

APPROPRIATION ACCOUNTS

2020-2021

**GOVERNMENT OF
ARUNACHAL PRADESH**

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INTRODUCTORY TO APPROPRIATION ACCOUNTS

This compilation containing Appropriation Accounts of the Government of Arunachal Pradesh for 2020-21 presents the accounts of sums expended in the year ended 31 March 2021, compared with 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-appropriation, Withdrawal or Surrender 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 Savings/Excess, norms practiced by Meghalaya (previous Station of this office) have been adopted for comments on Appropriation Accounts.

SAVINGS

- (i) Print comments in the Appropriation Accounts where the **overall saving** is over 5 *per cent* of the total provision (ORIGINAL+SUPPLEMENTARY) under REVENUE or CAPITAL Section of a GRANT.
- (ii) Individual comments are to be made when **SAVINGS** under a particular Sub-Head **exceed ₹5.00 lakh** and where the Total Grant, either under REVENUE or CAPITAL to which the Sub-Head relates, has a Budget provision of **₹20.00 crore or less**.
- (iii) Individual comments are to be made when **SAVINGS** under a particular Sub-Head **exceed ₹10.00 lakh** and where the Total Grant, either under REVENUE or CAPITAL to which the Sub-Head relates, has a Budget provision of **more than ₹20.00 crore**.

EXCESS

All excesses require regularisation by 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 a particular Sub-Head **exceeds ₹5.00 lakh** and where the Total Grant, either under REVENUE or CAPITAL to which the Sub-Head relates, has a Budget provision of **₹20.00 crore or less**.
- (c) Individual comments are to be made when the **EXCESS** under a particular sub-head **exceeds ₹10.00 lakh** and where the Total Grant, either under REVENUE or CAPITAL to which the Sub-Head relates, has a Budget provision of **more than ₹20.00 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	1,23,08,06	...	1,14,08,61	...	8,99,45	...	...
	Charged	66,60	...	42,51	...	24,09	...	...
2	Governor							
	Charged	9,66,77	...	7,07,55	...	2,59,22	...	...
3	Council of Ministers							
	Voted	16,81,88	...	16,21,96	...	59,92	...	...
4	Election							
	Voted	26,34,64	...	24,93,01	...	1,41,63	...	...
5	Secretariat Administration							
	Voted	1,79,72,76	...	1,79,46,29	...	26,47	...	...
6	District Administration							
	Voted	3,98,48,46	35,00	3,21,70,43	35,00	76,78,03	...	...

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	1,46,53,14	...	1,35,59,43	...	10,93,71	...	...	...
8 Police								
Voted	9,58,52,89	1,34,35,60	9,40,96,16	63,01,82	17,56,73	71,33,78	...	...
9 Motor Garages								
Voted	23,30,00	...	20,61,88	...	2,68,12	...	...	...
10 Other General, Social and Community Services								
Voted	57,88	...	6,91	...	50,97	...	...	...
11 Social Welfare								
Voted	2,41,71,18	14,85,92	2,37,65,14	10,00	4,06,04	14,75,92	...	...
12 Social Security and Welfare								
Charged	7,87,50	...	2,14,67	...	5,72,83	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
13 Directorate of Accounts Voted	12,09,38,60	...	9,83,78,66	...	2,25,59,94	...	...	...
14 Secondary Education Voted	4,96,28,61	79,97,10	3,52,44,11	24,97,84	1,43,84,50	54,99,26	...	...
15 Health and Family Welfare Voted	9,74,47,20	47,90,20	9,08,38,44	9,20,68	66,08,76	38,69,52	...	...
16 Art and Cultural Affairs Voted	12,50,90	2,00,00	8,23,47	30,61	4,27,43	1,69,39	...	...
17 Gazetteer Voted	1,29,45	...	1,26,00	...	3,45	...	...	...
18 Research Voted	14,23,38	3,94,76	12,83,67	19,96	1,39,71	3,74,80	...	...

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)
	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
19 Industries								
	Voted	30,25,73	40,26,96	28,03,14	11,44,36	2,22,59	28,82,60	...
20 Labour								
	Voted	10,75,24	3,50	8,48,20	...	2,27,04	3,50	...
21 Directorate of Sports								
	Voted	27,25,98	50,00,10	20,82,05	4,50,44	6,43,93	45,49,66	...
22 Food and Civil Supplies								
	Voted	1,56,15,22	3,00,00	65,74,41	92,76	90,40,81	2,07,24	...
23 Forests								
	Voted	6,84,45,40	16,57,43	4,43,50,14	...	2,40,95,26	16,57,43	...
24 Agriculture								
	Voted	2,39,15,29	1,09,50,10	2,26,82,06	4,80,38	12,33,23	1,04,69,72	...

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	3,24,82,68	...	3,33,69,27	...	...	...	(8,86,58,956)	...
26 Rural Works Department Voted	2,61,88,09	24,09,70,80	1,66,96,07	22,30,08,42	94,92,02	1,79,62,38	...	...
27 Panchayat Voted	6,58,17,59	4,50,00	6,50,24,88	...	7,92,71	4,50,00	...	...
28 Animal Husbandry and Veterinary Voted	1,82,52,31	10,51,40	1,58,26,16	9,82,09	24,26,15	69,31	...	...
29 Co-operation Voted	18,10,18	2,70,10	16,42,42	1,24,51	1,67,76	1,45,59	...	...
30 State Transport Voted	1,33,12,22	10,00,00	1,10,92,66	3,95,66	22,19,56	6,04,34	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation (1)	Total Grant / Appropriation (2)		Actual Expenditure (4)		Saving (6)		Excess (8)	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
31 Public Works								
Voted	3,45,55,43	2,84,32,13	2,78,05,29	2,28,53,94	67,50,14	55,78,19	...	...
32 Roads and Bridges								
Voted	6,90,58,61	12,41,77,48	5,57,64,46	8,89,92,60	1,32,94,15	3,51,84,88	...	...
33 North Eastern Areas								
Voted	15,39,80	1,25,39,76	13,81,18	1,21,80,60	1,58,62	3,59,16	...	...
34 Power								
Voted	9,94,22,98	2,11,13,60	9,09,71,80	1,52,91,86	84,51,18	58,21,74	...	...
35 Information and Public Relations								
Voted	41,98,87	19,60,00	39,83,23	2,11,64	2,15,64	17,48,36	...	...
36 Statistics								
Voted	27,19,82	99,68	26,73,80	78,07	46,02	21,61	...	...

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	11,23,69	1,06,00	10,58,47	...	65,22	1,06,00	...	...
38 Water Resource Department Voted	3,72,48,00	2,15,97,29	3,67,44,36	1,71,33,73	5,03,64	44,63,56	...	...
39 Loans to Government Servants Voted	...	7,14,00	...	3,85,05	...	3,28,95	...	...
40 Housing Voted	68,94,59	39,55,69	53,97,23	20,81,11	14,97,36	18,74,58	...	...
41 Land Management Voted	74,46,15	2,85,00	67,17,56	37,76	7,28,59	2,47,24	...	...
42 Rural Development Voted	5,20,98,56	93,85,10	5,02,71,02	34,59,00	18,27,54	59,26,10	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation (1)	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
43 Fisheries Voted	44,96,68	5,40,10	27,37,11	79,80	17,59,57	4,60,30	...	...
44 Attached Offices of the Secretariat Administration Voted	12,29,33	...	10,52,68	...	1,76,65	...	...	...
45 Civil Aviation Voted	43,04,39	61,70,00	21,49,20	42,56,99	21,55,19	19,13,01	...	...
46 State Public Service Commission <i>Charged</i>	14,19,93	...	10,48,95	...	3,70,98	...	...	...
47 Administration of Justice Voted	25,27,31	24,40,10	23,27,15	5,69,44	2,00,16	18,70,66	...	...
48 Horticulture Voted	1,80,66,78	20,60,10	87,67,06	4,72,23	92,99,72	15,87,87	...	...

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	26,74,57	...	20,57,11	...	6,17,46	...	...	...
50 Secretariat Economic Services Voted	4,00,97,71	28,27,41,08	59,22,15	4,37,49,82	3,41,75,56	23,89,91,26	...	...
51 Directorate of Library Voted	14,97,93	50,00	12,05,42	...	2,92,51	50,00	...	...
52 Youth Affairs Voted	10,37,84	13,60,00	9,80,51	...	57,33	13,60,00	...	...
53 Fire Protection and Control Voted	28,83,99	6,93,40	22,46,86	6,88,80	6,37,13	4,60	...	...
54 State Tax and Excise Voted	28,35,01	64,94	26,24,25	14,94	2,10,76	50,00	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
	Revenue (2) (In thousands of ₹)	Capital (3)	Revenue (4) (In thousands of ₹)	Capital (5)	Revenue (6) (In thousands of ₹)	Capital (7)	Revenue (8) (In thousands of ₹)	Capital (9)
55 State Lotteries								
	1,81,64	...	1,49,93	...	31,71	...	...	...
56 Tourism								
	41,15,11	35,03,29	17,92,99	5,56,61	23,22,12	29,46,68	...	...
57 Urban Development								
	1,35,30,09	66,97,30	1,14,14,75	27,38,16	21,15,34	39,59,14	...	...
58 Stationery and Printing								
	13,13,57	11,15	10,86,78	11,15	2,26,79	...	...	...
59 Public Health Engineering								
	9,36,26,12	3,18,67,54	8,85,34,76	2,24,55,34	50,91,36	94,12,20	...	...
60 Textile and Handicrafts								
	56,56,52	4,30,00	47,09,15	...	9,47,37	4,30,00	...	...

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 ₹)	
61 Geology and Mining Voted	18,83,01	2,86,00	17,35,88	...	1,47,13	2,86,00	...	...
62 Directorate of Transport Voted	6,35,88	43,30	4,50,66	43,16	1,85,22	14	...	...
63 Protocol Department Voted	3,47,02	...	3,11,05	...	35,97	...	...	...
64 Trade and Commerce Voted	4,27,04	70,00	4,08,77	...	18,27	70,00	...	...
65 Department of Tirap, Changlang and Longding Voted	32,84,74	35,11,44	98,08	25,37,48	31,86,66	9,73,96	...	...
66 Hydro Power Development Voted	1,84,83,67	43,78,45	1,57,14,18	19,77,89	27,69,49	24,00,56	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
67 State Information Commission Voted	3,78,19	...	2,01,38	...	1,76,81	...	...	...
68 Town Planning Department Voted	2,78,35,40	77,56,03	1,08,50,35	77,55,92	1,69,85,05	11	...	...
69 Parliamentary Affairs Department Voted	1,57,10	...	1,49,51	...	7,59	...	...	...
70 Administrative Training Institute Voted	5,27,68	6,30,00	2,53,97	...	2,73,71	6,30,00	...	...
71 Department of Tawang and West Kameng Voted	21,39,21	7,56,20	2,65,62	6,41,33	18,73,59	1,14,87	...	...
72 Directorate of Prison Voted	13,97,14	11,20,00	13,41,64	1,02,83	55,50	10,17,17	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

(1)	Number & Name of Grant or Appropriation	Total Grant / Appropriation (In thousands of ₹)		Actual Expenditure (In thousands of ₹)		Saving (In thousands of ₹)		Excess (In thousands of ₹)	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
73	Information Technology Voted	42,66,84	...	18,11,75	...	24,55,09	...	...	...
74	Social Justice, Empowerment and Tribal Affairs Voted	1,79,85,83	2,26,78,36	11,47,16	2,19,19,22	1,68,38,67	7,59,14	...	...
75	Higher and Technical Education Voted	1,75,74,15	47,40,00	1,68,08,15	14,40,82	7,66,00	32,99,18	...	...
76	Elementary Education Voted	10,62,60,28	86,33,00	9,94,87,83	11,84,10	67,72,45	74,48,90	...	...
77	Gauhati High Court, Itanagar Permanent Bench Voted	...	36,57	...	33,31	...	3,26	...	...
78	Political Department Charged	9,78,68	...	7,30,47	...	2,48,21	...	...	...
	Voted	1,95,88	...	1,27,73	...	68,15	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

(1)	Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
79	Department of Skill Development and Entrepreneur Voted	33,89,39	11,15,00	18,86,15	...	15,03,24	11,15,00	...	...
80	Directorate of Medical Education, Training and Research Voted	8,01,36	3,00,00	5,73,56	1,40,00	2,27,80	1,60,00	...	...
81	Directorate of Family Welfare Voted	14,83,17	...	14,82,95	...	22	...	...	...
82	Department of Indigenous Affairs Voted	5,81,90	21,50,00	2,79,76	2,45,73	3,02,14	19,04,27	...	...
83	TRIHMS Voted	63,00	...	...	...	63,00	...	...	...
97	Public Debt Charged	10,15,13,92	5,76,55,26	9,91,68,48	2,59,49,32	23,45,44	3,17,05,94	...	...
	Total Voted	148,14,73,93	91,52,18,05	122,67,28,02	51,28,14,96	25,56,32,50	40,24,03,09	8,86,59	...
	Charged	10,57,33,40	5,76,55,26	10,19,12,63	2,59,49,32	38,20,77	3,17,05,94	...	...
	Grand Total	158,72,07,33	97,28,73,31	132,86,40,65	53,87,64,28	25,94,53,27	43,41,09,03	8,86,59	...

SUMMARY OF APPROPRIATION ACCOUNTS–Contd.

Excesses over the following voted Grants/Charged Appropriation require regularisation.

Serial Number	REVENUE-Voted
1.	25. Relief, Rehabilitation and Re-settlement

SUMMARY OF APPROPRIATION ACCOUNTS-Concl.

As 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. Net Expenditure figures are shown in the Finance Accounts.

Reconciliation between the total expenditure according to the Appropriation Accounts for 2020-21 and that shown in the Finance Accounts for that year is given below:-

	Voted		Charged		Total
	Revenue	Capital	Revenue	Capital	
	<i>(₹ in thousands)</i>				
Total Expenditure according to the Appropriation Accounts	1,22,67,28,02	51,28,14,96	<i>10,19,12,63</i>	<i>2,59,49,32</i>	1,86,74,04,93
Total Deduct- recoveries shown in Appendix	1,98,90,71	36	...	...	1,98,91,07
Net Total Expenditure as shown in Statement 11 of the Finance Accounts	1,20,68,37,31	51,28,14,60	<i>10,19,12,63</i>	<i>2,59,49,32</i>	1,84,75,13,86

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

Details of recoveries referred to above are given in the Appendix at page 277.

Certificate of the Comptroller and Auditor General of India

This Compilation, containing the Appropriation Accounts of the Government of Arunachal Pradesh for the year ending 31 March 2021, 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 accounts of 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 & subsidiary accounts rendered by 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 organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with 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 2021 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 2021.

Date: 25 March 2022
Place: New Delhi



(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

GRANT NO. 1 LEGISLATIVE ASSEMBLY

		Total grant/ appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2011 Parliament/State/Union Territory Legislatures				
Voted:				
Original	1,23,08,06	1,23,08,06	1,14,08,61	(-)8,99,45
Amount surrendered during the year (31 March 2021)				8,38,72
Charged:				
Original	66,60	66,60	42,51	(-)24,09
Amount surrendered during the year (31 March 2021)				8,38,72

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

1.1.1 In view of the available savings of ₹8,99.45 lakh (7.31 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

1.1.2 Out of the available savings of ₹8,99.45 lakh, ₹8,38.72 lakh (93.25 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 1 LEGISLATIVE ASSEMBLY-Contd.**1.1.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2011 Parliament/State/Union Territory Legislatures.			
02 State/Union Territory Legislatures			
101 Legislative Assembly			
01 Speaker, Deputy Speaker			
O 35,06.00			
R (-)10,38.00	24,68.00	23,92.90	(-)75.10

Reduction in provision by re-appropriation was the net effect of decrease of ₹5,37.04 lakh mainly under Other Charges, Publication and Minor Works and increase of ₹1,35.00 lakh towards Office Expenses, Office Expense (POL) due to requirement of less/ more funds under respective heads and surrender of ₹6,35.96 lakh from Other Charges was made without assigning any reason.

Reasons for the savings have not been intimated (August 2021).

(ii) 02 Establishment Expenses of MLAs

O 23,80.00			
R (-)4,55.32	19,24.68	19,24.12	(-)0.56

Reduction in provision by re-appropriation was the net effect of decrease of ₹5,55.32 lakh under Office Expenses, Salaries and Domestic Travel Expenses and increase of ₹1,00.00 lakh towards Other Charges due to requirement of less/ more funds under respective heads.

Savings were due to non-receipt of medical reimbursement and travelling allowance claims.

GRANT NO. 1 LEGISLATIVE ASSEMBLY-Contd.

1.1.4 Savings mentioned at note **1.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2011 Parliament/State/Union Territory Legislatures.			
02 State/Union Territory Legislatures			
103 Legislative Secretariat			
01 Establishment Expenses			
O 58,22.06			
R 4,19.53	62,41.59	62,41.59	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹11,01.50 lakh mainly towards Other Charges, Office Expenses and Publication and decrease of ₹4,94.14 lakh mainly under Minor Works, Professional Services, Other Contractual Services due to requirement of more/ less funds under respective heads and surrender of ₹1,87.83 lakh from Salaries was made without assigning any reason.

(ii) 04 State Plan Schemes			
2011 Parliament/State/Union Territory Legislatures.			
02 State/Union Territory Legislatures			
800 Other Expenditure			
02 Schemes under Budget Announcement/ State Development Schemes			

O 6,00.00			
R 2,50.00	8,50.00	8,50.00	...

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

Charged:

1.1.1 In view of the available savings of ₹24.09 lakh (36.17 per cent of the total provision) in the appropriation, provision made through original appropriation proved excessive.

1.1.2 Out of the available savings of ₹24.09 lakh, ₹8,38.72 lakh (3481.61 per cent of the total savings) was injudiciously surrendered in March 2021.

1.1.3 Savings of ₹29.39 lakh and ₹25.03 lakh constituting 34.54 and 29.23 per cent of the total provision had also occurred under the Revenue-Charged Section of this Appropriation in 2018-19 and 2019-20 respectively.

GRANT NO. 1 LEGISLATIVE ASSEMBLY-Conclld.

1.1.4 Savings occurred mainly under:

Serial Head number	Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2011 Parliament/State/Union Territory Legislatures.			
02 State/Union Territory Legislatures			
101 Legislative Assembly			
01 Speaker, Deputy Speaker			
<i>O</i> 66.60			
<i>R</i> (-)14.93	51.67	42.51	(-)9.16

Reduction in provision by re-appropriation was the net effect of decrease of ₹18.93 lakh under Salaries and increase of ₹ four lakh towards Domestic Travel Expenses due to requirement of less/ more funds under respective heads. The decrease under Salaries includes surrender (₹14.93 lakh) from Salaries and Medical Treatment for which no reasons were assigned.

Savings were due to non-receipt of medical reimbursement claims, non-finalisation of foreign tour and Domestic Travel Expenses bills.

APPROPRIATION NO. 2 GOVERNOR
(All Charged)

		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2012 President, Vice-President/ Governor, Administrator of Union Territories				
<i>Original</i>	9,64,19			
<i>Supplementary</i>	2,58	9,66,77	7,07,55	(-)2,59,22
<i>Amount surrendered during the year</i>				...

Notes and Comments:

Revenue:

2.1.1 As the overall expenditure of ₹7,07.55 lakh fell far short of the original appropriation of ₹9,64.19 lakh, supplementary provision of ₹2.58 lakh obtained in March 2021 proved totally unnecessary.

2.1.2 No part of the available savings of ₹2,59.22 lakh (26.81 per cent of the total provision) was anticipated for surrender during the year.

2.1.3 Savings of ₹1,65.07 lakh constituting 18.55 per cent of the total provision had occurred in the Revenue-Charged Section of this Appropriation in 2019-20 also.

APPROPRIATION NO. 2 GOVERNOR-Contd.

2.1.4 Savings occurred mainly under:

Serial Head number	Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2012 President, Vice-President/Governor, Administrator of Union Territories			
03 Governor/Administrator of Union Territories			
090 Secretariat			
01 Governor's Establishment Expenses			
O 4,56.25			
S 1.00			
R (-)36.12	4,21.13	3,27.65	(-)93.48

Reduction in provision by re-appropriation was the net effect of decrease of ₹40.09 lakh mainly under Other Charges, Office Expenses and Salaries and increase of ₹3.97 lakh towards Medical Treatment, Overtime Allowance and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

Savings were due to non-availing of LTC, non submission of medical reimbursement bills, non release of anticipated Dearness Allowance, imposition of restriction on honorarium payment and less numbers of tour by Hon'ble Governor.

(ii) 103 Household Establishment			
01 Establishment Charges			
O 3,68.68			
S 1.58			
R 3.25	3,73.51	3,18.31	(-)55.20

Augmentation of provision by re-appropriation was the net effect of increase of ₹9.25 lakh mainly towards Medical Treatment, Domestic Travel Expenses and Salaries (LTC) and decrease of ₹ six lakh under Other Charges due to requirement of more/ less funds under respective heads.

Savings were due to non-availing of LTC, non submission of medical reimbursement bills, non release of anticipated Dearness Allowance and non-drawing of Salaries of few officers of household establishment in the month of February 2021 owing to non-settlement of income tax matters.

(iii) 102 Discretionary Grants			
01 Discretionary Grant of Governor			
O 50.00	50.00	19.40	(-)30.60

Savings were reportedly due to incurring of less expenditure under this head.

APPROPRIATION NO. 2 GOVERNOR-Concl'd.

Serial Head number	Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2012 President, Vice-President/Governor, Administrator of Union Territories			
03	<i>Governor/Administrator of Union Territories</i>		
101	Emoluments and Allowances of the Governor/Administrator of U.Ts.		
01	Pay Allowances of Governor		
	<i>O</i>	<i>42.00</i>	
	<i>R</i>	<i>(-)24.31</i>	<i>17.69</i>
		<i>17.68</i>	<i>(-)0.01</i>

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

Reasons for the savings have not been intimated (August 2021).

(v) 800 Other Expenditure			
04	Repairs/Maintenance of Official Residence of Governor		
	<i>O</i>	<i>7.31</i>	
	<i>R</i>	<i>13.35</i>	<i>20.66</i>
		<i>...</i>	<i>(-)20.66</i>

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

The department stated (August 2021) that savings occurred as purchases/works were not taken during the year.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2013 Council of Ministers				
Original	9,78,28			
Supplementary	7,03,60	16,81,88	16,21,96	(-)59,92
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2015 Election				
2059 Public Works				
Original	23,33,80			
Supplementary	3,00,84	26,34,64	24,93,01	(-)1,41,63
Amount surrendered during the year (31 March 2021)				1,24,40

Notes and Comments:

Revenue:

4.1.1 In view of the overall savings of ₹1,41.63 lakh (5.38 *per cent* of the total provision) in the grant, supplementary provision of ₹3,00.84 lakh obtained in March 2021 proved excessive.

4.1.2 Out of the available savings of ₹1,41.63 lakh, ₹1,24.40 lakh (87.83 *per cent* of the total savings) was anticipated and surrendered in March 2021.

4.1.3 Savings of ₹20,39.17 lakh and ₹60,64.97 lakh constituting 27.26 and 44.05 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2018-19 and 2019-20 respectively.

4.1.4 Savings 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)	Savings Amount (₹ in lakh)	Per Cent
2016-17	51,48.75	24,09.20	27,39.55	53.21
2017-18	30,39.36	26,16.98	4,76.38	15.40
2018-19	74,81.59	54,42.42	20,39.17	27.26
2019-20	1,37,67.62	77,02.65	60,64.97	44.05

Grant No. 4 Election-Contd.**4.1.5 Savings occurred mainly under:**

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2015 Election				
102	Electoral Officers			
01	Establishment Charges			
	O	15,65.30		
	S	6.17		
	R	(-)1,90.13	13,81.34	13,76.46
				(-)4.88

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,94.33 lakh mainly under Salaries, Other Charges and Other Administrative Expenses and increase of ₹87.20 lakh towards Office Expenses, Domestic Travel Expenses and Wages due to requirement of less/ more funds under respective heads and surrender of ₹83.00 lakh from Salaries and Salaries (LTC) was made without assigning any reason.

Savings were reportedly due to non-granting of MACP, ACP, non-drawal of leave encashment of retired employees, non-receipt of Home town LTC bills, non-receipt of contingency bills and wages against contingency staff in the districts by the concerned DEOs.

(ii) 104 Charges for Conduct of Elections for Lok Sabha/ State and Union T. Legislative Assembly held Simultaneously				
01	Election Charges			
	O	24.00		
	R	(-)24.00	...	...

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

(iii) 105 Charges for Conduct of Election to Parliament				
03	Charges for Conduct of Election to Rajya Sabha			
	O	22.00		
	R	(-)11.40	10.60	10.51
				(-)0.09

Reduction in provision by surrender from Domestic Travel Expenses was made without assigning any reason.

Savings were reportedly due to uncontested Rajya Sabha Election.

Grant No. 4 Election-Concl.

4.1.6 Savings mentioned at note **4.1.5** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2015 Election			
108 Issue of Photo Identity Cards to Voters			
01 Issue of Identity Cards			
O 1,96.50			
S 7.00			
R 75.00	2,78.50	2,78.39	(-)0.11

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

Final savings were reportedly due to non-utilisation of fund fully by some District Election Officers under Office Expenses and Other Charges

(ii) 103 Preparation and Printing of Electoral Rolls			
01 Printing of Electoral Rolls			
O 5,26.00			
S 2,87.67			
R 26.13	8,39.80	8,27.66	(-)12.14

Augmentation of provision by re-appropriation was the net effect of increase of ₹56.13 lakh towards Other Charges and decrease of ₹30.00 lakh under Salaries due to requirement of more/ less funds under respective heads.

Final savings were reportedly due to non-utilisation of fund fully by District Election Officers for non-drawal of wages against contingency staff and non-receipt of various contingency bills from dealers/firms *etc.*

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2052 Secretariat-General Services				
2059 Public Works				
2251 Secretariat-Social Services				
Original	1,47,63,55			
Supplementary	32,09,21	1,79,72,76	1,79,46,29	(-)26,47
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2030 Stamps and Registration				
2053 District Administration				
3451 Secretariat-Economic Services				
Original	3,98,48,26			
Supplementary	20	3,98,48,46	3,21,70,43	(-)76,78,03
Amount surrendered during the year (31 March 2021)				71,63,36
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Supplementary	35,00	35,00	35,00	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

6.1.1 As the overall expenditure of ₹3,21,70.43 lakh fell far short of the original provision of ₹3,98,48.26 lakh, supplementary provision of ₹0.20 lakh obtained in March 2021 proved totally unnecessary.

6.1.2 Out of the available savings of ₹76,78.03 lakh (19.27 *per cent* of the total provision), ₹71,63.36 lakh (93.30 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 6 DISTRICT ADMINISTRATION-Contd.**6.1.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
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(i) 2053 District Administration

093 District Establishments

01 Establishment Charges

O 2,34,44.68

R (-)39,69.17

1,94,75.51

1,95,72.49

(+)96.98

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,65.31 lakh mainly under Salaries, Wages and Office Expenses and increase of ₹4,96.44 lakh mainly towards Other Charges, Office Expenses and Minor Works due to requirement of less/ more funds under respective heads and surrender of ₹40,00.30 lakh mainly from Salaries, Wages and Other Charges was made without assigning any reason.

Reasons for the excess have not been intimated (August 2021).

(ii) 094 Other Establishments

01 Establishment Charges

O 1,31,24.12

S 0.10

R (-)27,95.50

1,03,28.72

99,80.65

(-)3,48.07

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,84.05 lakh mainly under Other Administrative Services, Wages and Office Expenses and increase of ₹3,40.60 lakh mainly towards Minor Works, Salaries and Wages due to requirement of less/ more funds under respective heads and surrender of ₹28,52.05 lakh mainly from Salaries, Other Charges and Wages was made without assigning any reason.

Reasons for the savings have not been intimated (August 2021).

(iii) 093 District Establishments

03 Honorarium to Gaon Buras

O 7,78.50

R (-)71.20

7,07.30

5,99.28

(-)1,08.02

Reduction in provision by re-appropriation was the net effect of decrease of ₹57.47 lakh mainly under Other Charges and increase of ₹3.30 lakh mainly towards Other Charges due to requirement of less/ more funds under respective heads and surrender of ₹17.03 lakh mainly also from Other Charges was made without assigning any reason.

Reasons for the savings have not been intimated (August 2021).

GRANT NO. 6 DISTRICT ADMINISTRATION-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2053 District Administration			
094 Other Establishments			
03 Honorarium to Gaon Buras			
O 8,40.30			
R (-)1,15.80	7,24.50	7,12.33	(-)12.17

Reduction in provision by re-appropriation was the net effect of decrease of ₹53.40 lakh mainly under Other Charges and increase of ₹1.70 lakh mainly towards Other Charges due to requirement of less/ more funds under respective heads and surrender of ₹64.10 lakh mainly also from Other Charges was made without assigning any reason.

Reasons for the savings have not been intimated (August 2021).

(v) 2030 Stamps and Registration			
02 <i>Stamps – Non - Judicial</i>			
101 Cost of Stamps			
01 Purchase of Stamps			
O 1,37.30			
R (-)1,23.00	14.30	14.80	(+)0.50

Reduction in provision by surrender mainly from Other Charges and Office Expenses was made without assigning any reason.

Reasons for the excess have not been intimated (August 2021).

(vi) 2053 District Administration			
101 Commissioners			
01 Establishment Charges			
O 2,72.70			
R (-)69.00	2,03.70	1,82.15	(-)21.55

Reduction in provision by re-appropriation was the net effect of decrease of ₹9.10 lakh mainly under Other Charges, Salaries and Wages and increase of ₹13.00 lakh towards Minor Works and Domestic Travel Expenses due to requirement of less/ more funds under respective heads and surrender of ₹72.90 lakh from Salaries, Office Expenses and Other Charges was made without assigning any reason.

Reasons for the savings have not been intimated (August 2021).

GRANT NO. 6 DISTRICT ADMINISTRATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vii) 2053 District Administration				
093	District Establishments			
09	LTC			
	O	1,56.30		
	R	(-)17.40	1,38.90	74.95
				(-)63.95

Reduction in provision by re-appropriation was the net effect of decrease of ₹30.80 lakh mainly under Salaries (LTC) and increase of ₹13.40 lakh mainly towards Salaries (LTC) due to requirement of less/ more funds under respective heads.

Reasons for the savings have not been intimated (August 2021).

(viii) 04 POL for Office Vehicle

	O	4,56.56		
	R	(-)11.06	4,45.50	3,97.75
				(-)47.75

Reduction in provision by re-appropriation was the net effect of decrease of ₹34.20 lakh mainly under Office Expenses (POL) and increase of ₹33.14 lakh mainly towards Office Expenses (POL) due to requirement of less/ more funds under respective heads and surrender of ₹10.00 lakh from Office Expenses (POL) was made without assigning any reason.

Reasons for the savings have not been intimated (August 2021).

(ix) 094 Other Establishments
06 LTC

	O	91.40		
	R	(-)29.05	62.35	46.54
				(-)15.81

Reduction in provision by re-appropriation was the net effect of decrease of ₹25.55 lakh mainly under Salaries (LTC) and increase of ₹1.50 lakh mainly towards Salaries (LTC) due to requirement of less/ more funds under respective heads and surrender of ₹ five lakh also from Salaries (LTC) was made without assigning any reason.

Reasons for the savings have not been intimated (August 2021).

GRANT NO. 6 DISTRICT ADMINISTRATION-Concl'd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(x) 2053 District Administration			
093 District Establishments			
07 Expenditure on Under Trial Prisoner (UTP)			
O 2,91.50			
R 27.00	3,18.50	2,74.75	(-)43.75

Augmentation of provision by re-appropriation was the net effect of increase of ₹61.50 lakh mainly towards Other Charges and decrease of ₹20.00 lakh mainly under Other Charges due to requirement of more/ less funds under respective heads and surrender of ₹14.50 lakh also from Other Charges was made without assigning any reason.

Reasons for the savings have not been intimated (August 2021).

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 094 Other Establishments			
04 POL for Office Vehicle			
O 1,80.70			
R 1.20	1,81.90	2,16.46	(+)34.56

Augmentation of provision by re-appropriation was the net effect of increase of ₹18.20 lakh mainly towards Office Expenses (POL) and decrease of ₹16.90 lakh mainly under Office Expenses (POL) due to requirement of more/ less funds under respective heads and surrender of ₹0.10 lakh also from Office Expenses (POL) was made without assigning any reason.

Reasons for the excess have not been intimated (August 2021).

(ii) 3451 Secretariat Economic Services			
102 District Planning Machinery			
07 Schemes under SADA			
...	...	30.00	(+)30.00

Reasons for incurring expenditure without budget provision have not been intimated (August 2021).

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2049 Interest Payments				
2054 Treasury and Accounts Administration				
2071 Pensions and Other Retirement Benefits				
2235 Social Security and Welfare				
Original	1,11,59,76			
Supplementary	34,93,38	1,46,53,14	1,35,59,43	(-)10,93,71
Amount surrendered during the year				...

Notes and Comments:

Revenue:

7.1.1 In view of the overall savings of ₹10,93.71 lakh (7.46 *per cent* of the total provision) in the grant, supplementary provision of ₹34,93.38 lakh obtained in March 2021 proved excessive.

7.1.2 No part of the available savings of ₹10,93.71 lakh was anticipated for surrender during the year.

GRANT NO. 7 TREASURY AND ACCOUNTS ADMINISTRATION-Contd.

7.1.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2049 Interest Payments				
60	<i>Interest on Other Obligations</i>			
101	Interest on Deposits			
01	Interest Payments of NPS			
	O	10.50		
	S	12,00.92	...	(-)12,11.42

Savings were due to erroneous reflection of budget provision under this head instead of proper head of account 2049-03-117. This has a reference to note 7.1.4(ii).

(ii) 2054 Treasury and Accounts Administration

095	Directorate of Accounts and Treasuries			
01	Establishment Charges			
	O	12,25.40		
	R	(-)3,52.03	8,73.37	8,62.29
				(-)11.08

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,87.35 lakh mainly under Minor Works, Office Expenses and Other Contractual Services and increase of ₹35.32 lakh towards Salaries, Other Administrative Services and Overtime Allowance due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-payment of MACP and its arrear, non-revision of wages rate, non-availing of leave encashment and late submission of LTC bills.

(iii) 097 Treasury Establishment

01	Establishment Charges			
	O	19,23.86		
	R	(-)2,23.25	17,00.61	16,83.67
				(-)16.94

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,64.45 lakh mainly under Minor Works, Wages and Other Contractual Services and increase of ₹41.20 lakh mainly towards Office Expenses, Office Expenses (POL) and Other Charges due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-posting of regular TO/STO, Accountant and non-revision of wages for which budget provision was kept.

GRANT NO. 7 TREASURY AND ACCOUNTS ADMINISTRATION-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2054 Treasury and Accounts Administration			
800 Other Expenditure			
05 Service Charges			
S 33.34	33.34	...	(-)33.34

Savings were due to erroneous reflection of budget provision under this head instead of proper head of account 2071-01-119. This has a reference to note 7.1.4(iv).

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2071 Pensions and Other Retirement Benefits			
01 Civil			
117 Government Contribution for Defined Contribution Pension Scheme			
01 Government Contribution			
O 80,00.00			
S 22,59.12			
R 5,75.28	1,08,34.40	1,08,33.95	(-)0.45

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

Reasons for the final savings have not been intimated (August 2021).

(ii) 2049 Interest Payments			
03 Interest on Small Savings, Provident Funds etc.			
117 Interest on Defined Contribution Pension Scheme			
01 Interest Payments of NPS			
...	...	1,15.72	(+)1,15.72

Excess was due to erroneous reflection of budget provision under 2049-60-101. This has a reference to note 7.1.3(i).

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2235 Social Security and Welfare			
60 <i>Other Social Security and Welfare Programmes</i>			
104 Deposit Linked Insurance Scheme-Govt. P.F.			
01 Deposit Linked Insurance Scheme			
...	...	39.30	(+)39.30

Reasons for incurring expenditure without budget provision have not been intimated (August 2021).

(iv) 2071 Pensions and Other Retirement Benefits			
01 <i>Civil</i>			
119 Payment of Service Charges to National Securities Depository Limited under New Pension Scheme			
01 Service Charges of NPS			
...	...	24.51	(+)24.51

Excess was due to erroneous reflection of budget provision under head of account 2054-800-05. This has a reference to note 7.1.3(iv).

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2055 Police				
2235 Social Security and Welfare				
Original	9,00,27,40			
Supplementary	58,25,49	9,58,52,89	9,40,96,16	(-)17,56,73
Amount surrendered during the year (31 March 2021)				7,06,16
Capital				
Major Head:				
4055 Capital Outlay on Police				
Original	1,34,35,50			
Supplementary	10	1,34,35,60	63,01,82	(-)71,33,78
Amount surrendered during the year (31 March 2021)				71,15,18

Notes and Comments:

Capital:

8.2.1 As the overall expenditure of ₹63,01.82 lakh fell far short of the original provision of ₹1,34,35.50 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

8.2.2 Out of the available savings of ₹71,33.78 lakh (53.10 *per cent* of the total provision), ₹71,15.18 lakh (99.74 *per cent* of the total savings) was precisely anticipated and surrendered in March 2021.

8.2.3 Savings of ₹16,19.33 lakh constituting 23.97 *per cent* of the total provision had occurred under the Capital Section of this grant in 2019-20 also.

GRANT NO. 8 POLICE-Conclld.**8.2.4** Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4055 Capital Outlay on Police			
800 Other Expenditure			
09 Creation of Assets under Budget Announcement/State Development Schemes			
O 1,34,35.50			
R (-)1,14,95.08	19,40.42	19,21.82	(-)18.60

Reduction in provision by re-appropriation (₹43,79.90 lakh) was due to requirement of less fund under Major Works and surrender (₹71,15.18 lakh) also from Major Works was made without assigning any reason.

The department stated (August 2021) that the actual budget grant under this head was ₹19,21.82 lakh and hence there was no savings. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (budget), Government of Arunachal Pradesh.

8.2.5 Savings mentioned at note 8.2.4 was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
4055 Capital Outlay on Police			
800 Other Expenditure			
06 Construction of Building for Police Personal in Tirap and Changlang			
S 0.10			
R 43,79.90	43,80.00	43,80.00	...

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

Reasons for the final savings have not been intimated (August 2021).

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2013 Council of Ministers				
2052 Secretariat-General Services				
2070 Other Administrative Services				
3055 Road Transport				
3056 Inward Water Transport				
Original	18,60,00			
Supplementary	4,70,00	23,30,00	20,61,88	(-)2,68,12
Amount surrendered during the year				...

Notes and Comments:

Revenue:

9.1.1 In view of the overall savings of ₹2,68.12 lakh (11.51 *per cent* of the total provision) in the grant, supplementary provision of ₹4,70.00 lakh obtained in March 2021 proved excessive.

9.1.2 No part of the available savings of ₹2,68.12 lakh was anticipated for surrender during the year.

GRANT NO. 9 MOTOR GARAGES-Contd.**9.1.3 Savings occurred mainly under:**

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2013 Council of Ministers				
800	Other Expenditure			
02	Purchase for Minister's Car/Petrol			
O	5,80.00			
R	(-)3,03.55	2,76.45	2,75.09	(-)1.36

Reduction in provision by re-appropriation was due to requirement of less fund under Office Expenses and Office Expenses (POL).

Reasons for the savings have not been intimated (August 2021).

(ii) 3055 Road Transport				
800	Other Expenditure			
08	Road Safety			
O	1,50.00			
R	(-)1,50.00	...	...	...

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

9.1.4 Savings mentioned at note 9.1.3 were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2070 Other Administrative Services				
800	Other Expenditure			
09	VIP Movement			
O	7,75.00			
S	4,70.00			
R	1,65.38	14,10.38	13,23.41	(-)86.97

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

Reasons for the final savings have not been intimated (August 2021).

GRANT NO. 9 MOTOR GARAGES-Conclld.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 2070 Other Administrative Services				
800	Other Expenditure			
01	Communication Flight			
	O	2,00.00		
	R	2,42.77	4,42.77	2,63.04
				(-),1,79.73

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

Reasons for the final savings have not been intimated (August 2021).

(iii) 2052 Secretariat-General Services

- 090 Secretariat
- 09 Expenditure for Secretariat

	O	1,55.00		
	R	45.40	2,00.40	2,00.33
				(-)0.07

Augmentation of provision by re-appropriation was the net effect of increase of ₹80.00 lakh towards Office Expenses and decrease of ₹34.60 lakh under Office Expenses (POL) due to requirement of more/ less funds under respective heads.

Reasons for the final savings have not been intimated (August 2021).

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2075 Miscellaneous General Services				
2250 Other Social Services				
Original	57,88	57,88	6,91	(-)50,97
Amount surrendered during the year (31 March 2021)				50,68

Notes and Comments:

Revenue:

10.1.1 In view of the available savings of ₹50.97 lakh (88.06 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

10.1.2 Out of the available savings of ₹50.97 lakh, ₹50.68 lakh (99.43 *per cent* of the total savings) was precisely anticipated and surrendered in March 2021.

10.1.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2075 Miscellaneous General Services				
797	Transfer to reserve funds and Deposit Accounts			
01	Guarantee Redemption Fund			
	O	50.00		
	R	(-)50.00	...	...

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

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2235 Social Security and Welfare				
2236 Nutrition				
Original	1,85,29,75			
Supplementary	56,41,43	2,41,71,18	2,37,65,14	(-)4,06,04
Amount surrendered during the year				...
Capital				
Major Head:				
4235 Capital Outlay on Social Security and Welfare				
Original	14,85,92	14,85,92	10,00	(-)14,75,92
Amount surrendered during the year (31 March 2021)				14,75,92

Notes and Comments:

Capital:

11.2.1 In view of the available savings of ₹14,75.92 lakh (99.33 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

11.2.2 Out of the available savings of ₹14,75.92 lakh, ₹14,75.92 lakh (100.00 *per cent* of the total savings) was precisely anticipated and surrendered in March 2021.

11.2.3 Savings of ₹8,10.10 lakh constituting 72.98 *per cent* of the total provision had occurred under the Capital Section of this grant in 2019-20 also.

GRANT NO. 11 SOCIAL WELFARE-Concl'd.**11.2.4 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4235 Capital Outlay on Social Security and Welfare			
02 <i>Social Welfare</i>			
800 Other Expenditure			
13 Creation of Assets under Budget Announcement/State Development Schemes			
O 14,85.92			
R (-)14,75.92	10.00	10.00	...

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

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

		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2235 Social Security and Welfare				
<i>Original</i>	7,87,50	7,87,50	2,14,67	(-)5,72,83
<i>Amount surrendered during the year (31 March 2021)</i>				5,00,87

Notes and Comments:

Revenue:

12.1.1 In view of the overall savings of ₹5,72.83 lakh (72.74 per cent of the total provision) in the appropriation, provision made through original appropriation proved excessive.

12.1.2 Out of the available savings of ₹5,72.83 lakh, ₹5,00.87 lakh (87.44 per cent of the total savings) only was anticipated and surrendered in March 2021.

12.1.3 Savings occurred mainly under:

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2235 Social Security and Welfare				
60	<i>Other Social Security and Welfare Programmes</i>			
800	Other Expenditure			
02	Ex-gratia Payment			
	<i>O</i>			5,15.00
	<i>R</i>	1,59.00	87.04	(-)71.96

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

Reasons for the savings have not been intimated (August 2021).

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

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 2235	Social Security and Welfare			
60	<i>Other Social Security and Welfare Programmes</i>			
200	Other Programmes			
04	Payment of Compensation Under M.V. Act (No Fault Liability)			
	<i>O</i>			
	<i>R</i>			
	<i>1,10.00</i>	<i>24.84</i>	<i>24.84</i>	<i>...</i>
	<i>(-)85.16</i>			

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

(iii) 800	Other Expenditure			
09	Payment of Victim Compensation Scheme			
	<i>O</i>			
	<i>R</i>			
	<i>1,37.50</i>	<i>83.00</i>	<i>83.00</i>	<i>...</i>
	<i>(-)54.50</i>			

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

(iv) 03	Workman Compensation			
	<i>O</i>			
	<i>R</i>			
	<i>25.00</i>	<i>19.79</i>	<i>19.79</i>	<i>...</i>
	<i>(-)5.21</i>			

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

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2047 Other Fiscal Services				
2054 Treasury and Accounts Administration				
2071 Pensions and Other Retirement Benefits				
Original	12,09,38,20			
Supplementary	40	12,09,38,60	9,83,78,66	(-)2,25,59,94
Amount surrendered during the year (31 March 2021)				2,31,75

Notes and Comments:

Revenue:

13.1.1 As the overall expenditure of ₹9,83,78.66 lakh fell far short of the original provision of ₹12,09,38.20 lakh, supplementary provision of ₹0.40 lakh obtained in March 2021 proved totally unnecessary.

13.1.2 Out of the available savings of ₹2,25,59.94 lakh (18.65 *per cent* of the total provision), ₹2,31.75 lakh (1.03 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2071 Pensions and Other Retirement Benefits			
01 Civil			
102 Commuted Value of Pension			
01 Ordinary Pension			
O 10,00,00.00			
R (-)7,80,00.00	2,20,00.00	1,08,87.02	(-1,11,12.98)

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

(ii) 111 Pensions to Legislators			
01 Members of Legislative Assembly			
O 2,00,00.00			
R (-)1,85,00.00	15,00.00	12,69.92	(-2,30.08)

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

While furnishing the reasons for savings at serial numbers (i) and (ii), the department stated (August 2021) 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 (August 2021) the 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 Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2054 Treasury and Accounts Administration				
098	Local Fund Audit			
01	Establishment Charges of Director of Audit and Pension			
O	7,02.10			
R	(-1,70.82	5,31.28	5,15.19	(-)16.09

Reduction in provision by re-appropriation was the net effect of decrease of ₹7.47 lakh under Salaries, Office Expenses and Other Administrative Expenses and increase of ₹7.77 lakh towards Domestic Travel Expenses and Wages due to requirement of less/ more funds under respective heads and surrender of ₹1,71.12 lakh from Salaries, Office Expenses (POL) and Office Expenses was made without assigning any reason.

Savings were mainly due to resignation of one AAO and voluntary retirement of three numbers of officials.

(iv) 04 State Plan Schemes				
2047 Other Fiscal Services				
800	Other expenditure			
03	Schemes under Budget Announcement/State Development Schemes			
O	65.00			
R	(-)41.55	23.45	23.44	(-)0.01

Reduction in provision by re-appropriation was the net effect of decrease of ₹50.00 lakh under Other Charges and increase of ₹8.45 lakh towards Advertising and Publicity due to requirement of less/ more funds under respective heads. The decrease under Other Charges includes surrender (₹41.55 lakh) from Other Charges for which no reasons were assigned.

Reasons for the savings have not been intimated (August 2021).

GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(v) 2047 Other Fiscal Services				
103	Promotion of Small Savings			
01	Establishment Charges			
	O	1,71.10		
	S	0.10		
	R	(-)19.08	1,42.01	(-)10.11

Reduction in provision by re-appropriation was the net effect of decrease of ₹28.48 lakh under Salaries and Wages and increase of ₹9.40 lakh mainly towards Office Expenses, Other Charges and Office Expenses (POL) due to requirement of less/ more funds under respective heads. The decrease under Salaries and Wages includes surrender (₹19.08 lakh) from Salaries, Other Administrative Expenses and Salaries (LTC) for which no reasons were assigned.

Savings were due to non-drawal of MACP arrear.

13.1.4 Savings mentioned at note **13.1.3** were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2071 Pensions and Other Retirement Benefits				
01	Civil			
101	Superannuation and Retirement Allowances			
01	Ordinary Pension			
	S	0.10		
	R	7,94,99.90	6,44,91.97	(-)1,50,08.03

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

(ii) 104 Gratuities				
01	Payment of Gratuities			
	S	0.10		
	R	99,99.90	1,57,44.69	(+)57,44.69

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

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2071	Pensions and Other Retirement Benefits			
01	<i>Civil</i>			
105	Family Pensions			
01	Ordinary Pension			
S	0.10			
R	69,99.90	70,00.00	53,04.42	(-)16,95.58

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

While furnishing the reasons for final savings at serial numbers (i) and (iii) and excess at serial number (ii), the department stated (August 2021) 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 (August 2021) that the 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. 14 SECONDARY EDUCATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2202 General Education				
2204 Sports and Youth Services				
Original	4,96,28,41			
Supplementary	20	4,96,28,61	3,52,44,11	(-)1,43,84,50
Amount surrendered during the year (31 March 2021)				1,41,64,39
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	79,97,00			
Supplementary	10	79,97,10	24,97,84	(-)54,99,26
Amount surrendered during the year (31 March 2021)				53,96,17

Notes and Comments:

Revenue:

14.1.1 As the overall expenditure of ₹3,52,44.11 lakh fell far short of the original provision of ₹4,96,28.41 lakh, supplementary provision of ₹0.20 lakh obtained in March 2021 proved totally unnecessary.

14.1.2 Out of the available savings of ₹1,43,84.50 lakh (28.98 *per cent* of the total provision), ₹1,41,64.39 lakh (98.47 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 14 SECONDARY EDUCATION-Contd.**14.1.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2202 General Education			
02 Secondary Education			
800 Other Expenditure			
17 Schemes under Budget Announcement/State Development Schemes			
O 86,40.30			
R (-)70,40.30	16,00.00	15,39.08	(-)60.92

Reduction in provision by re-appropriation was the net effect of decrease of ₹74,40.30 lakh under Other Charges and increase of ₹4,00.00 lakh towards Scholarship/Stipend due to requirement of less/ more funds under respective heads. The decrease under Other Charges includes surrender (₹70,40.30 lakh) also from Other Charges for which no reasons were assigned.

Savings were due to receipt of less number of proposals from some districts, submission of less number of bills by contractors for transportation/carrying charges of NCERT text books from the NCERT, Regional Godown, Guwahati to district headquarters and non disbursement of ₹32.15 lakh as stipend to students of class IX to XII owing to non availability of individual bank account of beneficiaries.

- (ii) 03 Centrally Sponsored Schemes
- 2202 General Education**
- 02 Secondary Education
- 800 Other Expenditure
- 16 Rastriya Madhyamik Shiksha
Abhiyan (RMSA)

O 60,00.00			
R (-)60,00.00	...	...	...

Withdrawal of the entire provision by surrender from Grants for creation of Capital Assets was made without assigning any reason.

- (iii) 04 Adult Education
- 200 Other Adult Education
Programmes
- 04 Adult Education

O 6,00.00			
R (-)6,00.00	...	...	...

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

GRANT NO. 14 SECONDARY EDUCATION-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 04 State Plan Schemes			
2202 General Education			
02 Secondary Education			
800 Other Expenditure			
15 Schemes under SADA			
O 3,90.00			
R (-)3,90.00

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

(v) 2204 Sports and Youth Services			
101 Physical Education			
01 NCC/Scout and Guides Activities in School			
O 16,35.48			
R (-)29.83	16,05.65	14,53.07	(-)1,52.58

Reduction in provision by re-appropriation was the net effect of decrease of ₹32.83 lakh mainly under Office Expenses, Domestic Travel Expenses and Other Charges and increase of ₹ three lakh towards Rent, Rates and Taxes due to requirement of less/ more funds under respective heads.

Savings were due to non-filling up of vacant posts and non drawal of arrear.

(vi) 2202 General Education			
80 <i>General</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 7,84.75			
R (-)1,14.07	6,70.68	6,70.20	(-)0.48

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,33.32 lakh mainly under Salaries, Office Expenses and Other Charges and increase of ₹19.25 lakh towards Minor Works, Professional Services and Salaries (LTC) due to requirement of less/ more funds under respective heads.

Reasons for the savings have not been intimated (August 2021).

GRANT NO. 14 SECONDARY EDUCATION-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vii) 2202 General Education			
04 Adult Education			
001 Direction and Administration			
01 District Establishment			
O 11,01.76			
R (-)1,12.92	9,88.84	9,88.77	(-)0.07

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,13.42 lakh mainly under Salaries, Office Expenses and Domestic Travel Expenses and increase of ₹0.50 lakh towards Office Expenses (POL) due to requirement of less/ more funds under respective heads.

Savings were due to non-drawal of arrear.

(viii) 2204 Sports and Youth Services			
102 Youth Welfare Programmes for Students			
01 NCC Activities in College			
O 12.00			
R (-)12.00	...	...	...

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

14.1.4 Savings mentioned at note **14.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2204 Sports and Youth Services			
800 Other Expenditure			
11 Schemes under Budget Announcement/State Development Schemes			
S 0.10			
R 65.25	65.35	65.34	(-)0.01

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

Reasons for the final savings have not been intimated (August 2021).

GRANT NO. 14 SECONDARY EDUCATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 08	Central Plan Schemes(Fully funded by Central Government)			
	2202 General Education			
	02 Secondary Education			
	107 Scholarships			
	02 Scholarship and Incentive			
	S 0.10			
	R 61.29	61.39	61.39	...

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

(iii) 2202	General Education			
	02 Secondary Education			
	109 Government Secondary Schools			
	07 District Establishment			
	O 3,04,54.12			
	R 13.19	3,04,67.31	3,04,66.26	(-).05

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,48.19 lakh towards Salaries and Other Charges and decrease of ₹1,00.91 lakh mainly under Salaries (LTC), Domestic Travel Expenses and Wages due to requirement of more/ less funds under respective heads and surrender of ₹1,34.09 lakh from Salaries (LTC) was made without assigning any reason.

Final savings were due to non-drawal of arrear.

Capital:

14.2.1 As the overall expenditure of ₹24,97.84 lakh fell far short of the original provision of ₹79,97.00 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

14.2.2 Out of the available savings of ₹54,99.26 lakh (68.77 per cent of the total provision), ₹53,96.17 lakh (98.13 per cent of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 14 SECONDARY EDUCATION-Conclld.

14.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
800 Other Expenditure			
32 Creation of Assets under Budget Announcement/State Development Schemes			
O	79,97.00		
R	(-)59,80.54	20,16.46	19,13.37
			(-)1,03.09

Reduction in provision by re-appropriation (₹5,84.37 lakh) was due to requirement of less fund under Major Works and surrender (₹53,96.17 lakh) also from Major Works was made without assigning any reason.

Reasons for the savings have not been intimated (August 2021).

(ii) 07 Non Lapsable Pool Fund			
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
600 General			
04 Schemes under NLCPR/NESIDS			
S	0.10		
R	5,84.37	5,84.47	5,84.47
			...

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

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2210 Medical and Public Health				
Original	9,33,00,34			
Supplementary	41,46,86	9,74,47,20	9,08,38,44	(-)66,08,76
Amount surrendered during the year				...

Capital**Major Head:****4210 Capital Outlay on Medical and Public Health**

Original	47,90,00			
Supplementary	20	47,90,20	9,20,68	(-)38,69,52
Amount surrendered during the year (31 March 2021)				35,21,52

Notes and Comments:**Revenue:**

15.1.1 As the overall expenditure of ₹9,08,38.44 lakh fell far short of the original provision of ₹9,33,00.34 lakh, supplementary provision of ₹41,46.86 lakh obtained in March 2021 proved totally unnecessary.

15.1.2 No part of the available savings of ₹66,08.76 lakh (6.78 per cent of the total provision) was anticipated for surrender during the year.

15.1.3 Savings of ₹2,59,20.10 lakh and ₹2,27,52.00 lakh constituting 20.07 and 19.83 per cent of the total provision had also occurred under the Revenue Section of this grant in 2018-19 and 2019-20 respectively.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2210 Medical and Public Health			
80 <i>General</i>			
800 Other expenditure			
04 Schemes under Budget Announcement/State Development Schemes			
O 3,54,85.22			
R (-)2,91,29.94	63,55.28	60,95.90	(-)2,59.38

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,54,85.22 lakh under Other Charges and increase of ₹63,55.28 lakh mainly towards Grants-in-Aid General (Non-Salary), Grants-in-Aid General (Salary) and Grants for creation of Capital Assets due to requirement of less/ more funds under respective heads.

Savings were due to non- sanction of Grants-in-Aid of ₹2,50.00 lakh and ₹9.38 lakh to Ram Krishna Mission Hospital and Karuna Trust respectively.

- (ii) **2210 Medical and Public Health**
04 *Rural Health Services-Other
Systems of Medicine*
102 Homeopathy
01 Establishment Expenses

O 20,44.09			
R (-)1,06.34	19,37.75	19,37.75	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,11.34 lakh mainly under Salaries, Salaries (LTC) and Domestic Travel Expenses and increase of ₹ five lakh towards Other Charges due to requirement of less/ more funds under respective heads.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2210 Medical and Public Health			
06 Public Health			
800 Other Expenditure			
04 National Rural Health Mission (NRHM)			
S 36,68.01			
R 2,10,69.10	2,47,37.11	1,91,26.00	(-)56,11.11

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

Final savings were due to non-receipt of expenditure sanction from the Government of Arunachal Pradesh.

(ii) 2210 Medical and Public Health			
03 Rural Health Services-Allopathy			
110 Hospitals and Dispensaries			
01 Establishment Expenses			
O 4,03,38.62			
R 46,02.61	4,49,41.23	4,42,34.98	(-)7,06.25

Augmentation of provision by re-appropriation was the net effect of increase of ₹59,37.00 lakh mainly towards Grants-in-Aid General (Non-Salary), Salaries and Supplies and Materials and decrease of ₹13,34.39 lakh mainly under Other Charges, Office Expenses and Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

Final savings of ₹4,00.00 lakh was due to non-release of fund by the Government of Arunachal Pradesh under Supplies and Materials and ₹3,06.00 lakh due to late joining of newly recruited GDMOs and specialists.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 07	Non Lapsable Pool Fund			
	2210 Medical and Public Health			
06	<i>Public Health</i>			
101	Prevention and Control of diseases			
07	Schemes under NLCPR/NESIDS			
S	1,00.00			
R	19,67.44	20,67.44	20,67.44	...

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

(iv) 2210	Medical and Public Health			
06	<i>Public Health</i>			
101	Prevention and Control of diseases			
01	Malaria Eradication Programme			
O	87,38.57			
R	7,80.92	95,19.49	95,19.49	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹8,29.53 lakh towards Salaries (LTC) and decrease of ₹48.61 lakh mainly under Domestic Travel Expenses, Other Charges and Salaries due to requirement of more/ less funds under respective heads.

(v) 02	Expanded Programme of Immunisation			
O	12,16.76			
R	2,15.01	14,31.77	14,31.77	...

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 Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vi) 2210	Medical and Public Health			
01	<i>Urban Health</i>			
	<i>Services-Allopathy</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	29,71.31		
	R	2,32.93	32,04.24	31,72.26
				(-) 31.98

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,15.33 lakh mainly towards Salaries, Wages and Medical Treatment and decrease of ₹82.40 lakh mainly under Other Charges, Domestic Travel Expenses and Salaries (LTC) due to requirement of more/ less funds under respective heads.

Final savings were due to non-release of honorarium to Dai and Medics on account of administrative reasons.

(vii) 06	<i>Public Health</i>			
101	Prevention and Control of diseases			
03	T.B. Control Programme			
	O	5,22.96		
	R	70.91	5,93.87	5,93.87
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹76.69 lakh towards Salaries and decrease of ₹5.78 lakh mainly under Salaries (LTC), Other Charges and Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

(viii) 05	<i>Medical Education, Training and Research</i>			
105	Allopathy			
01	Training			
	O	1,79.55		
	S	3.00		
	R	60.02	2,42.57	2,42.57
				...

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

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ix) 2210 Medical and Public Health				
06	<i>Public Health</i>			
101	Prevention and Control of diseases			
04	Leprosy Control Programme			
	O	4,71.55		
	R	58.73	5,30.28	5,30.28
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹67.30 lakh towards Salaries and decrease of ₹8.57 lakh mainly under Other Charges, Salaries (LTC) and Wages due to requirement of more/ less funds under respective heads.

(x) 05 Mobile Eye Clinic

	O	2,97.98		
	R	57.64	3,55.62	3,55.62
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹60.46 lakh towards Salaries and decrease of ₹2.82 lakh mainly under Salaries (LTC), Domestic Travel Expenses and Other Charges due to requirement of more/ less funds under respective heads.

(xi) 001 Direction and Administration
01 Establishment Expenses

	O	5,18.36		
	R	52.96	5,71.32	5,71.31
				(-)0.01

Augmentation of provision by re-appropriation was the net effect of increase of ₹58.52 lakh mainly towards Salaries (LTC), Other Charges and Salaries and decrease of ₹5.56 lakh under Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

Reasons for the final savings have not been intimated (August 2021).

(xii) 04 *Rural Health Services-Other Systems of Medicine*
101 Ayurveda
01 Establishment Expenses

	O	3,43.77		
	R	36.50	3,80.27	3,80.27
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹41.82 lakh towards Salaries and decrease of ₹5.32 lakh mainly under Salaries (LTC), Other Charges and Office Expenses due to requirement of more/ less funds under respective heads.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(xiii) 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			
S 3,72.85			
R 27.59	4,00.44	4,00.44	...

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

Capital:

15.2.1 As the overall expenditure of ₹9,20.68 lakh fell far short of the original provision of ₹47,90.00 lakh, supplementary provision of ₹0.20 lakh obtained in March 2021 proved totally unnecessary.

15.2.2 Out of the available savings of ₹38,69.52 lakh (80.78 *per cent* of the total provision), ₹35,21.52 lakh (91.01 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

15.2.3 Savings of ₹3,77,09.20 lakh and ₹1,14,23.30 lakh constituting 87.64 and 68.98 *per cent* of the total provision had also occurred under the Capital Section of this grant in 2018-19 and 2019-20 respectively.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Concl.**15.2.4 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4210 Capital Outlay on Medical and Public Health			
80 <i>General</i>			
800 Other Expenditure			
12 Creation of Assets under Budget Announcement/State Development Schemes			
O 47,90.00			
R (-)40,95.60	6,94.40	3,46.40	(-)3,48.00

Reduction in provision by re-appropriation (₹5,74.08 lakh) was due to requirement of less fund under Major Works and surrender (₹35,21.52 lakh) also from Major Works was made without assigning any reason.

Savings were due to non-utilisation of allotted fund fully by the executing agencies. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilisation certificates.

(ii) 4210 Capital Outlay on Medical and Public Health			
80 <i>General</i>			
800 Other Expenditure			
01 Creation of Assets			
S 0.10			
R 3,22.90	3,23.00	3,23.00	...

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

(iii) 07 Non Lapsable Pool Fund			
4210 Capital Outlay on Medical and Public Health			
80 <i>General</i>			
800 Other Expenditure			
06 Construction of Buildings			
S 0.10			
R 2,51.18	2,51.28	2,51.28	...

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

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	12,50,90	12,50,90	8,23,47	(-)4,27,43
Amount surrendered during the year (31 March 2021)				3,42,77
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	2,00,00	2,00,00	30,61	(-)1,69,39
Amount surrendered during the year (31 March 2021)				30,00

Notes and Comments:

Revenue:

16.1.1 In view of the available savings of ₹4,27.43 lakh (34.17 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

16.1.2 Out of the available savings of ₹4,27.43 lakh, ₹3,42.77 lakh (80.19 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 16 ART AND CULTURAL AFFAIRS-Contd.**16.1.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2205 Art and Culture			
800 Other Expenditure			
08 Schemes under SADA			
O 3,00.00			
R (-)3,00.00

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

(ii) 2205 Art and Culture			
001 Direction and Administration			
01 Establishment Expenses			
O 8,50.65			
R (-)26.94	8,23.71	7,57.05	(-)66.66

Reduction in provision by re-appropriation was the net effect of decrease of ₹46.01 lakh mainly under Salaries, Office Expenses (POL) and Publication and increase of ₹61.84 lakh mainly towards Minor Works, Domestic Travel Expenses and Wages due to requirement of less/more funds under respective heads and surrender of ₹42.77 lakh from Salaries was made without assigning any reason.

Reasons for the savings have not been intimated (August 2021).

(iii) 04 State Plan Schemes			
2205 Art and Culture			
800 Other Expenditure			
15 Schemes under Budget Announcement/State Development Schemes			
O 1,00.25			
R (-)15.83	84.42	66.42	(-)18.00

Reduction in provision by re-appropriation was the net effect of decrease of ₹49.33 lakh under Other Charges and increase of ₹33.50 lakh towards Minor Works and Rent, Rates and Taxes due to requirement of less/more funds under respective heads.

The department stated (August 2021) that fund was allotted to the executing agencies and utilisation certificates are yet to be received.

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

16.2.1 In view of the available savings of ₹1,69.39 lakh (84.69 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

16.2.2 Out of the available savings of ₹1,69.39 lakh, ₹30.00 lakh (17.71 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

16.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ 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			
09 Creation of Assets under Budget Announcement/State Development Schemes			
O 2,00.00			
R (-)30.00	1,70.00	30.61	(-)1,39.39

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

The department stated (August 2021) that fund was allotted to the executing agencies and some of the utilisation certificates are yet to be received. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilisation certificates.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	1,29,45	1,29,45	1,26,00	(-)3,45
Amount surrendered during the year (31 March 2021)				18

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	14,23,38	14,23,38	12,83,67	(-)1,39,71
Amount surrendered during the year (31 March 2021)				1,39,71
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	3,94,76	3,94,76	19,96	(-)3,74,80
Amount surrendered during the year (31 March 2021)				3,47,99

Notes and Comments:

Revenue:

18.1.1 In view of the available savings of ₹1,39.71 lakh (9.82 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

18.1.2 The entire savings of ₹1,39.71 lakh (100.00 *per cent* of the total provision) was precisely anticipated and surrendered in March 2021.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2205 Art and Culture			
800 Other Expenditure			
15 Schemes under Budget Announcement/State Development Scheme			
O	1,58.50		
R	(-)95.27	63.23	63.23
			...

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

(ii) 2205 Art and Culture			
001 Direction and Administration			
01 Establishment Expenses			
O	2,24.40		
R	(-)25.83	1,98.57	1,98.57
			...

Reduction in provision by re-appropriation was the net effect of decrease of ₹5.77 lakh mainly under Other Charges, Minor Works and Advertising and Publicity and increase of ₹0.23 lakh towards Office Expenses (POL) and Salaries (LTC) due to requirement of less/ more funds under respective heads and surrender of ₹20.29 lakh mainly from Wages, Publication and Salaries was made without assigning any reason.

(iii) 102 Promotion of Arts and Culture			
02 Establishment Expenses			
O	5,68.33		
R	(-)19.25	5,49.08	5,49.08
			...

Reduction in provision by re-appropriation was the net effect of decrease of ₹9.20 lakh mainly under Minor Works, Other Charges and Domestic Travel Expenses and increase of ₹14.10 lakh mainly towards Wages, Salaries (LTC) and Office Expenses (POL) due to requirement of less/ more funds under respective heads and surrender of ₹24.15 lakh from Salaries was made without assigning any reason.

GRANT NO. 18 RESEARCH-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2205 Art and Culture				
106	Archaeological Survey			
01	Establishment Expenses			
	O	1,05.25		
	R	(-9.88)	95.37	95.37
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹10.91 lakh mainly under Wages, Minor Works and Other Charges and increase of ₹1.03 lakh towards Salaries due to requirement of less/ more funds under respective heads.

18.1.4 Savings mentioned at note **18.1.3** were partly offset by excess under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2205 Art and Culture				
107	Museums			
01	Establishment Charges			
	O	2,30.55		
	R	9.68	2,40.23	2,40.23
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹17.76 lakh towards Salaries and Office Expenses (POL) and decrease of ₹8.08 lakh mainly under Wages, Minor Works and Other Charges due to requirement of more/ less funds under respective heads.

Capital:

18.2.1 In view of the available savings of ₹3,74.80 lakh (94.94 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

18.2.2 Out of the available savings of ₹3,74.80 lakh, ₹3,47.99 lakh (92.85 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 18 RESEARCH-Concl.**18.2.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ 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 Budget Announcement/State Development Schemes			
O 3,94.76			
R (-)3,47.99	46.77	19.96	(-)26.81

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

The department stated (August 2021) that the whole amount was allotted to the executing agency Public Works Department and it has conveyed that the unspent amount will be utilised during the financial year 2021-22.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2230 Labour, Employment and Skill Development				
2408 Food, Storage and Warehousing				
2851 Village and Small Industries				
2852 Industries				
Original	30,25,53			
Supplementary	20	30,25,73	28,03,14	(-)2,22,59
Amount surrendered during the year (31 March 2021)				2,06,88
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	40,26,96	40,26,96	11,44,36	(-)28,82,60
Amount surrendered during the year (31 March 2021)				26,49,26

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

19.1.1 As the overall expenditure of ₹28,03.14 lakh fell far short of the original provision of ₹30,25.53 lakh, supplementary provision of ₹0.20 lakh obtained in March 2021 proved totally unnecessary.

19.1.2 Out of the available savings of ₹2,22.59 lakh (7.36 per cent of the total provision), ₹2,06.88 lakh (92.94 per cent of the total savings) only was anticipated and surrendered in March 2021.

19.1.3 Savings 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)	Savings Amount (₹ in lakh)	Per Cent
2016-17	63,85.03	37,93.80	25,91.23	40.58
2017-18	1,72,46.65	28,20.67	1,44,25.98	83.65
2018-19	39,99.36	24,88.66	15,10.70	37.77
2019-20	44,53.24	25,71.90	18,81.34	42.25

19.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2851 Village and Small Industries			
800 Other Expenditure			
27 Schemes under Budget Announcement/State Development Schemes			
O 5,00.00			
R (-)4,70.00	30.00	27.34	(-)2.66

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,73.12 lakh under Grants-in-Aid General (Non-Salary) and increase of ₹10.00 lakh towards Other Charges due to requirement of less/ more funds under respective heads and surrender of ₹2,06.88 lakh from Grants-in-Aid General (Non-Salary) was made without assigning any reason.

Savings were reportedly due to non-receipt of expenditure sanction from the Government of Arunachal Pradesh.

GRANT NO. 19 INDUSTRIES-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 2851 Village and Small Industries				
001	Direction and Administration			
01	Establishment Expenses			
	O 23,80.35			
	R (-)3,35.49	20,44.86	20,36.90	(-)7.96

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,40.79 lakh mainly under Salaries, Other Charges and Grants-in-Aid General (Non-Salary) and increase of ₹5.30 lakh towards Wages due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-clearance of retirement benefits like leave encashment.

(iii) 04	State Plan Schemes			
	2851 Village and Small Industries			
800	Other Expenditure			
25	Schemes under SADA			
	O 1,33.18			
	R (-)1,33.18	...	...	...

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Grants-in-Aid General (Non-Salary) and Other Charges.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2852 Industries				
80	General			
800	Other Expenditure			
08	Grants to APIDFC			
	S 0.10			
	R 5,15.11	5,15.21	5,17.55	(+)2.34

Augmentation 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).

The department stated (August 2021) that Government of Arunachal Pradesh had granted budgetary support of ₹5,17.55 lakh and accordingly expenditure was incurred. But this fact has not been reflected in the budgetary documents furnished by the Finance Department (budget), Government of Arunachal Pradesh.

GRANT NO. 19 INDUSTRIES-Concl'd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 2851 Village and Small Industries				
105	Khadi and Village Industries			
01	Establishment Expenses			
S	0.10			
R	2,21.68	2,21.78	2,14.37	(-7.41)

Augmentation 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).

Final savings were due to non-sanction of the scheme by the Government of Arunachal Pradesh.

Capital:

19.2.1 In view of the overall savings of ₹28,82.60 lakh (71.58 per cent of the total provision) in the grant, provision made through original grant proved excessive.

19.2.2 Out of the available savings of ₹28,82.60 lakh, ₹26,49.26 lakh (91.90 per cent of the total savings) only was anticipated and surrendered in March 2021.

19.2.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04	State Plan Schemes			
4851	Capital Outlay on Village and Small Industries			
800	Other Expenditure			
07	Creation of Assets under Budget Announcement/State Development Schemes			
O	40,26.96			
R	(-)26,49.26	13,77.70	11,44.36	(-)2,33.34

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

Savings were reportedly due to non-utilisation of the fund by the executing agency owing to technical problems.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2230 Labour, Employment and Skill Development				
Original	10,75,14			
Supplementary	10	10,75,24	8,48,20	(-)2,27,04
Amount surrendered during the year (31 March 2021)				2,01,77
Capital				
Major Head:				
4250 Capital Outlay on Other Social Services				
Supplementary	3,50	3,50	...	(-)3,50
Amount surrendered during the year				...

Notes and Comments:

Revenue:

20.1.1 As the overall expenditure of ₹8,48.20 lakh fell far short of the original provision of ₹10,75.14 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

20.1.2 Out of the available savings of ₹2,27.04 lakh (21.11 *per cent* of the total provision), ₹2,01.77 lakh (88.87 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 20 LABOUR-Contd.

20.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2230 Labour, Employment and Skill Development			
01 Labour			
800 Other Expenditure			
06 Schemes Under SADA			
O 2,60.00			
R (-)2,60.00

Withdrawal of the entire provision by re-appropriation (₹58.23 lakh) was due to requirement of less fund under Other Charges and surrender (₹2,01.77 lakh) also from Other Charges was made without assigning any reason

(ii) 2230 Labour, Employment and Skill Development			
01 Labour			
001 Direction and Administration			
01 Establishment Expenses			
O 5,90.13			
R (-)13.15	5,76.98	5,66.85	(-)10.13

Reduction in provision by re-appropriation was the net effect of decrease of ₹22.42 lakh mainly under Salaries, Other Administrative Expenses and Office Expenses and increase of ₹9.27 lakh towards Wages and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

(iii) 02 Employment Service			
001 Direction and Administration			
02 Establishment Expenses			
O 2,05.01			
R (-)6.05	1,98.96	1,88.69	(-)10.27

Reduction in provision by re-appropriation was the net effect of decrease of ₹11.34 lakh under Salaries and Domestic Travel Expenses and increase of ₹5.29 lakh towards Wages, Other Charges and Office Expenses due to requirement of less/ more funds under respective heads.

Savings at serial numbers (ii) and (iii) was reportedly due to delay in constitution of Departmental Screening Committee for MACP.

GRANT NO. 20 LABOUR-Conclld.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2230 Labour, Employment and Skill Development			
01 Labour			
800 Other Expenditure			
07 Schemes under Budget Announcement/State Development Schemes			
S 0.10			
R 77.43	77.53	72.66	(-)4.87

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

The department stated (August 2021) that fund was allotted to executing agencies and utilisation certificates are still awaited (August 2021). But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by the utilisation certificate.

Capital:

20.2.1 In view of the non-utilisation of the entire provision of ₹3.50 lakh in the grant, provision created by obtaining supplementary grant in March 2021 was totally unnecessary.

20.2.2 No part of the available savings of ₹3.50 lakh (100.00 per cent of the total provision) was anticipated for surrender during the year.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2204 Sports and Youth Services				
Original	27,25,88			
Supplementary	10	27,25,98	20,82,05	(-)6,43,93
Amount surrendered during the year (31 March 2021)				4,42,57

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

Original	50,00,00			
Supplementary	10	50,00,10	4,50,44	(-)45,49,66
Amount surrendered during the year (31 March 2021)				45,02,93

Notes and Comments:**Revenue:**

21.1.1 As the overall expenditure of ₹20,82.05 lakh fell far short of the original provision of ₹27,25.88 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

21.1.2 Out of the available savings of ₹6,43.93 lakh (23.62 *per cent* of the total provision), ₹4,42.57 lakh (68.73 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2204 Sports and Youth Services			
800 Other Expenditure			
11 Schemes under Budget Announcement/State Development Schemes			
O 15,42.00			
R (-)10,68.26	4,73.74	4,69.75	(-)3.99

Reduction in provision by re-appropriation was the net effect of decrease of ₹9,29.69 lakh under Other Charges and increase of ₹3,04.00 lakh towards Grants-in-Aid General (Non-Salary) and Grants-in-Aid General (Salary) due to requirement of less/ more funds under respective heads and surrender of ₹4,42.57 lakh from Other Charges was made without assigning any reason.

Savings were due to late 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 4,60.65			
R (-)1,23.36	3,37.29	3,04.49	(-)32.80

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,67.36 lakh mainly under Grants-in-Aid General (Salary), Minor Works and Grants-in-Aid General (Non-Salary) and increase of ₹44.00 lakh towards Other Charges due to requirement of less/ more funds under respective heads.

(iii) 03 Sangay Lhaden Sports Academy			
O 3,29.19			
S 0.10			
R 9.83	3,39.12	2,44.38	(-)94.74

Augmentation of provision by re-appropriation was the net effect of increase of ₹46.60 lakh mainly towards Other Charges, Minor Works and Office Expenses (POL) and decrease of ₹36.77 lakh mainly under Salaries, Other Administrative Expenses and Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

GRANT NO. 21 DIRECTORATE OF SPORTS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2204 Sports and Youth Services			
001 Direction and Administration			
02 District Office			
O 2,87.59			
R (-)0.52	2,87.07	2,29.67	(-)57.40

Reduction in provision by re-appropriation was the net effect of decrease of ₹1.91 lakh mainly under Wages, Other Charges and Domestic Travel Expenses and increase of ₹1.39 lakh towards Salaries due to requirement of less/ more funds under respective heads.

Savings at serial numbers (ii) to (iv) was due to allotment of additional fund by the Finance Department (budget), Government of Arunachal Pradesh under Salaries as creation of various posts were under process.

21.1.4 Savings mentioned at note **21.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2204 Sports and Youth Services			
001 Direction and Administration			
04 Engineering Wing			
O 1,06.45			
R 7,39.74	8,46.19	8,33.76	(-)12.43

Augmentation of provision by re-appropriation was the net effect of increase of ₹7,60.00 lakh towards Minor Works and Other Charges and decrease of ₹20.26 lakh mainly under Salaries, Salaries (LTC) and Office Expenses due to requirement of more/ less funds under respective heads.

Reasons for the final savings have not been intimated (August 2021).

Capital:

21.2.1 As the overall expenditure of ₹4,50.44 lakh fell far short of the original provision of ₹50,00.00 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

21.2.2 Out of the available savings of ₹45,49.66 lakh (90.99 *per cent* of the total provision), ₹45,02.93 lakh (98.97 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 21 DIRECTORATE OF SPORTS-Conclld.

21.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
03 Sports and Youth Services			
800 Other Expenditure			
31 Creation of Assets under Budget Announcement/State Development Schemes			
O 50,00.00			
R (-)45,39.00	4,61.00	4,14.27	(-)46.73

Reduction in provision by re-appropriation (₹36.07 lakh) was due to requirement of less fund under Major Works and surrender (₹45,02.93 lakh) also from Major Works was made without assigning any reason.

The department stated (August 2021) that out of the total fund ₹3,32.97 lakh was incurred by the department and ₹1,28.00 lakh was allotted to the executing agency Rural Works Department and utilisation certificate is yet to be received. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilisation certificates.

(ii) 07 Non Lapsable Pool Fund			
4202 Capital Outlay on Education, Sports, Art and Culture			
03 Sports and Youth Services			
800 Other Expenditure			
30 Creation of Assets under NLCPR/NESIDS			
S 0.10			
R 36.07	36.17	36.17	...

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

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2408 Food, Storage and Warehousing				
3456 Civil Supplies				
Original	1,56,15,22	1,56,15,22	65,74,41	(-)90,40,81
Amount surrendered during the year (31 March 2021)				84,07,83

Capital**Major Heads:****4408 Capital Outlay on Food, Storage and Warehousing****5475 Capital Outlay on Other General Economic Services**

Original	3,00,00	3,00,00	92,76	(-)2,07,24
Amount surrendered during the year (31 March 2021)				1,59,04

Notes and Comments:**Revenue:**

22.1.1 In view of the available savings of ₹90,40.81 lakh (57.90 per cent of the total provision) in the grant, provision made through original grant proved excessive.

22.1.2 Out of the available savings of ₹90,40.81 lakh, ₹84,07.83 lakh (93.00 per cent of the total savings) only was anticipated and surrendered in March 2021.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2408 Food, Storage and Warehousing			
02 Storage and Warehousing			
190 Assistance to Public Sector and Other Undertakings			
02 Hill Transport Subsidy (HTS)			
O 52,00.55			
R (-)52,00.55

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

(ii) 01 Land Transport Subsidy (LTS)

O 29,32.00			
R (-)29,32.00	...	...	...

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

(iii) 03 Centrally Sponsored Schemes**2408 Food, Storage and Warehousing**

02 Storage and Warehousing			
800 Other Expenditure			
01 Grants towards National Food Security Act			

O 12,20.00			
R (-)10,70.00	1,50.00	...	(-)1,50.00

Reduction in provision by re-appropriation was the net effect of decrease of ₹11,00.00 lakh under Other Charges (Central Share) and increase of ₹30.00 lakh towards Other Charges (State Share) due to requirement of less/ more funds under respective heads.

The department stated (August 2021) that the actual budget grant under this head was ₹15.00 lakh and the remaining amount of ₹1,35.00 lakh has been released by the Finance Department (budget), Government of Arunachal Pradesh during the financial year 2021-22.

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 03	Centrally Sponsored Schemes			
	3456 Civil Supplies			
	102 Civil Supplies Scheme			
	01 Computerisation of PDS Operation			
	O 5,00.00			
	R (-)4,60.49	39.51	39.51	...

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

(v) 04	State Plan Schemes			
	3456 Civil Supplies			
	800 Other Expenditure			
	13 Schemes under Budget Announcement/State Development Schemes			
	O 4,01.75			
	R (-)4,01.75	...	...	...

Withdrawal of the entire provision by re-appropriation (₹1,66.18 lakh) was due to requirement of less fund under Other Charges and surrender (₹2,35.57 lakh) also from Other Charges was made without assigning any reason.

(vi) 3456 Civil Supplies				
	001 Direction and Administration			
	08 Establishment Expenses of Deputy Resident Commissioner, Mohanbari			
	O 4,86.35			
	R (-)56.07	4,30.28	4,30.28	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹21.52 lakh mainly under Salaries, Other Charges and Office Expenses and increase of ₹5.16 lakh towards Wages, Salaries (LTC) and Office Expenses (POL) due to requirement of less/ more funds under respective heads and surrender of ₹39.71 lakh mainly from Salaries, Wages and Salaries (LTC) was made without assigning any reason.

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Contd.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 3456 Civil Supplies			
001 Direction and Administration			
01 Establishment Expenses			
O 46,72.96			
R 17,15.72	63,88.68	58,90.80	(-)4,97.88

Augmentation of provision by re-appropriation was the net effect of increase of ₹19,84.73 lakh mainly towards Salaries, Other Charges and POL and decrease of ₹2,69.01 lakh mainly under Wages, Subsidies and Office Expenses due to requirement of more/ less funds under respective heads.

Final savings were due to non-submission of bank account details by the ration card holder of BPL families in the districts, non-submission of vouchers by the chairman and two members of Arunachal Pradesh State Food Commission, Itanagar and allocation of excess fund under Grants-in-Aid General (Salary) by the Finance Department, Government of Arunachal Pradesh.

(ii) 2408 Food, Storage and Warehousing

02 Storage and Warehousing
800 Other Expenditure
01 Grants towards National Food Security Act

...	...	15.00	(+)15.00
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Reasons for incurring expenditure without budget provision have not been intimated (August 2021).

Capital:

22.2.1 In view of the available savings of ₹2,07.24 lakh (69.08 per cent of the total provision) in the grant, provision made through original grant proved excessive.

22.2.2 Out of the available savings of ₹2,07.24 lakh, ₹1,59.04 lakh (76.74 per cent of the total savings) only was anticipated and surrendered in March 2021.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5475 Capital Outlay on Other General Economic Services			
800 Other Expenditure			
04 Creation of Assets under Budget Announcement/State Development Schemes			
O 3,00.00			
R (-)1,59.04	1,40.96	92.76	(-)48.20

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

Savings were due to non-utilisation of fund fully by the executing agencies. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilisation certificates.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2406 Forestry and Wild Life				
3435 Ecology and Environment				
Original	2,82,19,78			
Supplementary	4,02,25,62	6,84,45,40	4,43,50,14	(-)2,40,95,26
Amount surrendered during the year (31 March 2021)				2,10,63,00
Capital				
Major Head:				
4406 Capital Outlay on Forestry and Wild Life				
Original	16,57,43	16,57,43	...	(-)16,57,43
Amount surrendered during the year (31 March 2021)				15,26,13

Notes and Comments:

Revenue:

23.1.1 In view of the overall savings of ₹2,40,95.26 lakh (35.20 *per cent* of the total provision) in the grant, supplementary provision of ₹4,02,25.62 lakh obtained in March 2021 proved excessive.

23.1.2 Out of the available savings of ₹2,40,95.26 lakh, ₹2,10,63.00 lakh (87.42 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 23 FORESTS-Contd.**23.1.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2406 Forestry and Wild Life			
04 <i>Afforestation and Ecology Development</i>			
103 State Compensatory Afforestation (SCA)			
01 State Authority			
O 1.00			
S 3,90,69.00			
R (-)1,87,54.00	2,03,16.00	1,98,90.71	(-)4,25.29

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

Specific reasons for the savings have not been intimated (August 2021).

(ii) 01 Forestry			
001 Direction and Administration			
01 Establishment Expenses			
O 1,70,66.90			
R (-)15,09.89	1,55,57.01	1,43,28.97	(-)12,28.04

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,73.69 lakh mainly under Wages, Salaries and Grants-in-Aid General (Salary) and increase of ₹12,71.80 lakh mainly towards Minor Works, Office Expenses and Other Charges due to requirement of less/more funds under respective heads and surrender of ₹23,08.00 lakh from Salaries was made without assigning any reason.

Savings were due to non-declaration of ACP/MACP and non-payment of arrear, LTC, Home Town LTC etc.

(iii) 02 Environmental Forestry and Wild Life			
110 Wild Life Preservation			
01 Establishment Expenses			
O 25,94.34			
R (-)3,77.94	22,16.40	18,29.74	(-)3,86.66

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

Savings were due to non-declaration of ACP/MACP and non-payment of arrear, LTC, Home Town LTC etc.

GRANT NO. 23 FORESTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2406 Forestry and Wild Life				
02	<i>Environmental Forestry and Wild Life</i>			
111	Zoological Park			
01	Establishment Expenses			
	O	7,86.30		
	R	(-3,12.00)	4,74.30	3,97.64
				(-76.66)

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,15.00 lakh mainly under Salaries, Other Charges and Salaries (LTC) and increase of ₹ three lakh towards Office Expenses due to requirement of less/ more funds under respective heads.

Savings were due to non-declaration of ACP/MACP and non-payment of arrear, LTC, Home Town LTC *etc.*

(v) 01	<i>Forestry</i>			
004	Research			
01	Establishment Expenses			
	O	10,80.01		
	R	(-3,10.51)	7,69.50	6,92.93
				(-76.57)

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,47.80 lakh under Salaries, Minor Works and Domestic Travel Expenses and increase of ₹1,37.29 lakh towards Office Expenses, Other Charges and Salaries (LTC) due to requirement of less/ more funds under respective heads.

Savings were due to non-declaration of ACP/MACP and non-payment of arrear, LTC, Home Town LTC *etc.*

(vi) 005	Survey and Utilisation of Forest Resources			
01	Establishment Expenses			
	O	6,62.50		
	R	(-3,09.30)	3,53.20	3,43.44
				(-9.76)

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,09.80 lakh mainly under Salaries, Minor Works and Salaries (LTC) and increase of ₹0.50 lakh towards Office Expenses due to requirement of less/ more funds under respective heads.

Savings were due to non-declaration of ACP/MACP and non-payment of arrear, LTC, Home Town LTC *etc.*

GRANT NO. 23 FORESTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vii) 2406 Forestry and Wild Life				
01	<i>Forestry</i>			
101	Forest Conservation, Development and Regeneration			
01	Establishment Expenses			
	O	4,73.63		
	R	(-)2,73.13	2,00.50	1,99.40
				(-)1.10

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

Savings were due to non-declaration of ACP/MACP and non-payment of arrear, LTC, Home Town LTC *etc.*

(viii) 03 Centrally Sponsored Schemes				
2406 Forestry and Wild Life				
02	<i>Environmental Forestry and Wild Life</i>			
110	Wild Life Preservation			
26	Project Elephant			
	O	1,05.00		
	S	2,08.62	3,13.62	66.12
				(-)2,47.50

Savings were due to non-declaration of ACP/MACP and non-payment of arrear, LTC, Home Town LTC *etc.*

(ix) 2406 Forestry and Wild Life				
01	<i>Forestry</i>			
102	Social and Farm Forestry			
01	Establishment Expenses			
	O	13,66.04		
	R	(-)1,65.34	12,00.70	11,98.85
				(-)1.85

Reduction in provision by re-appropriation was the net effect of decrease of ₹6,31.60 lakh mainly under Salaries and increase of ₹4,66.26 lakh mainly towards Other Charges and Minor Works due to requirement of less/ more funds under respective heads.

Savings were due to non-declaration of ACP/MACP and non-payment of arrear, LTC, Home Town LTC *etc.*

GRANT NO. 23 FORESTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(x) 2406 Forestry and Wild Life				
01	<i>Forestry</i>			
003	Education and Training			
01	Establishment Expenses			
O	3,22.75			
R	(-)1,42.95	1,79.80	1,61.38	(-)18.42

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

Savings were due to non-declaration of ACP/MACP and non-payment of arrear, LTC, Home Town LTC *etc.*

(xi) 04	State Plan Schemes			
3435 Ecology and Environment				
60	<i>Others</i>			
800	Other Expenditure			
11	Schemes under Budget Announcement/State Development Schemes			
S	81.31			
R	18.07	99.38	...	(-)99.38

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

Specific reasons for the savings have not been intimated (August 2021).

(xii) 3435 Ecology and Environment				
60	<i>Others</i>			
800	Other Expenditure			
01	Sloping Water Shed Environmental Engineering Technology			
O	1,57.10			
R	(-)13.70	1,43.40	97.46	(-)45.94

Reduction in provision by re-appropriation was the net effect of decrease of ₹27.00 lakh under Other Charges, Salaries (LTC) and Domestic Travel Expenses and increase of ₹13.30 lakh towards Salaries and Office Expenses due to requirement of less/ more funds under respective heads.

Specific reasons for the savings have not been intimated (August 2021).

GRANT NO. 23 FORESTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(xiii) 2406 Forestry and Wild Life				
01	<i>Forestry</i>			
105	Forest Produce			
01	Orchids and Mechanic Logging and Marketing of Timber			
O	5,66.66			
R	(-)47.56	5,19.10	5,16.07	(-)3.03

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,79.99 lakh under Salaries, Domestic Travel Expenses and Office Expenses (POL) and increase of ₹1,32.43 lakh towards Office Expenses, Other Charges and Salaries (LTC) due to requirement of less/ more funds under respective heads.

Savings were due to non-declaration of ACP/MACP and non-payment of arrear, LTC, Home Town LTC *etc.*

(xiv) 3435 Ecology and Environment				
60	<i>Others</i>			
800	Other Expenditure			
08	Arunachal Pradesh Biodiversity Board			
O	19.80			
R	(-)8.17	11.63	4.65	(-)6.98

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

Specific reasons for the savings have not been intimated (August 2021).

(xv) 07	Arunachal Pradesh State Medicinal Plant Board			
O	57.50			
R	(-)12.90	44.60	42.39	(-)2.21

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

Specific reasons for the savings have not been intimated (August 2021).

GRANT NO. 23 FORESTS-Contd.

23.1.4 Savings mentioned at note **23.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2406 Forestry and Wild Life			
01 Forestry			
102 Social and Farm Forestry			
02 Compensatory Afforestation			
O 10.45			
R 2,97.15	3,07.60	...	(-)3,07.60

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,00.00 lakh towards Minor Works and decrease of ₹2.85 lakh under Office Expenses (POL) and Other Charges due to requirement of more/ less funds under respective heads.

Specific reasons for the final savings have not been intimated (August 2021).

(ii) 02 Environmental Forestry and Wild Life			
112 Public Gardens			
01 Recreation Forestry			
O 4,19.30			
R 5,90.70	10,10.00	10,10.00	...

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

Specific reasons for the final savings have not been intimated (August 2021).

(iii) 04 State Plan Schemes			
2406 Forestry and Wild Life			
01 Forestry			
800 Other Expenditure			
10 Schemes under Budget Announcement/State Development Schemes			
O 10,30.00			
S 63.20			
R 1,56.72	12,49.92	11,67.36	(-)82.56

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,86.63 lakh towards Minor Works and Office Expenses and decrease of ₹1,29.91 lakh under Other Charges due to requirement of more/ less funds under respective heads.

Specific reasons for the final savings have not been intimated (August 2021).

GRANT NO. 23 FORESTS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 03 Centrally Sponsored Schemes			
2406 Forestry and Wild Life			
02 <i>Environmental Forestry and Wild Life</i>			
110 Wild Life Preservation			
02 Tiger Project			
O 7,50.00			
S 1,67.47			
R 59.60	9,77.07	9,77.07	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,01.73 lakh towards Other Charges (State Share) and decrease of ₹1,42.13 lakh under Other Charges (Central Share) due to requirement of more/ less funds under respective heads.

(v) 2406 Forestry and Wild Life			
02 <i>Environmental Forestry and Wild Life</i>			
112 Public Gardens			
02 Raj Bhawan Lawn and Garden			
O 1,05.00			
R 15.00	1,20.00	1,20.00	...

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

(vi) 03 Centrally Sponsored Schemes			
2406 Forestry and Wild Life			
02 <i>Environmental Forestry and Wild Life</i>			
110 Wild Life Preservation			
40 National Plan for Conservation of Aquatic Eco-Systems (NPCA)			
O 1,21.00			
R 13.18	1,34.18	1,34.18	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹13.42 lakh towards Other Charges (Share Share) and decrease of ₹0.24 lakh under Other Charges (Central Share) due to requirement of more/ less funds under respective heads.

GRANT NO. 23 FORESTS-Concl'd.**Capital:**

23.2.1 In view of the non-utilisation of the entire provision of ₹16,57.43 lakh in the grant, provision made through original grant was totally unnecessary.

23.2.2 Out of the available savings of ₹16,57.43 lakh (100.00 *per cent* of the total provision), ₹15,26.13 lakh (92.08 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

23.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4406 Capital Outlay on Forestry and Wild Life			
01 Forestry			
800 Other Expenditure			
03 Creation of Assets under Budget Announcement/State Development Schemes			
O 16,57.43			
R (-)15,26.13	1,31.30	...	(-)1,31.30

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

Specific reasons for the savings have not been intimated (August 2021).

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2401 Crop Husbandry				
2408 Food, Storage and Warehousing				
2415 Agricultural Research and Education				
2435 Other Agricultural Programmes				
Original	1,91,97,42			
Supplementary	47,17,87	2,39,15,29	2,26,82,06	(-)12,33,23
Amount surrendered during the year				...
Capital				
Major Heads:				
4415 Capital Outlay on Agricultural Research and Education				
4435 Capital Outlay on Other Agricultural Programmes				
Original	1,09,50,00			
Supplementary	10	1,09,50,10	4,80,38	(-)1,04,69,72
Amount surrendered during the year (31 March 2021)				1,08,55,10

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

24.1.1 In view of the overall savings of ₹12,33.23 lakh (5.16 *per cent* of the total provision) in the grant, supplementary provision of ₹47,17.87 lakh obtained in March 2021 proved excessive.

24.1.2 No part of the available savings of ₹12,33.23 lakh was anticipated for surrender during the year.

24.1.3 Savings of ₹97,07.84 lakh and ₹1,03,30.04 lakh constituting 33.70 and 31.34 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2018-19 and 2019-20 respectively.

24.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2401 Crop Husbandry			
800 Other Expenditure			
61 Pradhan Mantri Krishi Sinchai Yojana (PMKSY)			
O 18,00.00			
S 16,98.42	34,98.42	27,77.77	(-7,20.65)

The department stated (August 2021) that the actual budget grant under this head was ₹27,77.77 lakh and accordingly department has incurred expenditure. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department, Government of Arunachal Pradesh.

(ii) 2401 Crop Husbandry

001 Direction and Administration
01 Establishment Expenses

O 70,41.14			
R (-)2,32.37	68,08.77	67,97.55	(-)11.22

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,40.37 lakh mainly under Salaries, Wages and Office Expenses (POL) and increase of ₹ eight lakh towards Other Charges due to requirement of less/ more funds under respective heads.

Savings were due to surrender of fund before 31 March 2021 as per instruction of the Finance Department, Government of Arunachal Pradesh and also residual savings of 39 numbers of DDOs under Salaries.

GRANT NO. 24 AGRICULTURE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2401 Crop Husbandry				
103	Seeds			
01	High Yielding Varieties Programme			
O	15,31.86			
R	(-)-87.66	14,44.20	13,35.83	(-)-1,08.37

Reduction in provision by re-appropriation was the net effect of decrease of ₹97.66 lakh under Salaries and Other Charges and increase of ₹10.00 lakh towards Office Expenses due to requirement of less/ more funds under respective heads

Savings were due to surrender of fund before 31 March 2021 as per instruction of the Finance Department, Government of Arunachal Pradesh and also residual savings of 39 numbers of DDOs under Salaries.

(iv) 02	Multiplication and Distribution of Seeds			
O	8,68.82			
R	(-)-99.15	7,69.67	7,30.78	(-)-38.89

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

Savings were due to surrender of fund before 31 March 2021 as per instruction of the Finance Department, Government of Arunachal Pradesh and also residual savings of 39 numbers of DDOs under Salaries.

(v) 2435 Other Agricultural Programmes				
01	<i>Marketing and Quality Control</i>			
101	Marketing Facilities			
01	Establishment Expenses			
O	2,16.37			
R	1.53	2,17.90	78.44	(-)-1,39.46

Augmentation of provision by re-appropriation was the net effect of increase of ₹5.78 lakh towards Salaries and decrease of ₹4.25 lakh under Office Expenses and Other Charges due to requirement of more/ less funds under respective heads.

Savings were the residual savings of 39 numbers of DDOs and also due to non drawal of honorarium as per instruction of the Finance Department, Government of Arunachal Pradesh and surrender of fund to the Government.

GRANT NO. 24 AGRICULTURE-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vi) 03 Centrally Sponsored Schemes			
2408 Food, Storage and Warehousing			
01 Food			
800 Other Expenditure			
01 National Food Security Mission			
O 6,00.00			
R (-)1,24.60	4,75.40	4,75.40	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,72.14 lakh under Other Charges (Central Share) and increase of ₹47.54 lakh towards Other Charges (State Share) due to requirement of less/ more funds under respective heads.

(vii) 03 Centrally Sponsored Schemes

2401 Crop Husbandry

111 Agricultural Economics and Statistics

01 Agriculture Census

O 1,50.00			
R (-)92.00	58.00	58.00	...

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

(viii) 800 Other Expenditure

54 National Mission on Sustainable Agriculture (NMSA)

O 1,20.00			
S 1,96.23	3,16.23	2,36.68	(-)79.55

Specific reasons for the savings have not been intimated (August 2021).

(ix) 49 Development and Strengthening Infrastructure Programme

O 72.00			
R (-)72.00	...	...	...

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

GRANT NO. 24 AGRICULTURE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(x) 2401 Crop Husbandry				
107	Plant Protection			
01	Establishment Expenses			
	O	5,84.07		
	R	(-)57.75	5,14.12	(-)12.20

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

Savings were due to surrender of fund before 31 March 2021 as per instruction of the Finance Department, Government of Arunachal Pradesh and also residual savings of 39 numbers of DDOs under Salaries.

(xi) 104	Agricultural Farms			
01	Establishment Expenses			
	O	4,67.67		
	R	(-)52.24	4,15.43	(-)16.28

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

Savings were due to surrender of fund before 31 March 2021 as per instruction of the Finance Department, Government of Arunachal Pradesh and also residual savings of 39 numbers of DDOs under Salaries.

(xii) 03	Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	57 Sub Mission on Agricultural Mission (SMAM)			
	S	12,27.86	12,27.86	(-)50.75

The department stated (August 2021) that the actual budget grant under this head was ₹11,77.11 lakh and accordingly department has incurred expenditure. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department, Government of Arunachal Pradesh.

GRANT NO. 24 AGRICULTURE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(xiii) 2401 Crop Husbandry				
108	Commercial Crops			
01	Potato Cultivation			
	O	3,79.37		
	R	(-)40.24	3,39.13	3,29.96
				(-)9.17

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

Savings were due to surrender of fund before 31 March 2021 as per instruction of the Finance Department, Government of Arunachal Pradesh and also residual savings of 39 numbers of DDOs under Salaries.

(xiv) 105	Manures and Fertilisers			
01	Establishment Expenses			
	O	2,55.23		
	R	(-)27.27	2,27.96	2,22.04
				(-)5.92

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

Savings were due to surrender of fund before 31 March 2021 as per instruction of the Finance Department, Government of Arunachal Pradesh and also residual savings of 39 numbers of DDOs under Salaries.

(xv) 03	Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	94 National Agriculture-Tech Infrastructure			
	O	1,20.00		
	R	(-)30.00	90.00	90.00
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹39.00 lakh under Other Charges (Central Share) and increase of ₹ nine lakh towards Other Charges (State Share) due to requirement of less/ more funds under respective heads.

GRANT NO. 24 AGRICULTURE-Contd.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2401 Crop Husbandry			
114 Development of Oil Seeds			
01 National Oil Seed & Oil Palm Mission			
O 6,00.00			
R 3,74.19	9,74.19	9,74.19	...

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

(ii) 2401 Crop Husbandry			
109 Extension and Farmers' Training			
01 Establishment Expenses			
O 15,00.89			
R 2,41.96	17,42.85	17,41.85	(-1.00)

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,48.96 lakh towards Salaries and decrease of ₹ seven lakh under Other Charges and Office Expenses due to requirement of more/ less funds under respective heads.

Reasons for the final savings have not been intimated (August 2021).

(iii) 03 Centrally Sponsored Schemes			
2401 Crop Husbandry			
800 Other Expenditure			
45 Rashtriya Krishi Vikas Yojana (RKVY)			
O 10,00.00			
S 5,39.26			
R 2,97.60	18,36.86	17,74.86	(-62.00)

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

The department stated (August 2021) that the actual budget grant under this head was ₹17,74.86 lakh and accordingly department has incurred expenditure. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department, Government of Arunachal Pradesh.

GRANT NO. 24 AGRICULTURE-Concl'd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 04 State Plan Schemes			
2401 Crop Husbandry			
800 Other Expenditure			
96 Schemes under Budget Announcement/State Development Schemes			
O 8,40.00			
S 3,06.65	11,46.65	11,68.87	(+)22.22

The department stated (August 2021) that expenditure was incurred as per Revised Estimate received from the Finance Department, Government of Arunachal Pradesh without giving any specific reasons for the excess.

Capital:

24.2.1 As the overall expenditure of ₹4,80.38 lakh fell far short of the original provision of ₹1,09,50.00 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

24.2.2 Out of the available savings of ₹1,04,69.72 lakh (95.61 *per cent* of the total provision), ₹1,08,55.10 lakh (103.68 *per cent* of the total savings) was injudiciously surrendered in March 2021.

24.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4435 Capital Outlay on Other Agricultural Programmes			
01 <i>Marketing and Quality Control</i>			
800 Other Expenditure			
04 Creation of Assets under Budget Announcement/State Development Schemes			
O 1,09,50.00			
R (-)1,09,25.00	25.00	4,74.81	(+)4,49.81

Reduction in provision by re-appropriation (₹69.90 lakh) was due to requirement of less fund under Major Works and surrender (₹1,08,55.10 lakh) also from Major Works was made without assigning any reason.

Specific reasons for excess have not been intimated (August 2021).

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2235 Social Security and Welfare				
2245 Relief on Account of Natural Calamities				
2551 Hill Areas				
Original	3,00,94,03			
Supplementary	23,88,65	3,24,82,68	3,33,69,27	(+)8,86,59
Amount surrendered during the year				...

Notes and Comments:

Revenue:

25.1.1 The expenditure exceeded the grant by ₹8,86.59 lakh (Actual excess: ₹8,86,58,956); the excess requires regularisation.

25.1.2 In view of the excess of ₹8,86.59 lakh in the grant, supplementary provision of ₹23,88.65 lakh obtained in March 2021 proved inadequate.

25.1.3 The excess expenditure worked out to 2.73 *per cent* over the total provision.

GRANT NO. 25 RELIEF, REHABILITATION AND RE-SETTLEMENT-Contd.

25.1.4 The excess occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 05 Finance Commission Recommendations			
2245 Relief on Account of Natural Calamities			
05 <i>State Disaster Response Fund</i>			
101 Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund			
02 State Disaster Response Mitigation Fund, COVID-19			
S 21,94.44			
R 2,56,05.56	2,78,00.00	2,78,00.00	...

Augmentation of provision by re-appropriation was due to requirement of more fund towards Grants-in-Aid General (Non-Salary) (Central Share and State Share).

25.1.5 The excess mentioned at note 25.1.4 were partly offset by savings mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 08 Central Plan Schemes(Fully funded by Central Government)			
2245 Relief on Account of Natural Calamities			
05 <i>State Disaster Response Fund</i>			
101 Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund			
01 State Disaster Response Fund (SDRF)			
O 2,50,00.00			
R (-)2,18,50.00	31,50.00	31,50.00	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,21,65.00 lakh under Grants-in-Aid General (Non-Salary) (State Share) and increase of ₹3,15.00 lakh towards Grants-in-Aid General (Non-Salary) (Central Share) due to requirement of less/ more funds under respective heads.

GRANT NO. 25 RELIEF, REHABILITATION AND RE-SETTLEMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 2245	Relief on Account of Natural Calamities			
02	<i>Floods, Cyclones etc.</i>			
101	Gratuitous Relief			
02	Relief Fund			
O	35,00.00			
R	(-)30,00.00	5,00.00	14,00.00	(+)9,00.00

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

Reasons for the excess have not been intimated (August 2021).

(iii) 04	State Plan Schemes			
2235	Social Security and Welfare			
01	<i>Rehabilitation</i>			
800	Other Expenditure			
01	Schemes under Budget Announcement/State Development Schemes			
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.

(iv) 04	State Plan Schemes			
2245	Relief on Account of Natural Calamities			
02	<i>Floods, Cyclones etc.</i>			
800	Other Expenditure			
06	Schemes under SADA			
O	2,79.00			
R	(-)2,79.00	...	...	...

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

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(v) 2235 Social Security and Welfare			
<i>01 Rehabilitation</i>			
001 Direction and Administration			
01 Establishment Expenses			
O	9,78.67		
R	(-),1,70.85	8,07.82	7,86.43
			(-),21.39

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,80.45 lakh mainly under Salaries, Other Charges and Office Expenses and increase of ₹9.60 lakh towards Other Contractual Services due to requirement of less/ more funds under respective heads.

Reasons for the savings have not been intimated (August 2021).

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2402 Soil and Water Conservation				
3054 Roads and Bridges				
Original	2,61,87,79			
Supplementary	30	2,61,88,09	1,66,96,07	(-)94,92,02
Amount surrendered during the year (31 March 2021)				62,61,84
Capital				
Major Head:				
5054 Capital Outlay on Roads and Bridges				
Original	12,06,81,35			
Supplementary	12,02,89,45	24,09,70,80	22,30,08,42	(-)1,79,62,38
Amount surrendered during the year				...

Notes and Comments:

Revenue:

26.1.1 As the overall expenditure of ₹1,66,96.07 lakh fell far short of the original provision of ₹2,61,87.79 lakh, supplementary provision of ₹0.30 lakh obtained in March 2021 proved totally unnecessary.

26.1.2 Out of the available savings of ₹94,92.02 lakh (36.25 per cent of the total provision), ₹62,61.84 lakh (65.97 per cent of the total savings) only was anticipated and surrendered in March 2021.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
3054 Roads and Bridges			
04 District and Other Roads			
800 Other Expenditure			
09 Schemes under Budget Announcement/State Development Schemes			
O 70,00.00			
R (-)59,77.00	10,23.00	...	(-)10,23.00

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

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

(ii) 3054 Roads and Bridges			
80 General			
001 Direction and Administration			
01 Establishment Expenses			
O 1,00,60.71			
R (-)16,91.01	83,69.70	75,08.57	(-)8,61.13

Reduction in provision by re-appropriation was the net effect of decrease of ₹17,11.01 lakh mainly under Salaries, Wages and Other Charges and increase of ₹20.00 lakh towards Minor Works due to requirement of less/ more funds under respective heads.

Savings were due to non-finalisation of MACP arrear, non-sanction of various contingency posts and residual savings under 38 numbers of DDOs.

GRANT NO. 26 RURAL WORKS DEPARTMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2402 Soil and Water Conservation			
001 Direction and Administration			
01 Establishment Expenses			

O 76,59.27

R (-)4,67.10 71,92.17 62,90.77 (-) 9,01.40

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,87.73 lakh mainly under Salaries, Wages and Salaries (LTC) and increase of ₹5.47 lakh towards Medical Treatment due to requirement of less/ more funds under respective heads and surrender of ₹2,84.84 lakh from Salaries was made without assigning any reason.

Savings were due to non-finalisation of MACP arrear, non-sanction of various contingency posts and residual savings under 38 numbers of DDOs.

(iv) 103 Land Reclamation and Development			
01 Maintenance of Schemes			

O 5,62.57

R (-)2,62.57 3,00.00 3,00.00 ...

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

(v) 800 Other Expenditure			
01 Power Driven Agricultural Machineries			

O 1,57.84

R (-)50.24 1,07.60 95.30 (-)12.30

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

Savings were due to non-sanction of contingency posts.

(vi) 109 Extension and Training			
01 Establishment Expenses			

O 1,59.37

R (-)41.87 1,17.50 1,04.87 (-)12.63

Reduction in provision by re-appropriation was the net effect of decrease of ₹44.01 lakh mainly under Salaries, Overtime Allowances and Other Charges and increase of ₹2.14 lakh towards Office Expenses and Salaries (LTC) due to requirement of less/ more funds under respective heads.

Savings were due to non-finalisation of MACP arrear, non-sanction of various contingency posts and residual savings under 38 numbers of DDOs.

GRANT NO. 26 RURAL WORKS DEPARTMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vii) 2402 Soil and Water Conservation				
101	Soil Survey and Testing			
01	Establishment Expenses			
	O	1,44.27		
	R	(-)25.17	1,19.10	92.92
				(-)26.18

Reduction in provision by re-appropriation was the net effect of decrease of ₹30.95 lakh mainly under Salaries, Domestic Travel Expenses and Overtime Allowances and increase of ₹5.78 lakh towards Office Expenses and Other Charges due to requirement of less/ more funds under respective heads.

Savings were due to non-finalisation of MACP arrear, non-sanction of various contingency posts and residual savings under 38 numbers of DDOs.

(viii) 800	Other Expenditure			
02	Building			
	O	44.70		
	R	(-)44.70	...	...

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

(ix) 103	Land Reclamation and Development			
02	State Land Use Board			
	O	31.30		
	R	(-)26.30	5.00	5.00
				...

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

GRANT NO. 26 RURAL WORKS DEPARTMENT-Contd.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 3054 Roads and Bridges			
04 District and Other Roads			
337 Road Works			
01 Rural Link Road			
S 0.10			
R 14,49.90	14,50.00	14,50.00	...

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

(ii) 04 State Plan Schemes			
2402 Soil and Water Conservation			
800 Other Expenditure			
05 Schemes under Budget Announcement/State Development Schemes			
S 0.10			
R 6,14.20	6,14.30	2,64.30	(-)3,50.00

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

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

(iii) 3054 Roads and Bridges			
80 General			
800 Other Expenditure			
01 Maintenance of Assets			
O 3,67.76			
R 1,42.24	5,10.00	5,09.99	(-)0.01

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

Savings were due to residual savings under various DDOs.

GRANT NO. 26 RURAL WORKS DEPARTMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 03	Centrally Sponsored Schemes			
	2402 Soil and Water Conservation			
103	Land Reclamation and Development			
06	RKVY			
	S	0.10		
	R	1,17.78	1,17.88	74.34
				(-)43.54

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

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

Capital:

26.2.1 In view of the overall savings of ₹1,79,62.38 lakh (7.45 per cent of the total provision) in the grant, supplementary provision of ₹12,02,89.45 lakh obtained in March 2021 proved excessive.

26.2.2 No part of the available savings of ₹1,79,62.38 lakh was anticipated for surrender during the year.

26.2.3 Savings of ₹2,83,00.89 lakh and 2,28,15.46 constituting 13.88 and 18.46 per cent of the total provision had also occurred under the Capital Section of this grant in 2018-19 and 2019-20 respectively.

GRANT NO. 26 RURAL WORKS DEPARTMENT-Concl.**26.2.4 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5054 Capital Outlay on Roads and Bridges			
80 General			
800 Other Expenditure			
03 Creation of Assets under Budget Announcement/State Development Schemes			
O 1,39,81.35			
S 1,22,69.17	2,62,50.52	1,16,00.90	(-),46,49.62

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

(ii) 04 District and Other Roads			
800 Other Expenditure			
02 Construction of Rural Road			
S 1,67,74.64	1,67,74.64	1,36,61.28	(-),31,13.36

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

(iii) 33 Creation of Assets			
S 21,20.00	21,20.00	19,39.96	(-),1,80.04

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

(iv) 07 Non Lapsable Pool Fund			
5054 Capital Outlay on Roads and Bridges			
05 Roads			
800 Other Expenditure			
01 Schemes under NLCPR/NESIDS			
S 32,44.54	32,44.54	32,25.17	(-),19.37

Savings were 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(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2015 Election				
2515 Other Rural Development Programmes				
Original	2,79,05,78			
Supplementary	3,79,11,81	6,58,17,59	6,50,24,88	(-)7,92,71
Amount surrendered during the year (31 March 2021)				3,62,99
Capital				
Major Head:				
4515 Capital Outlay on Other Rural Development Programmes				
Original	4,50,00	4,50,00	...	(-)4,50,00
Amount surrendered during the year (31 March 2021)				4,50,00

Notes and Comments:**Capital:**

27.2.1 In view of the non-utilisation of the entire provision of ₹4,50.00 lakh in the grant, provision made through original grant was totally unnecessary.

27.2.2 The entire savings of ₹4,50.00 lakh (100.00 per cent of the total provision) was precisely anticipated and surrendered in March 2021.

GRANT NO. 27 PANCHAYAT-Concl.

27.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4515 Capital Outlay on Other Rural Development Programmes			
800 Other Expenditure			
09 Creation of Assets under Budget Announcement/State Development Schemes			
O 4,50.00			
R (-)4,50.00

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

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2403 Animal Husbandry				
2404 Dairy Development				
2415 Agricultural Research and Education				
Original	1,82,50,41			
Supplementary	1,90	1,82,52,31	1,58,26,16	(-)24,26,15
Amount surrendered during the year (31 March 2021)				21,01,25
Capital				
Major Heads:				
4403 Capital Outlay on Animal Husbandry				
4404 Capital Outlay on Dairy Farming				
4415 Capital Outlay on Agricultural Research and Education				
Original	6,30,00			
Supplementary	4,21,40	10,51,40	9,82,09	(-)69,31
Amount surrendered during the year				...

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

28.1.1 As the overall expenditure of ₹1,58,26.16 lakh fell far short of the original provision of ₹1,82,50.41 lakh, supplementary provision of ₹1.90 lakh obtained in March 2021 proved totally unnecessary.

28.1.2 Out of the available savings of ₹24,26.15 lakh (13.29 *per cent* of the total provision), ₹21,01.25 lakh (86.61 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

28.1.3 Savings of ₹9,43.12 lakh and ₹22,08.47 lakh constituting 6.99 and 10.55 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2018-19 and 2019-20 respectively.

28.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2404 Dairy Development			
800 Other Expenditure			
45 Schemes under Budget Announcement/State Development Schemes			
O 48,83.50			
R (-)42,87.60	5,95.90	5,95.90	...

Reduction in provision by re-appropriation (₹21,86.35 lakh) was due to requirement of less fund under Supplies and Materials and surrender (₹21,01.25 lakh) also from Supplies and Materials was made without assigning any reason.

(ii) 2403 Animal Husbandry			
101 Veterinary Services and Animal Health			
01 Establishment Expenses			
O 50,97.98			
R (-)3,35.72	47,62.26	47,62.26	...

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

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2403 Animal Husbandry				
102	Cattle and Buffalo Development			
01	Establishment Expenses			
	O 25,90.89			
	R (-)1,46.28	24,44.61	24,44.61	...

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

(iv) 001	Direction and Administration			
01	Establishment Expenses			
	O 28,54.62			
	R (-)79.26	27,75.36	27,75.36	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹93.74 lakh mainly under Salaries, Office Expenses and Office Expenses (POL) and increase of ₹14.48 lakh towards Wages due to requirement of less/ more funds under respective heads.

(v) 2404 Dairy Development				
102	Dairy Development Projects			
01	Establishment Expenses			
	O 2,92.39			
	R (-)15.15	2,77.24	2,73.24	(-)4.00

Reduction in provision by re-appropriation was the net effect of decrease of ₹15.75 lakh mainly under Wages, Salaries and Office Expenses and increase of ₹0.60 lakh towards Salaries (LTC) due to requirement of less/ more funds under respective heads.

Savings were reportedly due to late fixation of basic pay and preparation of arrear bills of some of the staffs.

(vi) 2403 Animal Husbandry				
103	Poultry Development			
01	Establishment Expenses			
	O 4,46.08			
	R (-)18.44	4,27.64	4,27.64	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹19.44 lakh mainly under Salaries, Domestic Travel Expenses and Other Charges and increase of ₹ one lakh towards Salaries (LTC) due to requirement of less/ more funds under respective heads.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vii) 2403 Animal Husbandry				
105 Piggery Development				
01 Establishment Expenses				
O	4,37.67			
R	(-)16.80	4,20.87	4,20.87	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹17.20 lakh mainly under Salaries, Domestic Travel Expenses and Other Charges and increase of ₹0.40 lakh towards Salaries (LTC) due to requirement of less/ more funds under respective heads.

(viii) 109 Extension and Training				
01 Establishment Expenses				
O	2,54.25			
R	(-)11.07	2,43.18	2,43.18	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹12.57 lakh mainly under Salaries, Office Expenses and Other Charges and increase of ₹1.50 lakh towards Salaries (LTC) due to requirement of less/ more funds under respective heads.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes				
2403 Animal Husbandry				
800 Other Expenditure				
43 Schemes Under National Livestock Mission (NLM)				
S	0.60			
R	7,53.78	7,54.38	7,54.38	...

Augmentation of provision by re-appropriation was due to requirement of more fund mainly towards Supplies and Materials, Other Administrative Expenses and Other Charges.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 08	Central Plan Schemes (Fully funded by Central Government)			
2403	Animal Husbandry			
106	Other Live stock Development			
06	Rastriya Gokul Mission, RGM, (APLDS)			
S	0.30			
R	5,47.33	5,47.63	5,47.63	...

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

(iii) 03	Centrally Sponsored Schemes			
2403	Animal Husbandry			
800	Other Expenditure			
10	Animal Disease Control Programme			
S	0.50			
R	4,91.38	4,91.88	4,21.75	(-)70.13

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

Specific reasons for the final savings have not been intimated (August 2021).

(iv) 03	Centrally Sponsored Schemes			
2415	Agricultural Research and Education			
03	Animal Husbandry			
800	Other expenditure			
01	Rashtriya Krishi Vikas Yojana (RKVY)			
S	0.10			
R	6,10.87	6,10.97	4,11.32	(-)1,99.65

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

Final savings were reportedly due to imposition of restriction by the Finance Department (budget), Government of Arunachal Pradesh.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(v) 03	Centrally Sponsored Schemes			
	2403 Animal Husbandry			
	800 Other Expenditure			
	06 Statistical Cell (Integrated Sample Survey)			
	S	0.20		
	R	2,80.91	2,50.00	(-)31.11

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

Final savings were reportedly due to non-release of State Share for payment of Salaries to the staff under Statistical Cell of the Department.

(vi) 2403 Animal Husbandry				
	107 Fodder and Feed Development			
	01 Establishment Expenses			
	O	5,48.42		
	R	44.57	5,92.99	5,92.99
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹51.00 lakh towards Supplies and Materials and Salaries (LTC) and decrease of ₹6.43 lakh mainly under Office Expenses (POL), Other Charges and Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

(vii) 2415 Agricultural Research and Education				
	03 Animal Husbandry			
	004 Research			
	01 Establishment Expenses			
	O	3,82.09		
	R	31.91	4,14.00	4,14.00
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹34.11 lakh towards Salaries and Salaries (LTC) and decrease of ₹2.20 lakh mainly under Domestic Travel Expenses, Office Expenses and Other Charges due to requirement of more/ less funds under respective heads.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(viii) 2403 Animal Husbandry				
106	Other Live stock Development			
01	Establishment Expenses			
	O	1,80.36		
	R	20.17	2,00.53	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹23.85 lakh towards Supplies and Materials and Salaries (LTC) and decrease of ₹3.68 lakh under Salaries and Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

- (ix) 08 Central Plan Schemes (Fully funded by Central Government)
2403 Animal Husbandry
 800 Other Expenditure
 14 State Poultry/Duck Farm

	S	0.10		
	R	14.90	15.00	...

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

Capital:

28.2.1 In view of the overall savings of ₹69.31 lakh (6.59 *per cent* of the total provision) in the grant, supplementary provision of ₹4,21.40 lakh obtained in March 2021 proved excessive.

28.2.2 No part of the available savings of ₹69.31 lakh was anticipated for surrender during the year.

28.2.3 Savings of ₹60,79.32 lakh and ₹1,10.30 lakh constituting 97.34 and 41.39 *per cent* of the total provision had also occurred under the Capital Section of this grant in 2018-19 and 2019-20 respectively.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Concl.

28.2.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4403 Capital Outlay on Animal Husbandry			
800 Other Expenditure			
15 Creation of Assets under Budget Announcement/State Development Schemes			
O 6,30.00			
R (-)3,51.60	2,78.40	2,09.09	(-)69.31

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

The department stated (August 2021) that the fund was allotted to executing agencies and utilisation certificates are still awaited. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by the utilisation certificates.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
4403 Capital Outlay on Animal Husbandry			
106 Other Livestock Development			
01 National Livestock Mission (NLM)			
S 4,21.40			
R 3,51.60	7,73.00	7,73.00	...

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

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2425 Co-operation				
Original	18,09,98			
Supplementary	20	18,10,18	16,42,42	(-)1,67,76
Amount surrendered during the year (31 March 2021)				1,54,36
Capital				
Major Heads:				
4425 Capital Outlay on Co-operation				
6425 Loans for Co-operation				
Original	2,70,00			
Supplementary	10	2,70,10	1,24,51	(-)1,45,59
Amount surrendered during the year (31 March 2021)				1,37,59

Notes and Comments:

Revenue:

29.1.1 As the overall expenditure of ₹16,42.42 lakh fell far short of the original provision of ₹18,09.98 lakh, supplementary provision of ₹0.20 lakh obtained in March 2021 proved totally unnecessary.

29.1.2 Out of the available savings of ₹1,67.76 lakh (9.27 *per cent* of the total provision), ₹1,54.36 lakh (92.01 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 29 CO-OPERATION-Contd.

29.1.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2425	Co-operation			
001	Direction and Administration			
01	Establishment Expenses			
	O	16,41.33		
	S	0.10		
	R	(-1,68.75)	14,72.68	14,59.27
				(-13.41)

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,60.20 lakh mainly under Salaries, Domestic Travel Expenses and Other Charges and increase of ₹13.70 lakh towards Salaries (LTC) due to requirement of less/ more funds under respective heads and surrender of ₹22.25 lakh from Salaries was made without assigning any reason.

Savings were due to non-drawal of leave salary encashment and non- payment of 7th CPC pay on account of administrative reasons.

(ii) 04 State Plan Schemes

2425 Co-operation

800 Other Expenditure
04 Schemes under Budget
Announcement/State
Development Schemes

O	1,68.65			
R	(-1,32.11)	36.54	36.54	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,68.65 lakh under Other Charges and increase of ₹36.54 lakh towards Grants-in-Aid General (Salary) due to requirement of less/ more funds under respective heads. The decrease under Other Charges includes surrender (₹71.57 lakh) also from Other Charges for which no reasons were assigned.

(iii) 03 Centrally Sponsored Schemes

2425 Co-operation

108 Assistance to Other
Co-operatives
22 Rastriya Krishi
Vikas Yojona (RKVY)

S	0.10			
R	1,46.50	1,46.60	1,46.60	...

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

GRANT NO. 29 CO-OPERATION-Concl'd.**Capital:**

29.2.1 As the overall expenditure of ₹1,24.51 lakh fell far short of the original provision of ₹2,70.00 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

29.2.2 Out of the available savings of ₹1,45.59 lakh (53.90 *per cent* of the total provision), ₹1,37.59 lakh (94.51 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

29.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
6425 Loans for Co-operation			
106 Loans to Multipurpose Rural Co-operatives			
01 Loans to Multipurpose Cooperatives			
O 1,50.00			
R (-)1,50.00

Withdrawal of the entire provision by re-appropriation (₹94.90 lakh) was due to requirement of less fund under Investment and surrender (₹55.10 lakh) also from Investment was made without assigning any reason.

(ii) 04 State Plan Schemes

4425 Capital Outlay on Co-operation

800 Other Expenditure
04 Creation of Assets under Budget Announcement/State Development Schemes

O 1,20.00	1,20.00	29.51	(-)90.49
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The department stated (August 2021) that the actual budget grant under this head was ₹37.51 lakh and the whole amount was allotted to the executing agencies. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (budget), Government of Arunachal Pradesh.

(iii) 04 State Plan Schemes

6425 Loans for Co-operation

800 Other Expenditure
01 Working Capital Loan

S 0.10			
R 94.90	95.00	95.00	...

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

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
3055 Road Transport				
Original	1,33,12,22	1,33,12,22	1,10,92,66	(-)22,19,56
Amount surrendered during the year (31 March 2021)				22,12,21

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

Original	10,00,00	10,00,00	3,95,66	(-)6,04,34
Amount surrendered during the year (31 March 2021)				3,87,05

Notes and Comments:**Revenue:**

30.1.1 In view of the available savings of ₹22,19.56 lakh (16.67 per cent of the total provision) in the grant, provision made through original grant proved excessive.

30.1.2 Out of the available savings of ₹22,19.56 lakh, ₹22,12.21 lakh (99.67 per cent of the total savings) was precisely anticipated and surrendered in March 2021.

GRANT NO. 30 STATE TRANSPORT-Contd.

30.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
3055 Road Transport			
800 Other Expenditure			
09 Schemes under Budget Announcement/State Development Schemes			
O 18,24.00			
R (-)17,79.00	45.00	43.40	(-)1.60

Reduction in provision by re-appropriation was the net effect of decrease of ₹18,24.00 lakh under Other Charges and increase of ₹45.00 lakh towards Wages due to requirement of less/ more funds under respective heads.

(ii) **3055 Road Transport**

001 Direction and Administration			
03 Establishment Expenses in respect of General Manager, State Transport			
O 18,95.83			
R (-)7,64.96	11,30.87	11,28.63	(-)2.24

Reduction in provision by re-appropriation was the net effect of decrease of ₹28.29 lakh mainly under Domestic Travel Expenses, Rent, Rates and Taxes and Wages and increase of ₹12.00 lakh towards Office Expenses and Other Charges due to requirement of less/ more funds under respective heads and surrender of ₹7,48.67 lakh mainly from Salaries, Minor Works and Salaries (LTC) was made without assigning any reason.

(iii) 04 Operational Expenses in respect
of General Manager, State Transport

O 95,92.39			
R 3,31.75	99,24.14	99,20.62	(-)3.52

Augmentation of provision by re-appropriation was the net effect of increase of ₹18,56.16 lakh mainly towards Supplies and Materials, Other Charges and Office Expenses and decrease of ₹60.87 lakh mainly under POL, Domestic Travel Expenses and Salaries (LTC) due to requirement of more/ less funds under respective heads and surrender of ₹14,63.54 lakh mainly from Salaries, Minor Works and POL was made without assigning any reason.

Savings at serial numbers (i) to (iii) was the residual savings of 20 numbers of DDOs.

GRANT NO. 30 STATE TRANSPORT-Concl'd.**Capital:**

30.2.1 In view of the available savings of ₹6,04.34 lakh (60.43 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

30.2.2 Out of the available savings of ₹6,04.34 lakh, ₹3,87.05 lakh (64.05 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

30.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5055 Capital Outlay on Road Transport			
800 Other Expenditure			
03 Creation of Assets under Budget Announcement/State Development Schemes			
O 10,00.00			
R (-)3,87.05	6,12.95	3,95.66	(-)2,17.29

Reduction in provision by re-appropriation was the net effect of decrease of ₹8,00.00 lakh under Major Works and increase of ₹4,12.95 lakh towards Motor Vehicles, Machinery and Equipment and Other Charges due to requirement of less/ more funds under respective heads. The decrease under Major Works includes surrender (₹3,87.05 lakh) also from Major Works for which no reasons were assigned.

The department stated (August 2021) that ₹2,00.00 lakh was placed to the executing agency Urban Development and remaining savings were the residual savings of 20 numbers of DDOs. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilisation certificates.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2059 Public Works				
Original	3,45,55,33			
Supplementary	10	3,45,55,43	2,78,05,29	(-)67,50,14
Amount surrendered during the year (31 March 2021)				52,08,21

Capital**Major Head:****4059 Capital Outlay on
Public Works**

Original	2,00,00,00			
Supplementary	84,32,13	2,84,32,13	2,28,53,94	(-)55,78,19
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

31.1.1 As the overall expenditure of ₹2,78,05.29 lakh fell far short of the original provision of ₹3,45,55.33 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

31.1.2 Out of the available savings of ₹67,50.14 lakh (19.53 *per cent* of the total provision), ₹52,08.21 lakh (77.16 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 31 PUBLIC WORKS-Contd.

31.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2059 Public Works			
80 General			
001 Direction and Administration			
02 Execution			
O 1,88,95.25			
R (-)41,95.47	1,46,99.78	1,44,81.33	(-)2,18.45

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,00.50 lakh mainly under Office Expenses, Office Expenses (POL) and Other Charges and increase of ₹10.19 lakh towards Domestic Travel Expenses due to requirement of less/ more funds under respective heads and surrender of ₹41,05.16 lakh from Salaries and Salaries (LTC) was made without assigning any reason.

Savings were due to non-filling up of vacant posts.

(ii) 01 Establishment Expenses

O 1,09,77.31			
R (-)21,59.70	88,17.61	86,73.48	(-)1,44.13

Reduction in provision by re-appropriation was the net effect of decrease of ₹26,80.32 lakh mainly under Salaries and Salaries (LTC) (State Share) and increase of ₹5,20.62 lakh mainly towards Minor Works, Domestic Travel Expenses and Office Expenses due to requirement of less/ more funds under respective heads.

Savings were due to non-filling up of vacant posts.

(iii) 03 Structural Planning

O 41,15.02			
R (-)10,67.51	30,47.51	29,83.86	(-)63.65

Reduction in provision by re-appropriation was the net effect of decrease of ₹17.10 lakh under Other Charges and Salaries (LTC) and increase of ₹11.00 lakh towards Office Expenses and Domestic Travel Expenses due to requirement of less/ more funds under respective heads and surrender of ₹10,61.41 lakh from Salaries and Office Expenses was made without assigning any reason.

Savings were due to non-filling up of vacant posts.

GRANT NO. 31 PUBLIC WORKS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2059 Public Works			
80 <i>General</i>			
001 Direction and Administration			
04 Architectural Planning			
O 5,67.75			
R (-)64.53	5,03.22	4,76.60	(-)26.62

Reduction in provision by re-appropriation was the net effect of decrease of ₹45.89 lakh mainly under Salaries and Other Charges and increase of ₹23.00 lakh mainly towards Office Expenses, Domestic Travel Expenses and Office Expenses (POL) due to requirement of less/more funds under respective heads and surrender of ₹41.64 lakh from Salaries was made without assigning any reason.

Savings were due to non-filling up of vacant posts.

31.1.4 Savings mentioned at note **31.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2059 Public Works			
80 <i>General</i>			
800 Other Expenditure			
04 Schemes under SADA			
S 0.10			
R 22,79.00	22,79.10	11,90.02	(-)10,89.08

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

Reasons for the final savings have not been intimated (August 2021).

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

(a) No expenditure under the grant was booked under ‘Suspense’ in 2020-21, 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 2020-21 is given below:

Sub-head	Opening balance as on 1 April 2020	Debit (+)	Credit (-)	Closing balance as on 31 March 2021
(₹ 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-Concl'd.**Capital:**

31.2.1 In view of the overall savings of ₹55,78.19 lakh (19.62 per cent of the total provision) in the grant, supplementary provision of ₹84,32.13 lakh obtained in March 2021 proved excessive.

31.2.2 No part of the available savings of ₹55,78.19 lakh was anticipated for surrender during the year.

31.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4059 Capital Outlay on Public Works			
80 General			
800 Other Expenditure			
19 Creation of Assets under Budget Announcement/State Development Schemes			
O 2,00,00.00			
R (-)2,00,00.00

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

31.2.4 Savings mentioned at note **31.2.3** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4059 Capital Outlay on Public Works			
80 General			
800 Other Expenditure			
18 Creation of Assets under SADA			
S 80,66.50			
R 2,00,00.00	2,80,66.50	2,24,88.31	(-)55,78.19

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

Final savings were due to non-filling up of vacant posts.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
3054 Roads and Bridges				
Original	6,90,58,41			
Supplementary	20	6,90,58,61	5,57,64,46	(-)1,32,94,15
Amount surrendered during the year (31 March 2021)				1,15,80,20

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

Original	9,50,00,00			
Supplementary	2,91,77,48	12,41,77,48	8,89,92,60	(-)3,51,84,88
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

32.1.1 As the overall expenditure of ₹5,57,64.46 lakh fell far short of the original provision of ₹6,90,58.41 lakh, supplementary provision of ₹0.20 lakh obtained in March 2021 proved totally unnecessary.

32.1.2 Out of the available savings of ₹1,32,94.15 lakh (19.25 *per cent* of the total provision), ₹1,15,80.20 lakh (87.11 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 3054 Roads and Bridges			
04 <i>District and Other Roads</i>			
800 Other Expenditure			
01 Construction of District Roads			
O 2,10,26.78			
R (-)1,36,16.78	74,10.00	74,10.00	...

Reduction in provision by re-appropriation (₹33,56.14 lakh) was due to requirement of less fund under Minor Works and surrender (₹1,02,60.64 lakh) also from Minor Works was made without assigning any reason.

(ii) 001 Direction and Administration
01 Establishment Expenses

O 3,56,19.68			
R (-)1,21,15.85	2,35,03.83	2,29,85.17	(-)5,18.66

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,08,32.10 lakh mainly under Salaries, Wages and Salaries (LTC) and increase of ₹35.81 lakh mainly towards Professional Services, Office Expenses and Medical Treatment due to requirement of less/ more funds under respective heads and surrender of ₹13,19.56 lakh from Salaries was made without assigning any reason.

Savings were due to non-filling up of vacant posts.

(iii) **3054 Roads and Bridges**
80 *General*
001 Direction and Administration
01 Establishment Expenses

O 18,04.73			
R 48.75	18,53.48	17,34.64	(-)1,18.84

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,36.55 lakh towards Wages and Salaries and decrease of ₹87.80 lakh mainly under Other Charges, Office Expenses and Office Expenses (POL) due to requirement of more/ less funds under respective heads.

Savings were due to non-filling up of vacant posts.

GRANT NO. 32 ROADS AND BRIDGES-Contd.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 3054 Roads and Bridges				
04	<i>District and Other Roads</i>			
105	Maintenance and Repairs			
01	Other Maintenance Expenditure			
O	1,06,07.22			
R	86,08.78	1,92,16.00	1,92,16.00	...

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

(ii) 04 State Plan Schemes				
3054 Roads and Bridges				
80	<i>General</i>			
800	Other Expenditure			
07	Schemes under Budget Announcement/ State Development Schemes			
S	0.10			
R	54,45.00	54,45.10	43,68.66	(-)10,76.44

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

Final savings were due to non-completion of physical works.

(iii) 3054 Roads and Bridges				
04	<i>District and Other Roads</i>			
800	Other Expenditure			
03	Maintenance of Suspension Bridges			
S	0.10			
R	49.90	50.00	50.00	...

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

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

32.2.1 As the overall expenditure of ₹8,89,92.60 lakh fell far short of the original provision of ₹9,50,00.00 lakh, supplementary provision of ₹2,91,77.48 lakh obtained in March 2021 proved totally unnecessary.

32.2.2 No part of the available savings of ₹3,51,84.88 lakh (28.33 *per cent* of the total provision) was anticipated for surrendered during the year.

32.2.3 Savings of ₹7,74,79.28 lakh and ₹1,85,06.84 lakh constituting 47.76 and 18.31 *per cent* of the total provision had also occurred under the Capital Section of this grant in 2018-19 and 2019-20 respectively.

32.2.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5054 Capital Outlay on Roads and Bridges			
80 <i>General</i>			
800 Other Expenditure			
03 Creation of Assets under Budget Announcement/State Development Schemes			
O 7,50,00.00			
R (-)7,30,00.00	20,00.00	20,00.00	...

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

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

5054 Capital Outlay on Roads and Bridges			
04 <i>District and Other Roads</i>			
800 Other Expenditure			
03 Schemes Under Central Road Fund (CRF)			
O 2,00,00.00			
R (-)50,00.00	1,50,00.00	1,00,00.00	(-)50,00.00

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

Savings were due to non-completion of physical works.

GRANT NO. 32 ROADS AND BRIDGES-Concl.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ 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			
S 38,78.56			
R 7,30,00.00	7,68,78.56	4,78,94.87	(-)2,89,83.69

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

Final savings were due to non-completion of physical works.

(ii) 04 District and Other Roads			
800 Other Expenditure			
04 Schemes under RIDF			
S 1,51,59.89			
R 50,00.00	2,01,59.89	1,89,58.71	(-)12,01.18

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

Final savings were due to non-completion of physical works.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2552 North Eastern Areas				
Original	2,87,57			
Supplementary	12,52,23	15,39,80	13,81,18	(-)1,58,62
Amount surrendered during the year				...
Capital				
Major Head:				
4552 Capital Outlay on North Eastern Areas				
Original	47,12,43			
Supplementary	78,27,33	1,25,39,76	1,21,80,60	(-)3,59,16
Amount surrendered during the year (31 March 2021)				11,49

Notes and Comments:

Revenue:

33.1.1 In view of the overall savings of ₹1,58.62 lakh (10.30 *per cent* of the total provision) in the grant, supplementary provision of ₹12,52.23 lakh obtained in March 2021 proved excessive.

33.1.2 No part of the available savings of ₹1,58.62 lakh was anticipated for surrender during the year.

33.1.3 Savings of ₹2,41.00 lakh constituting 42.36 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2019-20 also.

GRANT NO. 33 NORTH EASTERN AREAS-Conclld.**33.1.4 Savings occurred mainly under:**

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 09 North Eastern Council				
2552 North Eastern Areas				
06 Education Department				
800 Other Expenditure				
62 Higher Professional Course				
S	1,75.00	1,75.00	19.36	(-),55.64

Reasons for the savings have not been intimated (August 2021).

(ii) 01 Horticulture				
800 Other Expenditure				
16 Large Cardamom Cultivation at Pitam area of Sindak Village, Upper Subansiri district				
O	1,15.20			
R	(-),19.20	96.00	96.00	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹43.20 lakh under Other Charges (Central Share) and increase of ₹24.00 lakh towards Other Charges (State Share) due to requirement of less/ more funds under respective heads.

33.1.5 Savings mentioned at note 33.1.4 was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 09 North Eastern Council				
2552 North Eastern Areas				
01 Horticulture				
800 Other Expenditure				
15 Cultivation of Cash Crops at Sille-Oyan Circle, Pasighat				
O	1,72.37			
S	49.43			
R	19.20	2,41.00	2,41.00	...

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

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2801 Power				
2810 New and Renewable Energy				
Original	9,94,22,98	9,94,22,98	9,09,71,80	(-)84,51,18
Amount surrendered during the year (31 March 2021)				76,26,23
Capital				
Major Head:				
4801 Capital Outlay on Power Projects				
Original	1,88,75,73			
Supplementary	22,37,87	2,11,13,60	1,52,91,86	(-)58,21,74
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

34.1.1 In view of the available savings of ₹84,51.18 lakh (8.50 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

34.1.2 Out of the available savings of ₹84,51.18 lakh, ₹76,26.23 lakh (90.24 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 34 POWER-Contd.**34.1.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2801 Power			
05 <i>Transmission and Distribution</i>			
800 Other Expenditure			
05 Schemes under Budget Announcement/State Development Schemes			
O 1,50,00.00			
R (-)1,49,34.00	66.00	66.00	...

Reduction in provision by re-appropriation (₹73,17.77 lakh) was due to requirement of less fund under Minor Works and surrender (₹76,16.23 lakh) also from Minor Works was made without assigning any reason.

(ii) 04 Schemes under SADA

O 19,40.91			
R (-)10,94.75	8,46.16	5,03.93	(-)3,42.23

Reduction in provision by re-appropriation was the net effect of decrease of ₹11,38.05 lakh under Grants for creation of Capital Assets and increase of ₹43.30 lakh towards Grants-in- Aid General (Non-Salary) due to requirement of less/ more funds under respective heads.

Savings were due to non-receipt of LOC authorisation from the Finance Department (budget), Government of Arunachal Pradesh.

(iii) **2810 New and Renewable**

Energy
800 Other Expenditure
01 Grants to Arunachal Pradesh
 Energy Development Agency

O 19,56.09			
R (-)2,17.71	17,38.38	17,38.38	...

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

GRANT NO. 34 POWER-Contd.

34.1.4 Savings mentioned at note **34.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2801 Power			
01 <i>Hydel Generation</i>			
101 Purchase of Power			
01 Purchase of Electricity			
O 4,10,00.00			
R 63,50.49	4,73,50.49	4,73,50.49	...

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

(ii) 05 Transmission and Distribution			
001 Direction and Administration			
01 Establishment Expenses			
O 3,62,23.98			
R 17,05.24	3,79,29.22	3,76,46.50	(-),282.72

Augmentation of provision by re-appropriation was the net effect of increase of ₹40,88.21 lakh mainly towards Office Expenses, Salaries (LTC) and Professional Services and decrease of ₹23,72.97 lakh mainly under Salaries, Wages and Grants-in-Aid General (Salary) due to requirement of more/ less funds under respective heads and surrender of ₹10.00 lakh from Salaries was made without assigning any reason.

Final savings were reportedly due to non-payment of MACP/increment arrear to some staffs owing to time constraint as annual budget was conveyed at the fag end of the financial year by the Finance Department, Government of Arunachal Pradesh.

(iii) 800 Other Expenditure			
02 Maintenance of Assets			
O 32,73.00			
R 5,67.00	38,40.00	36,40.00	(-),2,00.00

Augmentation of provision by re-appropriation was the net effect of increase of ₹20,27.00 lakh towards Minor Works and decrease of ₹14,60.00 lakh under Other Charges due to requirement of more/ less funds under respective heads.

Final savings were reportedly due to incurring of expenditure as per LOC authorisation received from the Finance Department (budget), Government of Arunachal Pradesh.

GRANT NO. 34 POWER-Contd.**Capital:**

34.2.1 As the overall expenditure of ₹1,52,91.86 lakh fell far short of the original provision of ₹1,88,75.73 lakh, supplementary provision of ₹22,37.87 lakh obtained in March 2021 proved totally unnecessary.

34.2.2 No part of the available savings of ₹58,21.74 lakh (27.57 per cent of the total provision) was anticipated for surrender during the year.

34.2.3 Savings of substantial provision has become a regular feature under the Capital Section of this grant as evident from the table given below:

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Savings Amount (₹ in lakh)	Per Cent
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
2017-18	4,84,68.77	1,96,73.14	2,87,95.63	59.41
2018-19	3,34,94.51	2,78,90.82	56,03.69	16.73
2019-20	2,17,01.00	1,31,68.40	85,32.60	39.32

34.2.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ 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 1,38,75.73			
R (-)10,08.95	1,28,66.78	72,98.29	(-)55,68.49

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

Savings were reportedly due to incurring of expenditure as per LOC authorisation received from the Finance Department (budget), Government of Arunachal Pradesh.

GRANT NO. 34 POWER-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 04 State Plan Schemes			
4801 Capital Outlay on Power Projects			
01 <i>Hydel Generation</i>			
800 Other Expenditure			
26 Creation of Assets under Budget Announcement/State Development Schemes			
O 50,00.00			
R (-)43,19.22	6,80.78	4,95.78	(-)1,85.00

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

Savings were reportedly due to incurring of expenditure as per LOC authorisation received from the Finance Department (budget), Government of Arunachal Pradesh.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4801 Capital Outlay on Power Projects			
01 <i>Hydel Generation</i>			
800 Other Expenditure			
14 Maintenance of Transmission Line including sub-stations			
S 4,13.97			
R 28,28.95	32,42.92	32,42.92	...

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

GRANT NO. 34 POWER-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 07	Non Lapsable Pool Fund			
	4801 Capital Outlay on Power Projects			
	05 <i>Transmission and Distribution</i>			
	800 Other Expenditure			
	20 Schemes under NLCPR			
	S 15.12			
	R 20,00.00	20,15.12	19,46.87	(-)68.25

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

Final savings were reportedly due to incurring of expenditure as per LOC authorisation received from the Finance Department (budget), Government of Arunachal Pradesh.

(iii) 03	Centrally Sponsored Schemes			
	4801 Capital Outlay on Power Projects			
	80 <i>General</i>			
	800 Other Expenditure			
	17 Rajiv Gandhi Grameen Vidyutikaran Yojana (RGGVY)			
	S 18,08.78			
	R 4,99.22	23,08.00	23,08.00	...

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

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2220 Information and Publicity				
Original	41,98,87	41,98,87	39,83,23	(-)2,15,64
Amount surrendered during the year (31 March 2021)				1,37,33

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

Original	19,60,00	19,60,00	2,11,64	(-)17,48,36
Amount surrendered during the year (31 March 2021)				17,21,67

Notes and Comments:**Revenue:**

35.1.1 In view of the available savings of ₹2,15.64 lakh (5.14 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

35.1.2 Out of the available savings of ₹2,15.64 lakh, ₹1,37.33 lakh (63.68 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Contd.

35.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2220 Information and Publicity			
60 Others			
800 Other Expenditure			
08 Schemes under SADA			
O 15,00.00			
R (-)15,00.00

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

(ii) 2220 Information and Publicity			
60 Others			
001 Direction and Administration			
01 Establishment Expenses			
O 22,54.67			
R (-)4,27.90	8,26.77	17,87.58	(-)39.19

Reduction in provision by re-appropriation (₹2,90.57 lakh) was due to requirement of less fund mainly under Salaries, Other Charges and Domestic Travel Expenses and surrender (₹1,37.33 lakh) from Salaries was made without assigning any reason.

Savings were due to non-drawal of leave salary by some officials.

(iii) 04 State Plan Schemes			
2220 Information and Publicity			
60 Others			
800 Other Expenditure			
09 Schemes under Budget Announcement/State Development Schemes			
O 4,44.20			
R 17,90.57	22,34.77	21,95.65	(-)39.12

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

Savings were due to non-receipt of finance concurrence in time from the Finance Department, Government of Arunachal Pradesh.

GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Concl'd.**Capital:**

35.2.1 In view of the available savings of ₹17,48.36 lakh (89.20 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

35.2.2 Out of the available savings of ₹17,48.36 lakh, ₹17,21.67 lakh (98.47 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

35.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4220 Capital Outlay on Information and Publicity			
60 Others			
800 Other Expenditure			
06 Creation of Assets under Budget Announcement/State Development Schemes			
O 17,20.00			
R (-)14,81.67	2,38.33	2,11.64	(-)26.69

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

Savings were due to non-receipt of LOC authorisation by the executing agency during the financial year.

(ii) 05 Creation of Assets
under SADA

O 2,40.00			
R (-)2,40.00	...	...	...

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

**GRANT NO. 36 STATISTICS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
3454 Census, Surveys and Statistics				
Original	24,41,09			
Supplementary	2,78,73	27,19,82	26,73,80	(-)46,02
Amount surrendered during the year				...
Capital				
Major Head:				
5475 Capital Outlay on Other General Economic Services				
Original	99,68	99,68	78,07	(-)21,61
Amount surrendered during the year (31 March 2021)				21,60

Notes and Comments:

Capital:

36.2.1 In view of the available savings of ₹21.61 lakh (21.68 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

36.2.2 Out of the available savings of ₹21.61 lakh, ₹21.60 lakh (99.95 *per cent* of the total savings) was precisely anticipated and surrendered in March 2021.

GRANT NO. 36 STATISTICS-Concl.

36.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ 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 99.68			
R (-)21.60	78.08	78.08	...

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

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
3456 Civil Supplies				
3475 Other General Economic Services				
Original	10,85,18			
Supplementary	38,51	11,23,69	10,58,47	(-)65,22
Capital				
Major Head:				
5475 Capital Outlay on Other General Economic Services				
Original	1,06,00	1,06,00	...	(-)1,06,00
Amount surrendered during the year (31 March 2021)				1,06,00

Notes and Comments:

Revenue:

37.1.1 As the overall expenditure of ₹10,58.47 lakh fell short of the original provision of ₹10,85.18 lakh, supplementary provision of ₹38.51 lakh obtained in March 2021 proved totally unnecessary.

37.1.2 No part of the available savings of ₹65.22 lakh (5.80 *per cent* of the total provision) was anticipated for surrender during the year.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 3475 Other General Economic Services				
106	Regulations of Weights and Measures			
01	Establishment Expenses			
O	10,04.81			
R	(-94.03	9,10.78	8,80.69	(-30.09

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,40.17 lakh mainly under Salaries, Domestic Travel Expenses and Office Expenses (POL) and increase of ₹46.14 lakh mainly towards Office Expenses, Minor Works and Other Charges due to requirement of less/ more funds under respective heads.

Savings were due to non-promotions of Deputy Controller of Legal Metrology, Assistant Controller of Legal Metrology and Inspectors owing to non-conduct of DPC.

37.1.4 Savings mentioned at note 37.1.3 was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 3475 Other General Economic Services				
800	Other Expenditure			
01	State Commission and District Forum			
O	80.37			
S	3.00			
R	91.29	1,74.66	1,39.75	(-34.91

Augmentation of provision by re-appropriation was the net effect of increase of ₹94.18 lakh mainly towards Professional Services, Other Charges and Office Expenses and decrease of ₹2.89 lakh under Salaries and Other Administrative Expenses due to requirement of more/ less funds under respective heads.

Final savings were due to non-disbursement of remuneration to members of State Commission and District Forum as expected number of court sittings could not be held owing to pandemic Covid-19.

GRANT NO. 37 LEGAL METROLOGY AND CONSUMER AFFAIRS-Concl.**Capital:**

37.2.1 In view of the non-utilisation of the entire provision of ₹1,06.00 lakh in the grant, provision made through original grant was totally unnecessary.

37.2.2 The entire savings of ₹1,06.00 lakh (100 *per cent* of the total provision) was precisely anticipated and surrendered in March 2021.

37.2.3 Savings occurred mainly under:

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

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

800 Other Expenditure

04 Creation of Assets under
Budget Announcement/State
Development Schemes

O 74.00

R (-)74.00

...

...

...

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

(ii) 03 Creation of Assets
under SADA

O 32.00

R (-)32.00

...

...

...

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

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2702 Minor Irrigation				
2705 Command Area Development				
Original	2,21,00,86			
Supplementary	1,51,47,14	3,72,48,00	3,67,44,36	(-)5,03,64
Amount surrendered during the year (31 March 2021)				4,37,36

Capital**Major Heads:****4702 Capital Outlay on
Minor Irrigation****4711 Capital Outlay on
Flood Control Projects**

Original	1,27,28,00			
Supplementary	88,69,29	2,15,97,29	1,71,33,73	(-)44,63,56
Amount surrendered during the year				...

Notes and Comments:**Capital:**

38.2.1 In view of the overall savings of ₹44,63.56 lakh (20.67 per cent of the total provision) in the grant, supplementary provision of ₹88,69.29 lakh obtained in March 2021 proved excessive.

38.2.2 No part of the available savings of ₹44,63.56 lakh was anticipated for surrender during the year.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Concl.**38.2.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
4702 Capital Outlay on Minor Irrigation			
800 Other Expenditure			
03 Schemes under CSS			
O 40,00.00			
R (-)40,00.00	...	...	...
Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Major Works.			
(ii) 04 State Plan Schemes			
4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
800 Other Expenditure			
08 Creation of Assets under SADA			
O 52,80.00			
S 47,67.29			
R 12,63.77	1,13,11.06	94,06.25	(-)19,04.81
(iii) 10 Creation of Assets under Budget Announcement/State Development Schemes			
O 33,48.00			
R 15,66.07	49,14.07	32,82.86	(-)16,31.21
(iv) 04 Creation of Assets under Budget Announcement/State Development Schemes			
O 1,00.00			
R 11,70.16	12,70.16	3,42.62	(-)9,27.54

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

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

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Capital				
Major Head:				
7610 Loans to Government Servants etc.				
Original	7,14,00	7,14,00	3,85,05	(-)3,28,95
Amount surrendered during the year (31 March 2021)				2,64,00

Notes and Comments:

Capital:

39.2.1 In view of the available savings of ₹3,28.95 lakh (46.07 per cent of the total provision) in the grant, provision made through original grant proved excessive.

39.2.2 Out of the available savings of ₹3,28.95 lakh, ₹2,64.00 lakh (80.26 per cent of the total savings) only was anticipated and surrendered in March 2021.

39.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 7610 Loans to Government Servants, etc.			
201 House Building Advances			
01 House Building			
O 6,14.00			
R (-)2,14.00	4,00.00	3,60.00	(-)40.00

Reduction of provision by surrender from Loans and Advances was made without assigning any reason.

Reasons for the savings have not been intimated (August 2021).

GRANT NO. 39 LOANS TO GOVERNMENT SERVANTS-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 7610	Loans to Government Servants, etc.			
204	Advances for Purchase of Computers			
01	Computer Advance			
	O 1,00.00			
	R (-)50.00	50.00	25.05	(-)24.95

Reduction in provision by surrender from Loans and Advances was made without assigning any reason.

Reasons for the savings have not been intimated (August 2021).

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2216 Housing				
Original	40,42,13			
Supplementary	28,52,46	68,94,59	53,97,23	(-)14,97,36
Amount surrendered during the year				...
Capital				
Major Head:				
4216 Capital Outlay on Housing				
Original	39,55,59			
Supplementary	10	39,55,69	20,81,11	(-)18,74,58
Amount surrendered during the year (31 March 2021)				17,60,49

Notes and Comments:

Revenue:

40.1.1 In view of the overall savings of ₹14,97.36 lakh (21.72 *per cent* of the total provision) in the grant, supplementary provision of ₹28,52.46 lakh obtained in March 2021 proved excessive.

40.1.2 No part of the available savings of ₹14,97.36 lakh was anticipated for surrender during the year.

GRANT NO. 40 HOUSING-Contd.

40.1.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	2216 Housing			
	80 <i>General</i>			
	800 Other Expenditure			
	03 Schemes under SADA			
	S 28,52.46			
	R 4,40.09	32,92.55	18,98.91	(-)13,93.64

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

Savings were reportedly due to non-completion of works.

(ii) 2216 Housing				
	05 <i>General Pool Accommodation</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O 40,42.13			
	R (-)4,40.09	36,02.04	34,98.32	(-)1,03.72

Reduction in provision by re-appropriation was the net effect of decrease of ₹11,50.46 lakh mainly under Salaries, Wages and Office Expenses and increase of ₹7,10.37 lakh towards Minor Works due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-filling up of vacant post.

Capital:

40.2.1 As the overall expenditure of ₹20,81.11 lakh fell far short of the original provision of ₹39,55.59 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

40.2.2 Out of the available savings of ₹18,74.58 lakh, ₹17,60.49 lakh (93.91 per cent of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 40 HOUSING-Conclld.**40.2.3** Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4216 Capital Outlay on Housing			
80 <i>General</i>			
800 Other Expenditure			
03 Creation of Assets under Budget Announcement/State Development Schemes			
O 39,55.59			
R (-)39,55.59

Withdrawal of the entire provision by re-appropriation (₹21,95.10 lakh) was due to requirement of less fund under Major Works and surrender (₹17,60.49 lakh) also from Major Works was made without assigning any reason.

40.2.4 Savings mentioned at note **40.2.3** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ 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			
S 0.10			
R 21,95.10	21,95.20	20,81.11	(-)1,14.09

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

Final savings were reportedly due to non-completion of works.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2029 Land Revenue				
2506 Land Reforms				
Original	74,46,05			
Supplementary	10	74,46,15	67,17,56	(-)7,28,59
Amount surrendered during the year (31 March 2021)				6,71,15
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	2,85,00	2,85,00	37,76	(-)2,47,24
Amount surrendered during the year (31 March 2021)				1,31,70

Notes and Comments:**Revenue:**

41.1.1 As the overall expenditure of ₹67,17.56 lakh fell far short of the original provision of ₹74,46.05 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

41.1.2 Out of the available savings of ₹7,28.59 lakh (9.78 *per cent* of the total provision), ₹6,71.15 lakh (92.12 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 41 LAND MANAGEMENT-Contd.**41.1.3 Savings occurred mainly under:**

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2029 Land Revenue				
800	Other Expenditure			
03	Acquisition of Land and Payment of Compensation			
O	50,00.00			
R	(-4,18.29	45,81.71	45,81.71	...

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

(ii) 04	State Plan Schemes			
2506	Land Reforms			
800	Other Expenditure			
08	Schemes under Budget Announcement/ State Development Schemes			
O	2,29.00			
R	(-2,29.00	...	...	...

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

(iii) 2029 Land Revenue				
103	Land Records			
01	Establishment Expenses			
O	21,27.95			
R	(-)61.44	20,66.51	20,64.04	(-)2.47

Reduction in provision by re-appropriation was the net effect of decrease of ₹73.58 lakh mainly under Salaries, Other Charges and Overtime Allowance and increase of ₹36.00 lakh towards Office Expenses and Salaries (LTC) due to requirement of less/ more funds under respective heads and surrender (₹23.86 lakh) from Salaries was made without assigning any reason.

Savings were due to non-clearance of MACP arrear bills and pending bills related to Office Expenses, Other Charges and Domestic Travel Expenses.

GRANT NO. 41 LAND MANAGEMENT-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2506 Land Reforms				
800	Other Expenditure			
01	Establishment Expenses			
	O	89.10		
	R	(-)15.82	73.28	71.82
				(-)1.46

Reduction in provision by re-appropriation was the net effect of decrease of ₹30.82 lakh under Other Charges and Wages and increase of ₹15.00 lakh towards Office Expenses due to requirement of less/ more funds under respective heads.

Savings were due to non-clearance of pending bills related to Office Expenses and Other Charges.

Capital:

41.2.1 In view of the available savings of ₹2,47.24 lakh (86.75 per cent of the total provision) in the grant, provision made through original grant proved excessive

41.2.2 Out of the available savings of ₹2,47.24 lakh, ₹1,31.70 lakh (53.27 per cent of the total savings) only was anticipated and surrendered in March 2021.

41.2.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4070 Capital Outlay on Other Administrative Services			
800	Other Expenditure			
24	Creation of Assets under Budget Announcement/State Development Schemes			
	O	2,85.00		
	R	(-)1,31.70	1,53.30	37.76
				(-)1,15.54

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

The department stated (August 2021) that out of the total budget grant of ₹1,15.00 lakh, ₹1,00.00 lakh and ₹15.00 lakh was allotted to PWD, Capital Division A and WRD, Itanagar (Yupia) Division respectively. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilisation certificate.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2501 Special Programmes for Rural Development				
2505 Rural Employment				
2515 Other Rural Development Programmes				
Original	4,14,10,08			
Supplementary	1,06,88,48	5,20,98,56	5,02,71,02	(-)18,27,54
Amount surrendered during the year (31 March 2021)				15,87,85
Capital				
Major Head:				
4515 Capital Outlay on Other Rural Development Programmes				
Original	93,85,00			
Supplementary	10	93,85,10	34,59,00	(-)59,26,10
Amount surrendered during the year (31 March 2021)				59,06,10

Notes and Comments:

Capital:

42.2.1 As the overall expenditure of ₹34,59.00 lakh fell far short of the original provision of ₹93,85.00 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

42.2.2 Out of the available savings of ₹59,26.10 lakh (63.14 *per cent* of the total provision), ₹59,06.10 lakh (99.66 *per cent* of the total savings) was precisely anticipated and surrendered in March 2021.

GRANT NO. 42 RURAL DEVELOPMENT-Concl'd.**42.2.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4515 Capital Outlay on Other Rural Development Programmes			
800 Other Expenditure			
09 Creation of Assets under Budget Announcement/State Development Schemes			
O 53,85.00			
R (-)52,93.00	92.00	92.00	...

Reduction in provision by re-appropriation (₹33,86.90 lakh) was due to requirement of less fund under Major Works and surrender (₹19,06.10 lakh) also from Major Works was made without assigning any reason.

(ii) 03 Centrally Sponsored Schemes**4515 Capital Outlay on Other Rural Development Programmes**

800 Other Expenditure
08 Pradhan Mantri Awas Yojana (PMAY)

O 40,00.00			
R (-)40,00.00	...	...	...

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

42.2.4 Savings mentioned at note 42.2.3 were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
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(iii) 04 State Plan Schemes**4515 Capital Outlay on Other Rural Development Programmes**

103 Rural Development
04 Schemes under ACA/SPA

S 0.10			
R 33,86.90	33,87.00	33,67.00	(-)20.00

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

Final savings were due to non-receipt of finance concurrence and expenditure authorisation from the Finance Department, Government of Arunachal Pradesh.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2405 Fisheries				
Original	44,96,58			
Supplementary	10	44,96,68	27,37,11	(-)17,59,57
Amount surrendered during the year (31 March 2021)				15,78,37
Capital				
Major Head:				
4405 Capital Outlay on Fisheries				
Original	5,40,00			
Supplementary	10	5,40,10	79,80	(-)4,60,30
Amount surrendered during the year (31 March 2021)				4,57,54

Notes and Comments:

Revenue:

43.1.1 As the overall expenditure of ₹27,37.11 lakh fell far short of the original provision of ₹44,96.58 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

43.1.2 Out of the available savings of ₹17,59.57 lakh, ₹15,78.37 lakh (89.70 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2405 Fisheries			
800 Other Expenditure			
45 Rashtriya Krishi Vikas Yojana (RKVY)			
S 0.10			
R 4,62.26	4,62.36	2,54.94	(-)2,07.42

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

Reasons for the savings have not been intimated (August 2021).

Capital:

43.2.1 As the overall expenditure of ₹79.80 lakh fell far short of the original provision of ₹5,40.00 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

43.2.2 Out of the available savings of ₹4,60.30 lakh (85.22 *per cent* of the total provision), ₹4,57.54 lakh (99.40 *per cent* of the total savings) was precisely anticipated and surrendered in March 2021.

43.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
4405 Capital Outlay on Fisheries			
101 Inland Fisheries			
01 Blue Revolution-Integrated Development and Management of Fisheries			
O 3,00.00			
R (-)2,43.44	56.56	53.81	(-)2.75

Reduction in provision by re-appropriation was the net effect of decrease of ₹31.55 lakh under Major Works (Central Share) and increase of ₹5.65 lakh towards Major Works (State Share) due to requirement of less/ more funds under respective heads and surrender of ₹2,17.54 lakh also from Major Works (Central Share) was made without assigning any reason.

Reasons for the savings have not been intimated (August 2021).

GRANT NO. 43 FISHERIES-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 04	State Plan Schemes			
	4405 Capital Outlay on Fisheries			
800	Other Expenditure			
08	Creation of Assets under Budget Announcement/State Development Schemes			
O	2,40.00			
R	(-),2,40.00	...	...	...

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

43.2.4 Savings mentioned at note **43.2.3** were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4405 Capital Outlay on Fisheries			
800	Other Expenditure			
03	Scheme on ACA/SPA/SIDF <i>etc.</i>			
S	0.10			
R	25.90	26.00	26.00	...

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

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2052 Secretariat-General Services				
Original	12,29,33	12,29,33	10,52,68	(-)1,76,65
Amount surrendered during the year (31 March 2021)				1,56,78

Notes and Comments:

Revenue:

44.1.1 In view of the overall savings of ₹1,76.65 lakh (14.37 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

44.1.2 Out of the available savings of ₹1,76.65 lakh, ₹1,56.78 lakh (88.75 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

44.1.3 Savings of ₹8,26.94 lakh constituting 45.90 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2019-20 also.

44.1.4 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2052 Secretariat-General Services				
091	Attached Offices			
02	Resident Commissioner, Arunachal Pradesh, New Delhi			
O	10,11,53			
R	(-)1,61.26	8,50.27	8,30.42	(-)19.85

Reduction in provision by re-appropriation was the net effect of decrease of ₹22.14 lakh mainly under Office Expenses (POL), Minor Works and Salaries (LTC) and increase of ₹17.66 lakh towards Other Charges and Rent, Rates and Taxes due to requirement of less/ more funds under respective heads and surrender of ₹1,56.78 lakh mainly from Office Expenses, Salaries and Wages was made without assigning any reason.

Reasons for the savings have not been intimated (August 2021).

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
3053 Civil Aviation				
3275 Other Communication Services				
Original	43,04,29			
Supplementary	10	43,04,39	21,49,20	(-)21,55,19
Amount surrendered during the year (31 March 2021)				21,26,87
Capital				
Major Head:				
5053 Capital Outlay on Civil Aviation				
Original	61,70,00	61,70,00	42,56,99	(-)19,13,01
Amount surrendered during the year (31 March 2021)				19,85,66

Notes and Comments:

Revenue:

45.1.1 As the overall expenditure of ₹21,49.20 lakh fell far short of the original provision of ₹43,04.29 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

45.1.2 Out of the available savings of ₹21,55.19 lakh (50.07 per cent of the total provision), ₹21,26.87 lakh (98.69 per cent of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 45 CIVIL AVIATION-Contd.

45.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 3275 Other Communication Services			
800 Other Expenditure			
01 Maintenance of Assets			
O 37,80.42			
R (-)20,33.00	17,47.42	17,46.53	(-)0.89

Reduction in provision by re-appropriation (₹57.13 lakh) was due to requirement of less fund under Other Charges, Office Expenses and Wages and surrender (₹19,75.87 lakh) from Other Charges was made without assigning any reason.

Savings were due to difference of actual amount of helicopter bill than anticipated.

(ii) 04 State Plan Schemes			
3053 Civil Aviation			
80 General			
800 Other Expenditure			
05 Schemes under Budget Announcement/State Development Schemes			
O 1,51.00			
R (-)45.00	1,06.00	82.80	(-)23.20

Reduction in provision was the net effect of surrender of ₹1,51.00 lakh from Other Charges without assigning any reason and increase of ₹1,06.00 lakh by re- appropriation due to requirement of more fund towards Minor Works.

Savings were due to non-utilisation of allotted fund fully by executing agencies and utilisation certificates are yet to be received from some Public Works Divisions. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilisation certificates.

GRANT NO. 45 CIVIL AVIATION-Concl'd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 3053 Civil Aviation				
80	<i>General</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	3,72.87		
	S	0.10		
	R	(-)48.87	3,19.87	(-)4.23
		3,24.10		

Reduction in provision was the net effect of decrease of ₹50.27 lakh mainly under Salaries, Minor Works and Other Charges and increase of ₹1.40 lakh towards Salaries (LTC) due to requirement of less/ more funds under respective heads.

Savings were due to non-payment of arrear to some staffs owing to late fixation of pay.

Capital:

45.2.1 In view of the available savings of ₹19,13.01 lakh (31.01 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

45.2.2 Out of the available savings of ₹19,13.01 lakh, ₹19,85.66 lakh (103.80 *per cent* of the total savings) was injudiciously surrendered in March 2021.

45.2.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	5053 Capital Outlay on Civil Aviation			
	80 <i>General</i>			
	800 Other Expenditure			
	03 Creation of Assets under SADA			
	O	61,70.00		
	R	(-)19,85.66	42,56.99	(+)72.65
		41,84.34		

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

The department stated (August 2021) that excess was due to reduction of interim allocation made vide Letter No. PD (SPD)-65/2014-15 dated 15.10.2021 in revised estimate 2020-21 after utilisation of ₹5,00.00 lakh allotted to Public Works Division, Doimukh division for C/o Boundary wall for entire Greenfield airport site at Hollongi, Itanagar.

GRANT NO. 46 STATE PUBLIC SERVICE COMMISSION
(All Charged)

		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2051 Public Service Commission				
Charged:				
<i>Original</i>	<i>14,19,83</i>			
<i>Supplementary</i>	<i>10</i>	<i>14,19,93</i>	<i>10,48,95</i>	<i>(-)3,70,98</i>
<i>Amount surrendered during the year (31 March 2021)</i>				<i>3,67,28</i>

Notes and Comments:**Revenue:**

46.1.1 As the overall expenditure of ₹10,48.95 lakh fell far short of the original appropriation of ₹14,19.83 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

46.1.2 Out of the available savings of ₹3,70.98 lakh (26.13 per cent of the total provision) in the Revenue-Charged Section of this Appropriation, ₹3,67.28 lakh (99.00 per cent of the total savings) only was anticipated and surrendered in March 2021.

46.1.3 Savings occurred mainly under:

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹.in lakh)
(i) 2051 Public Service Commission				
102	State Public Service Commission			
01	Establishment Expenses			
	<i>O</i>	<i>14,19.83</i>		
	<i>S</i>	<i>0.10</i>		
	<i>R</i>	<i>(-)3,67.28</i>	<i>10,52.65</i>	<i>(-)3.70</i>

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,82.33 lakh mainly under Salaries, Professional Services and Office Expenses (POL) and increase of ₹15.05 lakh towards Office Expenses, Publication and Salaries (LTC) due to requirement of less/more funds under respective heads. The decrease mainly under Salaries, Professional Services and Office Expenses (POL) includes surrender (₹3,67.28 lakh) mainly from Other Charges and Salaries for which no reasons were assigned.

Reasons for the savings have not been intimated (August 2021).

**GRANT NO. 47 ADMINISTRATION OF JUSTICE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2014 Administration of Justice				
Original	24,24,27			
Supplementary	1,03,04	25,27,31	23,27,15	(-)2,00,16
Amount surrendered during the year				...

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

Original	24,40,00			
Supplementary	10	24,40,10	5,69,44	(-)18,70,66
Amount surrendered during the year (31 March 2021)				7,45,10

Notes and Comments:**Revenue:**

47.1.1 As the overall expenditure of ₹23,27.15 lakh fell short of the original provision of ₹24,24.27 lakh, supplementary provision of ₹1,03.04 lakh obtained in March 2021 proved totally unnecessary.

47.1.2 No part of the available savings of ₹2,00.16 lakh (7.92 per cent of the total provision) was anticipated for surrender during the year.

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.**47.1.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2014 Administration of Justice			
105 Civil and Session Courts			
03 Establishment Expenses			
O 14,77.37			
R (-)1,27.56	13,49.81	13,08.23	(-)41.58

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,85.18 lakh under Salaries, Office Expenses and Other Charges and increase of ₹57.62 lakh mainly towards Wages, Domestic Travel Expenses and Salaries (LTC) due to requirement of less/ more funds under respective heads.

(ii) 04 State Plan Schemes**2014 Administration of Justice**

800 Other Expenditure
08 Schemes under Budget
Announcement/State
Development Schemes

O 86.58			
R (-)86.58	...	...	....

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

(iii) 2014 Administration of Justice

800 Other Expenditure
06 Additional District &
Session Judge

O 3,27.20			
S 84.48			
R 93.59	5,05.27	3,89.09	(-)1,16.18

Augmentation of provision by re-appropriation was the net effect of increase of ₹94.66 lakh mainly towards Office Expenses, Wages and Salaries and decrease of ₹1.07 lakh under Salaries (LTC) and Other Charges due to requirement of more/ less funds under respective heads.

Reasons for the savings at serial numbers (i) and (iii) have not been intimated (August 2021).

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.

47.1.4 Savings mentioned at note **47.1.3** were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2014 Administration of Justice				
114	Legal Advisers and Counsels			
03	Legal Fees of Advocates/Counsels			
O	1,30.00			
R	43.86	1,73.86	1,73.86	...

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

(ii) 01 Advocate General

O	63.60			
R	39.74	1,03.34	95.41	(-)7.93

Augmentation of provision by re-appropriation was the net effect of increase of ₹48.74 lakh towards Professional Services and decrease of ₹ nine lakh under Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

Reasons for the final savings have not been intimated (August 2021).

(iii) 800 Other Expenditure

01 Establishment Expenses

O	71.65			
R	18.09	89.74	87.37	(-)2.37

Augmentation of provision by re-appropriation was the net effect of increase of ₹34.94 lakh towards Office Expenses, Office Expenses (POL) and Wages and decrease of ₹16.85 lakh under Salaries and Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

Reasons for the final savings have not been intimated (August 2021).

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Concl'd.**Capital:**

47.2.1 As the overall expenditure of ₹5,69.44 lakh fell far short of the original provision of ₹24,40.00 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

47.2.2 Out of the available savings of ₹18,70.66 lakh (76.66 per cent of the total provision), ₹7,45.10 lakh (39.83 per cent of the total savings) only was anticipated and surrendered in March 2021.

47.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
24 Creation of Assets under Budget Announcement/State Development Schemes			
O 24,40.00			
R (-)13,10.43	11,29.57	4.01	(-)11,25.56

Reduction in provision by re-appropriation (₹5,65.33 lakh) was due to requirement of less fund under Major Works and surrender (₹7,45.10 lakh) also from Major Works was made without assigning any reason.

Reasons for the savings have not been intimated (August 2021).

(ii) 03 Centrally Sponsored Schemes			
4059 Capital Outlay on Public Works			
80 General			
800 Other Expenditure			
04 Construction of Court Building			
S 0.10			
R 5,65.33	5,65.43	5,65.43	...

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

**GRANT NO. 48 HORTICULTURE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2401 Crop Husbandry				
2415 Agricultural Research and Education				
Original	1,80,66,68			
Supplementary	10	1,80,66,78	87,67,06	(-92,99,72)
Amount surrendered during the year (31 March 2021)				96,00,60

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

Original	20,60,00			
Supplementary	10	20,60,10	4,72,23	(-15,87,87)
Amount surrendered during the year (31 March 2021)				14,99,87

Notes and Comments:**Revenue:**

48.1.1 As the overall expenditure of ₹87,67.06 lakh fell far short of the original provision of ₹1,80,66.68 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

48.1.2 Out of the available savings of ₹92,99.72 lakh (51.47 *per cent* of the total provision), ₹96,00.60 lakh (103.24 *per cent* of the total savings) was injudiciously surrendered in March 2021.

GRANT NO. 48 HORTICULTURE-Contd.

48.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2415 Agricultural Research and Education			
01 Crop Husbandry			
800 Other Expenditure			
06 Schemes under Budget Announcement/State Development Schemes			
O 97,00.00			
R (-)90,86.76	6,13.24	9,12.52	(+)2,99.28

Reduction in provision by re-appropriation (₹7,16.16 lakh) was due to requirement of less fund under Other Charges and surrender (₹83,70.60 lakh) also from Other Charges was made without assigning any reason.

Reasons for the excess have not been intimated (August 2021).

(ii) 04 State Plan Schemes			
2401 Crop Husbandry			
800 Other Expenditure			
96 Schemes under Budget Announcement/State Development Schemes			
O 10,00.00			
R (-)10,00.00	...	...	...

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

(iii) 62 Schemes under SADA			
O 2,30.00			
R (-)2,30.00	...	...	...

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

GRANT NO. 48 HORTICULTURE-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2401 Crop Husbandry			
119 Horticulture and Vegetable Crops			
01 Establishment Expenses			
O 28,82.13			
R (-)2,07.40	26,74.73	26,74.72	(-)0.01

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,74.67 lakh under Salaries and Other Administrative Services and increase of ₹67.27 lakh mainly towards Minor Works, Other Charges and Office Expenses due to requirement of less/ more funds under respective heads.

Reasons for the savings have not been intimated (August 2021).

(v) 03 Centrally Sponsored Schemes			
2401 Crop Husbandry			
119 Horticulture and Vegetable Crops			
49 National Horticulture Mission			
O 10,00.00			
R (-)1,66.67	8,33.33	8,33.33	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,50.00 lakh under Other Charges (Central Share) and increase of ₹83.33 lakh towards Other Charges (State Share) due to requirement of less/ more funds under respective heads.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2415 Agricultural Research and Education			
01 Crop Husbandry			
800 Other Expenditure			
45 Rashtriya Krishi Vikas Yojana (RKVY)			
S 0.10			
R 10,90.70	10,90.80	10,90.80	...

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

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

48.2.1 As the overall expenditure of ₹4,72.23 lakh fell far short of the original provision of ₹20,60.00 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

48.2.2 Out of the available savings of ₹15,87.87 lakh (77.08 *per cent* of the total provision), ₹14,99.87 lakh (94.46 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

48.2.3 Savings of ₹61,50.00 lakh and ₹17,77.19 lakh constituting 100 and 88.85 *per cent* of the total provision had also occurred under the Capital Section of this grant in 2018-19 and 2019-20 respectively.

48.2.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4401 Capital Outlay on Crop Husbandry			
800 Other Expenditure			
07 Creation of Assets under Budget Announcement/State Development Schemes			
O 20,60.00			
R (-)18,87.00	1,73.00	85.00	(-)88.00

Reduction in provision by re-appropriation (₹3,87.13 lakh) was due to requirement of less fund under Major Works and surrender (₹14,99.87 lakh) also from Major Works was made without assigning any reason.

Reasons for the savings have not been intimated (August 2021).

(ii) 05 RIDF

S 0.10			
R 3,87.13	3,87.23	3,87.23	...

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

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
3425 Other Scientific Research				
Original	26,74,57	26,74,57	20,57,11	(-)6,17,46
Amount surrendered during the year (31 March 2021)				5,16,95

Notes and Comments:

Revenue:

49.1.1 In view of the overall savings of ₹6,17.46 lakh (23.09 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

49.1.2 Out of the available savings of ₹6,17.46 lakh, ₹5,16.95 lakh (83.72 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 49 SCIENCE AND TECHNOLOGY-Contd.**49.1.3 Savings occurred mainly under:**

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	3425 Other Scientific Research			
	60 Others			
	800 Other Expenditure			
	07 Schemes under Budget Announcement/State Development Schemes			
	O 6,71.00			
	R (-)4,01.05	2,69.95	1,69.95	(-)1,00.00

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

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

(ii) 200	Assistance to Other Scientific Bodies			
	01 Arunachal Pradesh State Council of Science and Technology			
	O 11,92.38			
	R (-)1,97.80	9,94.58	9,94.58	...

Reduction in provision by re-appropriation (₹81.90 lakh) was due to requirement of less fund under Grants-in-Aid General (Salary) and Grants-in-Aid General (Non-Salary) and surrender (₹1,15.90 lakh) also from Grants-in-Aid General (Salary) and Grants-in-Aid General (Non-Salary) was made without assigning any reason.

(iii) 600	Other Schemes			
	03 Assistance to AP Science Centre Society			
	O 2,29.88			
	R (-)41.05	1,88.83	1,88.83	...

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

GRANT NO. 49 SCIENCE AND TECHNOLOGY-Conclld.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 3425 Other Scientific Research				
60	<i>Others</i>			
600	Other Schemes			
04	Assistance to State Remote Sensing Application Centre			
O	5,10.80			
R	(-)10.19	5,00.61	5,00.23	(-)0.38

Reduction in provision by re-appropriation was the net effect of decrease of ₹22.57 lakh under Grants-in-Aid General (Salary) and increase of ₹12.38 lakh towards Grants-in-Aid General (Non-Salary) due to requirement of less/ more funds under respective heads.

Savings were reportedly due to incurring of expenditure as per actual requirement.

49.1.4 Savings mentioned at note **49.1.3** were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 3425 Other Scientific Research				
60	<i>Others</i>			
600	Other Schemes			
07	Centre for Bio-resources and Sustainable Development			
O	34.50			
R	1,34.14	1,68.64	1,68.64	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,50.00 lakh towards Grants for creation of Capital Assets and decrease of ₹15.86 lakh under Grants-in-Aid General (Non-Salary) and Grants-in-Aid General (Salary) due to requirement of more/ less funds under respective heads.

**GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
3451 Secretariat-Economic Services				
Original	4,00,97,71	4,00,97,71	59,22,15	(-)3,41,75,56
Amount surrendered during the year (31 March 2021)				3,40,84,24
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	28,27,40,68			
Supplementary	40	28,27,41,08	4,37,49,82	(-)23,89,91,26
Amount surrendered during the year (31 March 2021)				22,08,36,75

Notes and Comments:

Revenue:

50.1.1 In view of the available savings of ₹3,41,75.56 lakh (85.23 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

50.1.2 Out of the available savings of ₹3,41,75.56 lakh, ₹3,40,84.24 lakh (99.73 *per cent* of the total savings) was precisely anticipated and surrendered in March 2021.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.

50.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
3451 Secretariat-Economic Services			
800 Other Expenditure			
05 Schemes under Budget Announcement/State Development Schemes			
O 3,87,62.00			
R (-)3,40,53.90	47,08.10	46,32.77	(-)75.33

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

Savings were due to release of payment as per physical progress of works.

(ii) 3451 Secretariat-Economic Services			
090 Secretariat			
01 Establishment Expenses			
O 7,31.48			
R (-)49.05	6,82.43	6,63.26	(-)19.17

Reduction in provision by re-appropriation was the net effect of decrease of ₹56.89 lakh mainly under Office Expenses, Salaries and Other Charges and increase of ₹34.73 lakh towards Office Expenses (POL), Wages and Domestic Travel Expenses due to requirement of less/ more funds under respective heads and surrender of ₹26.89 lakh from Other Contractual Services and Other Charges was made without assigning any reason.

Savings were due to transfer/posting of officials/officers from headquarters to district planning units and drawal of salary thereof.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 3451 Secretariat-Economic Services			
102 District Planning			
01 Establishment Expenses of District Planning			
O 6,04.23			
R 18.71	6,22.94	6,26.13	(+)3.19

Augmentation of provision by re-appropriation was the net effect of increase of ₹42.42 lakh towards Office Expenses and Other Charges and decrease of ₹20.26 lakh under Salaries, Domestic Travel Expenses and Wages due to requirement of more/ less funds under respective heads and surrender of ₹3.45 lakh from Salaries (LTC) and Office Expenses (POL) was made without assigning any reason.

Excess was due to transfer/posting of officials/officers from headquarters to district planning units and drawal of salary thereof.

Capital:

50.2.1 As the overall expenditure of ₹4,37,49.82 lakh fell far short of the original provision of ₹28,27,40.68 lakh, supplementary provision of ₹0.40 lakh obtained in March 2021 proved totally unnecessary.

50.2.2 Out of the available savings of ₹23,89,91.26 lakh, ₹22,08,36.75 lakh (92.40 per cent of the total savings) only was anticipated and surrendered in March 2021.

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)	Savings (₹ in lakh)	Per Cent	Surrender (₹ in lakh)
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
2017-18	7,49,02.46	3,89,28.37	3,59,74.09	48.03	...
2018-19	36,29,83.00	6,33,36.43	29,96,46.57	82.55	28,47,09.16
2019-20	34,37,46.36	4,12,04.70	30,25,41.66	88.01	29,43,88.90

The above facts bring out lack of proper assessment at the time of making budget estimates.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.**50.2.4 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
13 Scheme under CSS			
O 12,69,00.00			
R (-)12,69,00.00

Withdrawal of the entire provision by surrender from Major Works (Central Share and State Share) was made without assigning any reason.

(ii) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
24 Creation of Assets under Budget Announcement/State Development Schemes			
O 6,97,60.00			
R (-)6,57,52.93	40,07.07	4,26.20	(-)35,80.87

Reduction in provision by re-appropriation (₹5,78,96.86 lakh) was due to requirement of less fund under Major Works and surrender (₹78,56.07 lakh) also from Major Works was made without assigning any reason.

Savings were due to release of payment as per physical progress of works.

(iii) 14 Schemes under Infrastructure Development Fund (SIDF)			
O 6,10,80.68			
R (-)6,10,80.68	...	...	...

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

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
16 Scheme under RIDF			
O 2,50,00.00			
R (-)2,50,00.00

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

50.2.5 Savings mentioned at note **50.2.4** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
19 Schemes under MLA LAD/Untied Fund			
S 0.10			
R 2,87,39.14	2,87,39.24	2,80,27.36	(-)7,11.88

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

Final savings were due to non-receipt of LOC authorisation from the Finance Department, Government of Arunachal Pradesh and release of payment as per physical progress of works.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Conclld.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 08 Central Plan Schemes(Fully funded by Central Government)			
4070 Capital Outlay on Other Administrative Services			
796 Tribal Area Sub-Plan			
01 Special Assistance for Capital Expenditure			
S 0.10			
R 2,32,96.90	2,32,97.00	1,16,48.90	(-)1,16,48.10

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

Final savings were due to non-receipt of LOC authorisation from the Finance Department, Government of Arunachal Pradesh and release of payment as per physical progress of works.

(iii) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
18 Scheme under BADP			
S 0.10			
R 35,58.12	35,58.22	35,46.61	(-)11.61

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

Final savings were due to release of payment as per physical progress of works.

(iv) 05 Finance Commission Recommendations			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
11 District Innovation Fund			
S 0.10			
R 23,02.70	23,02.80	1,00.75	(-)22,02.05

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

Reasons for the final savings have not been intimated (August 2021).

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	14,97,93	14,97,93	12,05,42	(-)2,92,51
Amount surrendered during the year (31 March 2021)				2,51,75
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Supplementary	50,00	50,00	...	(-)50,00
Amount surrendered during the year				...

Notes and Comments:

Revenue:

51.1.1 In view of the overall savings of ₹2,92.51 lakh (19.53 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

51.1.2 Out of the available savings of ₹2,92.51 lakh, ₹2,51.75 lakh (86.07 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2205 Art and Culture			
800 Other Expenditure			
08 Schemes under SADA			
O 1,85.00			
R (-)1,85.00

Withdrawal of the entire provision by re-appropriation (₹24.51 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹1,60.49 lakh) also from Other Charges was made without assigning any reason.

(ii) 15 Schemes under Budget			
Announcement/State			
Development Schemes			
O 1,16.00			
R (-)43.48	72.52	72.52	...

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

(iii) 2205 Art and Culture			
105 Public Libraries			
02 Maintenance of			
District Libraries			
O 6,85.18			
R (-)37.44	6,47.74	6,43.26	(-)4.48

Reduction in provision was the net effect of surrender of ₹37.86 lakh mainly from Salaries, Office Expenses and Salaries (LTC) without assigning any reason and increase of ₹0.42 lakh by re-appropriation due to requirement of more fund towards Wages.

Reasons for the savings have not been intimated (August 2021).

GRANT NO. 51 DIRECTORATE OF LIBRARY-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2205 Art and Culture				
105	Public Libraries			
01	Maintenance of State Library			
	O	2,88.76		
	R	(-)17.14	2,71.62	2,57.81
				(-)13.81

Reduction in provision was the net effect of surrender of ₹37.14 lakh mainly from Salaries, Advertisement and Publication and Wages without assigning any reason and increase of ₹20.00 lakh by re-appropriation due to requirement of more fund towards Minor Works.

Reasons for the savings have not been intimated (August 2021).

51.1.4 Savings mentioned at note **51.1.3** were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2205 Art and Culture				
001	Direction and Administration			
01	Establishment Expenses			
	O	2,22.99		
	R	31.31	2,54.30	2,31.83
				(-)22.47

Augmentation of provision by re-appropriation (₹47.57 lakh) was due to requirement of more fund mainly towards Other Charges, Office Expenses and Publication and surrender (₹16.26 lakh) from Salaries was made without assigning any reason.

Final savings were due to non-filling up of vacant posts.

Capital:

51.2.1 In view of the non-utilisation of the entire provision of ₹50.00 lakh in the grant, provision created by obtaining supplementary grant in March 2021 was totally unnecessary.

51.2.2 No part of the available savings of ₹50.00 lakh (100 per cent of the total provision) was anticipated for surrender during the year.

GRANT NO. 51 DIRECTORATE OF LIBRARY-Concl.

51.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ 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			
09 Creation of Assets under Budget Announcement/State Development Schemes			
S 50.00	50.00	...	(-)50.00

Reasons for the savings have not been intimated (August 2021).

**GRANT NO. 52 YOUTH AFFAIRS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2204 Sports and Youth Services				
Original	8,53,79			
Supplementary	1,84,05	10,37,84	9,80,51	(-)57,33
Amount surrendered during the year				...

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

Original	13,60,00	13,60,00	...	(-)13,60,00
Amount surrendered during the year (31 March 2021)				13,60,00

Notes and Comments:**Revenue:**

52.1.1 In view of the overall savings of ₹57.33 lakh (5.52 per cent of the total provision) in the grant, supplementary provision of ₹1,84.05 lakh obtained in March 2021 proved excessive.

52.1.2 No part of the available savings of ₹57.33 lakh was anticipated for surrender during the year.

GRANT NO. 52 YOUTH AFFAIRS-Contd.

52.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2204 Sports and Youth Services			
800 Other Expenditure			
11 Schemes under Budget Announcement/State Development Schemes			
O 3,36.00			
R (-)84.87	2,51.13	2,37.34	(-)13.79

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,09.87 lakh under Other Charges and Grants-in-Aid General (Salary) and increase of ₹25.00 lakh towards Grants-in-Aid General (Non-Salary) due to requirement of less/ more funds under respective heads.

Reasons for the savings have not been intimated (August 2021).

(ii) 2204 Sports and Youth Services			
001 Direction and Administration			
02 District Office			
O 1,70.06			
S 1.50			
R 0.99	1,72.55	1,38.17	(-)34.38

Augmentation of provision by re-appropriation was the net effect of increase of ₹9.90 lakh towards Other Charges and Salaries and decrease of ₹8.91 lakh under Wages, Domestic Travel Expenses and Office Expenses due to requirement of more/ less funds under respective heads.

The department stated (August 2021) that savings were due to allotment of additional fund under Salaries by the Finance Department (budget), Government of Arunachal Pradesh as creation of new posts under various categories were under process.

GRANT NO. 52 YOUTH AFFAIRS-Conclld.

52.1.4 Savings mentioned at note **52.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2204 Sports and Youth Services			
001 Direction and Administration			
01 Directorate Establishment			
O 3,47.73			
S 82.55			
R 83.88	5,14.16	5,05.00	(-)9.16

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,25.43 lakh mainly towards Minor Works, Other Charges and Office Expenses and decrease of ₹41.55 lakh mainly under Grants-in-Aid General (Non-Salary), Salaries and Salaries (LTC) due to requirement of more/ less funds under respective heads.

The department stated (August 2021) that savings were due to allotment of additional fund under Salaries by the Finance Department (budget), Government of Arunachal Pradesh as creation of new posts under various categories were under process.

Capital:

52.2.1 In view of the non-utilisation of the entire provision of ₹13,60.00 lakh in the grant, provision made through original grant was totally unnecessary.

52.2.2 The entire savings of ₹13,60.00 lakh (100 per cent of the total provision) was precisely anticipated and surrendered in March 2021.

52.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
03 Sports and Youth Services			
800 Other Expenditure			
31 Creation of Assets under Budget Announcement/State Development Schemes			
O 13,60.00			
R (-)13,60.00

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(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	28,83,99	28,83,99	22,46,86	(-)6,37,13
Amount surrendered during the year (31 March 2021)				5,62,83
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	5,00,00			
Supplementary	1,93,40	6,93,40	6,88,80	(-)4,60
Amount surrendered during the year				...

Notes and Comments:

Revenue:

53.1.1 In view of the overall savings of ₹6,37.13 lakh (22.09 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

53.1.2 Out of the available savings of ₹6,37.13 lakh, ₹5,62.83 lakh (88.34 *per cent* of the total savings) was only anticipated and surrendered in March 2021.

GRANT NO. 53 FIRE PROTECTION AND CONTROL-Concl.

53.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2070 Other Administrative Services			
800 Other Expenditure			
11 Schemes under SADA			
O 5,36.04			
R (-)5,36.04

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

(ii) 2070 Other Administrative Services			
108 Fire Protection and Control			
01 Protection and Control			
O 23,44.95			
R (-)25.79	23,19.16	22,44.89	(-)74.27

Reduction in provision by re-appropriation was the net effect of decrease of ₹21.57 lakh mainly under Motor Vehicles and Domestic Travel Expenses and increase of ₹22.57 lakh mainly towards Salaries (LTC), Medical Treatment and Supplies and Materials due to requirement of less/ more funds under respective heads and surrender of ₹26.79 lakh from POL, Clothing and Tentage and Motor Vehicles was made without assigning any reason.

Savings were reportedly due to non-filling up of some vacant posts owing to administrative reasons.

**GRANT NO. 54 STATE TAX AND EXCISE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2039 State Excise				
Original	28,35,01	28,35,01	26,24,25	(-),10,76
Amount surrendered during the year (31 March 2021)				1,63,17
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Supplementary	64,94	64,94	14,94	(-)50,00
Amount surrendered during the year				...

Notes and Comments:

Revenue:

54.1.1 In view of the overall savings of ₹2,10.76 lakh (7.43 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

54.1.2 Out of the available savings of ₹2,10.76 lakh, ₹1,63.17 lakh (77.42 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 54 STATE TAX AND EXCISE-Contd.

54.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2039 State Excise			
800 Other Expenditure			
05 Schemes under SADA			
O 2,79.55			
R (-)2,79.55

Withdrawal of the entire provision by re-appropriation (₹1,16.38 lakh) was due to requirement of less fund under Other Charges and surrender (₹1,63.17 lakh) also from Other Charges was made without assigning any reason.

(ii) **2039 State Excise**

- 001 Direction and Administration
- 02 District Establishment

O 17,05.15			
R (-)3.93	17,01.22	16,90.46	(-)10.76

Reduction in provision by re-appropriation was the net effect of decrease of ₹47.63 lakh under Salaries, Office Expenses (POL) and Domestic Travel Expenses and increase of ₹43.70 lakh mainly towards Other Charges, Minor Works and Office Expenses due to requirement of less/ more funds under respective heads.

Reasons for the savings have not been intimated (August 2021).

54.1.4 Savings mentioned at note **54.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2039 State Excise			
001 Direction and Administration			
01 Headquarter Establishment			
O 7,43.08			
R 92.92	8,36.00	8,25.71	(-)10.29

Augmentation of provision by re-appropriation was the net effect of increase of ₹93.89 lakh mainly towards Office Expenses, Other Charges and Minor Works and decrease of ₹0.97 lakh under Office Expenses (POL) and Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

Reasons for the final savings have not been intimated (August 2021).

GRANT NO. 54 STATE TAX AND EXCISE-Concl'd.**Capital:**

54.2.1 In view of the available savings of ₹50.00 lakh (76.99 *per cent* of the total provision) in the grant, provision created by obtaining supplementary grant in March 2021 proved excessive.

54.2.2 No part of the available savings of ₹50.00 lakh was anticipated for surrender during the year.

54.2.3 Savings of ₹12,00.08 lakh and ₹2,19.33 lakh constituting 99.18 and 100 *per cent* of the total provision had also occurred under the Capital Section of this grant in 2018-19 and 2019-20 respectively.

54.2.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
24 Creation of Assets under Budget Announcement/State Development Schemes			
S	64.94	64.94	14.94
			(-)50.00

Reasons for the savings have not been intimated (August 2021).

**GRANT NO. 55 STATE LOTTERIES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2075 Miscellaneous General Services				
Original	1,81,64	1,81,64	1,49,93	(-)31,71
Amount surrendered during the year (31 March 2021)				30,08

Notes and Comments:**Revenue:**

55.1.1 In view of the overall savings of ₹31.71 lakh (17.46 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

55.1.2 Out of the available savings of ₹31.71 lakh, ₹30.08 lakh (94.86 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

55.1.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2075 Miscellaneous General Services				
103	State Lotteries			
01	Establishment Expenses			
	O	1,81.64		
	R	(-)30.08	1,51.56	1,49.39
				(-)1.63

Reduction in provision by re-appropriation was the net effect of decrease of ₹31.08 lakh under Salaries and Office Expenses (POL) and increase of ₹ one lakh towards Salaries (LTC) due to requirement of less/ more funds under respective heads. The decrease under Salaries and Office Expenses (POL) includes surrender (₹30.08 lakh) mainly from Other Charges, Office Expenses and Professional Services for which no reasons were assigned.

Savings were due to non-receipt of LTC bills on account of pandemic Covid-19.

**GRANT NO. 56 TOURISM
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
3452 Tourism				
Original	41,15,11	41,15,11	17,92,99	(-)23,22,12
Amount surrendered during the year (31 March 2021)				20,43,09
Capital				
Major Head:				
5452 Capital Outlay on Tourism				
Original	35,03,19			
Supplementary	10	35,03,29	5,56,61	(-)29,46,68
Amount surrendered during the year (31 March 2021)				16,62,70

Notes and Comments:

Revenue:

56.1.1 In view of the overall savings of ₹23,22.12 lakh (56.43 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

56.1.2 Out of the available savings of ₹23,22.12 lakh, ₹20,43.09 lakh (87.98 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

56.1.3 Savings of ₹10,44.41 lakh and ₹18,99.09 lakh constituting 19.52 and 31.03 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2018-19 and 2019-20 respectively.

GRANT NO. 56 TOURISM-Contd.**56.1.4 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
3452 Tourism			
80 General			
800 Other Expenditure			
40 Schemes under SADA			
O 29,77.00			
R (-)20,34.26	9,42.74	6,98.51	(-)2,44.23

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

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

(ii) 001 Direction and Administration
01 Establishment Expenses

O 11,38.11			
R (-)8.83	11,29.28	10,94.48	(-)34.80

Reduction in provision by re-appropriation was the net effect of decrease of ₹35.57 lakh mainly under Wages, Office Expenses and Advertising and Publicity and increase of ₹26.74 lakh towards Salaries, Salaries (LTC) and Publication due to requirement of less/ more funds under respective heads. The decrease mainly under Wages, Office Expenses and Advertising and Publicity includes surrender (₹8.83 lakh) from Wages for which no reasons were assigned.

Savings were reportedly due to freezing of Dearness Allowance by the Government of Arunachal Pradesh on account of Covid-19.

Capital:

56.2.1 As the overall expenditure of ₹5,56.61 lakh fell far short of the original provision of ₹35,03.19 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

56.2.2 Out of the available savings of ₹29,46.68 lakh (84.11 *per cent* of the total provision), ₹16,62.70 lakh (56.43 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 56 TOURISM-Concl.

56.2.3 Savings of ₹22,02.05 lakh and ₹14,33.00 lakh constituting 17.90 and 91.55 *per cent* of the total provision had also occurred under the Capital Section of this grant in 2018-19 and 2019-20 respectively.

56.2.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5452 Capital Outlay on Tourism			
01 <i>Tourist Infrastructure</i>			
101 Tourist Centre			
53 Creation of Assets under SADA			
O 35,03.19			
R (-)23,64.23	11,38.96	5,56.61	(-)5,82.35

Reduction in provision by re-appropriation (₹7,01.53 lakh) was due to requirement of less fund under Major Works and surrender (₹16,62.70 lakh) also from Major Works was made without assigning any reason.

Savings were reportedly due to late receipt of finance concurrence from the Finance Department, Government of Arunachal Pradesh and statewide lockdown for Covid-19.

**GRANT NO. 57 URBAN DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2217 Urban Development				
Original	1,35,29,99			
Supplementary	10	1,35,30,09	1,14,14,75	(-)21,15,34
Amount surrendered during the year (31 March 2021)				11,05,15
Capital				
Major Head:				
4217 Capital Outlay on Urban Development				
Original	66,97,00			
Supplementary	30	66,97,30	27,38,16	(-)39,59,14
Amount surrendered during the year (31 March 2021)				19,79,68

Notes and Comments:

Revenue:

57.1.1 As the overall expenditure of ₹1,14,14.75 lakh fell far short of the original provision of ₹1,35,29.99 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

57.1.2 Out of the available savings of ₹21,15.34 lakh (15.63 *per cent* of the total provision), ₹11,05.15 lakh (52.24 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

57.1.3 Savings of ₹81,14.16 lakh constituting 53.36 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2019-20 also.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

57.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2217 Urban Development			
80 General			
800 Other Expenditure			
14 Schemes under Budget Announcement/State Development Schemes			
O 70,45.00			
R (-)16,77.51	53,67.49	43,64.46	(-)10,03.03

Reduction in provision by re-appropriation was the net effect of decrease of ₹54,12.35 lakh under Minor Works and increase of ₹48,39.99 lakh towards Other Charges due to requirement of less/ more funds under respective heads and surrender of ₹11,05.15 lakh from Other Charges was made without assigning any reason.

Savings were mainly due to non-receipt of LOC authorisation from the Finance Department (budget), Government of Arunachal Pradesh.

(ii) 03 Centrally Sponsored Schemes			
2217 Urban Development			
80 General			
800 Other Expenditure			
12 Pradhan Mantri Awas Yojana (PMAY)			
O 20,00.00			
R (-)11,31.16	8,68.84	8,68.84	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹20,00.00 lakh under Creation of Capital Assets and increase of ₹8,68.84 lakh towards Grants-in-Aid General (Non-Salary) and Grants-in-Aid General (Salary) due to requirement of less/ more funds under respective heads.

(iii) 10 Swachh Bharat Mission			
O 7,00.00			
R (-)6,78.13	21.87	21.87	...

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

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 03	Centrally Sponsored Schemes			
	2217 Urban Development			
	80 General			
	800 Other Expenditure			
	08 National Urban Livelihood Mission			
	O 5,00.00			
	R (-)54.11	4,45.89	4,45.89	...

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

57.1.5 Savings mentioned at note **57.1.4** were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2217	Urban Development			
	80 General			
	800 Other Expenditure			
	01 Maintenance of Drainage			
	S 0.10			
	R 23,39.90	23,40.00	23,40.00	...

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

(ii) 001 Direction and Administration
01 Establishment Expenses

O	32,84.99			
R	95.86	33,80.85	33,73.68	(-)7.17

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,05.20 lakh mainly towards Office Expenses, Domestic Travel Expenses and Other Charges and decrease of ₹1,09.34 lakh mainly under Salaries, Professional Services and Rent, Rates and Taxes due to requirement of more/ less funds under respective heads.

Savings were mainly due to non-receipt of expenditure authorisation from the Finance Department, Government of Arunachal Pradesh.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.**Capital:**

57.2.1 As the overall expenditure of ₹27,38.16 lakh fell far short of the original provision of ₹66,97.00 lakh, supplementary provision of ₹0.30 lakh obtained in March 2021 proved totally unnecessary.

57.2.2 Out of the available savings of ₹39,59.14 lakh (59.12 *per cent* of the total provision), ₹19,79.68 lakh (50.00 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

57.2.3 Savings of ₹52,02.62 lakh and ₹28,06.49 lakh constituting 16.79 and 19.59 *per cent* of the total provision had also occurred under the Capital Section of this grant in 2018-19 and 2019-20 respectively.

57.2.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4217 Capital Outlay on Urban Development			
60 Other Urban Development Schemes			
051 Construction			
18 Creation of Assets under Budget Announcement/State Development Schemes			
O 66,97.00			
R (-)25,05.97	41,91.03	22,11.57	(-)19,79.46

Reduction in provision by re-appropriation (₹5,26.29 lakh) was due to requirement of less fund under Major Works and surrender (₹19,79.68 lakh) also from Major Works was made without assigning any reason.

Savings were due to non-receipt of LOC authorisation from the Finance Department (budget), Government of Arunachal Pradesh.

GRANT NO. 57 URBAN DEVELOPMENT-Concl'd.

57.2.5 Savings mentioned at note 57.2.4 was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4217 Capital Outlay on Urban Development			
60 <i>Other Urban Development Schemes</i>			
051 Construction			
19 Creation of Assets under RIDF			
S 0.10			
R 2,74.90	2,75.00	2,75.00	...
(ii) 03 Centrally Sponsored Schemes			
4217 Capital Outlay on Urban Development			
60 <i>Other Urban Development Schemes</i>			
051 Construction			
02 Creation of Urban Infrastructure on Buildings			
S 0.10			
R 1,31.35	1,31.45	1,31.45	...
(iii) 07 Non Lapsable Pool Fund			
4217 Capital Outlay on Urban Development			
60 <i>Other Urban Development Schemes</i>			
051 Construction			
16 Construction of RCC Bridges			
S 0.10			
R 1,20.04	1,20.14	1,20.14	...

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

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

**GRANT NO. 58 STATIONERY AND PRINTING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2058 Stationery and Printing				
Original	13,13,17			
Supplementary	40	13,13,57	10,86,78	(-)2,26,79
Amount surrendered during the year (31 March 2021)				2,26,79
Capital				
Major Head:				
4058 Capital Outlay on Stationery and Printing				
Supplementary	11,15	11,15	11,15	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

58.1.1 As the overall expenditure of ₹10,86.78 lakh fell far short of the original provision of ₹13,13.17 lakh, supplementary provision of ₹0.40 lakh obtained in March 2021 proved totally unnecessary.

58.1.2 Out of the available savings of ₹2,26.79 lakh (17.27 *per cent* of the total provision), ₹2,26.79 lakh (100.00 *per cent* of the total savings) was precisely anticipated and surrendered in March 2021.

GRANT NO. 58 STATIONERY AND PRINTING-Concl'd.**58.1.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2058 Stationery and Printing			
800 Other Expenditure			
03 Schemes under SADA			
O 2,71.00			
R (-)2,71.00

Withdrawal of the entire provision by re-appropriation (₹44.21 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹2,26.79 lakh) also from Other Charges was made without assigning any reason.

(ii) 2058 Stationery and Printing			
103 Government Presses			
01 Establishment Expenses			
O 10,42.17			
S 0.10			
R (-)42.12	10,00.15	10,00.30	(+)0.15

Reduction in provision by re-appropriation was the net effect of decrease of ₹54.02 lakh mainly under Salaries, Other Charges and Office Expenses and increase of ₹11.90 lakh towards Salaries (LTC) and Overtime Allowances due to requirement of less/ more funds under respective heads.

No specific reason for the excess has been intimated (August 2021).

(iii) 04 State Plan Schemes			
2058 Stationery and Printing			
800 Other Expenditure			
04 Schemes under Budget Announcement/State Development Schemes			
S 0.30			
R 86.33	86.63	86.47	(-)0.16

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

Specific reasons for the savings have not been intimated (August 2021).

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2215 Water Supplies and Sanitation				
Original	9,36,26,02			
Supplementary	10	9,36,26,12	8,85,34,76	(-)50,91,36
Amount surrendered during the year (31 March 2021)				1,29,44,77
Capital				
Major Head:				
4215 Capital Outlay on Water Supplies and Sanitation				
Original	2,79,30,00			
Supplementary	39,37,54	3,18,67,54	2,24,55,34	(-)94,12,20
Amount surrendered during the year				...

Notes and Comments:

Revenue:

59.1.1 As the overall expenditure of ₹8,85,34.76 lakh fell short of the original provision of ₹9,36,26.02 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

59.1.2 Out of the available savings of ₹50,91.36 lakh (5.44 *per cent* of the total provision), ₹1,29,44.77 lakh (254.25 *per cent* of the total savings) was injudiciously surrendered in March 2021.

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Contd.

59.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2215 Water Supplies and Sanitation			
01 Water Supplies			
102 Rural Water Supplies Programmes			
01 Establishment Expenses			
O 5,56,26.02			
R (-)2,43,65.67	3,12,60.35	3,10,11.28	(-)2,49.07

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,15,53.75 lakh mainly under Minor Works, Other Charges and Office Expenses and increase of ₹1,32.85 lakh towards Wages due to requirement of less/ more funds under respective heads and surrender of ₹1,29,44.77 lakh from Salaries and Minor Works was made without assigning any reason.

Savings were due to non-drawal of MACP arrears of some staffs and leave encashment of the retired staffs owing to Covid-19 pandemic.

(ii) 04 State Plan Schemes			
2215 Water Supplies and Sanitation			
01 Water Supplies			
800 Other Expenditure			
26 Schemes under Budget Announcement/State Development Schemes			
O 2,00,00.00			
R (-)1,34,22.81	65,77.19	59,12.48	(-)6,64.71

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,00,00.00 lakh under Other Charges and increase of ₹65,77.19 lakh towards Minor Works due to requirement of less/ more funds under respective heads.

Savings were due to inclusion of un-encashed cheques of ₹4,69.43 lakh pertaining to 2019-20 and ₹1,95.28 lakh under Budget Announcement/State Development Schemes.

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Contd.

59.1.4 Savings mentioned at note **59.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2215 Water Supplies and Sanitation			
01			<i>Water Supplies</i>
800			Other Expenditure
18			National Rural Drinking Water Programme(NRDWP)
O	1,50,00.00		
R	1,89,09.11	3,39,09.11	4,29,09.09
			(+)89,99.98

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,05,18.18 lakh towards Minor Works (Central Share) and decrease of ₹1,16,09.07 lakh under Minor Works (State Share) due to requirement of more/ less funds under respective heads.

The department stated (August 2021) that the actual budget grant under this head was ₹4,29,09.09 lakh and accordingly department has incurred expenditure of ₹4,29,09.09 lakh. The excess was due to non-inclusion of ₹90,00.00 lakh in the revised estimate on account of late receipt of budgetary support and expenditure authorisation from the Finance Department, Government of Arunachal Pradesh.

(ii) 04 State Plan Schemes

2215 Water Supplies and Sanitation			
01			<i>Water Supplies</i>
102			Rural Water Supplies Programmes
07			RIDF

S	0.10		
R	55,92.69	55,92.79	53,60.01
			(-)2,32.78

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

Savings were mainly due to inclusion of ₹2,30.84 lakh pertaining to un-encashed cheques of 2019-20.

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 03	Centrally Sponsored Schemes			
	2215 Water Supplies and Sanitation			
	01 Water Supplies			
	800 Other Expenditure			
	23 Swachha Bharat Mission (Gramin)			
	O 30,00.00			
	R 3,41.91	33,41.91	33,41.91	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹30,79.24 lakh towards Minor Works (Central Share) and decrease of ₹27,37.33 lakh under Minor Works (State Share) due to requirement of more/ less funds under respective heads.

Capital:

59.2.1 As the overall expenditure of ₹2,24,55.34 lakh fell short of the original provision of ₹2,79,30.00 lakh, supplementary provision of ₹39,37.54 lakh obtained in March 2021 proved totally unnecessary.

59.2.2 No part of the available savings of ₹94,12.20 lakh (29.54 per cent of the total provision) was anticipated for surrender during the year.

59.2.3 Savings of ₹1,96,65.78 lakh constituting 43.73 per cent of the total provision had occurred under the Capital Section of this grant in 2019-20 also.

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Conclld.**59.2.4** Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4215 Capital Outlay on Water Supplies and Sanitation			
01 Water Supplies			
800 Other Expenditure			
28 Creation of Assets under Budget Announcement/State Development Schemes			
O 2,79,30.00			
R (-)22,60.76	2,56,69.24	1,63,64.73	(-)93,04.51

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

Savings were mainly due to inclusion of un-encashed cheques pertaining to 2019-20.

(ii) 04 Schemes under ACA/SPA

S 18,33.12	18,33.12	17,15.43	(-)1,17.69
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Savings were due to inclusion of un-encashed cheque amounts of 2019-20 for which expenditure was already reflected during 2019-20.

59.2.5 Savings mentioned at note **59.2.4** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 07 Non Lapsable Pool Fund			
4215 Capital Outlay on Water Supplies and Sanitation			
01 Water Supplies			
800 Other Expenditure			
02 Maintenance of Works			
S 21,04.42			
R 22,60.76	43,65.18	43,75.18	(+)10.00

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

**GRANT NO. 60 TEXTILE AND HANDICRAFTS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2851 Village and Small Industries				
Original	56,56,42			
Supplementary	10	56,56,52	47,09,15	(-)9,47,37
Amount surrendered during the year (31 March 2021)				7,67,06
Capital				
Major Head:				
4851 Capital Outlay on Village and Small Industries				
Original	4,30,00	4,30,00	...	(-)4,30,00
Amount surrendered during the year (31 March 2021)				4,30,00

Notes and Comments:**Revenue:**

60.1.1 As the overall expenditure of ₹47,09.15 lakh fell far short of the original provision of ₹56,56.42 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

60.1.2 Out of the available savings of ₹9,47.37 lakh (16.75 *per cent* of the total provision), ₹7,67.06 lakh (80.97 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 60 TEXTILE AND HANDICRAFTS-Contd.

60.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2851 Village and Small Industries			
800 Other Expenditure			
27 Schemes under Budget Announcement/State Development Schemes			
O 11,65.00			
R (-)6,97.01	4,67.99	4,55.89	(-)12.10

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

The department stated (August 2021) that ₹10.00 lakh sanctioned for development of Bee-keeping activities of RGU, Doimukh and ₹ two lakh sanctioned to JDTH, Ziro could not be spent.

(ii) **2851 Village and Small Industries**
 001 Direction and Administration
 01 Establishment Expenses

O 41,62.73			
R (-)2,78.10	38,84.63	37,16.53	(-)1,68.10

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,20.89 lakh mainly under Scholarship/Stipend, Salaries and Office Expenses (POL) and increase of ₹1,42.79 lakh mainly towards Office Expenses, Other Charges and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

The department stated (August 2021) that savings were the residual savings of 23 numbers of DDOs, non-payment of pensionary benefits to officials and held up of pay of some officials.

GRANT NO. 60 TEXTILE AND HANDICRAFTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2851 Village and Small Industries				
107	Sericulture Industries			
01	Establishment Expenses			
O	1,68.69			
R	(-),08.69	60.00	59.92	(-)0.08

Reduction in provision by re-appropriation was the net effect of decrease of ₹77.39 lakh under Salaries and Domestic Travel Expenses and increase of ₹38.75 lakh towards Office Expenses and Other Charges due to requirement of less/ more funds under respective heads and surrender of ₹70.05 lakh from Salaries was made without assigning any reason.

Savings were the residual savings of 23 numbers of DDOs.

60.1.4 Savings mentioned at note **60.1.3** were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2851 Village and Small Industries				
103	Handloom Industries			
01	Establishment Expenses			
O	1,50.00			
R	1,98.96	3,48.96	3,48.95	(-)0.01

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

Savings were the residual savings of 23 numbers of DDOs.

GRANT NO. 60 TEXTILE AND HANDICRAFTS-Concl'd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 03	Centrally Sponsored Schemes			
2851	Village and Small Industries			
800	Other Expenditure			
18	Rashtriya Krishi Vikas Yojana (RKVY)			
S	0.10			
R	1,17.78	1,17.88	1,17.88	...

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

Capital:

60.2.1 In view of the non-utilisation of the entire provision of ₹4,30.00 lakh in the grant, provision made through original grant was totally unnecessary.

60.2.2 The entire savings of ₹4,30.00 lakh (100.00 *per cent* of the total provision) was precisely anticipated and surrendered in March 2021.

60.2.3 Savings of ₹4,20.00 lakh constituting 95.45 *per cent* of the total provision had occurred under the Capital Section of this grant in 2019-20 also.

60.2.4 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04	State Plan Schemes			
4851	Capital Outlay on Village and Small Industries			
800	Other Expenditure			
07	Creation of Assets under Budget Announcement/State Development Schemes			
O	4,30.00			
R	(-4,30.00)	...	...	...

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

**GRANT NO. 61 GEOLOGY AND MINING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2853 Non-ferrous Mining and Metallurgical Industries				
Original	17,68,96			
Supplementary	1,14,05	18,83,01	17,35,88	(-)1,47,13
Amount surrendered during the year				...
Capital				
Major Head:				
4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries				
Original	2,86,00	2,86,00	...	(-)2,86,00
Amount surrendered during the year (31 March 2021)				2,56,00

Notes and Comments:

Revenue:

61.1.1 As the overall expenditure of ₹17,35.88 lakh fell short of the original provision of ₹17,68.96 lakh, supplementary provision of ₹1,14.05 lakh obtained in March 2021 proved totally unnecessary.

61.1.2 No part of the available savings of ₹1,47.13 lakh (7.81 *per cent* of the total provision) was anticipated for surrender during the year.

61.1.3 Savings of ₹38,16.23 lakh constituting 72.65 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2019-20 also.

GRANT NO. 61 GEOLOGY AND MINING -Contd.

61.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2853 Non-ferrous Mining and Metallurgical Industries			
02	<i>Regulation and Development of Mines</i>		
001	Direction and Administration		
01	Establishment Expenses		
O	15,58.96		
S	1,14.05		
R	36.14	17,09.15	15,62.03
			(-)1,47.12

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,17.40 lakh towards Office Expenses and Other Charges and decrease of ₹81.26 lakh mainly under Salaries, Wages and Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

The department stated (August 2021) that the savings were due to non-appointment of 05 (five) numbers of guard posts for which provision was kept, 15 (fifteen) numbers of mining guards are being paid fixed salary against sanctioned posts and completion of deputation tenure of Joint Director for which budget provision was kept.

(ii) 04 State Plan Schemes

2853 Non-ferrous Mining and Metallurgical Industries			
02	<i>Regulation and Development of Mines</i>		
800	Other expenditure		
03	Schemes under Budget		
	Announcement/State		
	Development Schemes		
O	2,10.00		
R	(-)36.14	1,73.86	1,73.84
			(-)0.02

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,10.00 lakh under Grants for creation of Capital Assets and increase of ₹1,73.86 lakh towards Other Charges due to requirement of less/ more funds under respective heads.

Reasons for the savings have not been intimate (August 2021).

GRANT NO. 61 GEOLOGY AND MINING-Concl.**Capital:**

61.2.1 In view of the non-utilisation of the entire provision of ₹2,86.00 lakh in the grant, provision made through original grant was totally unnecessary.

61.2.2 Out of the available savings of ₹2,86.00 lakh (100.00 *per cent* of the total provision), ₹2,56.00 lakh (89.51 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

61.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ 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			
04 Creation of Assets under Budget Announcement/State Development Schemes			
O 2,86.00			
R (-)2,56.00	30.00	...	(-)30.00

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

The department stated (August 2021) that the fund was allotted to the executing agency Urban Development and utilisation certificates have been submitted. But as per records available in this office the amounts remained unspent.

**GRANT NO. 62 DIRECTORATE OF TRANSPORT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
3055 Road Transport				
3056 Inland Water Transport				
Original	6,35,78			
Supplementary	10	6,35,88	4,50,66	(-)1,85,22
Amount surrendered during the year (31 March 2021)				1,77,14
Capital				
Major Heads:				
5055 Capital Outlay on Road Transport				
5056 Capital Outlay on Inland and Water Transport				
Supplementary	43,30	43,30	43,16	(-)14
Amount surrendered during the year				...

Notes and Comments:

Revenue:

62.1.1 As the overall expenditure of ₹4,50.66 lakh fell far short of the original provision of ₹6,35.78 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

62.1.2 Out of the available savings of ₹1,85.22 lakh, ₹1,77.14 lakh (95.64 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 62 DIRECTORATE OF TRANSPORT-Concl.**62.1.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
3056 Inward Water Transport			
800 Other expenditure			
03 Schemes under Budget Announcement/State Development Schemes			
O 1,20.00			
R (-)1,20.00

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

(ii) 3055 Road Transport

001 Direction and Administration			
01 Establishment Expenses			
O 4,90.38			
S 0.10			
R (-)48.84	4,41.64	4,36.09	(-)5.55

Reduction in provision by re-appropriation was the net effect of decrease of ₹1.60 lakh under Office Expenses (POL) and Salaries and increase of ₹1.90 lakh towards Salaries (LTC) due to requirement of less/ more funds under respective heads and surrender of ₹49.14 lakh mainly from Salaries, Wages and Other Charges was made without assigning any reason.

Savings were due to non-drawal of MACP arrear, increment arrear and non-submission of LTC claims.

(iii) 3056 Inward Water Transport

001 Direction and Administration			
01 Establishment Expenses			
O 25.40			
R (-)8.30	17.10	14.57	(-)2.53

Reduction in provision by re-appropriation (₹0.30 lakh) was due to requirement of less fund under Office Expenses (POL) and surrender (₹ eight lakh) mainly from Other Charges, Office Expenses and Domestic Travel Expenses was made without assigning any reason.

Savings were due to non-creation of new posts and incurring of less expenditure under Office Expenses and Other Charges.

**GRANT NO. 63 PROTOCOL DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	3,04,04			
Supplementary	42,98	3,47,02	3,11,05	(-)35,97
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

63.1.1 In view of the overall savings of ₹35.97 lakh (10.37 *per cent* of the total provision) in the grant, supplementary provision of ₹42.98 lakh obtained in March 2021 proved excessive.

63.1.2 No part of the available savings of ₹35.97 lakh was anticipated for surrender during the year.

63.1.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2070 Other Administrative Services				
001	Direction and Administration			
01	Establishment Expenses			
O	3,04.04			
S	42.98	3,47.02	3,11.05	(-)35.97

Savings were mainly under Salaries for which no specific reason has been intimated (August 2021).

**GRANT NO. 64 TRADE AND COMMERCE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2575 Other Special Area Programmes				
2875 Other Industries				
Original	3,27,27			
Supplementary	99,77	4,27,04	4,08,77	(-)18,27
Amount surrendered during the year				...
Capital				
Major Head:				
4875 Capital Outlay on Other Industries				
Original	70,00	70,00	...	(-)70,00
Amount surrendered during the year (31 March 2021)				70,00

Notes and Comments:

Capital:

64.2.1 In view of the non-utilisation of the entire provision of ₹70.00 lakh in the grant, provision made through original grant was totally unnecessary.

64.2.2 The entire savings of ₹70.00 lakh (100.00 *per cent* of the total provision) was precisely anticipated and surrendered in March 2021.

GRANT NO. 64 TRADE AND COMMERCE-Concl'd.**64.2.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4875 Capital Outlay on Other Industries			
60 Other Industries			
800 Other Expenditure			
02 Creation of Assets under Budget Announcement/State Development Schemes			
O 70.00			
R (-)70.00

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

**GRANT NO. 65 DEPARTMENT OF TIRAP, CHANGLANG AND LONGDING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2575 Other Special Area Programmes				
Original	32,84,74	32,84,74	98,08	(-)31,86,66
Amount surrendered during the year (31 March 2021)				31,66,88

Capital**Major Head:****4575 Capital Outlay on other
Special Areas Programmes**

Original	30,00,00			
Supplementary	5,11,44	35,11,44	25,37,48	(-)9,73,96
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

65.1.1 In view of the available savings of ₹31,86.66 lakh (97.01 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

65.1.2 Out of the available savings of ₹31,86.66 lakh, ₹31,66.88 lakh (99.38 *per cent* of the total savings) was precisely anticipated and surrendered in March 2021.

65.1.3 Savings of ₹32.86 lakh and ₹14.38 lakh constituting 29.09 and 13.30 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2018-19 and 2019-20 respectively.

GRANT NO. 65 DEPARTMENT OF TIRAP, CHANGLANG AND LONGDING-Contd.

65.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2575 Other Special Area Programmes			
03 Tribal Areas			
800 Other Expenditure			
04 Schemes under Budget Announcement/State Development Schemes			
O	31,80.00		
R	(-31,80.00	...	...

Withdrawal of the entire provision by re-appropriation (₹13.12 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹31,66.88 lakh) also from Other Charges was made without assigning any reason.

Capital:

65.2.1 As the overall expenditure of ₹25,37.48 lakh fell far short of the original provision of ₹30,00.00 lakh, supplementary provision of ₹5,11.44 lakh obtained in March 2021 proved totally unnecessary.

65.2.2 No part of the available savings of ₹9,73.96 lakh (27.74 per cent of the total provision) was anticipated for surrender during the year.

65.2.3 Savings of ₹33,96.78 lakh and ₹17,53.35 lakh constituting 51.54 and 26.65 per cent of the total provision had also occurred under the Capital Section of this grant in 2018-19 and 2019-20 respectively.

GRANT NO. 65 DEPARTMENT OF TIRAP, CHANGLANG AND LONGDING-Concl.**65.2.4 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4575 Capital Outlay on Other Special Areas Programmes			
03 Tribal Areas			
800 Other Expenditure			
05 Creation of Assets under Budget Announcement/State Development Schemes			
O 30,00.00			
S 5,11.44	35,11.44	25,37.48	(-)9,73.96

Reasons for the savings have not been intimated (August 2021).

**GRANT NO. 66 HYDRO POWER DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2801 Power				
Original	1,84,83,67	1,84,83,67	1,57,14,18	(-27,69,49)
Amount surrendered during the year (31 March 2021)				18,58,43
Capital				
Major Head:				
4801 Capital Outlay on Power Projects				
Original	43,78,25			
Supplementary	20	43,78,45	19,77,89	(-24,00,56)
Amount surrendered during the year (31 March 2021)				10,99,62

Notes and Comments:

Revenue:

66.1.1 In view of the available savings of ₹27,69.49 lakh (14.98 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

66.1.2 Out of the available savings of ₹27,69.49 lakh, ₹18,58.43 lakh (67.10 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 66 HYDRO POWER DEVELOPMENT-Contd.

66.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2801 Power			
05			<i>Transmission and Distribution</i>
001			Direction and Administration
01			Establishment Expenses
O	1,46,33.92		
R	(-)19,14.99	1,27,18.93	1,24,44.85
			(-)2,74.08

Reduction in provision by re-appropriation was the net effect of decrease of ₹18,22.48 lakh mainly under Salaries, Other Charges and Office Expenses (POL) and increase of ₹5,50.48 lakh mainly towards Wages, Professional Services and Grants-in-Aid General (Salary) due to requirement of less/ more funds under respective heads and surrender of ₹6,42.99 lakh from Salaries was made without assigning any reason.

Savings were due to non-payment of leave encashment, MACP arrear *etc.* on account of late receipt of bills from the divisions.

(ii) 04 State Plan Schemes			
2801 Power			
04			<i>Diesel/Gas Power Generation</i>
800			Other Expenditure
02			Schemes under SADA
O	29,21.75		
R	(-)12,15.44	17,06.31	9,40.23
			(-)7,66.08

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

Savings were due to non-completion of works.

GRANT NO. 66 HYDRO POWER DEVELOPMENT-Contd.

66.1.4 Savings mentioned at note **66.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2801 Power			
05 <i>Transmission and Distribution</i>			
800 Other Expenditure			
02 Maintenance of Assets			
O 9,28.00			
R 12,72.00	22,00.00	23,29.10	(+)1,29.10

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

The department stated (August 2021) that the actual budget grant under this head was ₹23,30.00 lakh and accordingly department has incurred expenditure of ₹23,29.10 lakh. But the contention of the department was not supported by the budgetary documents.

Capital:

66.2.1 As the overall expenditure of ₹19,77.89 lakh fell far short of the original provision of ₹43,78.25 lakh, supplementary provision of ₹0.20 lakh obtained in March 2021 proved totally unnecessary.

66.2.2 Out of the available savings of ₹24,00.56 lakh (54.83 *per cent* of the total provision), ₹10,99.62 lakh (45.81 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

66.2.3 Savings of ₹18,32.84 lakh constituting 30.55 *per cent* of the total provision had occurred under the Capital Section of this grant in 2019-20 also.

66.2.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ 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 40,00.00			
R (-)13,70.28	26,29.72	13,41.76	(-)12,87.96

Reduction in provision by re-appropriation (₹2,70.66 lakh) was due to requirement of less fund under Major Works and surrender (₹10,99.62 lakh) also from Major Works was made without assigning any reason.

Savings were due to non-completion of works.

GRANT NO. 66 HYDRO POWER DEVELOPMENT-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 04	State Plan Schemes			
4801	Capital Outlay on Power Projects			
01	Hydel Generation			
800	Other Expenditure			
26	Creation of Assets under Budget Announcement/State Development Schemes			
O	3,78.25			
R	(-)2,28.25	1,50.00	1,50.00	...

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

66.2.5 Savings mentioned at note **66.2.4** were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04	State Plan Schemes			
4801	Capital Outlay on Power Projects			
05	Transmission and Distribution			
800	Other Expenditure			
12	Creation of Infrastructure under RIDF			
S	0.10			
R	2,64.35	2,64.45	2,64.45	...

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

(ii) 01	Hydel Generation			
800	Other Expenditure			
11	System Improvement under ACA/SPA/SIDF			
S	0.10			
R	2,34.56	2,34.66	2,21.68	(-)12.98

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

Savings were due to non-completion of works.

**GRANT NO. 67 STATE INFORMATION COMMISSION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	3,78,19	3,78,19	2,01,38	(-)1,76,81
Amount surrendered during the year (31 March 2021)				91,11

Notes and Comments:**Revenue:**

67.1.1 In view of the overall savings of ₹1,76.81 lakh (46.75 per cent of the total provision) in the grant, provision made through original grant proved excessive.

67.1.2 Out of the available savings of ₹1,76.81 lakh, ₹91.11 lakh (51.53 per cent of the total savings) only was anticipated and surrendered in March 2021.

67.1.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2070 Other Administrative Services				
105	Special Commission of Enquiry			
01	Establishment Expenses			
O	3,78.19			
R	(-)91.11	2,87.08	2,01.37	(-)85.71

Reduction in provision by re-appropriation was the net effect of decrease of ₹99.86 lakh under Other Administrative Services and Office Expenses (POL) and increase of ₹8.75 lakh towards Professional Services due to requirement of less/ more funds under respective heads. The decrease under Other Administrative Services and Office Expenses (POL) includes surrender (₹91.11 lakh) mainly from Salaries, Wages and Office Expenses for which no reasons were assigned.

Reasons for the savings have not been intimated (August 2021).

**GRANT NO. 68 TOWN PLANNING DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2217 Urban Development				
Original	1,77,80,59			
Supplementary	1,00,54,81	2,78,35,40	1,08,50,35	(-)1,69,85,05
Amount surrendered during the year				...
Capital				
Major Head:				
4217 Capital Outlay on Urban Development				
Original	4,70,00			
Supplementary	72,86,03	77,56,03	77,55,92	(-)11
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

68.1.1 As the overall expenditure of ₹1,08,50.35 lakh fell far short of the original provision of ₹1,77,80.59 lakh, supplementary provision of ₹1,00,54.81 lakh obtained in March 2021 proved totally unnecessary.

68.1.2 No part of the available savings of ₹1,69,85.05 lakh (61.02 *per cent* of the total provision) was anticipated for surrender during the year.

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.

68.1.3 Persistent savings of substantial provision in the preceding four 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)	Savings (₹ in lakh)	Per Cent	Surrender (₹ in lakh)
2016-17	38,51.75	11,63.08	26,88.67	69.80	1,27.83
2017-18	2,39,49.17	40,06.28	1,99,42.89	83.27	...
2018-19	40,26.89	35,64.97	4,61.92	11.47	...
2019-20	55,52.51	25,85.39	29,67.12	53.44	15,99.53

68.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 05 Finance Commission Recommendations			
2217 Urban Development			
03 <i>Integrated Development of Small and Medium Towns</i>			
800 Other Expenditure			
03 Scheme for Urban Local Bodies (ULB)			
O 1,11,00.00			
S 85,67.72			
R 51,12.28	2,47,80.00	77,94.96	(-),1,69,85.04

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

The department stated (August 2021) that the actual budget grant under this head was ₹1,99,55.00 lakh and savings of ₹1,21,60.04 lakh was due to non-sanction of Schemes by the Finance Department, Government of Arunachal Pradesh. But 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			
2217 Urban Development			
03 <i>Integrated Development of Small and Medium Towns</i>			
800 Other Expenditure			
08 Schemes under Budget Announcement/State Development Schemes			
O 53,25.64			
R (-)47,64.17	5,61.47	5,61.47	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹50,14.17 lakh under Other Charges and increase of ₹2,50.00 lakh towards Grants-in-Aid General (Non-Salary) due to requirement of less/ more funds under respective heads.

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Concl'd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2217 Urban Development				
03	<i>Integrated Development of Small and Medium Towns</i>			
001	Direction and Administration			
01	Establishment Expenses			
O	7,40.43			
R	(-)2,89.35	4,51.08	4,51.07	(-)0.01

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,22.65 lakh mainly under Other Charges, Wages and Domestic Travel Expenses and increase of ₹33.30 lakh mainly towards Office Expenses, Minor Works and Salaries due to requirement of less/ more funds under respective heads.

Reasons for the savings have not been intimated (August 2021).

(iv) 80	<i>General</i>			
192	Assistance to Municipalities / Municipal Council			
03	Municipalities/Municipal Council, Itanagar			
O	5,10.57			
R	(-)53.89	4,56.68	4,56.68	...

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

(v) 001	Direction and Administration			
02	Establishment Expenses of Municipalities/Municipal Councils			
O	10.00			
R	(-)10.00	....	....	...

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Grants-in-Aid General (Non-Salary).

**GRANT NO. 69 PARLIAMENTARY AFFAIRS DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2013 Council of Ministers				
2052 Secretariat-General Services				
Original	1,37,42			
Supplementary	19,68	1,57,10	1,49,51	(-)7,59
Amount surrendered during the year (31 March 2021)				6,80

**GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	5,27,68	5,27,68	2,53,97	(-)2,73,71
Amount surrendered during the year (31 March 2021)				2,66,45
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	6,30,00	6,30,00	...	(-)6,30,00
Amount surrendered during the year (31 March 2021)				5,81,03

Notes and Comments:**Revenue:**

70.1.1 In view of the available savings of ₹2,73.71 lakh (51.87 per cent of the total provision) in the grant, provision made through original grant proved excessive.

70.1.2 Out of the available savings of ₹2,73.71 lakh, ₹2,66.45 lakh (97.35 per cent of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE-Contd.

70.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2070 Other Administrative Services			
800 Other Expenditure			
12 Schemes under Budget Announcement/State Development Schemes			
O 2,75.00			
R (-)2,50.00	25.00	25.00	...

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

(ii) 2070 Other Administrative Services			
003 Training			
01 Establishment Expenses			
O 2,52.68			
R (-)16.45	2,36.23	2,28.97	(-)7.26

Reduction in provision by re-appropriation was the net effect of decrease of ₹26.58 lakh mainly under Salaries, Wages and Domestic Travel Expenses and increase of ₹10.13 lakh mainly towards Other Administrative Expenses, Office Expenses and Overtime Allowances due to requirement of less/ more funds under respective heads. The decrease mainly under Salaries, Wages and Domestic Travel Expenses includes surrender (₹16.45 lakh) from Other Charges for which no reasons were assigned.

Reasons for the savings have not been intimated (August 2021).

GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE-Concltd.**Capital:**

70.2.1 In view of the non-utilisation of the entire provision of ₹6,30.00 lakh in the grant, provision made through original grant was totally unnecessary.

70.2.2 Out of the available savings of ₹6,30.00 lakh (100.00 *per cent* of the total provision), ₹5,81.03 lakh (92.23 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

70.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
24 Creation of Assets under Budget Announcement/State Development Schemes			
O 6,30.00			
R (-)5,81.03	48.97	...	(-)48.97

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

Reasons for the savings have not been intimated (August 2021).

**GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	21,39,21	21,39,21	2,65,62	(-)18,73,59
Amount surrendered during the year (31 March 2021)				18,60,14
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	1,75,00			
Supplementary	5,81,20	7,56,20	6,41,33	(-)1,14,87
Amount surrendered during the year				...

Notes and Comments:

Revenue:

71.1.1 In view of the available savings of ₹18,73.59 lakh (87.58 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

71.1.2 Out of the available savings of ₹18,73.59 lakh, ₹18,60.14 lakh (99.28 *per cent* of the total savings) was precisely anticipated and surrendered in March 2021.

GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG-Contd.

71.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2205 Art and Culture			
800 Other Expenditure			
08 Schemes under SADA			
O 15,50.00			
R (-)15,50.00

Withdrawal of the entire provision by surrender mainly from Other Charges and Scholarship/Stipend was made without assigning any reason.

(ii) 15 Schemes under Budget Announcement/State Development Schemes			
O 4,33.00			
R (-)2,71.55	1,61.45	1,61.45	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,89.87 lakh under Other Charges and increase of ₹1,18.32 lakh towards Scholarship/Stipend due to requirement of less/ more funds under respective heads. The decrease under Other Charges includes surrender (₹2,71.55 lakh) also from Other Charges for which no reasons were assigned.

(iii) 2205 Art and Culture			
001 Direction and Administration			
01 Establishment Expenses			
O 1,56.21			
R (-)38.59	1,17.62	1,04.17	(-)13.45

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

Savings were mainly due to incurring of less expenditure under Salaries.

GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG-Concl.**Capital:**

71.2.1 In view of the overall savings of ₹1,14.87 lakh (15.19 *per cent* of the total provision) in the grant, supplementary provision of ₹5,81.20 lakh obtained in March 2021 proved excessive.

71.2.2 No part of the available savings of ₹1,14.87 lakh was anticipated for surrender during the year.

71.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ 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			
09 Creation of Assets under Budget Announcement/State Development Schemes			
O 1,75.00			
S 5,81.20	7,56.20	6,41.33	(-),14.87

Savings were due to non-utilisation of allotted fund fully by the executing agencies.

**GRANT NO. 72 DIRECTORATE OF PRISON
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2056 Jails				
Original	13,97,14	13,97,14	13,41,64	(-)55,50
Amount surrendered during the year (31 March 2021)				52,62
Capital				
Major Head:				
4055 Capital Outlay on Police				
Original	11,20,00	11,20,00	1,02,83	(-)10,17,17
Amount surrendered during the year (31 March 2021)				10,17,17

Notes and Comments:

Capital:

72.2.1 In view of the available savings of ₹10,17.17 lakh (90.82 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

72.2.2 The entire savings of ₹10,17.17 lakh (100.00 *per cent* of the total provision) was precisely anticipated and surrendered in March 2021.

72.2.3 Savings of ₹26,70.00 lakh constituting 89.60 *per cent* of the total provision had occurred under the Capital Section of this grant in 2019-20 also.

GRANT NO. 72 DIRECTORATE OF PRISON-Concl.

72.2.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4055 Capital Outlay on Police			
800 Other Expenditure			
09 Creation of Assets under Budget Announcement/State Development Schemes			
O 11,20.00			
R (-)10,17.17	1,02.83	1,02.83	...

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

**GRANT NO. 73 INFORMATION TECHNOLOGY
(All Voted)**

	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue			
Major Head:			
3425 Other Scientific Research			
Original	42,66,84	42,66,84	18,11,75
			(-)24,55,09
Amount surrendered during the year (31 March 2021)			24,50,53

Notes and Comments:

Revenue:

73.1.1 In view of the available savings of ₹24,55.09 lakh (57.54 per cent of the total provision) in the grant, provision made through original grant proved excessive.

73.1.2 Out of the available savings of ₹24,55.09 lakh, ₹24,50.53 lakh (99.81 per cent of the total savings) was precisely anticipated and surrendered in March 2021.

73.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
3425 Other Scientific Research			
60 Others			
800 Other Expenditure			
07 Schemes under Budget Announcement/State Development Schemes			
O 27,15.00			
R (-)22,22.48	4,92.52	4,92.52	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹25,22.40 lakh under Grants-in-Aid General (Non-Salary) and Salaries and increase of ₹2,99.92 lakh towards Other Charges. The decrease under Grants-in-Aid General (Non-Salary) and Salaries includes surrender (₹22,22.48 lakh) from Grants-in-Aid General (Non-Salary) for which no reasons were assigned.

GRANT NO. 73 INFORMATION TECHNOLOGY-Concl'd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 3425 Other Scientific Research				
60	Others			
001	Direction and Administration			
01	Establishment Expenses			
O	8,13.38			
R	(-)1,21.39	6,91.99	6,87.43	(-)4.56

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

Savings were due to non-filling up of vacant posts.

(iii) 200	Assistance to Other Scientific Bodies			
01	Arunachal Pradesh State Council of Science and Technology			
O	7,38.46			
R	(-)1,06.66	6,31.80	6,31.80	...

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

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2235 Social Security and Welfare				
Original	1,79,85,53			
Supplementary	30	1,79,85,83	11,47,16	(-)1,68,38,67
Amount surrendered during the year (31 March 2021)				1,67,85,82
Capital				
Major Head:				
4235 Capital Outlay on Social Security and Welfare				
Original	1,03,10,00			
Supplementary	1,23,68,36	2,26,78,36	2,19,19,22	(-)7,59,14
Amount surrendered during the year				...

Notes and Comments:

Revenue:

74.1.1 As the overall expenditure of ₹11,47.16 lakh fell far short of the original provision of ₹1,79,85.53 lakh, supplementary provision of ₹0.30 lakh obtained in March 2021 proved totally unnecessary.

74.1.2 Out of the available savings of ₹1,68,38.67 lakh (93.62 *per cent* of the total provision), ₹1,67,85.82 lakh (99.69 *per cent* of the total savings) was precisely anticipated and surrendered in March 2021.

74.1.3 Savings of ₹71,80.83 lakh constituting 35.59 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2019-20 also.

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-Contd.

74.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2235 Social Security and Welfare			
02 Social Welfare			
800 Other Expenditure			
32 Schemes under Budget Announcement/State Development Schemes			
O 87,00.00			
R (-)81,87.06	5,12.94	4,65.37	(-)47.57

Reduction in provision by re-appropriation was the net effect of decrease of ₹5,40.85 lakh under Other Charges and increase of ₹4,01.94 lakh mainly towards Grants-in-Aid General (Salary), Grants-in-Aid General (Non-Salary) and Minor Works due to requirement of less/ more funds under respective heads.

The department stated (August 2021) that savings were mainly under Grants-in-Aid to EMRS (Salaries).

(ii) 08 Central Plan Schemes(Fully funded by Central Government)			
2235 Social Security and Welfare			
02 Social Welfare			
800 Other Expenditure			
17 Post Matric Scholarship to ST Students			
O 62,00.00			
R (-)62,00.00	...	...	...

Withdrawal of the entire provision by surrender from Scholarship/Stipend (Central Share) was made without assigning any reason.

(iii) 03 National Social Assistance Programme			
102 National Family Benefit Scheme			
01 Indira Gandhi National Widow Pension Scheme (IGNWPS)			
O 10,00.00			
R (-)10,00.00	...	...	...

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

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 08 Central Plan Schemes(Fully funded by Central Government)			
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
102 Pensions under Social Security Schemes			
02 Indira Gandhi Old Age Pension Scheme (IGNOAPS)			
O 10,00.00			
R (-)7,07.09	2,92.91	2,92.91	...

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

(v) 04 State Plan Schemes			
2235 Social Security and Welfare			
02 Social Welfare			
800 Other Expenditure			
18 Umbrella Scheme for Education of ST students			
O 4,40.00			
R (-)4,40.00	...	...	...

Withdrawal of the entire provision by surrender from Scholarship/Stipend (Central Share) was made without assigning any reason.

(vi) 26 Schemes under SADA			
O 1,97.00			
R (-)1,97.00	...	...	...

Withdrawal of the entire provision by surrender from Grants-in-Aid General (Salary), Other Charges and Grants-in-Aid General (Non-Salary) was made without assigning any reason.

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vii) 08 Central Plan Schemes(Fully funded by Central Government)			
2235 Social Security and Welfare			
60 <i>Other Social Security and Welfare Programmes</i>			
102 Pensions under Social Security Schemes			
03 Indira Gandhi Disability Pension Scheme (IGNDPS)			
O 1,00.00			
R (-)93.58	6.42	6.42	...

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

(viii) 2235 Social Security and Welfare			
02 Social Welfare			
001 Direction and Administration			
01 Establishment Expenses			
O 2,48.53			
R (-)48.33	2,00.20	1,94.92	(-)5.28

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

The department stated (August 2021) that savings of ₹4.40 lakh was under Salaries which was surrendered and remaining ₹0.88 lakh was the residual savings under LTC due to less drawal. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department, Government of Arunachal Pradesh.

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-
Concl.**

74.1.5 Savings mentioned at note 74.1.4 were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 08	Central Plan Schemes(Fully funded by Central Government)			
	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	800 Other Expenditure			
	12 Programme for Welfare of Minorities			
	S 0.10			
	R 52.36	52.46	52.46	...

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

(ii) 60	<i>Other Social Security and Welfare Programmes</i>			
	102 Pensions under Social Security Schemes			
	01 Old Age Pension/NSCP National Social Assistance Programme.			
	S 0.10			
	R 17.73	17.83	17.83	...

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

(iii) 03	Centrally Sponsored Schemes			
	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	200 Other programmes			
	05 National Action Plan for Drug Demand Reduction (NAPDDR)			
	O 1,00.00			
	S 0.10			
	R 17.15	1,17.25	1,17.25	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,17.15 lakh towards Other Charges and decrease of ₹1,00.00 lakh by surrender also from Other Charges was due to requirement of more/ less funds under respective heads.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2202 General Education				
2203 Technical Education				
Original	1,32,98,91			
Supplementary	42,75,24	1,75,74,15	1,68,08,15	(-)7,66,00
Amount surrendered during the year				...
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	47,40,00	47,40,00	14,40,82	(-)32,99,18
Amount surrendered during the year (31 March 2021)				29,38,59

Notes and Comments:

Capital:

75.2.1 In view of the available savings of ₹32,99.18 lakh (69.60 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

75.2.2 Out of the available savings of ₹32,99.18 lakh, ₹29,38.59 lakh (89.07 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.

75.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
800 Other Expenditure			
32 Creation of Assets under Budget Announcement/State Development Schemes			
O 42,40.00			
R (-)27,30.34	15,09.66	11,49.12	(-)3,60.54

Reduction in provision by re-appropriation (₹40.50 lakh) was due to requirement of less fund under Major Works and surrender (₹26,89.84 lakh) also from Major Works was made without assigning any reason.

Savings were due to non-receipt of expenditure authorisation from the Finance Department, Government of Arunachal Pradesh during the financial year by the executing agencies.

(ii) 07 Non Lapsable Pool Fund			
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
600 General			
04 Schemes under NLCPR/NESIDS			
O 4,00.00			
R (-)1,48.75	2,51.25	2,51.25	...

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

(iii) 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 1,00.00			
R (-)1,00.00	...	...	...

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

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Concl'd.

75.2.4 Savings mentioned at note **75.2.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 08 Central Plan Schemes (Fully funded by Central Government)			
4202 Capital Outlay on Education, Sports, Art and Culture			
02 <i>Technical Education</i>			
104 Polytechnics			
03 Construction of 7 New Polytechnic			
R 40.50	40.50	40.45	(-)0.05

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

The department stated (August 2021) that expenditure was incurred as per authorisation granted by the Finance Department, Government of Arunachal Pradesh on the basis of actual requirement.

**GRANT NO. 76 ELEMENTARY EDUCATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2202 General Education				
Original	10,13,53,40			
Supplementary	49,06,88	10,62,60,28	9,94,87,83	(-)67,72,45
Amount surrendered during the year				...

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

Original	86,33,00	86,33,00	11,84,10	(-)74,48,90
Amount surrendered during the year (31 March 2021)				73,65,70

Notes and Comments:**Revenue:**

76.1.1 As the overall expenditure of ₹9,94,87.83 lakh fell far short of the original provision of ₹10,13,53.40 lakh, supplementary provision of ₹49,06.88 lakh obtained in March 2021 proved totally unnecessary.

76.1.2 No part of the available savings of ₹67,72.45 lakh (6.37 per cent of the total provision) was anticipated for surrender during the year.

76.1.3 Savings of ₹1,38,50.56 lakh and ₹1,03,64.13 lakh constituting 10.36 and 7.88 per cent of the total provision had also occurred under the Revenue Section of this grant in 2018-19 and 2019-20 respectively.

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

76.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2202 General Education			
01 Elementary Education			
800 Other Expenditure			
19 Schemes under Budget Announcement/State Development Schemes			
O 1,35,30.19			
R (-)1,08,70.76	26,59.43	25,93.87	(-)65.56

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,14,73.19 lakh under Minor Works, Grants-in-Aid General (Non-Salary) and Scholarship/Stipend and increase of ₹6,02.43 lakh towards Other Charges due to requirement of less/ more funds under respective heads.

The department stated (August 2021) that ₹33.56 lakh could not be utilised under stipend of elementary education in 2020-21 due to non-disbursement of stipend of class I to VIII and DIETs owing to absence of individual bank account of beneficiaries and non-opening of classes on account of Covid-19. The savings of ₹30.00 lakh was due to non-conducting of Arunachal Pradesh Teacher Eligibility Test (APTET) during 2020-21 owing to Covid-19 and ₹ two lakh due to non-functioning of some community schools during 2020-21.

(ii) 2202 General Education			
01 Elementary Education			
001 Direction and Administration			
01 District Establishment			
O 6,54,75.52			
R (-)46,65.20	6,08,10.32	5,96,58.59	(-)11,51.73

Reduction in provision by re-appropriation was the net effect of decrease of ₹47,06.83 lakh mainly under Salaries, Domestic Travel Expenses and Salaries (LTC) and increase of ₹41.63 lakh towards Other Charges and Medical Treatment due to requirement of less/ more funds under respective heads.

Savings were due to late filling-up of vacant posts for which six months budget provision was kept.

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 04	State Plan Schemes			
	2202 General Education			
	01 Elementary Education			
	800 Other Expenditure			
	13 Schemes under SADA			
	O	5,15.00		
	R	(-)5,15.00	...	...

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

(iv) 2202	General Education			
	80 General			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	6,32.69		
	R	17.31	6,50.00	5,32.75
				(-)1,17.25

Augmentation of provision by re-appropriation was the net effect of increase of ₹59.98 lakh mainly towards Minor Works, Other Charges and Office Expenses and decrease of ₹42.67 lakh mainly under Salaries, Scholarship/Stipend and Office Expenses (POL) due to requirement of more/ less funds under respective heads.

Savings were due to late filling-up of vacant posts for which six months budget provision was kept.

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

76.1.5 Savings mentioned at note **76.1.4** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2202 General Education			
01 Elementary Education			
800 Other Expenditure			
11 Integrated Scheme for School Education (ISSE), Samagra Shiksha Abhiyan (SSA)			
O 2,00,00.00			
S 49,06.88			
R 1,45,78.28	3,94,85.16	3,40,47.25	(-)54,37.91

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,35,83.70 lakh towards Grants-in-Aid General (Non-Salary) (State Share) and Grants for creation of Capital Assets (State Share) and decrease of ₹90,05.42 lakh under Grants-in-Aid General (Salary) (Central Share), Grants for creation of Capital Assets (Central Share) and Grants-in-Aid General (Non-Salary) (Central Share) due to requirement of more/ less funds under respective heads.

Savings were due to non-receipt of budgetary support from the Finance Department, Government of Arunachal Pradesh.

(ii) 07 Mid-day Meal

O 12,00.00			
R 14,55.37	26,55.37	26,55.37	...

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

Capital:

76.2.1 In view of the available savings of ₹74,48.90 lakh (86.28 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

76.2.2 Out of the available savings of ₹74,48.90 lakh, ₹73,65.70 lakh (98.88 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

76.2.3 Savings of ₹64,72.21 lakh and ₹30,47.10 lakh constituting 47.59 and 68.21 *per cent* of the total provision had also occurred under the Capital Section of this grant in 2018-19 and 2019-20 respectively.

GRANT NO. 76 ELEMENTARY EDUCATION-Concl'd.

76.2.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
800 Other Expenditure			
31 Chief Minister Samast Shiksha Yojana			
O 80,33.00			
R (-)80,33.00

Withdrawal of the entire provision by re-appropriation (₹6,67.30 lakh) was due to requirement of less fund under Major Works and that by surrender (₹73,65.70 lakh) also from Major Works was made without assigning any reason.

(ii) 28 Creation of Assets
under SADA

O 6,00.00			
R (-)6,00.00	...	...	...

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

76.2.5 Savings mentioned at note **76.2.4** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
800 Other Expenditure			
32 Creation of Assets under Budget Announcement/State Development Schemes			
R 12,67.30	12,67.30	11,84.10	(-)83.20

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

Reasons for the savings have not been intimated (August 2021).

GRANT NO. 77 GAUHATI HIGH COURT, ITANAGAR PERMANENT BENCH

		Total grant/ appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2014 Administration of Justice				
Charged:				
<i>Original</i>	9,78,68	9,78,68	7,30,47	(-)2,48,21
<i>Amount surrendered during the year (31 March 2021)</i>				2,42,00
Capital				
Major Head:				
4058 Capital Outlay on Other Administrative Services				
Voted:				
Supplementary	36,57	36,57	33,31	(-)3,26
Amount surrendered during the year				...

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

77.1.1 In view of the overall savings of ₹2,48.21 lakh (25.36 per cent of the total provision) in the appropriation, provision made through original appropriation proved excessive.

77.1.2 Out of the available savings of ₹2,48.21 lakh, ₹2,42.00 lakh (97.50 per cent of the total savings) only was anticipated and surrendered in March 2021.

**GRANT NO. 77 GAUHATI HIGH COURT, ITANAGAR PERMANENT BENCH
-Concl'd.**

77.1.3 Savings occurred mainly under:

Serial Head number	Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2014 Administration of Justice			
102 High Courts			
01 Circuit Bench of Gauhati High Court in State Capital			
<i>O</i> 9,78.68			
<i>R</i> (-)2,42.00	7,36.68	7,30.47	(-)6.21

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,52.64 lakh mainly under Salaries (LTC), Domestic Travel Expenses and Office Expenses (POL) and increase of ₹10.64 lakh towards Medical Treatment and Wages due to requirement of less/ more funds under respective heads. The decrease mainly under Salaries (LTC), Domestic Travel Expenses and Office Expenses (POL) includes surrender (₹2,42.00 lakh) mainly from Salaries, Office Expenses and Domestic Travel Expenses for which no reasons were assigned.

Reasons for the savings have not been intimated (August 2021).

Capital:

Voted:

77.2.1 In view of the overall savings of ₹3.26 lakh (8.91 *per cent* of the total provision) in the grant, provision created by obtaining supplementary grant in March 2021 proved excessive.

77.2.2 No part of the available savings of ₹3.26 lakh was anticipated for surrender during the year.

**GRANT NO. 78 POLITICAL DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2251 Secretariat-Social Services				
Original	1,95,88	1,95,88	1,27,73	(-)68,15
Amount surrendered during the year (31 March 2021)				45,23

Notes and Comments:**Revenue:**

78.1.1 In view of the available savings of ₹68.15 lakh (34.79 per cent of the total provision) in the grant, provision made through original grant proved excessive.

78.1.2 Out of the available savings of ₹68.15 lakh, ₹45.23 lakh (66.37 per cent of the total savings) only was anticipated and surrendered in March 2021.

78.1.3 Savings of ₹37.15 lakh constituting 20.94 per cent of the total provision had occurred under the Revenue Section of this grant in 2019-20 also.

78.1.4 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2251 Secretariat-Social Services				
090	Secretariat			
04	Lokayukta			
O	1,30.10			
R	(-)66.85	63.25	63.22	(-)0.03

Reduction in provision by re-appropriation was the net effect of decrease of ₹23.28 lakh mainly under Salaries, Wages and Domestic Travel Expenses and increase of ₹1.66 lakh towards Medical Treatment and Office Expenses (POL) due to requirement of less/ more funds under respective heads and surrender of ₹45.23 lakh mainly from Office Expenses, Other Charges and Professional Services was made without assigning any reason.

Reasons for the savings have not been intimated (August 2021).

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2230 Labour and Employment				
Original	33,89,09			
Supplementary	30	33,89,39	18,86,15	(-)15,03,24
Amount surrendered during the year (31 March 2021)				13,87,57

Capital**Major Head:****4250 Capital Outlay on Other
Social Services**

Original	11,15,00	11,15,00	...	(-)11,15,00
Amount surrendered during the year (31 March 2021)				11,15,00

Notes and Comments:**Revenue:**

79.1.1 As the overall expenditure of ₹18,86.15 lakh fell far short of the original provision of ₹33,89.09 lakh, supplementary provision of ₹0.30 lakh obtained in March 2021 proved totally unnecessary.

79.1.2 Out of the available savings of ₹15,03.24 lakh (44.35 *per cent* of the total provision), ₹13,87.57 lakh (92.31 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR-
Contd.**

79.1.3 Savings of ₹13,02.81 lakh and ₹10,23.57 lakh constituting 34.25 and 24.63 per cent of the total provision had also occurred under the Revenue Section of this grant in 2018-19 and 2019-20 respectively.

79.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2230 Labour, Employment and Skill Development			
03 Training			
003 Training of Craftsmen & Supervisors			
02 Pradhan Mantri Kaushal Vikas Yojana			
O 10,00.00			
R (-)10,00.00

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

(ii) 04 State Plan Schemes			
2230 Labour, Employment and Skill Development			
03 Training			
800 Other Expenditure			
16 Schemes under Budget Announcement/State Development Schemes			
O 8,00.00			
R (-)5,06.47	2,93.53	2,42.65	(-)50.88

Reduction in provision by re-appropriation (₹3,64.90 lakh) was due to requirement of less fund under Other Charges and surrender (₹1,41.57 lakh) also from Other Charges was made without assigning any reason.

Savings were due to non-consideration of the schemes by the Government of Arunachal Pradesh.

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR-
Contd.**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 04 State Plan Schemes			
2230 Labour, Employment and Skill Development			
03 Training			
800 Other Expenditure			
14 Schemes under SADA			
O 2,46.00			
R (-)2,46.00

Withdrawal of the entire provision by surrender from Scholarship/Stipend was made without assigning any reason.

(iv) 2230 Labour, Employment and Skill Development			
03 Training			
101 Industrial Training Institutes			
01 Establishment Expenses of ITI			
O 13,43.09			
R (-)1,19.68	12,23.41	11,58.62	(-)64.79

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,22.68 lakh mainly under Salaries, Office Expenses and Other Administrative Services and increase of ₹ three lakh towards Wages due to requirement of less/ more funds under respective heads.

Savings were due to non-release of Dearness Allowance, non-finalisation of MACP and retirement benefits.

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR-
Contd.**

79.1.5 Savings mentioned at note **79.1.4** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2230 Labour, Employment and Skill Development			
03 Training			
001 Direction and Administration			
02 Strengthening of Infrastructure for Institutional Training			
S 0.10			
R 2,69.90	2,70.00	2,70.00	...

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

(ii) 800 Other Expenditure			
07 Enhancing Skill Development Infrastructure in existing ITI			
S 0.10			
R 1,17.10	1,17.20	1,17.20	...

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

(iii) 08 Central Plan Schemes (Fully funded by Central Government)			
2230 Labour, Employment and Skill Development			
03 Training			
101 Industrial Training Institutes			
03 Skill Strengthening for Industrial Value Enhancement (STRIVE) Project			
S 0.10			
R 97.58	97.68	97.68	...

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

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR-
Contd.**

Capital:

79.2.1 In view of the non-utilisation of the entire provision of ₹11,15.00 lakh in the grant, provision made through original grant was totally unnecessary.

79.2.2 The entire savings of ₹11,15.00 lakh (100.00 *per cent* of the total provision) was precisely anticipated and surrendered in March 2021.

79.2.3 Savings of ₹26,94.27 lakh and ₹3,98.20 lakh constituting 100.00 and 77.62 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2018-19 and 2019-20 respectively.

79.2.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4250 Capital Outlay on Other Social Services			
800 Other Expenditure			
06 Creation of Assets under Budget Announcement/State Development Schemes			
O 5,85.00			
R (-)5,85.00

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

(ii) 04 Creation of Assets
under SADA

O 3,70.00			
R (-)3,70.00	...	...	...

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

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR-
Concl'd.**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 08 Central Plan Schemes (Fully funded by Central Government)			
4250 Capital Outlay on Other Social Services			
203 Employment			
01 Creation of Assets under Skill Strengthening for Industrial Value Enhancement (STRIVE) Project			
O 1,60.00			
R (-)1,60.00

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

**GRANT NO. 80 DIRECTORATE OF MEDICAL EDUCATION, TRAINING AND
RESEARCH
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2210 Medical and Public Health				
Original	8,01,26			
Supplementary	10	8,01,36	5,73,56	(-)2,27,80
Amount surrendered during the year (31 March 2021)				2,27,79
Capital				
Major Head:				
4210 Capital Outlay on Medical and Public Health				
Original	3,00,00	3,00,00	1,40,00	(-)1,60,00
Amount surrendered during the year (31 March 2021)				1,60,00

Notes and Comments:**Revenue:**

80.1.1 As the overall expenditure of ₹5,73.56 lakh fell far short of the original provision of ₹8,01.26 lakh, supplementary provision of ₹0.10 lakh obtained in March 2021 proved totally unnecessary.

80.1.2 Out of the available savings of ₹2,27.80 lakh (28.43 *per cent* of the total provision), ₹2,27.79 lakh (99.99 *per cent* of the total savings) was precisely anticipated and surrendered in March 2021.

GRANT NO. 80 DIRECTORATE OF MEDICAL EDUCATION, TRAINING AND RESEARCH-Contd.

80.1.3 Savings of ₹6,38.18 lakh and ₹22,74.70 lakh constituting 65.75 and 79.92 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2018-19 and 2019-20 respectively.

80.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2210 Medical and Public Health			
05 <i>Medical Education, Training and Research</i>			
200 Other Systems			
02 Schemes under Budget Announcement/State Development Schemes			
O 2,00.00			
R (-)1,70.28	29.72	29.72	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,00.00 lakh under Other Charges and increase of ₹29.72 lakh towards Scholarship/Stipend due to requirement of less/ more funds under respective heads. The decrease under Other Charges includes surrender (₹1,70.28 lakh) also from Other Charges for which no reasons were assigned.

- (ii) **2210 Medical and Public Health**
 05 *Medical Education, Training and Research*
 105 Allopathy
 03 Establishment Expenses

O 6,01.26			
R (-)1,56.26	4,45.00	4,44.99	(-)0.01

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,37.40 lakh mainly under Office Expenses, Other Charges and Domestic Travel Expenses and increase of ₹1,38.65 lakh towards Supplies & Materials due to requirement of less/ more funds under respective heads and surrender of ₹57.51 lakh from Other Charges was made without assigning any reason.

Reasons for the savings have not been intimated (August 2021).

**GRANT NO. 80 DIRECTORATE OF MEDICAL EDUCATION, TRAINING AND
RESEARCH-Concl'd.**

80.1.5 Savings mentioned at note **80.1.4** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2210 Medical and Public Health			
05 <i>Medical Education, Training and Research</i>			
105 Allopathy			
04 Up gradation/Strengthening of Nursing Services (ANM/GNM)			
S 0.10			
R 98.75	98.85	98.85	...

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

Capital:

80.2.1 In view of the available savings of ₹1,60.00 lakh (53.33 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

80.2.2 The entire savings of ₹1,60.00 lakh (100.00 *per cent* of the total provision) was precisely anticipated and surrendered in March 2021.

80.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4210 Capital Outlay on Medical and Public Health			
03 <i>Medical Education Training and Research</i>			
200 Other Systems			
01 Creation of Assets under Budget Announcement/State Development Schemes			
O 3,00.00			
R (-)1,60.00	1,40.00	1,40.00	...

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

**GRANT NO. 81 DIRECTORATE OF FAMILY WELFARE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2211 Family Welfare				
Original	5,87,15			
Supplementary	8,96,02	14,83,17	14,82,95	(-)22
Amount surrendered during the year				...

**GRANT NO. 82 DEPARTMENT OF INDIGENOUS AFFAIRS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	5,81,60			
Supplementary	30	5,81,90	2,79,76	(-)3,02,14
Amount surrendered during the year (31 March 2021)				3,02,14

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

Original	21,50,00	21,50,00	2,45,73	(-)19,04,27
Amount surrendered during the year (31 March 2021)				17,92,00

Notes and Comments:**Revenue:**

82.1.1 As the overall expenditure of ₹2,79.76 lakh fell far short of the original provision of ₹5,81.60 lakh, supplementary provision of ₹0.30 lakh obtained in March 2021 proved totally unnecessary.

82.1.2 The entire savings of ₹3,02.14 lakh (100.00 *per cent* of the total provision) was precisely anticipated and surrendered in March 2021.

82.1.3 Savings of ₹2,77.29 lakh and ₹2,61.80 lakh constituting 23.85 and 12.63 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2018-19 and 2019-20 respectively.

GRANT NO. 82 DEPARTMENT OF INDIGENOUS AFFAIRS-Contd.**82.1.4 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2205 Art and Culture			
800 Other Expenditure			
08 Schemes under SADA			
O 5,30.00			
R (-)5,30.00

Withdrawal of the entire provision by re-appropriation (₹2,27.86 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹3,02.14 lakh) also from Other Charges was made without assigning any reason.

(ii) 2205 Art and Culture

- 001 Direction and Administration
01 Establishment Expenses

O 51.60			
R (-)13.84	37.76	37.76	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹15.10 lakh mainly under Domestic Travel Expenses, Other Administrative Services and Office Expenses and increase of ₹1.26 lakh towards Wages due to requirement of less/ more funds under respective heads.

82.1.5 Savings mentioned at note 82.1.4 were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2205 Art and Culture			
800 Other Expenditure			
15 Schemes under Budget Announcement/State Development Schemes			
S 0.30			
R 2,41.70	2,42.00	2,42.00	...

Augmentation of provision by re-appropriation was due to requirement of more fund towards Other Charges, Grants for creation of Capital Assets and Minor Works.

GRANT NO. 82 DEPARTMENT OF INDIGENOUS AFFAIRS-Concl'd.**Capital:**

82.2.1 In view of the available savings of ₹19,04.27 lakh (88.57 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

82.2.2 Out of the available savings of ₹19,04.27 lakh, ₹17,92.00 lakh (94.10 *per cent* of the total savings) only was anticipated and surrendered in March 2021.

82.2.3 Savings of ₹28,66.24 lakh and 9,68.02 lakh constituting 64.41 and 48.40 *per cent* of the total provision had also occurred under the Capital Section of this grant in 2018-19 and 2019-20 respectively.

82.2.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ 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			
09 Creation of Assets under Budget Announcement/State Development Schemes			
O 21,50.00			
R (-)17,92.00	3,58.00	2,45.73	(-)1,12.27

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

The department stated (August 2021) that fund was allotted to the executing agency Chief Engineer (Eastern Zone), Public Works Department and savings were due to non-utilisation of fund by the executing agency.

**GRANT NO. 83 TOMO RIBA INSTITUTE OF HEALTH AND MEDICAL SCIENCE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2210 Medical and Public Health				
Original	63,00	63,00	...	(-)63,00
Amount surrendered during the year (31 March 2021)				63,00

Notes and Comments:

Revenue:

83.1.1 In view of the non-utilisation of the entire provision of ₹63.00 lakh in the grant, provision made through original grant was totally unnecessary.

83.1.2 The entire savings of ₹63.00 lakh (100.00 *per cent* of the total provision) was precisely anticipated and surrendered in March 2021.

PUBLIC DEBT
(All Charged)

		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2048 Appropriation for Reduction or Avoidance of Debt				
2049 Interest Payments				
<i>Original</i>	9,50,64,27			
<i>Supplementary</i>	64,49,65	10,15,13,92	9,91,68,48	(-)23,45,44
<i>Amount surrendered during the year</i>				...

Capital**Major Heads:****6003 Internal Debt of
the State Government****6004 Loans and Advances
from the Central
Government**

<i>Original</i>	5,44,39,39			
<i>Supplementary</i>	32,15,87	5,76,55,26	2,59,49,32	(-)3,17,05,94
<i>Amount surrendered during the year</i>				...

Notes and Comments:**Capital:**

84.2.1 As the overall expenditure of ₹2,59,49.32 lakh fell far short of the original provision of ₹5,44,39.39 lakh, supplementary provision of ₹32,15.87 lakh obtained in March 2021 proved totally unnecessary.

PUBLIC DEBT-Contd.

84.2.2 No part of the available savings of ₹3,17,05.94 lakh (54.99 per cent of the total provision) was anticipated for surrender during the year.

84.2.3 Savings of ₹2,35,62.10 lakh and ₹2,33,57.19 lakh constituting 45.72 and 39.78 per cent of the total appropriation had also occurred under the Capital-Charged Section of this Appropriation in 2018-19 and 2019-20 respectively.

84.2.4 Savings occurred mainly under:

Serial Head number	Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ 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		
<i>O</i>	3,00,00.00		
<i>S</i>	12,00.00	3,12,00.00	...
			(-)3,12,00.00

Reasons for the savings have not been intimated (August 2021).

(ii) 105 Loans from the National Bank for Agricultural and Rural Development			
01	Repayment of Loans to National Agriculture Bank for Agricultural Rural Development		
<i>O</i>	94,15.26		
<i>S</i>	18,36.00		
<i>R</i>	47.06	1,12,98.32	1,05,25.08
			(-)7,73.24

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

Reasons for the savings have not been intimated (August 2021).

PUBLIC DEBT-Concl.

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 6003 Internal Debt of the State Government				
108	Loans from National Co-operative Development Corporation			
03	Loans from National Cooperative Development Corporation			
	<i>O</i>	9,63.93		
	<i>S</i>	1,79.87		
	<i>R</i>	12.92	11,56.72	8,02.96
				(-)3,53.76

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

Reasons for the savings have not been intimated (August 2021).

(iv) 800	Other Loans			
01	Loans from Rural Electrification Corporation Limited			
	<i>O</i>	4,67.76		
	<i>R</i>	(-)47.06	4,20.70	3,73.46
				(-)47.24

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

Reasons for the savings have not been intimated (August 2021).

84.2.5 Savings mentioned at note **84.2.4** were partly offset by excess mainly under:

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 6003 Internal Debt of the State Government				
111	Special Securities Issued to National Small Savings Fund of the Central Govt.			
06	Loans from NSSF			
	<i>O</i>	1,10,00.00	1,10,00.00	1,16,65.93
				(+)6,65.93

Reasons for the excess have not been intimated (August 2021).

APPENDIX

(Refer to the Summary of Appropriation Accounts at Page-xxv)

**Grant wise details of estimates and details of recoveries adjusted in the
Accounts in reduction of expenditure**

Sl. No.	Number of Grant	Name of Grant	Budget Estimates		Actuals		Actuals Compared with Budget Estimates More(+) Less(-)	
			Revenue	Capital	Revenue	Capital	Revenue	Capital
(In thousands of ₹)								
		1	2	3	4	5	6	7
1.	22	Food and Civil Supplies	...	...	...	36	...	(+)36
2.	23	Forests	...	...	1,98,90,71	...	(+)1,98,90,71	...
Total					1,98,90,71	36	(+)1,98,90,71	(+)36

