Other Expenditure			
17	Rajiv Gandhi Gramya Vikash Yojana (RGGVY)			
	O	2,00,00.00		
	R	(-)1,25,36.00	74,64.00	48,98.00
				(-)25,66.00

Reduction in provision by surrender from Major Works was made in March 2018 without assigning any reason.

No specific reason for the saving has been intimated (October 2018).

Similar saving occurred during the year 2016-17.

(ii) 21	Integrated Power Development Schemes			
	O	1,35,00.00		
	R	(-)1,35,00.00	...	...

Withdrawal of the entire provision by re-appropriation (₹92,47.74 lakh) was due to requirement of less fund under Major Works and that by surrender (₹42,52.26 lakh) also from Major Works was made without assigning any reason.

(iii) 04	State Plan Schemes			
	4801 Capital Outlay on Power Projects			
01	Hydel Generation			
800	Other Expenditure			
25	Creation of Assets under SADA			
	O	1,42,18.77		
	R	47,59.99	1,89,78.76	1,11,44.05
				(-)78,34.71

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,89,78.76 lakh towards Major Works and decrease of ₹1,42,18.77 lakh under Other Charges due to requirement of more/less funds under respective heads.

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

GRANT NO. 34 POWER-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 08	Central Plan Schemes (Fully funded by Central Government)			
	4801 Capital Outlay on Power Projects			
	05 <i>Transmission and Distribution</i>			
	800 Other Expenditure			
	23 Social and Infrastructure Development Fund (SIDF)			
S	7,50.00	7,50.00	...	(-)7,50.00

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

34.2.5 Saving mentioned at note **34.2.4** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	4801 Capital Outlay on Power Projects			
	80 <i>General</i>			
	800 Other Expenditure			
	06 Maintenance of Transmission Line Including Sub-stations			
R	32,07.11	32,07.11	32,07.11	...
(ii)	07 Non Lapsable Pool Fund			
	4801 Capital Outlay on Power Projects			
	06 <i>Rural Electrification</i>			
	800 Other Expenditure			
	15 33 KV Line from Mebo to Dambuk			
R	3,52.55	3,52.55	3,20.64	(-)31.91

GRANT NO. 34 POWER-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	07 Non Lapsable Pool Fund			
	4801 Capital Outlay on Power Projects			
	04 Diesel/Gas Power Generation			
	800 Other Expenditure			
	33 C/o 33/11 KV, 2X5 MVA Power Sub-Station at Deopani			
	R	89.84	89.84	...
(iv)	05 <i>Transmission and Distribution</i>			
	800 Other Expenditure			
	20 Schemes under NLCPR			
	R	20.00	13.50	(-)6.50

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

Final saving at serial numbers (ii) and (iv) was reportedly due to non-receipt of LOC authorisation from the Finance Department, Government of Arunachal Pradesh.

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. 35 INFORMATION AND PUBLIC RELATIONS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2220 Information and Publicity				
Original	26,18,95			
Supplementary	1,68,53	27,87,48	25,51,50	(-)2,35,98
Amount surrendered during the year				...

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

Original	50,00			
Supplementary	2,20,00	2,70,00	69,60	(-)2,00,40
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

35.1.1 As the overall expenditure of ₹25,51.50 lakh fell short of the original provision of ₹26,18.95 lakh, supplementary provision of ₹1,68.53 lakh obtained in March 2018 proved totally unnecessary.

35.1.2 No part of the available saving of ₹2,35.98 lakh (8.47 per cent of the total provision) was anticipated and surrendered in March 2018.

GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Contd.**35.1.3** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2220 Information and Publicity			
	60 Others			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	18,68.95		
	S	1,26.53	19,95.48	(-),2,00.90

Saving was stated to be mainly due to non-payment of Arrear MACP, DA Arrear, held up of Pay and non-receipt of TA/LTC claims from employees.

Similar saving occurred during the year 2016-17.

(ii)	04 State Plan Schemes			
	2220 Information and Publicity			
	60 Others			
	800 Other Expenditure			
	08 Schemes Under SADA			
	O	7,50.00		
	S	42.00	7,92.00	(-),35.08

Saving was reportedly due to non-clearance of the file pertaining to SADA Schemes within the financial year 2017-18.

Capital:

35.2.1 In view of the overall saving of ₹2,00.40 lakh (74.22 per cent of the total provision) in the grant, supplementary provision of ₹2,20.00 lakh obtained in March 2018 proved excessive.

35.2.2 No part of the available saving of ₹2,00.40 lakh was anticipated and surrendered in March 2018.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4220 Capital Outlay on Information and Publicity			
	60 Others			
	800 Other Expenditure			
	05 Creation of Assets under SADA			
	O 50.00			
	S 2,20.00	2,70.00	69.60	(-)2,00.40

The department stated that the fund was allotted to the executing agency Rural Works Department. But mere allotment of fund to the executing agency cannot be taken as incurring of expenditure unless supported by the utilization certificate.

**GRANT NO. 36 STATISTICS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3454 Census, Surveys and Statistics				
Original	21,38,82			
Supplementary	6,60,17	27,98,99	25,89,03	(-)2,09,96
Amount surrendered during the year				...

Capital

Major Head:

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

Original	26,00			
Supplementary	71,54	97,54	75,57	(-)21,97
Amount surrendered during the year				...

Notes and Comments:

Revenue:

36.1.1 In view of the overall saving of ₹2,09.96 lakh (7.50 per cent of the total provision) in the grant, supplementary provision of ₹6,60.17 lakh obtained in March 2018 proved excessive.

36.1.2 No part of the available saving of ₹2,09.96 lakh was anticipated and surrendered in March 2018.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3454 Census, Surveys and Statistics			
	<i>01 Census</i>			
	001 Direction and Administration			
	01 Establishment Expenses of Directorate			
	O	9,58.96		
	S	4,54.44		
	R	3.10	14,16.50	13,18.16
				(-) 98.34

Augmentation of provision by re-appropriation was the net effect of increase of ₹65.32 lakh mainly towards Other Charges and Office Expenses and decrease of ₹62.22 lakh under Publications and Motor Vehicles due to requirement of more/less funds under respective heads.

(ii)	04 State Plan Schemes			
	3454 Census, Surveys and Statistics			
	<i>01 Census</i>			
	800 Other Expenditure			
	06 Schemes under SADA			
	O	63.00		
	R	(-) 63.00	...	....

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

(iii)	3454 Census, Surveys and Statistics			
	<i>02 Surveys and Statistics</i>			
	800 Other Expenditure			
	04 Unique Identification(UIDs)			
	O	4,00.00		
	S	24.56	4,24.56	3,89.25
				(-) 35.31

Saving was stated to be mainly due to non-drawal of Aadhaar Operators wages for 04 (four) months by Changlang and Siang Districts and left out of jobs by large number of operators owing to temporary nature of job.

GRANT NO. 36 STATISTICS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	3454 Census, Surveys and Statistics			
	02 <i>Surveys and Statistics</i>			
	111 Vital Statistics			
	01 Establishment Expenses			
	O	3,34.27		
	R	(-)3.10	3,31.17	3,21.60
				(-)9.57

Reduction in provision by re-appropriation was the net effect of decrease of ₹49.65 lakh under Salaries and increase of ₹46.55 lakh mainly towards Office Expenses and Other Charges due to requirement of less/more funds under respective heads.

Saving at serial numbers (i), (iii) and (iv) was reportedly due to non-filling up of vacant posts during the financial year 2017-18 and incurring of less expenditure under Wages, Domestic Travel Expenses, Office Expenses, Other Charges etc.

(v) 03 Centrally Sponsored Schemes

3454 Census, Surveys and Statistics

02 *Surveys and Statistics*

111 Vital Statistics

01 Establishment Expenses

S	42.78	42.78	31.02	(-)11.76
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Saving was reportedly due to incurring of less expenditure under the object head Salaries at the State and District level offices throughout the State owing to discontinuation of all contractual staff for 03 (three) months.

Capital:

36.2.1 In view of the overall saving of ₹21.97 lakh (22.52 per cent of the total provision) in the grant, supplementary provision of ₹71.54 lakh obtained in March 2018 proved excessive.

36.2.2 No part of the available saving of ₹21.97 lakh was anticipated for surrender during the year.

GRANT NO. 36 STATISTICS-Concl.**36.2.3** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	5475 Capital Outlay on other General Economic Services			
	800 Other Expenditure			
	03 Creation of assets Under SADA			
	O 26.00			
	S 71.54	97.54	75.57	(-)21.97

Saving was reportedly due to surrender of ₹6.94 lakh by the executing agency, Public Works Department and non-receipt of finance concurrence for an amount of ₹15.03 lakh from the Finance Department, Government of Arunachal Pradesh. But the surrender of fund as stated by the department has not actually been reflected budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3475 Other General Economic Services				
Original	8,28,10			
Supplementary	2,57,35	10,85,45	10,59,72	(-)25,73
Amount surrendered during the year				...

Capital**Major Head:****5475 Capital Outlay on Other
General Economic Services**

Original	1,24,74	1,24,74	74,13	(-)50,61
Amount surrendered during the year				...

Notes and Comments:**Capital:**

37.2.1 In view of the overall saving of ₹50.61 lakh (40.57 per cent of the total provision) in the grant, provision made through original grant proved excessive.

37.2.2 No part of the available saving of ₹50.61 lakh was anticipated for surrender during the year.

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

37.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	5475 Capital Outlay on Other General Economic Services			
	800 Other Expenditure			
	01 Creation of Assets			
	O	1,24.74	1,24.74	74.13
				(-)50.61

The department stated that the whole amount was placed to various executing agencies viz. Public Works Department, Rural Works Department, Urban Development etc. and amount of ₹50.60 lakh was surrendered by Public Works Department. But mere allotment of fund to executing agencies cannot be taken as incurring expenditure unless supported by Utilisation Certificate.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2702 Minor Irrigation				
2705 Command Area Development				
Original	1,50,83,95			
Supplementary	1,42,74,68	2,93,58,63	2,74,86,21	(-)18,72,42
Amount surrendered during the year				...

Capital**Major Heads:****4702 Capital Outlay on
Minor Irrigation****4711 Capital Outlay on
Flood Control Projects**

Original	40,45,84			
Supplementary	30,45,13	70,90,97	69,56,63	(-)1,34,34
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

38.1.1 In view of the overall saving of ₹18,72.42 lakh (6.38 per cent of the total provision) in the grant, supplementary provision of ₹1,42,74.68 lakh obtained in March 2018 proved excessive.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.

38.1.2 No part of the available saving of ₹18,72.42 lakh was anticipated for surrender during the year.

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:

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Saving Amount (₹ in lakh)	Per Cent
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
2016-17	2,40,12.64	1,80,14.71	59,97.93	24.98

38.1.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
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(i) 04 State Plan Schemes

2701 Medium Irrigation

04 *Medium Irrigation -
Non-commercial*

800 Other Expenditure

02 Schemes under SADA

O 30,00.00

R (-)30,00.00

...

...

...

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

(ii) 03 Centrally Sponsored Schemes

**2705 Command Area
Development**

800 Other Expenditure

01 Scheme under CAD
Programme

O 10,00.00

R (-)10,00.00

...

...

...

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Other Charges (Central Share and State Share).

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 04	State Plan Schemes			
	2711 Flood Control and Drainage			
	01 Flood Control			
	800 Other Expenditure			
	25 Schemes under SADA			
	O	5,23.84		
	S	68.49	5,92.33	(-),5,92.33
(iv) 03	Centrally Sponsored Schemes			
	2702 Minor Irrigation			
	80 General			
	800 Other Expenditure			
	14 Prime Minister Krishi Sinchayee Yojana (PMKSY- Per Drop More Crop)			
	S	1,44.44	1,44.44	1,29.64 (-)14.80

Saving at serial numbers (iii) and (iv) was reportedly due to non-release of fund by the Planning Department, Government of Arunachal Pradesh.

38.1.5 Saving mentioned at note **38.1.4** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	2702 Minor Irrigation			
	80 General			
	800 Other Expenditure			
	13 Schemes under SADA			
	O	24,19.80		
	S	94,69.50		
	R	36,00.00	1,54,89.30	1,41,93.82 (-)12,95.48

Augmentation of provision by re-appropriation was the net effect of increase of ₹60,19.80 lakh towards Minor Works and decrease of ₹24,19.80 lakh under Other Charges due to requirement of more/less funds under respective heads.

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

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	2705 Command Area Development			
	800 Other Expenditure			
	02 Minor Irrigation			
	R	4,00.00	4,00.00	4,00.05
				(+)0.05

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

No specific reason for the excess has been intimated (October 2018).

(iii)	2702 Minor Irrigation			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	76,64.15		
	S	31,91.87	1,08,56.02	1,08,86.10
				(+)30.08

The department stated that excess expenditure was incurred to meet up Salary and Wages due to enhancement of Wages, Dearness Allowances, Leave Encashment, Arrear Dearness Allowances, MACP etc.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Capital				
Major Head:				
7610 Loans to Government Servants etc.				
Original	8,60,00	8,60,00	3,31,97	(-)5,28,03
Amount surrendered during the year (31 March 2018)				5,00,00

Notes and Comments:

Capital:

39.2.1 In view of the overall saving of ₹5,28.03 lakh (61.40 per cent of the total provision) in the grant, provision made through original grant proved excessive.

39.2.2 Out of the available saving of ₹5,28.03 lakh in the grant, ₹5,00.00 lakh (94.69 per cent of the total saving) was precisely anticipated and surrendered in March 2018.

39.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	7610 Loans to Government Servants etc.			
201	House Building Advances			
01	House Building			
	O	6,00.00		
	R	(-)3,00.00	3,00.00	2,73.47
				(-)26.53

Reduction in provision by surrender from Loans and Advances was made in March 2018 without assigning any reason.

Saving was reportedly due to “less applicant applied for the loans”.

GRANT NO. 39 LOANS TO GOVERNMENT SERVANTS–Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	7610 Loans to Government Servants etc.			
	202 Advances for Purchase of Motor Conveyances			
	01 Motor Car etc.			
	O 2,00.00			
	R (-)2,00.00	...	...	...

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

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2216 Housing				
Original	26,26,18			
Supplementary	29,49,61	55,75,79	53,21,36	(-)2,54,43
Amount surrendered during the year				...

Capital

Major Head:

**4216 Capital Outlay on
Housing**

Original	8,39,83			
Supplementary	59,21,24	67,61,07	27,31,00	(-)40,30,07
Amount surrendered during the year				...

Notes and Comments:

Capital:

40.2.1 In view of the overall saving of ₹40,30.07 lakh (59.61 per cent of the total provision) in the grant, supplementary provision of ₹59,21.24 lakh obtained in March 2018 proved excessive.

40.2.2 No part of the available saving of ₹40,30.07 lakh was anticipated for surrender during the year.

40.2.3 Saving of ₹16,46.59 lakh (81.90 per cent of the total provision) had also occurred under the Capital Section of this grant in 2016-17.

GRANT NO. 40 HOUSING-Concl.**40.2.4** Saving occurred under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4216 Capital Outlay on Housing			
	80 <i>General</i>			
	800 Other Expenditure			
	02 Creation of Assets under SADA			
	O 8,39.83			
	S 59,21.24	67,61.07	27,31.00	(-)40,30.07

Saving was reportedly due to finalisation of Schemes at the fag end of the financial year 2017-18 and non-completion of physical works till March 2018.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2029 Land Revenue				
2506 Land Reforms				
Original	22,20,89			
Supplementary	1,75,03	23,95,92	24,03,94	(+)8,02
Amount surrendered during the year				...

Notes and Comments:

Revenue:

41.1.1 The expenditure exceeded the grant by ₹8.02 lakh (Actual excess: ₹8,01,763); the excess requires regularisation.

41.1.2 The excess worked out to 0.33 per cent over the total provision.

41.1.3 Excess occurred mainly under:

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes				
	2506 Land Reforms				
	800 Other Expenditure				
	07 Schemes under SADA				
	S	1,37.29			
	R	4,12.48	5,49.77	4,75.97	(-)73.80

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

Saving was reportedly due to surrender of ₹35.00 lakh by Chief Engineer, PWD(WZ) which was allocated for construction of double storied Type-I Quarter at Directorate Office, Itanagar and non-receipt of finance concurrence for ₹39.00 lakh from the Finance Department, Government of Arunachal Pradesh.

GRANT NO. 41 LAND MANAGEMENT-Concltd.

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	2029 Land Revenue				
	103	Land Records			
	01	Establishment Expenses			
	O	18,14.89			
	R	(-)62.48	17,52.41	18,48.52	(+)96.11

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,16.45 lakh mainly under Minor Works and POL and increase of ₹2,53.97 lakh mainly towards Salaries and Other Charges due to requirement of less/more funds under respective heads.

In view of the overall excess, reduction in provision by re-appropriation proved injudicious and was done without proper assessment of requirement of fund.

The department stated that the excess expenditure occurred under the Salary head due to increase of number of staffs, payment of MACP arrear, arrear of erroneous fixation of pay and leave encashment of retired officials.

41.1.4 Excess mentioned at note **41.1.3** was partly offset by saving mainly under:

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04	State Plan Schemes			
		2029 Land Revenue			
	800	Other Expenditure			
	02	Schemes under SADA			
	O	3,50.00			
	R	(-)3,50.00	...	...	...

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

(ii)	2506 Land Reforms				
	800	Other Expenditure			
	01	Establishment Expenses			
	O	56.00			
	S	37.74	93.74	79.45	(-)14.29

No specific reason for the saving has been intimated (October 2018).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2501 Special Programmes for Rural Development				
2505 Rural Employment				
2515 Other Rural Development Programmes				
Original	4,53,39,07			
Supplementary	73,19,51	5,26,58,58	4,58,26,99	(-)68,31,59
Amount surrendered during the year				...
Capital				
Major Head:				
4515 Capital Outlay on Other Rural Development Programmes				
Original	1,62,14,00	1,62,14,00	3,09,50	(-)1,59,04,50
Amount surrendered during the year (31 March 2018)				1,58,83,00

Notes and Comments:

Revenue:

42.1.1 In view of the overall saving of ₹68,31.59 lakh (12.97 per cent of the total provision) in the grant, supplementary provision of ₹73,19.51 lakh obtained in March 2018 proved excessive.

42.1.2 No part of the available saving of ₹68,31.59 lakh was anticipated and surrendered in March 2018.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
	2501 Special Programmes for Rural Development			
	06 <i>Self Employment Programmes</i>			
	800 Other Expenditure			
	13 Pradhan Mantri Krishi Sinchai Yojana (PMKSY)			
	O 75,00.00			
	R (-)65,56.12	9,43.88	9,43.88	...

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

(ii) 03	Centrally Sponsored Schemes			
	2505 Rural Employment			
	60 <i>Other Programmes</i>			
	701 National Rural Employment Programme			
	08 State Employment Guarantee Fund			
	O 2,70,00.00			
	S 15,82.36			
	R (-)27,25.04	2,58,57.32	2,57,58.98	(-)98.34

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,45,20.73 lakh under Grants-in-aid General (Non-Salary) and increase of ₹2,17,95.69 lakh towards Grants-in-aid General (Non-Salary) Central Share due to requirement of less/more funds under respective heads.

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

GRANT NO. 42 RURAL DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 04	State Plan Schemes			
	2515 Other Rural Development Programmes			
800	Other Expenditure			
10	Schemes under SADA			
	S	43,00.00		
	R	50,00.00	93,00.00	31,00.00
				(-)62,00.00

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

Saving was reportedly due to late release of fund by the Finance Department, Government of Arunachal Pradesh.

(iv) 04	State Plan Schemes			
	2501 Special Programmes for Rural Development			
06	<i>Self Employment Programmes</i>			
800	Other Expenditure			
14	RURBAN			
	O	4,12.00		
	R	(-)4,12.00	...	...
(v)	2515 Other Rural Development Programmes			
102	Community Development			
04	CM's Livelihood Mission to Channelize Youth power & Generation Employment			
	O	88.00		
	R	(-)88.00	...	...

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

GRANT NO. 42 RURAL DEVELOPMENT-Contd.

42.1.4 Saving mentioned at note **42.1.3** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	2501 Special Programmes for Rural Development			
	06 <i>Self Employment Programmes</i>			
	101 Swarnajayanti Gram Swarozgar Yojana			
	05 National Rural Livelihood Mission(NRLM)			

O	3,00.00			
R	26,44.44	29,44.44	29,44.44	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹28,29.30 lakh towards Grants-in-aid General (Salary) (State Share) and decrease of ₹1,84.86 lakh under Grants-in-aid General (Non-Salary) due to requirement of more/less funds under respective heads.

(ii)	800 Other Expenditure			
	04 District Rural Development Agency Admn.			
	R	10,60.84	10,60.84	...

Creation of provision by re-appropriation was due to requirement of more fund towards Grants-in-aid General (Salary) (Central Share).

(iii)	2515 Other Rural Development Programmes			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	99,97.07		
	R	9,83.47	1,09,80.54	1,04,47.29 (-)5,33.25

Augmentation of provision by re-appropriation was the net effect of increase of ₹26,91.97 lakh mainly towards Grants-in-aid General (Salary) and Office Expenses and decrease of ₹17,08.50 lakh mainly under Salaries and Minor Works due to requirement of more/less funds under respective heads.

Reasons for the final saving have not been intimated (October 2018).

GRANT NO. 42 RURAL DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	04 State Plan Schemes			
	2501 Special Programmes for Rural Development			
	06 <i>Self Employment Programmes</i>			
	800 Other Expenditure			
	12 Schemes under Dindayal Upadhyay Gramin Koushalaya Yojana (DDUGKY)			
	O 42.00			
	R 75.39	1,17.39	1,17.39	...

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

(v)	03 Centrally Sponsored Schemes			
	2501 Special Programmes for Rural Development			
	06 <i>Self Employment Programmes</i>			
	800 Other Expenditure			
	03 State Institute of Rural Development			
	R 17.15	17.15	17.15	...

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

Capital:

42.2.1 In view of the overall saving of ₹1,59,04.50 lakh (98.09 per cent of the total provision) in the grant, provision made through original grant proved excessive.

42.2.2 Out of the available saving of ₹1,59,04.50 lakh, ₹1,58,83.00 lakh (99.86 per cent of the total saving) was precisely anticipated and surrendered in March 2018.

GRANT NO. 42 RURAL DEVELOPMENT-Contd.**42.2.3** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4515 Capital Outlay on Other Rural Development Programmes			
800	Other Expenditure			
05	Creation of Assets under SADA			
	O 93,00.00			
	R (-)93,00.00	...	...	...
(ii)	03 Centrally Sponsored Schemes			
	4515 Capital Outlay on Other Rural Development Programmes			
800	Other Expenditure			
08	Pradhan Mantri Awas Yojana (PMAY)			
	O 65,00.00			
	R (-)65,00.00	...	...	...
Withdrawal of the entire provision at serial numbers (i) and (ii) by surrender from Major Works was made without assigning any reason.				
(iii)	07 National Rural Livelihood Mission (NRLM)			
	O 4,14.00			
	R (-)4,14.00	...	...	...

Withdrawal of the entire provision by re-appropriation (₹3,31.00 lakh) was due to requirement of less fund under Major Works and that by surrender (₹83.00 lakh) also from Major Works was made without assigning any reason.

GRANT NO. 42 RURAL DEVELOPMENT-Concl'd.

42.2.4 Saving mentioned at note **42.2.3** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 4515	Capital Outlay on Other Rural Development Programmes			
800	Other Expenditure			
01	Creation of Assets			
R	3,31.00	3,31.00	3,09.50	(-)21.50

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.

Final saving was reportedly due to non-release of Central Share by the Government of India.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2405 Fisheries				
Original	22,16,09			
Supplementary	4,55,15	26,71,24	25,99,60	(-)71,64
Amount surrendered during the year				...

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

Original	6,08,00	6,08,00	28,00	(-)5,80,00
Amount surrendered during the year (31March 2018)				28,00

Notes and Comments:**Capital:**

43.2.1 In view of the overall saving of ₹5,80.00 lakh (95.39 per cent of the total provision) in the grant, provision made through original grant proved excessive.

43.2.2 Out of the available saving of ₹5,80.00 lakh, ₹28.00 lakh (4.83 per cent of the total saving) only was anticipated and surrendered in March 2018.

GRANT NO. 43 FISHERIES-Conclld.

43.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 08	Central Plan Schemes (Fully funded by Central Government)			
	4405 Capital Outlay on Fisheries			
800	Other Expenditure			
01	Creation of Assets			
	O 6,00.00			
	R (-)6,00.00	...	...	...

Withdrawal of the entire provision by re-appropriation (₹5,72.00 lakh) was due to requirement of less fund under Major Works and that by surrender (₹28.00 lakh) also from Major Works was made without assigning any reason.

- (ii) 04 State Plan Schemes
4405 Capital Outlay on Fisheries
 800 Other Expenditure
 04 Construction of Buildings

	O 8.00			
	R (-)8.00	...	...	...

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

43.2.4 Saving mentioned at note **43.2.3** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4405 Capital Outlay on Fisheries			
800	Other Expenditure			
03	Scheme on ACA/ SPA/SIDF etc.			
	R 2,80.00	2,80.00	28.00	(-)2,52.00

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

Final saving was reportedly due to release of only 10 per cent of the total sanctioned amount by the Finance Department (Budget), Government of Arunachal Pradesh.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2052 Secretariat-General Services				
Original	10,80,82			
Supplementary	20,15,86	30,96,68	29,50,80	(-)1,45,88
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
3053 Civil Aviation				
3275 Other Communication Services				
Original	59,87,10	59,87,10	35,26,18	(-)24,60,92
Amount surrendered during the year (31 March 2018)				24,44,40
Capital				
Major Head:				
5053 Capital Outlay on Civil Aviation				
Original	8,85,00	8,85,00	3,59,69	(-)5,25,31
Amount surrendered during the year (31 March 2018)				7,32,39

Notes and Comments:

Revenue:

45.1.1 In view of the overall saving of ₹24,60.92 lakh (41.10 per cent of the total provision) in the grant, provision made through original grant proved excessive.

45.1.2 Out of the available saving of ₹24,60.92 lakh in the grant, ₹24,44.40 lakh (99.33 per cent of the total saving) was anticipated and surrendered in March 2018.

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

Serial number	Head	Total grant	Actual expenditure	Excess (+) Saving(-) (₹ in lakh)
(i)	3053 Civil Aviation			
	80 General			
	800 Other Expenditure			
	04 Construction of ATC Facility at Nagarlagun			
	O 17,00.00			
	R (-)17,00.00	...	9.90	(+)9.90

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

Reasons for incurring expenditure without any budget provision have not been intimated (October 2018).

(ii) 03 Schemes under SADA

O	6,15.00			
R	(-)4,86.05	1,28.95	1,00.89	(-)28.06

Reduction in provision by surrender from Minor Works was made in March 2018 without assigning any reason.

The department stated that the fund was allotted to the executing agency Public Works Department for repair and maintenance of hospitals and saving was due to non-utilisation of the whole amount by the executing agency. But mere allotment of fund to the executing agency cannot be taken as incurring of expenditure unless supported by the utilization certificate.

(iii) 3275 Other Communication Services

800 Other Expenditure

01 Maintenance of Assets

O	32,99.59			
R	(-)2,56.99	30,42.60	30,41.94	(-)0.66

Reduction in provision by re-appropriation was the net effect of decrease of ₹23.65 lakh under Other Charges and increase of ₹25.01 lakh towards Advertising and Publicity, Wages and Office Expenses due to requirement of less/more funds under respective heads and surrender of ₹2,58.35 lakh also from Other Charges was made without assigning any reason.

Saving was reportedly due to non-receipt of wages bills and absentee statement from base office.

GRANT NO. 45 CIVIL AVIATION-Conclld.**Capital:**

45.2.1 In view of the overall saving of ₹5,25.31 lakh (59.36 per cent of the total provision) in the grant, provision made through original grant proved excessive.

45.2.2 Against the available saving of ₹5,25.31 lakh in the grant, anticipation and surrender of ₹7,32.39 lakh (139.42 per cent over the total saving) in March 2018 was injudicious.

45.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	5053 Capital Outlay on Civil Aviation			
	80 General			
	800 Other Expenditure			
	03 Creation of Assets under SADA			
	O 8,85.00			
	R (-)7,32.39	1,52.61	3,59.69	(+)2,07.08

Reduction in provision by surrender from Major Works was made in March 2018 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.

The department stated that the actual Budget Grant under this head was ₹10,79.07 lakh as per Planning Department, Government of Arunachal Pradesh order No. PD(SPD)-41/RE/2017-18 dated 19th March 2018 and excess was due to erroneous reflection of budget provision by the Finance Department (Budget). But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

APPROPRIATION NO. 46 STATE PUBLIC SERVICE COMMISSION
(All Charged)

		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2051 Public Service Commission				
Original	6,86,28			
Supplementary	41,93	7,28,21	6,98,95	(-)29,26
Amount surrendered during the year (31 March 2018)				28,00

**GRANT NO. 47 ADMINISTRATION OF JUSTICE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2014 Administration of Justice				
Original	11,63,79			
Supplementary	2,10,24	13,74,03	13,29,31	(-)44,72
Amount surrendered during the year				...

Capital**Major Head:****4070 Capital Outlay on Other
Administrative Services**

Original	8,75,00			
Supplementary	1,78,02	10,53,02	6,13,54	(-)4,39,48
Amount surrendered during the year				...

Notes and Comments:**Capital:**

47.2.1 As the overall expenditure of ₹6,13.54 lakh fell short of the original provision of ₹8,75.00 lakh, supplementary provision of ₹1,78.02 lakh obtained in March 2018 proved totally unnecessary.

47.2.2 No part of the available saving of ₹4,39.48 lakh (41.74 per cent of the total provision) was anticipated and surrendered in March 2018.

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.

47.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
	4070 Capital Outlay on Other Administrative Services			
800	Other Expenditure			
12	Development of Infrastructure Facilities for Judiciary Including Gram Nyayalayas			
	O 8,00.00			
	R (-)8,00.00	...	...	...

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

(ii) 04	State Plan Schemes			
	4070 Capital Outlay on Other Administrative Services			
800	Other Expenditure			
17	Creation of Assets under SADA			
	O 75.00			
	R (-)27.13	47.87	14.83	(-)33.04

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

No specific reason for the saving has been intimated (October 2018).

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Concl'd.

47.2.4 Saving mentioned at note **47.2.3** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
	4059 Capital Outlay on Public Works			
80	<i>General</i>			
800	Other Expenditure			
04	Construction of Court Building			
S	1,75.04			
R	8,27.13	10,02.17	5,95.73	(-)4,06.44

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

The department stated that most of the projects were sanctioned at the end of February 2018 and saving was due to receipt of LOC authorisation for an amount of ₹5,95.73 lakh only.

**GRANT NO. 48 HORTICULTURE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2401 Crop Husbandry				
2415 Agricultural Research and Education				
Original	1,26,90,51	1,26,90,51	97,61,45	(-)29,29,06
Amount surrendered during the year (31 March 2018)				19,14,00
Capital				
Major Head:				
4401 Capital Outlay on Crop Husbandry				
Original	2,00,00	2,00,00	...	(-)2,00,00
Amount surrendered during the year (31 March 2018)				2,00,00

Notes and Comments:

Revenue:

48.1.1 In view of the overall saving of ₹29,29.06 lakh (23.08 per cent of the total provision) in the grant, provision made through original grant proved excessive.

48.1.2 Out of the available saving of ₹29,29.06 lakh in the grant, ₹19,14.00 lakh (65.35 per cent of the total saving) only was anticipated and surrendered in March 2018.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes				
2401 Crop Husbandry				
119	Horticulture and Vegetable Crops			
49	National Horticulture Mission			
O	50,00.00			
R	(-)47,02.50	2,97.50	2,16.28	(-)81.22

Reduction in provision by re-appropriation (₹27,88.50 lakh) was due to requirement of less fund under Other Charges and surrender (₹19,14.00 lakh) also from Other Charges was made without assigning reason.

The department stated that the total fund provision was ₹2,16.28 lakh as per Government Sanction order No. Hort/MIDH-2/2015-16 dated 23-08-2017 and expenditure to that extent was incurred by the department. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(ii) 04 State Plan Schemes

2401 Crop Husbandry

800 Other Expenditure

62 Schemes under SADA

O	28,50.00			
R	1,79.50	30,29.50	3,17.95	(-)27,11.55

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

Saving was stated to be mainly due to non-receipt of finance concurrence for plant protection measures, non-appointment of department legal advisor for which budget provision was kept, dropping of new nurseries scheme by the Finance Department, non-approval of establishment of Auction Centres at Kimin and Namsai and non-fulfillment of guidelines for installation of Improved Large Cardamom Drier in farmers' fields.

GRANT NO. 48 HORTICULTURE-Contd.

48.1.4 Saving mentioned at note **48.1.3** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	2415 Agricultural Research and Education			
	01 Crop Husbandry			
	800 Other Expenditure			
	05 Schemes under SADA			
	...	...	22,68.04	(+)22,68.04

Excess was reportedly due to erroneous reflection of budget provision under head of Account 2401-00-800(04)-62-Schemes under SADA instead of this head.

(ii) 2401 Crop Husbandry

- 001 Direction and Administration
- 01 Establishment Expenses

O	21,35.36			
R	9,38.47	30,73.83	30,73.81	(-)0.02

Augmentation of provision by re-appropriation was the net effect of increase of ₹10,24.60 lakh towards Minor Works, Wages and Salaries and decrease of ₹86.13 lakh under Other Charges and Office Expenses due to requirement of more/less funds under respective heads.

Reasons for the saving have not been intimated (October 2018).

(iii) 119 Horticulture and Vegetable Crops

- 01 Establishment Expenses

O	27,05.15			
R	14,37.13	41,42.28	36,33.53	(-)5,08.75

Augmentation of provision by re-appropriation was the net effect of increase of ₹15,27.13 lakh mainly towards Minor Works and Office Expenses and decrease of ₹90.00 lakh under Office Expenses due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-receipt of finance concurrence and non-incurrence of expenditure owing to codal formalities.

GRANT NO. 48 HORTICULTURE-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	03 Centrally Sponsored Schemes			
	2415 Agricultural Research and Education			
	01 Crop Husbandry			
	800 Other Expenditure			
	45 Rashtriya Krishi Vikas Yojana (RKVY)			
	R	1,60.45	1,60.45	1,78.89
				(+)18.44

The department stated that the total fund provision was ₹1,78.89 lakh as per Government Sanction order No. Hort/RKVY/AAP/2017-18 dated 28-03-2018 and expenditure to that extent was incurred by the department. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(v) 50 PMKSY

R	70.00	70.00	70.00	...
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Creation of provision by re-appropriation at serial numbers (iv) and (v) 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.

Capital:

48.2.1 The entire provision of ₹2,00.00 lakh remained unutilised and was surrendered in March 2018.

48.2.2 Saving of ₹1,18,54.79 lakh and ₹55,00.00 lakh constituting 98.34 per cent and 100 per cent of the total provision had also occurred under the Revenue Section of this grant in 2015-16 and 2016-17 respectively.

GRANT NO. 48 HORTICULTURE-Concl.**48.2.3** Saving occurred under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4401 Capital Outlay on Crop Husbandry			
800	Other Expenditure			
06	Creation of Assets under SADA			
	O 2,00.00			
	R (-)2,00.00	...	...	...

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

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3425 Other Scientific Research				
Original	10,46,19			
Supplementary	3,67,91	14,14,10	13,91,39	(-)22,71
Amount surrendered during the year				...

**GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
3451 Secretariat-Economic Services				
Original	13,59,44			
Supplementary	13,85,03	27,44,47	27,67,90	(+)23,43
Amount surrendered during the year				...

Capital**Major Head:****4070 Capital Outlay on Other
Administrative Services**

Original	7,28,38,00			
Supplementary	20,64,46	7,49,02,46	3,89,28,37	(-)3,59,74,09
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

50.1.1 The expenditure exceeded the grant by ₹23.43 lakh (Actual excess: ₹23,42,619); the excess requires regularisation.

50.1.2 The excess worked out to 0.85 per cent over the total provision.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.**50.1.3** Excess occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3451 Secretariat- Economic Services			
	090 Secretariat			
	01 Establishment Expenses			
	O	4,39.95		
	S	11,81.86		
	R	4,01.84	20,23.65	20,53.65
				(+)30.00

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

The department stated that expenditure of ₹20,53.65 lakh was incurred as per final budget allocation received from the Finance Department (Budget) and excess was due to non-reflection of additional budget provision of ₹64.51 lakh communicated to the department by the Finance Department (Budget) vide letter No.BT-15/2018/510 dated 02-02-2018. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department, Government of Arunachal Pradesh.

50.1.4 Excess mentioned at note **50.1.3** was partly offset by saving mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	3451 Secretariat- Economic Services			
	800 Other Expenditure			
	04 Schemes under SADA			
	O	4,00.00		
	R	(-)4,00.00	...	...

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

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

50.2.1 As the overall expenditure of ₹3,89,28.37 lakh fell far short of the original provision of ₹7,28,38.00 lakh, supplementary provision of ₹20,64.46 lakh obtained in March 2018 proved totally unnecessary.

50.2.2 No part of the available saving of ₹3,59,74.09 lakh (48.03 per cent of the total provision) was anticipated and surrendered in March 2018.

50.2.3 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)
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
2016-17	6,43,81.94	7,83.80	6,35,98.14	98.78	4,78,93.64

The above facts bring out lack of proper assessment at the time of making budget estimates.

50.2.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
10 Schemes under ACA/SPA/PM Package			
O 3,50,00.00			
R (-)3,50,00.00
(ii) 07 Non Lapsable Pool Fund			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
15 Scheme under NLCPR			
O 1,20,00.00			
R (-)1,20,00.00

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	03 Centrally Sponsored Schemes			
	4070 Capital Outlay on Other Administrative Services			
	800 Other Expenditure			
	13 Scheme under CSS			
	O 75,00.00			
	R (-)75,00.00	...	...	...

Withdrawal of the entire provision by re-appropriation at serial numbers (i) to (iii) was due to requirement of less fund under Major Works.

Similar saving occurred during the year 2016-17.

(iv)	04 State Plan Schemes			
	4070 Capital Outlay on Other Administrative Services			
	800 Other Expenditure			
	17 Creation of Assets under SADA			
	O 63,38.00			
	R (-)23,38.00	40,00.00	...	(-)40,00.00

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

Reasons for non-utilisation of the entire provision have not been intimated (October 2018).

50.2.5 Saving mentioned at note **50.2.4** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	4070 Capital Outlay on Other Administrative Services			
	800 Other Expenditure			
	19 Schemes under MLA LAD/Untied Fund			
	O 1,20,00.00			
	R 3,56,68.33	4,76,68.33	2,47,96.39	(-)2,28,71.94

Final saving was reportedly due to non-implementation of various schemes and non-release of fund by the Government of India.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Concl.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
18 Scheme under BADP			
S 20,64.46			
R 1,78,25.89	1,98,90.35	1,28,05.26	(-)70,85.09

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

(iii) 05 Finance Commission Recommendations			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
02 Creation of Assets			
...	...	12,39.43	(+)12,39.43
(iv) 4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
02 Creation of Assets			
...	...	72.30	(+)72.30

Reasons for incurring expenditure without any budget provision at serial numbers (iii) and (iv) have not been intimated (October 2018).

(v) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
02 Creation of Assets			
R 33,43.78	33,43.78	15.00	(-)33,28.78

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

Reasons for the final saving at serial numbers (ii) and (v) have not been intimated (October 2018).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	10,47,58			
Supplementary	2,06,74	12,54,32	12,32,63	(-)21,69
Amount surrendered during the year				...
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	5,15,00	5,15,00	1,20,45	(-)3,94,55
Amount surrendered during the year (31 March 2018)				1,50,00

Notes and Comments:

Capital:

51.2.1 In view of the overall saving of ₹3,94.55 lakh (76.61 per cent of the total provision) in the grant, provision made through original grant proved excessive.

51.2.2 Out of the available saving of ₹3,94.55 lakh, ₹1,50.00 lakh (38.02 per cent of the total saving) was anticipated and surrendered in March 2018.

GRANT NO. 51 DIRECTORATE OF LIBRARY-Concl.

51.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 <i>General Education</i>			
	800 Other Expenditure			
	01 Creation of Assets			
	O 5,15.00			
	R (-)1,50.00	3,65.00	1,20.45	(-)2,44.55

Reduction in provision by surrender from Major Works was made in March 2018 without assigning any reason.

The department stated that the entire provision of ₹3,65.00 lakh was allotted to the executing agencies viz. Rural Works Department, Public Works Department, Water Resource Department and the utilisation certificates from some of the divisions are still awaited (October 2018). But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by the utilisation certificate.

**GRANT NO. 52 SPORTS AND YOUTH SERVICES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2204 Sports and Youth Services				
Original	36,39,12	36,39,12	20,51,27	(-)15,87,85
Amount surrendered during the year (31 March 2018)				15,17,24

Capital**Major Head:****4202 Capital Outlay on Education,
Sports, Art and Culture**

Original	95,00	95,00	...	(-)95,00
Amount surrendered during the year (31 March 2018)				95,00

Notes and Comments:**Revenue:**

52.1.1 In view of the overall saving of ₹15,87.85 lakh (43.63 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 ₹15,87.85 lakh, ₹15,17.24 lakh (95.55 per cent of the total saving) was precisely anticipated and surrendered in March 2018.

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:

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Saving Amount (₹ in lakh)	Per Cent
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
2016-17	74,08.87	53,42.89	20,65.98	27.89

GRANT NO. 52 SPORTS AND YOUTH SERVICES-Contd.

52.1.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2204 Sports and Youth Services			
	001 Direction and Administration			
	02 District Office			
	O 13,88.22			
	R (-)11,51.12	2,37.10	2,36.57	(-)0.53

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,53.37 lakh under Salaries and Motor Vehicles and increase of ₹62.23 lakh mainly towards Other Charges and Office Expenses due to requirement of less/more funds under respective heads and surrender of ₹10,59.98 lakh from Salaries was made without assigning any reason.

Reasons for the saving have not been intimated (October 2018).

(ii) 01 Directorate Establishment

	O 19,95.90			
	R (-)4,61.12	15,34.78	14,64.69	(-)70.09

Reduction in provision by re-appropriation was the net effect of decrease of ₹71.50 lakh mainly under Other Charges and Office Expenses (POL) and increase of ₹67.64 lakh mainly towards Grants-in-aid General (Non-Salary) and Salaries (LTC) due to requirement of less/more funds under respective heads and surrender of ₹4,57.26 lakh from Salaries, Office Expenses and Minor Works was made without assigning any reason.

Saving was reportedly due to late receipt of fund from the Finance Department (Budget). Government of Arunachal Pradesh

52.1.5 Saving mentioned at note **52.1.4** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	2204 Sports and Youth Services			
	800 Other Expenditure			
	07 Schemes under SADA			
	O 2,55.00			
	R 95.00	3,50.00	3,50.00	...

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

GRANT NO. 52 SPORTS AND YOUTH SERVICES-Concl.**Capital:**

52.2.1 The entire provision of ₹95.00 lakh remained unutilised and was surrendered in March 2018.

52.2.2 Saving of ₹42,44.84 lakh and ₹1,25.69 lakh constituting 56.37 per cent and 7.42 per cent of the total provision had also occurred under the Capital Section of this grant in 2015-16 and 2016-17 respectively.

52.2.3 Saving occurred under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 <i>Sports and Youth Services</i>			
	800 Other Expenditure			
	29 Creation of Assets under SADA			
	O 95.00			
	R (-)95.00	...	...	...

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

**GRANT NO. 53 FIRE PROTECTION AND CONTROL
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	18,48,64			
Supplementary	1,92,47	20,41,11	19,22,54	(-)1,18,57
Amount surrendered during the year				...

Capital**Major Head:****4070 Capital Outlay on Other Administrative Services**

Original	10,00,00	10,00,00	7,63,95	(-)2,36,05
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

53.1.1 In view of the overall saving of ₹1,18.57 lakh (5.81 per cent of the total provision) in the grant, supplementary provision of ₹1,92.47 lakh obtained in March 2018 proved excessive.

53.1.2 No part of the available saving of ₹1,18.57 lakh was anticipated and surrendered in March 2018.

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:

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Saving Amount (₹ in lakh)	Per Cent
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
2016-17	25,35.53	15,01.81	10,33.72	40.77

GRANT NO. 53 FIRE PROTECTION AND CONTROL-Concl'd.

53.1.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2070 Other Administrative Services				
108	Fire Protection and Control			
01	Protection and Control			
O	18,46.64			
S	1,74.47	20,21.11	19,02.96	(-),18.15

Saving was stated to be mainly due to non-filling up of vacant posts and also saving under POL due to non-repair of road vehicles owing to late allocation of fund under object head - 51 Motor Vehicles.

Capital:

53.2.1 In view of the overall saving of ₹2,36.05 lakh (23.61 per cent of the total provision) in the grant, provision made through original grant proved excessive.

53.2.2 No part of the available saving of ₹2,36.05 lakh was anticipated and surrendered in March 2018.

53.2.3 Saving of ₹18,97.00 lakh constituting 71.32 per cent of the total provision had occurred under the Capital Section of this grant in the preceding year 2016-17 also.

53.2.4 Saving occurred under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes				
4070 Capital Outlay on Other Administrative Services				
800	Other Expenditure			
17	Creation of Assets under SADA			
O	10,00.00	10,00.00	7,63.95	(-),2,36.05

Saving was reportedly due to authorisation of expenditure for ₹7,63.95 lakh only by the Finance Department (Budget), vide letter No.BT-939/2017 dated 24-03-2018.

**GRANT NO. 54 STATE TAX AND EXCISE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2039 State Excise				
Original	34,72,02	34,72,02	30,25,76	(-)4,46,26
Amount surrendered during the year (31 March 2018)				2,10,30

Capital**Major Head:****4070 Capital Outlay on Other
Administrative Services**

Original	25,00			
Supplementary	25,00	50,00	...	(-)50,00
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

54.1.1 In view of the overall saving of ₹4,46.26 lakh (12.85 per cent of the total provision) in the grant, provision made through original grant proved excessive.

54.1.2 Out of the available saving of ₹4,46.26 lakh in the grant, ₹2,10.30 lakh (47.12 per cent of the total saving) only was anticipated and surrendered in March 2018.

GRANT NO. 54 STATE TAX AND EXCISE-Contd.**54.1.3 Saving occurred mainly under:**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2039 State Excise			
	001 Direction and Administration			
	01 Headquarter Establishment			
	O 15,85.13			
	R (-)3,18.57	12,66.56	12,66.10	(-)0.46

Reduction in provision by re-appropriation was the net effect of decrease of ₹6,80.99 lakh under Salaries, Motor Vehicles and POL and increase of ₹5,72.72 lakh mainly towards Office Expenses and Other Charges due to requirement of less/more funds under respective heads and surrender of ₹2,10.30 lakh from Salaries was made without assigning any reason.

Saving was reportedly due to administrative reasons.

(ii) 04 State Plan Schemes

2039 State Excise

800 Other Expenditure

05 Schemes under SADA

O	1,50.00			
R	52.94	2,02.94	77.94	(-)1,25.00

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

The department stated that the actual Budget Grant under this head was ₹2,52.94 lakh and budget provision of ₹50.00 lakh was wrongly reflected under “4070-00-800(04)-17 Creation of Assets under SADA. Saving was due to non-release of ₹1,75.00 lakh by the Finance Department (Budget). But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(iii) **2039 State Excise**

001 Direction and Administration

02 District Establishment

O	17,36.89			
R	55.33	17,92.22	16,81.72	(-)1,10.50

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,45.98 lakh mainly towards Office Expenses, Other Charges and Domestic Travel Expenses and decrease of ₹90.65 lakh mainly under Salaries and POL due to requirement of more/less funds under respective heads.

Saving was stated to be mainly due to non-filling up of vacant posts, non-payment of Arrear MACP, non-utilisation of provision kept for Leave Encashment.

GRANT NO. 54 STATE TAX AND EXCISE-Concl.**Capital:**

54.2.1 In view of the non-utilization of the entire provision of ₹50.00 lakh (100 per cent of the total provision) in the grant, provision created by original grant was totally unnecessary.

54.2.2 No part of the available saving of ₹50.00 lakh was anticipated and surrendered in March 2018.

54.2.3 Saving of ₹3,10.00 lakh (100 per cent of the total provision) had also occurred under the Capital Section of this grant in 2016-17.

54.2.4 Saving occurred under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4070 Capital Outlay on Other Administrative Services			
	800 Other Expenditure			
	17 Creation of Assets under SADA			
	O 25.00			
	S 25.00	50.00	...	(-)50.00

Non-utilisation of the entire provision was due to erroneous reflection of budget provision of ₹50.00 lakh under this head instead of reflection of provision under 2039-00-800(04)-05 Schemes under SADA in the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh. This has a reference to note **54.1.3(ii)**.

**GRANT NO. 55 STATE LOTTERIES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2075 Miscellaneous General Services				
Original	56,14			
Supplementary	45,59	1,01,73	1,01,56	(-)17
Amount surrendered during the year				...

**GRANT NO. 56 TOURISM
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3452 Tourism				
Original	78,00,67	78,00,67	35,84,79	(-)42,15,88
Amount surrendered during the year (31 March 2018)				40,38,81

Capital**Major Head:****5452 Capital Outlay on
Tourism**

Original	37,80,00			
Supplementary	88,90,80	1,26,70,80	31,12,33	(-)95,58,47
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

56.1.1 In view of the overall saving of ₹42,15.88 lakh (54.05 per cent of the total provision) in the grant, provision made through original grant proved excessive.

56.1.2 Out of the available saving of ₹42,15.88 lakh, ₹40,38.81 lakh (95.80 per cent of the total saving) only was anticipated and surrendered in March 2018.

56.1.3 Saving of ₹20,43.25 lakh (39.64 per cent of the total provision) had occurred under the Revenue Section of this grant in 2016-17 also.

GRANT NO. 56 TOURISM-Contd.

56.1.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3452 Tourism			
	80 <i>General</i>			
	800 Other Expenditure			
	41 Corpuses for Tourism Society			
	O 30,00.00			
	R (-)30,00.00	...	...	...

Withdrawal of the entire provision by surrender from Grants-in-aid General (State Share) was made without assigning any reason.

(ii)	04 State Plan Schemes			
	3452 Tourism			
	80 <i>General</i>			
	800 Other Expenditure			
	40 Scheme under SADA			
	O 33,20.00			
	R (-)8,61.01	24,58.99	23,11.42	(-)1,47.57

Reduction in provision by re-appropriation (₹4,22.20 lakh) was due to requirement of less fund under Other Charges (State Share) and surrender (₹4,38.81 lakh) also from Other Charges (State Share) was made without assigning reason.

Saving was reportedly due to non-receipt of finance concurrence from the Finance Department (Budget) Government of Arunachal Pradesh.

(iii)	03 Centrally Sponsored Schemes			
	3452 Tourism			
	80 <i>General</i>			
	800 Other Expenditure			
	39 Celebration of Mechuka Adventure			
	O 4,00.00			
	R (-)4,00.00	...	...	...

GRANT NO. 56 TOURISM-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 08	Central Plan Schemes (Fully funded by Central Government)			
	3452 Tourism			
	80 <i>General</i>			
	800 Other Expenditure			
	32 Tawang Festival			
	O 2,00.00			
	R (-)2,00.00	...	...	...

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

56.1.5 Saving mentioned at note **56.1.4** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3452 Tourism			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O 8,80.67			
	R 3,97.20	12,77.87	12,53.37	(-)24.50

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,99.80 lakh mainly towards Office Expenses and Other Charges and decrease of ₹2.60 lakh under Overtime Allowances due to requirement of more/less funds under respective heads.

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

GRANT NO. 56 TOURISM-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 04 State Plan Schemes			
3452 Tourism			
01 Tourist Infrastructure			
800 Other Expenditure			
03 Schemes under SADA			
R	25.00	25.00	20.00
			(-)5.00

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

The department stated that the actual Budget Grant under this head was ₹20.00 lakh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

Capital:

56.2.1 As the overall expenditure of ₹31,12.33 lakh fell short of the original provision of ₹37,80.00 lakh, supplementary provision of ₹88,90.80 lakh obtained in March 2018 proved totally unnecessary.

56.2.2 No part of the available saving of ₹95,58.47 lakh (75.44 per cent of the total provision) was anticipated and surrendered in March 2018.

56.2.3 Saving of ₹17,32.16 lakh (24.56 per cent of the total provision) had occurred under the Capital Section of this grant in 2016-17 also.

GRANT NO. 56 TOURISM-Contd.

56.2.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
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(i) 04 State Plan Schemes

**5452 Capital Outlay on
Tourism**

01 *Tourist Infrastructure*

101 Tourist Centre

53 Creation of Assets
under SADA

S 88,90.80

R 37,34.10

1,26,24.90

30,85.31

(-)95,39.59

Augmentation of provision by re-appropriation was due to requirement of more fund mainly towards Major Works (State Share).

Saving was reportedly due to non-receipt of authorised fund from the Finance Department (Budget), Government of Arunachal Pradesh.

(ii) 04 State Plan Schemes

**5452 Capital Outlay on
Tourism**

80 *General*

800 Other Expenditure

02 Creation of Assets
under SADA

O 36,80.00

R (-)36,80.00

...

...

...

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Major Works (State Share).

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

**5452 Capital Outlay on
Tourism**

01 *Tourist Infrastructure*

102 Tourist Accommodation

74 Development of Mechuka
Tourism Destination

O 1,00.00

R (-)1,00.00

...

...

...

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Major Works (Central Share).

GRANT NO. 56 TOURISM-Concl.

56.2.5 Saving mentioned at note **56.2.4** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 08	Central Plan Schemes (Fully funded by Central Government)			
	5452 Capital Outlay on Tourism			
	01 <i>Tourist Infrastructure</i>			
101	Tourist Centre			
50	Development of Mega Circuit at Tawang-Bomdila and Bhalukpong			
R		20.72	20.72	...

Creation of provision by re-appropriation was due to requirement of more fund mainly towards Major Works (Central Share).

**GRANT NO. 57 URBAN DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2217 Urban Development				
Original	1,73,43,96			
Supplementary	1,00	1,73,44,96	55,40,23	(-)1,18,04,73
Amount surrendered during the year (31 March 2018)				1,19,47,30
Capital				
Major Head:				
4217 Capital Outlay on Urban Development				
Original	2,68,66,95			
Supplementary	83,15,43	3,51,82,38	2,38,37,85	(-)1,13,44,53
Amount surrendered during the year				...

Notes and Comments:

Revenue:

57.1.1 As the overall expenditure of ₹55,40.23 lakh fell far short of the original provision of ₹1,73,43.96 lakh, supplementary provision of ₹1.00 lakh obtained in March 2018 proved totally unnecessary.

57.1.2 Against the available saving of ₹1,18,04.73 lakh (68.06 per cent of the total provision) in the grant, anticipation and surrender of ₹1,19,47.30 lakh (101.21 per cent of the total saving) in March 2018 was injudicious.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

57.1.3 Saving of ₹25,12.96 lakh and ₹66,68.58 lakh constituting 38.17 per cent and 66.03 per cent of the total provision had also occurred under the Revenue Section of this grant in 2015-16 and 2016-17 respectively.

57.1.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	2217 Urban Development			
	80 General			
	800 Other Expenditure			
	11 Atal Mission for Rejuvenation and Urban Transformation (AMRUT)			
	O	88,00.00		
	R	(-88,00.00	...	...

Withdrawal of the entire provision by surrender from Grants-in-aid General (Non-Salary) was made without assigning any reason.

Similar saving occurred during the year 2016-17.

(ii)	12 Pradhan Mantri Awas Yojana (PMAY)			
	O	34,84.51		
	R	(-32,23.58	2,60.93	2,91.93
				(+)31.00

Reduction in provision by re-appropriation was the net effect of decrease of ₹9,46.69 lakh under Other Charges and increase of ₹2,58.93 lakh towards Grants-in-aid General (Non-Salary) due to requirement of less/more funds under respective heads and surrender of ₹25,35.82 lakh also from Other Charges was made without assigning any reason.

The department stated that ₹31.00 lakh was allocated in the budget estimate 2017-18 by the Planning Department being State Share against Centrally Sponsored Scheme - Pradhan Mantri Awas Yojana (PMAY) vide letter No. PD(SPD)-02/2017-18 dated 10-10-2017 and accordingly department incurred expenditure after obtaining finance concurrence and expenditure sanction. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget).

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	03 Centrally Sponsored Schemes			
	2217 Urban Development			
	80 <i>General</i>			
	800 Other Expenditure			
	08 National Urban Livelihood Mission			
	O 10,00.00			
	R (-)6,11.48	3,88.52	4,31.69	(+)43.17

Reduction in provision by surrender from Grants-in-aid General (Non-Salary) was made in March 2018 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.

The department stated that ₹49.25 lakh was allocated in the budget estimate 2017-18 by the Planning Department being State Share against Centrally Sponsored Scheme - National Urban Livelihood Mission vide letter No. PD(SPD)-02/2017-18 dated 10-10-2017 and accordingly department incurred expenditure of ₹43.17 lakh after obtaining finance concurrence and expenditure sanction. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget).

(iv)	2217 Urban Development			
	80 <i>General</i>			
	800 Other Expenditure			
	13 Schemes under SADA			
	O 17,50.00			
	R (-)50.00	17,00.00	16,95.54	(-)4.46

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

Saving was reportedly due to consolidated saving of 23 numbers of Divisions.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

57.1.5 Saving mentioned at note 57.1.4 was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes				
2217 Urban Development				
80	General			
800	Other Expenditure			
10	Swachh Bharat Mission			
	S	1.00		
	R	6,65.00	7,40.00	(+)74.00

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

The department stated that ₹74.00 lakh was allocated in the budget estimate 2017-18 by the Planning Department being State Share against Centrally Sponsored Scheme - Swachh Bharat Mission vide letter No. PD(SPD)-02/2017-18 dated 10-10-2017 and accordingly department incurred expenditure after obtaining finance concurrence and expenditure sanction. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget).

(ii) **2217 Urban Development**

80	General			
001	Direction and Administration			
01	Establishment Expenses			
	O	23,09.45		
	R	72.76	23,81.07	(-)1.14

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

Saving was reportedly due to consolidated saving of 23 numbers of Divisions.

Capital:

57.2.1 As the overall expenditure of ₹2,38,37.85 lakh fell far short of the original provision of ₹2,68,66.95 lakh, supplementary provision of ₹83,15.43 lakh obtained in March 2018 proved totally unnecessary.

57.2.2 No part of the available saving of ₹1,13,44.53 lakh (32.24 per cent of the total provision) was anticipated and surrendered in March 2018.

57.2.3 Saving of ₹70,53.73 lakh and ₹75,86.57 lakh constituting 36.92 per cent and 20.91 per cent of the total provision had also occurred under the Capital Section of this grant in 2015-16 and 2016-17 respectively.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

57.2.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	4217 Capital Outlay on Urban Development			
60	<i>Other Urban Development Schemes</i>			
051	Construction			
12	Creation of Assets (HUDCO)			
	O	1,59,00.00		
	R	(-),59,00.00	...	...
(ii)	04 State Plan Schemes			
	4217 Capital Outlay on Urban Development			
60	<i>Other Urban Development Schemes</i>			
051	Construction			
61	Schemes under ACA/SPA/SCA			
	O	48,00.00		
	R	(-),48,00.00	...	...
(iii)	03 Centrally Sponsored Schemes			
	4217 Capital Outlay on Urban Development			
60	<i>Other Urban Development Schemes</i>			
051	Construction			
07	Rajiv Awas Yojana (MOHPUA)			
	O	46,16.95		
	R	(-),46,16.95	...	...

Withdrawal of the entire provision by re-appropriation at serial numbers (i) and (ii) was due to requirement of less fund under Major Works.

Similar saving occurred during the year 2016-17.

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Major Works (Central Share).

GRANT NO. 57 URBAN DEVELOPMENT-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 08	Central Plan Schemes (Fully funded by Central Government)			
	4217 Capital Outlay on Urban Development			
60	<i>Other Urban Development Schemes</i>			
051	Construction			
17	Creation of Assets under SIDF			
S	14,71.64	14,71.64	...	(-)14,71.64

Non-utilisation of the entire provision was due to want of administrative approval and expenditure sanction and other codal formalities.

57.2.5 Saving mentioned at note **57.2.4** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4217 Capital Outlay on Urban Development			
60	<i>Other Urban Development Schemes</i>			
051	Construction			
15	Creation of Assets under SADA			
O	15,50.00			
S	11,91.21			
R	2,53,16.95	2,80,58.16	1,81,88.54	(-)98,69.62

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

Final saving was reportedly due to want of LOC authorisation from the Finance Department, Government of Arunachal Pradesh and other codal formalities.

**GRANT NO. 58 STATIONERY AND PRINTING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2058 Stationery and Printing				
Original	9,14,10			
Supplementary	1,17,42	10,31,52	10,29,24	(-),2,28
Amount surrendered during the year				...
Capital				
Major Head:				
4058 Capital Outlay on Stationery and Printing				
Original	17,00	17,00	14,38	(-),2,62
Amount surrendered during the year (31 March 2018)				17,00

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2215 Water Supply and Sanitation				
Original	5,69,74,04			
Supplementary	1,97,74,93	7,67,48,97	6,70,34,39	(-)97,14,58
Amount surrendered during the year				...

Capital**Major Head:****4215 Capital Outlay on Water
Supply and Sanitation**

Original	2,88,52,86			
Supplementary	74,33,72	3,62,86,58	3,02,51,76	(-)60,34,82
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

59.1.1 In view of the overall saving of ₹97,14.58 lakh (12.66 per cent of the total provision) in the grant, supplementary provision of ₹1,97,74.93 lakh obtained in March 2018 proved excessive.

59.1.2 No part of the available saving of ₹97,14.58 lakh was anticipated and surrendered in March 2018.

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Contd.**59.1.3** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes				
	2215 Water Supply and Sanitation			
01	<i>Water Supply</i>			
800	Other Expenditure			
24	Water Supply Scheme at Anini			
O	1,00,00.00			
R	(-1,00,00.00	...	...	...

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

(ii) 04 State Plan Schemes				
	2215 Water Supply and Sanitation			
01	<i>Water Supply</i>			
800	Other Expenditure			
25	Schemes under SADA			
O	88,52.86			
R	(-50,87.86	37,65.00	36,49.95	(-1,15.05

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

Saving was reportedly due to non-execution of works owing to shifting of Eastern Zone, Headquarter of Public Health Engineering Department from Itanagar to Namsai.

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	03 Centrally Sponsored Schemes			
	2215 Water Supply and Sanitation			
	01 <i>Water Supply</i>			
	800 Other Expenditure			
	18 National Rural Drinking Water Programme(NRDWP)			
	O 1,00,00.00			
	S 46,89.06	1,46,89.06	1,18,92.34	(-)27,96.72

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

(iv)	04 State Plan Schemes			
	2215 Water Supply and Sanitation			
	01 <i>Water Supply</i>			
	102 Rural Water Supply Programmes			
	07 RIDF			
	S 51,17.42	51,17.42	33,14.22	(-)18,03.20

The department stated that an amount of ₹8,02.72 lakh was surrendered during 2017-18 due to non-execution of some of the components of the schemes and saving of ₹10,00.47 lakh was due to erroneous reflection of budget provision by the Finance Department (Budget), Government of Arunachal Pradesh. 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), Government of Arunachal Pradesh.

Similar saving occurred during the year 2016-17.

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Contd.

59.1.4 Saving mentioned at note **59.1.3** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
	2215 Water Supply and Sanitation			
	01 Water Supply			
	800 Other Expenditure			
	23 Swachha Bharat Mission (Gramin)			
	S 36,08.70			
	R 1,10,46.50	1,46,55.20	96,60.86	(-)49,94.34

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,36,49.29 lakh towards Other Charges and decrease of ₹26,02.79 lakh under Minor Works due to requirement of more/less funds under respective heads.

Final saving was reportedly due to non-release of fund by the Government of Arunachal Pradesh.

(ii) 2215	Water Supply and Sanitation			
	01 Water Supply			
	102 Rural water supply Programmes			
	01 Establishment Expenses			
	O 2,81,21.18			
	S 63,58.15			
	R 40,41.36	3,85,20.69	3,85,15.42	(-)5.27

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,00,78.02 lakh mainly towards Minor Works, Wages and Office Expenses and decrease of ₹60,36.66 lakh mainly under Salaries and Other Charges due to requirement of more/less funds under respective heads.

Final saving was reportedly due to non-payment of bills against works under object head Minor Works.

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Concltd.**Capital:**

59.2.1 In view of the overall saving of ₹60,34.82 lakh (16.63 per cent of the total provision) in the grant, supplementary provision of ₹74,33.72 lakh obtained in March 2018 proved excessive.

59.2.2 No part of the available saving of ₹60,34.82 lakh was anticipated and surrendered in March 2018.

59.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4215 Capital Outlay on Water Supply and Sanitation			
	01 Water Supply			
	800 Other Expenditure			
	26 Creation of Assets under SADA			
	O	2,88,52.86		
	S	20,68.81	3,09,21.67	2,74,53.39
				(-)34,68.28

The department stated that saving was due to surrender of fund owing to non-execution of sanctioned SADA schemes during 2017-18. 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), Government of Arunachal Pradesh.

(ii) 04 Schemes under ACA/SPA

S	49,58.52	49,58.52	24,01.99	(-)25,56.53
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Saving was reportedly due to release of only 10 per cent of the budget provision vide Government of Arunachal Pradesh order No. PD(SPD)-28/SIDF/2017-18(PT-IV)/46 dated 9th March 2018.

**GRANT NO. 60 TEXTILE AND HANDICRAFT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2851 Village and Small Industries				
Original	46,70,64			
Supplementary	9,63,01	56,33,65	44,94,85	(-)11,38,80
Amount surrendered during the year				...

Notes and Comments:

Revenue:

60.1.1 As the overall expenditure of ₹44,94.85 lakh fell short of the original provision of ₹46,70.64 lakh, supplementary provision of ₹9,63.01 lakh obtained in March 2018 proved totally unnecessary.

60.1.2 No part of the available saving of ₹11,38.80 lakh (20.21 per cent of the total provision) was anticipated and surrendered in March 2018.

60.1.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2851 Village and Small Industries			
	800 Other Expenditure			
	25 Schemes under SADA			
	O	8,15.00		
	S	8,92.81		
	R	2,07.32	19,15.13	8,14.97
				(-)11,00.16

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

Saving was reportedly due to erroneous reflection of budget provision.

GRANT NO. 60 TEXTILE AND HANDICRAFT-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	2851 Village and Small Industries			
	800 Other Expenditure			
	26 CM's Bunker Yojana (NABARD)			
	O 2,50.00			
	R (-)2,00.00	50.00	50.00	...

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

(iii)	2851 Village and Small Industries			
	001 Direction and Administration			
	01 Establishment Expenses			
	O 32,81.68			
	R (-)42.32	32,39.36	32,00.77	(-)38.59

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,07.42 lakh under Salaries and increase of ₹1,65.10 lakh mainly towards Office Expenses, Domestic Travel Expenses and Wages due to requirement of less/more funds under respective heads.

The department stated that one employee was on Extra Ordinary Leave (EOL), two numbers of employee were under suspension and one Group A and one Group C employee expired during the financial year which resulted into saving.

60.1.4 Saving4 mentioned at note **60.1.3** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2851 Village and Small Industries			
	103 Handloom Industries			
	01 Establishment Expenses			
	O 3,20.96			
	R 38.00	3,58.96	3,58.92	(-)0.04

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

Saving was reportedly the residual saving of 22 numbers of DDO's.

**GRANT NO. 61 GEOLOGY AND MINING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2853 Non-ferrous Mining and Metallurgical Industries				
Original	14,08,68			
Supplementary	1,64,21	15,72,89	15,38,36	(-)34,53
Amount surrendered during the year				...

Capital**Major Head:**

**4853 Capital Outlay on
Non-ferrous Mining and
Metallurgical Industries**

Original	1,80,00			
Supplementary	77,30	2,57,30	1,82,58	(-)74,72
Amount surrendered during the year				...

Notes and Comments:**Capital:**

61.2.1 In view of the overall saving of ₹74.72 lakh (29.04 per cent of the total provision) in the grant, supplementary provision of ₹77.30 lakh obtained in March 2018 proved excessive.

61.2.2 No part of the available saving of ₹74.72 lakh was anticipated and surrendered in March 2018.

GRANT NO. 61 GEOLOGY AND MINING-Concl.

61.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries			
60	<i>Other Mining and Metallurgical Industries</i>			
800	Other Expenditure			
03	Creation of Assets under SADA			
O	1,80.00			
S	77.30	2,57.30	1,07.59	(-),1,49.71

Saving was reportedly due to non-completion of construction work till March 2018.

61.2.4 Saving mentioned at note **61.2.3** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries			
60	<i>Other Mining and Metallurgical Industries</i>			
800	Other Expenditure			
01	Creation of Assets			
	...	...	74.98	(+)74.98

Reasons for incurring expenditure without any budget provision have not been intimated (October 2018).

**GRANT NO. 62 DIRECTORATE OF TRANSPORT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3055 Road Transport				
Original	5,16,73			
Supplementary	54,19	5,70,92	5,59,82	(-11,10)
Amount surrendered during the year				...
Capital				
Major Head:				
5055 Capital Outlay on Road Transport				
Original	75,00	75,00	8,69	(-66,31)
Amount surrendered during the year (31 March 2018)				16,00
Capital:				

62.2.1 In view of the overall saving of ₹66.31 lakh (88.41 per cent of the total provision) in the grant, provision made through original grant proved excessive.

62.2.2 Out of the available saving of ₹66.31 lakh in the grant, ₹16.00 lakh (24.13 per cent of the total saving) only was anticipated and surrendered in March 2018.

GRANT NO. 62 DIRECTORATE OF TRANSPORT-Concl.

62.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	5055 Capital Outlay on Road Transport			
800	Other Expenditure			
02	Creation of Assets under SADA			
	O 75.00			
	R (-)16.00	59.00	8.69	(-)50.31

Reduction in provision by surrender from Major Works was made in March 2018 without assigning any reason.

No specific reason for the saving has been intimated (October 2018).

**GRANT NO. 63 PROTOCOL DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	1,54,33			
Supplementary	1,21,42	2,75,75	2,62,05	(-)13,70
Amount surrendered during the year				...

**GRANT NO. 64 TRADE AND COMMERCE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2575 Other Special Area Programmes				
2875 Other Industries				
Original	3,91,93			
Supplementary	11,88	4,03,81	3,23,63	(-)80,18
Amount surrendered during the year				...
Capital				
Major Head:				
4875 Capital Outlay on other Industries				
Supplementary	32,56	32,56	32,56	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

64.1.1 As the overall expenditure of ₹3,23.63 lakh fell short of the original provision of ₹3,91.93 lakh, supplementary provision of ₹11.88 lakh obtained in March 2018 proved totally unnecessary.

64.1.2 No part of the available saving of ₹80.18 lakh (19.86 per cent of the total provision) was anticipated and surrendered in March 2018.

GRANT NO. 64 TRADE AND COMMERCE-Contd.**64.1.3** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2875 Other Industries			
	60 <i>Other Industries</i>			
	800 Other Expenditure			
	10 Schemes under SADA			
	O 2,00.00			
	R (-)2,00.00	...	...	...

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

64.1.4 Saving mentioned at note **64.1.3** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2875 Other Industries			
	60 <i>Other Industries</i>			
	800 Other Expenditure			
	04 Financial assistance to Tea and Rubber Sector			
	R 1,08.00	1,08.00	37.49	(-)70.51
(ii)	03 Workshop-cum- Training Programmes			
	R 32.50	32.50	32.19	(-)0.31
(iii)	001 Direction and Administration			
	01 Establishment Expenses			
	O 1,91.83			
	S 11.88			
	R 39.60	2,43.31	2,34.31	(-)9.00

Augmentation of provision by re-appropriation was the net effect of increase of ₹72.46 lakh towards Office Expenses and Other Charges and decrease of ₹32.86 lakh under Salaries due to requirement of more/less funds under respective heads.

GRANT NO. 64 TRADE AND COMMERCE-Concl.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	2875 Other Industries			
	60 <i>Other Industries</i>			
	800 Other Expenditure			
	07 Exhibition and Trade Fair under Gender Budgeting			
	R	20.00	20.00	19.64
				(-)0.36

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

Reasons for the final saving at serial numbers (i) to (iv) have not been intimated (October 2018).

**GRANT NO. 65 DEPARTMENT OF TIRAP, CHANGLANG AND LONGDING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2575 Other Special Area Programmes				
Original	50,71,58	50,71,58	76,61	(-)49,94,97
Amount surrendered during the year (31 March 2018)				49,51,40
Capital				
Major Head:				
4575 Capital Outlay on other Special Areas Programmes				
Supplementary	55,96,58	55,96,58	47,05,61	(-)8,90,97
Amount surrendered during the year				...

Notes and Comments:

Revenue:

65.1.1 In view of the overall saving of ₹49,94.97 lakh (98.49 per cent of the total provision) in the grant, provision made through original grant proved excessive.

65.1.2 Out of the available saving of ₹49,94.97 lakh in the grant, ₹49,51.40 lakh (99.13 per cent of the total saving) was precisely anticipated and surrendered in March 2018.

GRANT NO. 65 DEPARTMENT OF TIRAP, CHANGLANG AND LONGDING -Contd.**65.1.3 Saving occurred mainly under:**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	2575 Other Special Area Programmes			
	03 Tribal Areas			
	800 Other Expenditure			
	03 Schemes under SADA			
	O	50,00.00		
	R	(-)49,60.00	40.00	...
				(-)40.00

Reduction in provision by re-appropriation (₹8.60 lakh) was due to requirement of less fund under Minor Works and surrender (₹49,51.40 lakh) also from Minor Works was made without assigning reason.

Reasons for non-utilisation of the entire provision have not been intimated (October 2018).

Capital:

65.2.1 In view of the overall saving of ₹8,90.97 lakh (15.92 per cent of the total provision) in the grant, provision created by supplementary grant in March 2018 proved excessive.

65.2.2 No part of the available saving of ₹8,90.97 lakh was anticipated and surrendered in March 2018.

65.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4575 Capital Outlay on other Special Areas Programmes			
	03 Tribal Areas			
	800 Other Expenditure			
	04 Creation of Assets under SADA			
	S	55,96.58	55,96.58	29,74.50
				(-)26,22.08

Reasons for the saving have not been intimated (October 2018).

GRANT NO. 65 DEPARTMENT OF TIRAP, CHANGLANG AND LONGDING -Concl'd.

65.2.4 Saving mentioned at note **65.2.3** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4575 Capital Outlay on other Special Areas Programmes			
	03 Tribal Areas			
	800 Other Expenditure			
	01 Development of Tirap & Changlang District			
	...	...	14,62.61	(+)14,62.61

Similar excess occurred during the year 2016-17.

(ii) 03	Centrally Sponsored Schemes			
	4575 Capital Outlay on other Special Areas Programmes			
	03 Tribal Areas			
	800 Other Expenditure			
	01 Development of Tirap & Changlang District			
	...	...	2,68.50	(+)2,68.50

Reasons for incurring expenditure without any budget provision at serial numbers (i) and (ii) have not been intimated (October 2018).

**GRANT NO. 66 HYDRO POWER DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2801 Power				
Original	1,13,27,78			
Supplementary	13,73,76	1,27,01,54	1,24,39,56	(-)2,61,98
Amount surrendered during the year				...
Capital				
Major Head:				
4801 Capital Outlay on Power Projects				
Original	35,00,00			
Supplementary	23,53,96	58,53,96	54,18,60	(-)4,35,36
Amount surrendered during the year				...

Notes and Comments:

Capital:

66.2.1 In view of the overall saving of ₹4,35.36 lakh (7.44 per cent of the total provision) in the grant, supplementary provision of ₹23,53.96 lakh obtained in March 2018 proved excessive.

66.2.2 No part of the available saving of ₹4,35.36 lakh was anticipated and surrendered in March 2018.

GRANT NO. 66 HYDRO POWER DEVELOPMENT-Concltd.

66.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4801 Capital Outlay on Power Projects			
	01 <i>Hydel Generation</i>			
	800 Other Expenditure			
	25 Creation of Assets under SADA			
	O 35,00.00			
	S 19,85.86	54,85.86	41,65.45	(-)13,20.41

Saving was reportedly due to imposition of restriction for incurring expenditure by the Government of Arunachal Pradesh and non-completion of works in some schemes.

66.2.4 Saving mentioned at note **66.2.3** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4801 Capital Outlay on Power Projects			
	01 <i>Hydel Generation</i>			
	800 Other Expenditure			
	11 System Improvement Under ACA/SPA/SIDF			
	S 3,68.10	3,68.10	12,53.15	(+)8,85.05

No specific reason for the excess has been intimated (October 2018).

**GRANT NO. 67 STATE INFORMATION COMMISSION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	4,98,20	4,98,20	3,29,26	(-)1,68,94
Amount surrendered during the year (31 March 2018)				35,14

Notes and Comments:

Revenue:

67.1.1 In view of the overall saving of ₹1,68.94 lakh (33.91 per cent of the total provision) in the grant, provision made through original grant proved excessive.

67.1.2 Out of the available saving of ₹1,68.94 lakh in the grant, ₹35.14 lakh (20.80 per cent of the total saving) only was anticipated and surrendered in March 2018.

GRANT NO. 67 STATE INFORMATION COMMISSION-Concl'd.

67.1.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2070 Other Administrative Services			
105	Special Commission of Enquiry			
01	Establishment Expenses			
	O	4,98.20		
	R	(-)35.14	4,63.06	3,29.26
				(-)1,33.80

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,68.96 lakh mainly under Salaries and Rent, Rate and Taxes and increase of ₹1,33.82 lakh mainly towards Office Expenses, Other Administrative Expenses and Publication due to requirement of less/more funds under respective heads. The decrease under Salaries and Rent, Rate and Taxes includes surrender (₹35.14 lakh) from Salaries for which no reasons were assigned.

Saving was stated to be mainly due to non-drawal of Salaries and Arrears of CIC and APIC's as per 7th Central Pay Commission, non-filling up of 23 numbers of newly created posts, delay in submission of bills by the publishers and media houses.

**GRANT NO. 68 TOWN PLANNING DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2217 Urban Development				
Original	1,00,73,46			
Supplementary	1,38,75,71	2,39,49,17	40,06,28	(-)1,99,42,89
Amount surrendered during the year				...

Capital**Major Head:****4217 Capital Outlay on
Urban Development**

Original	3,50,00			
Supplementary	2,95,01	6,45,01	...	(-)6,45,01
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

68.1.1 As the overall expenditure of ₹40,06.28 lakh fell short of the original provision of ₹1,00,73.46 lakh, supplementary provision of ₹1,38,75.71 lakh obtained in March 2018 proved totally unnecessary.

68.1.2 No part of the available saving of ₹1,99,42.89 lakh (83.27 per cent of the total provision) was anticipated and surrendered in March 2018.

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.

68.1.3 Persistent saving of substantial provision in the preceding 5 (five) years and the amount of surrender shown in the table below indicate that proper assessment of requirement of fund were not made at any stage of preparation of the budget.

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Saving (₹ in lakh)	Per Cent	Surrender (₹ in lakh)
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
2016-17	38,51.75	11,63.08	26,88.67	69.80	1,27.83

68.1.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2217 Urban Development			
03 <i>Integrated Development of Small and Medium Towns</i>			
800 Other Expenditure			
01 Development Activities			
S 1,22,27.71			
R 71,72.29	1,94,00.00	4,03.06	(-),1,89,96.94

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

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

(ii) 05 Finance Commission Recommendations			
2217 Urban Development			
03 <i>Integrated Development of Small and Medium Towns</i>			
800 Other Expenditure			
03 Capacity Building Programme for Urban Local Bodies (ULB)			
O 90,30.00			
R (-)78,46.28	11,83.72	59.47	(-),11,24.25

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

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

Similar saving occurred at serial numbers (i) and (ii) during the year 2016-17.

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	2217 Urban Development			
	03 <i>Integrated Development of Small and Medium Towns</i>			
	800 Other Expenditure			
	07 Hiring Professional Architect for Plan Origination			
	O 2,00.00			
	R (-)2,00.00	...	...	...

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

(iv)	80 <i>General</i>			
	192 Assistance to Municipalities/ Municipal Council			
	03 Municipalities/Municipal Council Itanagar			
	O 2,00.00			
	R (-)57.66	1,42.34	1,42.34	...
(v)	02 Municipalities/Municipal Council Pasighat			
	O 1,00.00			
	R (-)50.32	49.68	49.68	...

Reduction in provision by re-appropriation at serial numbers (iv) and (v) was due to requirement of less fund under Grants-in-aid General (Salary).

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.

68.1.5 Saving mentioned at note **68.1.4** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2217 Urban Development			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O 1,00.00			
	R 4,98.12	5,98.12	5,98.12	...

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

(ii)	04 State Plan Schemes			
	2217 Urban Development			
	03 <i>Integrated Development of Small and Medium Towns</i>			
	800 Other Expenditure			
	06 Schemes under SADA			
	O 1,50.00			
	R 3,93.78	5,43.78	5,22.16	(-)21.62

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

The department stated that ₹83.68 lakh was allotted to the executing agency Eastern Zone, Water Resource Department. But mere allotment of fund to the executing agency cannot be taken as incurring of expenditure unless supported by the utilisation certificate.

(iii)	03 Centrally Sponsored Schemes			
	2217 Urban Development			
	80 <i>General</i>			
	800 Other Expenditure			
	11 Atal Mission for Rejuvenation and Urban Transformation (AMRUT)			
	S 16,48.00	16,48.00	18,48.05	(+)2,00.05

Reasons for the excess have not been intimated (October 2018).

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv)	2217 Urban Development			
	03 <i>Integrated Development of Small and Medium Towns</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O 2,93.46			
	R 90.07	3,83.53	3,83.40	(-)0.13

Augmentation of provision by re-appropriation was the net effect of increase of ₹91.07 lakh mainly towards Salaries and Office Expenses and decrease of ₹1.00 lakh under Salaries (LTC) due to requirement of more/less funds under respective heads.

Saving was reportedly due to incurring of less expenditure under LTC.

Capital:

68.2.1 In view of the overall saving of ₹6,45.01 lakh (100 per cent of the total provision) in the grant, provision made through original grant (₹3,50.00 lakh) and supplementary grant (₹2,95.01 lakh) was totally unnecessary.

68.2.2 No part of the available saving of ₹6,45.01 lakh was anticipated and surrendered in March 2018.

68.2.3 Saving occurred under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4217 Capital Outlay on Urban Development			
	03 <i>Integrated Development of Small and Medium Towns</i>			
	800 Other Expenditure			
	03 Creation of Assets under SADA			
	O 3,50.00			
	S 2,95.01	6,45.01	...	(-)6,45.01

The department stated that no fund was allotted under the head of account 4217-03-800(04)-03-Creation of Assets under SADA. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 69 PARLIAMENTARY AFFAIRS DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2013 Council of Ministers				
2052 Secretariat-General Services				
Original	5,62,92			
Supplementary	5,74,66	11,37,58	11,28,72	(-)8,86
Amount surrendered during the year				...

**GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	2,80,34			
Supplementary	1,11,06	3,91,40	3,39,76	(-)51,64
Amount surrendered during the year				...

Capital**Major Head:****4070 Capital Outlay on Other Administrative Services**

Original	82,00	82,00	...	(-)82,00
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

70.1.1 In view of the overall saving of ₹51.64 lakh (13.19 per cent of the total provision) in the grant, supplementary provision of ₹1,11.06 lakh obtained in March 2018 proved excessive.

70.1.2 No part of the available saving of ₹51.64 lakh was anticipated and surrendered in March 2018.

GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE-Contd.**70.1.3** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 08	Central Plan Schemes (Fully funded by Central Government)			
2070	Other Administrative Services			
003	Training			
01	Establishment Expenses			
S	59.48	59.48	8.86	(-)50.62

Saving was reportedly due to late receipt of budgetary support for ₹44.36 lakh against equipment support from the Finance Department (Budget) and non-conducting of training programme on “Gender Budgeting” due to administrative reasons.

- (ii) 04 State Plan Schemes
2070 Other Administrative Services
 800 Other Expenditure
 11 Schemes under SADA

O	70.00			
R	(-)26.50	43.50	43.50	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹69.00 lakh under Minor Works and Publications and increase of ₹42.50 lakh towards Other Administrative Expenses due to requirement of less/more funds under respective heads.

GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE-Concltd.

70.1.4 Saving mentioned at note **70.1.3** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2070	Other Administrative Services			
003	Training			
01	Establishment Expenses			
	O	2,10.34		
	S	51.58		
	R	26.50	2,87.40	(-1.02)
		2,88.42		

Augmentation of provision by re-appropriation was the net effect of increase of ₹38.29 lakh mainly towards Office Expenses and Other Administrative Expenses and decrease of ₹11.79 lakh under Salaries due to requirement of more/less funds under respective heads.

Reasons for the final saving have not been intimated (October 2018).

Capital:

70.2.1 In view of the overall saving of ₹82.00 lakh (100 per cent of the total provision) in the grant, provision made through original grant was totally unnecessary.

70.2.2 No part of the available saving of ₹82.00 lakh was anticipated and surrendered in March 2018.

70.2.3 Saving occurred under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4070 Capital Outlay on Other Administrative Services			
	800 Other Expenditure			
	17 Creation of Assets under SADA			
	O	82.00	...	(-82.00)

The department stated that the fund was allotted to the executing agency Public Works Department. But mere allotment of fund to the executing agency cannot be taken as incurring of expenditure unless supported by the utilisation certificate.

**GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	2,95,67			
Supplementary	1,33,24	4,28,91	1,25,60	(-)3,03,31
Amount surrendered during the year				...

Capital**Major Head:****4202 Capital Outlay on Education,
Sports, Art and Culture**

Original	13,68,00			
Supplementary	1,55,52	15,23,52	14,98,26	(-)25,26
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

71.1.1 As the overall expenditure of ₹1,25.60 lakh fell far short of the original provision of ₹2,95.67 lakh, supplementary provision of ₹1,33.24 lakh obtained in March 2018 proved totally unnecessary.

71.1.2 No part of the available saving of ₹3,03.31 lakh (70.72 per cent of the total provision) was anticipated and surrendered in March 2018.

GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG-Concl'd.

71.1.3 Saving of ₹6,91.97 lakh constituting 89.18 per cent of the total provision had occurred under the Revenue Section of this grant in the preceding year 2016-17 also.

71.1.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	2205 Art and Culture			
	800 Other Expenditure			
	08 Schemes under SADA			
	O 2,00.00			
	R (-)50.00	1,50.00	...	(-)1,50.00

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

(ii)	05 Corpus Fund			
	S 1,00.00	1,00.00	...	(-)1,00.00

Saving at serial numbers (i) and (ii) was reportedly due to non-completion of physical works till March 2018.

**GRANT NO. 72 DIRECTORATE OF PRISON
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2056 Jails				
Original	12,66,73			
Supplementary	56,84	13,23,57	13,55,10	(+)31,53
Amount surrendered during the year				...

Notes and Comments:

Revenue:

72.1.1 The expenditure exceeded the grant by ₹31.53 lakh (Actual excess: ₹31,53,084); the excess requires regularisation.

72.1.2 The excess worked out to 2.38 per cent over the total provision.

72.1.3 Excess occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2056 Jails			
	001 Direction and Administration			
	01 Headquarter Establishment			
	O 9,66.73			
	S 56.84			
	R 3,00.00	13,23.57	13,35.11	(+)11.54

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,01.80 lakh mainly towards Minor Works and Office Expenses and decrease of ₹1.80 lakh under Arms and Ammunition and Clothing and Tentage due to requirement of more/less funds under respective heads.

Excess was reportedly due to payment of Leave Encashment bills of pensioners and staffs.

GRANT NO. 72 DIRECTORATE OF PRISON-Conclld.

72.1.4 Excess mentioned at note **72.1.3** was partly offset by saving mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	2056 Jails			
	800 Other Expenditure			
	02 Schemes under SADA			
	O 2,70.00			
	R (-)2,70.00	...	19.99	(+)19.99

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

Final excess was reportedly due to erroneous booking of ₹19.99 lakh by the Executive Engineer, Capital Electrical Division (Power), Government of Arunachal Pradesh. But the department stated that no fund was allotted to any executing agency.

(ii)	2056 Jails			
	800 Other Expenditure			
	04 Repair and Maintenance of District Jail			
	O 30.00			
	R (-)30.00	...	...	...

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

**GRANT NO. 73 INFORMATION TECHNOLOGY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3425 Other Scientific Research				
Original	26,36,99			
Supplementary	6,61,62	32,98,61	29,04,43	(-)3,94,18
Amount surrendered during the year				...
Capital				
Major Head:				
5425 Capital Outlay on Other Scientific and Environmental Research				
Original	32,00,00	32,00,00	13,14,28	(-)18,85,72
Amount surrendered during the year				...

Notes and Comments:

Revenue:

73.1.1 In view of the overall saving of ₹3,94.18 lakh (11.95 per cent of the total provision) in the grant, supplementary provision of ₹6,61.62 lakh obtained in March 2018 proved excessive.

73.1.2 No part of the available saving of ₹3,94.18 lakh was anticipated and surrendered in March 2018.

73.1.3 Saving of ₹8,68.15 lakh and ₹9,96.21 lakh constituting 48.24 per cent and 40.26 per cent of the total provision had also occurred under the Revenue Section of this grant in the preceding years 2015-16 and 2016-17 respectively.

Grant No. 73 INFORMATION TECHNOLOGY-Contd.

73.1.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	3425 Other Scientific Research			
	60 Others			
	800 Other Expenditure			
	03 Schemes under SADA			
	O	3,22.50	3,22.50	...
				(-),3,22.50

No specific reason for non-utilisation of the entire provision has been intimated (October 2018).

(ii) 08	Central Plan Schemes (Fully funded by Central Government)			
	3425 Other Scientific Research			
	60 Others			
	600 Other Schemes			
	05 Establishment of CIC Project at CID Block in A.P.			
	O	2,60.00	2,60.00	...
				(-),2,60.00

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

(iii)	3425 Other Scientific Research			
	60 Others			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	4,17.01		
	S	4,30.08	8,47.09	7,23.63
				(-),1,23.46

Saving was reportedly due to non-creation of new posts for which salary provision was kept in anticipation.

Grant No. 73 INFORMATION TECHNOLOGY-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 08	Central Plan Schemes (Fully funded by Central Government)			
	3425 Other Scientific Research			
	60 Others			
	600 Other Schemes			
	02 National E-Governance			
O	13,00.00	13,00.00	12,89.28	(-)10.72

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

73.1.5 Saving mentioned at note **73.1.4** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	3425 Other Scientific Research			
	60 Others			
	200 Assistance to Other Scientific Bodies			
	01 Arunachal Pradesh State Council of Science and Technology			
O	3,37.48			
S	2,31.54	5,69.02	8,91.52	(+)3,22.50

No specific reason for the excess has been intimated (October 2018).

Capital:

73.2.1 In view of the overall saving of ₹18,85.72 lakh (58.93 per cent of the total provision) in the grant, provision made through original grant proved excessive.

73.2.2 No part of the available saving of ₹18,85.72 lakh was anticipated and surrendered in March 2018.

Grant No. 73 INFORMATION TECHNOLOGY-Concl.

73.2.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	5425 Capital Outlay on Other Scientific and Environmental Research			
	800 Other Expenditure			
	04 Smart Class			
	O	30,00.00	30,00.00	13,14.28
				(-)16,85.72

Saving was reportedly due to surrender of fund. But the surrender of fund as stated by the department has not actually been reflected in the budget documents furnished by the Finance Department, Government of Arunachal Pradesh.

(ii)	5425 Capital Outlay on Other Scientific and Environmental Research			
	600 Other Services			
	01 National E-governance			
	O	2,00.00	2,00.00	...
				(-)2,00.00

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

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2235 Social Security and Welfare				
Original	1,02,31,58			
Supplementary	12,82,63	1,15,14,21	1,30,08,99	(+)14,94,78
Amount surrendered during the year				...

Capital**Major Head:****4235 Capital Outlay on Social
Security and Welfare**

Original	1,02,00,00			
Supplementary	76,96,06	1,78,96,06	1,56,71,77	(-)22,24,29
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

74.1.1 The expenditure exceeded the grant by ₹14,94.78 lakh (Actual excess: ₹14,94,78,417); the excess requires regularisation.

74.1.2 The excess worked out to 12.98 per cent over the total provision.

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-Contd.

74.1.3 Excess occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 08	Central Plan Schemes(Fully funded by Central Government)			
	2235 Social Security and Welfare			
	02 Social Welfare			
	800 Other Expenditure			
	17 Post Matric Scholarship to ST Students			
	S 12,82.63			
	R 15,88.58	28,71.21	47,55.23	(+)18,84.02

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

The department stated that the actual Budget Grant under this head was ₹54,36.81 lakh and department incurred expenditure of ₹47,55.23 lakh leaving an amount of ₹6,81.58 lakh as saving. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(ii) 04	State Plan Schemes			
	2235 Social Security and Welfare			
	02 Social Welfare			
	800 Other Expenditure			
	13 Eklavya Model Residential School			
	R 1,30.40	1,30.40	1,26.20	(-)4.20

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

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 08	Central Plan Schemes(Fully funded by Central Government)			
	2235 Social Security and Welfare			
	02 Social Welfare			
	800 Other Expenditure			
	12 Programme for Welfare of Minorities			
	R 92.72	92.72	91.60	(-1.12)

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

Reasons for the final saving at serial numbers (ii) and (iii) have not been intimated (October 2018).

(iv)	2235 Social Security and Welfare			
	02 Social Welfare			
	800 Other Expenditure			
	23 Assistance for Differently Abled Person under Chief Minister's Flagship Programme			
	R 1,00.00	1,00.00	82.08	(-17.92)

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

The department stated that the actual Budget Grant under this head was ₹82.08 lakh only and hence there was no saving. But the fact has not actually been reflected in the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(v)	001 Direction and Administration			
	01 Establishment Charges			
	O 2,11.58			
	R 3,18.30	5,29.88	2,54.15	(-2,75.73)

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,22.54 lakh mainly towards Scholarships/Stipend, Wages and Grants-in-aid General (Non-Salary) and decrease of ₹4.24 lakh under Salaries due to requirement of more/less funds under respective heads.

Final saving was stated to be mainly due to non-drawal of Leave Encashment of former Director and Senior Research Assistant on superannuation owing to some technical reasons, non-utilisation of Grants-in-aid fully and non-drawal of Overtime Allowance.

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-Contd.

74.1.4 Excess mentioned at note **74.1.3** was partly offset by saving mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	2235 Social Security and Welfare			
	02 Social Welfare			
	800 Other Expenditure			
	18 Umbrella Scheme for Education of ST students			
	O	14,00.00		
	R	(-)14,00.00	...	...

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

Similar saving occurred during the year 2016-17.

(ii)	104 Welfare of Aged, Infirm and Destitute			
	02 Rehabilitation of Disable			
	O	4,50.00		
	R	(-)4,50.00	...	...

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

(iii)	800 Other Expenditure			
	26 Schemes under SADA			
	O	3,20.00		
	R	(-)2,70.00	50.00	50.00

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,20.00 lakh under Grants-in-aid General (Non-Salary) and increase of ₹50.00 lakh towards Grants-in-aid General (Salary) due to requirement of less/more funds under respective heads.

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 04	State Plan Schemes			
	2235 Social Security and Welfare			
60	Other Social Security and Welfare Programmes			
102	Pensions under Social Security Schemes			
01	Old Age Pension/NSCP National Social Asstt. Programme.			
	O	78,50.00		
	R	(-2,00.00)	76,50.00	76,49.71
				(-)0.29

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

Reasons for the saving have not been intimated (October 2018).

Capital:

74.2.1 In view of the overall saving of ₹22,24.29 lakh (12.43 per cent of the total provision) in the grant, supplementary provision of ₹76,96.06 lakh obtained in March 2018 proved excessive.

74.2.2 No part of the available saving of ₹22,24.29 lakh was anticipated and surrendered in March 2018.

74.2.3 Saving of ₹78,84.90 lakh and ₹51,68.19 lakh constituting 60.22 per cent and 51.68 per cent of the total provision had also occurred under the Capital Section of this grant in the preceding years 2015-16 and 2016-17 respectively.

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-
Concl.**

74.2.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	08 Central Plan Schemes (Fully funded by Central Government)			
	4235 Capital Outlay on Social Security and Welfare			
	02 Social Welfare			
	800 Other Expenditure			
	05 Programme for Welfare of Minorities			
	O 45,00.00			
	S 11,77.45	56,77.45	36,35.80	(-)20,41.65
(ii)	01 Creation of Assets			
	O 57,00.00			
	S 65,18.61	1,22,18.61	1,20,35.98	(-)1,82.63

No specific reason for the saving at serial numbers (i) and (ii) has been intimated (October 2018).

Similar saving occurred during the year 2016-17.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2202 General Education				
2203 Technical Education				
Original	1,93,33,38	1,93,33,38	1,37,31,79	(-)56,01,59
Amount surrendered during the year (31 March 2018)				51,74,86
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	47,00,00			
Supplementary	53,41,91	1,00,41,91	39,46,60	(-)60,95,31
Amount surrendered during the year				...

Notes and Comments:

Revenue:

75.1.1 In view of the overall saving of ₹56,01.59 lakh (28.97 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 ₹56,01.59 lakh in the grant, ₹51,74.86 lakh (92.38 per cent of the total saving) was anticipated and surrendered in March 2018.

75.1.3 Saving of ₹95,37.33 lakh and ₹1,73,56.11 lakh constituting 49.39 per cent and 59.32 per cent of the total provision had also occurred under the Revenue Section of this grant in the preceding years 2015-16 and 2016-17 respectively.

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.

75.1.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	2202 General Education			
	03 <i>University and Higher Education</i>			
	800 Other Expenditure			
	12 Schemes under SADA			
	O	88,62.24		
	R	(-)53,68.53	34,93.71	44,37.51
				(+)9,43.80

Reduction in provision by re-appropriation was the net effect of decrease of ₹23,34.09 lakh under Scholarships/Stipend, Grants-in-aid General (Salary) and Other Charges and increase of ₹10.00 lakh towards Grants-in-aid General (Non-Salary) due to requirement of less/more funds under respective heads and surrender of ₹30,44.44 lakh mainly from Grants for Creation of Capital Assets 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.

The department stated that the actual Budget Grant under this head was ₹50,46.71 lakh and hence, there was no excess expenditure under this head. But, as per budget documents furnished by the Finance Department (Budget) provision shown in the accounts stands correct

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

2203 Technical Education

105 Polytechnics

01 Polytechnic Establishment

O	34,29.34			
R	(-)20,05.97	14,23.37	12,57.82	(-)1,65.55

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,39.67 lakh under Salaries and increase of ₹1,77.12 lakh mainly towards Minor Works, Other Charges and Office Expenses due to requirement of less/more funds under respective heads and surrender of ₹18,43.42 lakh from Salaries was made without assigning any reason.

Saving was reportedly due to non-filling up of vacant posts of Principal, Head of the departments and Lecturer of Government polytechnics for which token provision was kept in budget.

Similar saving occurred during the year 2016-17.

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 03	Centrally Sponsored Schemes			
	2202 General Education			
03	<i>University and Higher Education</i>			
800	Other Expenditure			
11	Rashtriya Uchcharat Shiksha Abhiyan			
	O	30,00.00		
	R	(-)10,24.50	19,75.50	9,75.00
				(-)10,00.50

Reduction in provision by re-appropriation was due to requirement of less fund under Grants for Creation of Capital Assets.

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

(iv)	2203 Technical Education			
112	Engineering/Technical Colleges and Institution			
03	State Council for Technical Education			
	O	2,87.00		
	R	(-)2,87.00	...	...

Withdrawal of the entire provision by surrender from Grants-in-aid (Non-Salary) was made without assigning any reason.

Similar saving occurred during the year 2016-17.

(v)	2202 General Education			
03	<i>University and Higher Education</i>			
800	Other Expenditure			
03	Career and Vocational Guidance			
	O	54.60		
	R	(-)54.60	...	...

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi)	2202 General Education			
	03 <i>University and Higher Education</i>			
	001 Direction and Administration			
	01 Directorate Establishment			
	O	4,83.13		
	R	(-30.55)	4,40.15	(-12.43)
		4,52.58		

Reduction in provision by re-appropriation was the net effect of decrease of ₹61.65 lakh under Salaries and Overtime Allowances and increase of ₹31.10 lakh mainly towards Other Charges and Minor Works due to requirement of less/more funds under respective heads.

Saving was reportedly due to non-filling up of vacant posts of Director, Joint Director and State Liaison Officer for which token provision was kept in budget.

(vii)	03 Centrally Sponsored Schemes			
	2202 General Education			
	03 <i>University and Higher Education</i>			
	800 Other Expenditure			
	04 NSS Special/Regular Camping Programme			
	O	42.00		
	R	(-42.00)	...	...

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

(viii)	04 State Plan Schemes			
	2203 Technical Education			
	800 Other Expenditure			
	01 Schemes under SADA			
	O	1,50.00		
	R	(-14.45)	1,27.39	(-8.16)
		1,35.55		

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

Reasons for the saving have not been intimated (October 2018).

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.

75.1.5 Saving mentioned at note 75.1.4 was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2202 General Education			
	03 <i>University and Higher Education</i>			
	103 Government Colleges and Institutes			
	01 College Establishment			
	O	30,13.57		
	R	32,99.31	62,07.32	(-),05.56

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

Final saving was reportedly due to non-filling up of vacant posts of Principal, Professors, Assistant Professors in various colleges against which token provision was kept in budget.

Similar saving occurred during the year 2016-17.

(ii)	08 Central Plan Schemes (Fully funded by Central Government)			
	2202 General Education			
	03 <i>University and Higher Education</i>			
	800 Other Expenditure			
	09 C/o Auditorium at Rajiv Gandhi University			
	R	1,73.43	1,73.43	...
(iii)	2203 Technical Education			
	105 Polytechnics			
	01 Polytechnic Establishment			
	R	1,85.00	1,06.65	(-),78.35

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

Saving was reportedly due to non-procurement of furniture, equipment, books, class room furniture etc. for the establishment of New Polytechnics under Central Plan Schemes owing to incompleteness of civil and electrical works of the buildings.

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Conclld.**Capital:**

75.2.1 As the overall expenditure of ₹39,46.60 lakh fell short of the original provision of ₹47,00.00 lakh, supplementary provision of ₹53,41.91 lakh obtained in March 2018 proved totally unnecessary.

75.2.2 No part of the available saving of ₹60,95.31 lakh (60.70 per cent of the total provision) was anticipated and surrendered in March 2018.

75.2.3 Saving of ₹5,54.70 lakh and ₹19,41.32 lakh constituting 10.85 per cent and 33.88 per cent of the total provision had also occurred under the Capital Section of this grant in the preceding years 2015-16 and 2016-17 respectively.

75.2.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	800 Other Expenditure			
	28 Creation of Assets under SADA			
	O 47,00.00			
	S 46,91.91	93,91.91	36,63.05	(-)57,28.86

Reasons for the saving have not been intimated (October 2018).

(ii)	08 Central Plan Schemes (Fully funded by Central Government)			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	02 Technical Education			
	104 Polytechnics			
	03 Construction of 7 New Polytechnics			
	S 6,50.00	6,50.00	2,83.55	(-)3,66.45

Saving was reportedly due to non-utilisation of fund provided for Machinery and Equipment for newly established Government Polytechnics on account of incompleteness of civil and electrical works of the buildings and also due to non-utilisation of fund provided for establishment of new Polytechnics at Tawang by the executing agency.

Similar saving occurred at serial numbers (i) and (ii) during the year 2016-17.

**GRANT NO. 76 ELEMENTARY EDUCATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2202 General Education				
Original	8,49,61,46			
Supplementary	4,33,27,03	12,82,88,49	10,77,78,50	(-)2,05,09,99
Amount surrendered during the year (31 March 2018)				1,27,17,45
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	5,50,00			
Supplementary	36,00	5,86,00	6,46,26	(+)60,26
Amount surrendered during the year				...

Notes and Comments:

Revenue:

76.1.1 In view of the overall saving of ₹2,05,09.99 lakh (15.99 per cent of the total provision) in the grant, supplementary provision of ₹4,33,27.03 lakh obtained in March 2018 proved excessive.

76.1.2 Out of the available saving of ₹2,05,09.99 lakh in the grant, ₹1,27,17.45 lakh (62.01 per cent of the total saving) only was anticipated and surrendered in March 2018.

76.1.3 Saving of ₹3,27,98.28 lakh constituting 26.73 per cent of the total provision had occurred under the Revenue Section of this grant in the preceding year 2016-17 also.

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

76.1.4 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	2202 General Education			
	01 Elementary Education			
	800 Other Expenditure			
	02 Sarva Shiksha Abhiyan			
	O	2,00,00.00		
	S	2,82,82.45		
	R	(-)1,27,17.45	3,55,65.00	3,26,85.51
				(-)28,79.49

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,19,44.49 lakh under Grants-in-aid General (Salary) and Grants for Creation of Capital Assets and increase of ₹92,27.04 lakh towards Grants-in-aid General (Non-Salary) (State Share) and Grants-in-aid General (Non-Salary) due to requirement of less/more funds under respective heads. The decrease under Grants-in-aid General (Salary) and Grants for Creation of Capital Assets includes surrender (₹1,27,17.45 lakh) from Grants for Creation of Capital Assets for which no reasons were assigned.

The department stated that the actual fund received from the Ministry of Human Resource Department, Delhi was ₹3,26,85.51 lakh and accordingly the department incurred expenditure to that extent. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(ii)	2202 General Education			
	01 Elementary Education			
	107 Teachers Training			
	01 District Institute of Education and Training			
	O	15,00.00		
	S	7,73.66	22,73.66	...
				(-)22,73.66

Non-utilisation of the entire provision was due to erroneous reflection of budget provision under this head instead of head of account 2202-01-107(08)-01- District Institute of Education and Training.

Similar saving occurred during the year 2016-17.

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii)	04 State Plan Schemes			
	2202 General Education			
	01 Elementary Education			
	800 Other Expenditure			
	13 Schemes under SADA			
	O	48,69.58		
	S	72,04.12	1,20,73.70	1,06,62.23
				(-)14,11.47

The department stated that VKV AP Trust could not utilize Grants-in-aid of ₹4,00.00 lakh due to excess allocation of ₹40,00.00 lakh to the VKV by the Planning and Finance Department. Saving was also stated to be due to receipt of less number of proposals of Stipend from the districts and non-utilisation of beneficiary oriented schemes fully owing to less number of enrollment from districts.

Similar saving occurred during the year 2016-17.

(iv)	08 Central Plan Schemes (Fully funded by Central Government)			
	2202 General Education			
	01 Elementary Education			
	800 Other Expenditure			
	07 Midday Meal			
	S	41,99.22	41,99.22	31,71.57
				(-)10,27.65

The department stated that the actual fund received from the Government of India was ₹31,71.57 lakh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(v)	2202 General Education			
	01 Elementary Education			
	800 Other Expenditure			
	18 RKM School Lumdung, East Kameng			
	S	18,46.62		
	R	1,53.38	20,00.00	12,50.00
				(-)7,50.00

Augmentation of provision by re-appropriation was the net effect of increase of ₹7,50.00 lakh towards Grants-in-aid General (Non-Salary) and decrease of ₹5,96.62 lakh under Grants for Creation of Capital Assets due to requirement of more/less funds under respective heads.

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

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi) 08	Central Plan Schemes (Fully funded by Central Government)			
	2202 General Education			
	01 Elementary Education			
	800 Other Expenditure			
	01 Maintenance of Assets			
	O	3,00.00		
	R	(-)3,00.00	...	...

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

(vii)	2202 General Education			
	01 Elementary Education			
	001 Direction and Administration			
	01 District Establishment			
	O	5,73,20.84		
	S	6,94.96	5,80,15.80	5,79,69.67
				(-)46.13

Saving was reportedly due to non-clearing of pension cases, non-filling up of vacant posts and incurring of expenditure on actuals.

76.1.5 Saving mentioned at note **76.1.4** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 08	Central Plan Schemes (Fully funded by Central Government)			
	2202 General Education			
	01 Elementary Education			
	107 Teachers Training			
	01 District Institute of Education and Training			
	...	...	6,14.56	(+)6,14.56

Excess was reportedly due to erroneous reflection of budget provision of ₹22,73.66 lakh under head of account 2202-01-107-01- District Institute of Education and Training instead of this head. This has a reference to note **76.1.4 (ii)**. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii)	2202 General Education			
	01 <i>Elementary Education</i>			
	102 Assistance to Non- Government Primary Schools			
	01 School Administered by NGOs			
	R	1,00.00	1,00.00	1,00.00 ...

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

(iii) 2202 General Education80 *General*

001 Direction and Administration

01 Establishment Expenses

O 4,71.04

R 46.62

5,17.66

5,01.83

(-)15.83

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

Saving was reportedly due to non-clearing of pension cases, non-filling up of vacant posts and incurring of expenditure on actuals.

Capital:

76.2.1 The expenditure exceeded the grant by ₹60.26 lakh (Actual excess: ₹60,26,060); the excess requires regularisation.

76.2.1 The excess worked out to 10.28 per cent over the total provision.

GRANT NO. 76 ELEMENTARY EDUCATION-Concl'd.**76.2.3** Excess occurred under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 <i>General Education</i>			
	800 Other Expenditure			
	28 Creation of Assets under SADA			
	O 5,50.00			
	S 36.00	5,86.00	6,46.26	(+)60.26

No specific reason for the excess has been intimated (October 2018).

GRANT NO. 77 GAUHATI HIGH COURT, ITANAGAR PERMANENT BENCH

		Total grant/ appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2014 Administration of Justice				
Charged:				
Original	4,49,59			
Supplementary	44,16	4,93,75	4,66,57	(-)27,18
Amount surrendered during the year				...

Capital**Major Head:****4070 Capital Outlay on Other
Administrative Services****Voted:**

Supplementary	36,57	36,57	...	(-)36,57
Amount surrendered during the year				...

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

77.1.1 In view of the overall saving of ₹27.18 lakh (5.50 per cent of the total provision) in the appropriation, supplementary provision of ₹44.16 lakh obtained in March 2018 proved excessive.

77.1.2 No part of the available saving of ₹27.18 lakh was anticipated and surrendered in March 2018.

GRANT NO. 77 GAUHATI HIGH COURT ITANAGAR PERMANENT BENCH-Concl'd.

77.1.3 Saving occurred under:

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2014 Administration of Justice			
	102 High Courts			
	01 Circuit Bench of Gauhati High Court in State Capital			
	O	4,49.59		
	S	44.16	4,93.75	4,66.57
				(-)27.18

Saving was stated to be mainly due to non-filling up of vacant posts, non-payment of wages of unauthorised absent employees, receipt of less number of TA bills/LTC claims of Hon'ble Judges, Officers and employees.

Capital:**Voted:**

77.2.1 In view of the overall saving of ₹36.57 lakh (100 per cent of the total provision) in the grant, provision created by supplementary grant in March 2018 was totally unnecessary.

77.2.2 No part of the available saving of ₹36.57 lakh was anticipated and surrendered in March 2018.

77.2.3 Saving occurred under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	08 Central Plan Schemes (Fully funded by Central Government)			
	4070 Capital Outlay on Other Administrative Services			
	800 Other Expenditure			
	02 Creation of Assets			
	S	36.57	36.57	...
				(-)36.57

Reasons for non-utilisation of the entire provision have not been intimated (October 2018).

**GRANT NO. 78 POLITICAL DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2251 Secretariat-Social Services				
Original	1,83,10	1,83,10	1,30,27	(-)52,83
Amount surrendered during the year (31 March 2018)				31,10

Notes and Comments:**Revenue:**

78.1.1 In view of the overall saving of ₹52.83 lakh (28.85 per cent of the total provision) in the grant, provision made through original grant proved excessive.

78.1.2 Out of the available saving of ₹52.83 lakh in the grant, ₹31.10 lakh (58.87 per cent of the total saving) only was anticipated and surrendered in March 2018.

78.1.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2251 Secretariat-Social Services				
	090 Secretariat			
	04 Lokayukta			
	O 60.90			
	R (-)49.90	11.00	9.20	(-)1.80

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

Saving was reportedly due to non-receipt of bills.

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue:				
Major Heads:				
2230 Labour and Employment				
Original	30,55,13			
Supplementary	1,54,69	32,09,82	26,67,45	(-)5,42,37
Amount surrendered during the year				...

Capital

Major Heads:

**4250 Capital Outlay on Other
Social Services**

Supplementary	15,53,04	15,53,04	...	(-)15,53,04
Amount surrendered during the year				...

Notes and Comments:

Revenue:

79.1.1 As the overall expenditure of ₹26,67.45 lakh fell short of the original provision of ₹30,55.13 lakh, supplementary provision of ₹1,54.69 lakh obtained in March 2018 proved totally unnecessary.

79.1.2 No part of the available saving of ₹5,42.37 lakh (16.90 per cent of the total provision) was anticipated and surrendered in March 2018.

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR-
Contd.**

79.1.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2230 Labour, Employment and Skill Development			
	03 Training			
	800 Other Expenditure			
	15 Skill Development University			
	O 5,00.00	5,00.00	1,62.51	(-)3,37.49

Reasons for the saving have not been intimated (October 2018).

(ii) 10 Skill Development Mission

O	2,40.00			
R	(-)1,98.00	42.00	...	(-)42.00

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

Non-utilisation of the entire provision was due to non-consideration of the scheme by the Finance Department, Government of Arunachal Pradesh.

(iii) 101 Industrial Training Institutes

01 Establishment Expenses of ITI

O	11,55.75			
R	(-)89.01	10,66.74	10,66.74	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,12.13 lakh under Salaries and increase of ₹23.12 lakh towards Office Expenses and Wages due to requirement of less/more funds under respective heads.

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR-
Contd.**

79.1.4 Saving mentioned at note **79.1.3** was partly offset by excess mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2230 Labour, Employment and Skill Development			
	03 Training			
	800 Other Expenditure			
	07 Enhancing Skill Development Infrastructure in Existing ITI			
	S 1,54.69			
	R 1,13.57	2,68.26	2,68.26	...
(ii)	04 State Plan Schemes			
	2230 Labour, Employment and Skill Development			
	03 Training			
	800 Other Expenditure			
	14 Schemes Under SADA			
	O 11,59.38			
	R 1,73.44	13,32.82	11,69.94	(-)1,62.88

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

Final saving was reportedly due to non-consideration of most of the schemes by the Finance Department, Government of Arunachal Pradesh.

Capital:

79.2.1 In view of the overall saving of ₹15,53.04 lakh (100 per cent of the total provision) in the grant, provision created by supplementary grant in March 2018 was totally unnecessary.

79.2.2 No part of the available saving of ₹15,53.04 lakh was anticipated and surrendered in March 2018.

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR-
Concl.**

79.2.3 Saving occurred under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4250 Capital Outlay on Other Social Services			
	800 Other Expenditure			
	04 Creation of Assets under SADA			
S	15,53.04	15,53.04	...	(-)15,53.04

Non-utilisation of the entire provision was due to non-consideration of the scheme by the Finance Department, Government of Arunachal Pradesh.

PUBLIC DEBT
(All Charged)

	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue			
Major Heads:			
2048 Appropriation for Reduction or Avoidance of Debt			
2049 Interest Payments			
Original	6,69,38,03		
Supplementary	16,60,69	6,85,98,72	6,67,05,54
			(-)18,93,18
Amount surrendered during the year			...

Capital

Major Heads:

**6003 Internal Debt of
the State Government**

**6004 Loans and Advances
from the Central
Government**

Original	6,89,90,72	6,89,90,72	4,32,24,00	(-)2,57,66,72
Amount surrendered during the year (31March 2018)				28,74,35

Notes and Comments:

Capital:

80.2.1 In view of the overall saving of ₹2,57,66.72 lakh (37.35 per cent of the total provision) in the appropriation, provision made through original appropriation proved excessive.

80.2.2 Out of the available saving of ₹2,57,66.72 lakh in the Capital-Charged Section of this Appropriation, ₹28,74.35 lakh (11.16 per cent of the total saving) only was anticipated and surrendered in March 2018.

PUBLIC DEBT-Contd.

80.2.3 Saving of ₹1,46,73.48 lakh constituting 20.00 per cent of the total appropriation had occurred under the Capital-Charged Section of this Appropriation in the preceding year 2016-17 also.

80.2.4 Saving occurred mainly under:

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	6003 Internal Debt of the State Government			
110	Ways and Means Advances from the Reserve Bank of India			
01	Repayment of Advances Taken from Reserve Bank of India Under Ways and Means			
O	2,97,44.00	2,97,44.00	61,12.00	(-)2,36,32.00

Similar saving occurred during the year 2016-17.

(ii)	105 Loans from the National Bank for Agriculture and Rural Development			
01	Repayment of Loans to National Bank for Agriculture and Rural Development			
O	1,03,76.51			
R	(-)29,08.31	74,68.20	74,68.20	...

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

(iii)	800 Other Loans			
01	Loans from Rural Electrification Corporation Limited			
O	26,75.50			
R	(-)19,55.50	7,20.00	7,09.53	(-)10.47

Reduction in provision by surrender from Repayment of Borrowing was made in March 2018 without assigning any reason.

Reasons for the saving at serial numbers (i) and (iii) have not been intimated (October 2018).

PUBLIC DEBT-Concl.

79.2.5 Saving mentioned at note 79.2.4 was partly offset by excess mainly under:

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	6003 Internal Debt of the State Government			
111	Special Securities Issued to National Small Savings Fund of the Central Government			
06	Loans from NSSF			
	O	45,00.00		
	R	17,66.65	70,16.75	(+)7,50.10

Reasons for the excess have not been intimated (October 2018).

Similar saving occurred during the year 2016-17.

(ii)	108	Loans from National Co-operative Development Corporation			
	03	Loans from National Co-operative Development Corporation			
	O	5,62.90			
	R	2,32.65	7,95.55	7,95.55	...

Augmentation of provision by re-appropriation at serial numbers (i) and (ii) was due to requirement of more fund mainly towards Repayment of Borrowing.

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	
			Revenue	Capital	Revenue	Capital	More(+) Less(-)	Capital
(In thousands of ₹)								
		1	2	3	4	5	6	7
1.	22	Food and Civil Supplies	48,13	...	(+)48,13
		Total				48,13		(+)48,13

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