



Appropriation Accounts 2018-19



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



**GOVERNMENT OF
ARUNACHAL PRADESH**

APPROPRIATION ACCOUNTS

FOR THE YEAR

2018-2019

**GOVERNMENT OF
ARUNACHAL PRADESH**

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INTRODUCTORY TO APPROPRIATION ACCOUNTS

This compilation containing the Appropriation Accounts of the Government of Arunachal Pradesh for the year 2018-19 presents the accounts of sums expended in the year ended 31 March 2019 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts: -

- 'O' stands for original grant or appropriation
 'S' stands for supplementary grant or appropriation
 'R' stands for re-appropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

As the Public Accounts Committee of the Legislative Assembly of Arunachal Pradesh has not prescribed any norms pertaining to monetary limits/percentage in respect of Saving/Excess, norms practised by Meghalaya (previous station of this office) have been adopted for comments on the Appropriation Accounts.

SAVINGS

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

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

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

EXCESS

All excesses require regularisation of the Legislature.

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

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

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

SUMMARY OF APPROPRIATION ACCOUNTS

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
1	Legislative Assembly							(56,91,524)	
	Voted	74,69,64	...	75,26,56	...	...	...	56,92	...
	Charged	85,10	...	55,71	...	29,39	...	...	...
2	Governor								
	Charged	8,11,91	...	6,84,71	...	1,27,20	...	...	...
3	Council of Ministers								
	Voted	17,43,98	...	17,39,28	...	4,70	...	...	...
4	Election								
	Voted	74,81,59	5,78,54	54,42,42	4,83,26	20,39,17	95,28	...	...
5	Secretariat Administration								
	Voted	1,60,94,42	...	1,60,60,47	...	33,95	...	...	...
6	District Administration								
	Voted	3,08,49,29	1,05,80,00	2,96,67,45	...	11,81,84	1,05,80,00	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
7	Treasury and Accounts Administration								
	Voted	85,66,97	...	89,05,79	...	...	...	(3,38,81,630)	...
								3,38,82	...
8	Police								
	Voted	9,65,23,37	73,20,00	8,74,09,71	38,80,00	91,13,66	34,40,00	...	...
9	Motor Garages								
	Voted	18,00,00	3,20,00	17,78,39	...	21,61	3,20,00	...	...
10	Other General, Social and Community Services								
	Voted	55,12	...	54,96	...	16	...	...	...
11	Social Welfare								
	Voted	2,60,09,04	25,92,80	2,54,09,04	21,42,80	6,00,00	4,50,00	...	...
12	Social Security and Welfare								
	Charged	4,00,50	...	4,00,50	...	...	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
13	Directorate of Accounts							(1,53,74,342)	
	Voted	8,33,33,63	50,00	8,34,87,37	39,94	...	10,06	1,53,74	...
14	Secondary Education								
	Voted	3,69,06,89	1,45,38,57	3,64,23,37	13,89,39	4,83,52	1,31,49,18	...	...
15	Health and Family Welfare								
	Voted	12,91,17,99	4,30,25,50	10,31,97,89	53,16,30	2,59,20,10	3,77,09,20	...	...
16	Art and Cultural Affairs								
	Voted	11,45,44	13,50,00	9,39,25	7,39,54	2,06,19	6,10,46	...	...
17	Gazetteer								
	Voted	1,14,14	...	1,13,87	...	27	...	...	...
18	Research								
	Voted	14,75,15	7,45,00	14,47,24	65,09	27,91	6,79,91	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
19	Industries								
	Voted	39,99,36	73,45,00	24,88,66	1,62,75	15,10,70	71,82,25	...	...
20	Labour								
	Voted	8,23,69	95,50	7,96,08	10,50	27,61	85,00	...	...
21	Directorate of Sports								
	Voted	39,28,61	51,75,00	36,57,73	19,91,47	2,70,88	31,83,53	...	...
22	Food and Civil Supplies								
	Voted	2,21,53,49	27,50,00	59,08,65	13,87,61	1,62,44,84	13,62,39	...	...
23	Forests								
	Voted	2,80,17,09	20,50,00	2,73,21,45	1,70,00	6,95,64	18,80,00	...	...
24	Agriculture								
	Voted	2,88,08,01	2,29,96,37	1,91,00,17	8,91,64	97,07,84	2,21,04,73	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
25	Relief, Rehabilitation and Re-settlement Voted	2,39,12,78	...	1,79,46,04	...	59,66,74	...	...	...
26	Rural Works Voted	2,07,82,48	20,38,74,33	2,04,65,30	17,55,73,44	3,17,18	2,83,00,89	...	...
27	Panchayat Voted	1,87,81,22	3,85,00	1,86,45,16	...	1,36,06	3,85,00	...	...
28	Animal Husbandry and Veterinary Voted	1,34,90,94	62,45,20	1,25,47,82	1,65,88	9,43,12	60,79,32	...	...
29	Co-operation Voted	20,48,86	34,86,32	19,29,51	19,63,91	1,19,35	15,22,41	...	..
30	State Transport Voted	1,04,04,34	12,00,00	1,02,78,51	7,63,82	1,25,83	4,36,18	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
31	Public Works								
	Voted	3,09,44,38	6,83,82,17	2,76,99,39	3,54,99,67	32,44,99	3,28,82,50	...	...
32	Roads and Bridges								
	Voted	9,72,99,81	16,22,10,58	8,95,19,60	8,47,31,30	77,80,21	7,74,79,28	...	...
33	North Eastern Areas								
	Voted	10,08,94	1,41,01,90	4,82,08	97,03,43	5,26,86	43,98,47	...	...
34	Power								
	Voted	8,43,80,90	3,34,94,51	8,42,53,38	2,78,90,82	1,27,52	56,03,69	...	...
35	Information and Public Relations								
	Voted	54,79,12	18,80,00	38,41,99	7,31,11	16,37,13	11,48,89	...	...
36	Statistics								
	Voted	19,93,04	10,03,64	19,09,25	87,80	83,79	9,15,84	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
37	Legal Metrology and Consumer Affairs Voted	10,63,51	1,20,00	9,20,16	1,18,59	1,43,35	1,41	...	...
38	Water Resource Department Voted	2,27,59,47	3,31,79,55	2,03,96,80	1,64,73,46	23,62,67	1,67,06,09	...	...
39	Loans to Government Servants Voted	...	7,03,10	...	5,14,32	...	1,88,78	...	...
40	Housing Voted	42,64,25	36,35,09	41,91,83	26,85,46	72,42	9,49,63	...	...
41	Land Management Voted	2,51,84,64	3,50,00	2,51,81,81	2,41,44	2,83	1,08,56	...	..
42	Rural Development Voted	4,50,35,14	93,50,20	4,30,89,43	34,58,46	19,45,71	58,91,74	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
43	Fisheries								
	Voted	26,15,28	5,98,60	28,31,63	2,77,00	...	3,21,60	(2,16,35,426) 2,16,35	...
44	Attached Offices of the Secretariat Administration								
	Voted	12,87,24	8,00,00	9,69,24	...	3,18,00	8,00,00	...	...
45	Civil Aviation								
	Voted	54,87,71	38,50,00	51,92,02	18,17,70	2,95,69	20,32,30	...	...
46	State Public Service Commission								
	Voted	...	5,00,00	...	...	...	5,00,00	...	...
	Charged	9,27,40	...	9,17,19	...	10,21	...	...	...
47	Administration of Justice								
	Voted	17,62,55	15,19,64	14,94,77	10,01,80	2,67,78	5,17,84	...	...
48	Horticulture								
	Voted	90,06,39	61,50,00	95,04,14	...	...	61,50,00	(4,97,75,082) 4,97,75	...

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	24,11,85	...	23,99,00	...	12,85	...	...	...
50	Secretariat Economic Services Voted	1,02,47,14	36,29,83,00	43,14,44	6,33,36,43	59,32,70	29,96,46,57	...	...
51	Directorate of Library Voted	11,75,61	2,84,30	10,50,09	1,78,47	1,25,52	1,05,83	...	...
52	Sports and Youth Services Voted	11,68,38	3,10,00	7,47,12	54,00	4,21,26	2,56,00	...	...
53	Fire Protection and Control Voted	20,29,80	15,00,00	19,29,41	14,94,11	1,00,39	5,89	...	...
54	State Tax and Excise Voted	34,09,34	12,10,00	31,85,19	9,92	2,24,15	12,00,08	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
55	State Lotteries								
	Voted	86,87	...	84,11	...	2,76	...	...	...
56	Tourism								
	Voted	53,50,57	1,23,00,00	43,06,16	1,00,97,95	10,44,41	22,02,05	...	...
57	Urban Development								
	Voted	1,94,27,89	3,09,83,73	1,88,24,67	2,57,81,11	6,03,22	52,02,62	...	...
58	Stationery and Printing								
	Voted	9,87,24	24,00	9,83,29	23,99	3,95	1	...	...
59	Public Health Engineering								
	Voted	7,44,58,98	4,60,23,25	7,32,57,67	4,16,43,43	12,01,31	43,79,82	...	...
60	Textile and Handicraft								
	Voted	66,50,31	...	53,75,62	...	12,74,69	...	...	...

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	16,89,05	3,15,00	16,44,17	90,81	44,88	2,24,19	...	...
62	Directorate of Transport Voted	7,78,73	1,50,00	4,74,63	83,92	3,04,10	66,08	...	...
63	Protocol Department Voted	2,51,46	...	2,35,60	...	15,86	...	...	...
64	Trade and Commerce Voted	3,11,06	95,29	2,67,03	95,29	44,03	...	...	...
65	Department of Tirap, Changlang and Longding Voted	1,12,95	65,90,80	80,09	31,94,02	32,86	33,96,78	...	...
66	Hydro Power Development Voted	1,30,98,89	67,28,35	1,28,58,78	61,44,97	2,40,11	5,83,38	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
67	State Information Commission Voted	4,91,70	...	2,81,59	...	2,10,11	...	...	...
68	Town Planning Department Voted	40,26,89	2,28,54,60	35,64,97	1,09,36,02	4,61,92	1,19,18,58	...	...
69	Parliamentary Affairs Department Voted	3,96,96	...	3,03,15	...	93,81	...	...	...
70	Administrative Training Institute Voted	9,69,87	5,80,00	3,75,72	82,00	5,94,15	4,98,00	...	...
71	Department of Tawang and West Kameng Voted	8,49,56	10,96,95	2,39,41	13,88,98	6,10,15	...	...	(2,92,02,653) 2,92,03
72	Directorate of Prison Voted	12,74,30	47,10,00	11,64,26	1,10,00	1,10,04	46,00,00	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
73	Information Technology Voted	47,95,58	81,00,00	46,65,72	...	1,29,86	81,00,00	...	...
74	Social Justice, Empowerment and Tribal Affairs Voted	1,03,80,57	1,65,04,63	66,64,68	1,26,19,19	37,15,89	38,85,44	...	...
75	Higher and Technical Education Voted	1,70,95,46	97,30,30	1,61,47,92	59,86,37	9,47,54	37,43,93	...	...
76	Elementary Education Voted	13,36,67,65	1,36,00,30	11,98,17,09	71,28,09	1,38,50,56	64,72,21	...	...
77	Gauhati High Court, Itanagar Permanent Bench <i>Charged</i>	5,37,00	...	5,27,05	...	9,95	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
78	Political Department Voted	1,75,00	...	1,46,46	...	28,54	...	...	...
79	Department of Skill Development and Entrepreneur Voted	38,03,34	26,94,27	25,00,53	...	13,02,81	26,94,27	...	...
80	Directorate of Medical Education, Training and Research Voted	9,70,65	26,16,50	3,32,47	3,60,25	6,38,18	22,56,25	...	...
81	Directorate of Family Welfare Voted	19,43,18	...	25,54,62	...	...	...	(6,11,43,714) 6,11,44	...
82	Department of Indigenous Affairs Voted	11,62,80	44,50,00	8,85,51	15,83,76	2,77,29	28,66,24	...	...
97	Public Debt <i>Charged</i>	<i>10,31,89,91</i>	<i>5,15,37,89</i>	<i>7,65,35,59</i>	<i>2,79,75,79</i>	<i>2,66,54,32</i>	<i>2,35,62,10</i>	...	...
	Total Voted	129,10,59,53	123,49,67,38	116,38,26,83	57,47,92,78	12,91,07,72	66,04,66,63	18,75,02	2,92,03
	<i>Charged</i>	<i>10,59,51,82</i>	<i>5,15,37,89</i>	<i>7,91,20,75</i>	<i>2,79,75,79</i>	<i>2,68,31,07</i>	<i>2,35,62,10</i>	...	...
	Grand Total	139,70,11,35	128,65,05,27	124,29,47,58	60,27,68,57	15,59,38,79	68,40,28,73	18,75,02	2,92,03

SUMMARY OF APPROPRIATION ACCOUNTS–Contd.

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

<u>Serial Number</u>	REVENUE-Voted
1.	1. Legislative Assembly
2.	7. Treasury and Accounts Administration
3.	13. Directorate of Accounts
4.	43. Fisheries
5.	48. Horticulture
6.	81. Directorate of Family Welfare
	 CAPITAL-Voted
1.	71. Department of Tawang and West Kameng

SUMMARY OF APPROPRIATION ACCOUNTS-Concl'd.

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2018-19 and that shown in the Finance Accounts for that year is given below:-

	Voted		Charged		Total
	Revenue	Capital	Revenue	Capital	
	(₹ in thousand)				
Total Expenditure according to the Appropriation Accounts	1,16,38,26,83	57,47,92,78	7,91,20,75	2,79,75,79	1,84,57,16,15
Total Deduct-recoveries shown in Appendix	...	33,07	...	...	33,07
Net total expenditure as shown in Statement 11 of the Finance Accounts	1,16,38,26,83	57,47,59,71	7,91,20,75	2,79,75,79	1,84,56,83,08

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

The details of the recoveries referred to above are given in Appendix at page 280.

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 2019 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented in a separate compilation.

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

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31 March 2019 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 2019.

Date: 14th February 2020
Place: New Delhi



(RAJIV MEHRISHI)
Comptroller & Auditor General of India

GRANT NO. 1 LEGISLATIVE ASSEMBLY

		Total grant/ appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2011 Parliament/State/Union Territory Legislatures				
Voted:				
Original	69,53,58			
Supplementary	5,16,06	74,69,64	75,26,56	(+)56,92
Amount surrendered during the year				...
Charged:				
Original	59,38			
Supplementary	25,72	85,10	55,71	(-)29,39
Amount surrendered during the year				...

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

1.1.1 The expenditure exceeded the grant by ₹56.92 lakh (Actual excess: ₹56,91,524); the excess requires regularisation.

1.1.2 In view of the excess of ₹56.92 lakh in the grant, supplementary provision of ₹5,16.06 lakh obtained in March 2019 proved inadequate.

1.1.3 The excess expenditure worked out to 0.76 per cent over the total provision.

GRANT NO. 1 LEGISLATIVE ASSEMBLY–Contd.**1.1.4** Excess occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2011 Parliament/State/Union Territory Legislatures			
02 <i>State/Union Territory Legislatures</i>			
103 Legislative Secretariat			
01 Establishment Expenses			
O 25,74.37			
S 4,56.36			
R 12,15.00	42,45.73	41,57.89	(-)87.84

Augmentation of provision by re-appropriation was the net effect of increase of ₹15,58.98 lakh mainly towards Publication, Other Charges and Office Expenses and decrease of ₹3,43.98 lakh mainly under Salaries and Wages due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-creation of new posts for which provision was kept, non-payment of Arrear MACP, DA Arrear and also expenditure was restricted due to funds allotted under Plan Head was withdrawn at the last moment which was already incurred by the Legislative Assembly Secretariat.

(ii) 101 Legislative Assembly			
02 Establishment Expenses of MLAs			
O 7,13.21			
S 59.70			
R 3,00.00	10,72.91	10,59.42	(-)13.49

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,48.00 lakh towards Salaries and Office Expenses and decrease of ₹48.00 lakh under Wages and Domestic Travel Expenses due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-receipt of LPC of Hon'ble MLA's, non-submission of Medical reimbursement/Travelling Expenses bills and other claims.

GRANT NO. 1 LEGISLATIVE ASSEMBLY–Contd.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2011 Parliament/State/Union Territory Legislatures			
02 <i>State/Union Territory Legislatures</i>			
800 Other Expenditure			
01 Schemes under SADA			
O 12,00.00			
R (-)12,00.00	...	1,58.43	(+)1,58.43

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

The department stated that an amount of ₹12.00 crore was allotted vide Planning Department Letter No. PD/(SPD)-/2018-19/158 dated 03/04/2018 and accordingly department incurred expenditure of ₹1.58 crore. But the said amount was withdrawn by the Planning Department without consulting Legislative Assembly Secretariat before finalisation of Revised Estimate for 2018-19.

(ii) 2011 Parliament/State/Union Territory Legislatures			
02 <i>State/Union Territory Legislatures</i>			
101 Legislative Assembly			
01 Speaker, Deputy Speaker			
O 24,66.00			
R (-)3,15.00	21,51.00	21,50.81	(-)0.19

Reduction in provision by re-appropriation was the net effect of decrease of ₹5,40.00 lakh under Other Charges and increase of ₹2,25.00 lakh towards Office Expenses and Office Expenses (POL) due to requirement of less/more funds under respective heads.

Saving was reportedly due to non-receipt of reimbursement bills from Hon'ble Speaker and Deputy Speaker.

Charged:

1.1.1 As the overall expenditure of ₹55.71 lakh fell short of the original provision, supplementary provision of ₹25.72 lakh obtained in March 2019 proved totally unnecessary.

GRANT NO. 1 LEGISLATIVE ASSEMBLY–Concl'd.

1.1.2 No part of the available saving of ₹29.39 lakh (34.54 per cent of the total provision) was anticipated for surrender during the year.

1.1.3 Saving of ₹37.43 lakh and ₹36.33 lakh constituting 42.53 per cent and 39.33 per cent of the total provision had also occurred under the Revenue Section (Charged) of this appropriation in 2016-17 and 2017-18 respectively.

1.1.4 Saving occurred under:

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2011	Parliament/State/Union Territory Legislatures			
02	<i>State/Union Territory Legislatures</i>			
101	Legislative Assembly			
01	Speaker, Deputy Speaker			
	O	59.38		
	S	25.72	85.10	55.71
				(-)29.39

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

APPROPRIATION NO. 2 GOVERNOR
(All Charged)

		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2012 President, Vice-President/ Governor, Administrator of Union Territories				
Original	6,65,36			
Supplementary	1,46,55	8,11,91	6,84,71	(-)1,27,20
Amount surrendered during the year				...

Notes and Comments:

Revenue:

2.1.1 In view of the overall saving of ₹1,27.20 lakh (15.67 per cent of the total provision) in the appropriation, supplementary provision of ₹1,46.55 lakh obtained in March 2019 proved excessive.

2.1.2 No part of the available saving of ₹1,27.20 lakh was anticipated for surrender during the year.

2.1.3 Saving occurred mainly under:

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2012 President, Vice- President/ Governor, Administrator of Union Territories				
03	<i>Governor/Administrator of Union Territories</i>			
090	Secretariat			
01	Governor's Establishment Expenses			
O	3,12.21			
S	17.27	3,29.48	2,97.02	(-)32.46

Saving was reportedly due to non-drawl of Finance & Accounts Officer's salary, non-payment of honorarium to the other attached department officers/officials, lesser claims of TA/LTC and limitation of POL expenditure as austerity measures.

APPROPRIATION NO. 2 GOVERNOR-Contd.

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 2012	President, Vice- President/ Governor, Administrator of Union Territories			
03	<i>Governor/Administrator of Union Territories</i>			
102	Discretionary Grants			
01	Discretionary Grant of Governor			
O	50.00	50.00	23.66	(-)26.34

Saving was due to less number of tours by the Hon'ble Governor and limitation of expenditure as austerity measures.

(iii) 103	Household Establishment			
01	Establishment Charges			
O	2,43.40			
S	60.82	3,04.22	2,78.61	(-)25.61

Saving was due to submission of less number of TA/LTC bills by the staffs.

(iv) 800	Other Expenditure			
06	Expenditure on Maintenance of Garden			
O	5.00			
S	7.66	12.66	0.19	(-)12.47

(v) 04	Repairs/Maintenance of Official Residence of Governor			
O	6.60			
S	0.86	7.46	...	(-)7.46

Saving at serial numbers (iv) and (v) was reportedly due to incurring of expenditure as per actual requirement.

APPROPRIATION NO. 2 GOVERNOR-Concl'd.

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi) 2012 President, Vice- President/ Governor, Administrator of Union Territories				
03	<i>Governor/Administrator of Union Territories</i>			
107	Expenditure from Contract Allowances			
01	Establishment Charges			
	O		5.00	
	S	8.09	3.09	2.76
				(-)5.33

Saving was reportedly due to minimize expenditure as austerity measures.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2013 Council of Ministers				
Original	9,99,18			
Supplementary	7,44,80	17,43,98	17,39,28	(-)4,70
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2015 Election				
2059 Public Works				
Original	26,40,21			
Supplementary	48,41,38	74,81,59	54,42,42	(-)20,39,17
Amount surrendered during the year (31 March 2019)				19,46,34
Capital				
Major Head:				
4059 Capital Outlay on Public Works				
Original	4,00,00			
Supplementary	1,78,54	5,78,54	4,83,26	(-)95,28
Amount surrendered during the year				...

Notes and Comments:

Revenue:

4.1.1 In view of the overall saving of ₹20,39.17 lakh (27.26 per cent of the total provision) in the grant, supplementary provision of ₹48,41.38 lakh obtained in March 2019 proved excessive.

4.1.2 Out of the available saving of ₹20,39.17 lakh, ₹19,46.34 lakh (95.45 per cent of the total saving) was anticipated and surrendered in March 2019.

4.1.3 Saving of ₹27,39.55 lakh and ₹4,76.38 lakh constituting 53.21 per cent and 15.40 per cent of the total provision had also occurred under the Revenue Section of this grant in 2016-17 and 2017-18 respectively.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2015 Election				
104	Charges for conduct of elections for Lok Sabha/ State and Union Territory Legislative Assembly when held Simultaneously			
01	Election Charges			
S	41,51.00			
R	(-)13,41.29	28,09.71	27,32.99	(-)76.72

Reduction in provision by surrender mainly from Other Charges and Office Expenses was made in March 2019 without assigning any reason.

Saving was due to non-receipt of TA/DA bills from the officer/officials, non-receipt of bills from some companies/firms for supply of election materials and non-receipt of bills from Electronic Corporation of India Limited against supply of Power Packs, Paper Rolls and Transportation Charges.

(ii) 108 Issue of Photo Identity Cards to Voters				
01	Issue of Identity Cards			
O	2,67.73			
S	2,86.47			
R	(-)3,95.83	1,58.37	1,57.77	(-)0.60

Reduction in provision by re-appropriation was the net effect of decrease of ₹26.52 lakh mainly under Other Charges and increase of ₹65.99 lakh towards Salaries due to requirement of less/more funds under respective heads and surrender of ₹4,35.30 lakh mainly from Other Charges and Domestic Travel Expenses was made without assigning any reason.

The department stated that saving was due to non-utilisation of fund under Office Expenses fully by some of the District Election Officers.

GRANT NO. 4 ELECTION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 2015 Election				
106	Charges for Conduct of Elections to State/Union Territory Legislature			
02	Charges for Conduct of Bye Election to State Legislative Assembly			
O	1,57.00			
R	(-1,57.00	...	...	...

Withdrawal of the entire provision by re-appropriation (₹1,11.47 lakh) was due to requirement of less fund mainly under Office Expenses and Other Charges and that by surrender (₹45.53 lakh) mainly from Domestic Travel Expenses and Office Expenses was made without assigning any reason.

(iv) 800	Other Expenditure			
01	Charges for Election of the President/Vice-President			
O	72.00			
R	(-72.00	...	...	...

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

(v) 102	Electoral Officers			
01	Establishment Charges			
O	12,60.50			
S	61.03			
R	(-40.50	12,81.03	12,74.28	(-)6.75

Reduction in provision by re-appropriation was the net effect of decrease of ₹90.27 lakh mainly under Salaries and increase of ₹90.27 lakh mainly towards Office Expenses and Domestic Travel Expenses due to requirement of less/more funds under respective heads and surrender of ₹40.50 lakh from Salaries was made without assigning any reason.

Saving was due to non-granting of MACP, ACP, non-drawl of Leave Encashment of retired employees and non-drawl of Wages against the Contingency Staff in the Districts by the concerned District Election Officers.

GRANT NO. 4 ELECTION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi) 2015 Election				
103	Preparation and Printing of Electoral Rolls			
01	Printing of Electoral Rolls			
	O	8,82.98		
	S	3,14.88		
	R	(-)11.72	11,86.14	11,77.38
				(-)8.76

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,00.00 lakh under Office Expenses and increase of ₹1,00.00 lakh towards Other Charges due to requirement of less/more funds under respective heads and surrender of 11.72 lakh from Salaries and Wages was made without assigning any reason.

The department stated that the fund allotted to all the District Election Officers under Wages, Office Expenses and Other Charges could not be utilised fully due to non-drawl of Wages against contingency staff as well as non-receipt of bills from the concerned suppliers.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 05	Finance Commission Recommendations			
	2059 Public Works			
	01 Office Buildings			
	053 Maintenance and Repairs			
	11 Other Maintenance Expenditure			
	S	28.00		
	R	72.00	1,00.00	1,00.00
				...

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

Capital

4.2.1 In view of the overall saving of ₹95.28 lakh (16.47 per cent of the total provision) in the grant, supplementary provision of ₹1,78.54 lakh obtained in March 2019 proved excessive.

GRANT NO. 4 ELECTION-Concl.

4.2.2 No part of the available saving of ₹95.28 lakh was anticipated for surrender during the year.

4.2.3 Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 4059 Capital Outlay on Public Works				
01	<i>Office Buildings</i>			
800	Other expenditure			
01	Creation of Assets			
O	4,00.00			
S	1,78.54	5,78.54	4,83.26	(-)95.28

The department stated that the fund was allotted to the executing agencies and saving was due to non-utilisation of the whole amount by the executing agencies. But mere allotment of fund to the executing agency cannot be taken as incurring of expenditure unless supported by the utilisation certificate.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2052 Secretariat-General Services				
2059 Public Works				
2251 Secretariat-Social Services				
Original	1,29,80,11			
Supplementary	31,14,31	1,60,94,42	1,60,60,47	(-)33,95
Amount surrendered during the year (31 March 2019)				9,86

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2030 Stamps and Registration				
2053 District Administration				
3451 Secretariat-Economic Services				
Original	2,87,36,17			
Supplementary	21,13,12	3,08,49,29	2,96,67,45	(-)11,81,84
Amount surrendered during the year				...
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	1,05,80,00	1,05,80,00	...	(-)1,05,80,00
Amount surrendered during the year (31 March 2019)				1,05,80,00

Notes and Comments:

Capital:

6.2.1 In view of the non-utilisation of the entire provision of ₹1,05,80.00 lakh in the grant, provision made through original grant was totally unnecessary.

6.2.2 The entire saving of ₹1,05,80.00 lakh (100 per cent of the total provision) was anticipated and surrendered in March 2019.

6.2.3 Saving of ₹3,26,80.00 lakh (100 per cent of the total provision) had also occurred under the Capital Section of this grant in 2017-18.

GRANT NO. 6 DISTRICT ADMINISTRATION-Concl.**6.2.4** Saving occurred under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
4070	Capital Outlay on Other Administrative Services			
800	Other Expenditure			
17	Creation of Assets under SADA			
O	1,05,80.00			
R	(-)1,05,80.00	...	...	...

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

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2049 Interest Payments				
2054 Treasury and Accounts Administration				
2071 Pensions and Other Retirement Benefits				
2235 Social Security and Welfare				
Original	85,06,50			
Supplementary	60,47	85,66,97	89,05,79	(+)3,38,82
Amount surrendered during the year				...

Notes and Comments:

Revenue:

7.1.1 The expenditure exceeded the grant by ₹3,38.82 lakh (Actual excess: ₹3,38,81,630); the excess requires regularisation.

7.1.2 In view of the excess of ₹3,38.82 lakh in the grant, supplementary provision of ₹60.47 lakh obtained in March 2019 proved inadequate.

7.1.3 The excess expenditure worked out to 3.95 per cent over the total provision.

GRANT NO. 7 TREASURY AND ACCOUNTS ADMINISTRATION-Contd.**7.1.4** Excess occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2054 Treasury and Accounts Administration			
097 Treasury Establishment			
01 Establishment Charges			
O 11,18.65			
R 4,13.92	15,32.57	15,29.63	(-)2.94

Augmentation of provision by re-appropriation was the net effect of increase of ₹4,16.05 lakh mainly towards Office Expenses, Salaries and Minor Works and decrease of ₹2.13 lakh under Overtime Allowances due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-payment of honorarium and non-submission of final LTC bills.

(ii) 095 Directorate of Accounts and Treasuries
01 Establishment Charges

O 5,76.85			
S 32.62			
R 87.08	6,96.55	6,57.43	(-)39.12

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,27.26 lakh mainly towards Other Contractual Services, Office Expenses and Other Charges and decrease of ₹40.18 lakh mainly under Salaries due to requirement of more/less funds under respective heads.

The department stated that saving was mainly due to non-payment of MACP Arrear, non-approval of 35 numbers of skilled/unskilled contingency posts by the Government of Arunachal Pradesh for which provision was kept, late submission of bills by the firms and also due to payment of Salaries of newly appointed contractual DEO's only from March 2019 whereas provision was kept from the month of February 2019.

GRANT NO. 7 TREASURY AND ACCOUNTS ADMINISTRATION-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 2049 Interest Payments			
05 <i>Interest on Reserve Funds</i>			
105 Interest on General and Other Reserve Funds			
01 Interest Payments of NPS			
S 27.85	27.85	74.08	(+)46.23

The department stated that fund provision of ₹27.85 lakh only was kept for interest payments in respect of NPS subscribers for the financial year 2018-19 whereas ₹74.08 lakh was uploaded to the Pension Fund Manager, which resulted into excess.

(iv) 2235 Social Security and Welfare			
60 <i>Other Social Security and Welfare Programmes</i>			
104 Deposit Linked Insurance Scheme -Government P.F.			
01 Deposit Linked Insurance Scheme			
O 10.00			
R 10.00	20.00	48.58	(+)28.58

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

The department stated that fund provision of ₹20.00 lakh was kept under Deposit Linked Insurance Scheme - Government Provident Fund whereas ₹48.58 lakh was paid which resulted into excess.

(v) 2054 Treasury and Accounts Administration			
800 Other Expenditure			
05 Service Charges of NPS			
O 1.00			
R 24.00	25.00	25.16	(+)0.16

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

The department stated that as per clause 5 of the contractual agreement signed between NSDL and Government of Arunachal Pradesh service charges for the services rendered in the capacity of CRA for NPS shall be charged. Accordingly, provision of ₹25.00 lakh was kept for the financial year 2018-19 whereas ₹25.16 lakh was paid to NSDL which resulted into excess.

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

7.1.5 Excess mentioned at note **7.1.4** was partly offset by saving under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2071 Pensions and Other Retirement Benefits				
01 <i>Civil</i>				
117	Government Contribution for Defined Contribution Pension Scheme			
01	Government Contribution			
	O	68,00.00		
	R	(-5,35.00)	62,65.00	65,70.90
				(+)3,05.90

Reduction in provision by re-appropriation was the net effect of decrease of ₹5,55.00 lakh under Pensionary Charges and increase of ₹20.00 lakh towards Other Charges due to requirement of less/more funds under respective heads.

The department stated that fund provision of ₹62.65 crore was kept for pension and other retirement benefits whereas ₹65.71 crore was uploaded to NSDL which resulted into excess.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2055 Police				
2235 Social Security and Welfare				
Original	8,27,67,93			
Supplementary	1,37,55,44	9,65,23,37	8,74,09,71	(-)91,13,66
Amount surrendered during the year				...

Capital

Major Head:

**4055 Capital Outlay on
Police**

Original	16,90,00			
Supplementary	56,30,00	73,20,00	38,80,00	(-)34,40,00
Amount surrendered during the year				...

Notes and Comments:

Revenue:

8.1.1 In view of the overall saving of ₹91,13.66 lakh (9.44 per cent of the total provision) in the grant, supplementary provision of ₹1,37,55.44 lakh obtained in March 2019 proved excessive.

8.1.2 No part of the available saving of ₹91,13.66 lakh was anticipated for surrender during the year.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2055 Police				
104	Special Police			
02	India Reserve Battalion			
	O	2,37,54.85		
	S	51,42.95	2,88,97.80	2,59,40.55
				(-)29,57.25

The department stated that there was saving of ₹1.60 crore under Supply & Materials due to late receipt of fund from the Finance Department, Government of Arunachal Pradesh, ₹15.00 crore under Grants-in-aid on account of time constraint and non-receipt of Administrative Approval and Expenditure Sanction from the State Government and ₹12.66 crore under Salary due to non-completion of recruitment process under compensation ground and general recruitment owing to administrative reasons and Parliamentary and Assembly Elections.

(ii) 001 Direction and Administration
01 Headquarters Establishment

	O	62,69.90		
	R	(-)80.73	61,89.17	41,83.65
				(-)20,05.52

Reduction in provision by re-appropriation was the net effect of decrease of ₹33,57.30 lakh mainly under Salaries, Arms and Ammunition and Other Administrative Expenses and increase of ₹32,76.57 lakh mainly towards Motor Vehicles, Medical Treatment and POL due to requirement of less/more funds under respective heads.

The department stated that saving was due to non-receipt of Administrative Approval and Expenditure Sanction for an amount of ₹11.35 crore for purchasing of new vehicles and an amount of ₹3.80 crore under Supply & Materials was surrendered on March 2019 as per the advice of the Board consisting of DIGP (HQ), AIGP(E), Under Secretary (Finance) and Under Secretary (Home) due to shortage of time. Moreover, there was residual saving under Salaries, Domestic Travel Expenses, Office Expenses, Other Charges, LTC and Supplies & Materials etc. due to receipt of fund at the fag end of the financial year.

GRANT NO. 8 POLICE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 2055 Police				
109	District Police			
01	Establishment Expenses			
	O	2,79,47.87		
	S	56,59.01		
	R	10,00.00	3,46,06.88	3,24,84.67
				(-)21,22.21

Augmentation of provision by re-appropriation was the net effect of increase of ₹10,38.50 lakh towards Salaries and decrease of ₹38.50 lakh under Salaries (LTC) due to requirement of more/less funds under respective heads.

The department stated that there was saving of ₹17.28 crore under Salaries due to non-completion of recruitment process under compensation ground and general recruitment on account of administrative reasons and owing to Parliamentary and Assembly Elections. Moreover, it was stated that there was residual saving of 25 districts/units under Salaries, Domestic Travel Expenses, Office Expenses and Other Charges etc.

(iv) 04	State Plan Schemes			
	2235 Social Security and Welfare			
60	<i>Other Social Security and Welfare Programmes</i>			
800	Other Expenditure			
10	Schemes under SADA			
	O	11,10.00		
	R	(-)10,00.00	1,10.00	1,09.98
				(-)0.02

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

Reasons for the saving have not been intimated (October 2019).

(v) 2055 Police				
104	Special Police			
01	Armed Police Battalion			
	O	1,13,18.87		
	S	6,54.56	1,19,73.43	1,11,91.52
				(-)7,81.91

The department stated that saving was reportedly due to non-completion of recruitment process under compensation ground on account of late receipt of fund from the Finance Department, Government of Arunachal Pradesh and also due to non-completion of General recruitment owing to administrative reasons and Parliamentary and Assembly Elections.

GRANT NO. 8 POLICE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi) 03	Centrally Sponsored Schemes			
	2055 Police			
115	Modernisation of Police Force			
01	Modernisation of Police			
S	7,78.81	7,78.81	1,37.01	(-)6,41.80

Saving was reportedly due to non-availability of approved item in GeM Portal and also owing to time constraint and election process.

(vii) 2055 Police				
117	Internal Security			
01	Establishment Expenses			
O	12,24.65			
S	78.17	13,02.82	8,48.33	(-)4,54.49

Saving was stated to be mainly due to non-receipt of Administrative Approval and Expenditure Sanction from the Finance Department, Government of Arunachal Pradesh.

(viii) 114	Wireless and Computers			
01	Establishment Expenses			
O	42,05.57			
S	5,60.88			
R	8.75	47,75.20	43,35.38	(-)4,39.82

Augmentation of provision by re-appropriation was the net effect of increase of ₹80.40 lakh mainly towards Salaries and Domestic Travel Expenses and decrease of ₹71.65 lakh mainly under Salaries (LTC), Reward and POL due to requirement of more/less funds under respective heads.

The department stated that the saving was the residual saving of 25 districts/units under Salaries, Domestic Travel Expenses, Office Expenses, Other Charges, LTC and Supplies & Materials etc. and also saving of ₹80.30 lakh under Supply and Materials due to non-receipt of Administrative Approval and Expenditure Sanction from the Finance Department, Government of Arunachal Pradesh.

GRANT NO. 8 POLICE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ix) 04 State Plan Schemes				
2055 Police				
800 Other Expenditure				
03 Schemes under SADA				
O	9,00.00			
R	(-),6,40.00	2,60.00	6,38.77	(+),3,78.77

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

The department stated that the actual Budget Grant under this head was ₹7,00.00 lakh and hence there was no excess. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(x) 03 Centrally Sponsored Schemes				
2055 Police				
109 District Police				
01 Establishment Expenses				
S	95.76	95.76	21.46	(-),74.30

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

8.1.4 Saving mentioned at note **8.1.3** was partly offset by excess under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes				
2055 Police				
800 Other Expenditure				
04 Implementing Emergency Response Support System (ERSS)				
S	27.08			
R	5,12.00	5,39.08	5,39.08	...

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

GRANT NO. 8 POLICE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 03	Centrally Sponsored Schemes			
	2055 Police			
800	Other Expenditure			
06	Implementation of the Project Cyber Crime Prevention against Women and Children (CCPWC)			
	S	20.00		
	R	1,28.00	1,48.00	1,36.18
				(-)11.82

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

Final saving was reportedly due to time constraint and election process.

(iii) 101	Criminal Investigation and Vigilance			
02	Crime and Criminal Tracking Network and System (CCTNS)			
	S	2,94.50		
	R	85.85	3,80.35	3,80.35
				...

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

Capital:

8.2.1 In view of the overall saving of ₹34,40.00 lakh (46.99 per cent of the total provision) in the grant, supplementary provision of ₹56,30.00 lakh obtained in March 2019 proved excessive.

8.2.2 No part of the available saving of ₹34,40.00 lakh was anticipated for surrender during the year.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
4055	Capital Outlay on Police			
800	Other Expenditure			
08	Creation of Assets under SADA (RS)			
O	16,90.00			
S	17,50.00	34,40.00	...	(-34,40.00)

Non-utilisation of the entire provision was reportedly due to non-release of fund by the Finance Department, Government of Arunachal Pradesh during the financial year 2018-19.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2013 Council of Ministers				
2052 Secretariat-General Services				
2070 Other Administrative Services				
Original	7,70,47			
Supplementary	10,29,53	18,00,00	17,78,39	(-)21,61
Amount surrendered during the year				...
Capital				
Major Head:				
5056 Capital Outlay on Inland Water Transport				
Original	3,20,00	3,20,00	...	(-)3,20,00
Amount surrendered during the year (31 March 2019)				3,20,00

Notes and Comments:

Capital:

9.2.1 In view of the non-utilisation of the entire provision of ₹3,20.00 lakh in the grant, provision made through original grant was totally unnecessary.

9.2.2 The entire saving of ₹3,20.00 lakh (100 per cent of the total provision) was anticipated and surrendered in March 2019.

GRANT NO. 9 MOTOR GARAGES-Concl.**9.2.3** Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5056 Capital Outlay on Inland and Water Transport			
800 Other expenditure			
02 Creation of Assets under SADA			
O 3,20.00			
R (-)3,20.00

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

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2075	Miscellaneous General Services			
2250	Other Social Services			
Original	55,12	55,12	54,96	(-)16
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2235 Social Security and Welfare				
2236 Nutrition				
Original	1,74,86,72			
Supplementary	85,22,32	2,60,09,04	2,54,09,04	(-)6,00,00
Amount surrendered during the year				...
Capital				
Major Head:				
4235 Capital Outlay on Social Security and Welfare				
Supplementary	25,92,80	25,92,80	21,42,80	(-)4,50,00
Amount surrendered during the year				...

Notes and Comments:

Capital:

11.2.1 In view of the available saving of ₹4,50.00 lakh (17.36 per cent of the total provision) in the grant, provision created through supplementary grant proved excessive.

11.2.2 No part of the available saving of ₹4,50.00 lakh was anticipated for surrender during the year.

GRANT NO. 11 SOCIAL WELFARE-Concl'd.**11.2.3** Saving occurred under.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
4235	Capital Outlay on Social Security and Welfare			
02	<i>Social Welfare</i>			
800	Other Expenditure			
01	Creation of Assets			
S	4,75.00	4,75.00	25.00	(-4,50.00)

Saving was reportedly due to non-utilisation of fund for construction of Destitute Home Cum Working Women Hostel at Chimpu by the executing agency. But mere allotment of fund to the executing agency cannot be taken as incurring of expenditure unless supported by the utilisation certificate.

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

		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2235 Social Security and Welfare				
Original	2,63,14			
Supplementary	1,37,36	4,00,50	4,00,50	...
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2047 Other Fiscal Services				
2054 Treasury and Accounts Administration				
2071 Pensions and Other Retirement Benefits				
Original	8,33,33,63	8,33,33,63	8,34,87,37	(+)1,53,74
Amount surrendered during the year (31 March 2019)				77,37,71
Capital				
Major Head:				
4047 Capital Outlay on Other Fiscal Services				
Original	50,00	50,00	39,94	(-)10,06
Amount surrendered during the year (31 March 2019)				10,00

Notes and Comments:

Revenue:

13.1.1 The expenditure exceeded the grant by ₹1,53.74 lakh (Actual excess: ₹1,53,74,342); the excess requires regularisation.

13.1.2 In view of the overall excess of ₹1,53.74 lakh, surrender of ₹77,37.71 lakh in March 2019 was injudicious.

13.1.3 The excess expenditure worked out to 0.18 per cent over the total provision.

GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Contd.

13.1.4 Excess occurred persistently under the Revenue Section of this grant during the preceding 04(four) years as given in the table below:

Year	Total Provision (₹ in lakh)	Expenditure (₹ in lakh)	Excess (₹ in lakh)	Per Cent
2014-15	4,04,16.19	4,85,06.57	80,90.38	20.02
2015-16	5,43,62.60	5,44,31.31	68.71	0.13
2016-17	5,35,67.59	6,36,42.72	1,00,75.13	18.81
2017-18	7,06,43.28	8,66,01.66	1,59,58.38	22.59

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

13.1.5 Excess occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2071 Pensions and Other Retirement Benefits			
01 Civil			
105 Family Pensions			
01 Ordinary Pension			
O 1,69,40.65			
R 1,66.76	1,71,07.41	2,50,02.88	(+)78,95.47

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

While furnishing the reasons for the excess, the department stated that Directorate of Audit and Pension authorises pension according to the option of the pensioners and major portion of the expenditure is incurred outside the state as pensioners are scattered all over India including Nepal.

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

(ii) 111 Pensions to Legislators			
01 Members of Legislative Assembly			
O 5,50.00			
R 7,26.80	12,76.80	12,76.80	...

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

GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 2071 Pensions and Other Retirement Benefits				
01 <i>Civil</i>				
102	Commuted Value of Pensions			
01	Ordinary Pension			
O	80,93.70			
R	6,81.44	87,75.14	87,75.14	...

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

(iv) 2054 Treasury and Accounts Administration				
098	Local Fund Audit			
01	Establishment Charges of Directorate of Audit and Pension			
O	3,96.19			
R	84.80	4,80.99	4,77.18	(-)3.81

Augmentation of provision by re-appropriation was the net effect of increase of ₹86.37 lakh mainly towards Salaries and Other Charges and decrease of ₹1.57 lakh under Wages and Overtime Allowances due to requirement of more/less funds under respective heads.

Saving was reportedly due to incurring of less expenditure under Domestic Travel Expenses, Leave Travel Concession and Salaries.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2071 Pensions and Other Retirement Benefits				
01 <i>Civil</i>				
101	Superannuation and Retirement Allowances			
01	Ordinary Pension			
O	4,69,92.00			
R	(-)70,74.70	3,99,17.30	3,99,17.30	...

Reduction in provision by surrender from Pensionary Charges was made in March 2019 without assigning any reason.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 2071	Pensions and Other Retirement Benefits			
01	<i>Civil</i>			
104	Gratuities			
01	Payment of Gratuities			
O	1,02,20.00			
R	(-)23,25.93	78,94.07	78,94.07	...

Reduction in provision by re-appropriation (₹16,66.57 lakh) was due to requirement of less fund under Pensionary Charges and surrender (₹6,59.36 lakh) also from Pensionary Charges was made without assigning reason.

Capital:

13.2.1 In view of the available saving of ₹10.06 lakh (20.12 per cent of the total provision) in the grant, provision made through original grant proved excessive.

13.2.2 Out of the available saving of ₹10.06 lakh, ₹10.00 lakh (99.40 per cent of the total saving) was precisely anticipated and surrendered in March 2019.

13.2.3 Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
4047	Capital Outlay on Other Fiscal Services			
800	Other Expenditure			
05	Creation of Assets under SADA			
O	50.00			
R	(-)10.00	40.00	39.94	(-)0.06

Reduction in provision by surrender from Major Works was made in March 2019 without assigning any reason.

Reasons for the saving have not been intimated (October 2019).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2202 General Education				
2204 Sports and Youth Services				
Original	3,57,74,78			
Supplementary	11,32,11	3,69,06,89	3,64,23,37	(-)4,83,52
Amount surrendered during the year				...

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

Original	1,45,38,47			
Supplementary	10	1,45,38,57	13,89,39	(-)1,31,49,18
Amount surrendered during the year (31 March 2019)				1,16,92,18

Notes and Comments:**Capital:**

14.2.1 As the overall expenditure of ₹13,89.39 lakh fell far short of the original provision of ₹1,45,38.47 lakh, supplementary provision of ₹0.10 lakh obtained in March 2019 proved totally unnecessary.

14.2.2 Out of the available saving of ₹1,31,49.18 lakh (90.44 per cent of the total provision), ₹1,16,92.18 lakh (88.92 per cent of the total saving) only was anticipated and surrendered in March 2019.

GRANT NO. 14 SECONDARY EDUCATION-Contd.

14.2.3 Saving of ₹28,36.75 lakh (77.72 per cent of the total provision) had also occurred under the Capital Section of this grant in 2017-18.

14.2.4 Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
01 <i>General Education</i>			
800 Other Expenditure			
03 Sarva Shiksha Abhiyan			
O 1,03,38.47			
R (-)1,03,38.47

Withdrawal of the entire provision by re-appropriation (₹4,71.14 lakh) was due to requirement of less fund under Major Works and surrender (₹98,67.33 lakh) also from Major Works was made without assigning reason.

(ii) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
01 <i>General Education</i>			
800 Other Expenditure			
28 Creation of Assets under SADA			
O 42,00.00			
R (-)18,24.85	23,75.15	12,09.49	(-)11,65.66

Reduction in provision by surrender from Major Works was made in March 2019 without assigning any reason.

Saving was reportedly due to implementation of Model Code of Conduct and non-granting of LOC authorisation for some of the schemes by the Finance Department, Government of Arunachal Pradesh.

Similar saving occurred during the year 2017-18.

GRANT NO. 14 SECONDARY EDUCATION-Concl.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 07 Non Lapsable Pool Fund			
4202 Capital Outlay on Education, Sports, Art and Culture			
01 <i>General Education</i>			
202 Secondary Education			
01 Construction of Building for Education			
S 0.10			
R 4,71.14	4,71.24	1,79.90	(-),2,91.34

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

Final saving was reportedly due to release of fund by the Finance Department, Government of Arunachal Pradesh to the extent of expenditure incurred by the department.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2210 Medical and Public Health				
Original	7,20,80,50			
Supplementary	5,70,37,49	12,91,17,99	10,31,97,89	(-)2,59,20,10
Amount surrendered during the year				...
Capital				
Major Head:				
4210 Capital Outlay on Medical and Public Health				
Original	4,30,25,30			
Supplementary	20	4,30,25,50	53,16,30	(-)3,77,09,20
Amount surrendered during the year (31 March 2019)				3,44,59,84

Notes and Comments:

Revenue:

15.1.1 In view of the overall saving of ₹2,59,20.10 lakh (20.07 per cent of the total provision) in the grant, supplementary provision of ₹5,70,37.49 lakh obtained in March 2019 proved excessive.

15.1.2 No part of the available saving of ₹2,59,20.10 lakh was anticipated for surrender during the year.

15.1.3 Saving of ₹1,82,35.84 lakh and ₹1,01,70.42 lakh constituting 20.85 per cent and 10.22 per cent of the total provision had also occurred under the Revenue Section of this grant in 2016-17 and 2017-18 respectively.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

15.1.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2210 Medical and Public Health			
80 General			
800 Other Expenditure			
02 Schemes under SADA			
O 1,61,20.00			
S 1,25,53.21	2,86,73.21	1,05,69.58	(-)1,81,03.63

Saving was reportedly due to utilisation of less fund under Office Expenses, Other Administrative Expenses, Minor Works, Grants-in-aid, Stipend etc.

(ii) 03 Centrally Sponsored Schemes			
2210 Medical and Public Health			
06 Public Health			
800 Other Expenditure			
04 National Rural Health Mission (NRHM)			
S 1,83,85.00			
R (-)76,60.00	1,07,25.00	1,05,85.00	(-)1,40.00

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

Saving was reportedly due to implementation of Model Code of Conduct on account of State Election.

(iii) 2210 Medical and Public Health			
03 Rural Health Services-Allopathy			
110 Hospitals and Dispensaries			
01 Establishment Expenses			
O 3,88,68.29			
S 5,67.15			
R 4.82	3,94,40.26	3,80,72.34	(-)13,67.92

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,57.27 lakh towards Other Charges and POL and decrease of ₹1,52.45 lakh mainly under Motor Vehicles and Salaries (LTC) 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(+) Saving(-) (₹ in lakh)
(iv) 03	Centrally Sponsored Schemes			
	2210 Medical and Public Health			
	05 <i>Medical Education, Training and Research</i>			
	200 Other Systems			
	01 Human Resource in Health and Medical Education			
	S 61,69.44	61,69.44	50,00.00	(-)11,69.44
Saving was reportedly due to implementation of Model Code of Conduct on account of State Election.				
(v)	2210 Medical and Public Health			
	04 <i>Rural Health Services-Other Systems of Medicine</i>			
	102 Homeopathy			
	01 Establishment Expenses			
	O 15,11.73			
	S 10,39.47	25,51.20	15,94.56	(-)9,56.64
(vi)	06 <i>Public Health</i>			
	101 Prevention and Control of diseases			
	01 Malaria Eradication Programme			
	O 86,46.88			
	S 2,35.59	88,82.47	82,43.01	(-)6,39.46
(vii)	01 <i>Urban Health Services-Allopathy</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O 26,67.31			
	S 1,96.36	28,63.67	25,83.68	(-)2,79.99

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(viii)	2210 Medical and Public Health			
	05 <i>Medical Education, Training and Research</i>			
	105 <i>Allopathy</i>			
	01 <i>Training</i>			
	S	2,28.14	41.49	(-),86.65
(ix)	06 <i>Public Health</i>			
	101 <i>Prevention and Control of diseases</i>			
	02 <i>Expanded Programme of Immunisation</i>			
	S	13,55.42	12,30.29	(-),25.13
(x)	001 <i>Direction and Administration</i>			
	01 <i>Establishment Expenses</i>			
	O	4,55.34		
	S	3.72	3,53.60	(-),05.46
(xi)	03 <i>Centrally Sponsored Schemes</i>			
	2210 Medical and Public Health			
	06 <i>Public Health</i>			
	800 <i>Other Expenditure</i>			
	05 <i>National Urban Health Mission (NUHM)</i>			
	S	1,37.51		
	R	(-)82.69	54.82	...
Reduction in provision by re-appropriation was due to requirement of less fund under Grants-in-aid General (Salary).				
(xii)	2210 Medical and Public Health			
	06 <i>Public Health</i>			
	101 <i>Prevention and Control of diseases</i>			
	04 <i>Leprosy Control Programme</i>			
	O	5,11.50		
	S	5.11	4,59.42	(-),57.19

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xiii) 2210 Medical and Public Health				
06	<i>Public Health</i>			
101	Prevention and Control of diseases			
03	T.B. Control Programme			
O	5,48.01			
S	5.35	5,53.36	5,22.02	(-)31.34
(xiv) 05	Mobile Eye Clinic			
O	3,88.91			
S	3.34	3,92.25	3,68.01	(-)24.24
Saving at serial numbers (iii), (v) to (x) and (xii) to (xiv) was reportedly due to non-payment of Pay Arrears, MACP, Advance increment and HRA owing to administrative reasons.				
(xv) 01	<i>Urban Health Services-Allopathy</i>			
104	Medical Stores Depots			
01	Establishment Expenses			
O	41.15			
R	(-)4.82	36.33	27.68	(-)8.65

Reduction in provision by re-appropriation was the net effect of decrease of ₹7.75 lakh under Office Expenses and Salaries and increase of ₹2.93 lakh towards Other Charges and Domestic Travel Expenses due to requirement of less/more funds under respective heads.

Saving was reportedly due to less requirement of fund under Office Expenses and Other Charges.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2210 Medical and Public Health			
06 <i>Public Health</i>			
800 Other Expenditure			
02 National Health Mission (NHM)			
O	10,00.00		
S	34,13.18		
R	77,42.69	1,21,55.87	94,31.87
			(-27,24.00)

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

Final saving was reportedly due to implementation of Model Code of Conduct on account of State Election.

Capital:

15.2.1 As the overall expenditure of ₹53,16.30 lakh fell far short of the original provision of ₹4,30,25.30 lakh, supplementary provision of ₹0.20 lakh obtained in March 2019 proved totally unnecessary.

15.2.2 Out of the available saving of ₹3,77,09.20 lakh (87.64 per cent of the total provision), ₹3,44,59.84 lakh (91.38 per cent of the total saving) only was anticipated and surrendered in March 2019.

15.2.3 Saving of ₹11,77.93 lakh and ₹82,75.61 lakh constituting 44.16 per cent and 66.49 per cent of the total provision had also occurred under the Capital Section of this grant in 2016-17 and 2017-18 respectively.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4210 Capital Outlay on Medical and Public Health			
80 <i>General</i>			
800 Other Expenditure			
11 Creation of Assets under SADA			
O 4,30,25.30			
R (-)3,66,07.83	64,17.47	44,79.16	(-)19,38.31

Reduction in provision by re-appropriation was the net effect of decrease of ₹34,62.99 lakh under Major Works and increase of ₹13,15.00 lakh towards Machinery and Equipment and Motor Vehicles due to requirement of less/more funds under respective heads and surrender of ₹3,44,59.84 lakh also from Major Works was made without assigning any reason.

Saving was reportedly due to delay in administrative approval from cabinet sub-committee, budgetary support and finance concurrence from the Finance Department, Government of Arunachal Pradesh and also due to implementation of Model Code of Conduct on account of State Election.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 4210 Capital Outlay on Medical and Public Health			
80 <i>General</i>			
800 Other Expenditure			
01 Creation of Assets			
S 0.10			
R 5,99.90	6,00.00	6,00.00	...

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

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 07	Non Lapsable Pool Fund			
4210	Capital Outlay on Medical and Public Health			
80	General			
800	Other Expenditure			
06	Construction of Buildings			
S	0.10			
R	9,48.09	9,48.19	2,37.14	(-)7,11.05

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

Final saving was reportedly due to late receipt of fund from the Finance Department, Government of Arunachal Pradesh and also due to implementation of Model Code of Conduct on account of State Election.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	10,51,91			
Supplementary	93,53	11,45,44	9,39,25	(-)2,06,19
Amount surrendered during the year				...

Capital

Major Head:

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

Original	13,50,00	13,50,00	7,39,54	(-)6,10,46
Amount surrendered during the year (31 March 2019)				2,72,80

Notes and Comments:

Revenue:

16.1.1 As the overall expenditure of ₹9,39.25 lakh fell far short of the original provision of ₹10,51.91 lakh, supplementary provision of ₹93.53 lakh obtained in March 2019 proved totally unnecessary.

16.1.2 No part of the available saving of ₹2,06.19 lakh (18.00 per cent of the total provision) was anticipated for surrender during the year.

GRANT NO. 16 ART AND CULTURAL AFFAIRS-Contd.

16.1.3 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes				
2205 Art and Culture				
800 Other Expenditure				
08 Schemes under SADA				
O	2,50.00			
R	(-)40.00	2,10.00	1,40.50	(-)69.50

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

(ii) **2205 Art and Culture**

001 Direction and Administration
01 Establishment Expenses

O	8,01.91			
S	93.53			
R	40.00	9,35.44	7,98.75	(-)1,36.69

Augmentation of provision by re-appropriation was the net effect of increase of ₹43.20 lakh towards Wages and decrease of ₹3.20 lakh under Advertisement and Publicity and Minor Works due to requirement of more/less funds under respective heads.

Reasons for the saving at serial numbers (i) and (ii) have not been intimated (October 2019).

Capital:

16.2.1 In view of the available saving of ₹6,10.46 lakh (45.22 per cent of the total provision) in the grant, provision made through original grant proved excessive.

16.2.2 Out of the available saving of ₹6,10.46 lakh, ₹2,72.80 lakh (44.69 per cent of the total saving) only was anticipated and surrendered in March 2019.

16.2.3 Saving of ₹14,73.30 lakh and ₹9,35.71 lakh constituting 92.08 per cent and 52.55 per cent of the total provision had also occurred under the Capital Section of this grant in 2016-17 and 2017-18 respectively.

GRANT NO. 16 ART AND CULTURAL AFFAIRS-Concl.**16.2.4** Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
04 <i>Art and Culture</i>			
800 Other Expenditure			
08 Creation of Assets under SADA			
O 13,50.00			
R (-)2,72.80	10,77.20	7,39.54	(-)3,37.66

Reduction in provision by surrender from Major Works was made in March 2019 without assigning any reason.

Reasons for the saving have not been intimated (October 2019).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	1,01,85			
Supplementary	12,29	1,14,14	1,13,87	(-)27
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	12,66,66			
Supplementary	2,08,49	14,75,15	14,47,24	(-)27,91
Amount surrendered during the year				...

Capital

Major Head:

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

Original	7,45,00	7,45,00	65,09	(-)6,79,91
Amount surrendered during the year (31 March 2019)				5,54,13

Notes and Comments:

Capital:

18.2.1 In view of the available saving of ₹6,79.91 lakh (91.26 per cent of the total provision) in the grant, provision made through original grant proved excessive.

18.2.2 Out of the available saving of ₹6,79.91 lakh, ₹5,54.13 lakh (81.50 per cent of the total saving) only was anticipated and surrendered in March 2019.

18.2.3 Saving of ₹2,55.25 lakh and ₹4,68.17 lakh constituting 78.90 per cent and 56.09 per cent of the total provision had also occurred under the Capital Section of this grant in 2016-17 and 2017-18 respectively.

GRANT NO. 18 RESEARCH-Concl.**18.2.4** Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
04	<i>Art and Culture</i>			
800	Other Expenditure			
08	Creation of Assets under SADA			
O	7,45.00			
R	(-)5,54.13	1,90.87	65.09	(-)1,25.78

Reduction in provision by re-appropriation was the net effect of decrease of ₹5.00 lakh under Major Works and increase of ₹5.00 lakh towards Motor Vehicles due to requirement of less/more funds under respective heads and surrender of ₹5,54.13 lakh also from Major Works was made without assigning any reason.

Reasons for the saving have not been intimated (October 2019).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2230	Labour, Employment and Skill Development			
2408	Food, Storage and Warehousing			
2851	Village and Small Industries			
2852	Industries			
Original	38,04,08			
Supplementary	1,95,28	39,99,36	24,88,66	(-)15,10,70
Amount surrendered during the year				...
Capital				
Major Heads:				
4408	Capital Outlay on Food, Storage and Warehousing			
4851	Capital Outlay on Village and Small Industries			
Original	73,45,00	73,45,00	1,62,75	(-)71,82,25
Amount surrendered during the year (31 March 2019)				35,18,00

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

19.1.1 As the overall expenditure of ₹24,88.66 lakh fell far short of the original provision of ₹38,04.08 lakh, supplementary provision of ₹1,95.28 lakh obtained in March 2019 proved totally unnecessary.

19.1.2 No part of the available saving of ₹15,10.70 lakh (37.77 per cent of the total provision) was anticipated for surrender during the year.

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

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Saving Amount (₹ in lakh)	Per Cent
2014-15	51,01.61	31,02.49	19,99.12	39.19
2015-16	72,00.73	41,47.36	30,53.37	42.40
2016-17	63,85.03	37,93.80	25,91.23	40.58
2017-18	1,72,46.65	28,20.67	1,44,25.98	83.65

19.1.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2408 Food, Storage and Warehousing			
01 Food			
800 Other Expenditure			
02 Schemes under SADA			
O	13,05.00		
R	(-)13,05.00	...	...

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

GRANT NO. 19 INDUSTRIES-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 2851 Village and Small Industries				
001	Direction and Administration			
01	Establishment Expenses			
	O	24,39.08		
	R	(-)1,87.99	22,51.09	21,41.03
				(-)1,10.06

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,51.58 lakh mainly under Salaries and Minor Works and increase of ₹2,63.59 lakh mainly towards Office Expenses and Other Charges due to requirement of less/more funds under respective heads.

Saving was stated to be due to non-clearance of MACP/Promotion, Retirement cases etc.

(iii) 04 State Plan Schemes				
2230 Labour, Employment and Skill Development				
03	Training			
800	Other Expenditure			
14	Schemes Under SADA			
	S	44.00	44.00	...
				(-)44.00

The department stated that saving was due to non-consideration of the scheme by the Government of Arunachal Pradesh.

(iv) 2230 Labour, Employment and Skill Development				
01	Labour			
102	Working Conditions and Safety			
01	Establishment Expenses of Technical Cell of Factory and Boiler			
	O	50.00		
	R	(-)15.00	35.00	35.00
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹35.00 lakh under Office Expenses and increase of ₹20.00 lakh towards Other Charges due to requirement of less/more funds under respective heads.

GRANT NO. 19 INDUSTRIES-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v) 2852 Industries				
80	General			
800	Other Expenditure			
06	Up keeping of Ongoing Industrial Infrastructure Development Project			
O	10.00			
R	(-10.00)	...	...	...

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

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
2851	Village and Small Industries			
800	Other Expenditure			
25	Schemes under SADA			
S	1,15.01			
R	15,17.99	16,33.00	2,78.79	(-13,54.21)

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

Saving was reportedly due to non-consideration of the scheme by the Government of Arunachal Pradesh.

Capital:

19.2.1 In view of the available saving of ₹71,82.25 lakh (97.78 per cent of the total provision) in the grant, provision made through original grant proved excessive.

19.2.2 Out of the available saving of ₹71,82.25 lakh, ₹35,18.00 lakh (48.98 per cent of the total saving) only was anticipated and surrendered in March 2019.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 4408 Capital Outlay on Food, Storage and Warehousing				
01	<i>Food</i>			
103	Food Processing			
01	Creation of Assets			
	O	36,16.00		
	R	(-)36,16.00	...	...

Withdrawal of the entire provision by re-appropriation (₹98.00 lakh) was due to requirement of less fund under Major Works and that by surrender (₹35,18.00 lakh) also from Major Works was made without assigning any reason.

(ii) 04 State Plan Schemes

4851 Capital Outlay on Village and Small Industries

800 Other Expenditure
06 Creation of Assets under SADA

O	37,29.00			
R	98.00	38,27.00	1,62.75	(-)36,64.25

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

Saving was reportedly due to non-sanction of most of the schemes by the Finance Department, Government of Arunachal Pradesh.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2230 Labour, Employment and Skill Development				
Original	7,20,30			
Supplementary	1,03,39	8,23,69	7,96,08	(-)27,61
Amount surrendered during the year				...

Capital

Major Head:

**4250 Capital Outlay on
other Social Services**

Original	95,50	95,50	10,50	(-)85,00
Amount surrendered during the year (31 March 2019)				84,74

Notes and Comments:

Capital:

20.2.1 In view of the available saving of ₹85.00 lakh (89.01 per cent of the total provision) in the grant, provision made through original grant proved excessive.

20.2.2 Out of the available saving of ₹85.00 lakh, ₹84.74 lakh (99.69 per cent of the total saving) was precisely anticipated and surrendered in March 2019.

GRANT NO. 20 LABOUR-Concl.**20.2.3** Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
4250	Capital Outlay on Other Social Services			
800	Other Expenditure			
04	Creation of Assets under SADA			
O	95.50			
R	(-)84.74	10.76	10.50	(-)0.26

Reduction in provision by surrender from Major Works was made in March 2019 without assigning any reason.

The department stated that the whole amount was allotted to the executing agency, Rural Works Department. But mere allotment of fund to the executing agency cannot be taken as incurring of expenditure unless supported by the utilisation certificate.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2204 Sports and Youth Services				
Original	21,34,50			
Supplementary	17,94,11	39,28,61	36,57,73	(-)2,70,88
Amount surrendered during the year				...

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

Original	51,75,00	51,75,00	19,91,47	(-)31,83,53
Amount surrendered during the year (31 March 2019)				29,74,12

Notes and Comments:**Revenue:**

21.1.1 In view of the overall saving of ₹2,70.88 lakh (6.90 per cent of the total provision) in the grant, supplementary provision of ₹17,94.11 lakh obtained in March 2019 proved excessive.

21.1.2 No part of the available saving of ₹2,70.88 lakh was anticipated for surrender during the year.

GRANT NO. 21 DIRECTORATE OF SPORTS-Contd.

21.1.3 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2204 Sports and Youth Services				
001	Direction and Administration			
03	Sangay Lhaden Sports Academy			
O	7,11.48			
R	(-),2,59.82	4,51.66	4,51.52	(-)0.14

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,72.23 lakh mainly under Office Expenses, Minor Works and Other Charges and increase of ₹12.41 lakh mainly towards Salaries and Wages due to requirement of less/more funds under respective heads.

(ii) 04 Engineering Wing

O	2,80.64			
R	(-),1,64.97	1,15.67	1,15.65	(-)0.02

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,70.97 lakh mainly under Office Expenses, Minor Works and Other Charges and increase of ₹6.00 lakh towards Wages due to requirement of less/more funds under respective heads.

(iii) 01 Directorate Establishment

O	4,75.33			
R	(-)46.08	4,29.25	4,12.66	(-)16.59

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,38.43 lakh mainly under Grants-in-aid General (Non-Salary) and Grants-in-aid General (Salary) and increase of ₹92.35 lakh mainly towards Salaries and Wages due to requirement of less/more funds under respective heads.

Saving was reportedly due to late receipt of fund from the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 21 DIRECTORATE OF SPORTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 2204 Sports and Youth Services				
001	Direction and Administration			
02	District Office			
	O	2,17.05		
	R	(-51.68)	1,65.37	1,65.32
				(-)0.05

Reduction in provision by re-appropriation was the net effect of decrease of ₹84.73 lakh under Salaries and Overtime Allowances and increase of ₹33.05 lakh mainly towards Office Expenses and Other Charges due to requirement of less/more funds under respective heads.

Reasons for saving at serial numbers (i), (ii) and (iv) have not been intimated (October 2019).

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	2204 Sports and Youth Services			
800	Other Expenditure			
07	Schemes under SADA			
	O	4,50.00		
	S	16,79.45		
	R	5,22.55	26,52.00	23,97.93
				(-)2,54.07

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

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

Capital:

21.2.1 In view of the available saving of ₹31,83.53 lakh (61.52 per cent of the total provision) in the grant, provision made through original grant proved excessive.

21.2.2 Out of the available saving of ₹31,83.53 lakh, ₹29,74.12 lakh (93.42 per cent of the total saving) only was anticipated and surrendered in March 2019.

GRANT NO. 21 DIRECTORATE OF SPORTS-Contd.

21.2.3 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 <i>Sports and Youth Services</i>			
	800 Other Expenditure			
	29 Creation of Assets under SADA			
	O 45,50.00			
	R (-)24,77.00	20,73.00	18,63.59	(-)2,09.41

Reduction in provision by re-appropriation (₹1,27.88 lakh) was due to requirement of less fund under Major Works and that by surrender (₹23,49.12 lakh) also from Major Works was made without assigning any reason.

Reasons for the saving have not been intimated (October 2019).

(ii) 03	Centrally Sponsored Schemes			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 <i>Sports and Youth Services</i>			
	800 Other Expenditure			
	27 C/o Astro turf Hockey Ground at Chimpu			
	O 6,25.00			
	R (-)6,25.00	...	...	...

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

GRANT NO. 21 DIRECTORATE OF SPORTS-Concl'd.

21.2.4 Saving mentioned at note **21.2.3** was partly offset by excess under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 07 Non Lapsable Pool Fund			
4202 Capital Outlay on Education, Sports, Art and Culture			
03 <i>Sports and Youth Services</i>			
800 Other Expenditure			
30 Creation of Assets under NLCPR			
R	1,27.88	1,27.88	1,27.88
			...

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

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

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2408 Food, Storage and Warehousing				
3456 Civil Supplies				
Original	2,21,51,49			
Supplementary	2,00	2,21,53,49	59,08,65	(-)1,62,44,84
Amount surrendered during the year (31 March 2019)				40,52,83
Capital				
Major Heads:				
4408 Capital Outlay on Food, Storage and Warehousing				
5475 Capital Outlay on Other General Economic Services				
Original	27,50,00	27,50,00	13,87,61	(-)13,62,39
Amount surrendered during the year (31 March 2019)				12,20,62

Notes and Comments:

Revenue:

22.1.1 As the overall expenditure of ₹59,08.65 lakh fell far short of the original provision of ₹2,21,51.49 lakh, supplementary provision of ₹2.00 lakh obtained in March 2019 proved totally unnecessary.

22.1.2 Out of the available saving of ₹1,62,44.84 lakh (73.33 per cent of the total provision), ₹40,52.83 lakh (24.95 per cent of the total saving) only was anticipated and surrendered in March 2019.

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Contd.

22.1.3 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2408 Food, Storage and Warehousing				
02	<i>Storage and Warehousing</i>			
190	Assistance to Public Sector and Other Undertakings			
02	Hill Transport Subsidy (HTS)			
O	1,50,10.00			
R	(-)50,10.00	1,00,00.00	...	(-)1,00,00.00

Reduction in provision by re-appropriation (₹9,57.17 lakh) was due to requirement of less fund under Other Charges and Other Contractual Services and surrender (₹40,52.83 lakh) from Other Charges was made without assigning reason.

Non-utilisation of the entire fund was reportedly due to non-receipt of Budgetary Support, Finance Concurrence and Expenditure Sanction from the Finance Department (Budget), Government of Arunachal Pradesh.

(ii) 800	Other Expenditure			
01	Grants towards National Food Security Act			
O	21,54.92			
R	(-)21,54.92	...	...	...

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

(iii) 04	State Plan Schemes			
3456 Civil Supplies				
800	Other Expenditure			
12	Schemes under SADA			
O	6,00.00	6,00.00	2,03.12	(-)3,96.88

Saving was stated to be due to non-submission of bills by the Indian Oil Corporation and Bharat Petroleum Corporation Limited.

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 2408 Food, Storage and Warehousing				
02	<i>Storage and Warehousing</i>			
190	Assistance to Public Sector and Other Undertakings			
01	Land Transport Subsidy (LTS)			
O	10.00			
R	3,51.83	3,61.83	...	(-3,61.83)

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

Saving was reportedly due to non-receipt of Budgetary Support, Finance Concurrence and Expenditure Sanction from the Finance Department (Budget), Government of Arunachal Pradesh.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
2408	Food, Storage and Warehousing			
02	<i>Storage and Warehousing</i>			
800	Other Expenditure			
01	Grants towards National Food Security Act			
S	1.00			
R	17,79.37	17,80.37	7,67.22	(-10,13.15)

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

Saving was reportedly due to non-release of State matching share by the Finance Department, Government of Arunachal Pradesh.

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 3456 Civil Supplies				
001	Direction and Administration			
01	Establishment Expenses			
	O	38,26.59		
	R	5,69.62	43,96.21	43,46.54
				(-)49.67

Augmentation of provision by re-appropriation was the net effect of increase of ₹5,75.78 lakh mainly towards Other Charges, Salaries and Wages and decrease of ₹6.16 lakh under Office Expenses and Overtime Allowances due to requirement of more/less funds under respective heads.

Saving was the residual saving of 22 numbers of DDO's under various object heads.

(iii) 08	Establishment Expenses of Deputy Resident Commissioner, Mohanbari			
	O	3,88.51		
	R	46.49	4,35.00	4,20.45
				(-)14.55

Augmentation of provision by re-appropriation was the net effect of increase of ₹54.90 lakh mainly towards Office Expenses and Wages and decrease of ₹8.41 lakh under Salaries due to requirement of more/less funds under respective heads.

The department stated that saving was the accumulated saving under various object heads.

Capital:

22.2.1 In view of the overall saving of ₹13,62.39 lakh (49.54 per cent of the total provision) in the grant, provision made through original grant proved excessive.

22.2.2 Out of the available saving of ₹13,62.39 lakh, ₹12,20.62 lakh (89.59 per cent of the total saving) only was anticipated and surrendered in March 2019.

22.2.3 Saving of ₹7,22.26 lakh and ₹13,40.12 lakh constituting 65.96 per cent and 61.54 per cent of the total provision had also occurred under the Capital Section of this grant in 2016-17 and 2017-18 respectively.

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Concl'd.**22.2.4** Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5475 Capital Outlay on Other General Economic Services			
800 Other Expenditure			
03 Creation of Assets under SADA			
O 27,50.00			
R (-)24,79.58	2,70.42	1,37.60	(-)1,32.82

Reduction in provision by re-appropriation (₹12,58.96 lakh) was due to requirement of less fund under Major Works and surrender (₹12,20.62 lakh) also from Major Works was made without assigning reason.

Saving was reportedly due to non-surrender of allocated fund by various executing agencies viz. Public Works Department, Rural Works Department and Water Resource Department during the financial year 2018-19. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by the utilisation certificates.

22.2.5 Saving mentioned at note **22.2.4** was partly offset by excess under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 08 Central Plan Schemes(Fully funded by Central Government)			
4408 Capital Outlay on Food, Storage and Warehousing			
02 Storage and Warehousing			
800 Other Expenditure			
01 Construction of Godown			
R 12,58.96	12,58.96	12,50.01	(-)8.95

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

Saving was reportedly due to allotment of excess budgetary support of ₹8.95 lakh by the Finance Department (Budget), Government of Arunachal Pradesh.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2406 Forestry and Wild Life				
3435 Ecology and Environment				
Original	1,92,87,93			
Supplementary	87,29,16	2,80,17,09	2,73,21,45	(-)6,95,64
Amount surrendered during the year				...
Capital				
Major Head:				
4406 Capital Outlay on Forestry and Wild Life				
Original	20,50,00	20,50,00	1,70,00	(-)18,80,00
Amount surrendered during the year (31 March 2019)				18,80,00

Notes and Comments:

Capital:

23.2.1 In view of the overall saving of ₹18,80.00 lakh (91.71 per cent of the total provision) in the grant, provision made through original grant proved excessive.

23.2.2 The entire saving of ₹18,80.00 lakh (100 per cent of the total saving) was anticipated and surrendered in March 2019.

GRANT NO. 23 FORESTS-Concl.

23.2.3 Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
4406	Capital Outlay on Forestry and Wild Life			
01	Forestry			
800	Other Expenditure			
02	Creation of Assets under SADA			
O	20,50.00			
R	(-18,80.00)	1,70.00	1,70.00	...

Reduction in provision by surrender from Major Works was made in March 2019 without assigning any reason.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2401 Crop Husbandry				
2408 Food, Storage and Warehousing				
2415 Agricultural Research and Education				
2435 Other Agricultural Programmes				
Original	1,65,60,22			
Supplementary	1,22,47,79	2,88,08,01	1,91,00,17	(-)97,07,84
Amount surrendered during the year				...
Capital				
Major Heads:				
4415 Capital Outlay on Agricultural Research and Education				
4435 Capital Outlay on Other Agricultural Programmes				
Original	2,29,96,17			
Supplementary	20	2,29,96,37	8,91,64	(-)2,21,04,73
Amount surrendered during the year (31 March 2019)				2,06,11,37

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

24.1.1 In view of the overall saving of ₹97,07.84 lakh (33.70 per cent of the total provision) in the grant, supplementary provision of ₹1,22,47.79 lakh obtained in March 2019 proved excessive.

24.1.2 No part of the available saving of ₹97,07.84 lakh was anticipated for surrender during the year.

24.1.3 Saving of ₹10,30.23 lakh and ₹17,19.22 lakh constituting 5.88 per cent and 8.27 per cent of the total provision had also occurred under the Revenue Section of this grant in 2016-17 and 2017-18 respectively.

24.1.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2401 Crop Husbandry			
800 Other Expenditure			
87 Schemes under SADA			
O 50,50.00			
S 33,10.34	83,60.34	10,94.03	(-72,66.31)

The department stated that the actual Budget Grant under this head was ₹88,60.34 lakh and there was saving of ₹77,66.31 lakh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

Reasons for the saving have not been intimated (October 2019).

GRANT NO. 24 AGRICULTURE-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 03 Centrally Sponsored Schemes			
2408 Food, Storage and Warehousing			
01 Food			
800 Other Expenditure			
01 National Food Security Mission			
S 11,52.11	11,52.11	...	(-11,52.11)

The department stated that the actual Budget Grant under this head was ₹8,00.05 lakh and hence there was saving of ₹8,00.05 lakh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

Reasons for the saving have not been intimated (October 2019).

(iii) 03 Centrally Sponsored Schemes			
2401 Crop Husbandry			
800 Other Expenditure			
56 National Mission on Oil Palm Cultivation			
S 6,94.58			
R (-)2,38.69	4,55.89	...	(-4,55.89)

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

Reasons for the saving have not been intimated (October 2019).

(iv) 61 Pradhan Mantri Krishi Sinchai Yojana (PMKSY)			
O 1,78.57			
S 16,42.53			
R 2,12.24	20,33.34	13,38.89	(-6,94.45)

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

Reasons for the saving have not been intimated (October 2019).

GRANT NO. 24 AGRICULTURE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v) 03 Centrally Sponsored Schemes				
2401 Crop Husbandry				
800 Other Expenditure				
94 National Agriculture-Tech Infrastructure				
S	1,94.16	1,94.16	1,17.47	(-)76.69

The department stated that the actual Budget Grant under this head was ₹1,17.47 lakh only and hence there was no saving. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(vi) 45 Rashtriya Krishi Vikas Yojana (RKVY)

O	1,07.62			
S	3,15.24	4,22.86	3,64.11	(-)58.75

The department stated that the actual Budget Grant under this head was ₹3,64.11 lakh and hence there was no saving. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(vii) 57 Sub Mission on Agricultural Mission (SMAM)

O	34.28			
S	6,94.58	7,28.86	6,99.36	(-)29.50

The department stated that the actual Budget Grant under this head was ₹6,99.36 lakh only and hence there was no saving. But the fact has not actually been reflected in the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 24 AGRICULTURE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(viii) 03	Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	111 Agricultural Economics and Statistics			
	01 Agriculture Census			
	O	1,07.62		
	R	(-)25.75	81.87	81.87
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹90.92 lakh under Other Charges (Central Share) and increase of ₹65.17 lakh towards Salaries, Domestic Travel Expenses and Office Expenses due to requirement of less/more funds under respective heads.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	44 Extension Programme for ATMA			
	O	70.96		
	S	84.22		
	R	44.38	1,99.56	1,99.56
				...

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

(ii) 55	National Mission on Agriculture Extension and Technology (NMAET)			
	O	1,07.62		
	S	9,91.14	10,98.76	11,33.93
				(+)35.17

The department stated that the actual Budget Grant under this head was ₹11,89.30 lakh and department incurred expenditure of ₹11,33.93 lakh leaving an amount of ₹55.37 lakh as saving. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 24 AGRICULTURE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 03	Centrally Sponsored Schemes			
	2401 Crop Husbandry			
800	Other Expenditure			
54	National Mission on Substantial Agriculture (NMSA)			
	O	39.06		
	S	1,48.62		
	R	8.00	1,95.68	1,99.77
				(+)4.09

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

The department stated that the actual Budget Grant under this head was ₹1,99.77 lakh and hence there was no excess. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

Capital:

24.2.1 As the overall expenditure of ₹8,91.64 lakh fell far short of the original provision of ₹2,29,96.17 lakh, supplementary provision of ₹0.20 lakh obtained in March 2019 proved totally unnecessary.

24.2.2 Out of the available saving of ₹2,21,04.73 lakh (96.12 per cent of the total provision), ₹2,06,11.37 lakh (93.24 per cent of the total saving) only was anticipated and surrendered in March 2019.

24.2.3 Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4435 Capital Outlay on Other Agricultural Programmes			
01	Marketing and Quality Control			
800	Other Expenditure			
02	Establishment of Agri Mandi			
	O	1,28,46.65		
	R	(-)1,28,46.65	...	...

Withdrawal of the entire provision by re-appropriation (₹23,84.80 lakh) was due to requirement of less fund under Major Works and that by surrender (₹1,04,61.85 lakh) also from Major Works was made without assigning any reason.

GRANT NO. 24 AGRICULTURE-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 04 State Plan Schemes			
4435 Capital Outlay on Other Agricultural Programmes			
01 <i>Marketing and Quality Control</i>			
800 Other Expenditure			
01 Creation of Assets			
O 1,01,49.52			
R (-)1,01,49.52	...	1,51.44	(+)1,51.44

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

Reasons for incurring expenditure without any budget provision have not been intimated (October 2019).

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4435 Capital Outlay on Other Agricultural Programmes			
01 <i>Marketing and Quality Control</i>			
800 Other Expenditure			
03 Creation of Assets under SADA			
S 0.10			
R 21,69.90	21,70.00	5,95.20	(-)15,74.80

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

The department stated that the actual Budget Grant under this head was ₹16,70.00 lakh and actual expenditure under this head was ₹7,16.44 lakh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 24 AGRICULTURE-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 04	State Plan Schemes			
	4415 Capital Outlay on Agricultural Research and Education			
	80 <i>General</i>			
	800 Other Expenditure			
	01 Creation of Assets			
	S 0.10			
	R 2,14.90	2,15.00	1,45.00	(-)70.00

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

The department stated that saving was due to surrender of ₹70.00 lakh by the executing agencies viz. Tawang and Namsai Divisions of Water Resource Department. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2235 Social Security and Welfare				
2245 Relief on Account of Natural Calamities				
2551 Hill Areas				
Original	72,96,77			
Supplementary	1,66,16,01	2,39,12,78	1,79,46,04	(-)59,66,74
Amount surrendered during the year				...

Notes and Comments:

Revenue:

25.1.1 In view of the overall saving of ₹59,66.74 lakh (24.95 per cent of the total provision) in the grant, supplementary provision of ₹1,66,16.01 lakh obtained in March 2019 proved excessive.

25.1.2 No part of the available saving of ₹59,66.74 lakh was anticipated for surrender during the year.

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

25.1.3 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	08 Central Plan Schemes (Fully funded by Central Government)			
	2245 Relief on Account of Natural Calamities			
	05 State Disaster Response Fund			
	101 Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund			
	01 State Disaster Response Fund (SDRF)			
	S 59,40.00	59,40.00	27,00.00	(-32,40.00)
(ii)	02 Floods, Cyclones etc.			
	101 Gratuitous Relief			
	02 Relief Fund			
	O 25,00.00			
	R (-20,00.00)	5,00.00	5,00.00	...
(iii)	08 Central Plan Schemes (Fully funded by Central Government)			
	2245 Relief on Account of Natural Calamities			
	02 Floods, Cyclones etc.			
	800 Other Expenditure			
	04 National Disaster Response Fund (NDRF)			
	O 33,00.00			
	S 1,06,04.76			
	R 20,44.24	1,59,49.00	1,32,49.00	(-27,00.00)

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

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

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 2235 Social Security and Welfare				
<i>01 Rehabilitation</i>				
001 Direction and Administration				
01 Establishment Expenses				
O	13,41.36			
R	(-),2,80.59	10,60.77	10,29.67	(-),31.10

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,87.99 lakh under Office Expenses, Other Charges and Wages and increase of ₹7.40 lakh towards Salaries due to requirement of less/more funds under respective heads.

Reasons for the saving at serial numbers (i), (iii) and (iv) have not been intimated (October 2019).

(v) 08 Central Plan Schemes (Fully funded by Central Government)				
2245 Relief on Account of Natural Calamities				
<i>02 Floods, Cyclones etc.</i>				
800 Other Expenditure				
01 Management of Natural Disaster				
O	59.76			
R	(-),59.76	...	...	...

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

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

25.1.4 Saving mentioned at note 25.1.3 was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 08 Central Plan Schemes (Fully funded by Central Government)			
2245 Relief on Account of Natural Calamities			
02 <i>Floods, Cyclones etc.</i>			
800 Other Expenditure			
02 Operation of the Faculties on Natural Disaster in the State			
S 71.25			
R 3,00.00	3,71.25	3,71.25	...

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

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2402 Soil and Water Conservation				
3054 Roads and Bridges				
Original	1,54,47,02			
Supplementary	53,35,46	2,07,82,48	2,04,65,30	(-)3,17,18
Amount surrendered during the year				...
Capital				
Major Head:				
5054 Capital Outlay on Roads and Bridges				
Original	4,01,86,18			
Supplementary	16,36,88,15	20,38,74,33	17,55,73,44	(-)2,83,00,89
Amount surrendered during the year				...

Notes and Comments:

Capital:

26.2.1 In view of the overall saving of ₹2,83,00.89 lakh (13.88 per cent of the total provision) in the grant, supplementary provision of ₹16,36,88.15 lakh obtained in March 2019 proved excessive.

26.2.2 No part of the available saving of ₹2,83,00.89 lakh was anticipated for surrender during the year.

26.2.3 Saving of ₹5,04,26.07 lakh (49.16 per cent of the total provision) had also occurred under the Capital Section of this grant in 2017-18.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5054 Capital Outlay on Roads and Bridges			
80 <i>General</i>			
800 Other Expenditure			
02 Creation of Assets under SADA			
O 35,00.00			
S 5,90,13.68	6,25,13.68	3,29,73.15	(-)2,95,40.53
(ii) 5054 Capital Outlay on Roads and Bridges			
04 <i>District and Other Roads</i>			
800 Other Expenditure			
33 Creation of Assets			
S 18,67.21	18,67.21	15,09.89	(-)3,57.32

Saving at serial numbers (i) and (ii) was reportedly due to late receipt of expenditure sanction and non-receipt of LOC authorisation from the Finance Department (Budget), Government of Arunachal Pradesh.

26.2.5 Saving mentioned at note **26.2.4** was partly offset by excess under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
5054 Capital Outlay on Roads and Bridges			
05 <i>Roads</i>			
800 Other Expenditure			
02 Schemes under PMGSY			
O 3,66,86.18			
S 10,19,66.67	13,86,52.85	14,02,49.85	(+)15,97.00

The department stated that the actual Budget Grant under this head was ₹14,11.95 Crore and accordingly, department incurred expenditure of ₹14,02.50 Crore which resulted into saving of ₹9.45 Crore. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2015 Election				
2515 Other Rural Development Programmes				
Original	1,01,16,50			
Supplementary	86,64,72	1,87,81,22	1,86,45,16	(-)1,36,06
Amount surrendered during the year				...
Capital				
Major Head:				
4515 Capital Outlay on Other Rural Development Programmes				
Original	3,85,00	3,85,00	...	(-)3,85,00
Amount surrendered during the year (31 March 2019)				3,85,00

Notes and Comments:

Capital:

27.2.1 In view of the non-utilisation of the entire provision of ₹3,85.00 lakh in the grant, provision made through original grant proved totally unnecessary.

27.2.2 The entire saving of ₹3,85.00 lakh (100 per cent of the total provision) was anticipated and surrendered in March 2019.

GRANT NO. 27 PANCHAYAT-Concl.

27.2.3 Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4515 Capital Outlay on Other Rural Development Programmes			
800 Other Expenditure			
06 Grants to the Intermediary Level of Local Bodies			
O 3,85.00			
R (-)3,85.00

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(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2403 Animal Husbandry				
2404 Dairy Development				
2415 Agricultural Research and Education				
Original	1,10,65,05			
Supplementary	24,25,89	1,34,90,94	1,25,47,82	(-)9,43,12
Amount surrendered during the year				...
Capital				
Major Heads:				
4403 Capital Outlay on Animal Husbandry				
4404 Capital Outlay on Dairy Farming				
4415 Capital Outlay on Agricultural Research and Education				
Original	62,45,00			
Supplementary	20	62,45,20	1,65,88	(-)60,79,32
Amount surrendered during the year (31 March 2019)				60,70,82

Notes and Comments:

Revenue:

28.1.1 In view of the overall saving of ₹9,43.12 lakh (6.99 per cent of the total provision) in the grant, supplementary provision of ₹24,25.89 lakh obtained in March 2019 proved excessive.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

28.1.2 No part of the available saving of ₹9,43.12 lakh was anticipated for surrender during the year.

28.1.3 Saving of ₹55,14.24 lakh and ₹17,35.58 lakh constituting 33.09 per cent and 12.30 per cent of the total provision had also occurred under the Revenue Section of this grant in 2016-17 and 2017-18 respectively.

28.1.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2404 Dairy Development			
800 Other Expenditure			
02 Schemes under SADA			
O	4,15.00		
S	3,84.00	7,99.00	49.00
			(-)7,50.00

Saving was stated to be due to imposition of restriction by the Finance Department, Government of Arunachal Pradesh for incurring expenditure under SADA schemes for implementation of CMs White Revolution scheme.

(ii) 03 Centrally Sponsored Schemes

2403 Animal Husbandry

800 Other Expenditure

01 Foot and Mouth Disease Control Programme

S	2,57.06	2,57.06	1,63.77	(-)93.29
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The department stated that the actual Budget Grant under this head was ₹ 1,63.77 lakh (₹1,47.22 lakh Central Share and ₹16.55 lakh State Share) and hence, there was no saving. But as per budget documents furnished by the Finance Department (Budget), provision shown in the accounts stands correct.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 2404 Dairy Development				
102	Dairy Development Projects			
01	Establishment Expenses			
	O	2,33.41		
	S	8.97	1,93.90	(-)48.48
		2,42.38		

Saving was stated to be due to non-payment of leave encashment in respect of retired officers on account of late finalization of pay and delay in preparation of arrear/final bills.

(iv) 2415 Agricultural Research and Education

03	Animal Husbandry			
004	Research			
01	Establishment Expenses			
	O	2,77.19		
	S	44.90	2,78.44	(-)43.65
		3,22.09		

Reasons for the saving have not been intimated (October 2019).

(v) 08 Central Plan Schemes (Fully funded by Central Government)**2403 Animal Husbandry**

800	Other Expenditure			
14	State Poultry/Duck Farm			
	S	39.53	0.45	(-)39.98
		39.53		

Saving was stated to be due to late receipt of sanction order and authorisation letter from the Finance Department, Government of Arunachal Pradesh.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	2403 Animal Husbandry			
	800 Other Expenditure			
	42 Schemes under SADA			
	O	6,60.00		
	S	1,89.50	8,75.72	(+)26.22
		8,49.50		

Excess was stated to be due to non inclusion of 10 per cent state matching share under SADA schemes in the Budget Grants.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 08 Central Plan Schemes (Fully funded by Central Government)			
2403 Animal Husbandry			
800 Other Expenditure			
15 Conduct of Quinquennial Livestock Census			
S 7.00	7.00	22.00	(+)15.00

Excess was stated to be due to non inclusion of ₹15.00 lakh in the state SADA being the state share for conduct of 15th Quinquennial Livestock Census during finalization of Budget Grant 2018-19. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

Capital:

28.2.1 As the overall expenditure of ₹1,65.88 lakh fell far short of the original provision of ₹62,45.00 lakh, supplementary provision of ₹0.20 lakh obtained in March 2019 proved totally unnecessary.

28.2.2 Out of the available saving of ₹60,79.32 lakh (97.34 per cent of the total provision), ₹60,70.82 lakh (99.86 per cent of the total saving) was precisely anticipated and surrendered in March 2019.

28.2.3 Saving of ₹1,45.02 lakh and ₹7,38.03 lakh constituting 74.37 per cent and 83.58 per cent of the total provision had also occurred under the Capital Section of this grant in 2016-17 and 2017-18 respectively.

28.2.4 Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4403 Capital Outlay on Animal Husbandry			
800 Other Expenditure			
13 Creation of Assets under SADA			
O 43,70.00			
R (-)43,16.00	54.00	54.00	...

Reduction in provision by re-appropriation (₹1,20.18 lakh) was due to requirement of less fund under Major Works and that by surrender (₹41,95.82 lakh) also from Major Works was made without assigning any reason.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 04	State Plan Schemes			
4404	Capital Outlay on Dairy Development			
800	Other Expenditure			
04	Creation of Assets under SADA			
O	18,75.00			
R	(-18,24.00)	51.00	42.50	(-)8.50

Reduction in provision by re-appropriation was the net effect of surrender of ₹18,75.00 lakh from Major Works without assigning any reason and increase of ₹51.00 lakh towards Major Works due to requirement of more fund.

Reasons for the saving have not been intimated (October 2019).

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
4403	Capital Outlay on Animal Husbandry			
800	Other Expenditure			
07	Feed and Fodder Development Programme			
S	0.10			
R	38.90	39.00	39.00	...
(ii) 03	Centrally Sponsored Schemes			
4415	Capital Outlay on Agricultural Research and Education			
03	Animal Husbandry			
800	Other expenditure			
01	Rashtriya Krishi Vikas Yojana (RKVY)			
S	0.10			
R	30.28	30.38	30.38	...

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

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2425 Co-operation				
Original	12,48,88			
Supplementary	7,99,98	20,48,86	19,29,51	(-)1,19,35
Amount surrendered during the year (31 March 2019)				25,00
Capital				
Major Heads:				
4425 Capital Outlay on Co-operation				
6425 Loans for Co-operation				
Original	1,35,00			
Supplementary	33,51,32	34,86,32	19,63,91	(-)15,22,41
Amount surrendered during the year (31 March 2019)				15,12,41

Notes and Comments:

Revenue:

29.1.1 In view of the overall saving of ₹1,19.35 lakh (5.83 per cent of the total provision) in the grant, supplementary provision of ₹7,99.98 lakh obtained in March 2019 proved excessive.

29.1.2 Out of the available saving of ₹1,19.35 lakh, ₹25.00 lakh (20.95 per cent of the total saving) only was anticipated and surrendered in March 2019.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2425 Co-operation				
001	Direction and Administration			
01	Establishment Expenses			
	O	11,98.88		
	S	1,59.96		
	R	(-)25.00	13,33.84	12,98.25
				(-)35.59

Reduction in provision by surrender from Salaries was made in March 2019 without assigning any reason.

Saving was stated to be due to non-payment of 7th CPC Arrear, Leave Encashment, Arrear Pay, MACP arrear on account of some administrative reasons.

(ii) 03 Centrally Sponsored Schemes**2425 Co-operation**

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

S	58.76	58.76	...	(-)58.76
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Non-utilisation of the entire provision was stated to be due to non-receipt of expenditure authorisation from the Finance Department, Government of Arunachal Pradesh.

Capital:

29.2.1 In view of the overall saving of ₹15,22.41 lakh (43.67 per cent of the total provision) in the grant, supplementary provision of ₹33,51.32 lakh obtained in March 2019 proved excessive.

29.2.2 Out of the available saving of ₹15,22.41 lakh, ₹15,12.41 lakh (99.34 per cent of the total saving) was precisely anticipated and surrendered in March 2019.

29.2.3 Saving of ₹8,34.03 lakh and ₹11,55.66 lakh constituting 46.40 per cent and 65.96 per cent of the total provision had also occurred under Capital Section of this grant in 2016-17 and 2017-18 respectively.

GRANT NO. 29 CO-OPERATION-Concl.

29.2.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4425 Capital Outlay on Co-operation			
800 Other Expenditure			
03 Creation of Assets under SADA			
O 1,35.00			
S 17,47.91			
R (-)15,12.41	3,70.50	3,70.50	...

Reduction in provision by surrender from Other Charges was made in March 2019 without assigning any reason.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3055 Road Transport				
Original	98,73,53			
Supplementary	5,30,81	1,04,04,34	1,02,78,51	(-)1,25,83
Amount surrendered during the year				...
Capital				
Major Head:				
5055 Capital Outlay on Road Transport				
Original	9,00,00			
Supplementary	3,00,00	12,00,00	7,63,82	(-)4,36,18
Amount surrendered during the year				...

Notes and Comments:

Capital:

30.2.1 As the overall expenditure of ₹7,63.82 lakh fell far short of the original provision of ₹9,00.00 lakh, supplementary provision of ₹3,00.00 lakh obtained in March 2019 proved totally unnecessary.

30.2.2 No part of the available saving of ₹4,36.18 lakh (36.35 per cent of the total provision) was anticipated for surrender during the year.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
5055	Capital Outlay on Road Transport			
800	Other expenditure			
02	Creation of Assets under SADA			
O	9,00.00			
S	3,00.00	12,00.00	7,63.82	(-)4,36.18

Saving was reportedly due to non-receipt of expenditure concurrence from the Finance Department, Government of Arunachal Pradesh for purchase of new buses and development of Zonal Workshop, Tinsukia.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2059 Public Works				
Original	2,19,24,46			
Supplementary	90,19,92	3,09,44,38	2,76,99,39	(-)32,44,99
Amount surrendered during the year				...
Capital				
Major Head:				
4059 Capital Outlay on Public Works				
Original	85,00,00			
Supplementary	5,98,82,17	6,83,82,17	3,54,99,67	(-)3,28,82,50
Amount surrendered during the year				...

Notes and Comments:

Revenue:

31.1.1 In view of the overall saving of ₹32,44.99 lakh (10.49 per cent of the total provision) in the grant, supplementary provision of ₹90,19.92 lakh obtained in March 2019 proved excessive.

31.1.2 No part of the available saving of ₹32,44.99 lakh was anticipated for surrender during the year.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2059 Public Works			
80 <i>General</i>			
001 Direction and Administration			
02 Execution			
O 1,22,47.66			
S 14,67.02			
R 5,98.26	1,43,12.94	1,25,97.04	(-)17,15.90

Augmentation of provision by re-appropriation was the net effect of increase of ₹8,02.24 lakh towards Salaries, Salaries (LTC) and Other Charges and decrease of ₹2,03.98 lakh under Office Expenses, Office Expenses (POL) and Domestic Travel Expenses due to requirement of more/less funds under respective heads.

(ii) 01 Establishment Expenses

O 55,42.10			
S 65,65.08			
R (-)16.02	1,20,91.16	1,10,23.46	(-)10,67.70

Reduction in provision by re-appropriation was the net effect of decrease of ₹5,47.77 lakh mainly under Medical Treatment and Other Charges and increase of ₹5,31.75 lakh mainly towards Minor Works due to requirement of less/more funds under respective heads.

(iii) 04 State Plan Schemes**2059 Public Works**

80 <i>General</i>			
800 Other Expenditure			
04 Schemes under SADA			

O 20,00.00			
R (-)6,07.24	13,92.76	13,92.75	(-)0.01

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

Reasons for the saving have not been intimated (October 2019).

GRANT NO. 31 PUBLIC WORKS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 2059 Public Works				
80	<i>General</i>			
001	Direction and Administration			
03	Structural Planning			
	O	17,07.37		
	S	9,87.82		
	R	4.22	26,99.41	22,47.88
				(-)4,51.53

Augmentation of provision by re-appropriation was the net effect of increase of ₹49.22 lakh mainly towards Salaries and decrease of ₹45.00 lakh under Office Expenses (POL) and Other Charges due to requirement of more/less funds under respective heads.

(v) 04 Architectural Planning

	O	4,27.33		
	R	(-)4.22	4,23.11	4,13.25
				(-)9.86

Reduction in provision by re-appropriation was the net effect of decrease of ₹21.72 lakh under Other Charges, Office Expenses (POL) and Salaries and increase of ₹17.50 lakh towards Office Expenses and Domestic Travel Expenses due to requirement of less/more funds under respective heads.

Saving at serial numbers (i), (ii), (iv) and (v) was reportedly due to non-filling up of vacant posts.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2059 Public Works				
60	<i>Other Buildings</i>			
053	Maintenance and Repairs			
01	Other Maintenance Expenditure			
	R	25.00	25.00	25.00
				...

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

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

(a) No expenditure under the grant was booked under ‘Suspense’ in 2018-19, 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 2018-19 is given below:

Sub-head	Opening balance as on 1st April 2018	Debit (+)	Credit (-)	Closing balance as on 31st March 2019
				(₹ 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 saving of ₹3,28,82.50 lakh (48.09 per cent of the total provision) in the grant, supplementary provision of ₹5,98,82.17 lakh obtained in March 2019 proved excessive.

31.2.2 No part of the available saving of ₹3,28,82.50 lakh was anticipated for surrender during the year.

31.2.3 Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4059 Capital Outlay on Public Works			
80 <i>General</i>			
800 Other Expenditure			
18 Creation of Assets under SADA			
O 85,00.00			
S 5,97,11.49	6,82,11.49	3,53,28.99	(-)3,28,82.50

Saving was reportedly due to non-completion of physical works and finalisation of schemes at the fag end of the financial year 2018-19.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3054 Roads and Bridges				
Original	4,77,23,06			
Supplementary	4,95,76,75	9,72,99,81	8,95,19,60	(-)77,80,21
Amount surrendered during the year (31 March 2019)				60,51,90

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

Original	4,27,00,00			
Supplementary	11,95,10,58	16,22,10,58	8,47,31,30	(-)7,74,79,28
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

32.1.1 In view of the overall saving of ₹77,80.21 lakh (8.00 per cent of the total provision) in the grant, supplementary provision of ₹4,95,76.75 lakh obtained in March 2019 proved excessive.

32.1.2 Out of the available saving of ₹77,80.21 lakh, ₹60,51.90 lakh (77.79 per cent of the total saving) only was anticipated and surrendered in March 2019.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 3054 Roads and Bridges			
04 District and Other Roads			
800 Other Expenditure			
01 Construction of District Roads			
O 2,13,58.20			
S 4,09,19.02			
R (-)44,34.83	5,78,42.39	5,77,78.55	(-)63.84

Reduction in provision by re-appropriation was the net effect of surrender of ₹60,51.90 lakh from Minor Works without assigning any reason and increase of ₹16,17.07 lakh towards Minor Works due to requirement of more fund.

Saving was reportedly due to non-completion of physical works till March 2019.

(ii) 04 State Plan Schemes			
3054 Roads and Bridges			
04 District and Other Roads			
800 Other Expenditure			
07 Schemes under SADA			
O 72,00.00			
R (-)27,86.10	44,13.90	37,80.14	(-)6,33.76

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

Saving was reportedly due to non-completion of physical works and finalisation of schemes at the fag end of the financial year 2018-19.

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 3054 Roads and Bridges				
04	<i>District and Other Roads</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	1,71,22.46		
	S	24,59.08		
	R	98.51	1,96,80.05	1,87,45.69
				(-),9,34.36

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,13.51 lakh towards Salaries, Wages and Medical Treatment and decrease of ₹15.00 lakh under Office Expenses due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-filling up of vacant posts.

(iv) 80	<i>General</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	18,06.77		
	R	(-),2,98.51	15,08.26	14,11.93
				(-),96.33

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,92.85 lakh mainly under Salaries and Office Expenses and increase of ₹94.34 lakh towards Wages, Office Expenses(POL) and Salaries(LTC) due to requirement of less/more funds under respective heads.

Saving was reportedly due to non-filling up of vacant posts.

32.1.4 Saving mentioned at note **32.1.3** was partly offset by excess under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 3054 Roads and Bridges				
04	<i>District and Other Roads</i>			
105	Maintenance and Repairs			
01	Other Maintenance Expenditure			
	S	58,49.31		
	R	13,52.37	72,01.68	72,01.67
				(-),0.01

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

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 3054 Roads and Bridges			
01 <i>National Highways</i>			
800 Other expenditure			
01 Maintenance of Roads and Bridges			
O	2,35.63		
S	3,49.34		
R	16.66		
	6,01.63	6,01.62	(-)0.01

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

Reasons for saving at serial numbers (i) and (ii) have not been intimated (October 2019).

Capital:

32.2.1 In view of the overall saving of ₹7,74,79.28 lakh (47.76 per cent of the total provision) in the grant, supplementary provision of ₹11,95,10.58 lakh obtained in March 2019 proved excessive.

32.2.2 No part of the available saving of ₹7,74,79.28 lakh was anticipated for surrender during the year.

32.2.3 Saving of ₹3,33,88.87 lakh and ₹3,03,64.12 lakh constituting 51.21 per cent and 32.30 per cent of the total provision had also occurred under the Capital Section of this grant in 2016-17 and 2017-18 respectively.

32.2.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5054 Capital Outlay on Roads and Bridges			
80 <i>General</i>			
800 Other Expenditure			
02 Creation of Assets under SADA			
O	4,27,00.00		
S	7,46,98.46		
	11,73,98.46	5,58,48.74	(-)6,15,49.72

Saving was reportedly due to non-completion of physical works and finalisation of schemes at the fag end of the financial year 2018-19.

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)	
(ii) 07	Non Lapsable Pool Fund				
	5054 Capital Outlay on Roads and Bridges				
	04 <i>District and Other Roads</i>				
	337 Road Works				
	11 Schemes under NLCPR				
	S	96,91.25	96,91.25	38,67.76	(-)58,23.49
(iii) 04	State Plan Schemes				
	5054 Capital Outlay on Roads and Bridges				
	04 <i>District and Other Roads</i>				
	800 Other Expenditure				
	04 Schemes under RIDF				
	S	1,62,38.62	1,62,38.62	1,05,40.65	(-)56,97.97
(iv) 03	Schemes Under Central Road Fund (CRF)				
	S	1,63,43.73	1,63,43.73	1,25,22.00	(-)38,21.73
(v) 07	Non Lapsable Pool Fund				
	5054 Capital Outlay on Roads and Bridges				
	04 <i>District and Other Roads</i>				
	101 Bridges				
	10 Schemes under NLCPR				
	S	6,87.94	6,87.94	3,61.72	(-)3,26.22
(vi) 800	Other Expenditure				
	76 C/o Motorable bridge over Siyum river to connect left Bank at Paya				
	S	3,41.84	3,41.84	1,70.19	(-)1,71.65

GRANT NO. 32 ROADS AND BRIDGES-Concl.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii) 07 Non Lapsable Pool Fund			
5054 Capital Outlay on Roads and Bridges			
04 <i>District and Other Roads</i>			
337 Road Works			
08 C/o Road from Parsi Parlo to Patok			
S	88.20	88.20	...
			(-)88.20

Saving at serial numbers (ii) to (vii) was reportedly due to non-completion of physical works till March 2019.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2552 North Eastern Areas				
Original	10,01,94			
Supplementary	7,00	10,08,94	4,82,08	(-)5,26,86
Amount surrendered during the year (31 March 2019)				3,46,18
Capital				
Major Head:				
4552 Capital Outlay on North Eastern Areas				
Original	1,04,00,13			
Supplementary	37,01,77	1,41,01,90	97,03,43	(-)43,98,47
Amount surrendered during the year				...

Notes and Comments:

Revenue:

33.1.1 As the overall expenditure of ₹4,82.08 lakh fell far short of the original provision of ₹10,01.94 lakh, supplementary provision of ₹7.00 lakh obtained in March 2019 proved totally unnecessary.

33.1.2 Out of the available saving of ₹5,26.86 lakh (52.22 per cent of the total provision), ₹3,46.18 lakh (65.71 per cent of the total saving) only was anticipated and surrendered in March 2019.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 09 North Eastern Council				
2552 North Eastern Areas				
13 Agriculture Department				
800 Other Expenditure				
03 Promotion and Development of Cash Crops				
O	1,43.36			
R	(-)1,43.36	...	...	...
<p>Withdrawal of the entire provision by re-appropriation (₹34.82 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹1,08.54 lakh) also from Other Charges was made without assigning any reason.</p>				
(ii) 01 Horticulture				
800 Other Expenditure				
16 Large Cardamom Cultivation at Pitam area of Sindak Village, Upper Subansiri District				
O	1,15.20			
R	(-)1,15.20	...	...	...
(iii) 26 Urban Department				
800 Other Expenditure				
01 Decision Support System for Sustainable for U D				
O	1,10.97			
R	(-)1,10.97	...	...	...
(iv) 27 Tax & Excise Department				
800 Other Expenditure				
01 Installation of CCTV Camera & Infrastructure Development of Various Work				
O	80.00			
R	(-)80.00	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v)	09 North Eastern Council			
	2552 North Eastern Areas			
	19 <i>Water Resources Department</i>			
	800 Other Expenditure			
	02 Anti-Erosion work on Siang River to Protect Agricultural Land at Pasighat			
	O	72.80		
	R	(-)72.80	...	...
(vi)	800 Other Expenditure			
	01 Anti-Erosion Work at Mahadevpur			
	O	72.41		
	R	(-)72.41	...	...
(vii)	01 <i>Horticulture</i>			
	800 Other Expenditure			
	09 Cultivation of Orange Garden at Hina			
	O	56.41		
	R	(-)56.41	...	...
(viii)	15 <i>Tourism</i>			
	800 Other Expenditure			
	06 Publicity & Promotion of Tourism Products.			
	O	40.19		
	R	(-)40.19	...	...
(ix)	01 <i>Horticulture</i>			
	800 Other Expenditure			
	01 Estt. of Orange Garden at Rantiwa of Mebua-III Village Seppa			
	O	40.00		
	R	(-)40.00	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(x)	09 North Eastern Council 2552 North Eastern Areas 19 <i>Water Resources Department</i> 800 Other Expenditure 71 Anti-Errosion Work at Tara-Tamak River			
	O	32.55		
	R	(-)32.55	...	...
(xi)	20 <i>Textile & Handicrafts</i> 800 Other Expenditure 01 Estt. of Bee Keeping Unit			
	O	32.19		
	R	(-)32.19	...	...
(xii)	19 <i>Water Resources Department</i> 800 Other Expenditure 72 Anti-Errosion Work on Right Bank of Sisiri River			
	O	13.77		
	R	(-)13.77	...	...
(xiii)	07 <i>Sports & Youth Affairs</i> 800 Other Expenditure 04 Conduct of Dr. T Ao Memorial Football, Aalo			
	O	10.08		
	R	(-)10.08	...	...
(xiv)	14 <i>Science and Technology</i> 800 Other Expenditure 01 Mapping and monitoring of shifting cultivation			
	O	8.66		
	R	(-)8.66	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xv)	09 North Eastern Council			
	2552 North Eastern Areas			
	13 <i>Agriculture Department</i>			
	800 Other Expenditure			
	04 Fish-cum-Paddy cultivation at Choba-I, Kra-Daadi District			
	O	8.00		
	R	(-)8.00	...	...

Withdrawal of the entire provision by re-appropriation at serial numbers (iii) to (vi), (viii), (x) to (xii), (xiv) and (xv) was due to requirement of less fund under Other Charges.

(xvi)	01 <i>Horticulture Department</i>			
	800 Other Expenditure			
	17 Estt. of Large Cardamom Garden at Nibi-Liba Village under Kurung Kumey District			
	O	8.00		
	R	(-)8.00	...	...

(xvii)	09 <i>Art & Culture Department</i>			
	800 Other Expenditure			
	04 Organising Budha Mahotsava in West Kameng			
	O	8.00		
	R	(-)5.00	3.00	(-)3.00

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

(xviii)	07 <i>Sports & Youth Affairs</i>			
	800 Other Expenditure			
	01 Financial Assistance to Youth excellence in Sports			
	O	2.95		
	R	(-)2.95	...	...

Withdrawal of the entire provision by surrender at serial numbers (ii), (vii), (ix), (xiii), (xvi) and (xviii) from Other Charges was made without assigning any reason.

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xix) 09	North Eastern Council			
	2552 North Eastern Areas			
	01 Horticulture Department			
800	Other Expenditure			
12	Estt. of Hi-Tech Garden at Naya Happa in Papumpare District			
	S	1.00		
	R	1,28.60	1,29.60	...
				(-),29.60

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

(xx) 19	Water Resources Department			
800	Other Expenditure			
03	Anti-Erosion Work on Senki River to Protect Rajiv Gandhi Polytechnic, Itanagar			
	S	1.00		
	R	9.00	10.00	...
				(-),10.00

(xxi) 83	Land Protection Works at Government Primary School, Upper Holongi			
	S	1.00		
	R	37.00	38.00	...
				(-),38.00

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

Reasons for the saving at serial numbers (xvii), (xx) and (xxi) have not been intimated (October 2019).

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

33.1.4 Saving mentioned at note **33.1.3** was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	09 North Eastern Council			
	2552 North Eastern Areas			
	20 <i>Textile and Handicraft</i>			
	800 Other Expenditure			
	02 Forestry and Sericulture Related Scheme			
	S 1.00			
	R 2,49.82	2,50.82	2,50.75	(-)0.07
(ii)	15 <i>Tourism</i>			
	800 Other Expenditure			
	88 Beautification of Sela Lake			
	S 1.00			
	R 38.97	39.97	39.97	...
(iii)	08 Celebration of "Ziro Festival of Music"			
	S 1.00			
	R 15.00	16.00	16.00	...
(iv)	06 <i>Education Department</i>			
	800 Other Expenditure			
	62 Higher Professional Course			
	O 86.40			
	R 13.60	1,00.00	1,00.00	...

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

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v) 09	North Eastern Council			
	2552 North Eastern Areas			
15	<i>Tourism</i>			
800	Other Expenditure			
07	Capacity Building for Rural Eco-Tourism Guides and Village Hospitality Service Providers			
	S	1.00		
	R	7.64	8.64	...
(vi) 10	<i>Information and Publicity</i>			
800	Other Expenditure			
01	Documentation and Digitalization of Cultural Heritage of all Tribes of Arunachal Pradesh.			
	O	60.00		
	R	6.73	66.72	(-)0.01

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

Reasons for the saving at serial numbers (i) and (vi) have not been intimated (October 2019).

Capital:

33.2.1 As the overall expenditure of ₹97,03.43 lakh fell short of the original provision of ₹1,04,00.13 lakh, supplementary provision of ₹37,01.77 lakh obtained in March 2019 proved totally unnecessary.

33.2.2 No part of the available saving of ₹43,98.47 lakh (31.19 per cent of the total provision) was anticipated for surrender during the year.

33.2.3 Saving of ₹17,30.90 lakh and ₹23,75.36 lakh constituting 22.78 per cent and 16.35 per cent of the total provision had also occurred under the Capital Section of this grant in 2016-17 and 2017-18 respectively.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	16 Roads and Bridges			
	800 Other Expenditure			
	46 Seppa Chayangtajo Road			
	O 29,60.00			
	S 14,30.77			
	R 5,65.16	49,55.93	26,87.05	(-)22,68.88
(ii)	03 Improvement of Road from Bordumsa to Borket in Changlang District			
	O 3,25.60			
	S 5.00			
	R 97.10	4,27.70	...	(-)4,27.70
(iii)	06 Education			
	800 Other Expenditure			
	03 C/o Girls & Teachers Quarter at Boduria			
	S 10.00			
	R 38.84	48.84	...	(-)48.84
(iv)	16 Roads and Bridges			
	800 Other Expenditure			
	90 C/o Longding-Nokjan Road			
	O 2,05.84			
	R (-)2,05.84	...	...	...
(v)	15 Tourism Department			
	800 Other Expenditure			
	08 Development of Wayside Amenities at Tago Puttu, Yazali			
	O 3,88.80			
	R (-)3,88.80	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas			
	18 <i>Medical Department</i>			
	800 Other Expenditure			
	97 Estt. of 50 Bedded Hospital at Pistana			
	O 66.73			
	R (-)66.73	...	...	...
(vii)	94 Estt. of 30 Bedded Hospital at Pareng, Sagalee			
	O 80.00			
	R (-)80.00	...	...	...
(viii)	04 C/o CHC Infrastructure at Seijosa in East Kameng District			
	O 80.00			
	R (-)80.00	...	...	...
(ix)	01 C/o of Hiya Primary Health Centre under ADC Nyapin			
	O 80.00			
	R (-)80.00	...	...	...
(x)	03 <i>Veterinary Department</i>			
	800 Other Expenditure			
	01 Strengthening and Expansion of District Pig Breeding Farm at Siro			
	O 13.00			
	S 1.00			
	R 27.83	41.83	...	(-)41.83

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xi)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 15 <i>Tourism Department</i> 800 Other Expenditure 07 C/o Tourist Lodge Rejuvenation of Maryland Lake at Oyan Circle East Siang District			
	O 1,49.60			
	R (-)1,49.60	...	...	...
(xii)	07 <i>Sports & Youth Affairs</i> 800 Other Expenditure 12 C/o Football Stadium at Saking, Papumpare District			
	O 80.00			
	R (-)80.00	...	...	...
(xiii)	06 <i>Education</i> 800 Other Expenditure 13 Infrastructure Development of ME School at Longding			
	O 55.20			
	R (-)55.20	...	...	...
(xiv)	03 <i>Veterinary Department</i> 800 Other Expenditure 03 Estt. of Poultry, Goaterry, Piggery, Dairy & Fisheries at Mai Village in L/Subansiri			
	S 1.00			
	R 14.42	15.42	...	(-)15.42

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xv)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 07 Sports & Youth Affairs 800 Other Expenditure 09 C/o Outdoor Stadium at Sagalee, Papumpare Dist.			
	O 1,04.00			
	R (-)30.53	73.47	22.04	(-)51.43
(xvi)	19 Water Resource Department 800 Other Expenditure 04 C/o Flood Control Works at Lebia River under Karoi Village, Sagalee			
	O 20.80			
	R (-)17.92	2.88	...	(-)2.88
(xvii)	15 Tourism Department 800 Other Expenditure 05 Adventure Tourism Site at Doimukh, Papumpare			
	O 1,58.36			
	R (-)1,58.36	...	...	...
(xviii)	01 Infrastructure Development of Tourism at Tipi, Bhalukpong			
	O 36.50			
	R (-)36.50	...	...	...
(xix)	06 Education 800 Other Expenditure 01 Infrastructure Development of Govt. School, Tali Circle			
	S 1.00			
	R 10.30	11.30	...	(-)11.30

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xx)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
22	<i>Public Health Engineering</i>			
800	Other Expenditure			
93	C/o Water Treatment Plant at Koloriang			
	O 36.00			
	R (-)36.00	...	...	...
(xxi)	06 <i>Education</i>			
800	Other Expenditure			
12	Infrastructure Development of Girls School at Katang under Tirap District			
	O 56.00			
	R (-)56.00	...	...	...
(xxii)	73 Infrastructure Development of Leel M E School, Sangram			
	O 67.28			
	R (-)67.28	...	...	...
(xxiii)	03 <i>Veterinary Department</i>			
800	Other Expenditure			
02	Strengthening of Central Hatchery, Nirjuli			
	S 10.00			
	R 1,65.91	1,75.91	...	(-)1,75.91
(xxiv)	05 <i>Industries</i>			
800	Other Expenditure			
02	Remote Sensing and GIS Based Identification of Hazardous Industries in AP			
	O 80.00			
	R (-)80.00	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xxv)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	06 <i>Education Department</i>			
	800 Other Expenditure			
	02 C/o Boys and Girls Hostel for Govt. Higher Secondary School, Dirang			
	O 43.20			
	R (-)43.20	...	...	...
(xxvi)	06 Infrastructure Development of School Building for 20 seat Hostel at Basar Circle			
	O 71.60			
	R (-)71.60	...	...	...
(xxvii)	09 Double Storied Building at Sagalee			
	O 3,01.60			
	R (-)1,51.60	1,50.00	1,50.00	...
(xxviii)	10 Infrastructure Development of Government Secondary School at Parsi Parlo			
	S 50.00			
	R 1,54.07	2,04.07	...	(-)2,04.07
(xxix)	07 <i>Sports and Youth Affairs</i>			
	800 Other Expenditure			
	02 C/o Mini Stadium at Yachuli and Yazali			
	O 1,27.14			
	R (-)1,27.14	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xxx)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	07 <i>Sports and Youth Affairs</i>			
	800 Other Expenditure			
	03 C/o Football Stadium at Jairampur			
	O 7.16			
	R (-)7.16	...	...	...
(xxx)	06 C/o Mini Outdoor Stadium at Rijo Ground, Daporijo			
	O 1,03.20			
	R (-)38.84	64.36	64.36	...
(xxxii)	07 C/o Mini Outdoor Stadium at Tezu Lohit District			
	O 63.70			
	R (-)23.90	39.80	39.80	...
(xxxiii)	11 Outdoor Stadium at Chayangtajo			
	O 1,13.60			
	R (-)43.73	69.87	13.32	(-)56.55
(xxxiv)	13 C/o Football Stadium at Lumla, Tawang District			
	O 1,20.00			
	R (-)67.92	52.08	52.08	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xxxv)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	07 Sports and Youth Affairs			
	800 Other Expenditure			
	15 C/o Multi Purpose Community Hall at Dumporijo			
	O 27.58			
	R (-)27.58	...	3.45	(+)3.45
<p>The department stated that the total provision was ₹3.45 lakh as communicated vide the Planning Department Letter No. PD(SPD)-53/RE/2018-19 dated 28.02.2019 and expenditure to that extent was incurred by the Department. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.</p>				
(xxxvi)	17 C/o Multi Purpose Indoor Stadium-cum-Badminton Hall at Langth, Kurung Kumey			
	S 1.00			
	R 9.00	10.00	...	(-)10.00
(xxxvii)	12 Power			
	800 Other Expenditure			
	05 C/o 33 KV line from Pakke to Chayangtajo			
	O 4,00.00			
	R (-)3,09.43	90.57	90.57	...
(xxxviii)	06 System Improvement in and around Nafra Township			
	O 3,20.00			
	R (-)1,61.26	1,58.74	1,58.73	(-)0.01

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xxxix)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	12 Power			
	800 Other Expenditure			
	07 Upgradation, Improvement and Renovation of Electrical Installation at Kalaktang			
	O 3,20.00			
	R (-)3,20.00	...	...	...
(xl)	91 C/o 33/11 KV, 2X1 MVA Sub-Station at Pistana			
	O 50.32			
	R (-)50.32	...	...	...
(xli)	16 Roads and Bridges			
	800 Other Expenditure			
	02 C/o Rural Road from Nacho BRTF to Koba Village under Nacho Circle			
	O 3,73.60			
	R (-)3,73.60	...	...	...
(xlii)	82 C/o 33 Tamen-Dolongmukh Road			
	O 12,00.00			
	R (-)10,00.00	2,00.00	1,50.00	(-)50.00

Saving at serial numbers (i) , (ii) and (xlii) was reportedly due to non-completion of physical works till March 2019.

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xliii)	09 North Eastern Council 4552 Capital Outlay on North Eastern Areas 19 <i>Water Resource Department</i> 800 Other Expenditure 05 Control Structure on both side of Nao-dehing River at Namsai			
	O 72.00			
	R (-)72.00	...	...	...
(xliv)	07 C/o Anti Erosion Work at Senki River Industries Colony to Chandanagar			
	S 1.00			
	R 9.00	10.00	...	(-)10.00
(xlv)	08 RCC Retaining Wall Tapik Nallah, Karsingsha			
	S 1.00			
	R 9.00	10.00	...	(-)10.00
Augmentation of provision by re-appropriation at serial numbers (i) to (iii), (x), (xiv), (xix), (xxiii), (xxviii), (xxxvi), (xliv) and (xlv) was due to requirement of more fund towards Major Works.				
(xlvi)	63 Construction of Flood Protection Work at Kharsingsa			
	O 53.81			
	R (-)53.81	...	...	...
(xlvii)	85 C/o Anti-Erosion Works to protect Brokengtang Village in Tawang			
	O 42.14			
	R (-)42.14	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xlviii)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
20	<i>Textile and Handicraft Department</i>			
800	Other Expenditure			
02	C/o State Emporium cum Aircraft House at Itanagar			
	O 53.19			
	R (-)53.19	...	...	...
(xlix)	22 <i>Public Health Engineering</i>			
800	Other Expenditure			
01	Improvement & Augmentation of Water Supply at Swamy Camp, Anjaw			
	O 72.50			
	R (-)72.50	...	...	...
(l)	03 Providing of Water Supply at JNV Roing			
	O 72.00			
	R (-)48.40	23.60	...	(-)23.60
(li)	04 C/o Water Supply at CO Hq Dadam, Tirap District			
	O 80.00			
	R (-)78.01	1.99	...	(-)1.99

Reduction of provision by re-appropriation at serial numbers (xv), (xvi), (xxvii), (xxxix) to (xxxiv), (xxxvii), (xxxviii), (xlii), (l) and (li) was due to requirement of less fund under Major Works.

Reasons for the saving at serial numbers (iii), (x), (xiv) to (xvi), (xix), (xxiii), (xxviii), (xxxiii), (xxxvi), (xxxviii), (xlv), (xlv), (l) and (li) have not been intimated (October 2019).

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(lii) 09	North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
22	<i>Public Health Engineering</i>			
800	Other Expenditure			
05	Providing WSS at Ragle Hamlet Paktung, under Anti-Erosion/ Flood Control			
	O 80.00			
	R (-)80.00	...	...	...
(liii) 06	Providing WSS and Sewage/ Drainage System to Jamiri Circle Hq under Anti-Erosion /Flood Control Schemes			
	O 95.20			
	R (-)95.20	...	...	...
(liv) 28	<i>Panning Department</i>			
800	Other Expenditure			
01	Estt. of NEC Cell in Planning Department			
	O 21.19			
	R (-)21.19	...	...	...

Withdrawal of the entire provision by re-appropriation at serial numbers (iv) to (ix), (xi) to (xiii), (xvii), (xviii), (xx) to (xxii), (xxiv) to (xxvi), (xxix), (xxx), (xxxv), (xxxix) to (xli), (xlili), (xlvi) to (xlix) and (lii) to (liv) was due to requirement of less fund under Major Works.

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	05 <i>Industries</i>			
	800 Other Expenditure			
	01 Infrastructure Development at ITI, Yupia			
	S 10.00			
	R 70.00	80.00	80.00	...
(ii)	06 <i>Education</i>			
	800 Other Expenditure			
	05 Infrastructure Development for VKV Kumporijo			
	...	...	50.30	(+)50.30
(iii)	11 Infrastructure Development of Model School at Paying Circle			
	S 10.00			
	R 1,40.00	1.50.00	1,50.00	...
(iv)	07 <i>Sports and Youth Affairs</i>			
	800 Other Expenditure			
	08 C/o Outdoor Stadium and Boundary Wall at Govt. H. S. School, Kanubari, Longding			
	S 10.00			
	R 90.00	1,00.00	1,10.00	(+)10.00

The department stated that the actual Budget Grant under this head was ₹10.00 lakh as communicated vide Planning Department Letter No. PD(SPD)-53/RE/2018-19 dated 28/02/2019 which was allotted to the executing agency Public Works Department (Eastern Zone). However, the total expenditure of ₹1,10.00 lakh has been booked by the Public Works Department, Kanubari Division.

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v) 09	North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	07 Sports and Youth Affairs			
	800 Other Expenditure			
	10 C/o Indoor Stadium at Hunli, Lower Dirang Valley Distt.			
	O 53.25			
	S 1.00			
	R 70.30	1,24.55	1,24.55	...
(vi) 14	C/o Outdoor Stadium-cum- Auditorium at GHSS at Basar			
	S 10.00			
	R 1,13.40	1,23.40	1,23.40	...
(vii) 99	C/o Indoor Stadium at Toru, Papum pare			
	S 1.00			
	R 48.20	49.20	49.20	...
(viii) 12	Power			
	800 Other Expenditure			
	04 C/o 33/11 K V Sub station at Pania including 33 K V Express Line Palin			
	S 1.00			
	R 76.75	77.75	77.75	...
(ix) 08	System Improvement of Power Distribution Network in Dambuk			
	S 50.00			
	R 3,99.00	4,49.00	4,49.00	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(x)	09	North Eastern Council			
	4552	Capital Outlay on North Eastern Areas			
	12	Power			
	800	Other Expenditure			
	39	C/o 132*33 K V Line from Hoj to Itanagar			
	S	20.00			
	R	90.00	1,10.00	1,10.00	...
(xi)	86	C/o 33 K V Express Line from Changlang to Khimyang			
	S	1.00			
	R	85.69	86.69	86.64	(-)0.05
(xii)	15	Tourism Department			
	800	Other Expenditure			
	04	Adventure Tourism Site at Baririjo, U/Subansiri			
	O	99.20			
	S	1.00			
	R	62.40	1,62.60	1,62.60	...
(xiii)	06	C/o Mega Festival cum Multipurpose Ground at Tawang			
	O	1,57.50			
	S	1.00			
	R	68.00	2,26.50	2,26.50	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xiv)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	16 <i>Roads and Bridges</i>			
	800 Other Expenditure			
	16 Pakke-Seijosa-Itakhola Road			
	O 4,75.57			
	S 20,00.00			
	R 20,34.43	45,10.00	33,22.28	(-)11,87.72
(xv)	18 <i>Medical Department</i>			
	800 Other Expenditure			
	02 Infrastructure Development of Sagalee CHC			
	O 83.11			
	S 2.00			
	R 72.21	1,57.32	1,57.32	...
(xvi)	03 C/o Infrastructure Development of CHC at Dadam in Tirap District			
	S 2.00			
	R 80.00	82.00	75.00	(-)7.00
(xvii)	68 Estt. Of a 50 Bedded Hospital at Mengio			
	S 16.00			
	R 84.00	1,00.00	2,00.00	(+)1,00.00
(xviii)	19 <i>Water Resource Department</i>			
	800 Other Expenditure			
	03 Flood Control Works at Namsai			
	S 5.00			
	R 84.98	89.98	89.98	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)	
(xix)	09 North Eastern Council				
	4552 Capital Outlay on North Eastern Areas				
	19 <i>Water Resource Department</i>				
	800 Other Expenditure				
	06 C/o Flood and Erosion Management Scheme at Injan, Changlang District				
	O	62.40			
	R	(-53.74	8.66	78.00	(+)69.34
	Reduction in provision by re-appropriation was due to requirement of less fund under Major Works.				
	Reasons for the excess at serial numbers (ii), (xvii) and (xix) have not been intimated (October 2019).				
(xx)	21 <i>Research Department</i>				
	800 Other Expenditure				
	02 Protection, Preservation and Infrastructure Development of Archaeological Museum and Monuments				
	S	1.00			
	R	65.90	66.90	66.90	...
(xxi)	22 <i>Public Health Engineering</i>				
	800 Other Expenditure				
	02 Water Supply Scheme at Lawnu in Kanubari at Longding District				
	O	8.77			
	S	1.00			
	R	82.99	92.76	92.76	...
(xxii)	24 <i>Urban Development</i>				
	800 Other Expenditure				
	01 C/o Permanent Stage cum Gallery at Common Festival Ground, NLG				
	S	1.00			
	R	31.30	32.30	32.30	...

GRANT NO. 33 NORTH EASTERN AREAS-Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xxiii)	09 North Eastern Council			
	4552 Capital Outlay on			
	24 <i>Urban Development</i>			
	800 Other Expenditure			
	02 C/o Cultural cum Development Centre at Miao			
	S	1.00		
	R	92.78	93.78	...
(xxiv)	29 <i>Trade and Commerce Department</i>			
	800 Other Expenditure			
	01 Multi Purpose Shopping Complex at Hapoli			
	O	1,31.89		
	S	45.00		
	R	1,13.26	2,90.15	2,63.77 (-)26.38

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

Reasons for the saving at serial numbers (xi), (xiv), (xvi) and (xxiv) have not been intimated (October 2019).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2801 Power				
2810 New and Renewable Energy				
Original	6,85,37,25			
Supplementary	1,58,43,65	8,43,80,90	8,42,53,38	(-)1,27,52
Amount surrendered during the year				...
Capital				
Major Head:				
4801 Capital Outlay on Power Projects				
Original	25,65,11			
Supplementary	3,09,29,40	3,34,94,51	2,78,90,82	(-)56,03,69
Amount surrendered during the year				...

Notes and Comments:

Capital:

34.2.1 In view of the overall saving of ₹56,03.69 lakh (16.73 per cent of the total provision) in the grant, supplementary provision of ₹3,09,29.40 lakh obtained in March 2019 proved excessive.

34.2.2 No part of the available saving of ₹56,03.69 lakh was anticipated for surrender during the year.

GRANT NO. 34 POWER-Contd.

34.2.3 Saving of substantial provision has become a regular feature under the Capital-Voted Section of this grant as evident from the table given below:

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Saving Amount (₹ in lakh)	Per Cent
2013-14	1,28,24.72	89,28.99	38,95.73	30.38
2014-15	1,36,88.54	91,56.43	45,32.11	33.11
2015-16	1,42,23.69	1,01,39.79	40,83.90	28.71
2016-17	1,84,50.00	1,14,82.95	69,67.05	37.76
2017-18	4,84,68.77	1,96,73.14	2,87,95.63	59.41

34.2.4 Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4801 Capital Outlay on Power Projects			
01 <i>Hydel Generation</i>			
800 Other Expenditure			
25 Creation of Assets under SADA			
O 25,65.11			
S 2,00,00.48	2,25,65.59	1,97,06.00	(-)28,59.59

Saving was reportedly due to incurring of expenditure as per actual LOC authorisation received from the Finance Department (Budget), Government of Arunachal Pradesh.

Similar saving occurred during the year 2017-18.

(ii) 08 Central Plan Schemes (Fully Funded by Central Government)			
4801 Capital Outlay on Power Projects			
05 <i>Transmission and Distribution</i>			
800 Other Expenditure			
23 Social and Infrastructure Development Fund (SIDF)			
S 16,11.50	16,11.50	...	(-)16,11.50

Non-utilisation of the entire provision was reportedly due to non-receipt of LOC authorisation from the Finance Department (Budget), Government of Arunachal Pradesh.

The entire provision remained unutilised during the year 2017-18.

GRANT NO. 34 POWER-Concl.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 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 23,73.60	23,73.60	12,41.00	(-)11,32.60

Saving was reportedly due to incurring of expenditure as per actual LOC authorisation received from the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2220 Information and Publicity				
Original	54,79,12	54,79,12	38,41,99	(-)16,37,13
Amount surrendered during the year (31 March 2019)				7,28,57
Capital				
Major Head:				
4220 Capital Outlay on Information and Publicity				
Original	18,80,00	18,80,00	7,31,11	(-)11,48,89
Amount surrendered during the year (31 March 2019)				10,74,22

Notes and Comments:

Revenue:

35.1.1 In view of the available saving of ₹16,37.13 lakh (29.88 per cent of the total provision) in the grant, provision made through original grant proved excessive.

35.1.2 Out of the available saving of ₹16,37.13 lakh, ₹7,28.57 lakh (44.50 per cent of the total saving) only was anticipated and surrendered in March 2019.

GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Contd.**35.1.3** Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes				
2220 Information and Publicity				
60 Others				
800 Other Expenditure				
08 Schemes under SADA				
	O	36,20.00		
	R	(-)6,57.00	29,63.00	20,58.78
				(-)9,04.22

Reduction in provision by surrender from Other Charges was made in March 2019 without assigning any reason.

Saving was reportedly due to non-utilisation of fund allotted under Information, Education and Communication (IEC) activities, Advertising, Visual Publicity, Brand Arunachal and International Tribal Film Festival etc. fully and also due to non-receipt of finance concurrence from the Finance Department (Budget), Government of Arunachal Pradesh in time.

(ii) 2220 Information and Publicity

- 60 Others
- 001 Direction and Administration
- 01 Establishment Expenses

	O	18,59.12		
	R	(-)71.57	17,87.55	17,83.21
				(-)4.34

Reduction in provision by re-appropriation was the net effect of decrease of ₹81.32 lakh mainly under Salaries and increase of ₹81.32 lakh mainly towards Other Charges and Domestic Travel Expenses due to requirement of less/more funds under respective heads and surrender of ₹71.57 lakh also from Salaries was made without assigning any reason.

Saving was reportedly due to non-drawal of leave salary etc. of some officials.

Capital:

35.2.1 In view of the available saving of ₹11,48.89 lakh (61.11 per cent of the total provision) in the grant, provision made through original grant proved excessive.

GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Concl.

35.2.2 Out of the available saving of ₹11,48.89 lakh, ₹10,74.22 lakh (93.50 per cent of the total saving) only was anticipated and surrendered in March 2019.

35.2.3 Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4220 Capital Outlay on Information and Publicity			
60 Others			
800 Other Expenditure			
05 Creation of Assets under SADA			
O 18,80.00			
R (-)10,74.22	8,05.78	7,31.11	(-)74.67

Reduction in provision by surrender from Major Works was made in March 2019 without assigning any reason.

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

**GRANT NO. 36 STATISTICS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3454 Census, Surveys and Statistics				
Original	16,73,12			
Supplementary	3,19,92	19,93,04	19,09,25	(-)83,79
Amount surrendered during the year				...

Capital**Major Head:****5475 Capital Outlay on Other
General Economic Services**

Original	10,03,64	10,03,64	87,80	(-)9,15,84
Amount surrendered during the year (31 March 2019)				8,55,64

Notes and Comments:**Capital:**

36.2.1 In view of the overall saving of ₹9,15.84 lakh (91.25 per cent of the total provision) in the grant, provision made through original grant proved excessive.

36.2.2 Out of the available saving of ₹9,15.84 lakh, ₹8,55.64 lakh (93.43 per cent of the total saving) only was anticipated and surrendered in March 2019.

GRANT NO. 36 STATISTICS-Concl.**36.2.3** Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
5475	Capital Outlay on Other General Economic Services			
800	Other Expenditure			
03	Creation of Assets under SADA			
O	10,03.64			
R	(-)8,55.64	1,48.00	87.80	(-)60.20

Reduction in provision by surrender from Major Works was made in March 2019 without assigning any reason.

Saving was reportedly due to surrender of fund by the Executing Agencies viz. Public Works Department, Rural Works Department and Department of Economics and Statistics. But the surrender of fund as stated by the department has not actually been reflected in the budget documents furnished by the Finance Department (Budget).

**GRANT NO. 37 LEGAL METROLOGY AND CONSUMER AFFAIRS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3475 Other General Economic Services				
Original	9,37,17			
Supplementary	1,26,34	10,63,51	9,20,16	(-)1,43,35
Amount surrendered during the year				...

Capital**Major Head:****5475 Capital Outlay on Other
General Economic Services**

Original	1,20,00	1,20,00	1,18,59	(-)1,41
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

37.1.1 As the overall expenditure of ₹9,20.16 lakh fell short of the original provision of ₹9,37.17 lakh, supplementary provision of ₹1,26.34 lakh obtained in March 2019 proved totally unnecessary.

37.1.2 No part of the available saving of ₹1,43.35 lakh (13.48 per cent of the total provision) was anticipated for surrender during the year.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 3475 Other General Economic Services				
106	Regulations of Weights and Measures			
01	Establishment Expenses			
	O	8,70.28		
	S	78.63	9,48.91	8,23.48
				(-),25.43

The department stated that the saving was mainly under Salaries, Professional Services and Leave Travel Concession.

(ii) 800 Other Expenditure				
01	State Commission and District Fora			
	O	66.89		
	S	47.71	1,14.60	96.68
				(-),17.92

The department stated that the saving was mainly under Salaries, Professional Services, Leave Travel Concession and Other Charges.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2701 Medium Irrigation				
2702 Minor Irrigation				
2711 Food Control and Drainage				
Original	2,23,10,34			
Supplementary	4,49,13	2,27,59,47	2,03,96,80	(-)23,62,67
Amount surrendered during the year				...
Capital				
Major Heads:				
4702 Capital Outlay on Minor Irrigation				
4711 Capital Outlay on Flood Control Projects				
Original	1,26,47,00			
Supplementary	2,05,32,55	3,31,79,55	1,64,73,46	(-)1,67,06,09
Amount surrendered during the year				...

Notes and Comments:

Revenue:

38.1.1 As the overall expenditure of ₹2,03,96.80 lakh fell far short of the original provision of ₹2,23,10.34 lakh, supplementary provision of ₹4,49.13 lakh obtained in March 2019 proved totally unnecessary.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.

38.1.2 No part of the available saving of ₹23,62.67 lakh (10.38 per cent of the total provision) was anticipated for surrender during the year.

38.1.3 Saving in the preceding 05(five) years had also occurred under the Revenue Section of this grant as evident from the table given below:

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Saving Amount (₹ in lakh)	Per Cent
2013-14	2,06,93.05	1,67,84.73	39,08.32	18.89
2014-15	2,26,15.88	1,22,31.90	1,03,83.98	45.91
2015-16	2,02,46.89	1,75,37.99	27,08.90	13.38
2016-17	2,40,12.64	1,80,14.71	59,97.93	24.98
2017-18	2,93,58.63	2,74,86.21	18,72.42	6.38

38.1.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2702 Minor Irrigation			
80 General			
052 Machinery and Equipments			
01 Maintenance of Assets			
O 40,00.00			
R (-)37,00.00	3,00.00	3,00.00	...
(ii) 04 State Plan Schemes			
2701 Medium Irrigation			
04 Medium Irrigation Non-commercial			
800 Other Expenditure			
02 Schemes under SADA			
O 24,50.00			
R (-)24,50.00	...	...	...

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

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 2702 Minor Irrigation				
80	<i>General</i>			
052	Machinery and Equipments			
02	Upkeep of Machineries			
	O	20,00.00		
	R	(-)18,00.00	2,00.00	...
(iv) 800	Other Expenditure			
09	Maintenance of Assets			
	O	20,00.00		
	R	(-)7,45.00	12,55.00	...

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

(v) 03	Centrally Sponsored Schemes			
2702	Minor Irrigation			
80	<i>General</i>			
800	Other Expenditure			
04	Rationalisation of Minor Irrigation System			
	S	60.01	60.01	...
				(-)60.01

Saving was reportedly due to imposition of Model Code of Conduct.

38.1.5 Saving at mentioned at note **38.1.4** was partly offset by excess under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
2702	Minor Irrigation			
80	<i>General</i>			
800	Other Expenditure			
13	Schemes under SADA			
	O	10,50.00		
	R	64,43.30	74,93.30	51,76.00
				(-)23,17.30

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

Final saving was reportedly due to imposition of Model Code of Conduct and also due to non-sanction of some of the schemes by the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 2702 Minor Irrigation				
80	<i>General</i>			
001	Direction and Administration			
01	Establishment Expenses			
O	1,08,10.34			
R	8,06.85	1,16,17.19	1,16,35.28	(+)18.09

Augmentation of provision by re-appropriation was the net effect of increase of ₹10,97.97 lakh mainly towards Minor Works and Wages and decrease of ₹2,91.12 lakh mainly under Other Charges and Salaries due to requirement of more/less funds under respective heads.

The department stated that excess expenditure was incurred due to payment of MACP, Leave Encashment to Officers and Officials including retired staff and also due to enhancement of Salary and Retirement Benefits.

(iii) 03 Centrally Sponsored Schemes

2702 Minor Irrigation80 *General*

800 Other Expenditure

14 Prime Minister Krishi
Sinchayee Yojana (PMKSY
-Per Drop More Crop)

S 2,71.07

R 7,54.85

10,25.92

10,25.92

...

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

(iv) **2711 Flood Control and
Drainage**

01 *Flood Control*

800 Other Expenditure

02 Restoration of Flood
Protection Work

S 1,00.00

R 6,90.00

7,90.00

7,88.01

(-)1.99

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

Saving was stated to be cumulative saving of various divisions.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.**Capital:**

38.2.1 In view of the overall saving of ₹1,67,06.09 lakh (50.35 per cent of the total provision) in the grant, supplementary provision of ₹2,05,32.55 lakh obtained in March 2019 proved excessive.

38.2.2 No part of the available saving of ₹1,67,06.09 lakh was anticipated for surrender during the year.

38.2.3 Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
4702 Capital Outlay on Minor Irrigation			
800 Other Expenditure			
03 Schemes under CSS			
O 1,26,47.00			
R (-)1,26,47.00

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

S 1,39,11.55

R 1,26,47.00

2,65,58.55

1,13,55.41

(-)1,52,03.14

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

Saving was reportedly due to imposition of Model Code of Conduct and also due to non-sanction of some of the schemes by the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 04 State Plan Schemes				
	4702 Capital Outlay on Minor Irrigation			
	800 Other Expenditure			
	02 Creation of Assets under SADA			
S	33,83.09	33,83.09	23,33.84	(-)10,49.25

Saving was reportedly due to imposition of Model Code of Conduct and also due to non-sanction of some of the schemes by the Finance Department (Budget), Government of Arunachal Pradesh.

(iv) 04 State Plan Schemes				
	4711 Capital Outlay on Flood Control Projects			
	01 Flood Control			
	800 Other Expenditure			
	07 Schemes under RIDF			
S	4,56.70	4,56.70	3.00	(-)4,53.70

Saving was reportedly due to imposition of Model Code of Conduct.

**GRANT NO. 39 LOANS TO GOVERNMENT SERVANTS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Capital				
Major Head:				
7610 Loans to Government Servants etc.				
Original	3,60,00			
Supplementary	3,43,10	7,03,10	5,14,32	(-)1,88,78
Amount surrendered during the year				...

Notes and Comments:

Capital:

39.2.1 In view of the overall saving of ₹1,88.78 lakh (26.85 per cent of the total provision) in the grant, supplementary provision of ₹3,43.10 lakh obtained in March 2019 proved excessive.

39.2.2 No part of the available saving of ₹1,88.78 lakh was anticipated for surrender during the year.

39.2.3 Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 7610 Loans to Government Servants etc.				
201	House Building Advances			
01	House Building			
O	3,00.00			
S	3,43.10	6,43.10	4,83.02	(-)1,60.08

GRANT NO. 39 LOANS TO GOVERNMENT SERVANTS-Concl'd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 7610	Loans to Government Servants etc.			
204	Advances for Purchase of Computers			
01	Computer Advance			
O	60.00	60.00	31.30	(-)28.70

Reasons for the saving at serial numbers (i) and (ii) have not been intimated (October 2019).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2216 Housing				
Original	23,71,04			
Supplementary	18,93,21	42,64,25	41,91,83	(-)72,42
Amount surrendered during the year				...
Capital				
Major Head:				
4216 Capital Outlay on Housing				
Supplementary	36,35,09	36,35,09	26,85,46	(-)9,49,63
Amount surrendered during the year				...

Notes and Comments:

Capital:

40.2.1 In view of the available saving of ₹9,49.63 lakh (26.12 per cent of the total provision) in the grant, provision created through supplementary grant proved excessive.

40.2.2 No part of the available saving of ₹9,49.63 lakh was anticipated for surrender during the year.

40.2.3 Saving of ₹16,46.59 lakh and ₹40,30.07 lakh constituting 81.90 per cent and 59.61 per cent of the total provision had also occurred under Capital Section of this grant in 2016-17 and 2017-18 respectively.

GRANT NO. 40 HOUSING-Concl'd.**40.2.4** Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4216 Capital Outlay on Housing			
80 <i>General</i>			
800 Other expenditure			
02 Creation of Assets under SADA			
S 36,35.09	36,35.09	26,85.46	(-9,49.63)

Saving was reportedly due to finalisation of schemes at the fag end of the financial year 2018-19 and non-completion of physical works till March 2019.

Similar saving occurred during the year 2017-18.

**GRANT NO. 41 LAND MANAGEMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2029 Land Revenue				
2506 Land Reforms				
Original	24,95,79			
Supplementary	2,26,88,85	2,51,84,64	2,51,81,81	(-)2,83
Amount surrendered during the year				...
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Supplementary	3,50,00	3,50,00	2,41,44	(-)1,08,56
Amount surrendered during the year				...

Notes and Comments:

Capital:

41.2.1 In view of the available saving of ₹1,08.56 lakh (31.02 per cent of the total provision) in the grant, provision created through supplementary grant proved excessive.

41.2.2 No part of the available saving of ₹1,08.56 lakh was anticipated for surrender during the year.

GRANT NO. 41 LAND MANAGEMENT-Concl.**41.2.3** Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
17 Creation of Assets under SADA			
S 3,50.00	3,50.00	2,41.44	(-),08.56

Reasons for the saving have not been intimated (October 2019).

**GRANT NO. 42 RURAL DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2501 Special Programmes for Rural Development				
2505 Rural Employment				
2515 Other Rural Development Programmes				
Original	3,55,42,78			
Supplementary	94,92,36	4,50,35,14	4,30,89,43	(-)19,45,71
Amount surrendered during the year (31 March 2019)				3,44,00
Capital				
Major Head:				
4515 Capital Outlay on Other Rural Development Programmes				
Original	93,50,00			
Supplementary	20	93,50,20	34,58,46	(-)58,91,74
Amount surrendered during the year (31 March 2019)				24,82,70

Notes and Comments:

Capital:

42.2.1 As the overall expenditure of ₹34,58.46 lakh fell far short of the original provision of ₹93,50.00 lakh, supplementary provision of ₹0.20 lakh obtained in March 2019 proved totally unnecessary.

GRANT NO. 42 RURAL DEVELOPMENT-Concl'd.

42.2.2 Out of the available saving of ₹58,91.74 lakh (63.01 per cent of the total provision), ₹24,82.70 lakh (42.14 per cent of the total saving) only was anticipated and surrendered in March 2019.

42.2.3 Saving of ₹7,15.65 lakh and ₹1,59,04.50 lakh constituting 16.71 per cent and 98.09 per cent of the total provision had also occurred under the Capital Section of this grant in 2016-17 and 2017-18 respectively.

42.2.4 Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4515 Capital Outlay on Other Rural Development Programmes			
800 Other Expenditure			
05 Creation of Assets under SADA			
O 93,50.00			
S 0.10			
R (-)88,05.10	5,45.00	3,45.96	(-)1,99.04

Reduction in provision by re-appropriation (₹63,22.40 lakh) was due to requirement of less fund under Major Works and surrender (₹24,82.70 lakh) also from Major Works was made without assigning reason.

Saving was reportedly due to imposition of Model Code of Conduct by the Government on account of General/Assembly Election 2019.

42.2.5 Saving mentioned at note **42.2.4** was partly offset by excess under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4515 Capital Outlay on Other Rural Development Programmes			
103 Rural Development			
04 Schemes under ACA/SPA			
S 0.10			
R 63,22.40	63,22.50	31,12.50	(-)32,10.00

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

Final saving was reportedly due to imposition of Model Code of Conduct by the Government on account of General/Assembly Election 2019.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2405 Fisheries				
Original	20,66,15			
Supplementary	5,49,13	26,15,28	28,31,63	(+)2,16,35
Amount surrendered during the year				...
Capital				
Major Head:				
4405 Capital Outlay on Fisheries				
Original	5,98,60	5,98,60	2,77,00	(-)3,21,60
Amount surrendered during the year (31 March 2019)				2,81,60

Notes and Comments:

Revenue:

43.1.1 The expenditure exceeded the grant by ₹2,16.35 lakh (Actual excess: ₹2,16,35,426); the excess requires regularisation.

43.1.2 In view of the excess of ₹2,16.35 lakh in the grant, supplementary provision of ₹5,49.13 lakh obtained in March 2019 proved inadequate.

43.1.3 The excess expenditure worked out to 8.27 per cent over the total provision.

GRANT NO. 43 FISHERIES-Concl.**43.1.4** Excess occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2405 Fisheries			
800 Other Expenditure			
45 Rashtriya Krishi Vikas Yojana (RKVY)			
	...	2,12.39	(+)2,12.39

The department stated that ₹2,12.39 lakh was released by the Finance Department, Government of Arunachal Pradesh under RKVY vide sanction Nos. EA/DBT&PFMS/26/2017-18 dated 20th March 2019 and No. DEV/RKVY-PAAFTAR-01(I&A-FLX)2018-19 dated 6th March 2019 and accordingly department incurred expenditure and hence there is no excess. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

Capital:

43.2.1 In view of the overall saving of ₹3,21.60 lakh (53.73 per cent of the total provision) in the grant, provision made through original grant proved excessive.

43.2.2 Out of the available saving of ₹3,21.60 lakh, ₹2,81.60 lakh (87.56 per cent of the total saving) only was anticipated and surrendered in March 2019.

43.2.3 Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4405 Capital Outlay on Fisheries			
800 Other Expenditure			
06 Creation of Assets under SADA			
O	5,98.60		
R	(-)2,81.60	3,17.00	2,77.00
			(-)40.00

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

Saving was reportedly due to non sanction of ₹40.00 lakh by the Finance Department, Government of Arunachal Pradesh.

**GRANT NO. 44 ATTACHED OFFICES OF THE SECRETARIAT ADMINISTRATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2052 Secretariat-General Services				
Original	12,87,24	12,87,24	9,69,24	(-)3,18,00
Amount surrendered during the year (31 March 2019)				2,20,45
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	8,00,00	8,00,00	...	(-)8,00,00
Amount surrendered during the year (31 March 2019)				8,00,00

Notes and Comments:

Revenue:

44.1.1 In view of the overall saving of ₹3,18.00 lakh (24.70 per cent of the total provision) in the grant, provision made through original grant proved excessive.

44.1.2 Out of the available saving of ₹3,18.00 lakh, ₹2,20.45 lakh (69.32 per cent of the total saving) only was anticipated and surrendered in March 2019.

**GRANT NO. 44 ATTACHED OFFICES OF THE SECRETARIAT ADMINISTRATION-
Contd.**

44.1.3 Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2052 Secretariat-General Services				
091	Attached Offices			
02	Resident Commissioner, Arunachal Pradesh, New Delhi			
O	11,72.43			
R	(-)2,36.29	9,36.14	8,38.62	(-)97.52

Reduction in provision by re-appropriation was the net effect of decrease of ₹30.28 lakh under Office Expenses and Overtime Allowances and increase of ₹14.44 lakh mainly towards Office Expenses (POL) due to requirement of less/more funds under respective heads and surrender of ₹2,20.45 lakh from Salaries, Office Expenses, Other Charges and Salaries (LTC) was made without assigning any reason.

Reasons for the saving have not been intimated (October 2019).

44.1.4 Saving mentioned at note **44.1.3** was partly offset by excess under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2052 Secretariat-General Services				
091	Attached Offices			
01	Establishment Charges Commissioner, Itanagar			
O	1,14.81			
R	15.84	1,30.65	1,30.62	(-)0.03

Augmentation of provision by re-appropriation was the net effect of increase of ₹22.37 lakh mainly towards Office Expenses and Salaries and decrease of ₹6.53 lakh under Domestic Travel Expenses, Wages and Overtime Allowances due to requirement of more/less funds under respective heads.

Reasons for the saving have not been intimated (October 2019).

**GRANT NO. 44 ATTACHED OFFICES OF THE SECRETARIAT ADMINISTRATION-
Concl.**

Capital:

44.2.1 In view of the non-utilisation of the entire provision of ₹8,00.00 lakh in the grant, provision made through original grant was totally unnecessary.

44.2.2 The entire saving of ₹8,00.00 lakh (100 per cent of the total provision) was anticipated and surrendered in March 2019.

44.2.3 Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
17 Creation of Assets under SADA			
O	8,00.00		
R	(-)8,00.00	...	...

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

**GRANT NO. 45 CIVIL AVIATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
3053 Civil Aviation				
3275 Other Communication Services				
Original	39,91,36			
Supplementary	14,96,35	54,87,71	51,92,02	(-)2,95,69
Amount surrendered during the year				...
Capital				
Major Head:				
5053 Capital Outlay on Civil Aviation				
Original	38,50,00	38,50,00	18,17,70	(-)20,32,30
Amount surrendered during the year (31 March 2019)				10,14,04

Notes and Comments:**Revenue:**

45.1.1 In view of the overall saving of ₹2,95.69 lakh (5.39 per cent of the total provision) in the grant, supplementary provision of ₹14,96.35 lakh obtained in March 2019 proved excessive.

45.1.2 No part of the available saving of ₹2,95.69 lakh was anticipated for surrender during the year.

45.1.3 Saving of ₹24,60.92 lakh (41.10 per cent of the total provision) had also occurred under the Revenue Section of this grant in 2017-18.

GRANT NO. 45 CIVIL AVIATION-Contd.**45.1.4** Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 3275 Other Communication Services				
800	Other Expenditure			
01	Maintenance of Assets			
	O	34,80.17		
	S	14,96.35		
	R	30.78	50,07.30	47,23.93
				(-),283.37

Augmentation of provision by re-appropriation was the net effect of increase of ₹34.78 lakh towards Other Charges and decrease of ₹4.00 lakh under Office Expenses due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-receipt of Helicopter Service bills in time for payment.

(ii) 3053 Civil Aviation80 *General*

001 Direction and Administration

01 Establishment Expenses

	O	3,61.19		
	R	(-)23.28	3,37.91	3,37.91
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹29.29 lakh under Salaries and Other Charges and increase of ₹6.01 lakh towards Office Expenses, Domestic Travel Expenses and Wages due to requirement of less/more funds under respective heads.

(iii) 04 State Plan Schemes**3053 Civil Aviation**80 *General*

800 Other Expenditure

03 Schemes under SADA

	O	1,50.00		
	R	(-)7.50	1,42.50	1,30.18
				(-)12.32

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

Saving was stated to be due to non-execution of some works by the executing agencies.

GRANT NO. 45 CIVIL AVIATION-Concl'd.**Capital:**

45.2.1 In view of the overall saving of ₹20,32.30 lakh (52.79 per cent of the total provision) in the grant, provision made through original grant proved excessive.

45.2.2 Out of the available saving of ₹20,32.30 lakh, ₹10,14.04 lakh (49.90 per cent of the total saving) only was anticipated and surrendered in March 2019.

45.2.3 Saving of ₹5,25.31 lakh (59.36 per cent of the total provision) had also occurred under the Capital Section of this grant in 2017-18.

45.2.4 Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5053 Capital Outlay on Civil Aviation			
80 General			
800 Other Expenditure			
03 Creation of Assets under SADA			
O 38,50.00			
R (-)10,14.04	28,35.96	18,17.70	(-)10,18.26

Reduction in provision by surrender from Major Works was made in March 2019 without assigning any reason.

The department stated that the fund under Capital Section is spent only through executing agencies/works departments. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilisation certificates.

GRANT NO. 46 STATE PUBLIC SERVICE COMMISSION

		Total grant/ appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2051 Public Service Commission				
Charged:				
Original	7,20,59			
Supplementary	2,06,81	9,27,40	9,17,19	(-)10,21
Amount surrendered during the year (31 March 2019)				8,80
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Voted:				
Original	5,00,00	5,00,00	...	(-)5,00,00
Amount surrendered during the year (31 March 2019)				5,00,00

Notes and Comments:**Capital:**

46.2.1 In view of the non-utilisation of the entire provision of ₹5,00.00 lakh in the grant, provision made through original grant was totally unnecessary.

46.2.2 The entire saving of ₹5,00.00 lakh (100 per cent of the total provision) was anticipated and surrendered in March 2019.

GRANT NO. 46 STATE PUBLIC SERVICE COMMISSION-Concl'd.**46.2.3** Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 4070 Capital Outlay on Other Administrative Services				
800	Other Expenditure			
01	Construction of Buildings			
	O	5,00.00		
	R	(-)5,00.00	...	...

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

**GRANT NO. 47 ADMINISTRATION OF JUSTICE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2014 Administration of Justice				
Original	12,76,85			
Supplementary	4,85,70	17,62,55	14,94,77	(-)2,67,78
Amount surrendered during the year				...

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

Original	5,70,00			
Supplementary	9,49,64	15,19,64	10,01,80	(-)5,17,84
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

47.1.1 In view of the overall saving of ₹2,67.78 lakh (15.19 per cent of the total provision) in the grant, supplementary provision of ₹4,85.70 lakh obtained in March 2019 proved excessive.

47.1.2 No part of the available saving of ₹2,67.78 lakh was anticipated for surrender during the year.

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.

47.1.3 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2014 Administration of Justice				
105	Civil and Session Courts			
03	Establishment Expenses			
	O	5,61.04		
	S	2,66.56		
	R	27.24	8,54.84	6,71.10
				(-),183.74

Augmentation of provision by re-appropriation was the net effect of increase of ₹33.00 lakh mainly towards Salaries and Wages and decrease of ₹5.76 lakh under Office Expenses, Domestic Travel Expenses and Salaries (LTC) due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-filling up of new posts of Judicial Officers and 90 posts of staff.

(ii) 04 State Plan Schemes				
2014 Administration of Justice				
800	Other Expenditure			
07	Schemes under SADA			
	O	1,30.00		
	R	(-),1,25.25	4.75	...
				(-),4.75

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

Reasons for non-utilisation of the entire provision have not been intimated (October 2019).

(iii) 2014 Administration of Justice				
800	Other Expenditure			
01	Establishment Expenses			
	O	64.57		
	S	1,57.27	2,21.84	2,09.15
				(-),12.69

Saving was reportedly due to transfer of PS to Advocate General to other establishment and non-posting of any substitution.

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 2014 Administration of Justice				
105	Civil and Session Courts			
02	Establishment Expenses of District and Session Court; Lohit, Yupia			
O	75.29			
S	17.56			
R	(-)1.08	91.77	86.51	(-)5.26

Reduction in provision by re-appropriation was the net effect of decrease of ₹2.33 lakh mainly under Office Expenses and Salaries (LTC) and increase of ₹1.25 lakh towards Wages, Domestic Travel Expenses and Overtime Allowances due to requirement of less/more funds under respective heads.

Saving was reportedly due to non-regularisation of some contingency posts for which budget provision was kept expecting to be regularised.

47.1.4 Saving mentioned at note **47.1.3** was partly offset by excess under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2014 Administration of Justice				
114	Legal Advisers and Counsels			
03	Legal Fees of Advocates/ Counsels			
O	1,00.00			
R	28.00	1,28.00	1,23.17	(-)4.83

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

Final saving was reportedly due to non-submission of expected bills in time.

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 2014 Administration of Justice				
105	Civil and Session Courts			
01	Establishment Expenses of District and Session Court; Lohit, Tezu			
	O	71.37		
	R	11.09	82.46	79.95
				(-)2.51

Augmentation of provision by re-appropriation was the net effect of increase of ₹12.22 lakh mainly towards Salaries and Wages and decrease of ₹1.13 lakh under Office Expenses and Domestic Travel Expenses due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-filling up of vacant posts of UDC and transfer of some regularised contingency staff.

(iii) 800 Other Expenditure				
06	Additional District and Session Judge			
	O	2,05.33		
	S	10.66		
	R	58.00	2,73.99	2,23.07
				(-)50.92

Augmentation of provision by re-appropriation was the net effect of increase of ₹64.04 lakh towards Salaries and decrease of ₹6.04 lakh under Office Expenses and Domestic Travel Expenses due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-filling up of newly created posts of Judicial Officers and supporting staff.

Capital:

47.2.1 In view of the overall saving of ₹5,17.84 lakh (34.08 per cent of the total provision) in the grant, supplementary provision of ₹9,49.64 lakh obtained in March 2019 proved excessive.

47.2.2 No part of the available saving of ₹5,17.84 lakh was anticipated for surrender during the year.

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Concl'd.

47.2.3 Saving of ₹4,39.38 lakh (41.74 per cent of the total provision) had also occurred under the Capital Section of this grant in 2017-18.

47.2.4 Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
17 Creation of Assets under SADA			
O 5,70.00			
S 6,25.25	11,95.25	6,77.41	(-)5,17.84

The department stated that the actual Budget Grant under this head was ₹12,00.00 lakh and department incurred expenditure of ₹6,77.41 lakh. The department further stated that saving of ₹12.58 lakh was due to late receipt of fund from the Finance Department, Government of Arunachal Pradesh, saving of ₹5,00.00 lakh was due to non-finalisation of Detail Project Report (DPR) for construction of new independent High Court Building at Naharlagun and ₹10.01 lakh was due to non-identification of temporary building for accommodation of Judicial Officers.

**GRANT NO. 48 HORTICULTURE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2401 Crop Husbandry				
2415 Agricultural Research and Education				
Original	87,14,80			
Supplementary	2,91,59	90,06,39	95,04,14	(+)4,97,75
Amount surrendered during the year				...
Capital				
Major Head:				
4401 Capital Outlay on Crop Husbandry				
Original	61,50,00	61,50,00	...	(-)61,50,00
Amount surrendered during the year (31 March 2019)				61,50,00

Notes and Comments:

Revenue:

48.1.1 The expenditure exceeded the grant by ₹4,97.75 lakh (Actual excess: ₹4,97,75,082); the excess requires regularisation.

48.1.2 In view of the excess of ₹4,97.75 lakh in the grant, supplementary provision of ₹2,91.59 lakh obtained in March 2019 proved inadequate.

48.1.3 The excess expenditure worked out to 5.53 per cent over the total provision.

GRANT NO. 48 HORTICULTURE-Contd.**48.1.4** Excess occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes				
2401 Crop Husbandry				
119 Horticulture and Vegetable Crops				
49 National Horticulture Mission				
S	1,46.36			
R	8,53.64	10,00.00	11,11.11	(+)1,11.11

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

The department stated that the total fund provision was ₹1,11.11 lakh as per Government sanction order No. HORT/MIDH-3/2018-19 dated 08-02-2019 and expenditure to that extent was incurred by the department. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(ii) 04 State Plan Schemes				
2415 Agricultural Research and Education				
01 Crop Husbandry				
800 Other Expenditure				
05 Schemes under SADA				
		...	6,62.68	(+)6,62.68

No specific reason for incurring expenditure without budget provision has been intimated (October 2019).

(iii) 2401 Crop Husbandry				
001 Direction and Administration				
01 Establishment Expenses				
O	29,86.88			
R	5,72.39	35,59.27	35,18.26	(-)41.01

Augmentation of provision by re-appropriation was the net effect of increase of ₹6,21.68 lakh mainly towards Minor Works and Office Expenses and decrease of ₹49.29 lakh under Other Charges due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-finalisation of MACP, Arrear Pay etc. admissible to district level employees of the department for which fund provision was kept.

GRANT NO. 48 HORTICULTURE-Contd.

48.1.5 Excess mentioned at note **48.1.4** was partly offset by saving under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2401 Crop Husbandry			
800 Other Expenditure			
62 Schemes under SADA			
O 14,00.00			
R (-)14,00.00

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

(ii) 2401 Crop Husbandry			
119 Horticulture and Vegetable Crops			
01 Establishment Expenses			
O 43,27.92			
R (-)1,10.32	42,17.60	41,62.77	(-)54.83

Reduction in provision by re-appropriation was the net effect of decrease of ₹15,72.42 lakh mainly under Salaries and increase of ₹14,62.10 lakh mainly towards Office Expenses and Other Charges due to requirement of less/more funds under respective heads.

Saving was reportedly due to non-finalisation of suspension case in respect of a District Horticulture Officer and also due to non-settlement of many voluntary retirements of District Horticulture Officers/Horticulture Development Officers.

(iii) 03 Centrally Sponsored Schemes			
2415 Agricultural Research and Education			
01 Crop Husbandry			
800 Other Expenditure			
45 Rashtriya Krishi Vikas Yojana (RKVY)			
S 50.00			
R 84.29	1,34.29	...	(-)1,34.29

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

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

GRANT NO. 48 HORTICULTURE-Concl'd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 03	Centrally Sponsored Schemes			
	2401 Crop Husbandry			
108	Commercial Crops			
04	Coconut Development Programme			
S	95.23	95.23	49.32	(-)45.91

The department stated that the total fund provision was ₹49.32 lakh as per Government sanction order No. HORT/COCONUT-1/11-12 dated 14-02-2019 and expenditure to that extent was incurred by the department. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

Capital:

48.2.1 In view of the non-utilisation of the entire provision of ₹61,50.00 lakh in the grant, provision made through original grant was totally unnecessary.

48.2.2 The entire saving of ₹61,50.00 lakh (100 per cent of the total provision) was anticipated and surrendered in March 2019.

48.2.3 Saving of ₹55,00.00 lakh and ₹2,00.00 lakh constituting 100 per cent and 100 per cent of the total provision had also occurred under the Capital Section of this grant in 2016-17 and 2017-18 respectively.

48.2.4 Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4401 Capital Outlay on Crop Husbandry			
800	Other Expenditure			
06	Creation of Assets under SADA			
O	61,50.00			
R	(-)61,50.00	...	...	...

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

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3425 Other Scientific Research				
Original	17,44,46			
Supplementary	6,67,39	24,11,85	23,99,00	(-)12,85
Amount surrendered during the year				...

**GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3451 Secretariat-Economic Services				
Original	1,02,47,14	1,02,47,14	43,14,44	(-)59,32,70
Amount surrendered during the year (31 March 2019)				46,38,68
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	36,29,83,00	36,29,83,00	6,33,36,43	(-)29,96,46,57
Amount surrendered during the year (31 March 2019)				28,47,09,16

Notes and Comments:

Revenue:

50.1.1 In view of the overall saving of ₹59,32.70 lakh (57.90 per cent of the total provision) in the grant, provision made through original grant proved excessive.

50.1.2 Out of the available saving of ₹59,32.70 lakh, ₹46,38.68 lakh (78.19 per cent of the total saving) only was anticipated and surrendered in March 2019.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.**50.1.3** Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
3451 Secretariat- Economic Services			
800 Other Expenditure			
04 Schemes under SADA			
O	92,54.12		
R	(-)92,54.12	...	...

Withdrawal of the entire provision by re-appropriation (₹46,15.44 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹46,38.68 lakh) also from Other Charges was made without assigning any reason.

50.1.4 Saving mentioned at note **50.1.3** was partly offset by excess under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 3451 Secretariat-Economic Services			
090 Secretariat			
01 Establishment Expenses			
O	4,85.02		
R	43,05.79	47,90.81	26,17.05
			(-)21,73.76

Augmentation of provision by re-appropriation was the net effect of increase of ₹43,08.49 lakh mainly towards Other Charges and Office Expenses and decrease of ₹2.70 lakh under Office Expenses (POL) due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-filling up of newly created 8 numbers of Research Assistant (RA) posts, non-posting of regular District Planning Officer (DPO) in three districts and imposition of restriction for incurring contingency expenditure by the Government of Arunachal Pradesh.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 3451 Secretariat-Economic Services				
102	District Planning Machinery			
01	Establishment Expenses of District Planning			
	O	5,08.00		
	R	3,09.65	8,17.65	16,97.39
				(+)8,79.74

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

No specific reason for the excess has been intimated (October 2019).

Capital:

50.2.1 In view of the overall saving of ₹29,96,46.57 lakh (82.55 per cent of the total provision) in the grant, provision made through original grant proved excessive.

50.2.2 Out of the available saving of ₹29,96,46.57 lakh, ₹28,47,09.16 lakh (95.01 per cent of the total saving) was anticipated and surrendered in March 2019.

50.2.3 Huge savings in the preceding 05(five) years had also occurred under the Capital Section of this grant as evident from the Table given below:

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Saving (₹ in lakh)	Per Cent	Surrender (₹ in lakh)
2013-14	27,21,37.00	4,26.60	27,17,10.40	99.84	18,71,01.82
2014-15	17,23,31.00	77.80	17,22,53.20	99.95	17,19,01.44
2015-16	9,61,27.97	9,95.21	9,51,32.76	98.96	8,00,35.15
2016-17	6,43,81.94	7,83.80	6,35,98.14	98.78	4,78,93.64
2017-18	7,49,02.46	3,89,28.37	3,59,74.09	48.03	...

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 Saving occurred under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
14 Schemes under Infrastructure Development Fund (SIDF)			
O	28,74,82.63		
R	(-)28,74,82.63	...	...

Withdrawal of the entire provision by re-appropriation (₹27,73.47 lakh) was due to requirement of less fund under Major Works and that by surrender (₹28,47,09.16 lakh) also from Major Works was made without assigning any reason.

(ii) 03 Centrally Sponsored Schemes

4070 Capital Outlay on Other Administrative Services

800 Other Expenditure
13 Schemes under CSS

O	2,45,00.37		
R	(-)2,45,00.37	...	...

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

(iii) 04 State Plan Schemes

4070 Capital Outlay on Other Administrative Services

800 Other Expenditure
17 Creation of Assets under SADA

O	2,60,00.00		
R	(-)1,60,37.77	99,62.23	17,36.04
			(-)82,26.19

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

Saving was due to non-release of fund by the Government of Arunachal Pradesh and also due to non-implementation of some schemes owing to late receipt of fund from the Government of Arunachal Pradesh.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.

50.2.5 Saving mentioned at note **50.2.4** was partly offset by excess under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 4070 Capital Outlay on Other Administrative Services				
800 Other Expenditure				
19 Schemes under MLA LAD/ Untied Fund				
O	2,50,00.00			
R	1,98,01.94	4,48,01.94	4,27,51.79	(-)20,50.15

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

Final saving was reportedly due to non-implementation of the schemes.

(ii) 18 Schemes under BADP

R	1,93,55.67	1,93,55.67	1,49,16.96	(-)44,38.71
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Reasons for the saving have not been intimated (October 2019).

(iii) 05 Finance Commission Recommendations

4070 Capital Outlay on Other Administrative Services

800 Other Expenditure
11 District Innovation
Fund

R	35,00.00	35,00.00	35,00.00	...
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GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Concl'd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 04 State Plan Schemes				
4070 Capital Outlay on Other Administrative Services				
800 Other Expenditure				
02 Creation of Assets				
R	6,54.00	6,54.00	3,99.90	(-),2,54.10

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

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

Final saving was reportedly due to non-implementation of the schemes.

(v) 03 Centrally Sponsored Schemes				
4070 Capital Outlay on Other Administrative Services				
800 Other Expenditure				
11 District Innovation Fund				
		...	31.75	(+)31.75

The department stated that the amount booked under this head actually relates to Demand No. 23 Forests which has been wrongly booked under this head. But as per the sanction order, the expenditure has to be booked under Demand No. 50 Secretariat Economic Services.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	11,75,61	11,75,61	10,50,09	(-),25,52
Amount surrendered during the year (31 March 2019)				1,09,26
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	2,10,00			
Supplementary	74,30	2,84,30	1,78,47	(-),1,05,83
Amount surrendered during the year				...

Notes and Comments:

Revenue:

51.1.1 In view of the overall saving of ₹1,25.52 lakh (10.68 per cent of the total provision) in the grant, provision made through original grant proved excessive.

51.1.2 Out of the available saving of ₹1,25.52 lakh, ₹1,09.26 lakh (87.05 per cent of the total saving) only was anticipated and surrendered in March 2019.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2205 Art and Culture				
105	Public Libraries			
02	Maintenance of District Libraries			
O	6,34.07			
R	(-)1,11.22	5,22.85	5,20.07	(-)2.78

Reduction in provision by re-appropriation was the net effect of decrease of ₹36.03 lakh mainly under Office Expenses and Salaries and increase of ₹9.07 lakh towards Wages due to requirement of less/more funds under respective heads and surrender of ₹84.26 lakh from Salaries, Minor Works and Advertisement and Publicity was made without assigning any reason.

(ii) 01 Maintenance of State Library

O	2,29.80			
R	(-)23.52	2,06.28	1,96.92	(-)9.36

Reduction in provision by re-appropriation was the net effect of decrease of ₹9.00 lakh under Office Expenses and Other Charges and increase of ₹10.48 lakh towards Wages, Salaries and Domestic Travel Expenses due to requirement of less/more funds under respective heads and surrender of ₹25.00 lakh from Minor Works and Advertisement and Publicity was made without assigning any reason.

**(iii) 001 Direction and Administration
01 Establishment Expenses**

O	2,21.74			
R	(-)14.97	2,06.77	2,04.15	(-)2.62

Reduction in provision by re-appropriation was the net effect of decrease of ₹18.97 lakh mainly under Other Charges and Wages and increase of ₹4.00 lakh towards Office Expenses due to requirement of less/more funds under respective heads.

Saving at serial numbers (i) to (iii) was reportedly due to non-filling up of new posts.

GRANT NO. 51 DIRECTORATE OF LIBRARY-Concl.

51.1.4 Saving mentioned at note **51.1.3** was partly offset by excess under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes				
2205 Art and Culture				
800 Other Expenditure				
08 Schemes under SADA				
	O	90.00		
	R	40.45	1,30.45	1,28.95
				(-)1.50

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

Final saving was reportedly due to non-filling up of new posts.

Capital:

51.2.1 As the overall expenditure of ₹1,78.47 lakh fell far short of the original provision of ₹2,10.00 lakh, supplementary provision of ₹74.30 lakh obtained in March 2019 proved totally unnecessary.

51.2.2 No part of the available saving of ₹1,05.83 lakh (37.22 per cent of the total provision) was anticipated for surrender during the year.

51.2.3 Saving of ₹3,94.55 lakh and ₹19.00 lakh constituting 76.61 per cent and 54.29 per cent the total provision had also occurred under the Capital Section of this grant in 2016-17 and 2017-18 respectively.

51.2.4 Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes				
4202 Capital Outlay on Education, Sports, Art and Culture				
04 Art and Culture				
800 Other Expenditure				
08 Creation of Assets under SADA				
	O	2,10.00		
	S	74.30	2,84.30	1,78.47
				(-)1,05.83

Saving was reportedly due to non-authorisation of expenditure by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 52 SPORTS AND YOUTH SERVICES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2204 Sports and Youth Services				
Original	11,68,38	11,68,38	7,47,12	(-)4,21,26
Amount surrendered during the year (31 March 2019)				1,78,79

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

Original	3,10,00	3,10,00	54,00	(-)2,56,00
Amount surrendered during the year (31 March 2019)				2,56,00

Notes and Comments:**Revenue:**

52.1.1 In view of the overall saving of ₹4,21.26 lakh (36.06 per cent of the total provision) in the grant, provision made through original grant proved excessive.

52.1.2 Out of the available saving of ₹4,21.26 lakh, ₹1,78.79 lakh (42.44 per cent of the total saving) only was anticipated and surrendered in March 2019.

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

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Saving Amount (₹ in lakh)	Per Cent
2013-14	22,15.86	19,61.27	2,54.59	11.49
2014-15	85,21.94	26,62.81	58,59.13	68.75
2015-16	23,13.84	21,61.39	1,52.45	6.59
2016-17	74,08.87	53,42.89	20,65.98	27.89
2017-18	36,39.12	20,51.27	15,87.85	43.63

GRANT NO. 52 SPORTS AND YOUTH SERVICES-Contd.**52.1.4** Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2204 Sports and Youth Services				
001	Direction and Administration			
01	Directorate Establishment			
	O	9,08.90		
	R	(-),48.89	3,60.01	3,02.11
				(-),57.90

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,80.85 lakh mainly under Salaries and Other Charges and increase of ₹10.75 lakh towards Wages and Salaries due to requirement of less/more funds under respective heads and surrender of ₹1,78.79 lakh from Office Expenses was made without assigning any reason.

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

52.1.5 Saving mentioned at note **52.1.4** was partly offset by excess under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes				
2204 Sports and Youth Services				
800	Other Expenditure			
07	Schemes under SADA			
	O	90.00		
	R	3,22.00	4,12.00	2,36.95
				(-),1,75.05

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

Reasons for the saving have not been intimated (October 2019).

GRANT NO. 52 SPORTS AND YOUTH SERVICES-Concl'd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 2204 Sports and Youth Services				
001	Direction and Administration			
02	District Office			
O	1,69.48			
R	48.10	2,17.58	2,08.06	(-)9.52

Augmentation of provision by re-appropriation was the net effect of increase of ₹65.10 lakh towards Salaries, Office Expenses and Wages and decrease of ₹17.00 lakh under Other Charges and Domestic Travel Expenses due to requirement of more/less funds under respective heads.

Reasons for the saving have not been intimated (October 2019).

Capital:

52.2.1 In view of the overall saving of ₹2,56.00 lakh (82.58 per cent of the total provision) in the grant, provision made through original grant proved excessive.

52.2.2 Out of the available saving of ₹2,56.00 lakh, ₹2,56.00 lakh (100 per cent of the total saving) was precisely anticipated and surrendered in March 2019.

52.2.3 Saving of ₹1,25.69 lakh and ₹95.00 lakh constituting 7.42 per cent and 100 per cent of the total provision had also occurred under the Capital Section of this grant in 2016-17 and 2017-18 respectively.

52.2.4 Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes				
4202 Capital Outlay on Education, Sports, Art and Culture				
03	<i>Sports and Youth Services</i>			
800	Other Expenditure			
29	Creation of Assets under SADA			
O	3,10.00			
R	(-)2,56.00	54.00	54.00	...

Reduction in provision by surrender from Major Works was made in March 2019 without assigning any reason.

**GRANT NO. 53 FIRE PROTECTION AND CONTROL
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	18,56,41			
Supplementary	1,73,39	20,29,80	19,29,41	(-)1,00,39
Amount surrendered during the year (31 March 2019)				7,90
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	15,00,00	15,00,00	14,94,11	(-)5,89
Amount surrendered during the year				...

**GRANT NO. 54 STATE TAX AND EXCISE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2039 State Excise				
Original	24,61,38			
Supplementary	9,47,96	34,09,34	31,85,19	(-)2,24,15
Amount surrendered during the year				...
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	12,10,00	12,10,00	9,92	(-)12,00,08
Amount surrendered during the year (31 March 2019)				10,65,17

Notes and Comments:

Revenue:

54.1.1 In view of the overall saving of ₹2,24.15 lakh (6.57 per cent of the total provision) in the grant, supplementary provision of ₹9,47.96 lakh obtained in March 2019 proved excessive.

54.1.2 No part of the available saving of ₹2,24.15 lakh was anticipated for surrender during the year.

GRANT NO. 54 STATE TAX AND EXCISE-Contd.**54.1.3 Saving occurred under:**

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2039 State Excise				
001	Direction and Administration			
02	District Establishment			
	O	16,43.21		
	R	(-)1,23.52	15,19.69	14,71.76
				(-)47.93

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,44.83 lakh under Office Expenses (POL) and Salaries and increase of ₹21.31 lakh mainly towards Wages and Office Expenses due to requirement of less/more funds under respective heads.

Saving was reportedly due to non-drawl of MACP Arrear in some districts and non-utilisation of provision kept for Leave Encashment.

(ii) 01 Headquarter Establishment

O	7,28.17			
R	6.31	7,34.48	6,32.43	(-)1,02.05

Augmentation of provision by re-appropriation was the net effect of increase of ₹65.58 lakh mainly towards Salaries and Office Expenses (POL) and decrease of ₹59.27 lakh mainly under Advertisement and Publicity and Office Expenses due to requirement of more/less funds under respective heads.

Saving was reportedly due to administrative reasons and also due to erroneous reflection of budget provision of ₹40.00 lakh under POL for office vehicles by the Finance Department (Budget), Government of Arunachal Pradesh instead of actual budget requirement of ₹16.60 lakh.

54.1.4 Saving mentioned at note 54.1.3 was partly offset by excess under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	2039 State Excise			
800	Other Expenditure			
05	Schemes under SADA			
	O	90.00		
	S	9,47.96		
	R	1,17.21	11,55.17	10,81.00
				(-)74.17

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

The department stated that ₹74.17 lakh was surrendered due to administrative reasons. But in the list of grant wise surrender furnished by the Finance Department (Budget), Government of Arunachal Pradesh, this amount has not been reflected.

GRANT NO. 54 STATE TAX AND EXCISE-Concl'd.**Capital:**

54.2.1 In view of the overall saving of ₹12,00.08 lakh (99.18 per cent of the total provision) in the grant, provision made through original grant proved excessive.

54.2.2 Out of the available saving of ₹12,00.08 lakh, ₹10,65.17 lakh (88.76 per cent of the total saving) only was anticipated and surrendered in March 2019.

54.2.3 Entire provision of ₹3,10.00 lakh and ₹50.00 lakh under the Capital Section of this grant also remained unutilised in 2016-17 and 2017-18 respectively.

54.2.4 Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
17 Creation of Assets under SADA			
O 12,10.00			
R (-)10,65.17	1,44.83	9.92	(-),34.91

Reduction in provision by surrender from Major Works was made in March 2019 without assigning any reason.

The department stated that ₹1,34.91 lakh was surrendered due to administrative reasons. But in the list of grant wise surrender furnished by the Finance Department (Budget), Government of Arunachal Pradesh, this amount has not been reflected.

**GRANT NO. 55 STATE LOTTERIES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2075 Miscellaneous General Services				
Original	54,75			
Supplementary	32,12	86,87	84,11	(-)2,76
Amount surrendered during the year				...

**GRANT NO. 56 TOURISM
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3452 Tourism				
Original	35,70,25			
Supplementary	17,80,32	53,50,57	43,06,16	(-)10,44,41
Amount surrendered during the year				...

Capital

Major Head:

**5452 Capital Outlay on
Tourism**

Original	1,23,00,00	1,23,00,00	1,00,97,95	(-)22,02,05
Amount surrendered during the year (31 March 2019)				11,10,00

Notes and Comments:

Revenue:

56.1.1 In view of the overall saving of ₹10,44.41 lakh (19.52 per cent of the total provision) in the grant, supplementary provision of ₹17,80.32 lakh obtained in March 2019 proved excessive.

56.1.2 No part of the available saving of ₹10,44.41 lakh was anticipated for surrender during the year.

56.1.3 Saving of ₹20,43.25 lakh and ₹42,15.88 lakh constituting 39.64 per cent and 54.05 per cent of the total provision had also occurred under the Revenue Section of this grant in 2016-17 and 2017-18 respectively.

GRANT NO. 56 TOURISM-Contd.**56.1.4** Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes				
3452 Tourism				
80 General				
800 Other Expenditure				
40 Schemes under SADA				
O	26,00.00			
S	16,60.00	42,60.00	33,02.91	(-)9,57.09

The department stated that saving was due to non-receipt of finance concurrence and expenditure authorisation from the Finance Department (Budget), Government of Arunachal Pradesh and the fund was surrendered. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(ii) 001 Direction and Administration
01 Establishment Expenses

O	9,70.25			
S	1,20.32	10,90.57	10,03.25	(-)87.32

The department stated that saving was due to non-consideration of department's proposal by the Government of Arunachal Pradesh for creation of various posts on account of austerity measures.

Capital:

56.2.1 In view of the overall saving of ₹22,02.05 lakh (17.90 per cent of the total provision) in the grant, provision made through original grant proved excessive.

56.2.2 Out of the available saving of ₹22,02.05 lakh, ₹11,10.00 lakh (50.41 per cent of the total saving) only was anticipated and surrendered in March 2019.

56.2.3 Saving of ₹17,32.16 lakh and ₹95,58.47 lakh constituting 24.56 per cent and 75.44 per cent of the total provision had also occurred under the Capital Section of this grant in 2016-17 and 2017-18 respectively.

GRANT NO. 56 TOURISM-Concl'd.**56.2.4** Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ 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 1,23,00.00			
	R (-)11,10.00	1,11,90.00	1,00,97.95	(-)10,92.05

Reduction in provision by surrender from Major Works (State Share) was made without assigning any reason.

The department stated that saving was due to non-receipt of finance concurrence and expenditure authorisation from the Finance Department (Budget), Government of Arunachal Pradesh and the fund was surrendered. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 57 URBAN DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2217 Urban Development				
Original	34,19,56			
Supplementary	1,60,08,33	1,94,27,89	1,88,24,67	(-)6,03,22
Amount surrendered during the year				...

Capital**Major Head:****4217 Capital Outlay on
Urban Development**

Original	2,60,00,00			
Supplementary	49,83,73	3,09,83,73	2,57,81,11	(-)52,02,62
Amount surrendered during the year				...

Notes and Comments:**Capital:**

57.2.1 As the overall expenditure of ₹2,57,81.11 lakh fell short of the original provision of ₹2,60,00.00 lakh, supplementary provision of ₹49,83.73 lakh obtained in March 2019 proved totally unnecessary.

57.2.2 No part of the available saving of ₹52,02.62 lakh (16.79 per cent of the total provision) was anticipated for surrender during the year.

57.2.3 Saving of ₹75,86.57 lakh and ₹1,13,44.53 lakh constituting 20.91 per cent and 32.24 per cent of the total provision had also occurred under the Capital Section of this grant in 2016-17 and 2017-18 respectively.

GRANT NO. 57 URBAN DEVELOPMENT-Concl'd.**57.2.4** Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4217 Capital Outlay on Urban Development			
	60 <i>Other Urban Development Schemes</i>			
	051 Construction			
	15 Creation of Assets under SADA			
	O 2,60,00.00			
	S 11,49.71	2,71,49.71	2,41,43.31	(-)30,06.40
Saving was reportedly due to want of expenditure authorisation from the Finance Department, Government of Arunachal Pradesh and other codal formalities.				
(ii) 08	Central Plan Schemes (Fully funded by Central Government)			
	4217 Capital Outlay on Urban Development			
	60 <i>Other Urban Development Schemes</i>			
	051 Construction			
	17 Creation of Assets under SIDF			
	S 14,71.64	14,71.64	...	(-)14,71.64
(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 7,24.58	7,24.58	...	(-)7,24.58

Non-utilisation of the entire provision at serial numbers (ii) and (iii) was reportedly due to want of expenditure authorisation from the Finance Department, Government of Arunachal Pradesh and other codal formalities.

**GRANT NO. 58 STATIONERY AND PRINTING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2058 Stationery and Printing				
Original	9,26,81			
Supplementary	60,43	9,87,24	9,83,29	(-)3,95
Amount surrendered during the year				...
Capital				
Major Head:				
4058 Capital Outlay on Stationery and Printing				
Supplementary	24,00	24,00	23,99	(-)01
Amount surrendered during the year				...

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2215 Water Supply and Sanitation				
Original	4,04,79,46			
Supplementary	3,39,79,52	7,44,58,98	7,32,57,67	(-)12,01,31
Amount surrendered during the year				...

Capital**Major Head:****4215 Capital Outlay on Water Supply and Sanitation**

Original	3,45,31,02			
Supplementary	1,14,92,23	4,60,23,25	4,16,43,43	(-)43,79,82
Amount surrendered during the year				...

Notes and Comments:**Capital:**

59.2.1 In view of the overall saving of ₹43,79.82 lakh (9.52 per cent of the total provision) in the grant, supplementary provision of ₹1,14,92.23 lakh obtained in March 2019 proved excessive.

59.2.2 No part of the available saving of ₹43,79.82 lakh was anticipated for surrender during the year.

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Contd.**59.2.3 Saving occurred under:**

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 07	Non Lapsable Pool Fund			
	4215 Capital Outlay on Water Supply and Sanitation			
	01 Water Supply			
	800 Other Expenditure			
	19 Water Supply Scheme at Sagalee			
	O 24,06.20			
	R (-)24,06.20	...	...	...
(ii) 20	Providing of Water Supply at Yingkiong			
	O 24,06.20			
	R (-)24,06.20	...	...	...
(iii) 21	Providing of Water Supply at Tali			
	O 24,06.20			
	R (-)24,06.20	...	...	...
<p>Withdrawal of the entire provision by re-appropriation at serial numbers (i) to (iii) was due to requirement of less fund under Major Works.</p>				
(iv) 04	State Plan Schemes			
	4215 Capital Outlay on Water Supply and Sanitation			
	01 Water Supply			
	800 Other Expenditure			
	04 Schemes under ACA/SPA			
	O 24,06.22			
	S 37,85.98	61,92.20	37,93.90	(-)23,98.30

The department stated that saving was due to non-sanctioning of additional allocation of ₹23,43.00 lakh of SIDF schemes under Revised Estimates 2018-19 and surrender of ₹55.30 lakh due to non-execution of some of the components of the ongoing works of 2017-18. But this fact of surrender of ₹55.30 lakh has not been reflected in the Budget Documents for 2018-19.

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Concl.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v) 07 Non Lapsable Pool Fund			
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
800 Other Expenditure			
27 Augmentation of Water Supply in Arunachal Pradesh			
O 24,06.20			
R (-)16,39.48	7,66.72	6,95.96	(-)70.76

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

Saving was reportedly due to non-sanctioning of NLCPR (State Share) against the work "Providing water supply at Pasighat Township from Sipro Source Phase-I" under Revised Estimates 2018-19.

59.2.4 Saving mentioned at note **59.2.3** was partly offset by excess under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
800 Other Expenditure			
26 Creation of Assets under SADA			
O 2,25,00.00			
S 77,06.25			
R 88,58.08	3,90,64.33	3,71,53.57	(-)19,10.76

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

The department stated that the actual budget allocation under this head as communicated by Planning Department, Government of Arunachal Pradesh vide letter No. PD(SPD)-53/RE/2018-19 dated 28/02/2019 was ₹3,97,60.29 lakh and department incurred expenditure of ₹3,71,53.57 lakh resulting into saving of ₹26,06.72 lakh. Saving was stated to be due to surrender of fund on account of non-execution of some of the components of sanctioned SADA schemes during 2018-19 and non-sanctioning of additional allocation of SADA amounting to ₹18,00.00 lakh under Revised Estimates 2018-19. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 60 TEXTILE AND HANDICRAFT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2851 Village and Small Industries				
Original	66,50,21			
Supplementary	10	66,50,31	53,75,62	(-)12,74,69
Amount surrendered during the year (31 March 2019)				10,82,29

Notes and Comments:

Revenue:

60.1.1 As the overall expenditure of ₹53,75.62 lakh fell far short of the original provision of ₹66,50.21 lakh, supplementary provision of ₹0.10 lakh obtained in March 2019 proved totally unnecessary.

60.1.2 Out of the available saving of ₹12,74.69 lakh (19.17 per cent of the total provision), ₹10,82.29 lakh (84.91 per cent of the total saving) only was anticipated and surrendered in March 2019.

60.1.3 Saving of ₹11,38.80 lakh constituting 20.21 per cent of the total provision had also occurred under the Revenue Section of this grant in 2017-18.

GRANT NO. 60 TEXTILE AND HANDICRAFT-Contd.

60.1.4 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
2851	Village and Small Industries			
800	Other Expenditure			
25	Schemes under SADA			
	O	32,50.00		
	R	(-)14,34.00	18,16.00	16,39.93
				(-)1,76.07

Reduction in provision by re-appropriation (₹3,51.71 lakh) was due to requirement of less fund under Other Charges and surrender (₹10,82.29 lakh) also from Other Charges was made without assigning reason.

Saving was reportedly due to erroneous reflection of budget provision and due to non-sanction of some of the schemes owing to Model Code of Conduct for General and Assembly Election 2019.

(ii) **2851 Village and Small Industries**

001 Direction and Administration
01 Establishment Expenses

	O	33,58.87		
	R	(-)30.76	33,28.11	33,12.12
				(-)15.99

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,66.68 lakh under Salaries and Office Expenses (POL) and increase of ₹1,35.92 lakh mainly towards Office Expenses and Other Charges due to requirement of less/more funds under respective heads.

The department stated that two employees were on Extra Ordinary Leave(EOL), two Group-C employees expired during the financial year and also residual saving of 23 members of DDO's resulted into saving.

GRANT NO. 60 TEXTILE AND HANDICRAFT-Concl.

60.1.5 Saving mentioned at note **60.1.4** was partly offset by excess under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2851 Village and Small Industries				
103	Handloom Industries			
01	Establishment Expenses			
	O	40.29		
	R	3,48.67	3,88.96	(-)0.27

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

(ii) 107 Sericulture Industries				
01	Establishment Expenses			
	S	0.10		
	R	24.85	24.95	(-)0.06

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

Reasons for the saving at serial numbers (i) and (ii) have not been intimated (October 2019).

**GRANT NO. 61 GEOLOGY AND MINING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2853 Non-ferrous Mining and Metallurgical Industries				
Original	13,43,92			
Supplementary	3,45,13	16,89,05	16,44,17	(-)44,88
Amount surrendered during the year				...

Capital**Major Head:**

**4853 Capital Outlay on
Non-ferrous Mining and
Metallurgical Industries**

Original	3,15,00	3,15,00	90,81	(-)2,24,19
Amount surrendered during the year (31 March 2019)				2,23,00

Notes and Comments:**Capital:**

61.2.1 In view of the available saving of ₹2,24.19 lakh (71.17 per cent of the total provision) in the grant, provision made through original grant proved excessive.

61.2.2 Out of the available saving of ₹2,24.19 lakh, ₹2,23.00 lakh (99.47 per cent of the total saving) was precisely anticipated and surrendered in March 2019.

GRANT NO. 61 GEOLOGY AND MINING -Concl.**61.2.3** Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries			
60	<i>Other Mining and Metallurgical Industries</i>			
800	Other Expenditure			
03	Creation of Assets under SADA			
O	3,15.00			
R	(-),23.00	92.00	90.81	(-),1.19

Reduction in provision by surrender from Major Works was made in March 2019 without assigning any reason.

The department stated that saving was the accumulation of marginal saving against each scheme.

**GRANT NO. 62 DIRECTORATE OF TRANSPORT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
3055 Road Transport				
3056 Inland Water Transport				
Original	7,78,73	7,78,73	4,74,63	(-)3,04,10
Amount surrendered during the year (31 March 2019)				2,96,20
Capital				
Major Heads:				
5055 Capital Outlay on Road Transport				
5056 Capital Outlay on Inland and Water Transport				
Original	1,05,00			
Supplementary	45,00	1,50,00	83,92	(-)66,08
Amount surrendered during the year				...

Notes and Comments:

Revenue:

62.1.1 In view of the available saving of ₹3,04.10 lakh (39.05 per cent of the total provision) in the grant, provision made through original grant proved excessive.

62.1.2 Out of the available saving of ₹3,04.10 lakh, ₹2,96.20 lakh (97.40 per cent of the total saving) was precisely anticipated and surrendered in March 2019.

GRANT NO. 62 DIRECTORATE OF TRANSPORT-Contd.**62.1.3 Saving occurred under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
3055 Road Transport			
800 Other Expenditure			
07 Schemes under SADA			
O	2,45.00		
R	(-),2,45.00	...	...

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

(ii) 3055 Road Transport

- 001 Direction and Administration
- 01 Establishment Expenses

O	4,70.73		
R	(-),36.60	4,34.13	4,31.29
			(-),2.84

Reduction in provision by re-appropriation was the net effect of decrease of ₹7.03 lakh under Salaries and increase of ₹7.03 lakh towards Wages and Office Expenses due to requirement of less/more funds under respective heads and surrender of ₹36.60 lakh mainly from Other Charges and Office Expenses was made without assigning any reason.

Reasons for the saving have not been intimated (October 2019).

(iii) 3056 Inward Water Transport

- 001 Direction and Administration
- 01 Establishment Expenses

O	63.00		
R	(-),14.60	48.40	43.34
			(-),5.06

Reduction in provision by re-appropriation was the net effect of decrease of ₹13.40 lakh under Other Charges and Minor Works and increase of ₹13.40 lakh towards Office Expenses, Domestic Travel Expenses and Office Expenses (POL) due to requirement of less/more funds under respective heads and surrender of ₹14.60 lakh from Minor Works was made without assigning any reason.

Saving was reportedly due to non-drawl of DTE under Inland Water Transport as there was no regular officer/staff.

GRANT NO. 62 DIRECTORATE OF TRANSPORT-Conclld.**Capital:**

62.2.1 As the overall expenditure of ₹83.92 lakh fell far short of the original provision of ₹1,05.00 lakh, supplementary provision of ₹45.00 lakh obtained in March 2019 proved totally unnecessary.

62.2.2 No part of the available saving of ₹66.08 lakh (44.05 per cent of the total provision) was anticipated for surrender during the year.

62.2.3 Saving of ₹66.31 lakh (88.41 per cent of total provision) had also occurred under the Capital Section of this grant in 2017-18.

62.2.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5055 Capital Outlay on Road Transport			
800 Other expenditure			
02 Creation of Assets under SADA			
O	1,05.00		
S	10.00		
R	(-)40.00	75.00	48.98
			(-)26.02

Reduction in provision by re-appropriation was the net effect of decrease of ₹80.00 lakh under Major Works and increase of ₹40.00 lakh towards Machinery and Equipment due to requirement of less/more funds under respective heads.

The department stated that due to some administrative and technical reasons, the department could not implement/take up schemes under Major Works where ₹25.00 lakh was provided for consultancy fees and Detailed Project Report for Driving School/Certification Centre. It was also stated that on account of non-availability of land, Detailed Project Report could not be finalised and finance concurrence could not be obtained from the Finance Department.

**GRANT NO. 63 PROTOCOL DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	2,08,90			
Supplementary	42,56	2,51,46	2,35,60	(-)15,86
Amount surrendered during the year				...

Notes and Comments:

Revenue:

63.1.1 In view of the overall saving of ₹15.86 lakh (6.31 per cent of the total provision) in the grant, supplementary provision of ₹42.56 lakh obtained in March 2019 proved excessive.

63.1.2 No part of the available saving of ₹15.86 lakh was anticipated for surrender during the year.

63.1.3 Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2070 Other Administrative Services				
001	Direction and Administration			
01	Establishment Expenses			
	O	2,08.90		
	S	42.56	2,51.46	2,35.60
				(-)15.86

Saving was reportedly due to held up of pay and allowances of one Assistant Protocol Officer.

**GRANT NO. 64 TRADE AND COMMERCE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2575 Other Special Area Programmes				
2875 Other Industries				
Original	2,22,08			
Supplementary	88,98	3,11,06	2,67,03	(-)44,03
Amount surrendered during the year				...
Capital				
Major Head:				
4875 Capital Outlay on Other Industries				
Supplementary	95,29	95,29	95,29	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

64.1.1 In view of the overall saving of ₹44.03 lakh (14.15 per cent of the total provision) in the grant, supplementary provision of ₹88.98 lakh obtained in March 2019 proved excessive.

64.1.2 No part of the available saving of ₹44.03 lakh was anticipated for surrender during the year.

GRANT NO. 64 TRADE AND COMMERCE-Contd.**64.1.3** Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2875 Other Industries				
60	<i>Other Industries</i>			
800	Other Expenditure			
10	Schemes under SADA			
	O	60.00		
	R	(-)60.00	...	...

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

(ii) 04	Financial assistance to Tea and Rubber Sector			
	S	56.71	56.71	23.68
				(-)33.03
(iii) 04	State Plan Schemes			
	2875 Other Industries			
	60 <i>Other Industries</i>			
	800 Other Expenditure			
	10 Schemes under SADA			
	S	10.00	10.00	...
				(-)10.00

Reasons for the saving at serial numbers (ii) and (iii) have not been intimated (October 2019).

64.1.4 Saving mentioned at note **64.1.3** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2875 Other Industries				
60	<i>Other Industries</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	1,61.98		
	R	44.37	2,06.35	2,05.38
				(-)0.97

Augmentation of provision by re-appropriation was the net effect of increase of ₹51.02 lakh mainly towards Salaries and decrease of ₹6.65 lakh mainly under Other Charges and Overtime Allowances due to requirement of more/less funds under respective heads.

GRANT NO. 64 TRADE AND COMMERCE-Concl'd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 2875 Other Industries				
60	<i>Other Industries</i>			
800	Other Expenditure			
03	Workshop-cum- Training Programmes			
	S		22.27	
	R	38.00	15.73	37.97
				(-)0.03

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

Reasons for the saving at serial numbers (i) and (ii) have not been intimated (October 2019).

**GRANT NO. 65 DEPARTMENT OF TIRAP, CHANGLANG AND LONGDING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2575 Other Special Area Programmes				
Original	74,54			
Supplementary	38,41	1,12,95	80,09	(-)32,86
Amount surrendered during the year				...

Capital**Major Head:****4575 Capital Outlay on other
Special Areas Programmes**

Original	50,00,00			
Supplementary	15,90,80	65,90,80	31,94,02	(-)33,96,78
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

65.1.1 In view of the overall saving of ₹32.86 lakh (29.09 per cent of the total provision) in the grant, supplementary provision of ₹38.41 lakh obtained in March 2019 proved excessive.

65.1.2 No part of the available saving of ₹32.86 lakh was anticipated for surrender during the year.

GRANT NO. 65 DEPARTMENT OF TIRAP, CHANGLANG AND LONGDING-Concl'd.**65.1.3** Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2575 Other Special Area Programmes				
03	<i>Tribal Areas</i>			
001	Direction and Administration			
01	Development of Tirap and Changlang Dist.			
O	74.54			
S	38.41	1,12.95	80.09	(-)32.86

Saving was reportedly due to non-drawal of salary of Director, Department of Tirap, Changlang and Longding who was on additional charge and the Director did not draw salary from the Department of Tirap, Changlang and Longding.

Capital:

65.2.1 As the overall expenditure of ₹31,94.02 lakh fell far short of the original provision of ₹50,00.00 lakh, supplementary provision of ₹15,90.80 lakh obtained in March 2019 proved totally unnecessary.

65.2.2 No part of the available saving of ₹33,96.78 lakh (51.54 per cent of the total provision) was anticipated for surrender during the year.

65.2.3 Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
4575	Capital Outlay on Other Special Areas Programmes			
03	<i>Tribal Areas</i>			
800	Other Expenditure			
04	Creation of Assets under SADA			
O	50,00.00			
S	15,90.80	65,90.80	31,94.02	(-)33,96.78

The department stated that the actual Budget Grant under this head was ₹57,01.90 lakh and department incurred expenditure of ₹31,94.02 lakh resulting into saving of ₹25,07.88 lakh. Out of the saving of ₹25,07.88 lakh, ₹7,89.60 lakh was surrendered due implementation of the Model Code of Conduct whereas ₹17,18.28 lakh was surrendered by the Executing Agencies. But in the list of grant wise surrender furnished by the Finance Department (Budget), Government of Arunachal Pradesh, these amounts have not been reflected.

**GRANT NO. 66 HYDRO POWER DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2801 Power				
Original	1,11,74,13			
Supplementary	19,24,76	1,30,98,89	1,28,58,78	(-)2,40,11
Amount surrendered during the year				...
Capital				
Major Head:				
4801 Capital Outlay on Power Projects				
Original	35,00,00			
Supplementary	32,28,35	67,28,35	61,44,97	(-)5,83,38
Amount surrendered during the year				...

Notes and Comments:

Capital:

66.2.1 In view of the overall saving of ₹5,83.38 lakh (8.67 per cent of the total provision) in the grant, supplementary provision of ₹32,28.35 lakh obtained in March 2019 proved excessive.

66.2.2 No part of the available saving of ₹5,83.38 lakh was anticipated for surrender during the year.

GRANT NO. 66 HYDRO POWER DEVELOPMENT-Concl.**66.2.3** Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
4801	Capital Outlay on Power Projects			
01	Hydel Generation			
800	Other Expenditure			
25	Creation of Assets under SADA			
O	35,00.00			
S	32,18.35	67,18.35	61,34.97	(-)5,83.38

The department stated that saving was due to non-completion of the works and the unspent balance was surrendered at the end of the financial year 2018-2019. But in the list of grant wise surrender furnished by the Finance Department (Budget), Government of Arunachal Pradesh, this amount has not been reflected.

**GRANT NO. 67 STATE INFORMATION COMMISSION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	4,91,70	4,91,70	2,81,59	(-)2,10,11
Amount surrendered during the year (31 March 2019)				40,80

Notes and Comments:

Revenue:

67.1.1 In view of the overall saving of ₹2,10.11 lakh (42.73 per cent of the total provision) in the grant, provision made through original grant proved excessive.

67.1.2 Out of the available saving of ₹2,10.11 lakh, ₹40.80 lakh (19.42 per cent of the total saving) only was anticipated and surrendered in March 2019.

67.1.3 Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2070 Other Administrative Services				
105	Special Commission of Enquiry			
01	Establishment Expenses			
	O	4,91.70		
	R	(-)40.80	2,81.59	(-)1,69.31
		4,50.90		

Reduction in provision by re-appropriation was the net effect of decrease of ₹87.56 lakh under Salaries and increase of ₹87.56 lakh mainly towards Office Expenses and Other Charges due to requirement of less/more funds under respective heads and surrender of ₹40.80 lakh from Salaries and Salaries (LTC) was made without assigning any reason.

The department stated that 02(two) posts of State Information Commission were vacant during 2018-19 which resulted into saving under Salaries.

**GRANT NO. 68 TOWN PLANNING DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2217 Urban Development				
Original	30,15,92			
Supplementary	10,10,97	40,26,89	35,64,97	(-)4,61,92
Amount surrendered during the year				...
Capital				
Major Head:				
4217 Capital Outlay on Urban Development				
Original	2,28,53,60			
Supplementary	1,00	2,28,54,60	1,09,36,02	(-)1,19,18,58
Amount surrendered during the year (31 March 2019)				1,12,97,08

Notes and Comments:**Revenue:**

68.1.1 In view of the overall saving of ₹4,61.92 lakh (11.47 per cent of the total provision) in the grant, supplementary provision of ₹10,10.97 lakh obtained in March 2019 proved excessive.

68.1.2 No part of the available saving of ₹4,61.92 lakh was anticipated for surrender during the year.

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.

68.1.3 Persistent saving of substantial provision in the preceding 05(five) years and the amount of surrender shown in the table below indicate that proper assessment of requirement of fund were not made at any stage of preparation of the budget.

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Saving (₹ in lakh)	Per Cent	Surrender (₹ in lakh)
2013-14	20,08.88	11,97.68	8,11.20	40.38	NIL
2014-15	17,77.60	14,08.20	3,69.40	20.78	3,78.35
2015-16	75,31.48	27,51.62	47,79.86	63.47	46.87
2016-17	38,51.75	11,63.08	26,88.67	69.80	1,27.83
2017-18	2,39,49.17	40,06.28	1,99,42.89	83.27	NIL

68.1.4 Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
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(i) **2217 Urban Development**80 *General*

001 Direction and Administration

02 Establishment Expenses of
Municipalities/Municipal
Councils

O 18,13.05

R (-)17,63.05 50.00 50.00 ...

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).

(ii) *03 Integrated Development of
Small and Medium Towns*

001 Direction and Administration

01 Establishment Expenses

O 7,41.87

R (-)3,60.01 3,81.86 3,72.69 (-)9.17

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,09.20 lakh under Salaries and increase of ₹49.19 lakh mainly towards Office Expenses, Minor Works and Other Charges due to requirement of less/more funds under respective heads.

Saving was reportedly due to suspension of two officers.

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 2217 Urban Development				
80	<i>General</i>			
192	Assistance to Municipalities/ Municipal Council			
02	Municipalities/Municipal Council Pasighat			
O	42.41			
R	27.42	69.83	30.45	(-)39.38

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

Saving was reportedly due to non-receipt of expenditure authorisation from the Public Financial Management System Cell under Grants-in-aid.

68.1.5 Saving mentioned at note **68.1.4** was partly offset by excess under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 05	Finance Commission Recommendations			
2217 Urban Development				
03	<i>Integrated Development of Small and Medium Towns</i>			
800	Other Expenditure			
03	Scheme for Urban Local Bodies (ULB)			
O	1,50.00			
S	4,05.00			
R	6,44.88	11,99.88	11,99.88	...

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

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 03	Centrally Sponsored Schemes			
	2217 Urban Development			
80	<i>General</i>			
800	Other expenditure			
11	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)			
S	6,05.97			
R	4,79.23	10,85.20	10,85.20	...

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

(iii) 04	State Plan Schemes			
	2217 Urban Development			
03	<i>Integrated Development of Small and Medium Towns</i>			
800	Other expenditure			
06	Schemes under SADA			
O	1,50.00			
R	6,77.48	8,27.48	4,82.83	(-)3,44.65

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

Saving was reportedly due to late sanction of the scheme by the Finance Department (Budget), Government of Arunachal Pradesh. Further, the department stated that ₹3,44.65 lakh was surrendered to the Finance Department, Government of Arunachal Pradesh vide Letter Nos. DTP/MP-87/2018-19/8588-92 dated 19th March 2019 and No. MUN/Property Tax-01/2018-19/8575-78 dated 19th March 2019. But in the list of Grant wise surrender furnished by the Finance Department (Budget), this amount has not been reflected.

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 2217 Urban Development				
80	<i>General</i>			
192	Assistance to Municipalities/ Municipal Council			
03	Municipalities/Municipal Council Itanagar			
O	1,18.59			
R	2,94.05	4,12.64	3,43.92	(-)68.72

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

Saving was reportedly due to non-receipt of expenditure authorisation from the Public Financial Management System Cell under Grants-in-aid.

Capital:

68.2.1 As the overall expenditure of ₹1,09,36.02 lakh fell far short of the original provision of ₹2,28,53.60 lakh, supplementary provision of ₹1.00 lakh obtained in March 2019 proved totally unnecessary.

68.2.2 Out of the available saving of ₹1,19,18.58 lakh (52.15 per cent of the total provision), ₹1,12,97.08 lakh (94.79 per cent of the total saving) only was anticipated and surrendered in March 2019.

68.2.3 Saving of ₹6,45.01 lakh constituting 100 per cent of the total provision had also occurred under the Capital Section of this grant in 2017-18.

68.2.4 Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 4217 Capital Outlay on Urban Development				
03	<i>Integrated Development of Small and Medium Towns</i>			
800	Other expenditure			
02	Creation of Assets			
O	2,25,03.60			
R	(-)2,25,03.60	...	...	...

Withdrawal of the entire provision by re-appropriation (₹1,12,06.52 lakh) was due to requirement of less fund under Major Works and that by surrender (₹1,12,97.08 lakh) also from Major Works was made without assigning any reason.

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Concl'd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 04 State Plan Schemes			
4217 Capital Outlay on Urban Development			
03 <i>Integrated Development of Small and Medium Towns</i>			
800 Other Expenditure			
03 Creation of Assets under SADA			
O 3,50.00			
R (-)2,92.48	57.52	36.02	(-)21.50

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

The department stated that ₹21.50 lakh was allotted to the executing agency namely Water Resource Department for construction of office building and compound wall for District Town Planning, Pasighat. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by the utilisation certificates.

68.2.5 Saving mentioned at note **68.2.4** was partly offset by excess under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4217 Capital Outlay on Urban Development			
03 <i>Integrated Development of Small and Medium Towns</i>			
800 Other Expenditure			
04 Smart City Mission in Arunachal Pradesh			
S 1.00			
R 1,14,99.00	1,15,00.00	1,09,00.00	(-)6,00.00

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

Saving was reportedly due to non-receipt of authorisation from the Public Financial Management System Cell.

**GRANT NO. 69 PARLIAMENTARY AFFAIRS DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2013 Council of Ministers				
2052 Secretariat-General Services				
Original	3,96,86			
Supplementary	10	3,96,96	3,03,15	(-)93,81
Amount surrendered during the year (31 March 2019)				92,81

Notes and Comments:**Revenue:**

69.1.1 As the overall expenditure of ₹3,03.15 lakh fell far short of the original provision of ₹3,96.86 lakh, supplementary provision of ₹0.10 lakh obtained in March 2019 proved totally unnecessary.

69.1.2 Out of the available saving of ₹93.81 lakh (23.63 per cent of the total provision), ₹92.81 lakh (98.93 per cent of the total saving) was anticipated and surrendered in March 2019.

69.1.3 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2013 Council of Ministers				
800	Other Expenditure			
01	Establishment Expenses			
	O	1,90.54		
	R	(-)1,31.84	58.70	58.70
				...

Reduction in provision by re-appropriation (₹39.03 lakh) was due to requirement of less fund under Office Expenses and Other Charges and surrender (₹92.81 lakh) from Wages and Office Expenses was made without assigning reason.

GRANT NO. 69 PARLIAMENTARY AFFAIRS DEPARTMENT-contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 2013 Council of Ministers				
108	Tour Expenses			
01	Travel Expenses			
	O	20.52		
	R	(-)14.52	6.00	5.45
				(-)0.55

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

Reasons for the saving have not been intimated (October 2019).

69.1.4 Saving mentioned at note **69.1.3** was partly offset by excess under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2013 Council of Ministers				
101	Salaries of Ministers and Deputy Ministers			
03	Establishment Charges of Parliamentary Secretaries			
	O	1,02.11		
	R	19.17	1,21.28	1,21.28
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹26.78 lakh towards Salaries and decrease of ₹7.61 lakh under Rent, Rates and Taxes due to requirement of more/less funds under respective heads.

(ii) 2052 Secretariat-General Services

092	Other offices			
01	Establishment Expenses			
	O	83.69		
	R	18.00	1,01.69	1,01.25
				(-)0.44

Augmentation of provision by re-appropriation was the net effect of increase of ₹23.97 lakh towards Office Expenses, Salaries and Wages and decrease of ₹5.97 lakh mainly under Other Charges and Domestic Travel Expenses due to requirement of more/less funds under respective heads.

Reasons for the saving have not been intimated (October 2019).

GRANT NO. 69 PARLIAMENTARY AFFAIRS DEPARTMENT-concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 2013 Council of Ministers				
102	Sumptuary and Other Allowances			
01	Sumptuary Allowances			
	S	0.10		
	R	16.38	16.48	...

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

**GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	8,58,81			
Supplementary	1,11,06	9,69,87	3,75,72	(-)5,94,15
Amount surrendered during the year (31 March 2019)				4,87,07
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	5,80,00	5,80,00	82,00	(-)4,98,00
Amount surrendered during the year (31 March 2019)				80,00

Notes and Comments:

Revenue:

70.1.1 As the overall expenditure of ₹3,75.72 lakh fell far short of the original provision of ₹8,58.81 lakh, supplementary provision of ₹1,11.06 lakh obtained in March 2019 proved totally unnecessary.

70.1.2 Out of the available saving of ₹5,94.15 lakh (61.26 per cent of the total provision), ₹4,87.07 lakh (81.98 per cent of the total saving) only was anticipated and surrendered in March 2019.

GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE-Contd.

70.1.3 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes				
2070 Other Administrative Services				
800 Other Expenditure				
11 Schemes under SADA				
O	5,56.50			
R	(-)3,86.63	1,69.87	69.87	(-)1,00.00

Reduction in provision by re-appropriation was the net effect of decrease of ₹11.50 lakh under Other Administrative Expenses and increase of ₹22.00 lakh towards Minor Works due to requirement of less/more funds under respective heads and surrender of ₹3,97.13 lakh from Other Charges was made without assigning any reason.

The department stated that saving of ₹1,00.00 lakh was against specialised Training Programme of Senior Civil Service Officers which could not be utilised due to engagement of the Officers in the General Election 2019.

(ii) **2070 Other Administrative Services**
003 Training
01 Establishment Expenses

O	3,02.31			
S	51.58			
R	(-)96.51	2,57.38	2,50.31	(-)7.07

Reduction in provision by re-appropriation was the net effect of decrease of ₹27.33 lakh under Other Charges and Salaries and increase of ₹20.76 lakh mainly towards Other Administrative Expenses and Office Expenses due to requirement of less/more funds under respective heads and surrender of ₹89.94 lakh also from Other Charges and Salaries was made without assigning any reason.

Saving was reportedly due to non-drawl of salary in respect of a driver and chowkidar placed under suspension and also due to non-release of MACP arrear of few staff on account of some administrative reasons.

GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE-Concl.**Capital:**

70.2.1 In view of the available saving of ₹4,98.00 lakh (85.86 per cent of the total provision) in the grant, provision made through original grant proved excessive.

70.2.2 Out of the available saving of ₹4,98.00 lakh, ₹80.00 lakh (16.06 per cent of the total saving) only was anticipated and surrendered in March 2019.

70.2.3 The entire provision of 82.00 lakh under the Capital Section of this grant also remained unutilised in 2017-18.

70.2.4 Saving occurred under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	4070 Capital Outlay on Other Administrative Services			
	800 Other Expenditure			
	17 Creation of Assets under SADA			
	O	5,80.00		
	R	(-)80.00	5,00.00	82.00
				(-)4,18.00

Reduction in provision by surrender from Major Works was made in March 2019 without assigning any reason.

The department stated that ₹4,18.00 lakh was allotted to the executing agency Western Zone, Public Works Department, Government of Arunachal Pradesh. But mere allotment of fund to the executing agency cannot be taken as incurring of expenditure unless supported by the utilisation certificate.

**GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	8,49,56	8,49,56	2,39,41	(-)6,10,15
Amount surrendered during the year (31 March 2019)				2,36,93
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	7,50,00			
Supplementary	3,46,95	10,96,95	13,88,98	(+)2,92,03
Amount surrendered during the year				...

Notes and Comments:

Revenue:

71.1.1 In view of the available saving of ₹6,10.15 lakh (71.82 per cent of the total provision) in the grant, provision made through original grant proved excessive.

71.1.2 Out of the available saving of ₹6,10.15 lakh, ₹2,36.93 lakh (38.83 per cent of the total saving) only was anticipated and surrendered in March 2019.

71.1.3 Saving of ₹3,03.31 lakh (70.22 per cent of the total provision) had also occurred under the Revenue Section of this grant in 2017-18.

GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG-Contd.**71.1.4** Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes				
2205 Art and Culture				
800 Other Expenditure				
08 Schemes under SADA				
	O		7,50.00	
	R		(-),2,61.95	
		4,88.05	1,16.00	(-),3,72.05

Reduction in provision by re-appropriation (₹25.02 lakh) was due to requirement of less fund under Other Charges and surrender (₹2,36.93 lakh) also from Other Charges was made without assigning reason.

The department stated that saving was due to erroneous reflection of budget provision under Revenue section instead of Capital section. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget).

71.1.5 Saving mentioned at note **71.1.4** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2205 Art and Culture				
001 Direction and Administration				
01 Establishment Expenses				
	O		99.56	
	R		25.02	
		1,24.58	1,23.41	(-),1.17

Augmentation of provision by re-appropriation was the net effect of increase of ₹26.52 lakh mainly towards Domestic Travel Expenses and Salaries and decrease of ₹1.50 lakh under Scholarships/Stipend due to requirement of more/less funds under respective heads.

No specific reason for the saving has been intimated (October 2019).

GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG-Concl.**Capital:**

71.2.1 The expenditure exceeded the grant by ₹2,92.03 lakh (Actual excess: ₹2,92,02,653); the excess requires regularisation.

71.2.2 In view of the excess of ₹2,92.03 lakh in the grant, supplementary provision of ₹3,46.95 lakh obtained in March 2019 proved inadequate.

71.2.3 The excess expenditure worked out to 26.62 per cent over the total provision.

71.2.4 Excess occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
04 <i>Art and Culture</i>			
800 Other Expenditure			
08 Creation of Assets under SADA			
O 7,50.00			
S 3,46.95	10,96.95	13,88.98	(+)2,92.03

The department stated that excess was due to erroneous booking of schemes undertaken under Revenue Section into Capital Section. This has a reference to note **71.1.4 (i)**.

**GRANT NO. 72 DIRECTORATE OF PRISON
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2056 Jails				
Original	9,36,13			
Supplementary	3,38,17	12,74,30	11,64,26	(-)1,10,04
Amount surrendered during the year				...
Capital				
Major Head:				
4055 Capital Outlay on Police				
Original	47,10,00	47,10,00	1,10,00	(-)46,00,00
Amount surrendered during the year (31 March 2019)				40,00

Notes and Comments:

Revenue:

72.1.1 In view of the overall saving of ₹1,10.04 lakh (8.64 per cent of the total provision) in the grant, supplementary provision of ₹3,38.17 lakh obtained in March 2019 proved excessive.

72.1.2 No part of the available saving of ₹1,10.04 lakh was anticipated for surrender during the year.

GRANT NO. 72 DIRECTORATE OF PRISON-Concl'd.

72.1.3 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	2056 Jails			
800	Other Expenditure			
02	Schemes under SADA			
	O	90.00		
	S	40.00	1,30.00	20.00
				(-),1,10.00

No specific reason for the saving has been intimated (October 2019).

Capital:

72.2.1 In view of the available saving of ₹46,00.00 lakh (97.66 per cent of the total provision) in the grant, provision made through original grant proved excessive.

72.2.2 Out of the available saving of ₹46,00.00 lakh, ₹40.00 lakh (0.87 per cent of the total saving) only was anticipated and surrendered in March 2019.

72.2.3 Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4055 Capital Outlay on Police			
800	Other Expenditure			
08	Creation of Assets under SADA (RS)			
	O	47,10.00		
	R	(-)40.00	46,70.00	1,10.00
				(-)45,60.00

Reduction in provision by surrender from Major Works was made in March 2019 without assigning any reason.

No specific reason for the saving has been intimated (October 2019).

**GRANT NO. 73 INFORMATION TECHNOLOGY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3425 Other Scientific Research				
Original	19,85,17			
Supplementary	28,10,41	47,95,58	46,65,72	(-)1,29,86
Amount surrendered during the year				...
Capital				
Major Head:				
5425 Capital Outlay on Other Scientific and Environmental Research				
Original	81,00,00	81,00,00	...	(-)81,00,00
Amount surrendered during the year (31 March 2019)				81,00,00

Notes and Comments:

Capital:

73.2.1 In view of the non-utilisation of the entire provision of ₹81,00.00 lakh (100 per cent of the total provision) in the grant, provision made through original grant was totally unnecessary.

73.2.2 The entire provision of ₹81,00.00 lakh was anticipated and surrendered in March 2019.

73.2.3 Saving of ₹18,85.72 lakh (58.93 per cent of the total provision) had also occurred under the Capital Section of this grant in 2017-18.

GRANT NO. 73 INFORMATION TECHNOLOGY-Concl.

73.2.4 Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5425 Capital Outlay on Other Scientific and Environmental Research			
800 Other Expenditure			
03 Creation of Assets under SADA			
O 81,00.00			
R (-)81,00.00

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

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2235 Social Security and Welfare				
Original	1,03,76,57			
Supplementary	4,00	1,03,80,57	66,64,68	(-)37,15,89
Amount surrendered during the year (31 March 2019)				4,62,76
Capital				
Major Head:				
4235 Capital Outlay on Social Security and Welfare				
Original	97,57,75			
Supplementary	67,46,88	1,65,04,63	1,26,19,19	(-)38,85,44
Amount surrendered during the year				...

Notes and Comments:

Revenue:

74.1.1 As the overall expenditure of ₹66,64.68 lakh fell far short of the original provision of ₹1,03,76.57 lakh, supplementary provision of ₹4.00 lakh obtained in March 2019 proved totally unnecessary.

74.1.2 Out of the available saving of ₹37,15.89 lakh (35.80 per cent of the total provision), ₹4,62.76 lakh (12.45 per cent of the total saving) only was anticipated and surrendered in March 2019.

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-Contd.**74.1.3 Saving occurred under:**

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes				
2235 Social Security and Welfare				
02 Social Welfare				
800 Other Expenditure				
26 Schemes under SADA				

O	99,00.00			
R	(-)28,78.28	70,21.72	20,94.45	(-)49,27.27

Reduction in provision by re-appropriation was the net effect of decrease of ₹28,17.52 lakh under Other Charges and increase of ₹3,98.00 lakh towards Grants-in-aid General (Salary) due to requirement of less/more funds under respective heads and surrender of ₹4,58.76 lakh also from Other Charges was made without assigning any reason.

Saving was reportedly due to non-clearance of bills by the Treasury Office, Naharlagun at the fag end of the financial year 2018-19.

(ii) 2235 Social Security and Welfare				
02 Social Welfare				
001 Direction and Administration				
01 Establishment Charges				

O	4,76.57			
R	(-)1,95.77	2,80.80	2,61.11	(-)19.69

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,70.29 lakh under Scholarship/Stipend and Wages and increase of ₹74.52 lakh mainly towards Office Expenses and Salaries due to requirement of less/more funds under respective heads.

Reasons for the saving have not been intimated (October 2019).

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-Contd.

74.1.4 Saving mentioned at note **74.1.3** was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 08	Central Plan Schemes (Fully funded by Central Government)			
2235	Social Security and Welfare			
02	Social Welfare			
800	Other Expenditure			
17	Post Matric Scholarship to ST Students			
	S	1.00		
	R	21,78.59	21,79.59	(+)18,83.82

Augmentation of provision by re-appropriation was the net effect of increase of ₹21,79.59 lakh towards Scholarships/Stipend and decrease of ₹1.00 lakh through surrender also from Scholarships/Stipend due to requirement of more/less funds under respective heads.

Excess was reportedly due to non-incorporation of ₹18,83.82 lakh by the Finance Department (Budget) during finalisation of Revised Estimate which was released by the Planning Department, Government of Arunachal Pradesh as loan and the amount was returned when fund was released from the Ministry of Tribal Affairs, Government of India.

(ii) 31	Pre Matric Scholarship to ST Students			
	S	1.00		
	R	2,17.44	2,18.44	(-)1,26.14

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,18.44 lakh towards Scholarships/Stipend and decrease of ₹1.00 lakh through surrender also from Scholarships/Stipend due to requirement of more/less funds under respective heads.

Saving was reportedly due to less requirement of fund.

(iii) 13	Eklavya Model Residential School			
	S	1.00		
	R	1,50.20	1,51.20	(-)63.84

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,51.20 lakh towards Grants-in-aid General (Non-Salary) and decrease of ₹1.00 lakh through surrender also from Grants-in-aid General (Non-Salary) due to requirement of more/less funds under respective heads.

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

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 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	1.00			
R	65.06	66.06	66.06	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹66.06 lakh towards Wages, Domestic Travel Expenses and Office Expenses and decrease of ₹1.00 lakh through surrender from Wages due to requirement of more/less funds under respective heads.

Capital:

74.2.1 In view of the overall saving of ₹38,85.44 lakh (23.54 per cent of the total provision) in the grant, supplementary provision of ₹67,46.88 lakh obtained in March 2019 proved excessive.

74.2.2 No part of the available saving of ₹38,85.44 lakh was anticipated for surrender during the year.

74.2.3 Saving of ₹51,68.19 lakh and ₹22,24.29 lakh constituting 51.68 per cent and 12.43 per cent of the total provision had also occurred under the Capital Section of this grant in 2016-17 and 2017-18 respectively.

74.2.4 Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 08	Central Plan Schemes (Fully funded by Central Government)			
4235	Capital Outlay on Social Security and Welfare			
02	<i>Social Welfare</i>			
800	Other Expenditure			
01	Creation of Assets			
O	90,00.00			
S	41,24.18	1,31,24.18	95,67.60	(-35,56.58)

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

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-
Concl.**

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 04 State Plan Schemes			
4235 Capital Outlay on Social Security and Welfare			
02 <i>Social Welfare</i>			
800 Other Expenditure			
12 Creation of Assets under SADA			
O 2,50.00			
R (-)2,50.00

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

(iii) 08 Central Plan Schemes (Fully funded by Central Government)			
4235 Capital Outlay on Social Security and Welfare			
02 <i>Social Welfare</i>			
800 Other Expenditure			
05 Programme for Welfare of Minorities			
O 5,07.75			
S 26,22.70			
R 2,50.00	33,80.45	30,51.59	(-)3,28.86

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

The department stated that the fund could not be utilised fully due to late receipt of fund from the Ministry and hence finance concurrence could not be obtained from the Finance Department, Government of Arunachal Pradesh.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2202 General Education				
2203 Technical Education				
Original	98,12,11			
Supplementary	72,83,35	1,70,95,46	1,61,47,92	(-)9,47,54
Amount surrendered during the year				...
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	97,30,00			
Supplementary	30	97,30,30	59,86,37	(-)37,43,93
Amount surrendered during the year (31 March 2019)				9,88,29

Notes and Comments:

Revenue:

75.1.1 In view of the overall saving of ₹9,47.54 lakh (5.54 per cent of the total provision) in the grant, supplementary provision of ₹72,83.35 lakh obtained in March 2019 proved excessive.

75.1.2 No part of the available saving of ₹9,47.54 lakh was anticipated for surrender during the year.

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.

75.1.3 Saving of ₹1,73,56.11 lakh and ₹56,01.59 lakh constituting 59.32 per cent and 28.97 per cent of the total provision had also occurred under the Revenue Section of this grant in 2016-17 and 2017-18 respectively.

75.1.4 Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	04 State Plan Schemes			
	2203 Technical Education			
	800 Other Expenditure			
	01 Schemes under SADA			
	O	18,00.00		
	R	(-)17,07.60	92.40	90.33
				(-)2.07

Reduction in provision by re-appropriation was the net effect of decrease of ₹17,46.20 lakh under Other Charges and increase of ₹38.60 lakh towards Grants-in-aid General (Non-Salary) and Office Expenses due to requirement of less/more funds under respective heads.

Saving was reportedly due to non-conduct of short term training programme at Government Polytechnics.

(ii) **2203 Technical Education**
105 Polytechnics
01 Polytechnic Establishment

O	16,05.10			
R	(-)1,80.81	14,24.29	11,15.61	(-)3,08.68

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,95.35 lakh mainly under Salaries and Minor Works and increase of ₹14.54 lakh towards Wages due to requirement of less/more funds under respective heads.

Saving was reportedly due to non-filling up of vacant posts of Principal, Head of the Departments and Lecturers for which token provision was kept in the budget including a lump-sum provision for 7th Central Pay Commission for teachers of Government Polytechnics.

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 08	Central Plan Schemes(Fully funded by Central Government)			
	2203 Technical Education			
	105 Polytechnics			
	01 Polytechnic Establishment			
	S	1,50.00	...	(-),50.00

The department stated that the scheme could not be onboarded into Public Finance Management System platform due to some technical reasons and also due to enforcement of Model Code of Conduct for General/Assembly Election which resulted into saving.

(iv) 2202 General Education

03 *University and Higher Education*

001 Direction and Administration

01 Directorate Establishment

O 4,51.25

R (-)83.24

3,68.01

3,68.00

(-),0.01

Reduction in provision by re-appropriation was the net effect of decrease of ₹99.11 lakh mainly under Other Charges and Minor Works and increase of ₹15.87 lakh towards Salaries, Wages and Office Expenses due to requirement of less/more funds under respective heads.

Reasons for the saving have not been intimated (October 2019).

75.1.5 Saving mentioned at note **75.1.4** was partly offset by excess under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2202 General Education				
	03 <i>University and Higher Education</i>			
	103 Government Colleges and Institutes			
	01 College Establishment			
	O	56,05.76		
	R	11,45.76	67,51.52	65,86.65
				(-),1,64.87

Augmentation of provision by re-appropriation was the net effect of increase of ₹12,52.58 lakh towards Salaries, Wages and Office Expenses and decrease of ₹1,06.82 lakh mainly under Minor Works and Other Charges due to requirement of more/less funds under respective heads.

Final saving was reportedly due to non-filling up of vacant posts of Principal (06), Assistant Professor (109) and Librarian (01) for which token provision for 02 months' salary was kept in the budget.

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 04 State Plan Schemes			
2202 General Education			
03 University and Higher Education			
800 Other Expenditure			
12 Schemes under SADA			
O	3,50.00		
S	28,33.35		
R	8,25.89	40,09.24	36,87.33
			(-)3,21.91

Augmentation of provision by re-appropriation was the net effect of increase of ₹11,50.89 lakh towards Scholarships/Stipend, Other Charges and Office Expenses and decrease of ₹3,25.00 lakh under Grants-in-aid General (Non-Salary) due to requirement of more/less funds under respective heads.

The department stated that saving of ₹81.42 lakh under stipend was due to receipt of stipends by the students from other sources like Post Matric/NEC Stipend and also non-receipt of finance concurrence and enforcement of Model Code of Conduct for General/Assembly Election resulted into saving of ₹240.49 lakh under Other Charges.

Capital:

75.2.1 As the overall expenditure of ₹59,86.37 lakh fell far short of the original provision of ₹97,30.00 lakh, supplementary provision of ₹0.30 lakh obtained in March 2019 proved totally unnecessary.

75.2.2 Out of the available saving of ₹37,43.93 lakh (38.48 per cent of the total provision), ₹9,88.29 lakh (26.40 per cent of the total saving) only was anticipated and surrendered in March 2019.

75.2.3 Saving of ₹19,41.32 lakh and ₹60,95.31 lakh constituting 33.88 per cent and 60.70 per cent of the total provision had also occurred under the Capital Section of this grant in 2016-17 and 2017-18 respectively.

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.**75.2.4** Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes				
4202 Capital Outlay on Education, Sports, Art and Culture				
01 General Education				
800 Other Expenditure				
28 Creation of Assets under SADA				
O	97,30.00			
R	(-)25,82.79	71,47.21	47,89.61	(-)23,57.60

Reduction in provision by re-appropriation (₹15,94.50 lakh) was due to requirement of less fund under Major Works and surrender (₹9,88.29 lakh) also from Major Works was made without assigning reason.

Saving was reportedly due to non-receipt of expenditure authorisation from the Finance Department, Government of Arunachal Pradesh, late receipt of sanction order by executing agencies and also due to enforcement of Model Code of Conduct for General/Assembly Election.

75.2.5 Saving mentioned at note **75.2.4** was partly offset by excess under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes				
4202 Capital Outlay on Education, Sports, Art and Culture				
01 General Education				
800 Other Expenditure				
26 Setting Up Model Degree College				
S	0.10			
R	5,99.90	6,00.00	10,00.00	(+)4,00.00

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

The department stated that the actual Budget Grant under this head was ₹12,00.00 lakh for setting up of six Model Degree Colleges and department incurred expenditure of ₹10,00.00 lakh for setting up five Model Degree Colleges and saving of ₹2,00.00 lakh was due to non-receipt of finance concurrence from the Finance Department, Government of Arunachal Pradesh for want of utilisation certificate of 1st installment against Model Degree College, Daporijo. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Concl'd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 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 Polytechnics			
S	0.20			
R	9,94.60	9,94.80	1,96.76	(-7,98.04)

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

The department stated that failure to onboard the scheme into Public Financial Management System platform for some technical reasons, enforcement of Model Code of Conduct for General/Assembly election and non-receipt of expenditure authorisation from the Finance Department, Government of Arunachal Pradesh, resulted into saving.

**GRANT NO. 76 ELEMENTARY EDUCATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2202 General Education				
Original	9,50,36,35			
Supplementary	3,86,31,30	13,36,67,65	11,98,17,09	(-)1,38,50,56
Amount surrendered during the year				...

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

Original	1,36,00,00			
Supplementary	30	1,36,00,30	71,28,09	(-)64,72,21
Amount surrendered during the year (31 March 2019)				63,16,94

Notes and Comments:**Revenue:**

76.1.1 In view of the overall saving of ₹1,38,50.56 lakh (10.36 per cent of the total provision) in the grant, supplementary provision of ₹3,86,31.30 lakh obtained in March 2019 proved excessive.

76.1.2 No part of the available saving of ₹1,38,50.56 lakh was anticipated for surrender during the year.

76.1.3 Saving of ₹3,27,98.28 lakh and ₹2,05,09.99 lakh constituting 26.73 per cent and 15.99 per cent of the total provision had also occurred under the Revenue Section of this grant in 2016-17 and 2017-18 respectively.

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

76.1.4 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes				
2202 General Education				
01 Elementary Education				
800 Other Expenditure				
02 Sarva Shiksha Abhiyan				
O	2,82,19.94			
R	(-)2,80,56.94	1,63.00	1,63.00	...

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).

(ii) 2202 General Education				
01 Elementary Education				
001 Direction and Administration				
01 District Establishment				
O	5,65,59.88			
R	(-)19,28.45	5,46,31.43	5,46,29.64	(-)1.79

Reduction in provision by re-appropriation was the net effect of decrease of ₹21,56.13 lakh mainly under Salaries and Minor Works and increase of ₹2,27.68 lakh mainly towards Other Charges and Wages due to requirement of less/more funds under respective heads.

Reasons for the saving have not been intimated (October 2019).

(iii) 102 Assistance to Non-Government				
Primary Schools				
01 School Administered by NGOs				
O	5,00.00			
R	(-)5,00.00	...	...	...

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

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 2202 General Education				
80	<i>General</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	7,56.53		
	R	(-92.07)	6,64.46	6,63.05
				(-)1.41

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,64.42 lakh mainly under Salaries and Office Expenses and increase of ₹72.35 lakh towards Other Charges and Wages due to requirement of less/more funds under respective heads.

Reasons for the saving have not been intimated (October 2019).

76.1.5 Saving mentioned at note **76.1.4** was partly offset by excess under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
	2202 General Education			
	01 <i>Elementary Education</i>			
	800 Other Expenditure			
	11 Integrated Scheme for School Education (ISSE), Samagra Shiksha Abhiyan (SSA)			
	S	3,59,42.52		
	R	1,57,82.77	5,17,25.29	4,31,58.38
				(-)85,66.91

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

Final saving was reportedly due to late receipt of 2nd installment of Central Share from the Government of India.

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 04	State Plan Schemes			
	2202 General Education			
	01 <i>Elementary Education</i>			
	800 Other Expenditure			
	13 Schemes under SADA			
	O	90,00.00		
	S	25.88		
	R	1,00,38.39	1,90,64.27	1,38,64.89
				(-)51,99.38

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,24,39.26 lakh mainly towards Grants-in-aid General (Salary) and Grants-in-aid General (Non-Salary) and decrease of ₹24,00.87 lakh under Other Charges due to requirement of more/less funds under respective heads.

The department stated that the actual Budget Grant under this head was ₹1,49,03.00 lakh. Saving was reportedly due to participation of less numbers of officers in training at IIM, Ahmedabad, non-receipt of proposals from the NGO's under Grants-in-aid, non-utilisation of fund under Stipend fully owing to non-submission of Aadhar Numbers and Bank details of the students of elementary level, non-receipt of proposals under Vidya scheme and non-conduct of Arunachal Pradesh Board compartmental examination before March 2019.

(iii) 2202 General Education				
	01 <i>Elementary Education</i>			
	800 Other Expenditure			
	14 Chief Minister Samast Shiksha Yojana			

	S	2.00		
	R	42,57.30	42,59.30	42,58.64
				(-)0.66

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

Reasons for the saving have not been intimated (October 2019).

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 2202 General Education			
01 <i>Elementary Education</i>			
107 Teachers Training			
01 District Institute of Education and Training			
S 1,76.25	1,76.25	5,95.83	(+)4,19.58

The department stated that the actual Budget Grant under this head was ₹11,35.00 lakh and total fund released by the Finance Department, Government of Arunachal Pradesh was ₹5,95.83 lakh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

Capital:

76.2.1 As the overall expenditure of ₹71,28.09 lakh fell far short of the original provision of ₹1,36,00.00 lakh, supplementary provision of ₹0.30 lakh obtained in March 2019 proved totally unnecessary.

76.2.2 Out of the available saving of ₹64,72.21 lakh (47.59 per cent of the total provision), ₹63,16.94 lakh (97.60 per cent of the total saving) was anticipated and surrendered in March 2019.

76.2.3 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
01 <i>General Education</i>			
800 Other Expenditure			
28 Creation of Assets under SADA			
O 1,36,00.00			
R (-)1,19,53.70	16,46.30	6,07.43	(-)10,38.87

Reduction in provision by re-appropriation was the net effect of decrease of ₹57,11.76 lakh under Major Works and increase of ₹75.00 lakh towards Motor Vehicles due to requirement of less/more funds under respective heads and surrender of ₹63,16.94 lakh from Major Works was made without assigning any reason.

Saving was reportedly due to enforcement of Model Code of Conduct for General and Assembly Election and also due to non-receipt of expenditure authorisation from the Finance Department, Government of Arunachal Pradesh.

GRANT NO. 76 ELEMENTARY EDUCATION-Concl.

76.2.4 Saving mentioned at note **76.2.3** was partly offset by excess under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
01 <i>General Education</i>			
800 Other Expenditure			
31 Chief Minister Samast Shiksha Yojana			
S 0.10			
R 47,40.60	47,40.70	57,40.57	(+)9,99.87

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

The department stated that the actual Budget Grant under this head was ₹57,40.70 lakh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department(Budget), Government of Arunachal Pradesh.

- (ii) **4202 Capital Outlay on Education,
Sports, Art and Culture**
- 01 *General Education*
- 201 Elementary Education
- 01 Building for Education

S 0.10			
R 7,79.99	7,80.09	7,80.09	...

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

**APPROPRIATION NO. 77 GAUHATI HIGH COURT, ITANAGAR PERMANENT
BENCH
(All Charged)**

		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2014 Administration of Justice				
Original	4,49,73			
Supplementary	87,27	5,37,00	5,27,05	(-)9,95
Amount surrendered during the year				...

**GRANT NO. 78 POLITICAL DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2251 Secretariat-Social Services				
Original	1,69,00			
Supplementary	6,00	1,75,00	1,46,46	(-28,54)
Amount surrendered during the year				...

Notes and Comments:

Revenue:

78.1.1 As the overall expenditure of ₹1,46.46 lakh fell far short of the original provision of ₹1,69.00 lakh, supplementary provision of ₹6.00 lakh obtained in March 2019 proved totally unnecessary.

78.1.2 No part of the available saving of ₹28.54 lakh (16.31 per cent of the total provision) was anticipated for surrender during the year.

78.1.3 Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2251 Secretariat-Social Services				
090	Secretariat			
03	Political Department			
	O	1,57.00		
	S	6.00		
	R	12.00	1,46.46	(-28.54)

Augmentation of provision by re-appropriation was the net effect of increase of ₹24.00 lakh towards Office Expenses and Other Charges and decrease of ₹12.00 lakh under Professional Services and Domestic Travel Expenses due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-receipt of bills and implementation of Model Code of Conduct on account of Parliamentary and Assembly Election 2019.

GRANT NO. 78 POLITICAL DEPARTMENT-Concl'd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 2251 Secretariat-Social Services				
090	Secretariat			
04	Lokayukta			
	O	12.00		
	R	(-)12.00	...	...

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

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2230 Labour and Employment				
Original	38,03,14			
Supplementary	20	38,03,34	25,00,53	(-)13,02,81
Amount surrendered during the year (31 March 2019)				11,07,29
Capital				
Major Head:				
4250 Capital Outlay on Other Social Services				
Original	26,94,27	26,94,27	...	(-)26,94,27
Amount surrendered during the year (31 March 2019)				26,94,27

Notes and Comments:

Revenue:

79.1.1 As the overall expenditure of ₹25,00.53 lakh fell far short of the original provision of ₹38,03.14 lakh, supplementary provision of ₹0.20 lakh obtained in March 2019 proved totally unnecessary.

79.1.2 Out of the available saving of ₹13,02.81 lakh (34.25 per cent of the total provision), ₹11,07.29 lakh (84.99 per cent of the total saving) only was anticipated and surrendered in March 2019.

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR-
Contd.**

79.1.3 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2230 Labour, Employment and Skill Development			
03 Training			
800 Other Expenditure			
14 Schemes Under SADA			
O 27,00.00			
R (-)11,99.36	15,00.64	13,31.60	(-)1,69.04

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,15.39 lakh under Other Charges and increase of ₹1,23.32 lakh towards Scholarships/Stipend due to requirement of less/more funds under respective heads and surrender of ₹11,07.29 lakh also from Other Charges was made without assigning any reason.

Reasons for the saving have not been intimated (October 2019).

79.1.4 Saving mentioned at note **79.1.3** was partly offset by excess under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 08 Central Plan Schemes (Fully funded by Central Government)			
2230 Labour, Employment and Skill Development			
03 Training			
800 Other Expenditure			
07 Enhancing Skill Development Infrastructure in existing ITI			
S 0.10			
R 72.49	72.59	68.00	(-)4.59

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

Reasons for the saving have not been intimated (October 2019).

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR-
Concl'd.**

Capital:

79.2.1 In view of the non-utilisation of the entire provision of ₹26,94.27 lakh in the grant, provision made through original grant was totally unnecessary.

79.2.2 The entire saving of ₹26,94.27 lakh (100 per cent of the total provision) was precisely anticipated and surrendered in March 2019.

79.2.3 Saving of ₹15,53.04 lakh constituting 100 per cent of the total provision had also occurred under the Capital Section of this grant in 2017-18.

79.2.4 Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4250 Capital Outlay on Other Social Services			
800 Other Expenditure			
04 Creation of Assets under SADA			
O 26,94.27			
R (-)26,94.27

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

**GRANT NO. 80 DIRECTORATE OF MEDICAL EDUCATION, TRAINING AND
RESEARCH
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2210 Medical and Public Health				
Original	9,70,65	9,70,65	3,32,47	(-)6,38,18
Amount surrendered during the year (31 March 2019)				5,39,10
Capital				
Major Head:				
4210 Capital Outlay on Medical and Public Health				
Supplementary	26,16,50	26,16,50	3,60,25	(-)22,56,25
Amount surrendered during the year				...

Notes and Comments:

Revenue:

80.1.1 In view of the available saving of ₹6,38.18 lakh (65.75 per cent of the total provision) in the grant, provision made through original grant proved excessive.

80.1.2 Out of the available saving of ₹6,38.18 lakh, ₹5,39.10 lakh (84.47 per cent of the total saving) only was anticipated and surrendered in March 2019.

GRANT NO. 80 DIRECTORATE OF MEDICAL EDUCATION, TRAINING AND RESEARCH-Contd.

80.1.3 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2210 Medical and Public Health			
05 <i>Medical Education, Training and Research</i>			
105 Allopathy			
03 Establishment Expenses			
O 9,70.65			
R (-)6,37.95	3,32.70	3,32.47	(-)-0.23

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,88.55 lakh mainly under Salaries and Wages and increase of ₹89.70 lakh mainly towards Supplies and Materials and Rent, Rates and Taxes due to requirement of less/more funds under respective heads and surrender of ₹5,39.10 lakh from Salaries was made without assigning any reason.

Reasons for the saving have not been intimated (October 2019).

Capital:

80.2.1 In view of the available saving of ₹22,56.25 lakh (86.23 per cent of the total provision) in the grant, provision created through supplementary grant proved excessive.

80.2.2 No part of the available saving of ₹22,56.25 lakh was anticipated for surrender during the year.

80.2.3 Saving occurred under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4210 Capital Outlay on Medical and Public Health			
03 <i>Medical Education, Training and Research</i>			
105 Allopathy			
02 Creation of Assets under SADA			
S 20,00.00	20,00.00	3,60.25	(-)-16,39.75

Saving was reportedly due to non-utilisation of funds by the Executing Agencies till March 2019. But mere allotment of fund to the Executing Agencies cannot be taken as incurring of expenditure unless supported by utilisation certificates.

**GRANT NO. 80 DIRECTORATE OF MEDICAL EDUCATION, TRAINING AND
RESEARCH-Concl.**

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 03 Centrally Sponsored Schemes			
4210 Capital Outlay on Medical and Public Health			
03 <i>Medical Education, Training and Research</i>			
105 Allopathy			
03 Setting up of State Institution of Paramedical Sciences/ Colleges in the States			
S	6,16.50	6,16.50	...
			(-)6,16.50

Non-utilisation of the entire provision was reportedly due to non-availability of land.

**GRANT NO. 81 DIRECTORATE OF FAMILY WELFARE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2211 Family Welfare				
Original	13,65,51			
Supplementary	5,77,67	19,43,18	25,54,62	(+)6,11,44
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

81.1.1 The expenditure exceeded the grant by ₹6,11.44 lakh (Actual excess: ₹6,11,43,714); the excess requires regularisation.

81.1.2 In view of the excess of ₹6,11.44 lakh in the grant, supplementary provision of ₹5,77.67 lakh obtained in March 2019 proved inadequate.

81.1.3 The excess expenditure worked out to 31.47 per cent over the total provision.

81.1.4 Excess occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 08 Central Plan Schemes(Fully funded by Central Government)				
2211 Family Welfare				
001 Direction and Administration				
01 Establishment Expenses				
R	5,59.73	5,59.73	8,59.72	(+)2,99.99

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

GRANT NO. 81 DIRECTORATE OF FAMILY WELFARE-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 08	Central Plan Schemes(Fully funded by Central Government)			
2211	Family Welfare			
101	Rural Family Welfare Services			
01	Family Welfare Service			
	S	1,22.67		
	R	4,71.47	5,94.14	8,05.14
				(+)2,11.00

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

(iii) 102	Urban Family Welfare Services			
01	Family Welfare Service			
	R	98.56	98.56	1,99.01
				(+)1,00.45

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

Excess at serial numbers (i) to (iii) was reportedly due to payment of ACP/MACP, Other arrear and Annual Increment.

81.1.5 Excess mentioned at note **81.1.4** was partly offset by saving under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2211	Family Welfare			
001	Direction and Administration			
01	Establishment Expenses			
	O	13,65.51		
	R	(-)11,29.76	2,35.75	2,35.75
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹12,85.06 lakh mainly under Salaries and increase of ₹1,55.30 lakh towards Supplies and Materials and POL due to requirement of less/more funds under respective heads.

**GRANT NO. 82 DEPARTMENT OF INDIGENOUS AFFAIRS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	50,00			
Supplementary	11,12,80	11,62,80	8,85,51	(-)2,77,29
Amount surrendered during the year				...
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	44,50,00	44,50,00	15,83,76	(-)28,66,24
Amount surrendered during the year (31 March 2019)				25,50,00

Notes and Comments:

Revenue:

82.1.1 In view of the overall saving of ₹2,77.29 lakh (23.85 per cent of the total provision) in the grant, supplementary provision of ₹11,12.80 lakh obtained in March 2019 proved excessive.

82.1.2 No part of the available saving of ₹2,77.29 lakh was anticipated for surrender during the year.

GRANT NO. 82 DEPARTMENT OF INDIGENOUS AFFAIRS-Contd.**82.1.3** Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes				
2205 Art and Culture				
800 Other Expenditure				
08 Schemes under SADA				
	S	10,55.00	7,89.00	(-)2,66.00

The department stated that the actual Budget Grant under this head was ₹8,00.00 lakh and department incurred expenditure of ₹7,89.00 lakh and remaining ₹11.00 lakh was surrendered by 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.

(ii) 2205 Art and Culture

- 001 Direction and Administration
- 01 Establishment Expenses

	O	50.00		
	S	57.80	96.51	(-)11.29
		1,07.80		

Saving was reportedly due to non-drawal of arrears in Salary and also non-incurring of expenditure under Domestic Travel Expenses.

Capital:

82.2.1 In view of the available saving of ₹28,66.24 lakh (64.41 per cent of the total provision) in the grant, provision made through original grant proved excessive.

82.2.2 Out of the available saving of ₹28,66.24 lakh, ₹25,50.00 lakh (88.97 per cent of the total saving) only was anticipated and surrendered in March 2019.

GRANT NO. 82 DEPARTMENT OF INDIGENOUS AFFAIRS-Concl.**82.2.3** Saving occurred under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
4202	Capital Outlay on Education, Sports, Art and Culture			
04	<i>Art and Culture</i>			
800	Other Expenditure			
01	Creation of Assets			
O	44,50.00			
R	(-)25,50.00	19,00.00	15,83.76	(-)3,16.24

Reduction in provision by surrender from Major Works was made in March 2019 without assigning any reason.

Saving was reportedly due to non-incurring of expenditure by the Executing Agencies. But mere allotment of fund to the Executing Agencies cannot be taken as incurring of expenditure unless supported by the utilisation certificates.

PUBLIC DEBT
(All Charged)

		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2048 Appropriation for Reduction or Avoidance of Debt				
2049 Interest Payments				
Original	10,31,89,91	10,31,89,91	7,65,35,59	(-)2,66,54,32
Amount surrendered during the year (31 March 2019)				2,63,47,49
Capital				
Major Heads:				
6003 Internal Debt of the State Government				
6004 Loans and Advances from the Central Government				
Original	5,15,37,89	5,15,37,89	2,79,75,79	(-)2,35,62,10
Amount surrendered during the year (31 March 2019)				5,05,19

Notes and Comments:**Revenue:**

83.1.1 In view of the overall saving of ₹2,66,54.32 lakh (25.83 per cent of the total provision) in the appropriation, provision made through original appropriation proved excessive.

83.1.2 Out of the available saving of ₹2,66,54.32 lakh in the Revenue-Charged Section of this appropriation, ₹2,63,47.49 lakh (98.85 per cent of the total saving) was precisely anticipated and surrendered in March 2019.

PUBLIC DEBT-Contd.

83.1.3 Saving occurred mainly under:

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2049 Interest Payments				
01	<i>Interest on Internal Debt</i>			
101	Interest on Market Loans			
01	Payment and Interest on Market Loan			
	O	4,50,00.00		
	R	(-)2,45,25.23	2,04,74.77	2,05,34.91
				(+)60.14

Reduction in provision by surrender from Interest was made in March 2019 without assigning any reason.

(ii) 03	<i>Interest on Small Savings, Provident Funds etc.</i>			
104	Interest on State Provident Funds			
01	Interest on State Provident Fund			
	O	1,87,00.00		
	R	(-)24,06.00	1,62,94.00	1,62,94.00
				...

Reduction in provision by re-appropriation (₹5,83.74 lakh) was due to requirement of less fund under Interest and surrender (₹18,22.26 lakh) also from Interest was made without assigning reason.

(iii) 01	<i>Interest on Internal Debt</i>			
200	Interest on Other Internal Debts			
04	Interest on Loan from Rural Electrification Corporation Limited			
	O	5,80.00		
	R	1,97.11	7,77.11	1,83.09
				(-)5,94.02

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

PUBLIC DEBT-Contd.

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 2049 Interest Payments				
04	<i>Interest on Loans and Advances from Central Government</i>			
106	Interest on Ways and Means Advances			
01	Payment of Interest on Excess drawal of Ways and Means Advances for Reserve Bank of India			
O	80.00	80.00	...	(-)80.00
(v) 01	<i>Interest on Internal Debt</i>			
200	Interest on Other Internal Debts			
06	Interest on Loan from National Co- operative Development Corporation			
O	3,79.30			
R	(-)34.49	3,44.81	3,55.72	(+)10.91

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

Reasons for the excess at serial numbers (i) and (v) have not been intimated (October 2019).

(vi) 04	<i>Interest on Loans and Advances from Central Government</i>			
101	Interest on Loans for State/ Union Territory Plan Schemes			
02	Payment and Interest on Block Loan			
O	13,09.66			
R	0.01	13,09.67	12,88.33	(-)21.34

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

Reasons for the saving at serial numbers (iii), (iv) and (vi) have not been intimated (October 2019).

PUBLIC DEBT-Contd.

83.1.4 Saving mentioned at note 83.1.3 was partly offset by excess under:

Serial Head number	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2049 Interest Payments			
01 Interest on Internal Debt			
123 Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government			
01 Interest Payment on NSSF			
O 90,00.00			
R 3,00.00	93,00.00	95,83.23	(+)2,83.23
(ii) 200 Interest on Other Internal Debts			
03 Interest on Loan from National Agricultural Rural Bank of India			
O 33,04.61			
R 1,36.42	34,41.03	34,75.93	(+)34.90

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

Reasons for the excess at serial numbers (i) and (ii) have not been intimated (October 2019).

Capital:

83.2.1 In view of the overall saving of ₹2,35,62.10 lakh (45.72 per cent of the total provision) in the appropriation, provision made through original appropriation proved excessive.

83.2.2 Out of the available saving of ₹2,35,62.10 lakh in the Capital-Charged Section of this appropriation, ₹5,05.19 lakh (2.14 per cent of the total saving) only was anticipated and surrendered in March 2019.

83.2.3 Saving of ₹1,46,73.48 lakh and ₹2,57,66.72 lakh constituting 20.00 per cent and 37.35 per cent of the total appropriation had also occurred under the Capital-Charged Section of this appropriation in 2016-17 and 2017-18 respectively.

PUBLIC DEBT-Contd.

83.2.4 Saving occurred mainly under:

Serial Head number	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 6003 Internal Debt of the State Government			
110 Ways and Means Advances from the Reserve Bank of India			
01 Repayment of Advances Taken from Reserve Bank of India under Ways and Means			
O 3,00,00.00	3,00,00.00	55,64.00	(-),2,44,36.00
(ii) 105 Loans from the National Bank for Agricultural and Rural Development			
01 Repayment of Loans to National Bank for Agriculture and Rural Development			
O 82,15.01			
R (-)14,45.22	67,69.79	67,69.79	...
(iii) 800 Other Loans			
01 Loans from Rural Electrification Corporation Limited			
O 6,90.00			
R 30.00	7,20.00	4,89.36	(-),2,30.64

Reduction in provision by re-appropriation (₹9,40.03 lakh) was due to requirement of less fund under Repayment of Borrowing and surrender (₹5,05.19 lakh) also from Repayment of Borrowing was made without assigning reason.

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

Reasons for the saving at serial numbers (i) and (iii) have not been intimated (October 2019).

PUBLIC DEBT-Concl.

83.2.5 Saving mentioned at note 83.2.4 was partly offset by excess mainly under:

Serial Head number	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 6003 Internal Debt of the State Government			
111	Special Securities Issued to National Small Savings Fund of the Central Government		
06	Loans from NSSF		
	O 65,00.00		
	R 10,00.00	75,00.00	88,62.60
			(+)13,62.60

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

(ii) 108 Loans from National Co-operative Development Corporation			
03	Loans from National Co-operative Development Corporation		
	O 8,75.11		
	R (-)79.56	7,95.55	10,39.68
			(+)2,44.13

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

Reasons for the excess at serial numbers (i) and (ii) have not been intimated (October 2019).

APPENDIX

(Refer to the Summary of Appropriation Accounts at Page-xxv)

**Grant wise details of estimates and details of recoveries adjusted in the
Accounts in reduction of expenditure**

Sl. No.	Number of Grant	Name of Grant	Budget Estimates		Actuals		Actuals Compared with Budget	
			Revenue	Capital	Revenue	Capital	More(+) Less(-)	Budget
(In thousands of ₹)								
		1	2	3	4	5	6	7
1.	22	Food and Civil Supplies	33,07	...	(+)33,07
Total						33,07		(+)33,07

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www.agarunachalpradesh@cag.gov.in