



Appropriation Accounts 2019-20



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



**GOVERNMENT OF
ARUNACHAL PRADESH**

APPROPRIATION ACCOUNTS

2019-2020

**GOVERNMENT OF
ARUNACHAL PRADESH**

TABLE OF CONTENTS

	Page(s)
Introductory to Appropriation Accounts	v
Summary of Appropriation Accounts	ix-xxv
Certificate of the Comptroller and Auditor General of India	xxvii-xxix
Number and name of grant/appropriation	
1. Legislative Assembly	1-4
2. Governor	5-7
3. Council of Ministers	8-11
4. Election	12-15
5. Secretariat Administration	16
6. District Administration	17-23
7. Treasury and Accounts Administration	24-27
8. Police	28-29
9. Motor Garages	30-32
10. Other General, Social and Community Services	33-34
11. Social Welfare	35-36
12. Social Security and Welfare	37-39
13. Directorate of Accounts	40-43
14. Secondary Education	44-50
15. Health and Family Welfare	51-62
16. Art and Cultural Affairs	63-65
17. Gazetteer	66

TABLE OF CONTENTS – Contd.

	Page(s)
18. Research	67-70
19. Industries	71-75
20. Labour	76-77
21. Directorate of Sports	78-82
22. Food and Civil Supplies	83-84
23. Forests	85-93
24. Agriculture	94-103
25. Relief, Rehabilitation and Re-settlement	104-107
26. Rural Works	108-115
27. Panchayat	116-118
28. Animal Husbandry and Veterinary	119-127
29. Co-operation	128
30. State Transport	129-131
31. Public Works	132-137
32. Roads and Bridges	138-142
33. North Eastern Areas	143-153
34. Power	154-160
35. Information and Public Relations	161-163
36. Statistics	164-167
37. Legal Metrology and Consumer Affairs	168-170
38. Water Resource Department	171-176
39. Loans to Government Servants	177-178

TABLE OF CONTENTS – Contd.

	Page(s)
40. Housing	179-181
41. Land Management	182-185
42. Rural Development	186-191
43. Fisheries	192-194
44. Attached Offices of the Secretariat Administration	195-196
45. Civil Aviation	197-200
46. State Public Service Commission	201-202
47. Administration of Justice	203-207
48. Horticulture	208-209
49. Science and Technology	210-211
50. Secretariat Economic Services	212-217
51. Directorate of Library	218-219
52. Sports and Youth Services	220-221
53. Fire Protection and Control	222-223
54. State Tax and Excise	224-226
55. State Lotteries	227
56. Tourism	228-230
57. Urban Development	231-236
58. Stationery and Printing	237
59. Public Health Engineering	238-240
60. Textile and Handicraft	241-242
61. Geology and Mining	243-245
62. Directorate of Transport	246-249
63. Protocol Department	250

TABLE OF CONTENTS – Concl.

	Page(s)
64. Trade and Commerce	251-253
65. Department of Tirap, Changlang and Longding	254-256
66. Hydro Power Development	257-260
67. State Information Commission	261
68. Town Planning Department	262-267
69. Parliamentary Affairs Department	268-269
70. Administrative Training Institute	270-272
71. Department of Tawang and West Kameng	273-276
72. Directorate of Prison	277-280
73. Information Technology	281-284
74. Social Justice, Empowerment and Tribal Affairs	285-292
75. Higher and Technical Education	293-298
76. Elementary Education	299-304
77. Gauhati High Court, Itanagar Permanent Bench	305
78. Political Department	306-307
79. Department of Skill Development and Entrepreneur	308-312
80. Directorate of Medical Education, Training and Research	313-316
81. Directorate of Family Welfare	317
82. Department of Indigenous Affairs	318-320
83. Directorate Of Tomo Riba Institute Of Health And Medical Science	321-322
Public Debt	323-325
Appendix: Grant-wise details of estimates and actuals of recoveries adjusted in the accounts in reduction of expenditure.	326

INTRODUCTORY TO APPROPRIATION ACCOUNTS

This compilation containing Appropriation Accounts of the Government of Arunachal Pradesh for 2019-20 presents the accounts of sums expended in the year ended 31 March 2020, compared with sums specified in the Schedules appended to the Appropriation Acts, passed under Articles 204 and 205 of the Constitution of India.

In these Accounts: -

'O' - stands for Original Grant or Appropriation

'S' - stands for Supplementary Grant or Appropriation

'R' - stands for Re-appropriation, Withdrawal or Surrender sanctioned by a competent authority. Charged Appropriations and Expenditure are shown in *italics*.

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

SAVINGS

- (i) Print comments in the Appropriation Accounts where the **overall saving** is over 5 percent of the total provision (ORIGINAL+SUPPLEMENTARY) under REVENUE or CAPITAL Section of a GRANT.
- (ii) Individual comments are to be made when **SAVINGS** under a particular Sub-Head **exceed ₹5.00 lakh** and where the Total Grant, either under REVENUE or CAPITAL to which the Sub-Head relates, has a Budget provision of **₹20 crore or less**.
- (iii) Individual comments are to be made when **SAVINGS** under a particular Sub-Head **exceed ₹10.00 lakh** and where the Total Grant, either under REVENUE or CAPITAL to which the Sub-Head relates, has a Budget provision of **more than ₹20 crore**.

EXCESS

All excesses require regularization by the Legislature.

- (a) Print comments in the Appropriation Accounts when there is any **excess** over total provision (ORIGINAL+SUPPLEMENTARY) under REVENUE or CAPITAL Section of the GRANT.
- (b) Individual comments are to be made when the **EXCESS** under a particular Sub-Head **exceeds ₹5.00 lakh** and where the Total Grant, either under REVENUE or CAPITAL to which the Sub-Head relates, has a Budget provision of **₹20 crore or less**.
- (c) Individual comments are to be made when the **EXCESS** under a particular sub-head **exceeds ₹10.00 lakh** and where the Total Grant, either under REVENUE or CAPITAL to which the Sub-Head relates, has a Budget provision of **more than ₹20 crore**.

SUMMARY OF APPROPRIATION ACCOUNTS

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
1	Legislative Assembly								
	Voted	1,10,94,94	...	1,01,06,12	...	9,88,82	...	...	...
	Charged	85,63	...	60,60	...	25,03	...	...	...
2	Governor								
	Charged	8,89,79	...	7,24,72	...	1,65,07	...	...	...
3	Council of Ministers								
	Voted	13,04,89	...	12,25,66	...	79,23	...	...	...
4	Election								
	Voted	1,37,67,62	50,00	77,02,65	18,31	60,64,97	31,69	...	...
5	Secretariat Administration								
	Voted	1,50,37,44	...	1,47,44,44	...	2,93,00	...	...	...
6	District Administration								
	Voted	4,75,36,24	...	3,19,09,14	...	1,56,27,10	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
(1)		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
7	Treasury and Accounts Administration								
	Voted	94,17,26	...	89,34,49	...	4,82,77	...	...	...
8	Police								
	Voted	9,13,12,75	67,55,00	8,91,91,60	51,35,67	21,21,15	16,19,33	...	...
9	Motor Garages								
	Voted	18,20,00	...	16,40,34	...	1,79,66	...	...	...
10	Other General, Social and Community Services								
	Voted	69,09,12	4,00,00,00	55,02	...	68,54,10	4,00,00,00	...	...
11	Social Welfare								
	Voted	2,55,41,73	11,10,10	2,51,37,13	3,00,00	4,04,60	8,10,10	...	...
12	Social Security and Welfare								
	Charged	8,00,00	...	6,20,20	...	1,79,80	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
(1)		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
13	Directorate of Accounts Voted	8,83,90,23	...	8,35,16,67	...	48,73,56	...	...	...
14	Secondary Education Voted	4,68,37,82	57,00,20	3,85,35,72	4,15,41	83,02,10	52,84,79	...	...
15	Health and Family Welfare Voted	11,47,35,59	1,65,60,20	9,19,83,59	51,36,90	2,27,52,00	1,14,23,30	...	...
16	Art and Cultural Affairs Voted	12,55,34	5,79,50	9,10,36	3,41,31	3,44,98	2,38,19	...	...
17	Gazetteer Voted	1,20,48	...	1,18,28	...	2,20	...	...	...
18	Research Voted	22,64,40	1,59,57	18,04,96	1,19,25	4,59,44	40,32	...	...

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	44,53,24	10,00,00	25,71,90	11,51,99	18,81,34	...	...	(1,51,98,995) 1,51,99
20	Labour								
	Voted	8,87,84	...	8,17,84	...	70,00	...	...	...
21	Directorate of Sports								
	Voted	30,67,04	38,52,10	26,25,74	14,18,61	4,41,30	24,33,49	...	...
22	Food and Civil Supplies								
	Voted	2,92,46,31	3,46,45	2,89,19,39	1,74,86	3,26,92	1,71,59	...	...
23	Forests								
	Voted	2,49,66,96	7,00,00	2,13,80,17	2,00,00	35,86,79	5,00,00	...	...
24	Agriculture								
	Voted	3,29,63,96	9,53,60	2,26,33,92	3,27,64	1,03,30,04	6,25,96	...	...

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	79,93,10	4,00,00	80,81,94	...	...	4,00,00	(88,83,664) 88,84	...
26	Rural Works								
	Voted	1,89,39,33	12,36,00,30	1,77,98,83	10,07,84,84	11,40,50	2,28,15,46	...	...
27	Panchayat								
	Voted	2,03,76,97	...	86,71,24	...	1,17,05,73	...	...	...
28	Animal Husbandry and Veterinary								
	Voted	2,09,33,04	2,66,50	1,87,24,57	1,56,20	22,08,47	1,10,30	...	...
29	Co-operation								
	Voted	16,15,14	13,69,35	15,68,11	13,59,35	47,03	10,00	...	...
30	State Transport								
	Voted	1,08,36,50	21,90,00	1,05,68,39	6,29,66	2,68,11	15,60,34	...	...

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	3,26,84,45	2,38,95,00	2,97,40,12	1,61,01,40	29,44,33	77,93,60	...	...
32	Roads and Bridges								
	Voted	8,30,64,73	10,10,64,97	7,85,10,35	8,25,58,13	45,54,38	1,85,06,84	...	...
33	North Eastern Areas								
	Voted	5,68,94	1,12,86,74	3,27,94	62,02,23	2,41,00	50,84,51	...	...
34	Power								
	Voted	8,13,00,35	2,17,01,00	7,40,68,33	1,31,68,40	72,32,02	85,32,60	...	...
35	Information and Public Relations								
	Voted	40,96,72	17,79,61	32,38,43	4,28,84	8,58,29	13,50,77	...	...
36	Statistics								
	Voted	25,76,87	1,50,00	24,16,30	71,92	1,60,57	78,08		

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 ₹)	
37	Legal Metrology and Consumer Affairs Voted	11,25,60	29,00	10,60,62	...	64,98	29,00	...	...
38	Water Resource Department Voted	2,62,29,99	1,43,25,47	2,11,93,46	1,33,72,26	50,36,53	9,53,21	...	...
39	Loans to Government Servants Voted	...	6,80,00	...	2,74,41	...	4,05,59	...	...
40	Housing Voted	47,50,21	45,00,00	52,47,69	12,49,33	...	32,50,67	(4,97,47,927) 4,97,48	...
41	Land Management Voted	1,03,70,61	3,60,00	69,14,80	1,91,86	34,55,81	1,68,14	...	...
42	Rural Development Voted	4,23,21,49	1,16,89,30	3,64,22,80	7,74,20	58,98,69	1,09,15,10	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
43	Fisheries Voted	27,88,31	20,00,00	26,53,59	11,90,23	1,34,72	8,09,77	...	...
44	Attached Offices of the Secretariat Administration Voted	18,01,71	...	9,74,77	...	8,26,94	...	...	...
45	Civil Aviation Voted	51,29,46	51,99,20	39,43,30	8,01,58	11,86,16	43,97,62	...	...
46	State Public Service Commission <i>Charged</i>	13,21,08	...	12,00,24	...	1,20,84	...	...	...
47	Administration of Justice Voted	22,25,02	15,46,05	20,45,16	7,12,38	1,79,86	8,33,67	...	...
48	Horticulture Voted	1,81,56,11	20,00,20	1,76,35,46	2,23,01	5,20,65	17,77,19	...	...

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	21,94,48	1,80,00	21,69,05	...	25,43	1,80,00	...	...
50	Secretariat Economic Services Voted	54,41,36	34,37,46,36	45,99,25	4,12,04,70	8,42,11	30,25,41,66	...	...
51	Directorate of Library Voted	12,39,59	2,40,60	12,11,82	1,23,83	27,77	1,16,77	...	...
52	Sports and Youth Services Voted	14,07,43	2,10,00	14,07,37	98,07	6	1,11,93	...	...
53	Fire Protection and Control Voted	23,32,68	15,00,00	22,65,70	13,51,26	66,98	1,48,74	...	...
54	State Tax and Excise Voted	26,06,65	2,19,33	23,31,84	...	2,74,81	2,19,33	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
(1)		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
55	State Lotteries								
	Voted	2,03,67	...	1,56,55	...	47,12	...	...	...
56	Tourism								
	Voted	61,20,02	15,65,27	42,20,93	1,32,27	18,99,09	14,33,00	...	...
57	Urban Development								
	Voted	1,52,06,61	1,43,27,60	70,92,45	1,15,21,11	81,14,16	28,06,49	...	...
58	Stationery and Printing								
	Voted	10,90,08	2,85,00	10,47,99	2,85,00	42,09	...	...	...
59	Public Health Engineering								
	Voted	7,68,51,28	4,49,73,20	7,52,31,11	2,53,07,42	16,20,17	1,96,65,78	...	...
60	Textile and Handicraft								
	Voted	60,28,53	4,40,00	58,57,94	20,00	1,70,59	4,20,00	...	...

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)
		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
61	Geology and Mining Voted	52,53,22	2,65,00	14,36,99	12,00	38,16,23	2,53,00	...	...
62	Directorate of Transport Voted	6,63,77	1,10,00	4,90,86	41,29	1,72,91	68,71	...	...
63	Protocol Department Voted	2,89,05	...	2,61,30	...	27,75	...	...	...
64	Trade and Commerce Voted	4,40,51	80,00	3,98,31	...	42,20	80,00	...	...
65	Department of Tirap, Changlang and Longding Voted	1,08,09	65,79,34	93,71	48,25,99	14,38	17,53,35	...	...
66	Hydro Power Development Voted	1,98,55,44	60,00,00	1,77,06,45	41,67,16	21,48,99	18,32,84	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
(1)		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
67	State Information Commission Voted	3,46,45	...	2,82,54	...	63,91	...	...	...
68	Town Planning Department Voted	55,52,51	15,55,18	25,85,39	13,72,07	29,67,12	1,83,11	...	...
69	Parliamentary Affairs Department Voted	1,70,02	...	1,21,00	...	49,02	...	...	...
70	Administrative Training Institute Voted	9,39,21	5,00,00	2,89,55	4,80,00	6,49,66	20,00	...	...
71	Department of Tawang and West Kameng Voted	6,92,61	11,59,00	3,14,23	16,82,68	3,78,38	...	...	(5,23,68,396) 5,23,68
72	Directorate of Prison Voted	14,34,78	29,80,00	12,41,13	3,10,00	1,93,65	26,70,00	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
73	Information Technology Voted	57,82,38	5,00,00	60,96,56	...	...	5,00,00	(3,14,17,693) 3,14,18	...
74	Social Justice, Empowerment and Tribal Affairs Voted	2,01,77,66	1,78,08,47	1,29,96,83	1,55,42,75	71,80,83	22,65,72	...	...
75	Higher and Technical Education Voted	1,85,59,41	74,47,34	1,48,48,03	41,00,65	37,11,38	33,46,69	...	...
76	Elementary Education Voted	13,15,83,56	44,67,36	12,12,19,43	14,20,26	1,03,64,13	30,47,10	...	...
77	Gauhati High Court Itanagar Permanent Bench Charged	8,22,06	...	8,01,61	...	20,45	...	...	...
78	Political Department Voted	1,77,45	...	1,40,30	...	37,15	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or		Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
(1)		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
79	Department of Skill Development and Entrepreneur Voted	41,55,86	5,13,00	31,32,29	1,14,80	10,23,57	3,98,20	...	...
80	Directorate of Medical Education, Training and Research Voted	28,46,10	9,21,50	5,71,40	7,71,50	22,74,70	1,50,00	...	...
81	Directorate of Family Welfare Voted	18,21,68	...	18,17,15	...	4,53	...	...	...
82	Department of Indigenous Affairs Voted	20,72,80	20,00,00	18,11,00	10,31,98	2,61,80	9,68,02	...	...
83	TRIHMS Voted	1,37,45,00	...	59,98	...	1,36,85,02	...	...	...
97	Public Debt Charged	8,74,95,71	5,87,17,16	8,46,87,87	3,53,59,97	28,07,84	2,33,57,19	...	...
	Total Voted	1,33,02,05,79	86,83,72,96	1,13,37,77,76	37,09,06,97	19,73,28,53	49,81,41,66	9,00,50	6,75,67
	Charged	9,14,14,27	5,87,17,16	8,80,95,24	3,53,59,97	33,19,03	2,33,57,19	...	...
	Grand Total	1,42,16,20,06	92,70,90,12	1,22,18,73,00	40,62,66,94	20,06,47,56	52,14,98,85	9,00,50	6,75,67

SUMMARY OF APPROPRIATION ACCOUNTS–Contd.

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

**Serial
Number****REVENUE-Voted**

- | | | |
|----|-----|------------------------------------------|
| 1. | 25. | Relief, Rehabilitation and Re-settlement |
| 2. | 40. | Housing |
| 3. | 73. | Information and Technology |

CAPITAL-Voted

- | | | |
|----|-----|--------------------------------------|
| 1. | 19. | Industries |
| 2. | 71. | Department of Tawang and West Kameng |

SUMMARY OF APPROPRIATION ACCOUNTS-Concl'd.

As Grants and Appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. Net Expenditure figures are shown in the Finance Accounts.

Reconciliation between the total expenditure according to the Appropriation Accounts for 2019-20 and that shown in the Finance Accounts for that year is given below:-

	Voted		Charged		Total
	Revenue	Capital	Revenue	Capital	
	<i>(₹ in thousands)</i>				
Total Expenditure according to the Appropriation Accounts	1,13,37,77,76	37,09,06,97	8,80,95,24	3,53,59,97	1,62,81,39,94
Total Deduct- recoveries shown in Appendix	...	36	...	...	36
Net Total Expenditure as shown in Statement 11 of the Finance Accounts	1,13,37,77,76	37,09,06,61	8,80,95,24	3,53,59,97	1,62,81,39,58

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

Details of recoveries referred to above are given in the Appendix at page 326.

Certificate of the Comptroller and Auditor General of India

This Compilation, containing the Appropriation Accounts of the Government of Arunachal Pradesh for the year ending 31 March 2020, presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position, along with accounts of receipts and disbursements of the Government for the year are presented in a separate compilation.

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

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31 March 2020 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 2020.

Date: 19th May, 2021
Place: New Delhi



(Girish Chandra Murmu)
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	98,86,14			
Supplementary	12,08,80	1,10,94,94	1,01,06,12	(-)9,88,82
Amount surrendered during the year				...
Charged:				
Original	66,60			
Supplementary	19,03	85,63	60,60	(-)25,03
Amount surrendered during the year				...

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

1.1.1 In view of the overall saving of ₹9,88.82 lakh (8.91 per cent of the total provision) in the grant, supplementary provision of ₹12,08.80 lakh obtained in March 2020 proved excessive.

1.1.2 No part of the available saving of ₹9,88.82 lakh was anticipated for surrender during the year.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2011 Parliament/State/Union Territory Legislatures				
02	<i>State/Union Territory Legislatures</i>			
101	Legislative Assembly			
02	Establishment Expenses of MLAs			
O	24,64.75			
R	(-),1,64.92	22,99.83	19,72.87	(-),3,26.96

Reduction in provision by re-appropriation was the net effect of decrease of ₹6,89.42 lakh under Salaries and Wages and increase of ₹5,24.50 lakh towards Office Expenses and Medical Treatment due to requirement of less/more funds under respective heads.

Saving was reportedly due to non-drawal of Salary arrears and other bills on account of Covid-19.

(ii) 04 State Plan Schemes				
2011 Parliament/State/Union Territory Legislatures				
02	<i>State/Union Territory Legislatures</i>			
800	Other Expenditure			
02	Schemes under Budget Announcement/ State Development Schemes			
O	13,00.00	13,00.00	10,04.72	(-),2,95.28

Saving was reportedly due to non-drawal of Salary, HRA, LTC and other bills on account of Covid-19.

GRANT NO. 1 LEGISLATIVE ASSEMBLY-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 2011 Parliament/State/Union Territory Legislatures			
02 State/Union Territory Legislatures			
103 Legislative Secretariat			
01 Establishment Expenses			
O	48,65.39		
S	11,83.80		
R	1,64.92	62,14.11	58,51.93
			(-)3,62.18

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,74.92 lakh towards Other Charges and decrease of ₹10.00 lakh under Office Expenses (POL) due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-drawal of Leave Encashment, Salary arrears, LTC and other bills on account of Covid-19.

Charged:

1.1.1 As the overall expenditure of ₹60.60 lakh fell short of the original appropriation, supplementary provision of ₹19.03 lakh obtained in March 2020 proved totally unnecessary.

1.1.2 No part of the available saving of ₹25.03 lakh (29.23 per cent of the total provision) was anticipated for surrender during the year.

1.1.3 Saving of ₹36.33 lakh and ₹29.39 lakh constituting 39.33 per cent and 34.54 per cent of the total provision had also occurred under the Revenue-Charged Section of this Appropriation in 2017-18 and 2018-19 respectively.

GRANT NO. 1 LEGISLATIVE ASSEMBLY-Concl.

1.1.4 Saving occurred mainly under:

Serial Head number	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 2011 Parliament/State/Union Territory Legislatures			
02 <i>State/Union Territory Legislatures</i>			
101 Legislative Assembly			
01 Speaker, Deputy Speaker			
O	66.60		
S	19.03	85.63	60.60
			(-)25.03

Saving was reportedly due to non-drawal of Salary arrears and other bills on account of Covid-19.

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	8,64,33			
Supplementary	25,46	8,89,79	7,24,72	(-)1,65,07
Amount surrendered during the year (31 March 2020)				61,89

Notes and Comments:

Revenue:

2.1.1 As the overall expenditure of ₹7,24.72 lakh fell short of the original appropriation of ₹8,64.33 lakh, supplementary provision of ₹25.46 lakh obtained in March 2020 proved totally unnecessary.

2.1.2 Out of the available saving of ₹1,65.07 lakh (18.55 per cent of the total provision) in the Revenue-Charged Section of this Appropriation, ₹61.89 lakh (37.49 per cent of the total saving) only was anticipated and surrendered in March 2020.

APPROPRIATION NO. 2 GOVERNOR-Contd.

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	4,06.15		
	R	(-) <i>84.56</i>	3,21.59	3,21.58
				(-) <i>0.01</i>

Reduction in provision by re-appropriation was the net effect of decrease of ₹31.84 lakh mainly under Salaries and Wages and increase of ₹4.50 lakh towards Medical Treatment, Domestic Travel Expenses and Office Expenses due to requirement of less/more funds under respective heads and surrender of ₹57.22 lakh mainly from Office Expenses and Other Charges was made without assigning any reason.

Saving was reportedly due to allocation of excess provision under Salaries by the Finance Department (Budget), Government of Arunachal Pradesh.

(ii) 102	Discretionary Grants			
01	Discretionary Grant of Governor			
	O	50.00		
	S	10.00	60.00	21.05
				(-) <i>38.95</i>

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

(iii) 101	Emoluments and Allowances of the Governor/Administrator of U.Ts.			
01	Pay Allowances of Governor			
	O	42.00		
	R	(-) <i>12.07</i>	29.93	29.93
				...

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

APPROPRIATION NO. 2 GOVERNOR-Concl'd.

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 2012	President, Vice-President/ Governor, Administrator of Union Territories			
103	Household Establishment			
01	Establishment Charges			
	O	3,19.63		
	S	15.46		
	R	(-)4.03	3,31.06	3,24.74
				(-)6.32

Reduction in provision by re-appropriation was the net effect of decrease of ₹7.66 lakh under Salaries and Other Charges and increase of ₹6.64 lakh towards Medical Treatment due to requirement of less/more funds under respective heads and surrender of ₹3.01 lakh from Other Charges and Salaries was made without assigning any reason.

Saving was reportedly due to allocation of excess provision by the Finance Department (Budget), Government of Arunachal Pradesh under Salaries and submission of less numbers of TA/LTC bills by the staffs.

(v) 800	Other Expenditure			
04	Repairs/Maintenance of Official Residence of Governor			
	O	6.60		
	R	7.46	14.06	...
				(-)14.06

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

The department stated that saving occurred as purchases/works were not undertaken during the year.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2013 Council of Ministers				
Original	13,04,89	13,04,89	12,25,66	(-)79,23
Amount surrendered during the year (31 March 2020)				47,52

Notes and Comments:

Revenue:

3.1.1 In view of the overall saving of ₹79.23 lakh (6.07 per cent of the total provision) in the grant, provision made through original grant proved excessive.

3.1.2 Out of the available saving of ₹79.23 lakh, ₹47.52 lakh (59.98 per cent of the total saving) only was anticipated and surrendered in March 2020.

3.1.3 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2013 Council of Ministers				
101	Salaries of Ministers and Deputy Ministers			
01	Establishment Charges of Ministers			
	O	2,82.16		
	R	(-)81.61	2,00.55	1,98.86
				(-)1.69

Reduction in provision by re-appropriation (₹34.09 lakh) was due to requirement of less fund under Salaries and surrender (₹47.52 lakh) also from Salaries was made without assigning reason.

GRANT NO. 3 COUNCIL OF MINISTERS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 2013 Council of Ministers				
101	Salaries of Ministers and Deputy Ministers			
03	Establishment Charges of Parliament Secretaries			
	O	75.60		
	R	(-)75.60	...	...

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

(iii) 105 Discretionary Grant by Ministers				
03	Discretionary Grants of Principal Advisors and Advisors			
	O	50.00		
	R	(-)50.00	...	...

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

(iv) 102 Sumptuary and Other Allowances				
03	Sumptuary Allowances of Parliamentary Secretaries			
	O	40.50		
	R	(-)40.50	...	...

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

(v) 108 Tour Expenses				
01	Travel Expenses			
	O	78.03		
	R	(-)18.00	60.03	59.85
				(-)0.18

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

GRANT NO. 3 COUNCIL OF MINISTERS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi) 2013 Council of Ministers				
108	Tour Expenses			
03	Travel Expenses of Parliamentary Secretaries			
	O 10.00			
	R (-)10.00	...	...	...

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Domestic Travel Expenses.

(vii) 102	Sumptuary and Other Allowances			
02	Sumptuary Allowances of Leader of Opposition			
	O 8.10	8.10	...	(-)8.10
(viii) 101	Salaries of Ministers and Deputy Ministers			
02	Establishment Charges of Leader of Opposition			
	O 15.12	15.12	8.13	(-)6.99

Reasons for saving at serial numbers (i), (v), (vii) and (viii) have not been intimated (November 2020).

(ix) 104	Entertainment and Hospitality Expenses			
03	Hospitality Expenses of Parliamentary Secretaries			
	O 6.50			
	R (-)6.50	...	...	...

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

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

3.1.4 Saving mentioned at note **31.1.3** was partly offset by excess 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 2,10.00			
R 1,33.03	3,43.03	3,41.75	(-)1.28

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

(ii) 104 Entertainment and Hospitality Expenses			
01 Hospitality Expenses			
O 1,50.00			
R 45.88	1,95.88	1,95.62	(-)0.26

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

Saving at serial numbers (i) and (ii) was reportedly due to non-receipt of bills on account of Covid-19.

(iii) 800 Other Expenditure			
04 Establishment Expenses for Nazarath			
O 1,10.00			
R 40.00	1,50.00	1,49.99	(-)0.01

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

(iv) 102 Sumptuary and Other Allowances			
01 Sumptuary Allowances			
O 97.50			
R 15.16	1,12.66	1,04.50	(-)8.16

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

Reasons for the saving at serial numbers (iii) and (iv) have not been intimated (November 2020).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2015 Election				
2059 Public Works				
Original	1,37,67,62	1,37,67,62	77,02,65	(-)60,64,97
Amount surrendered during the year (31 March 2020)				59,96,03
Capital				
Major Head:				
4059 Capital Outlay on Public Works				
Original	50,00	50,00	18,31	(-)31,69
Amount surrendered during the year (31 March 2020)				31,69

Notes and Comments:

Revenue:

4.1.1 In view of the overall saving of ₹60,64.97 lakh (44.05 per cent of the total provision) in the grant, provision made through original grant proved excessive.

4.1.2 Out of the available saving of ₹60,64.97 lakh, ₹59,96.03 lakh (98.86 per cent of the total saving) was anticipated and surrendered in March 2020.

4.1.3 Saving of ₹4,76.38 lakh and ₹20,39.17 lakh constituting 15.40 per cent and 27.26 per cent of the total provision had also occurred under the Revenue Section of this grant in 2017-18 and 2018-19 respectively.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2015 Election			
104 Charges for Conduct of Elections for Lok Sabha/ State and Union Territory Legislative Assembly when held Simultaneously			
01 Election Charges			
O 1,00,00.00			
R (-)48,60.90	51,39.10	51,23.98	(-)15.12

Reduction in provision by re-appropriation was the net effect of decrease of ₹11.00 lakh under Wages and increase of ₹74.10 lakh towards Salaries due to requirement of less/more funds under respective heads and surrender of ₹49,24.00 lakh from Office Expenses, Other Charges and Domestic Travel Expenses was made without assigning any reason.

Saving was reportedly due to non-utilisation of fund by District Election Officers for non-receipt of hire charges bills, helicopter bills from Air Force and also non-receipt of Travelling Allowances bills, miscellaneous expenditure bills from Election Observers in time.

(ii) 103 Preparation and Printing of Electoral Rolls			
01 Printing of Electoral Rolls			
O 13,47.86			
R (-)5,39.86	8,08.00	7,72.95	(-)35.05

Reduction in provision by re-appropriation (₹61.07 lakh) was due to requirement of less fund under Other Charges and Salaries and surrender (₹4,78.79 lakh) mainly from Office Expenses and Other Charges was made without assigning reason.

Saving was reportedly due to non-utilisation of fund by District Election Officers for non receipt of bills from supplier/interior ERO/AERO Offices.

GRANT NO. 4 ELECTION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 2015 Election				
108	Issue of Photo Identity Cards to Voters			
01	Issue of Identity Cards			
	O	8,88.10		
	R	(-4,92.94	3,95.16	3,77.76
				(-17.40

Reduction in provision by surrender of ₹4,93.24 lakh mainly from Other Charges and Office Expenses was made without assigning any reason and increase of ₹0.30 lakh towards Wages due to requirement more funds under respective heads.

Saving was reportedly due to non-receipt of bills from EPIC material suppliers in time.

(iv) 102 Electoral Officers				
01	Establishment Charges			
	O	14,31.66		
	R	(-1,44.83	12,86.83	12,86.83
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,46.93 lakh mainly under Other Charges, Salaries and Office Expenses and increase of ₹2.10 lakh mainly towards Medical Treatment and Salaries (LTC) due to requirement of less/more funds under respective heads.

(v) 05 Finance Commission Recommendations				
2059 Public Works				
01	Office Buildings			
053	Maintenance and Repairs			
11	Other Maintenance Expenditure			
	O	1,00.00		
	R	(-1,00.00	...	...
				...

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

GRANT NO. 4 ELECTION-Concl.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2015 Election			
106 Charges for Conduct of Elections to State/Union Territory Legislature			
02 Charges for Conduct of Bye Election to State Legislative Assembly			
R	1,42.50	1,42.50	1,41.13
			(-)1.37

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

The department stated that ₹1.37 lakh could not be utilised by concerned District Election Officers for non-receipt of bills from supplier in time.

Capital

4.2.1 In view of the overall saving of ₹31.69 lakh (63.38 per cent of the total provision) in the grant, provision made through original grant proved excessive.

4.2.2 The entire saving of ₹31.69 lakh (100 per cent of the total saving) was anticipated and surrendered in March 2020.

4.2.3 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 4059 Capital Outlay on Public Works			
01 Office Buildings			
800 Other Expenditure			
01 Creation of Assets			
O	50.00		
R	(-)31.69	18.31	18.31
			...

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

**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	1,48,19,86			
Supplementary	2,17,58	1,50,37,44	1,47,44,44	(-)2,93,00
Amount surrendered during the year (31 March 2020)				1,89,10

**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	4,75,36,14			
Supplementary	10	4,75,36,24	3,19,09,14	(-)1,56,27,10
Amount surrendered during the year (31 March 2020)				1,41,29,85

Notes and Comments:

Revenue:

6.1.1 As the overall expenditure of ₹3,19,09.14 lakh fell far short of the original provision of ₹4,75,36.14 lakh, supplementary provision of ₹0.10 lakh obtained in March 2020 proved totally unnecessary.

6.1.2 Out of the available saving of ₹1,56,27.10 lakh (32.87 per cent of the total provision), ₹1,41,29.85 lakh (90.42 per cent of the total saving) only was anticipated and surrendered in March 2020.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2053 District Administration				
093	District Establishments			
01	Establishment Charges			
	O	3,30,86.00		
	R	(-1,27,48.26)	2,03,37.74	1,96,37.65
				(-7,00.09)

Reduction in provision by re-appropriation was the net effect of decrease of ₹12,46.15 lakh mainly under Other Charges and Office Expenses and increase of ₹12,11.05 lakh mainly towards Salaries and Minor Works due to requirement of less/more funds under respective heads and surrender of ₹1,27,13.16 lakh mainly from Salaries, Wages and Office Expenses was made without assigning any reason.

The department stated that saving was the residual saving of 26 numbers of Drawing and Disbursing Officers.

(ii) 094 Other Establishments				
01	Establishment Charges			
	O	1,04,96.80		
	R	(-8,34.23)	96,62.57	93,56.33
				(-3,06.24)

Reduction in provision by re-appropriation was the net effect of decrease of ₹8,70.17 lakh mainly under Office Expenses and Salaries and increase of ₹9,42.66 lakh mainly towards Minor Works and Wages due to requirement of less/more funds under respective heads and surrender of ₹9,06.72 lakh mainly from Salaries and Wages was made without assigning any reason.

The department stated that saving was the residual saving of 33 numbers of Drawing and Disbursing Officers.

GRANT NO. 6 DISTRICT ADMINISTRATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 2053 District Administration				
093	District Establishments			
10	Expenditure on Under Trial Prisoner (UTP)			
	O	6,34.50		
	R	(-)2,65.50	3,69.00	3,59.20
				(-)9.80

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,30.68 lakh under Other Charges and increase of ₹4.10 lakh towards Other Charges due to requirement of less/more funds under respective heads and surrender of ₹1,38.92 lakh also from Other Charges was made without assigning any reason.

The department stated that saving was the residual saving of 26 numbers of Drawing and Disbursing Officers.

(iv) 094 Other Establishments				
03	Honorarium to Gaon Buras			
	O	8,36.44		
	R	(-)84.04	7,52.40	6,18.69
				(-)1,33.71

Reduction in provision by re-appropriation was the net effect of decrease of ₹26.30 lakh under Other Charges and increase of ₹8.10 lakh towards Other Charges due to requirement of less/more funds under respective heads and surrender of ₹65.84 lakh also from Other Charges was made without assigning any reason.

The department stated that saving was the residual saving of 33 numbers of independent Additional Deputy Commissioner's under the Department.

GRANT NO. 6 DISTRICT ADMINISTRATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v) 2053 District Administration				
101	Commissioners			
01	Establishment Charges			
	O	3,21.70		
	R	(-)1,31.10	1,90.60	1,83.12
				(-)7.48

Reduction in provision by re-appropriation was the net effect of decrease of ₹17.94 lakh mainly under Salaries and Office Expenses and increase of ₹23.94 lakh mainly towards Domestic Travel Expenses and Other Charges due to requirement of less/more funds under respective heads and surrender of ₹1,37.10 lakh from Salaries was made without assigning any reason.

The department stated that saving was the residual saving of establishment of Divisional Commissioner (East) and Divisional Commissioner (West).

(vi) 2030 Stamps and Registration02 *Stamps-Non-Judicial*

101 Cost of Stamps

01 Purchase of Stamps

O 4,33.80

R (-)94.42

3,39.38

3,09.68

(-)29.70

Reduction in provision by re-appropriation was the net effect of decrease of ₹94.52 lakh under Domestic Travel Expenses and increase of ₹0.10 lakh towards Salaries due to requirement of less/more funds under respective heads. The decrease under Domestic Travel Expenses includes surrender (₹94.42 lakh) mainly from Other Charges and Office Expenses for which no reasons were assigned.

Reasons for the saving have not been intimated (November 2020).

GRANT NO. 6 DISTRICT ADMINISTRATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii) 2053 District Administration				
093	District Establishments			
03	Honorarium to Gaon Buras			
	O	7,82.30		
	R	(-)76.71	7,05.59	6,58.46
				(-)47.13

Reduction in provision by re-appropriation was the net effect of decrease of ₹64.90 lakh under Other Charges and increase of ₹19.59 lakh towards Other Charges due to requirement of less/more funds under respective heads and surrender of ₹31.40 lakh also from Other Charges was made without assigning any reason.

The department stated that saving was the residual saving of 26 numbers of Drawing and Disbursing Officer's which resulted due to delay in making new policy for appointment of new Gaon Buras.

(viii) 09 LTC

	O	1,42.10		
	R	18.50	1,60.60	97.90
				(-)62.70

Augmentation of provision by re-appropriation was the net effect of increase of ₹41.80 lakh towards Salaries (LTC) and decrease of ₹15.00 lakh under Salaries (LTC) due to requirement of less/more funds under respective heads and surrender of ₹8.30 lakh also from Salaries (LTC) was made without assigning any reason.

Saving was reportedly due to less number of applicants for availing LTC during the year.

GRANT NO. 6 DISTRICT ADMINISTRATION-Contd.

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

094 Other Establishments

06 LTC

O	79.70			
R	(-7.60)	72.10	36.00	(-36.10)

Reduction in provision by re-appropriation was the net effect of decrease of ₹15.20 lakh under Salaries (LTC) and increase of ₹17.30 lakh towards Salaries (LTC) due to requirement of less/more funds under respective heads and surrender of ₹9.70 lakh also from Salaries (LTC) was made without assigning any reason.

Saving was reportedly due to less number of applicants for availing LTC during the year.

(x) 07 Expenditure on Under Trial Prisoner (UTP)

O	99.90			
R	(-19.90)	80.00	61.74	(-18.26)

Reduction in provision by re-appropriation was the net effect of decrease of ₹41.30 lakh under Other Charges and increase of ₹22.50 lakh towards Other Charges due to requirement of less/more funds under respective heads and surrender of ₹1.10 lakh also from Other Charges was made without assigning any reason.

The department stated that saving was the residual saving of 33 numbers of Drawing and Disbursing Officer's.

(xi) 04 POL for Office Vehicle

O	1,71.30			
R	5.20	1,76.50	1,41.13	(-35.37)

Augmentation of provision by re-appropriation was the net effect of increase of ₹20.70 lakh towards Office Expenses (POL) and decrease of ₹14.71 lakh under Office Expenses (POL) due to requirement of less/more funds under respective heads and surrender of ₹0.79 lakh also from Office Expenses (POL) was made without assigning any reason.

The department stated that saving was the residual saving of 33 numbers of Drawing and Disbursing Officer's.

GRANT NO. 6 DISTRICT ADMINISTRATION-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xii) 2053 District Administration				
093	District Establishments			
04	POL for Office Vehicle			
	O	4,35.80		
	R	(-)12.90	4,22.90	4,13.95
				(-)8.95

Reduction in provision by re-appropriation was the net effect of decrease of ₹17.80 lakh under Office Expenses (POL) and increase of ₹26.80 lakh towards Office Expenses (POL) due to requirement of less/more funds under respective heads and surrender of ₹21.90 lakh also from Office Expenses (POL) was made without assigning any reason.

The department stated that saving was the residual saving of 26 numbers of Drawing and Disbursing Officer's.

6.1.4 Saving mentioned at note **6.1.3** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 3451 Secretariat Economic Services				
102	District Planning Machinery			
07	Schemes under SADA			
	...	...	28.00	(+)28.00

Reasons for incurring expenditure without budget provision have not been intimated (November 2020).

**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	90,55,09			
Supplementary	3,62,17	94,17,26	89,34,49	(-)4,82,77
Amount surrendered during the year				...

Notes and Comments:

Revenue:

7.1.1 As the overall expenditure of ₹89,34.49 lakh fell far short of the original provision of ₹90,55.09 lakh, supplementary provision of ₹3,62.17 lakh obtained in March 2020 proved totally unnecessary.

7.1.2 No part of the available saving of ₹4,82.77 lakh (5.13 per cent of the total provision) was anticipated for surrender during the year.

GRANT NO. 7 TREASURY AND ACCOUNTS ADMINISTRATION-Contd.

7.1.3 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2071 Pensions and Other Retirement Benefits			
01 Civil			
117 Government Contribution for Defined Contribution Pension Scheme			
01 Government Contribution			
O 68,20.00			
R (-)9,69.00	58,51.00	54,06.27	(-)4,44.73

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

The department stated that ₹54,06.27 lakh was uploaded to NSDL without giving reason for the saving.

7.1.4 Saving mentioned at note **7.1.3** was partly offset by excess mainly 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 13,26.34			
R 4,61.91	17,88.25	18,02.03	(+)13.78

Augmentation of provision by re-appropriation was the net effect of increase of ₹4,65.91 lakh mainly towards Salaries, Other Contractual Services and Office Expenses and decrease of ₹4.00 lakh under Office Expenses (POL) due to requirement of more/less funds under respective heads.

The department stated that the actual budget allocation was ₹18,20.20 lakh and department incurred expenditure of ₹18,02.03 lakh leaving ₹18.17 lakh as saving.

Saving was reportedly due to non-payment of Salary of TO/STO and non-payment of honorarium.

GRANT NO. 7 TREASURY AND ACCOUNTS ADMINISTRATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 2049 Interest Payments				
60	<i>Interest on Other Obligations</i>			
101	Interest on Deposits			
01	Interest Payments of NPS			
O	10.00			
S	3,62.17			
R	4,65.83	8,38.00	7,65.35	(-72.65)

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

The department stated that ₹7,65.35 lakh was uploaded to the Pension Fund Manager without giving the reason for the saving.

(iii) 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	20.00			
R	(-)20.00	...	51.60	(+)51.60

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

Reasons for incurring expenditure without budget provision have not been intimated (November 2020).

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 2054 Treasury and Accounts Administration				
095	Directorate of Accounts and Treasuries			
01	Establishment Charges			
	O	8,53.75		
	R	58.26	9,12.01	8,81.59
				(-)30.42

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,06.18 lakh mainly towards Minor Works, Wages and Other Administrative Services and decrease of ₹47.92 lakh mainly under Office Expenses and Other Charges due to requirement of more/less funds under respective heads.

The department stated that the actual budget grant under this head was ₹8,91.66 lakh and department incurred expenditure of ₹8,81.59 lakh leaving ₹10.07 lakh as saving.

The department further stated that fund provisions were kept for payment of MACP and its arrear for all eligible employees which could not be paid due to non-clearance by the screening committee and also non-payment of wages to employees due to unauthorised leave.

**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	8,95,28,64			
Supplementary	17,84,11	9,13,12,75	8,91,91,60	(-)21,21,15
Amount surrendered during the year (31 March 2020)				4,62,70
Capital				
Major Head:				
4055 Capital Outlay on Police				
Original	67,55,00	67,55,00	51,35,67	(-)16,19,33
Amount surrendered during the year (31 March 2020)				7,09,20

Notes and Comments:

Capital:

8.2.1 In view of the overall saving of ₹16,19.33 lakh (23.97 per cent of the total provision) in the grant, provision made through original grant proved excessive.

8.2.2 Out of the available saving of ₹16,19.33 lakh, ₹7,09.20 lakh (43.80 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 8 POLICE-Concl.**8.2.3** Saving occurred mainly 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 55,65.00			
R (-)24,56.00	31,09.00	30,48.60	(-)60.40

Reduction in provision by re-appropriation (₹17,46.80 lakh) was due to requirement of less fund under Major Works and Motor Vehicles and surrender (₹7,09.20 lakh) from Major Works was made without assigning reason.

The department stated that the actual expenditure under this head was ₹31,32.60 lakh without giving any reasons for the saving.

8.2.4 Saving mentioned at note **8.2.3** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4055 Capital Outlay on Police			
800 Other Expenditure			
09 Creation of Assets under Budget Announcement/State Development Schemes			
O 11,90.00			
R 17,46.80	29,36.80	20,87.07	(-)8,49.73

Augmentation of provision by re-appropriation was the net effect of increase of ₹23,24.30 lakh towards Motor Vehicle and Machinery and Equipments and decrease of ₹5,77.50 lakh under Major Works due to requirement of more/less funds under respective heads.

The department stated that the actual expenditure under the head was ₹19,94.59 lakh without giving reasons for the saving.

**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	15,60,00			
Supplementary	2,60,00	18,20,00	16,40,34	(-)1,79,66
Amount surrendered during the year				...

Notes and Comments:

Revenue:

9.1.1 In view of the overall saving of ₹1,79.66 lakh (9.87 per cent of the total provision) in the grant, supplementary provision of ₹2,60.00 lakh obtained in March 2020 proved excessive.

9.1.2 No part of the available saving of ₹1,79.66 lakh was anticipated for surrender during the year.

GRANT NO. 9 MOTOR GARAGES-Contd.

9.1.3 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2070 Other Administrative Services			
800 Other Expenditure			
01 Communication Flight			
O 3,00.00			
R (-)1,00.00	2,00.00	1,60.48	(-)39.52

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

(ii) 2052 Secretariat-General Services			
090 Secretariat			
09 Expenditure for Secretariat			
O 2,00.00			
R (-)55.00	1,45.00	1,43.30	(-)1.70

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

(iii) 2070 Other Administrative Services			
800 Other Expenditure			
09 VIP Movement			
O 3,90.00			
S 2,60.00			
R 1,25.00	7,75.00	6,37.07	(-)1,37.93

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

Reasons for the saving at serial numbers (i) to (iii) have not been intimated (November 2020).

GRANT NO. 9 MOTOR GARAGES-Concl.

9.1.4 Saving mentioned at note **9.1.3** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2013 Council of Ministers				
800	Other Expenditure			
02	Purchase for Minister's Car/Petrol			
O	6,70.00			
R	30.00	7,00.00	6,99.50	(-)0.50

Augmentation of provision by re-appropriation was the net effect of increase of ₹55.00 lakh towards Office Expenses and Other Charges and decrease of ₹25.00 lakh under Office Expenses (POL) due to requirement of more/less funds under respective heads.

The department stated that fund could not be utilised in time due to Covid-19.

**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	69,09,12	69,09,12	55,02	(-)68,54,10
Amount surrendered during the year (31 March 2020)				68,54,00
Capital				
Major Head:				
4250 Capital Outlay on Other Social Services				
Original	4,00,00,00	4,00,00,00	...	(-)4,00,00,00
Amount surrendered during the year (31 March 2020)				4,00,00,00

Notes and Comments:

Revenue:

10.1.1 In view of the overall saving of ₹68,54.10 lakh (99.20 per cent of the total provision) in the grant, provision made through original grant proved excessive.

10.1.2 Out of the available saving of ₹68,54.10 lakh, ₹68,54.00 lakh (99.99 per cent of the total saving) was precisely anticipated and surrendered in March 2020.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2250 Other Social Services				
800	Other Expenditure			
02	Welfare Measures			
	O	68,54.00		
	R	(-)68,54.00	...	...

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

Capital:

10.2.1 In view of the non-utilization of the entire provision of ₹4,00,00.00 lakh in the grant, provision made through original grant was totally unnecessary.

10.2.2 The entire saving of ₹4,00,00.00 lakh (100 per cent of the total provision) was anticipated and surrendered in March 2020.

10.2.3 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 4250 Capital Outlay on Other Social Services				
800	Other Expenditure			
05	Welfare Measures			
	O	4,00,00.00		
	R	(-)4,00,00.00	...	...

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

**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	2,45,58,38			
Supplementary	9,83,35	2,55,41,73	2,51,37,13	(-)4,04,60
Amount surrendered during the year				...
Capital				
Major Head:				
4235 Capital Outlay on Social Security and Welfare				
Original	11,10,00			
Supplementary	10	11,10,10	3,00,00	(-)8,10,10
Amount surrendered during the year (31 March 2020)				5,82,99

Notes and Comments:

Capital:

11.2.1 As the overall expenditure of ₹3,00.00 lakh fell far short of the original provision of ₹11,10.00 lakh, supplementary provision of ₹0.10 lakh obtained in March 2020 proved totally unnecessary.

11.2.2 Out of the available saving of ₹8,10.10 lakh (72.98 per cent of the total provision), ₹5,82.99 lakh (71.97 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 11 SOCIAL WELFARE-Concltd.**11.2.3 Saving occurred mainly 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			
13 Creation of Assets under Budget Announcement/State Development Schemes			
O	11,10.00		
R	(-11,10.00	...	3,00.00
			(+)3,00.00

Withdrawal of the entire provision by re-appropriation (₹5,27.01 lakh) was due to requirement of less fund under Major Works and that by surrender (₹5,82.99 lakh) also from Major Works was made without assigning any reason.

The department stated that the actual Budget Grant under this head was ₹4,10.00 lakh as per the Revised Estimate 2019-20 and department incurred expenditure of ₹3,00.00 lakh leaving an amount of ₹1,10.00 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.

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	5,15,77			
Supplementary	2,84,23	8,00,00	6,20,20	(-)1,79,80
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

12.1.1 In view of the overall saving of ₹1,79.80 lakh (22.48 per cent of the total provision) in the appropriation, supplementary provision of ₹2,84.23 lakh obtained in March 2020 proved excessive.

12.1.2 No part of the available saving of ₹1,79.80 lakh was anticipated for surrender during the year.

12.1.3 Saving occurred mainly under:

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2235 Social Security and Welfare				
60	<i>Other Social Security and Welfare Programmes</i>			
200	Other Programmes			
04	Payment of Compensation under M.V. Act (No Fault Liability)			
O	2,00.00			
R	(-)91.00	1,09.00	...	(-)1,09.00

GRANT NO. 12 SOCIAL SECURITY AND WELFARE-Contd.

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Saving(-) (` in lakh)
(ii) 2235 Social Security and Welfare				
60	<i>Other Social Security and Welfare Programmes</i>			
800	Other Expenditure			
09	Payment of Victim Compensation Scheme			
O	1,55.37			
R	(-)9.37	1,46.00	1,07.05	(-)38.95

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

(iii) 04 Provision in Lieu of 3rd Party Insurance of APST Buses

O	16.00			
R	(-)16.00	...	...	...

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

(iv) 03 Workman Compensation

O	10.00			
R	15.00	25.00	...	(-)25.00

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

Reasons for the saving at serials numbers (i), (ii) and (iv) have not been intimated (November 2020).

GRANT NO. 12 SOCIAL SECURITY AND WELFARE-Concl.

12.1.4 Saving mentioned at note **12.1.3** was partly offset by excess mainly under:

Serial Head number	Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2235 Social Security and Welfare			
60 <i>Other Social Security and Welfare Programmes</i>			
800 Other Expenditure			
02 Ex-gratia Payment			
O 1,30.00			
S 2,84.23			
R 1,05.77	5,20.00	5,13.15	(-)6.85

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

Reasons for the saving have not been intimated (November 2020).

**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	8,83,40,00			
Supplementary	50,23	8,83,90,23	8,35,16,67	(-)48,73,56
Amount surrendered during the year				...

Notes and Comments:

Revenue:

13.1.1 As the overall expenditure of ₹8,35,16.67 lakh fell short of the original provision of ₹8,83,40.00 lakh, supplementary provision of ₹50.23 lakh obtained in March 2020 proved totally unnecessary.

13.1.2 No part of the available saving of ₹48,73.56 lakh (5.51 per cent of the total provision) was anticipated for surrender during the year.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2071 Pensions and Other Retirement Benefits			
	<i>01 Civil</i>			
	101 Superannuation and Retirement Allowances			
	02 Arrear Payable Due to Court Judgment			
	O 90,00.00	90,00.00	...	(-)90,00.00
(ii)	105 Family Pensions			
	01 Ordinary Pension			
	O 1,78,09.52			
	R (-)25.00	1,77,84.52	1,37,58.63	(-)40,25.89
Reduction in provision by re-appropriation was due to requirement of less fund under Pensionary Charges.				
(iii)	101 Superannuation and Retirement Allowances			
	01 Ordinary Pension			
	O 5,15,55.56	5,15,55.56	5,04,57.14	(-)10,98.42
(iv)	111 Pensions to Legislators			
	01 Members of Legislative Assembly			
	O 13,44.00	13,44.00	11,99.30	(-)1,44.70

GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v) 2071 Pensions and Other Retirement Benefits				
01 <i>Civil</i>				
102	Commuted Value of Pensions			
01	Ordinary Pension			
O	80,00.00	80,00.00	79,84.47	(-)15.53

While furnishing the reasons for the saving at serial numbers (ii) to (v), 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 India and Nepal as per pensioners' request and department is not in a position to monitor/control the expenditure on pension sector.

(vi) 2047 Other Fiscal Services				
103	Promotion of Small Savings			
01	Establishment Charges			
O	1,41.41			
R	(-)7.40	1,34.01	1,30.46	(-)3.55

Reduction in provision by re-appropriation was the net effect of decrease of ₹16.40 lakh mainly under Advertising and Publicity and Office Expenses and increase of ₹9.00 lakh mainly towards Salaries and Wages due to requirement of less/more funds under respective heads.

Reasons for the saving at serial numbers (i) and (vi) have not been intimated (November 2020).

13.1.4 Saving mentioned at note **13.1.3** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2071 Pensions and Other Retirement Benefits				
01 <i>Civil</i>				
104	Gratuities			
01	Payment of Gratuities			
...		...	94,25.49	(+)94,25.49

Reasons for incurring expenditure without budget provision have not been intimated (November 2020).

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 2054 Treasury and Accounts				
Administration				
098	Local Fund Audit			
01	Establishment Charges of Director of Audit and Pension			
O	4,39.51			
S	50.23			
R	32.40	5,22.14	5,11.18	(-)10.96

Augmentation of provision by re-appropriation was the net effect of increase of ₹33.86 lakh mainly towards Salaries and Office Expenses and decrease of ₹1.46 lakh under Overtime Allowance and Wages due to requirement of more/less funds under respective heads.

Saving was reportedly due to held up of pay of officials for unauthorised leaves and incurring of expenditure under Domestic Travel Expenses and Leave Travel Concession as per actual claims.

**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	4,68,37,22			
Supplementary	60	4,68,37,82	3,85,35,72	(-)83,02,10
Amount surrendered during the year (31 March 2020)				74,91,57

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

Original	57,00,00			
Supplementary	20	57,00,20	4,15,41	(-)52,84,79
Amount surrendered during the year (31 March 2020)				43,58,56

Notes and Comments:**Revenue:**

14.1.1 As the overall expenditure of ₹3,85,35.72 lakh fell far short of the original provision of ₹4,68,37.22 lakh, supplementary provision of ₹0.60 lakh obtained in March 2020 proved totally unnecessary.

14.1.2 Out of the available saving of ₹83,02.10 lakh (17.73 per cent of the total provision), ₹74,91.57 lakh (90.24 per cent of the total saving) only was anticipated and surrendered in March 2020.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2202 General Education			
02 Secondary Education			
800 Other Expenditure			
17 Schemes under Budget Announcement/State Development Schemes			
O	99,65.50		
R	(-)99,65.50	...	...

Withdrawal of the entire provision by re-appropriation (₹67,74.71 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹31,90.79 lakh) also from Other Charges was made without assigning any reason.

(ii) 03 Centrally Sponsored Schemes			
2202 General Education			
02 Secondary Education			
800 Other Expenditure			
16 Rastriya Madhyamik Shiksha Abhiyan (RMSA)			
O	30,00.00		
R	(-)30,00.00	...	...

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

(iii) 04 State Plan Schemes			
2202 General Education			
04 Adult Education			
800 Other Expenditure			
04 Schemes Under SADA			
O	12,89.15		
R	(-)12,89.15	...	...

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

GRANT NO. 14 SECONDARY EDUCATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 2202 General Education				
02	<i>Secondary Education</i>			
109	Government Secondary Schools			
07	District Establishment			
	O	2,82,17.61		
	R	(-)3,09.23	2,79,08.38	2,77,97.13
				(-)1,11.25

Reduction in provision by re-appropriation was the net effect of decrease of ₹10,64.21 lakh mainly under Office Expenses and Other Charges and increase of ₹7,54.98 lakh mainly towards Salaries and Domestic Travel Expenses due to requirement of less/more funds under respective heads.

Saving was reportedly due to erroneous booking of expenditure under 2204 instead of 2202 by the Drawing and Disbursing Officers as both the heads are operated by the department. This has a reference to **14.1.3 (vii)**.

(v) 2202 General Education				
04	<i>Adult Education</i>			
01	Direction and Administration			
01	District Establishment			
	O	13,38.00		
	R	(-)3,97.30	9,40.70	9,40.67
				(-)0.03

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,27.41 lakh under Salaries, Minor Works and Other Charges and increase of ₹30.11 lakh mainly towards Office Expenses and Office Expenses (POL) due to requirement of less/more funds under respective heads.

Saving was reportedly due to incurring of expenditure as per actual requirement and non-drawal of arrears.

GRANT NO. 14 SECONDARY EDUCATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi) 2202 General Education				
80	<i>General</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	10,91.18		
	R	(-)3,89.09	7,02.09	7,02.09
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,98.33 lakh mainly under Other Charges, Office Expenses (POL) and Office Expenses and increase of ₹9.24 lakh towards Salaries and Salaries (LTC) due to requirement of less/more funds under respective heads.

(vii) 2204 Sports and Youth Services

101 Physical Education
01 NCC/Scout and Guides
Activities in School

O	18,79.75			
R	(-)3,93.67	14,86.08	16,16.91	(+)1,30.83

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,15.54 lakh under Other Charges, Minor Works and Office Expenses and increase of ₹21.87 lakh towards Rent, Rate and Taxes and Domestic Travel Expenses due to requirement of less/more funds under respective heads.

Excess was reportedly due to wrong booking of expenditure under 2204 instead of 2202 by the Drawings and Disbursing Officers of the Districts as both the heads are operated by the department. This has a reference to note **14.1.3 (iv)**.

(viii) 2202 General Education

02 *Secondary Education*
108 Examinations
01 Reimbursement of Examination
Tuition Fees of
AISSCE Examination

O	30.00			
R	(-)25.00	5.00	5.00	...

GRANT NO. 14 SECONDARY EDUCATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ix) 2202 General Education				
02	<i>Secondary Education</i>			
800	Other Expenditure			
01	Affiliation Fees to Central Board of Secondary Education			
	O	11.03		
	R	(-)11.03	...	...

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

(x) 108	Examinations			
02	Conduct of Examination			
	O	15.00		
	R	(-)10.00	5.00	5.00
				...

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

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	2202 General Education			
	02 <i>Secondary Education</i>			
	800 Other Expenditure			
	15 Schemes under SADA			
	S	0.20		
	R	72,36.73	72,36.93	65,41.10
				(-)6,95.83

Augmentation of provision by re-appropriation (₹72,36.93 lakh) was due to requirement of more fund towards Scholarships/Stipend and Other Charges and surrender (₹0.20 lakh) from Scholarships/Stipend and Other Charges was made without assigning reason.

Reasons for the saving have not been intimated (November 2020).

GRANT NO. 14 SECONDARY EDUCATION-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 03 Centrally Sponsored Schemes			
2202 General Education			
04 Adult Education			
200 Other Adult Education Programmes			
04 Adult Education			
R	6,34.92	6,34.92	...
			(-)6,34.92

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

Reasons for the saving have not been intimated (November 2020).

(iii) 04 State Plan Schemes			
2204 Sports and Youth Services			
800 Other Expenditure			
11 Schemes under Budget Announcement/State Development Schemes			
S	0.30		
R	4,14.85	4,15.15	2,92.90
			(-)1,22.25

Augmentation of provision by re-appropriation (₹4,15.15 lakh) was due to requirement of more fund mainly towards Other Charges and surrender (₹0.30 lakh) from Grants-in-aid General (Non-Salary), Grants-in-aid General (Salary) and Other Charges was made without assigning reason.

Saving was reportedly due to expenditure authorization of only 40% in some of the schemes by the Finance Department, Government of Arunachal Pradesh, imposition of nationwide lockdown for Covid-19 and non-procurement of uniform for NCC Cadets due to some technical Problem.

Capital:

14.2.1 As the overall expenditure of ₹4,15.41 lakh fell far short of the original provision of ₹57,00.00 lakh, supplementary provision of ₹0.20 lakh obtained in March 2020 proved totally unnecessary.

14.2.2 Out of the available saving of ₹52,84.79 lakh (92.71 per cent of the total provision), ₹43,58.56 lakh (82.47 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 14 SECONDARY EDUCATION-Concl'd.**14.2.3** 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 General Education			
800 Other Expenditure			
32 Creation of Assets under Budget Announcement/State Development Schemes			
O 57,00.00			
R (-)57,00.00

Withdrawal of the entire provision by re-appropriation (₹13,41.64 lakh) was due to requirement of less fund under Major Works and that by surrender (₹43,58.36 lakh) also from Major Works was made without assigning any reason.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
800 Other Expenditure			
28 Creation of Assets under SADA			
S 0.10			
R 13,21.54	13,21.64	4,15.41	(-)9,06.23

Augmentation of provision by re-appropriation (₹13,21.64 lakh) was due to requirement of more fund towards Major Works and surrender (₹0.10 lakh) also from Major Works was made without assigning reason.

The department stated that the actual Budget Grant under this head was ₹10,22.07 lakh and department incurred expenditure of ₹4,15.41 lakh leaving an amount of ₹6,06.66 lakh as saving.

Saving was reportedly due to non-receipt of expenditure authorization from the PFMS Cell.

**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	11,47,35,59	11,47,35,59	9,19,83,59	(-),2,27,52,00
Amount surrendered during the year (31 March 2020)				2,38,51,82
Capital				
Major Head:				
4210 Capital Outlay on Medical and Public Health				
Original	1,65,60,00			
Supplementary	20	1,65,60,20	51,36,90	(-),1,14,23,30
Amount surrendered during the year (31 March 2020)				1,03,08,51

Notes and Comments:

Revenue:

15.1.1 In view of the overall saving of ₹2,27,52.00 lakh (19.83 per cent of the total provision) in the grant, provision made through original grant proved excessive.

15.1.2 Out of the available saving of ₹2,27,52.00 lakh, ₹2,38,51.82 lakh (104.83 per cent of the total saving) was injudiciously surrendered in March 2020.

15.1.3 Saving of ₹1,01,70.42 lakh and ₹2,59,20.10 lakh constituting 10.22 per cent and 20.07 per cent of the total provision had also occurred under the Revenue Section of this grant in 2017-18 and 2018-19 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) 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			
O	1,24,97.24		
R	(-)1,24,97.24	...	...

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

(ii) 06 <i>Public Health</i>			
800 Other Expenditure			
04 National Rural Health Mission (NRHM)			
O	2,30,60.67		
R	(-)61,92.67	1,68,68.00	1,68,64.78
			(-)3.22

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,65,37.52 lakh under Grants for creation of capital assets and increase of ₹1,48,29.52 lakh towards Grant-in-aid General (Non-Salary) and Grant-in-aid General (Salary) due to requirement of less/more funds under respective heads and surrender of ₹44,84.67 lakh also from Grants for creation of capital assets and was made without assigning any reason.

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

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 2210 Medical and Public Health				
03	<i>Rural Health Services-Allopathy</i>			
110	Hospitals and Dispensaries			
01	Establishment Expenses			
O	4,58,45.83			
R	(-27,45.77	4,31,00.06	4,31,48.64	(+48.58

Reduction in provision by re-appropriation was the net effect of decrease of ₹34,08.31 lakh mainly under Supplies and Materials and Salaries and increase of ₹6,62.54 lakh mainly towards Office Expenses and Other Charges due to requirement of less/more funds under respective heads. The decrease under Supplies and Materials and Salaries includes surrender (₹27,45.77 lakh) mainly from Salaries and Supplies and Materials for which no reasons were assigned.

The department stated that the excess was due to erroneous booking of ₹49.99 lakh under this head instead of proper head 4210-80-800-12-00-53 by the executing agencies.

(iv) 03 Centrally Sponsored Schemes				
2210 Medical and Public Health				
06	<i>Public Health</i>			
800	Other Expenditure			
03	National Mission on Ayush including Mission on Medical Plants			
O	20,85.96			
R	(-)20,49.11	36.85	...	(-)36.85

Reduction in provision by surrender from Grants for creation of capital assets was made without assigning any reason.

Saving was reportedly due to non-sanction of the Scheme by the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v) 2210 Medical and Public Health				
04	<i>Rural Health Services-Other Systems of Medicine</i>			
102	Homeopathy			
01	Establishment Expenses			
	O	27,48.21		
	R	(-7,84.35	19,63.86	19,63.30
				(-0.56

Reduction in provision by re-appropriation was the net effect of decrease of ₹89.02 lakh under Salaries and increase of ₹7.05 lakh towards Other Charges and Salaries (LTC) due to requirement of less/more funds under respective heads and surrender of ₹7,02.38 lakh mainly from Salaries and Domestic Travel Expenses was made without assigning any reason.

The department stated that the saving was under Other Charges and Leave Travel Concession without giving any reason.

(vi) 06	<i>Public Health</i>			
101	Prevention and Control of diseases			
01	Malaria Eradication Programme			
	O	91,14.75		
	R	(-3,92.80	87,21.95	87,21.24
				(-0.71

Reduction in provision by re-appropriation was the net effect of decrease of ₹67.72 lakh under Salaries and increase of ₹11.93 lakh towards Other Charges due to requirement of less/more funds under respective heads and surrender of ₹3,37.01 lakh mainly from Salaries and Salaries (LTC) was made without assigning any reason.

The department stated that saving was the cumulative savings under Salaries, Domestic Travel Expenses, Office Expenses, Other Charges and Leave Travel Concession heads.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii) 2210 Medical and Public Health				
01	<i>Urban Health</i>			
	<i>Services-Allopathy</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	32,17.07		
	R	(-),3,78.21	28,38.86	28,26.33
				(-),12.53

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,99.84 lakh under Office Expenses and Salaries (LTC) and increase of ₹21.63 lakh towards Other Charges, Office Expenses (POL) and Medical Treatment due to requirement of less/more funds under respective heads. The decrease under Office Expenses and Salaries (LTC) includes surrender (₹3,78.21 lakh) mainly from Salaries, Wages and Office Expenses for which no reasons were assigned.

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

(viii) 06	<i>Public Health</i>			
101	Prevention and Control of diseases			
02	Expanded Programme of Immunisation			
	O	15,06.65		
	R	(-),2,45.14	12,61.51	12,61.00
				(-),0.51

Reduction in provision by surrender mainly from Salaries and Salaries (LTC) was made without assigning any reason.

(ix) 05	Mobile Eye Clinic			
	O	4,40.24		
	R	(-),86.15	3,54.09	3,53.05
				(-),1.04

The department stated that saving was the cumulative savings under Office Expenses, Other Charges and Leave Travel Concession.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(x) 2210 Medical and Public Health				
06	<i>Public Health</i>			
101	Prevention and Control			
04	Leprosy Control Programme			
O	5,74.97			
R	(-)86.53	4,88.44	4,88.33	(-)0.11

Reduction in provision by surrender at serial numbers (ix) and (x) mainly from Salaries and Salaries (LTC) was made without assigning any reason.

(xi) 03 T.B. Control Programme

O	6,13.08			
R	(-)75.78	5,37.30	5,36.80	(-)0.50

Reduction in provision by re-appropriation was the net effect of decrease of ₹76.27 lakh under Salaries and increase of ₹0.49 lakh towards Other Charges due to requirement of less/more funds under respective heads. The decrease under Salaries includes surrender (₹75.78 lakh) mainly from Salaries and Salaries (LTC) for which no reasons were assigned.

Saving at serial numbers (viii), (x) and (xi) was reportedly due to incurring of expenditure under Leave Travel Concession head as per actual claims.

(xii) 05 *Medical Education, Training and Research*

105 Allopathy
01 Training

O	2,62.33			
R	(-)59.93	2,02.40	2,01.89	(-)0.51

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

The department stated that saving was due to incurring of expenditure under Leave Travel Concession head as per actual claims.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xiii) 03 Centrally Sponsored Schemes			
2210 Medical and Public Health			
06 <i>Public Health</i>			
800 Other Expenditure			
05 National Urban Health Mission (NUHM)			
O 29.00			
R (-)29.00

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

(xiv) 2210 Medical and Public Health01 *Urban Health**Services-Allopathy*

104 Medical Stores Depots

01 Establishment Expenses

O 48.04

R (-)18.19

29.85

29.80

(-)0.05

Reduction in provision by re-appropriation was the net effect of decrease of ₹19.94 lakh under Office Expenses and increase of ₹1.75 lakh towards Salaries and Salaries (LTC) due to requirement of less/more funds under respective heads. The decrease under Office Expenses includes surrender (₹18.19 lakh) from Office Expenses, Other Charges and Domestic Travel Expenses for which no reasons were assigned.

The department stated that saving was under Salary head without giving any reason.

(xv) 06 Public Health

102 Prevention of food

Adulteration

01 Food Safety

O 36.51

R (-)15.31

21.20

21.16

(-)0.04

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

The department stated that saving was under Other Charges without giving any reason.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xvi) 2210 Medical and Public Health				
06 <i>Public Health</i>				
101 Prevention and Control of diseases				
06 Cancer Control Programme				
O	55.04			
R	(-)13.58	41.46	39.83	(-)1.63

Reduction in provision by re-appropriation was the net effect of decrease of ₹13.69 lakh under Salaries and increase of ₹0.11 lakh towards Office Expenses due to requirement of less/more funds under respective heads. The decrease under Salaries includes surrender (₹13.58 lakh) mainly from Salaries and Salaries (LTC) for which no reasons were assigned.

The department stated that saving was cumulative savings under Salaries, Other Charges and Leave Travel Concession.

(xvii) 104 Drug control				
01 Drug Control				
O	33.15			
R	(-)14.05	19.10	18.92	(-)0.18

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

The department stated that saving was under Domestic Travel Expenses without giving any reason.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

15.1.5 Saving mentioned at note **15.1.4** was partly offset by excess 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			
04 Schemes under Budget			
Announcement/State			
Development Schemes			
O 1,17,00.00			
R 17,08.00	1,34,08.00	1,45,19.75	(+)11,11.75

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,65,37.52 lakh towards Grant-in-aid General (Non-Salary) and Grant-in-aid General (Salary) and decrease of ₹1,48,29.52 lakh under Grants for creation of capital assets due to requirement of more/less funds under respective heads

The department stated that ₹30,00.00 lakh was sanctioned by the Government of Arunachal Pradesh for Mukhya Mantri Rogi Kalyan Kosh on the basis of Budget Estimate 2019-20 which was later reduced to ₹15,00.00 lakh during finalisation of Revised Estimate 2019-20. Accordingly, the department has deposited ₹15,00.00 lakh into state exchequer through treasury challan. But the budget grant under this head is ₹1,34,08.00 lakh as per the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(ii) 2210 Medical and Public Health

- 04 Rural Health Services-Other
- Systems of Medicine
- 101 Ayurveda
- 01 Establishment Expenses

O 3,26.13			
R 77.57	4,03.70	4,03.10	(-)0.60

Augmentation of provision by re-appropriation was the net effect of increase of ₹81.97 lakh towards Salaries and Other Charges and surrender from ₹4.40 lakh under Salaries (LTC), Domestic Travel Expenses and Office Expenses due to requirement of more/less funds under respective heads.

The department stated that the saving was under Salary head without giving any reason.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 2210 Medical and Public Health				
06	<i>Public Health</i>			
001	Direction and Administration			
01	Establishment Expenses			
O	4,93.22			
R	47.67	5,40.89	5,39.77	(-)1.12

Augmentation of provision by re-appropriation was the net effect of increase of ₹56.29 lakh towards Salaries and Other Charges and decrease of ₹0.50 lakh under Office Expenses due to requirement of less/more funds under respective heads and surrender of ₹8.12 lakh mainly from Domestic Travel Expenses and Salaries (LTC) was made without assigning any reason.

The department stated that the saving was the cumulative savings under Other Charges and Leave Travel Concession.

Capital:

15.2.1 As the overall expenditure of ₹51,36.90 lakh fell far short of the original provision of ₹1,65,60.00 lakh, supplementary provision of ₹0.20 lakh obtained in March 2020 proved totally unnecessary.

15.2.2 Out of the available saving of ₹1,14,23.30 lakh (68.98 per cent of the total provision), ₹1,03,08.51 lakh (90.24 per cent of the total saving) only was anticipated and surrendered in March 2020.

15.2.3 Saving of ₹82,75.61 lakh and ₹3,77,09.20 lakh constituting 66.49 per cent and 87.64 per cent of the total provision had also occurred under the Capital Section of this grant in 2017-18 and 2018-19 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			
12 Creation of Assets under Budget Announcement/State Development Schemes			
O 1,47,30.00			
R (-)91,92.02	55,37.98	44,23.19	(-)11,14.79

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

Reasons for the saving have not been intimated (November 2020).

(ii) 11 Creation of Assets under SADA

O 18,30.00			
R (-)18,30.00	...	...	...

Withdrawal of the entire provision by re-appropriation (₹7,13.51 lakh) was due to requirement of less fund under Major Works and that by surrender (₹11,16.49 lakh) also from Major Works was made without assigning any reason.

15.2.5 Saving mentioned at note **15.2.4** was partly offset by excess occurred 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	...

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 <i>General</i>			
	800 Other Expenditure			
	06 Construction of Buildings			
	S 0.10			
	R 1,13.61	1,13.71	1,13.71	...

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

**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	12,55,34	12,55,34	9,10,36	(-)3,44,98
Amount surrendered during the year (31 March 2020)				2,72,34

Capital

Major Head:

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

Original	5,79,50	5,79,50	3,41,31	(-)2,38,19
Amount surrendered during the year (31 March 2020)				2,08,59

Notes and Comments:

Revenue:

16.1.1 In view of the overall saving of ₹3,44.98 lakh (27.48 per cent of the total provision) in the grant, provision made through original grant proved excessive.

16.1.2 Out of the available saving of ₹3,44.98 lakh, ₹2,72.34 lakh (78.94 per cent of the total saving) only was anticipated and surrendered in March 2020.

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) 2205 Art and Culture				
001	Direction and Administration			
01	Establishment Expenses			
	O	10,34.84		
	R	(-)1,77.34	8,57.50	8,20.12
				(-)37.38

Reduction in provision by re-appropriation was the net effect of decrease of ₹44.20 lakh mainly under Wages and Salaries and increase of ₹24.20 lakh mainly towards Office Expenses and Other Charges due to requirement of less/more funds under respective heads and surrender of ₹1,57.34 lakh from Salaries was made without assigning any reason.

Reasons for the saving have not been intimated (November 2020).

(ii) 04 State Plan Schemes				
2205 Art and Culture				
800	Other Expenditure			
15	Schemes under Budget Announcement/State Development Schemes			
	O	1,15.00		
	R	(-)1,15.00	...	...
				...

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

(iii) 08 Schemes under SADA

	O	1,05.50		
	R	20.00	1,25.50	90.24
				(-)35.26

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

The department stated that budget provision for payment of Wages of six District Art and Culture Officers on contractual basis and Salary provision of Joint Director and Deputy Director were kept which remained unutilized due to non issue of appointment orders.

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

16.2.1 In view of the overall saving of ₹2,38.19 lakh (41.10 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 ₹2,38.19 lakh, ₹2,08.59 lakh (87.57 per cent of the total saving) only was anticipated and surrendered in March 2020.

16.2.3 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			
04 <i>Art and Culture</i>			
800 Other Expenditure			
08 Creation of Assets under SADA			
O	5,79.50		
R	(-)2,08.59	3,70.91	3,41.31
			(-)29.60

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

The department stated that executing agencies could not utilize the fund fully due to Covid-19 which resulted into saving.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	1,20,38			
Supplementary	10	1,20,48	1,18,28	(-2,20)
Amount surrendered during the year (31 March 2020)				73

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	22,64,40	22,64,40	18,04,96	(-)4,59,44
Amount surrendered during the year (31 March 2020)				6,43,39
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	35,74			
Supplementary	1,23,83	1,59,57	1,19,25	(-)40,32
Amount surrendered during the year				...

Notes and Comments:

Revenue:

18.1.1 In view of the overall saving of ₹4,59.44 lakh (20.29 per cent of the total provision) in the grant, provision made through original grant proved excessive.

18.1.2 Out of the available saving of ₹4,59.44 lakh, ₹6,43.39 lakh (140.04 per cent of the total saving) was injudiciously surrendered in March 2020.

GRANT NO. 18 RESEARCH-Contd.**18.1.3** 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				
15 Schemes under Budget				
Announcement/State				
Development Schemes				

O	8,91.33			
R	(-4,55.66	4,35.67	4,20.29	(-15.38

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

The department stated that saving amount was allotted to the executing agencies. But more allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilization certificates.

(ii) 08 Schemes under SADA

O	1,72.93			
R	(-1,72.93	...	...	...

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

(iii) **2205 Art and Culture**

001	Direction and Administration
01	Establishment Expenses

O	2,22.68			
R	(-)20.92	2,01.76	2,01.96	(+)0.20

Reduction in provision by re-appropriation was the net effect of decrease of ₹7.33 lakh mainly under Salaries and Office Expenses and increase of ₹1.21 lakh mainly Minor Works due to requirement of less/more funds under respective heads and surrender of ₹14.80 lakh mainly from Other Charges and Publication was made without assigning any reason.

Reasons for the excess have not been intimated (November 2020).

GRANT NO. 18 RESEARCH-Contd.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2205 Art and Culture			
102 Promotion of Arts and Culture			
02 Establishment Expenses			
O	5,37.10		
R	(-)8.72	5,28.38	7,27.51
			(+)1,99.13

Reduction in provision by re-appropriation was the net effect of decrease of ₹11.89 lakh mainly under Salaries and Office Expenses (POL) and increase of ₹3.17 lakh mainly Minor Works and Other Charges due to requirement of less/more funds under respective heads.

Excess was reportedly due to requirement of more fund towards Salaries for payment of MACP, Leave Encashment on superannuation of staffs.

(ii) 107 Museums			
01 Establishment Charges			
O	2,10.86		
R	14.40	2,25.26	2,25.26
			...

Augmentation of provision by re-appropriation was the net effect of increase of ₹18.66 lakh mainly towards Salaries and decrease of ₹4.26 lakh mainly under Other Charges and Office Expenses due to requirement of more/less funds under respective heads.

Capital:

18.2.1 In view of the overall saving of ₹40.32 lakh (25.27 per cent of the total provision) in the grant, supplementary provision of ₹1,23.83 lakh obtained in March 2020 proved excessive.

18.2.2 No part of the available saving of ₹40.32 lakh was anticipated for surrender during the year.

GRANT NO. 18 RESEARCH-Concl.

18.2.3 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			
04 <i>Art and Culture</i>			
800 Other Expenditure			
08 Creation of Assets under SADA			
O	35.74		
R	(-)35.74	...	...

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

GRANT NO. 19 INDUSTRIES
(All Voted)

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2230 Labour, Employment and Skill Development				
2851 Village and Small Industries				
Original	44,53,04			
Supplementary	20	44,53,24	25,71,90	(-)18,81,34
Amount surrendered during the year (31 March 2020)				14,66,25
Capital				
Major Head:				
4851 Capital Outlay on Village and Small Industries				
Original	6,94,00			
Supplementary	3,06,00	10,00,00	11,51,99	(+)1,51,99
Amount surrendered during the year				...

Notes and Comments:

Revenue:

19.1.1 As the overall expenditure of ₹25,71.90 lakh fell far short of the original provision of ₹44,53.04 lakh, supplementary provision of ₹0.20 lakh obtained in March 2020 proved totally unnecessary.

GRANT NO. 19 INDUSTRIES-Contd.

19.1.2 Out of the available saving of ₹18,81.34 lakh (42.25 per cent of the total provision), ₹14,66.25 lakh (77.94 per cent of the total saving) only was anticipated and surrendered in March 2020.

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
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
2018-19	39,99.36	24,88.66	15,10.70	37.77

19.1.4 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			
16 Schemes under Budget Announcement/State Development Schemes			
O 11,30.00			
R (-)11,30.00

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

(ii) 14 Schemes Under SADA

O 7,76.00			
R (-)7,76.00	...	...	...

Withdrawal of the entire provision by re-appropriation (₹4,39.75 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹3,36.25 lakh) also from Other Charges was made without assigning any reason.

GRANT NO. 19 INDUSTRIES-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 2851 Village and Small Industries				
001	Direction and Administration			
01	Establishment Expenses			
	O	23,54.45		
	R	(-)2,57.70	20,96.75	20,92.59
				(-)4.16

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,97.43 lakh mainly under Grants-in-aid General (Non-Salary) and Salaries and increase of ₹39.73 lakh mainly towards Other Charges and Medical Treatment due to requirement of less/more funds under respective heads.

(iv) 105	Khadi and Village Industries			
01	Establishment Expenses			
	O	1,82.59		
	R	12.65	1,95.24	1,06.59
				(-)88.65

Augmentation of provision by re-appropriation was the net effect of increase of ₹31.64 lakh towards Grants-in-aid General (Salary) and Other Charges and decrease of ₹18.99 lakh under Grants-in-aid General (Non-Salary) and Office Expenses due to requirement of more/less funds under respective heads.

Reasons for the saving at serial numbers (iii) and (iv) have not been intimated (November 2020).

19.1.5 Saving mentioned at note **19.1.4** was partly offset by excess 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			
	S	0.10		
	R	5,27.90	5,28.00	3,65.72
				(-)1,62.28

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

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

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

19.2.1 The expenditure exceeded the grant by ₹1,51.99 lakh (Actual excess: ₹1,51,98,995); the excess requires regularisation.

19.2.2 In view of the excess of ₹1,51.99 lakh in the grant, supplementary provision of ₹3,06.00 lakh obtained in March 2020 proved inadequate.

19.2.3 The excess expenditure worked out to 15.20 per cent over the total provision.

19.2.4 Excess occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4851 Capital Outlay on Village and Small Industries			
800 Other Expenditure			
07 Creation of Assets under Budget Announcement/State Development Schemes			
O 4,50.00			
S 3,06.00			
R 2,44.00	10,00.00	10,02.99	(+)2.99

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

The department stated that the actual expenditure under this head was ₹10,00.00 lakh. But as per accounts the excess amount of ₹2.99 lakh was booked by Yatdam Power Division.

(ii) 4851 Capital Outlay on Village and Small Industries			
800 Other Expenditure			
01 Creation of Assets			
...	...	1,29.00	(+)1,29.00

The department stated that scheme was sanctioned by the Government of Arunachal Pradesh in the month of January 2020 and accordingly the same was intimated to the work agency for implementation. But the Planning Department, Government of Arunachal Pradesh had cut the fund during the finalisation of Revised Estimates 2019-20.

GRANT NO. 19 INDUSTRIES-Concl.

19.2.5 Excess mentioned at note **19.2.4** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4851 Capital Outlay on Village and Small Industries			
800 Other Expenditure			
06 Creation of Assets under SADA			
O	2,44.00		
R	(-),2,44.00	...	20.00
			(+)20.00

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

The department stated that scheme was sanctioned by the Government of Arunachal Pradesh in the month of December 2019 and accordingly the same was intimated to the work agency for implementation. But the Planning Department, Government of Arunachal Pradesh had cut the fund during the finalisation of Revised Estimates 2019-20.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2230 Labour, Employment and Skill Development				
Original	8,87,84	8,87,84	8,17,84	(-70,00)
Amount surrendered during the year (31 March 2020)				56,04

Notes and Comments:

Revenue:

20.1.1 In view of the overall saving of ₹70.00 lakh (7.88 per cent of the total provision) in the grant, provision made through original grant proved excessive.

20.1.2 Out of the available saving of ₹70.00 lakh, ₹56.04 lakh (80.06 per cent of the total saving) was anticipated and surrendered in March 2020.

20.1.3 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			
01	Labour			
800	Other Expenditure			
07	Schemes under Budget Announcement/State Development Schemes			
	O	1,20.00		
	R	(-)19.00	1,01.00	95.56
				(-)5.44

Reduction in provision by re-appropriation was the net effect of decrease of ₹0.56 lakh under Other Charges and increase of ₹17.60 lakh towards Minor Works and Advertisement due to requirement of less/more funds under respective heads and surrender of ₹36.04 lakh also from Other Charges was made without assigning any reason.

The department stated that saving was the cumulative savings under different object heads.

GRANT NO. 20 LABOUR-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 2230 Labour, Employment and Skill Development				
01	<i>Labour</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	5,52.62		
	R	(-33.41)	5,19.21	5,28.77
				(+)9.56

Reduction in provision by re-appropriation was the net effect of decrease of ₹20.76 lakh mainly under Salaries, Other Charges and Minor Works and increase of ₹7.35 lakh mainly towards Wages and Domestic Travel Expenses due to requirement of less/more funds under respective heads and surrender of ₹20.00 lakh from Salaries was made without assigning any reason.

(iii) 02 Employment Service				
001	Direction and Administration			
02	Establishment Expenses			
	O	2,15.22		
	R	(-)22.63	1,92.59	1,93.51
				(+)0.92

Reduction in provision by re-appropriation was the net effect of decrease of ₹24.05 lakh mainly under Other Charges, Other Administrative Expenses and Office Expenses and increase of ₹1.42 lakh mainly towards Salaries and Wages due to requirement of less/more funds under respective heads

No specific reason for the excess at serial numbers (ii) and (iii) have been intimated (November 2020).

**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	30,66,84			
Supplementary	20	30,67,04	26,25,74	(-)4,41,30
Amount surrendered during the year (31 March 2020)				3,59,98
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	38,52,00			
Supplementary	10	38,52,10	14,18,61	(-)24,33,49
Amount surrendered during the year (31 March 2020)				20,73,82

Notes and Comments:

Revenue:

21.1.1 As the overall expenditure of ₹26,25.74 lakh fell far short of the original provision of ₹30,66.84 lakh, supplementary provision of ₹0.20 lakh obtained in March 2020 proved totally unnecessary.

21.1.2 Out of the available saving of ₹4,41.30 lakh (14.39 per cent of the total provision), ₹3,59.98 lakh (81.57 per cent of the total saving) only was anticipated and surrendered in March 2020.

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) 04	State Plan Schemes			
	2204 Sports and Youth Services			
800	Other Expenditure			
07	Schemes under SADA			
	O	13,05.00		
	R	(-13,05.00	...	...

Withdrawal of the entire provision by re-appropriation (₹9,45.02 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹3,59.98 lakh) also from Other Charges was made without assigning any reason.

(ii) 2204 Sports and Youth Services				
001	Direction and Administration			
03	Sangay Lhaden Sports Academy			
	O	6,98.30		
	R	(-4,05.16	2,93.14	2,91.23
				(-1.91

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,06.28 lakh mainly under Office Expenses, Other Charges and Minor Works and increase of ₹1.12 lakh towards Salary (LTC) and Salaries due to requirement of less/more funds under respective heads.

(iii) 04	Engineering Wing			
	O	2,68.62		
	S	0.10		
	R	(-1,20.69	1,48.03	1,48.01
				(-0.02

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,82.66 lakh mainly under Office Expenses and Domestic Travel Expenses and increase of ₹61.97 lakh mainly towards Minor Works and Other Charges due to requirement of less/more funds under respective heads.

GRANT NO. 21 DIRECTORATE OF SPORTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 01	Directorate Establishment			
	O	5,26.21		
	R	(-)1,12.75	4,13.46	4,13.44
				(-)0.02

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,82.12 lakh mainly under Grants-in-aid General (Salary), Grants-in-aid General (Non-Salary) and Office Expenses and increase of ₹1,69.37 lakh mainly towards Minor Works, Salaries and Other Charges due to requirement of less/more funds under respective heads.

(v) 04	State Plan Schemes			
	2204 Sports and Youth Services			
	800 Other Expenditure			
	11 Schemes under Budget Announcement/ State Development Schemes			
	O	1,43.00		
	R	14,29.60	15,72.60	14,94.46
				(-)78.14

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

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

(vi) 2204 Sports and Youth Services				
	001 Direction and Administration			
	02 District Office			
	O	1,25.71		
	S	0.10		
	R	1,54.02	2,79.83	2,78.60
				(-)1.23

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,58.52 lakh towards Salaries, Other Charges and Salary (LTC) and decrease of ₹4.50 lakh under Office Expenses and Overtime Allowance due to requirement of more/less funds under respective heads.

Reasons for the saving at serial numbers (ii) to (iv) and (vi) have not been intimated (November 2020).

GRANT NO. 21 DIRECTORATE OF SPORTS-Contd.**Capital:**

21.2.1 As the overall expenditure of ₹14,18.61 lakh fell far short of the original provision of ₹38,52.00 lakh, supplementary provision of ₹0.10 lakh obtained in March 2020 proved totally unnecessary.

21.2.2 Out of the available saving of ₹24,33.49 lakh (63.17 per cent of the total provision), ₹20,73.82 lakh (85.22 per cent of the total saving) only was anticipated and surrendered in March 2020.

21.2.3 Saving occurred mainly 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			
03 Sports and Youth Services			
800 Other Expenditure			
32 Khelo India			
O	20,00.00		
R	(-)20,00.00	...	...

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

(ii) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
03 Sports and Youth Services			
800 Other Expenditure			
31 Creation of Assets under Budget Announcement/State Development Schemes			
O	18,52.00		
R	(-)1,42.00	17,10.00	13,86.50
			(-)3,23.50

Reduction in provision by re-appropriation (₹68.18 lakh) was due to requirement of less fund under Major Works and surrender (₹73.82 lakh) also from Major Works was made without assigning reason.

No specific reason for the saving has been intimated (November 2020).

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 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/NESIDS			
	S	0.10		
	R	68.18	68.28	(-36.17)

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

Reasons for the saving have not been intimated (November 2020).

**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	2,69,07,27			
Supplementary	23,39,04	2,92,46,31	2,89,19,39	(-)3,26,92
Amount surrendered during the year (31 March 2020)				3,74
Capital				
Major Heads:				
4408 Capital Outlay on Food, Storage and Warehousing				
5475 Capital Outlay on Other General Economic Services				
Original	2,42,50			
Supplementary	1,03,95	3,46,45	1,74,86	(-)1,71,59
Amount surrendered during the year				...

Notes and Comments:

Capital:

22.2.1 As the overall expenditure of ₹1,74.86 lakh fell far short of the original provision of ₹2,42.50 lakh, supplementary provision of ₹1,03.95 lakh obtained in March 2020 proved totally unnecessary.

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Concl.

22.2.2 No part of the available saving of ₹1,71.59 lakh (49.53 per cent of the total provision), was anticipated for surrendered during the year.

22.2.3 Saving of ₹13,40.12 lakh and ₹13,62.39 lakh constituting 61.54 per cent and 49.54 per cent of the total provision had also occurred under the Capital Section of this grant in 2017-18 and 2018-19 respectively.

22.2.4 Saving occurred mainly 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	2,34.50		
S	1,03.95		
R	8.00	3,46.45	1,74.86
			(-)1,71.59

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

The department stated that the entire provision of ₹3,46.45 lakh was allotted to 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.

(ii) 04 Creation of Assets under Budget Announcement/State Development Schemes

O	8.00			
R	(-)8.00	...	...	...

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

**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	2,49,66,36			
Supplementary	60	2,49,66,96	2,13,80,17	(-)35,86,79
Amount surrendered during the year(31 March 2020)				27,40,18
Capital				
Major Head:				
4406 Capital Outlay on Forestry and Wild Life				
Original	7,00,00	7,00,00	2,00,00	(-)5,00,00
Amount surrendered during the year (31 March 2020)				4,90,00

Notes and Comments:

Revenue:

23.1.1 As the overall expenditure of ₹2,13,80.17 lakh fell far short of the original provision of ₹2,49,66.36 lakh, supplementary provision of ₹0.60 lakh obtained in March 2020 proved totally unnecessary.

23.1.2 Out of the available saving of ₹35,86.79 lakh (14.37 per cent of the total provision), ₹27,40.18 lakh (76.40 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 23 FORESTS-Contd.

23.1.3 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2406 Forestry and Wild Life			
01 Forestry			
800 Other Expenditure			
05 National Bamboo Mission			
O 11,84.03			
R (-)11,84.03

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

(ii) 04 State Plan Schemes			
2406 Forestry and Wild Life			
01 Forestry			
800 Other Expenditure			
09 Schemes under SADA			
O 25,73.00			
R (-)10,70.66	15,02.34	15,02.34	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹5,20.72 lakh under Minor Works and Other Charges and increase of ₹3,99.34 lakh towards Wages due to requirement of less/more funds under respective heads and surrender of ₹9,49.28 lakh from Other Charges was made without assigning any reason.

(iii) 03 Centrally Sponsored Schemes			
2406 Forestry and Wild Life			
02 Environmental Forestry and Wild Life			
110 Wild Life Preservation			
02 Tiger Project			
O 14,49.30			
S 0.10			
R (-)3,86.38	10,63.02	4,58.20	(-)6,04.82

Reduction in provision by re-appropriation was the net effect of decrease of ₹6,91.97 lakh under Other Charges (Central Share) and increase of ₹3,05.59 lakh towards Other Charges (Central Share and State Share) due to requirement of less/more funds under respective heads.

The department stated that the entire amount was incurred through PFMS and there was no saving. But as per accounts, ₹6,04.82 lakh remained unutilised and reasons for the saving have not been intimated (November 2020).

GRANT NO. 23 FORESTS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 2406 Forestry and Wild Life			
02 <i>Environmental Forestry and Wild Life</i>			
111 Zoological Park			
01 Establishment Expenses			
O 10,84.77			
R (-)6,85.45	3,99.32	3,99.32	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹5,10.07 lakh mainly under Other Charges and Salaries and increase of ₹1.49 lakh towards Office Expenses due to requirement of less/more funds under respective heads and surrender of ₹1,76.87 lakh from Other Charges was made without assigning any reason.

(v) 112 Public Gardens			
01 Recreation Forestry			
O 7,39.20			
S 0.20			
R (-)4,39.17	3,00.23	3,00.23	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹5,18.97 lakh under Other Charges and Wages and increase of ₹79.80 lakh towards Other Charges due to requirement of less/more funds under respective heads.

(vi) 04 State Plan Schemes			
2406 Forestry and Wild Life			
01 <i>Forestry</i>			
800 Other Expenditure			
10 Schemes under Budget Announcement/State Development Schemes			
O 5,00.00			
R (-)4,30.00	70.00	67.82	(-)2.18

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

The department stated that the whole amount was incurred. But as per accounts ₹2.18 lakh remains unutilised and reason for the saving has not been intimated (November 2020).

GRANT NO. 23 FORESTS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii) 03 Centrally Sponsored Schemes			
2406 Forestry and Wild Life			
02 <i>Environmental Forestry and Wild Life</i>			
110 Wild Life Preservation			
04 Assistance for Development of Zoo			
O 1,35.00			
R (-)1,35.00

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

(viii) 08 Central Plan Schemes (Fully funded by Central Government)			
2406 Forestry and Wild Life			
02 <i>Environmental Forestry and Wild Life</i>			
110 Wild Life Preservation			
26 Project Elephant			
O 1,18.85			
R (-)4.11	1,14.74	...	(-)1,14.74

Reduction in provision by re-appropriation was the net effect of decrease of ₹15.58 lakh under Other Charges (Central Share) and increase of ₹11.47 lakh towards Other Charges (State Share) due to requirement of less/more funds under respective heads.

The department stated that the expenditure was incurred through PFMS which was erroneously shown under 2406-02-110(03)-40 National Plan for Conservation of Aquatic Eco-System (NPCA).

(ix) 2406 Forestry and Wild Life			
01 <i>Forestry</i>			
102 Social and Farm Forestry			
01 Establishment Expenses			
O 10,64.55			
R (-)1,12.95	9,51.60	9,51.60	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,19.65 lakh mainly under Other Charges and Minor Works and increase of ₹6.70 lakh mainly towards Wages due to requirement of less/more funds under respective heads.

GRANT NO. 23 FORESTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(x) 2406 Forestry and Wild Life				
01	<i>Forestry</i>			
105	Forest Produce			
01	Orchids and Mechanic Logging and Marketing of Timber			
	O	4,35.35		
	R	(-)77.35	3,58.00	3,58.00
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹81.25 lakh mainly under Other Charges and Salaries and increase of ₹3.90 lakh towards Office Expenses due to requirement of less/more funds under respective heads.

(xi) 02	<i>Environmental Forestry and Wild Life</i>			
112	Public Gardens			
02	Raj Bhawan Lawn and Garden			
	O	1,75.00		
	R	(-)75.70	99.30	99.30
				...

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

(xii) 03	Centrally Sponsored Schemes			
	2406 Forestry and Wild Life			
02	<i>Environmental Forestry and Wild Life</i>			
110	Wild Life Preservation			
05	Integrated Forest Protection Scheme			
	O	47.60		
	R	51.37	98.97	...
				(-)98.97

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

The department stated that expenditure could not be incurred due to some technical problem.

GRANT NO. 23 FORESTS-Contd.

23.1.4 Saving mentioned at note **23.1.3** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2406 Forestry and Wild Life				
01	<i>Forestry</i>			
001	Direction and Administration			
01	Establishment Expenses			
O	1,17,90.65			
R	9,43.52	1,27,34.17	1,27,34.17	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹17,22.83 lakh mainly towards Wages and Grants-in-aid General (Salary) and decrease of ₹7,79.31 lakh mainly under Salaries and Minor Works due to requirement of more/less funds under respective heads.

(ii) 02 Environmental Forestry and Wild Life				
110	Wild Life Preservation			
01	Establishment Expenses			
O	16,93.39			
R	4,35.61	21,29.00	21,29.00	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹4,60.45 lakh mainly towards Salaries and decrease of ₹24.84 lakh mainly under Wages due to requirement of more/less funds under respective heads.

(iii) 08 Central Plan Schemes (Fully funded by Central Government)				
2406 Forestry and Wild Life				
02	<i>Environmental Forestry and Wild Life</i>			
110	Wild Life Preservation			
37	Integrated of Wild Life Habitats			
O	3,44.43			
R	1,15.72	4,60.15	4,60.15	...

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

GRANT NO. 23 FORESTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 03	Centrally Sponsored Schemes			
	2406 Forestry and Wild Life			
02	<i>Environmental Forestry and Wild Life</i>			
110	Wild Life Preservation			
40	National Plan for Conservation of Aquatic Eco-Systems (NPCA)			
S	0.10			
R	1,20.66	1,20.76	1,14.74	(-)6.02

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

The department stated that expenditure could not be incurred due to technical problem and expenditure shown against this head originally pertains to Project Elephant. This has a reference to **23.1.3 (viii)**.

(v) 3435 Ecology and Environment				
60	<i>Others</i>			
800	Other Expenditure			
01	Sloping Water Shed Environmental Engineering Technology			
O	1,12.39			
R	63.47	1,75.86	1,72.99	(-)2.87

Augmentation of provision by re-appropriation was the net effect of increase of ₹63.67 lakh mainly towards Other Charges and decrease of ₹0.20 lakh under Domestic Travel Expenses due to requirement of more/less funds under respective heads.

Reasons for the saving have not been intimated (November 2020).

(vi) 2406 Forestry and Wild Life				
01	<i>Forestry</i>			
005	Survey and Utilisation of Forest Resources			
01	Establishment Expenses			
O	3,54.76			
R	38.44	3,93.20	3,93.20	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹88.00 lakh mainly towards Salaries and decrease of ₹49.56 lakh mainly under Minor Works and Wages due to requirement of more/less funds under respective heads.

GRANT NO. 23 FORESTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii) 2406 Forestry and Wild Life				
01	<i>Forestry</i>			
003	Education and Training			
01	Establishment Expenses			
	O	1,47.43		
	R	30.77	1,78.20	1,78.20
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹34.93 lakh mainly towards Salaries and Other Charges and decrease of ₹4.16 lakh mainly under Professional Services due to requirement of more/less funds under respective heads.

(viii) 070	Communications and Buildings			
03	Maintenance of Other Assets			
	S	0.10		
	R	23.40	23.50	23.50
				...

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

(ix) 3435 Ecology and Environment				
60	<i>Others</i>			
800	Other Expenditure			
09	Arunachal Pradesh Bamboo Research Development			
	O	3.81		
	R	14.89	18.70	18.70
				...

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

Capital:

23.2.1 In view of the overall saving of ₹5,00.00 lakh (71.43 per cent of the total provision) in the grant, provision made through original grant proved excessive.

23.2.2 Out of the available saving of ₹5,00.00 lakh, ₹4,90.00 lakh (98.00 per cent of the total saving) was anticipated and surrendered in March 2020.

GRANT NO. 23 FORESTS-Concltd.**23.2.3** Saving occurred mainly 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			
03 Creation of Assets under Budget Announcement/State Development Schemes			
O 7,00.00			
R (-)4,90.00	2,10.00	...	(-)2,10.00

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

Reasons for the saving have not been intimated (November 2020).

23.2.4 Saving mentioned at note **23.2.3** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4435 Capital Outlay on Other Agricultural Programmes			
01 Marketing and Quality Control			
800 Other Expenditure			
04 Creation of Assets under Budget Announcement/State Development Schemes			
...	...	2,00.00	(+)2,00.00

The department stated that expenditure of ₹2,00.00 lakh was incurred after obtaining finance concurrence from the Finance Department (Budget), Government of Arunachal Pradesh. 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
(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	3,29,63,66			
Supplementary	30	3,29,63,96	2,26,33,92	(-)1,03,30,04
Amount surrendered during the year (31 March 2020)				1,06,07,82
Capital				
Major Heads:				
4415 Capital Outlay on Agricultural Research and Education				
4435 Capital Outlay on Other Agricultural Programmes				
Original	9,53,50			
Supplementary	10	9,53,60	3,27,64	(-)6,25,96
Amount surrendered during the year (31 March 2020)				2,51,10

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

24.1.1 As the overall expenditure of ₹2,26,33.92 lakh fell far short of the original provision of ₹3,29,63.66 lakh, supplementary provision of ₹0.30 lakh obtained in March 2020 proved totally unnecessary.

24.1.2 Out of the available saving of ₹1,03,30.04 lakh (31.34 per cent of the total provision), ₹1,06,07.82 lakh (102.69 per cent of the total saving) was injudiciously surrendered in March 2020.

24.1.3 Saving of ₹17,19.22 lakh and ₹97,07.84 lakh constituting 8.27 per cent and 33.70 per cent of the total provision had also occurred under the Revenue Section of this grant in 2017-18 and 2018-19 respectively.

24.1.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2401 Crop Husbandry			
800 Other Expenditure			
96 Schemes under Budget Announcement/State Development Schemes			
O	1,45,96.50		
R	(-1,12,96.73	32,99.77	33,07.77
			(+8.00

Reduction in provision by re-appropriation (₹6,88.91 lakh) was due to requirement of less fund under Other Charges and surrender (₹1,06,07.82 lakh) also from Other Charges was made without assigning reason.

No specific reasons for the excess has been intimated (November 2020).

(ii) 04 State Plan Schemes

2401 Crop Husbandry

800 Other Expenditure

87 Schemes under SADA

O 6,90.00

R (-)6,90.00

...

...

...

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

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			
	45 Rashtriya Krishi Vikas Yojana (RKVY)			
	O 9,00.00			
	R (-)3,18.95	5,81.05	5,81.05	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹8,47.95 lakh under Other Charges (State Share) and increase of ₹5,29.00 lakh towards Other Charges (Central Share) due to requirement of less/more funds under respective heads.

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

O	7,00.00			
R	(-)3,11.11	3,88.89	3,88.89	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹6,61.11 lakh under Other Charges (State Share) and increase of ₹3,50.00 lakh towards Other Charges (Central Share) due to requirement of less/more funds under respective heads.

(v) 56 National Mission on Oil Palm Cultivation

O	7,00.00			
R	(-)3,08.82	3,91.18	3,91.18	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,10.26 lakh under Other Charges (Central Share) and increase of ₹1.44 lakh towards Other Contractual Services due to requirement of less/more funds under respective heads.

(vi) **2401 Crop Husbandry**

105 Manures and Fertilisers
01 Establishment Expenses

O	3,34.28			
R	(-)98.01	2,36.27	2,36.27	...

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

GRANT NO. 24 AGRICULTURE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii) 03	Centrally Sponsored Schemes			
	2401 Crop Husbandry			
800	Other Expenditure			
95	National Project on Soil Health and Fertility			
	O	80.00		
	R	(-)80.00	...	...

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

(viii) 111	Agricultural Economics and Statistics			
01	Agriculture Census			
	O	2,00.00		
	R	(-)77.43	1,22.57	1,22.57
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,00.00 lakh under Other Charges (State Share) and increase of ₹1,22.57 lakh towards Other Charges (Central Share) due to requirement of less/more funds under respective heads.

(ix) 800	Other Expenditure			
94	National Agriculture-Tech Infrastructure			
	O	1,50.00		
	R	(-)72.27	77.73	77.73
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,42.33 lakh under Other Charges (State Share) and increase of ₹70.06 lakh towards Other Charges (Central Share) due to requirement of less/more funds under respective heads.

(x) 2401	Crop Husbandry			
104	Agricultural Farms			
01	Establishment Expenses			
	O	4,86.46		
	R	(-)50.71	4,35.75	4,35.75
				...

GRANT NO. 24 AGRICULTURE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xi) 2401 Crop Husbandry				
108	Commercial Crops			
01	Potato Cultivation			
	O	3,99.52		
	R	(-)47.01	3,52.51	...

Reduction in provision by re-appropriation at serial numbers (x) and (xi) was due to requirement of less fund mainly under Salaries, Supplies and Materials and Other Charges.

(xii) 103	Seeds			
02	Multiplication and Distribution of Seeds			
	O	8,28.09		
	R	(-)19.95	8,08.14	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹25.50 lakh mainly under Supplies and Materials, Other Charges and Office Expenses and increase of ₹5.55 lakh towards Salaries 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			
2408	Food, Storage and Warehousing			
01	Food			
800	Other Expenditure			
01	National Food Security Mission			
	O	5,00.00		
	R	10,36.98	15,28.46	(-)8.52

Augmentation of provision by re-appropriation was the net effect of increase of ₹14,72.41 lakh mainly towards Other Charges (Central Share) and Other Contractual Services and decrease of ₹4,35.43 lakh under Other Charges (State Share) due to requirement of more/less funds under respective heads.

The department stated that the actual Budget Grant under this head was ₹15,29.18 lakh and department incurred expenditure of ₹15,28.46 lakh leaving ₹0.72 lakh only 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)
(ii) 2401 Crop Husbandry				
001	Direction and Administration			
01	Establishment Expenses			
	O	65,03.82		
	R	5,34.81	70,38.63	70,38.60
				(-)0.03

Augmentation of provision by re-appropriation was the net effect of increase of ₹5,97.01 lakh mainly towards Salaries, Other Charges and Minor Works and decrease of ₹62.20 lakh mainly under Wages and Overtime Allowances due to requirement of more/less funds under respective heads.

The department stated that saving was the cumulative saving of 39 numbers of Drawings and Disbursing Officers' under Salaries.

(iii) 03 Centrally Sponsored Schemes**2401 Crop Husbandry**

800 Other Expenditure

61 Pradhan Mantri Krishi
Sinchai Yojana (PMKSY)

O 15,00.00

R 5,00.00

20,00.00

20,00.00

...

Augmentation of provision by re-appropriation was the net effect of increase of ₹18,00.00 lakh mainly towards Other Charges (Central Share) and decrease of ₹13,00.00 lakh under Other Charges (State Share) due to requirement of more/less funds under respective heads.

**(iv) 55 National Mission on
Agriculture Extension and
Technology (NMAET)**

O 8,00.00

R 9.50

8,09.50

11,67.38

(+)3,57.88

Augmentation of provision by re-appropriation was the net effect of increase of ₹7,30.51 lakh towards Other Charges (Central Share) and Other Contractual Services and decrease of ₹7,21.01 lakh under Other Charges (State Share) due to requirement of more/less funds under respective heads.

The department stated that the actual Budget Grant under this head was ₹11,67.38 lakh and department incurred expenditure of ₹11,67.38 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.

GRANT NO. 24 AGRICULTURE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v) 03 Centrally Sponsored Schemes				
2401 Crop Husbandry				
114 Development of Oil Seeds				
01 National Oil Seed and Oil Palm Mission				
S	0.10			
R	3,32.49	3,32.59	3,32.59	...

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

(vi) 2401 Crop Husbandry				
103 Seeds				
01 High Yielding Varieties Programme				
O	12,44.93			
R	1,26.96	13,71.89	13,71.89	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,67.96 lakh towards Salaries and decrease of ₹41.00 lakh mainly under Other Charges, Office Expenses and Supplies and Materials due to requirement of more/less funds under respective heads.

(vii) 03 Centrally Sponsored Schemes				
2401 Crop Husbandry				
800 Other Expenditure				
54 National Mission on Substantial Agriculture (NMSA)				
O	2,00.00			
R	1,29.76	3,29.76	2,50.22	(-79.54)

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

The department stated that the actual Budget Grant under this head was ₹2,50.22 lakh and department incurred expenditure of ₹2,50.22 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.

GRANT NO. 24 AGRICULTURE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(viii) 03	Centrally Sponsored Schemes			
	2401 Crop Husbandry			
	800 Other Expenditure			
	17 Establishment of Reporting Agency for Agril. Statistics (EARAS)			
	O 1,00.00			
	R 42.00	1,42.00	1,42.00	...
(ix) 2401 Crop Husbandry				
	109 Extension and Farmers' Training			
	01 Establishment Expenses			
	O 13,12.80			
	R 26.06	13,38.86	13,38.86	...
Augmentation of provision by re-appropriation was the net effect of increase of ₹41.56 lakh towards Salaries and decrease of ₹15.50 lakh mainly under Office Expenses, Supplies and Materials and Other Charges due to requirement of more/less funds under respective heads.				
(x) 04	State Plan Schemes			
	2435 Other Agricultural Programmes			
	01 <i>Marketing and Quality Control</i>			
	800 Other Expenditure			
	05 Schemes under Budget Announcement/State Development Schemes			
	S 0.10			
	R 19.90	20.00	20.00	...

Augmentation of provision by re-appropriation at serial numbers (viii) and (x) was due to requirement of more fund towards Other Charges (State Share).

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

24.2.1 As the overall expenditure of ₹3,27.64 lakh fell far short of the original provision of ₹9,53.50 lakh, supplementary provision of ₹0.10 lakh obtained in March 2020 proved totally unnecessary.

24.2.2 Out of the available saving of ₹6,25.96 lakh (65.64 per cent of the total provision), ₹2,51.10 lakh (40.11 per cent of the total saving) only was anticipated and surrendered in March 2020.

24.2.3 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4415 Capital Outlay on Agricultural Research and Education			
80 General			
800 Other Expenditure			
01 Creation of Assets			
O 8,03.50			
R (-)8,03.50	...	12.30	(+)12.30

Withdrawal of the entire provision by re-appropriation (₹5,52.40 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹2,51.10 lakh) also from Other Charges was made without assigning any reason.

The department stated that the actual Budget Grant under this head was ₹49.00 lakh and department incurred expenditure of ₹12.30 lakh leaving an amount of ₹36.70 lakh as saving. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(ii) 02 Creation of Assets under Budget Announcement/State Development Schemes

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

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

GRANT NO. 24 AGRICULTURE-Concl.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4435 Capital Outlay on Other Agricultural Programmes			
01 Marketing and Quality Control			
800 Other Expenditure			
04 Creation of Assets under Budget Announcement/State Development Schemes			
S	0.10		
R	7,02.40	7,02.50	2,80.50
			(-)4,22.00

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

The department stated that the actual Budget Grant under this head was ₹6,18.50 lakh and department incurred expenditure of ₹2,80.50 lakh leaving an amount of ₹3,38.00 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.

Reasons for saving of ₹3,38.00 lakh have not been intimated (November 2020).

(ii) 04 State Plan Schemes			
4401 Capital Outlay on Crop Husbandry			
800 Other Expenditure			
07 Creation of Assets under Budget Announcement/State Development Schemes			
...	...	34.84	(+)34.84

The department stated that the actual Budget Grant under this head was ₹35.00 lakh and department incurred expenditure of ₹34.84 lakh leaving an amount of ₹0.16 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.

Reasons for saving have not been intimated (November 2020).

**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	79,92,90			
Supplementary	20	79,93,10	80,81,94	(+88,84
Amount surrendered during the year (31 March 2020)				2,05,03
Capital				
Major Heads:				
4235 Capital Outlay on Social Security and Welfare				
Original	4,00,00	4,00,00	...	(-)4,00,00
Amount surrendered during the year (31 March 2020)				4,00,00

Notes and Comments:

Revenue:

25.1.1 The expenditure exceeded the grant by ₹88.84 lakh (Actual excess: ₹88,83,664); the excess requires regularisation.

25.1.2 In view of the excess of ₹88.84 lakh in the grant, supplementary provision of ₹0.20 lakh obtained in March 2020 proved inadequate.

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

25.1.3 In view of the overall excess of ₹88.84 lakh, surrender of ₹2,05.03 lakh in March 2020 was injudicious.

25.1.4 The excess expenditure worked out to 1.11 per cent over the total provision.

25.1.5 Excess 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			
02	<i>Floods, Cyclones etc.</i>			
800	Other Expenditure			
01	Management of Natural Disaster			
S	0.10	0.10	4,00.00	(+)3,99.90

The department stated that the budgetary support and finance concurrence for an amount of ₹4,00.00 lakh was accorded by the Finance Department, Government of Arunachal Pradesh and hence there was no excess. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

- (ii) 05 *State Disaster Response Fund*
- 101 Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund
- 01 State Disaster Response Fund (SDRF)

O	62,70.00			
R	1,80.00	64,50.00	64,50.00	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,45.00 lakh towards Grants-in-aid General (Non-Salary) State Share and decrease of ₹1,65.00 lakh under Grants-in-aid General (Non-Salary) Central Share due to requirement of more/less funds under respective heads.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 04	State Plan Schemes			
	2245 Relief on Account of Natural Calamities			
	02 Floods, Cyclones etc.			
	800 Other Expenditure			
	07 Schemes under Budget Announcement/ State Development Schemes			
	S	0.10		
	R	1,49.90	1,50.00	(-)1,00.00

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

The department stated that the actual Budget Grant under this head was ₹50.00 lakh and hence no saving. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by the utilisation certificates.

(iv) 2235 Social Security and Welfare				
	01 Rehabilitation			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	13,69.92		
	R	(-)4,79.30	8,90.62	8,84.26
				(-)6.36

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,80.17 lakh mainly under Office Expenses and Other Charges and increase of ₹5.90 lakh mainly towards Salaries and Salary (LTC) due to requirement of less/more funds under respective heads and surrender of ₹2,05.03 lakh from Grants for Office Expenses was made without assigning any reason.

No specific reason for the saving has been intimated (November 2020).

(v) 04	State Plan Schemes			
	2235 Social Security and Welfare			
	01 Rehabilitation			
	800 Other Expenditure			
	01 Schemes under Budget Announcement/ State Development Schemes			
	O	50.00		
	R	(-)50.00	...	...
		

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

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi) 2245 Relief on Account of Natural Calamities				
02	<i>Floods, Cyclones etc.</i>			
101	Gratuitous Relief			
02	Relief Fund			
	O	2,20.00		
	R	(-20.00)	2,00.00	2,00.00
				...

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

Capital:

25.2.1 In view of the non-utilization of the entire provision of ₹4,00.00 lakh in the grant, provision made through original grant was totally unnecessary.

25.2.2 The entire saving of ₹4,00.00 lakh (100 per cent of the total provision) was precisely anticipated and surrendered in March 2020.

25.2.3 Saving occurred mainly 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			
01	<i>Rehabilitation</i>			
800	Other Expenditure			
03	Creation of Assets under Budget Announcement/State Development Schemes			
	O	4,00.00		
	R	(-4,00.00)	...	...
				...

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

**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	1,89,39,23			
Supplementary	10	1,89,39,33	1,77,98,83	(-)11,40,50
Amount surrendered during the year (31 March 2020)				9,38,16
Capital				
Major Head:				
5054 Capital Outlay on Roads and Bridges				
Original	12,36,00,00			
Supplementary	30	12,36,00,30	10,07,84,84	(-)2,28,15,46
Amount surrendered during the year (31 March 2020)				87,29,37

Notes and Comments:

Revenue:

26.1.1 As the overall expenditure of ₹1,77,98.83 lakh fell far short of the original provision of ₹1,89,39.23 lakh, supplementary provision of ₹0.10 lakh obtained in March 2020 proved totally unnecessary.

26.1.2 Out of the available saving of ₹11,40.50lakh (6.02 per cent of the total provision), ₹9,38.16 lakh (82.26 per cent of the total saving) only was anticipated and surrendered in March 2020.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
3054 Roads and Bridges			
04 District and Other Roads			
800 Other Expenditure			
09 Schemes under Budget Announcement/State Development Schemes			
O 20,00.00			
R (-)20,00.00
<p>Withdrawal of the entire provision by re-appropriation (₹11,61.84 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹8,38.16 lakh) also from Other Charges was made without assigning any reason.</p>			
(ii) 2402 Soil and Water Conservation			
103 Land Reclamation and Development			
01 Maintenance of Schemes			
O 10,00.00			
R (-)10,00.00
(iii) 800 Other Expenditure			
02 Building			
O 1,37.81			
R (-)1,37.81

Withdrawal of the entire provision by re-appropriation at serial numbers (ii) and (iii) was due to requirement of less fund under Other Charges and Minor Works.

GRANT NO. 26 RURAL WORKS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 2402 Soil and Water Conservation				
001	Direction and Administration			
01	Establishment Expenses			
	O	67,91.78		
	R	1,24.19	69,15.97	67,10.02
				(-)2,05.95

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,25.87 lakh mainly towards Salary, Office Expenses and Domestic Travel Expenses and decrease of ₹2,01.68 lakh mainly under Wages and Office Expenses due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-finalisation of MACP Arrears, non-sanctioning of contingency post under 34 Drawing and Disbursing Officers and lockdown for Covid-19.

(v) 800	Other Expenditure			
01	Power Driven Agricultural Machineries			
	O	1,74.55		
	R	(-)64.95	1,09.60	1,09.60
				...

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

(vi) 103	Land Reclamation and Development			
02	State Land Use Board			
	O	44.10		
	R	(-)34.10	10.00	9.50
				(-)0.50

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

No specific reasons for the saving have been intimated (November 2020).

GRANT NO. 26 RURAL WORKS-Contd.

26.1.4 Saving mentioned at note **26.1.3** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 3054 Roads and Bridges				
80	General			
800	Other Expenditure			
01	Maintenance of Assets			
	O	5,00.00		
	R	19,20.00	24,20.00	...

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

(ii) 2402 Soil and Water Conservation				
103	Land Reclamation and Development			
03	LRD Schemes			
	...	...	1,68.74	(+)1,68.74

The department stated that the actual expenditure under this head was nil and the expenditure reflected in the account actually pertains to head of account "5054-80-800-02 Creation of Assets under SADA".

(iii) 03 Centrally Sponsored Schemes				
2402 Soil and Water Conservation				
103	Land Reclamation and Development			
06	RKVY			
	S	0.10		
	R	55.40	55.50	...

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

GRANT NO. 26 RURAL WORKS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 2402 Soil and Water Conservation				
109	Extension and Training			
01	Establishment Expenses			
	O	82.91		
	R	24.06	1,06.97	1,06.85
				(-)0.12

Augmentation of provision by re-appropriation was the net effect of increase of ₹24.43 lakh mainly towards Salaries and Office Expenses and decrease of ₹0.37 lakh under Overtime Allowance and Other Charges due to requirement of more/less funds under respective heads.

(v) 101 Soil Survey and Testing				
01	Establishment Expenses			
	O	94.52		
	R	21.82	1,16.34	1,10.14
				(-)6.20

Augmentation of provision by re-appropriation was the net effect of increase of ₹22.10 lakh towards Salaries and Office Expenses and decrease of ₹0.28 lakh under Overtime Allowance and Salary (LTC) due to requirement of more/less funds under respective heads.

Saving at serial numbers (iv) and (v) was reportedly due to non-finalisation of MACP Arrears, non-sanctioning of contingency post under various Drawing and Disbursing Officers and nationwide lockdown for Covid-19.

Capital:

26.2.1 As the overall expenditure of ₹10,07,84.84 lakh fell far short of the original provision of ₹12,36,00.00 lakh, supplementary provision of ₹0.30 lakh obtained in March 2020 proved totally unnecessary.

26.2.2 Out of the available saving of ₹2,28,15.46 lakh (18.46 per cent of the total provision), ₹87,29.37 lakh (38.26 per cent of the total saving) only was anticipated and surrendered in March 2020.

26.2.3 Saving of ₹2,83,00.89 lakh constituting 13.88 per cent of the total provision had occurred under the Capital Section of this grant in 2018-19 also.

GRANT NO. 26 RURAL WORKS-Contd.

26.2.4 Saving occurred mainly 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 Roads				
	800 Other Expenditure				
	02 Schemes under PMGSY				
	O	10,65,00.00			
	R	(-1,62,38.24	9,02,61.76	8,84,01.76	(-18,60.00

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,62,25.14 lakh under Major Works (Central Share) and increase of ₹87,16.27 lakh towards Major Works (State Share) due to requirement of less/more funds under respective heads and surrender of ₹87,29.37 lakh also from Major Works (Central Share) was made without assigning any reason.

Saving was reportedly due to delay in receipt of expenditure sanction from the Finance Department (Budget), Government of Arunachal Pradesh for Covid-19.

(ii) 04	State Plan Schemes				
	5054 Capital Outlay on Roads and Bridges				
	80 General				
	800 Other Expenditure				
	03 Creation of Assets under Budget Announcement/State Development Schemes				
	O	91,00.00			
	R	(-60,00.00	31,00.00	30,30.00	(-70.00

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

Saving was reportedly due to non-receipt of expenditure authorization from the Finance Department (Budget), Government of Arunachal Pradesh and nationwide lockdown for Covid-19.

GRANT NO. 26 RURAL WORKS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 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 80,00.00			
R (-)13,11.60	66,88.40	30,50.61	(-)36,37.79

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

The department stated that the actual expenditure under this head was ₹32,19.35 lakh and saving was ₹34,69.05 lakh. It was also stated that ₹1,68.74 lakh was erroneously booked under this head instead of 2402-103-02 State Land Use Board without giving the reasons for the saving.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 5054 Capital Outlay on Roads and Bridges			
80 <i>General</i>			
800 Other Expenditure			
02 Creation of Assets under SADA			
S 0.10			
R 1,27,76.41	1,27,76.51	57,13.15	(-)70,63.36

Saving was reportedly due to delay in receipt of expenditure authorization and non-receipt of LOC authorization from the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 26 RURAL WORKS-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 5054 Capital Outlay on Roads and Bridges				
04	<i>District and Other Roads</i>			
800	Other Expenditure			
33	Creation of Assets			
S	0.10			
R	14,01.16	14,01.26	5,89.32	(-)8,11.94

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

Saving was reportedly due to delay in receipt of expenditure sanction and non-receipt of LOC authorization from the Finance Department (Budget), Government of Arunachal Pradesh.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2015 Election				
2515 Other Rural Development Programmes				
Original	2,03,76,87			
Supplementary	10	2,03,76,97	86,71,24	(-),1,17,05,73
Amount surrendered during the year (31 March 2020)				64,36,11

Notes and Comments:

Revenue:

27.1.1 As the overall expenditure of ₹86,71.24 lakh fell far short of the original provision of ₹2,03,76.87 lakh, supplementary provision of ₹0.10 lakh obtained in March 2020 proved totally unnecessary.

27.1.2 Out of the available saving of ₹1,17,05.73 lakh (57.45 per cent of the total provision), ₹64,36.11 lakh (54.98 per cent of the total saving) only was anticipated and surrendered in March 2020.

27.1.3 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 05	Finance Commission Recommendations			
	2515 Other Rural Development Programmes			
001	Direction and Administration			
03	Panchayat/Local Bodies			
	O	1,27,39.00		
	R	(-),1,00,33.00	27,06.00	(-),27,06.00

Reduction in provision by re-appropriation (₹51,79.89 lakh) was due to requirement of less fund under Grants-in-aid General (Non-Salary) and surrender (₹48,53.11 lakh) also from Grants-in-aid General (Non-Salary) was made without assigning reason.

GRANT NO. 27 PANCHAYAT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 2015 Election				
109	Charges for conduct of election to Panchayats/ Local bodies etc.			
01	Panchayat Elections			
	O	26,55.50		
	R	(-)17,44.50	9,11.00	9,10.04
				(-)0.96

Reduction in provision by re-appropriation (₹1,61.50 lakh) was due to requirement of less fund mainly under Grants-in-aid General (Non-Salary) and surrender (₹15,83.00 lakh) from Other Charges was made without assigning reason.

Reason for the saving at serial numbers (i) and (ii) have not been intimated (November 2020)

(iii) 2515 Other Rural Development Programmes

001	Direction and Administration			
01	Establishment Expenses			
	O	33,36.20		
	R	(-)6,14.59	27,21.61	26,26.86
				(-)94.75

Reduction in provision by re-appropriation was the net effect of decrease of ₹8,82.49 lakh mainly under Other Contractual Services and Salaries and increase of ₹2,67.90 lakh mainly towards Salaries, Other Charges and Publication due to requirement of less/more funds under respective heads.

Saving was reportedly due to non-release of increased Dearness Allowance w.e.f. January 2020 to March 2020.

(iv) 04 State Plan Schemes**2515 Other Rural Development Programmes**

800	Other Expenditure			
10	Schemes under SADA			
	O	5,50.00		
	R	(-)1,92.76	3,57.24	...
				(-)3,57.24

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

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

GRANT NO. 27 PANCHAYAT-Conclld.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v) 2015 Election				
107	Election Tribunals			
01	Establishment Expenses			
	O	1,47.10		
	R	(-)1,26.60	20.50	20.50

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

27.1.4 Saving mentioned at note **27.1.3** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes				
2515 Other Rural Development Programmes				
800	Other Expenditure			
12	Rashtriya Gram Swaraj Abhiyan			
	S	0.10		
	R	62,04.01	62,04.11	41,28.80
				(-)20,75.31

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

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

(ii) 2015 Election				
101	Election Commission			
01	Establishment Expenses			
	O	1,99.07		
	R	71.33	2,70.40	2,35.03
				(-)35.37

Augmentation of provision by re-appropriation was the net effect of increase of ₹74.96 lakh mainly towards Salaries, Other Charges and Office Expenses and decrease of ₹3.63 lakh under Wages and Domestic Travel Expenses due to requirement of more/less funds under respective heads.

Reasons for the saving have not been intimated (November 2020).

**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	2,09,32,34			
Supplementary	70	2,09,33,04	1,87,24,57	(-)22,08,47
Amount surrendered during the year (31 March 2020)				16,86,65
Capital				
Major Heads:				
4403 Capital Outlay on Animal Husbandry				
4404 Capital Outlay on Dairy Farming				
4415 Capital Outlay on Agricultural Research and Education				
Original	1,00,00			
Supplementary	1,66,50	2,66,50	1,56,20	(-)1,10,30
Amount surrendered during the year				...

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

28.1.1 As the overall expenditure of ₹1,87,24.57 lakh fell far short of the original provision of ₹2,09,32.34 lakh, supplementary provision of ₹0.70 lakh obtained in March 2020 proved totally unnecessary.

28.1.2 Out of the available saving of ₹22,08.47 lakh (10.55 per cent of the total provision), ₹16,86.65 lakh (76.37 per cent of the total saving) only was anticipated and surrendered in March 2020.

28.1.3 Saving of ₹17,35.58 lakh and ₹9,43.12 lakh constituting 12.30 per cent and 6.99 per cent of the total provision had also occurred under the Revenue Section of this grant in 2017-18 and 2018-19 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			
03 Schemes under Budget Announcement/State Development Schemes			
O 35,10.00			
R (-)35,10.00

Withdrawal of the entire provision by re-appropriation (₹18,23.35 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹16,86.65 lakh) also from Other Charges was made without assigning any reason.

(ii) 03 Centrally Sponsored Schemes			
2403 Animal Husbandry			
800 Other Expenditure			
06 Statistical Cell (Integrated Sample Survey)			
O 12,00.00			
R (-)11,09.65	90.35	90.35	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹12,00.00 lakh under Other Charges and increase of ₹90.35 lakh towards Salaries due to requirement of less/more funds under respective heads.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 03 Centrally Sponsored Schemes				
2403 Animal Husbandry				
800 Other Expenditure				
43 Schemes Under National Livestock Mission (NLM)				
O	5,00.00			
R	(-1,63.06	3,36.94	61.90	(-2,75.04

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

Saving was reportedly due to imposition of country wide lockdown due to Covid-19 and restrictions imposed on vehicular movement.

(iv) 32 Livestock Health and Disease Control				
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.

(v) 04 State Plan Schemes				
2403 Animal Husbandry				
800 Other Expenditure				
42 Schemes under SADA				
O	8,47.00			
R	(-2,14.50	6,32.50	6,32.50	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹8,14.50 lakh under Other Charges and increase of ₹6,00.00 lakh mainly towards Supplies and Materials and Subsidies due to requirement of less/more funds under respective heads.

(vi) 2403 Animal Husbandry				
001 Direction and Administration				
01 Establishment Expenses				
O	27,62.61			
R	(-1,03.83	26,58.78	26,58.78	

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,29.70 lakh mainly under Wages and Office Expenses and increase of ₹25.87 lakh towards Salaries and Salaries (LTC) due to requirement of less/more funds under respective heads.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii) 2415 Agricultural Research And Education				
03	<i>Animal Husbandry</i>			
004	Research			
01	Establishment Expenses			
O	3,71.01			
R	(-)21.34	3,49.67	2,78.69	(-)70.98

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

(viii) 2403 Animal Husbandry				
107	Fodder and Feed Development			
01	Establishment Expenses			
O	5,24.23			
R	(-)72.82	4,51.41	4,51.41	...

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

(ix) 2404 Dairy Development				
102	Dairy Development Projects			
01	Establishment Expenses			
O	2,75.43			
R	(-)0.31	2,75.12	2,30.57	(-)44.55

Reduction in provision by re-appropriation was the net effect of decrease of ₹11.17 lakh mainly under Office Expenses, Salaries and Office Expenses (POL) and increase of ₹10.86 lakh towards Wages due to requirement of less/more funds under respective heads.

Saving at serial numbers (vii) and (ix) was reportedly due to non-payment of Leave Encashment in respect of retired officers within the Financial Year on account of late fixation of pay.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(x) 04 State Plan Schemes			
2404 Dairy Development			
800 Other Expenditure			
02 Schemes under SADA			
O 27.00			
R (-)24.00	3.00	...	(-)3.00

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

Saving was reportedly due to late receipt of sanction order and nationwide lockdown for Covid-19.

(xi) 2403 Animal Husbandry			
102 Cattle and Buffalo Development			
01 Establishment Expenses			
O 23,37.07			
R (-)26.16	23,10.91	23,10.89	(-)0.02

Reduction in provision by re-appropriation was the net effect of decrease of ₹26.86 lakh mainly under Domestic Travel Expenses, Office Expenses and Office Expenses (POL) and increase of ₹0.70 lakh towards Salaries (LTC) due to requirement of less/more funds under respective heads.

Saving was due to non-payment of arrears of MACP owing to late fixation of pay.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2403 Animal Husbandry			
800 Other Expenditure			
45 Schemes under Budget Announcement/State Development Schemes			
O 25,16.00			
S 0.10			
R 30,33.90	55,50.00	55,50.00	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹55,50.00 lakh towards Supplies and Materials and decrease of ₹25,16.10 lakh mainly under Other Charges due to requirement of more/less funds under respective heads.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 03 Centrally Sponsored Schemes			
2415 Agricultural Research and Education			
03 Animal Husbandry			
800 Other Expenditure			
01 Rashtriya Krishi Vikas Yojana (RKVY)			
S 0.10			
R 2,39.10	2,39.20	2,39.20	...

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

(iii) 2403 Animal Husbandry			
101 Veterinary Services and Animal Health			
01 Establishment Expenses			
O 44,36.29			
R 2,27.32	46,63.61	46,63.59	(-)0.02

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,42.00 lakh towards Salaries and Salaries (LTC) and decrease of ₹14.68 lakh mainly under Office Expenses and Domestic Travel Expenses due to requirement of more/less funds under respective heads.

The department stated that in comparison to grant, the requirements of fund under Leave Travel Concession were higher so many Drawing and Disbursing Officers postponed the expenditure to the next financial year.

(iv) 03 Centrally Sponsored Schemes			
2403 Animal Husbandry			
800 Other Expenditure			
01 Foot and Mouth Disease Control Programme			
S 0.10			
R 1,17.92	1,18.02	1,18.02	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,18.02 lakh mainly towards Supplies and Materials, Office Expenses and Domestic Travel Expenses and decrease of ₹0.10 lakh under Other Charges due to requirement of more/less funds under respective heads.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v) 2403 Animal Husbandry				
104	Sheep and Wool Development			
01	Establishment Expenses			
	O	2,29.87		
	R	19.91	2,49.78	2,49.77
				(-)0.01

Augmentation of provision by re-appropriation was the net effect of increase of ₹77.26 lakh towards Salaries and decrease of ₹57.35 lakh mainly under Supplies and Materials and Other Charges due to requirement of more/less funds under respective heads.

Reasons for the saving have not been intimated (November 2020)

(vi) 03	Centrally Sponsored Schemes			
	2403 Animal Husbandry			
800	Other Expenditure			
10	Animal Disease Control Programme			
	O	30.00		
	R	19.08	49.08	49.08
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹43.68 lakh towards Supplies and Materials, Wages and Office Expenses and decrease of ₹24.60 lakh under and Other Charges due to requirement of more/less funds under respective heads.

(vii) 08	Central Plan Schemes (Fully funded by Central Government)			
	2403 Animal Husbandry			
800	Other Expenditure			
15	Conduct of Quinquennial Livestock Census			
	S	0.10		
	R	12.40	12.50	12.50
				...

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

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(viii) 03 Centrally Sponsored Schemes			
2403 Animal Husbandry			
800 Other Expenditure			
05 Professional Efficiency Development Programme (State Veterinary Council)			
S 0.10			
R 11.90	12.00	12.00	...

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

Capital:

28.2.1 In view of the overall saving of ₹1,10.30 lakh (41.39 per cent of the total provision) in the grant, supplementary provision of ₹1,66.50 lakh obtained in March 2020 proved excessive.

28.2.2 No part of the available saving of ₹1,10.30 lakh was anticipated for surrender during the year.

28.2.3 Saving of ₹7,38.03 lakh and ₹60,79.32 lakh constituting 83.58 per cent and 97.34 per cent of the total provision had also occurred under the Capital Section of this grant in 2017-18 and 2018-19 respectively.

28.2.4 Saving occurred mainly 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			
15 Creation of Assets under Budget Announcement/State Development Schemes			
O 1,00.00			
S 6.00	1,06.00	40.10	(-)65.90

No specific reason for the saving has been intimated (November 2020)

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 04	State Plan Schemes			
4403	Capital Outlay on Animal Husbandry			
800	Other Expenditure			
13	Creation of Assets under SADA			
S	1,20.50	1,20.50	76.10	(-)44.40

Saving was reportedly due to declaration of nationwide lockdown for Covid-19.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2425 Co-operation				
Original	14,80,86			
Supplementary	1,34,28	16,15,14	15,68,11	(-)47,03
Amount surrendered during the year				...
Capital				
Major Heads:				
4425 Capital Outlay on Co-operation				
6425 Loans for Co-operation				
Original	1,50,00			
Supplementary	12,19,35	13,69,35	13,59,35	(-)10,00
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3055 Road Transport				
Original	1,04,60,07			
Supplementary	3,76,43	1,08,36,50	1,05,68,39	(-)2,68,11
Amount surrendered during the year				...

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

Original	21,90,00	21,90,00	6,29,66	(-)15,60,34
Amount surrendered during the year (31 March 2020)				10,35,00

Notes and Comments:**Capital:**

30.2.1 In view of the overall saving of ₹15,60.34 lakh (71.25 per cent of the total provision) in the grant, provision made through original grant proved excessive.

30.2.2 Out of the available saving of ₹15,60.34 lakh, ₹10,35.00 lakh (66.33 per cent of the total saving) was anticipated and surrendered in March 2020.

GRANT NO. 30 STATE TRANSPORT-Contd.**30.2.3** 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			
03 Creation of Assets under Budget Announcement/State Development Schemes			
O 16,58.00			
R (-)16,58.00	...	22.80	(+)22.80

Withdrawal of the entire provision by re-appropriation (₹6,23.00 lakh) was due to requirement of less fund under Major Works and that by surrender (₹10,35.00 lakh) also from Major Works was made without assigning any reason.

Reasons for incurring expenditure without budget provision have not been intimated (November 2020).

(ii) 02 Creation of Assets under SADA

O 5,32.00			
R 6,23.00	11,55.00	34.71	(-)11,20.29

Augmentation of provision by re-appropriation was the net effect of increase of ₹9,88.00 lakh towards Motor Vehicles, Machinery and Equipment and Major Works and decrease of ₹3,65.00 lakh under Other Capital Expenditure due to requirement of more/less funds under respective heads.

Reasons for the saving have not been intimated (November 2020).

GRANT NO. 30 STATE TRANSPORT-Concl.

30.2.4 Saving mentioned at note **30.2.3** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 5055 Capital Outlay on Road Transport			
102 Acquisition of Fleet			
01 Purchase of Vehicles			
...	...	4,81.68	(+)4,81.68

The department stated that the actual Budget Grant under this head was ₹4,82.00 lakh and department incurred expenditure of ₹4,81.62 lakh only for purchasing of 28 numbers of buses leaving an amount of ₹0.32 lakh as saving. The balance amount ₹0.32 lakh was not sufficient enough to purchase another bus which resulted into saving.

(ii) 103 Workshop Facilities			
01 Purchase of Workshop Materials			
...	...	90.47	(+)90.47

No specific reasons for incurring expenditure without budget provision have been intimated (November 2020).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2059 Public Works				
Original	3,01,87,51			
Supplementary	24,96,94	3,26,84,45	2,97,40,12	(-)29,44,33
Amount surrendered during the year				...

Capital

Major Head:

**4059 Capital Outlay on
Public Works**

Original	2,38,95,00	2,38,95,00	1,61,01,40	(-)77,93,60
Amount surrendered during the year (31 March 2020)				1,14,76,00

Notes and Comments:

Revenue:

31.1.1 As the overall expenditure of ₹2,97,40.12 lakh fell short of the original provision of ₹3,01,87.51 lakh, supplementary provision of ₹24,96.94 lakh obtained in March 2020 proved totally unnecessary.

31.1.2 No part of the available saving of ₹29,44.33 lakh (9.01 per cent of the total provision) was anticipated for surrendered 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			
01	Establishment Expenses			
	O	1,28,72.41		
	R	(-)11,52.81	1,17,19.60	1,00,97.45
				(-)16,22.15
Reduction in provision by re-appropriation was the net effect of decrease of ₹13,76.46 lakh mainly under Wages, Minor Works and Office Expenses (POL) and increase of ₹2,23.65 lakh towards Medical Treatment, Domestic Travel Expenses and Salaries due to requirement of less/more funds under respective heads.				
(ii) 03	Structural Planning			
	O	26,24.45		
	S	5,23.05		
	R	2,42.00	33,89.50	27,55.05
				(-)6,34.45
Augmentation of provision by re-appropriation was the net effect of increase of ₹2,81.30 lakh towards Salaries and Office Expenses and decrease of ₹39.30 lakh mainly under Office Expense (POL) and Other Charges due to requirement of more/less funds under respective heads.				
(iii) 001	Direction and Administration			
04	Architectural Planning			
	O	4,54.96		
	S	61.27	5,16.23	4,71.89
				(-)44.34
(iv) 04	State Plan Schemes			
2059	Public Works			
80	<i>General</i>			
800	Other Expenditure			
05	Schemes under Budget Announcement/State Development Schemes			
	S	15,41.13	15,41.13	15,20.27
				(-)20.86

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

GRANT NO. 31 PUBLIC WORKS-Contd.

31.1.4 Saving mentioned at note **31.1.3** was partly offset by excess 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 1,42,35.69			
S 3,71.49			
R 9,10.81	1,55,17.99	1,48,95.47	(-)6,22.52

Augmentation of provision by re-appropriation was the net effect of increase of ₹11,52.81 lakh towards Salaries and decrease of ₹2,42.00 lakh mainly under Office Expenses, Domestic Travel Expenses and Office Expenses (POL) due to requirement of more/less funds under respective heads.

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

GRANT NO. 31 PUBLIC WORKS-Contd.**31.1.4 Suspense Transaction:**

(a) No expenditure under the grant was booked under 'Suspense' in 2019-20, 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 2019-20 is given below:

Sub-head	Opening balance as on 1st April 2019	Debit (+)	Credit (-)	Closing balance as on 31st March 2020
				(₹ in lakh)
Stock	(+3,34.61	...	...	(+3,34.61
Purchase	(-)18,05.36	...	...	(-)18,05.36
Miscellaneous Public Works Advances	(+5,54.26	...	...	(+5,54.26
Workshop Suspense	(+1,30.92	...	...	(+1,30.92

GRANT NO. 31 PUBLIC WORKS-Contd.**Capital:**

31.2.1 In view of the overall saving of ₹77,93.60 lakh (32.62 per cent of the total provision) in the grant, provision made through original grant proved excessive.

31.2.2 Out of the available saving of ₹77,93.60 lakh, ₹1,14,76.00 lakh (147.25 per cent of the total saving) was injudiciously surrendered in March 2020.

31.2.3 Saving occurred mainly 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			
19 Creation of Assets under Budget Announcement/State Development Schemes			
O 1,48,95.00			
R (-)1,48,95.00

Withdrawal of the entire provision by re-appropriation (₹34,19.00 lakh) was due to requirement of less fund under Major Works and surrender (₹1,14,76.00 lakh) also from Major Works was made without assigning reason.

31.2.4 Saving mentioned at note **31.2.3** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4059 Capital Outlay on Public Works			
80 <i>General</i>			
051 Construction			
01 Jail Building			
	...	39,50.00	(+)39,50.00

Reasons for incurring expenditure without budget provision have not been intimated (November 2020).

GRANT NO. 31 PUBLIC WORKS-Concl'd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 04	State Plan Schemes			
	4059 Capital Outlay on Public Works			
80	<i>General</i>			
800	Other Expenditure			
18	Creation of Assets under SADA			
	O	90,00.00		
	R	33,26.94	1,23,26.94	1,20,59.34
				(-)2,67.60

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

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

(iii) 4059 Capital Outlay on Public Works				
80	<i>General</i>			
800	Other Expenditure			
01	Construction			
	R	92.06	92.06	92.06
				...

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

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3054 Roads and Bridges				
Original	7,19,98,22			
Supplementary	1,10,66,51	8,30,64,73	7,85,10,35	(-)45,54,38
Amount surrendered during the year (31 March 2020)				51,51,80

Capital

Major Head:

**5054 Capital Outlay on
Roads and Bridge**

Original	7,66,21,00			
Supplementary	2,44,43,97	10,10,64,97	8,25,58,13	(-)1,85,06,84
Amount surrendered during the year				...

Notes and Comments:

Revenue:

32.1.1 In view of the overall saving of ₹45,54.38 lakh (5.48 per cent of the total provision) in the grant, supplementary provision of ₹1,10,66.51 lakh obtained in March 2020 proved excessive.

32.1.2 Out of the available saving of ₹45,54.38 lakh, ₹51,51.80 lakh (113.12 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 32 ROADS AND BRIDGES-Contd.**32.1.3 Saving occurred mainly 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 3,00,26.00			
R (-)2,77,17.35	23,08.65	56,31.52	(+)33,22.87

Reduction in provision by re-appropriation (₹2,25,65.55 lakh) was due to requirement of less fund under Minor Works and surrender (₹51,51.80 lakh) from Minor Works was made without assigning reason.

Reasons for the excess have not been intimated (November 2020).

(ii) 3054 Roads and Bridges			
04 District and Other Roads			
001 Direction and Administration			
01 Establishment Expenses			
O 2,98,73.37			
R (-)59,63.82	2,39,09.55	2,12,40.90	(-)26,68.65

Reduction in provision by re-appropriation was the net effect of decrease of ₹64,86.96 lakh mainly under Salaries and Office Expenses (POL) and increase of ₹5,23.14 lakh mainly towards Wages and Other Charges due to requirement of less/more funds under respective heads.

(iii) 80 General			
001 Direction and Administration			
01 Establishment Expenses			
O 19,17.45			
R (-)2,57.25	16,60.20	16,53.40	(-)6.80

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,62.20 lakh mainly under Salaries, Office Expenses and Domestic Travel Expenses and increase of ₹4.95 lakh mainly towards Wages and Professional Services due to requirement of less/more funds under respective heads.

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 3054 Roads and Bridges				
04	<i>District and Other Roads</i>			
800	Other Expenditure			
03	Maintenance of Suspension Bridges			
S	50.00	50.00	...	(-)50.00

Saving at serial numbers (ii) to (iv) was reportedly due to non-sanction of the scheme.

32.1.4 Saving mentioned at note **32.1.3** was partly offset by excess mainly 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			
O	1,01,81.40			
S	1,10,16.51			
R	2,87,86.62	4,99,84.53	4,99,84.53	...

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

Capital:

32.2.1 In view of the overall saving of ₹1,85,06.84 lakh (18.31 per cent of the total provision) in the grant, supplementary provision of ₹2,44,43.97 lakh obtained in March 2020 proved excessive.

32.2.2 No part of the available saving of ₹1,85,06.84 lakh was anticipated for surrender during the year.

32.2.3 Saving of ₹3,03,64.12 lakh and ₹7,74,79.28 lakh constituting 32.30 per cent and 47.58 per cent of the total provision had also occurred under the Capital Section of this grant in 2017-18 and 2018-19 respectively.

GRANT NO. 32 ROADS AND BRIDGES-Contd.

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	General			
800	Other Expenditure			
03	Creation of Assets under Budget Announcement/State Development Schemes			
	O 2,51,21.00			
	S 7,68.42	2,58,89.42	1,59,83.05	(-)99,06.37
(ii) 07	Non Lapsable Pool Fund			
	5054 Capital Outlay on Roads and Bridges			
04	District and Other Roads			
337	Road Works			
11	Scheme under NLCPR/NESIDS			
	S 83,32.35	83,32.35	20,73.25	(-)62,59.10
Saving at serial numbers (i) and (ii) was reportedly due to non-sanction of the scheme.				
(iii) 08	Central Plan Schemes (Fully funded by Central Government)			
	5054 Capital Outlay on Roads and Bridges			
04	District and Other Roads			
800	Other Expenditure			
03	Schemes Under Central Road Fund (CRF)			
	O 2,00,00.00			
	R (-)62,23.89	1,37,76.11	1,37,76.11	...

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

GRANT NO. 32 ROADS AND BRIDGES-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 04	State Plan Schemes			
5054	Capital Outlay on Roads and Bridges			
80	General			
800	Other Expenditure			
02	Creation of Assets under SADA			
O	3,15,00.00			
S	88,96.85	4,03,96.85	3,75,65.98	(-)28,30.87

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

32.2.5 Saving mentioned at note **32.2.4** was partly offset by excess 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			
04	District and Other Roads			
800	Other Expenditure			
04	Schemes under RIDF			
S	59,52.04			
R	62,23.89	1,21,75.93	1,26,65.43	(+)4,89.50

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

Excess was reportedly due to less budgeting by the Finance Department (Budget), Government of Arunachal Pradesh.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2552 North Eastern Areas				
Original	4,07,54			
Supplementary	1,61,40	5,68,94	3,27,94	(-)2,41,00
Amount surrendered during the year				...

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

Original	80,09,52			
Supplementary	32,77,22	1,12,86,74	62,02,23	(-)50,84,51
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

33.1.1 As the overall expenditure of ₹3,27.94 lakh fell far short of the original provision of ₹4,07.54 lakh, supplementary provision of ₹1,61.40 lakh obtained in March 2020 proved totally unnecessary.

33.1.2 No part of the available saving of ₹2,41.00 lakh (42.36 per cent of the total provision) was anticipated for surrender during the year.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 09	North Eastern Council			
	2552 North Eastern Areas			
	20 <i>Textile and Handicrafts</i>			
	800 Other Expenditure			
	02 Forestry and Sericulture related scheme			
	O 2,00.66			
	R (-)2,00.66	...	...	...
(ii) 06	<i>Education Department</i>			
	800 Other Expenditure			
	62 Higher Professional Course			
	O 80.00			
	R (-)80.00	...	...	...
Reduction in provision by re-appropriation was due to requirement of less fund under Scholarships/Stipend.				
(iii) 01	<i>Horticulture</i>			
	800 Other Expenditure			
	15 Cultivation of Cash Crops at Sille-Oyan circle, Pasighat			
	S 70.00			
	R 1,71.00	2,41.00	...	(-)2,41.00
Augmentation of provision by re-appropriation was due to requirement of more fund towards Other Charges (Central Share and State Share).				
Reasons for the saving have not been intimated (November 2020)				
(iv) 15	<i>Tourism</i>			
	800 Other Expenditure			
	08 Celebration of "Ziro Festival of Music"			
	O 12.80			
	R (-)12.80	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial Head number		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			
	03 Anti-Erosion Work on Senki River to Protect Rajiv Gandhi Polytechnic, Itanagar			
	O 8.00			
	R (-)8.00	...	...	...

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

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 09	North Eastern Council			
	2552 North Eastern Areas			
	01 <i>Horticulture</i>			
	800 Other Expenditure			
	16 Large Cardamom Cultivation at Pitam area of Sindak Village, Upper Subansiri District			
	S 53.06			
	R 1,06.94	1,60.00	1,60.00	...

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

(ii) 12 Estt of Hi tech Garden at
Naya Happa in P/pare Dist.

O	1,03.68			
R	25.92	1,29.60	1,29.60	...

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

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

33.2.1 As the overall expenditure of ₹62,02.23 lakh fell short of the original provision of ₹80,09.52 lakh, supplementary provision of ₹32,77.22 lakh obtained in March 2020 proved totally unnecessary.

33.2.2 No part of the available saving of ₹50,84.51 lakh (45.05 per cent of the total provision) was anticipated for surrender during the year.

33.2.3 Saving of ₹23,75.36 lakh and ₹43,98.47 lakh constituting 16.35 per cent and 31.19 per cent of the total provision had also occurred under the Capital Section of this grant in 2017-18 and 2018-19 respectively.

33.2.4 Saving occurred mainly under:

Serial Head number	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			
16 Pakke-Seijosa-Itakhola Road			
O 32,80.00			
S 20,00.00			
R 2,07.72	54,87.72	27,75.09	(-)27,12.63
(ii) 46 Seppa Chayangtajo Road			
O 28,00.00			
R (-)4,81.12	23,18.88	9,27.55	(-)13,91.33
Saving at serial numbers (i) and (ii) was reportedly due to non-completion of physical works.			
(iii) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
12 Power			
800 Other Expenditure			
08 System Improvement of Power Distribution Network in Dambuk			
O 3,20.00			
R (-)3,20.00	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

33.2.4 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 09	North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
29	<i>Trade and Commerce Department</i>			
800	Other Expenditure			
01	Multi Purpose Shopping Complex at Hapoli			
	O	2,11.02		
	R	(-)2,11.02	...	...
(v) 15	<i>Tourism Department</i>			
800	Other Expenditure			
06	C/o Mega Festival cum Multipurpose Ground at Tawang			
	S	1,50.00		
	R	2,65.00	4,15.00	...
				(-)4,15.00
(vi) 04	Adventure Tourism site at Baririjo, U/Subansiri			
	O	1,22.00		
	R	(-)1,22.00	...	...
(vii) 06	<i>Education</i>			
800	Other Expenditure			
11	Infrastructure Development of Model School at Paying Circle			
	O	1,20.00		
	R	(-)1,20.00	...	...
(viii) 09	Double Storied Building at Sagalee			
	O	1,20.00		
	R	(-)81.00	39.00	15.60
				(-)23.40

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ix) 09	North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
07	<i>Sports and Youth Affairs</i>			
800	Other Expenditure			
10	C/o Indoor Stadium at Hunli, L/Dibang Valley Dist.			
	O 99.64			
	R (-)99.64	...	...	...
(x) 08	C/o Outdoor Stadium and Boundary Wall at Govt. H.S. School, Kanubari and Longding			
	O 80.00			
	R (-)80.00	...	...	...
(xi) 18	<i>Medical Department</i>			
800	Other Expenditure			
68	Esstt. of a 50 Bedded Hospital at Mengio			
	O 80.00			
	R 4.14	84.14	...	(-)84.14
(xii) 07	<i>Sports and Youth Affairs</i>			
800	Other Expenditure			
14	C/o Outdoor Stadium-cum- Auditorium at GHSS at Basar			
	O 98.72			
	R (-)45.68	53.04	21.22	(-)31.82
Reasons for saving at serial numbers (v),(viii) (xi) and (xii) have not been intimated (November 2020)				
(xiii) 22	<i>Public Health Engineering</i>			
800	Other Expenditure			
02	Water Supply Scheme at Lawnu in Kanubari at Longding District			
	O 66.40			
	R (-)66.40	...	...	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xiv)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	05 Industries			
	800 Other Expenditure			
	01 Infrastructure Development at ITI, Yupia			
	O 64.00			
	R (-)64.00	...	...	...
(xv)	18 Medical Department			
	800 Other Expenditure			
	03 C/o Infrastructure Development of CHC at Dadam in Tirap District			
	O 60.00			
	R (-)60.00	...	...	...
(xvi)	12 Power			
	800 Other Expenditure			
	07 Upgradation, Improvement and Renovation of Electrical Installation at Kalaktang			
	S 1,50.00			
	R 86.60	2,36.60	94.64	(-)1,41.96
Saving was reportedly due to incurring of expenditure as per authorization received from the Finance Department (Budget), Government of Arunachal Pradesh.				
(xvii)	18 Medical Department			
	800 Other Expenditure			
	02 Infrastructure Development of Sagalee CHC			
	O 1,25.86			
	R (-)47.20	78.66	78.66	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(xviii) 09 North Eastern Council				
4552 Capital Outlay on North Eastern Areas				
06 Education				
800 Other Expenditure				
10 Infrastructure Development of Government Secondary School at Parsi Parlo				
O	1,36.00			
R	68.07	2,04.07	95.26	(-)1,08.81
(xix) 24 Urban Development				
800 Other Expenditure				
02 C/o Cultural cum Development Centre at Miao				
O	75.02			
R	37.24	1,12.26	44.90	(-)67.36
<p>Augmentation of provision by re-appropriation at serial numbers (i), (v), (xi), (xvi) and (xix) was due to requirement of more fund towards Major works.</p> <p>Reasons for the saving at serial numbers (xviii) and (xix) have not been intimated (November 2020).</p>				
(xx) 07 Sports and Youth Affairs				
800 Other Expenditure				
07 C/o Mini Outdoor Stadium at Tezu Lohit District				
O	16.72			
R	(-)16.72	...	...	...

Reduction in provision by re-appropriation at serial numbers (ii) to (iv), (vi) to (x), (xii) to (xv), (xvii) and (xx) was due to requirement of less fund under Major Works.

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 09 North Eastern Council 4552 Capital Outlay on North Eastern Areas			
12 Power			
800 Other Expenditure			
09 C/o 33KV line from Dirang to Jang in West Kameng and Tawang District			
S 1,50.00			
R 3,50.00	5,00.00	5,00.00	...
(ii) 16 Roads and Bridges			
800 Other Expenditure			
03 Improvement of Road from Bordumsa to Borket in Changlang District			
S 1,50.00			
R 2,77.70	4,27.70	4,27.70	...
(iii) 22 Public Health Engineering			
800 Other Expenditure			
04 C/o Water supply at CO Hq Dadam, Tirap District			
S 1,50.00			
R 1,00.00	2,50.00	2,50.00	...
(iv) 09 North Eastern Council 4552 Capital Outlay on North Eastern Areas			
15 Tourism Department			
800 Other Expenditure			
07 C/o Tourist Lodge Rejuvenation of Maryland Lake at Oyan Circle East Siang District			
S 1,00.00			
R 87.00	1,87.00	1,87.00	...

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v) 09	North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	03 Veterinary Department			
	800 Other Expenditure			
	02 Strengthening of Central Hatchery, Nirjuli			
	O 1,10.14			
	R 58.12	1,68.26	1,68.26	...
(vi) 22	Public Health Engineering			
	800 Other Expenditure			
	05 Providing WSS at Ragle Hamlet Paktung, under Anti-Erosion/Flood Control			
	S 50.00			
	R 50.00	1,00.00	1,00.00	...
(vii) 06	Providing WSS and Sewage/ Drainage system to Jamiri Circle Hq under Anti-erosion/ Flood Control Schmes			
	S 75.22			
	R 43.78	1,19.00	1,19.00	...
(viii) 07	Sports and Youth Affairs			
	800 Other Expenditure			
	11 Outdoor Stadium at Chayangtajo			
	S 1.00			
	R 79.78	80.78	37.95	(-)42.83
(ix) 12	C/o Football Stadium at Saking, Papum Pare Dist.			
	S 1.00			
	R 56.29	57.29	22.92	(-)34.37

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(x) 09	North Eastern Council			
4552	Capital Outlay on North Eastern Areas			
07	<i>Sports and Youth Affairs</i>			
800	Other Expenditure			
09	C/o Outdoor Stadium at Sagalee, Papum Pare Dist			
S	1.00			
R	50.43	51.43	20.57	(-30.86)

Reasons for saving at serial numbers (viii), (ix) and (x) have not been intimated (November 2020)

(xi) 19	<i>Water Resource Department</i>			
800	Other Expenditure			
04	C/o Flood Control works at Lebia river under Karoi Village, Sagalee			
S	84.00			
R	16.00	1,00.00	1,00.00	...

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

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2801 Power				
2810 New and Renewable Energy				
Original	8,13,00,35	8,13,00,35	7,40,68,33	(-)72,32,02
Amount surrendered during the year (31 March 2020)				70,89,66
Capital				
Major Head:				
4801 Capital Outlay on Power Projects				
Original	1,95,00,00			
Supplementary	22,01,00	2,17,01,00	1,31,68,40	(-)85,32,60
Amount surrendered during the year				...

Notes and Comments:

Revenue:

34.1.1 In view of the overall saving of ₹72,32.02 lakh (8.90 per cent of the total provision) in the grant, provision made through original grant proved excessive.

34.1.2 Out of the available saving of ₹72,32.02 lakh, ₹70,89.66 lakh (98.03 per cent of the total saving) was anticipated and surrendered in March 2020.

GRANT NO. 34 POWER-Contd.

34.1.3 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2801 Power				
05	<i>Transmission and Distribution</i>			
800	Other Expenditure			
02	Maintenance of Assets			
O	75,77.61			
R	(-54,27.61	21,50.00	21,49.99	(-0.01

Reduction in provision by re-appropriation (₹22,49.24 lakh) was due to requirement of less fund under Minor Works and surrender (₹31,78.37 lakh) from Minor Works and Other Charges was made without assigning reason.

Reasons for the saving have not been intimated (November 2020).

(ii) 01 Hydel Generation				
101	Purchase of Power			
01	Purchase of Electricity			
O	3,75,00.00			
R	(-15,11.29	3,59,88.71	3,58,46.36	(-1,42.35

Reduction in provision by re-appropriation (₹11,17.00 lakh) was due to requirement of less fund under Other Charges and surrender (₹3,94.29 lakh) also from Other Charges was made without assigning reason.

Saving was reportedly due to making of payment as per actual bills received from the Central Public Sector Undertakings.

(iii) 03 Centrally Sponsored Schemes				
2810 New and Renewable Energy				
800	Other Expenditure			
05	Schemes under Deen Dayal Upyadaya (Solar) (DDU)			
O	14,00.00			
R	(-14,00.00	...	...	...

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

GRANT NO. 34 POWER-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 04	State Plan Schemes			
	2810 New and Renewable Energy			
800	Other Expenditure			
06	Schemes under Budget Announcement/State Development Schemes			
	O	11,17.00		
	R	(-11,17.00	...	...

(v) 04	State Plan Schemes			
	2801 Power			
05	<i>Transmission and Distribution</i>			
800	Other Expenditure			
05	Schemes under Budget Announcement/State Development Schemes			
	O	10,00.00		
	R	(-10,00.00	...	...

Withdrawal of the entire provision at serial numbers (iv) and (v) by surrender from Other Charges and Minor Works was made without assigning any reason.

34.1.4 Saving mentioned at note **34.1.3** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	2801 Power			
05	<i>Transmission and Distribution</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	3,07,77.47		
	R	29,16.03	3,36,93.50	3,36,93.50

Augmentation of provision by re-appropriation was the net effect of increase of ₹29,31.03 lakh mainly towards Salaries, Wages and Grants-in-aid General (Non-Salary) and decrease of ₹15.00 lakh under Domestic Travel Expenses due to requirement of more/less funds under respective heads.

GRANT NO. 34 POWER-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 04	State Plan Schemes			
	2810 New and Renewable Energy			
800	Other Expenditure			
04	Schemes under SADA			
	O	2,23.00		
	R	2,48.00	4,71.00	4,71.00
				...

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

(iii) 2810 New and Renewable Energy				
800	Other Expenditure			
01	Grants to Arunachal Pradesh Energy Development Agency			
	O	16,77.61		
	R	1,85.08	18,62.69	18,62.69
				...

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

(iv) 03	Grants to Arunachal Pradesh Power Development Agency			
	O	27.66		
	R	17.13	44.79	44.79
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹17.79 lakh towards Grants-in-aid General (Non-Salary) and decrease of ₹0.66 lakh under Grants-in-aid General (Salary) due to requirement of more/less funds under respective heads.

Capital:

34.2.1 As the overall expenditure of ₹1,31,68.40 lakh fell far short of the original provision of ₹1,95,00.00 lakh, supplementary provision of ₹22,01.00 lakh obtained in March 2020 proved totally unnecessary.

34.2.2 No part of the available saving of ₹85,32.60 lakh (39.32 per cent of the total provision) 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
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
2018-19	16,22,10.58	8,47,31.30	56,03.69	16.73

34.2.4 Saving occurred mainly 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	1,49,95.00		
R	(-)40,47.87	1,09,47.13	61,69.03
			(-)47,78.10

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

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

(ii) 26 Creation of Assets under
Budget Announcement/State
Development Schemes

O	45,00.00			
R	(-)45,00.00	...	...	...

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

GRANT NO. 34 POWER-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 03	Centrally Sponsored Schemes			
	4801 Capital Outlay on Power Projects			
80	General			
800	Other Expenditure			
17	Rajiv Gandhi Gramya Vikash Yojana (RGGVY)			
	O	1.00		
	S	1,14.00		
	R	45,01.00	46,16.00	...
				(-)46,16.00

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

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

34.2.5 Saving mentioned at note **34.2.4** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
	4801 Capital Outlay on Power Projects			
80	General			
800	Other Expenditure			
06	Maintenance of Transmission Line Including Sub-stations			
	O	1.00		
	S	2,45.47		
	R	30,00.00	32,46.47	...
(ii) 21	Integrated Power Development Schemes			
	S	5,92.13		
	R	10,48.87	16,41.00	...

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

GRANT NO. 34 POWER-Concl.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 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)			
O 1.00			
R (-)1.00	...	8,61.50	(+)8,61.50

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

The department stated that expenditure was incurred on being authorised by the Finance Department through PFMS Vide No. EA/DBT & PFMS/26/2017-18 dated 16 March 2020.

**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	35,88,44			
Supplementary	5,08,28	40,96,72	32,38,43	(-)8,58,29
Amount surrendered during the year				...
Capital				
Major Head:				
4220 Capital Outlay on Information and Publicity				
Original	17,79,61	17,79,61	4,28,84	(-)13,50,77
Amount surrendered during the year (31 March 2020)				9,30,00

Notes and Comments:

Revenue:

35.1.1 As the overall expenditure of ₹32,38.43 lakh fell far short of the original provision of ₹35,88.44 lakh, supplementary provision of ₹5,08.28 lakh obtained in March 2020 proved totally unnecessary.

35.1.2 No part of the available saving of ₹8,58.29 lakh (20.95 per cent of the total provision) was anticipated for surrender during the year.

GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Contd.

35.1.3 Saving occurred mainly 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	9,72.35		
	S	4,40.00		
	R	50.00	14,62.35	9,26.92
				(-),5,35.43

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

(ii) 09	Schemes under Budget Announcement/State Development Schemes			
	O	7,00.00		
	R	(-)50.00	6,50.00	3,64.08
				(-),2,85.92

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

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

(iii) 2220 Information and Publicity				
	60 Others			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	19,16.09		
	S	68.28	19,84.37	19,47.43
				(-),36.94

Saving was reportedly due to non-drawal of Leave Salary of some officials.

GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Concl.**Capital:**

35.2.1 In view of the overall saving of ₹13,50.77 lakh (75.90 per cent of the total provision) in the grant, provision made through original grant proved excessive.

35.2.2 Out of the available saving of ₹13,50.77 lakh, ₹9,30.00 lakh (68.85 per cent of the total saving) only was anticipated and surrendered in March 2020.

35.2.3 Saving occurred mainly 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			
06 Creation of Assets under Budget Announcement/State Development Schemes			
O	14,75.00		
R	(-)10,00.00	4,75.00	1,29.80
			(-)3,45.20

Reduction in provision by re-appropriation (₹70.00 lakh) was due to requirement of less fund under Major Works and surrender (₹9,30.00 lakh) also from Major Works was made without assigning reason.

(ii) 05 Creation of Assets under
SADA

O	3,04.61		
R	70.00	3,74.61	2,99.04
			(-)75.57

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

Saving at serial numbers (i) and (ii) was reportedly due to non-receipt of LOC authorization 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	24,99,42			
Supplementary	77,45	25,76,87	24,16,30	(-),60,57
Amount surrendered during the year				...
Capital				
Major Head:				
5475 Capital Outlay on Other General Economic Services				
Original	1,42,00			
Supplementary	8,00	1,50,00	71,92	(-),78,08
Amount surrendered during the year				...

Notes and Comments:

Revenue:

36.1.1 As the overall expenditure of ₹24,16.30 lakh fell short of the original provision of ₹24,99.42 lakh, supplementary provision of ₹77.45 lakh obtained in March 2020 proved totally unnecessary.

36.1.2 No part of the available saving of ₹1,60.57 lakh (6.23 per cent of the total provision) was anticipated for surrender during the year.

GRANT NO. 36 STATISTICS-Contd.

36.1.3 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 3454 Census, Surveys and Statistics			
<i>01 Census</i>			
001	Direction and Administration		
01	Establishment Expenses of Directorate		
O	15,91.34		
R	(-3,17.52	12,73.82	11,80.67
			(-93.15

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,23.00 lakh mainly under Salaries and Office Expense and increase of ₹5.48 lakh towards Medical Treatment and Overtime Allowance due to requirement of less/more funds under respective heads.

(ii) 02 Surveys and Statistics			
111 Vital Statistics			
01 Establishment Expenses			
O	3,01.04		
R	(-47.04	2,54.00	2,41.48
			(-12.52

Reduction in provision by re-appropriation was the net effect of decrease of ₹49.29 lakh mainly under Salaries and Other Charges and increase of ₹2.25 lakh towards Domestic Travel Expenses and Wages due to requirement of less/more funds under respective heads.

Saving at serial numbers (i) and (ii) was reportedly due to incurring of less expenditure under Salaries, Wages, Overtime Allowance, Domestic Travel Expenses, Office Expenses, Other Charges and Leave Travel Concession.

(iii) 08 Central Plan Schemes (Fully funded by Central Government)			
3454 Census, Surveys and Statistics			
02 Surveys and Statistics			
800 Other Expenditure			
06 Preparation of National Population Register (NPR)			
S	19.84		
R	26.50	46.34	1.88
			(-44.46

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

Saving was reportedly due to non-utilisation of fund by some districts.

GRANT NO. 36 STATISTICS-Contd.

36.1.4 Saving mentioned at note **36.1.3** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i)	03 Centrally Sponsored Schemes			
	3454 Census, Surveys and Statistics			
	02 <i>Surveys and Statistics</i>			
	201 National Sample Survey Organisation			
	01 National Sample Surveys Work			
	O	3,70.00		
	R	1,66.10	5,36.10	...

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

(ii)	3454 Census, Surveys and Statistics			
	02 <i>Surveys and Statistics</i>			
	800 Other Expenditure			
	04 Unique Identification(UIDs)			
	O	2,19.04		
	S	25.57		
	R	1,24.72	3,69.33	3,58.99 (-)10.34

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,36.78 lakh towards Office Expenses and decrease of ₹1,12.06 lakh under Wages, Other Charges and Domestic Travel Expenses due to requirement of more/less funds under respective heads.

Saving was reportedly due to frequent resignation of Aadhaar operators owing to temporary nature of job and time gap in the process of new engagements.

(iii)	03 Centrally Sponsored Schemes			
	3454 Census, Surveys and Statistics			
	02 <i>Surveys and Statistics</i>			
	111 Vital Statistics			
	01 Establishment Expenses			
	S	30.96		
	R	47.24	78.20	78.10 (-)0.10

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

Saving was reportedly due to incurring of less expenditure under object head – 50 Other Charges by few districts.

GRANT NO. 36 STATISTICS-Concl.**Capital:**

36.2.1 As the overall expenditure of ₹71.92 lakh fell far short of the original provision of ₹1,42.00 lakh, supplementary provision of ₹8.00 lakh obtained in March 2020 proved totally unnecessary.

36.2.2 No part of the available saving of ₹78.08 lakh (52.05 per cent of the total provision) was anticipated for surrender during the year.

36.2.3 Saving occurred mainly 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			
04 Creation of Assets under Budget Announcement/State Development Schemes			
O 1,42.00			
R (-)1,42.00

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

36.2.4 Saving mentioned at note **36.2.3** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5475 Capital Outlay on other General Economic Services			
800 Other Expenditure			
03 Creation of Assets under SADA			
S 8.00			
R 1,42.00	1,50.00	71.92	(-)78.08

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

Saving was reportedly due to surrender of fund by the executing agencies viz. Water Resources Department, Public Works Department and Rural Works Department. But the surrender of fund as stated by the department has not actually been reflected in the budget documents furnished by the Finance Department, Government of Arunachal Pradesh.

**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	11,25,50			
Supplementary	10	11,25,60	10,60,62	(-)64,98
Amount surrendered during the year (31 March 2020)				60,99
Capital				
Major Head:				
5475 Capital Outlay on Other General Economic Services				
Original	8,00			
Supplementary	21,00	29,00	...	(-)29,00
Amount surrendered during the year				...

Notes and Comments:

Revenue:

37.1.1 As the overall expenditure of ₹10,60.62 lakh fell short of the original provision of ₹11,25.50 lakh, supplementary provision of ₹0.10 lakh obtained in March 2020 proved totally unnecessary.

37.1.2 Out of the available saving of ₹64.98 lakh (5.77 per cent of the total provision), ₹60.99 lakh (93.86 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 37 LEGAL METROLOGY AND CONSUMER AFFAIRS-Contd.

37.1.3 Saving occurred mainly 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	9,15.65		
	R	(-55.15)	8,60.50	8,49.40
				(-11.10)

Reduction in provision by re-appropriation was the net effect of decrease of ₹60.86 lakh mainly under Salaries and increase of ₹13.70 lakh towards Domestic Travel Expenses and Medical Treatment due to requirement of less/more funds under respective heads and surrender of ₹7.99 lakh from Salaries was made without assigning any reason.

Saving was reportedly due to non-payment of MACP of Seven officers owing to non-conduct of DPC.

(ii) 04 State Plan Schemes				
3475 Other General Economic Services				
800	Other Expenditure			
02	Schemes under Budget Announcement/State Development Schemes			
	O	1,32.00		
	R	(-53.00)	79.00	97.91
				(+18.91)

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

The department stated that the actual Budget Grant under the head was ₹1,08.00 lakh and actual expenditure under this head was ₹64.00 lakh which was erroneously reconciled by the department as ₹69.00 lakh and saving of ₹15.00 lakh was due to administrative reasons. 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. 37 LEGAL METROLOGY AND CONSUMER AFFAIRS-Concl'd.

37.1.4 Saving mentioned at note **37.1.3** 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)			
3456 Civil Supplies			
800 Other Expenditure			
05 Consumer Awareness Activities			
S 0.10			
R 39.90	40.00	40.00	...

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

Capital:

37.2.1 In view of the non-utilization of the entire provision of ₹29.00 lakh in the grant, provision made through original and supplementary grant was totally unnecessary.

37.2.2 No part of the available saving of ₹29.00 lakh (100 per cent of the total provision) was anticipated for surrender during the year.

37.2.3 Saving occurred mainly 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			
04 Creation of Assets under Budget Announcement/State Development Schemes			
O 8.00			
S 21.00	29.00	...	(-29.00)

Saving was reportedly due to erroneous reflection of budget provision of ₹29.00 lakh under this head instead of reflection of provision under 3475-00-800(04)-02 Schemes under Budget Announcement/State Development schemes in the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh. This has a reference to note **37.1.3 (ii)**.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2702 Minor Irrigation				
2705 Command Area Development				
2711 Flood Control and Drainage				
Original	1,76,84,95			
Supplementary	85,45,04	2,62,29,99	2,11,93,46	(-)50,36,53
Amount surrendered during the year				...
Capital				
Major Heads:				
4702 Capital Outlay on Minor Irrigation				
4711 Capital Outlay on Flood Control Projects				
Original	86,60,00			
Supplementary	56,65,47	1,43,25,47	1,33,72,26	(-)9,53,21
Amount surrendered during the year				...

Notes and Comments:

Revenue:

38.1.1 In view of the overall saving of ₹50,36.53 lakh (19.20 per cent of the total provision) in the grant, supplementary provision of ₹85,45.04 lakh obtained in March 2020 proved excessive.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.

38.1.2 No part of the available saving of ₹50,36.53 lakh 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
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
2018-19	2,27,59.47	2,03,96.80	23,62.67	10.38

38.1.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2702 Minor Irrigation			
80 General			
800 Other Expenditure			
14 Prime Minister krishi Sinchayee Yojana (PMKSY - Per Drop More Crop)			
O 13,00.00			
S 38,05.28			
R 18,70.30	69,75.58	27,44.64	(-)42,30.94

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

Saving was reportedly due to non-release of fund by the Government of India.

(ii) **2705 Command Area Development**

800 Other Expenditure
02 Minor Irrigation

O 20,00.00
R (-)20,00.00

....

...

...

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>			
800	Other Expenditure			
09	Maintenance of Assets			
	O	10,00.00		
	R	(-)10,00.00	...	...
(iv) 04 State Plan Schemes				
2702 Minor Irrigation				
80	<i>General</i>			
800	Other Expenditure			
13	Schemes under SADA			
	S	33,34.10	33,34.10	26,30.51
				(-)7,03.59
Saving was reportedly due to non-receipt of authorization from the Finance Department (Budget), Government of Arunachal Pradesh.				
(v) 2702 Minor Irrigation				
80	<i>General</i>			
052	Machinery and Equipments			
02	Upkeep of Machineries			
	O	4,00.00		
	R	(-)4,00.00	...	...
(vi) 01 Maintenance of Assets				
	O	3,00.00		
	R	(-)3,00.00	...	...

Withdrawal of the entire provision by re-appropriation at serial numbers (ii), (iii) (v) and (vi) was due to requirement of less fund under Minor Works.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vii) 04 State Plan Schemes				
2702 Minor Irrigation				
80 <i>General</i>				
800 Other Expenditure				
19 Schemes under Budget Announcement/State Development Schemes				
S	3,55.00	3,55.00	2,49.12	(-)1,05.88

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

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2702 Minor Irrigation				
80 <i>General</i>				
001 Direction and Administration				
01 Establishment Expenses				
O	1,16,84.95			
R	15,39.70	1,32,24.65	1,32,34.19	(+)9.54

Augmentation of provision by re-appropriation was the net effect of increase of ₹16,00.50 lakh mainly towards Minor Works, Salaries and Wages and decrease of ₹60.80 lakh mainly under Office Expenses (POL) due to requirement of more/less funds under respective heads.

The department stated that excess expenditure was incurred due to payment of Leave Salary to officers and officials including retired staff, enhanced salary, retirement benefits etc.

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

01 <i>Flood Control</i>				
800 Other Expenditure				
02 Restoration of Flood Protection Work				
S	10.00			
R	2,90.00	3,00.00	3,00.00	...

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

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

38.2.1 In view of the overall saving of ₹9,53.21 lakh (6.65 per cent of the total provision) in the grant, supplementary provision of ₹56,65.47 lakh obtained in March 2020 proved excessive.

38.2.2 No part of the available saving of ₹9,53.21 lakh was anticipated for surrender during the year.

38.2.3 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
	4711 Capital Outlay on Flood Control Projects			
	01 Flood Control			
	800 Other Expenditure			
	05 Scheme under Accelerated Irrigation Benefits Programme (AIBP)			
	O	21,60.00		
	R	(-)21,60.00	...	...

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

(ii) 04	State Plan Schemes			
	4711 Capital Outlay on Flood Control Projects			
	01 Flood Control			
	800 Other Expenditure			
	10 Creation of Assets under Budget Announcement/State Development Schemes			
	O	25,00.00		
	R	(-)8,93.00	16,07.00	14,04.02
				(-)2,02.98

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

(iii) 08	Creation of Assets under SADA			
	O	40,00.00		
	S	26,81.06	66,81.06	62,37.01
				(-)4,44.05

Reasons for the saving have not been intimated (November 2020).

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 04	State Plan Schemes			
4702	Capital Outlay on Minor Irrigation			
800	Other Expenditure			
02	Creation of Assets under SADA			
S	10,16.18	10,16.18	7,30.00	(-)2,86.18
(v) 04	Creation of Assets under Budget Announcement/State Development Schemes			
S	95.00	95.00	75.00	-20.00

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

38.2.4 Saving mentioned at note **38.2.3** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 07	Non Lapsable Pool Fund			
4711	Capital Outlay on Flood Control Projects			
01	<i>Flood Control</i>			
103	Civil Works			
01	Schemes under NESIDS			
S	4,47.00			
R	30,53.00	35,00.00	35,00.00	...

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

**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	6,80,00	6,80,00	2,74,41	(-)4,05,59
Amount surrendered during the year				...

Notes and Comments:

Capital:

39.2.1 In view of the overall saving of ₹4,05.59 lakh (59.65 per cent of the total provision) in the grant, provision made through original grant proved excessive.

39.2.2 No part of the available saving of ₹4,05.59 lakh was anticipated for surrender during the year.

39.2.3 Saving occurred mainly 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	6,00.00	6,00.00	2,43.91	(-)3,56.09

Reasons for the Saving have not been intimated (November 2020).

GRANT NO. 39 LOANS TO GOVERNMENT SERVANTS-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 7610 Loans to Government Servants, etc				
202	Advances for Purchase of Motor Conveyances			
01	Motor Car etc.			
	O	80.00		
	R	(-)80.00	...	...

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Loans and Advances.

39.2.4 Saving mentioned at note **39.2.3** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 7610 Loans to Government Servants, etc.				
204	Advances for Purchase of Computers			
01	Computer Advance			
	R	80.00	80.00	30.50
				(-)49.50

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

Reasons for the Saving have not been intimated (November 2020).

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2216 Housing				
Original	47,50,21	47,50,21	52,47,69	(+)4,97,48
Amount surrendered during the year (31 March 2020)				1,51,12
Capital				
Major Head:				
4216 Capital Outlay on Housing				
Original	45,00,00	45,00,00	12,49,33	(-)32,50,67
Amount surrendered during the year (31 March 2020)				5,09,92

Notes and Comments:

Revenue:

40.1.1 The expenditure exceeded the grant by ₹4,97.48 lakh (Actual excess: ₹4,97,47,927); the excess requires regularisation.

40.1.2 In view of the overall excess of ₹4,97.48 lakh, surrender of ₹1,51.12 lakh in March 2020 was injudicious.

40.1.3 The excess expenditure worked out to 10.47 per cent over the total provision.

GRANT NO. 40 HOUSING-Contd.

40.1.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2216 Housing			
80 <i>General</i>			
800 Other Expenditure			
03 Schemes under SADA			
...	...	9,68.51	(+)9,68.51

Reasons for incurring expenditure without budget provision have not been intimated (November 2020).

(ii) <i>05 General Pool Accommodation</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 37,50.21			
R 8,48.88	45,99.09	42,79.18	(-)3,19.91

Augmentation of provision by re-appropriation was the net effect of increase of ₹9,88.88 lakh towards Salaries and Wages and decrease of ₹1,40.00 lakh under Minor Works and Office Expenses due to requirement of more/less funds under respective heads.

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

40.1.5 Saving mentioned at note **40.1.4** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2216 Housing			
05 <i>General Pool Accommodation</i>			
800 Other Expenditure			
01 Maintenance and Repairs			
O 10,00.00			
R (-)10,00.00

Withdrawal of the entire provision by re-appropriation (₹8,48.88 lakh) was due to requirement of less fund under Minor Works and surrender (₹1,51.12 lakh) also from Minor Works was made without assigning reason.

GRANT NO. 40 HOUSING-Concl.**Capital:**

40.2.1 In view of the overall saving of ₹32,50.67 lakh (72.24 per cent of the total provision) in the grant, provision made through original grant proved excessive

40.2.2 Out of the available saving of ₹32,50.67 lakh, ₹5,09.92 lakh (15.69 per cent of the total saving) only was anticipated and surrendered in March 2020.

40.2.3 Saving occurred mainly 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			
O 45,00.00			
R (-)5,09.92	39,90.08	12,49.33	(-)27,40.75

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

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

**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	1,03,70,61	1,03,70,61	69,14,80	(-)34,55,81
Amount surrendered during the year (31 March 2020)				34,40,91
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	3,60,00	3,60,00	1,91,86	(-)1,68,14
Amount surrendered during the year (31 March 2020)				85,00

Notes and Comments:

Revenue:

41.1.1 In view of the overall saving of ₹34,55.81 lakh (33.32 per cent of the total provision) in the grant, provision made through original grant proved excessive

41.1.2 Out of the available saving of ₹34,55.81 lakh, ₹34,40.91 lakh (99.57 per cent of the total saving) was precisely anticipated and surrendered in March 2020.

GRANT NO. 41 LAND MANAGEMENT-Contd.**41.1.3 Saving occurred mainly under:**

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2029 Land Revenue				
800	Other Expenditure			
03	Acquisition of Land and Payment of Compensation			
	O	79,74.00		
	R	(-)32,32.74	47,41.26	47,41.26
				...

Reduction in provision by surrender from Other Charges was made in March 2020 without assigning any reason.

(ii) 04 State Plan Schemes				
2506 Land Reforms				
800	Other Expenditure			
08	Schemes under Budget Announcement/ State Development Schemes			
	O	2,00.00		
	R	(-)2,00.00	...	...
				...

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

(iii) 2029 Land Revenue				
103	Land Records			
01	Establishment Expenses			
	O	20,64.19		
	R	(-)20.70	20,43.49	20,29.77
				(-)13.72

Reduction in provision by re-appropriation was the net effect of decrease of ₹29.77 lakh mainly under Minor Works and Salaries and increase of ₹17.24 lakh mainly towards Other Charges and Overtime Allowance due to requirement of less/more funds under respective heads and surrender of ₹8.17 lakh from Salaries was made without assigning any reason.

Saving was reportedly due to non-drawal of MACP arrear and Overtime Allowance.

GRANT NO. 41 LAND MANAGEMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 2506 Land Reforms				
800	Other Expenditure			
01	Establishment Expenses			
	O	92.42		
	R	12.53	1,04.95	1,03.77
				(-)-1.18

Augmentation of provision by re-appropriation was the net effect of increase of ₹28.00 lakh towards Other Charges and Office Expenses and decrease of ₹15.47 lakh under Minor Works and Wages due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-clearance of some pending bills.

Capital:

41.2.1 In view of the overall saving of ₹1,68.14 lakh (46.71 per cent of the total provision) in the grant, provision made through original grant proved excessive

41.2.2 Out of the available saving of ₹1,68.14 lakh, ₹85.00 lakh (50.55 per cent of the total saving) only was anticipated and surrendered in March 2020.

41.2.3 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4070 Capital Outlay on Other Administrative Services			
800	Other Expenditure			
17	Creation of Assets under SADA			
	O	1,00.00		
	R	(-)-1,00.00	...	...

Withdrawal of the entire provision by re-appropriation (₹15.00 lakh) was due to requirement of less fund under Major Works and that by surrender (₹85.00 lakh) also from Major Works was made without assigning any reason.

GRANT NO. 41 LAND MANAGEMENT-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 04	State Plan Schemes			
	4070 Capital Outlay on Other Administrative Services			
800	Other Expenditure			
24	Creation of Assets under Budget Announcement/State Development Schemes			
	O	2,60.00		
	R	15.00	2,75.00	1,91.86
				(-)83.14

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

The department stated that ₹35.00 lakh and ₹80.00 lakh was allotted to the executing agencies viz. Public Works Department and Urban Development and Housing respectively. Saving was reportedly due to non-utilisation of fund by the executing agencies. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilisation certificates.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2501 Special Programmes for Rural Development				
2505 Rural Employment				
2515 Other Rural Development Programmes				
Original	4,23,21,19			
Supplementary	30	4,23,21,49	3,64,22,80	(-)58,98,69
Amount surrendered during the year (31 March 2020)				36,56,51

Capital

Major Head:

**4515 Capital Outlay on Other Rural
Development Programmes**

Original	1,16,89,20			
Supplementary	10	1,16,89,30	7,74,20	(-)1,09,15,10
Amount surrendered during the year (31 March 2020)				98,82,80

Notes and Comments:

Revenue:

42.1.1 As the overall expenditure of ₹3,64,22.80 lakh fell far short of the original provision of ₹4,23,21.19 lakh, supplementary provision of ₹0.30 lakh obtained in March 2020 proved totally unnecessary.

42.1.2 Out of the available saving of ₹58,98.69 lakh (13.94 per cent of the total provision), ₹36,56.51 lakh (61.99 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 42 RURAL DEVELOPMENT-Contd.**42.1.3** Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
	2505 Rural Employment			
60	<i>Other Programmes</i>			
701	National Rural Employment Programme			
08	State Employment Guarantee Fund			
	O	2,13,24.79		
	R	(-)32,86.94	1,80,37.85	1,80,37.85
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,90,14.91 lakh under Grants-in-aid General (Non-Salary) State Share and increase of ₹1,64,56.47 lakh towards Grants-in-aid General (Non-Salary) Central Share due to requirement of less/more funds under respective heads and surrender of ₹7,28.50 lakh from Grants-in-aid General (Non-Salary) State Share was made without assigning any reason.

(ii) 03	Centrally Sponsored Schemes			
	2501 Special Programmes for Rural Development			
06	<i>Self Employment Programmes</i>			
800	Other Expenditure			
09	Integrated Watershed Management Programme(IWMP)			
	O	28,79.00		
	R	(-)28,79.00	...	...
				...

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

GRANT NO. 42 RURAL DEVELOPMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 03	Centrally Sponsored Schemes			
	2505 Rural Employment			
	01 <i>National Programmes</i>			
	800 Other Expenditure			
	03 Shayma Prasad Mukherjee Rurban Mission (NRuM)			
	O	8,35.00		
	R	(-3,45.00)	4,90.00	85.00
				(-4,05.00)

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,30.00 lakh under Grants-in-aid General (Non-Salary) Central Share and increase of ₹85.00 lakh towards Grants-in-aid General (Non-Salary) State Share due to requirement of less/more funds under respective heads.

(iv) 03	Centrally Sponsored Schemes			
	2501 Special Programmes for Rural Development			
	06 <i>Self Employment Programmes</i>			
	800 Other Expenditure			
	17 Mahila Kishan Sashaktikaran Pariyojana			
	O	4,12.80		
	R	(-3,66.94)	45.86	45.86
				...

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

(v) 04	District Rural Development Agency Admn.			
	O	43.01		
	R	(-43.01)	...	...
				...

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

GRANT NO. 42 RURAL DEVELOPMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi) 03	Centrally Sponsored Schemes			
	2501 Special Programmes for Rural Development			
06	<i>Self Employment Programmes</i>			
101	Swarnajayanti Gram Swarozgar Yojana			
05	National Rural Livelihood Mission (NRLM)			
	O	36,01.00		
	R	20,13.29	56,14.29	41,84.75
				(-)14,29.54

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

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

001	Direction and Administration			
01	Establishment Expenses			
	O	1,29,59.79		
	R	5,53.93	1,35,13.72	1,34,12.07
				(-)1,01.65

Augmentation of provision by re-appropriation was the net effect of increase of ₹13,24.08 lakh mainly towards Grants-in-aid General (Salary), Office Expenses and Other Charges and decrease of ₹7,70.15 lakh mainly under Salaries and Salary (LTC) due to requirement of more/less funds under respective heads.

Saving was reportedly due to imposition of restriction on payment of any kind of arrear by the Finance Department (Budget), Government of Arunachal Pradesh.

(viii) 03 Centrally Sponsored Schemes

2505 Rural Employment

01	<i>National Programmes</i>			
702	Jawahar Gram Samridhi Yojana (JGSY)			
02	Pradhan Mantri Awas Yojana (PMAY)			

	S	0.10		
	R	2,79.21	2,79.31	2,79.31
				...

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

GRANT NO. 42 RURAL DEVELOPMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ix) 03	Centrally Sponsored Schemes			
	2501 Special Programmes for Rural Development			
06	<i>Self Employment Programmes</i>			
800	Other Expenditure			
13	Pradhan Mantri Krishi Sinchai Yojana (PMKSY)			
S	0.10			
R	3,19.79	3,19.89	1,27.96	(-),91.93

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

Saving at serial numbers (iii), (vi) and (ix) was reportedly due to incurring of expenditure as per actual release of fund by the Finance Department (Budget), Government of Arunachal Pradesh.

Capital:

42.2.1 As the overall expenditure of ₹7,74.20 lakh fell far short of the original provision of ₹1,16,89.20 lakh, supplementary provision of ₹0.10 lakh obtained in March 2020 proved totally unnecessary.

42.2.2 Out of the available saving of ₹1,09,15.10 lakh (93.38 per cent of the total provision), ₹98,82.80 lakh (90.54 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 42 RURAL DEVELOPMENT-Concl'd.**42.2.3** Saving occurred mainly 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			
09	Creation of Assets under Budget Announcement/State Development Schemes			
	O	1,15,73.00		
	R	(-),15,73.00	...	...

Withdrawal of the entire provision by re-appropriation (₹16,90.20 lakh) was due to requirement of less fund under Major Works and that by surrender (₹98,82.80 lakh) also from Major Works was made without assigning any reason.

(ii) 103	Rural Development			
04	Schemes under ACA/SPA			
	S	0.10		
	R	13,06.40	13,06.50	5,08.00
				(-),7,98.50
(iii) 800	Other Expenditure			
05	Creation of Assets under SADA			
	O	1,16.20		
	R	3,83.80	5,00.00	2,66.20
				(-),2,33.80

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

Saving at serial numbers (ii) and (iii) was reportedly due to non-receipt of finance concurrence and expenditure authorization in time.

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

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2405 Fisheries				
Original	27,88,31	27,88,31	26,53,59	(-)1,34,72
Amount surrendered during the year (31 March 2020)				99,40
Capital				
Major Head:				
4405 Capital Outlay on Fisheries				
Original	20,00,00	20,00,00	11,90,23	(-)8,09,77
Amount surrendered during the year (31 March 2020)				5,83,44

Notes and Comments:

Capital:

43.2.1 In view of the overall saving of ₹8,09.77 lakh (40.49 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 ₹8,09.77 lakh, ₹5,83.44 lakh (72.05 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 43 FISHERIES-Contd.

43.2.3 Saving occurred mainly 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			
08 Creation of Assets under Budget Announcement/State Development Schemes			
O 20,00.00			
R (-)9,90.00	10,10.00	7,97.67	(-)2,12.33

Reduction in provision by re-appropriation (₹4,06.56 lakh) was due to requirement of less fund under Major Works and surrender (₹5,83.44 lakh) also from Major Works was made without assigning reason.

Saving was reportedly due to sanction of fund at the fag end of the financial year, non-receipt of expenditure authorization from the Finance Department, Government of Arunachal Pradesh in time and nationwide lockdown for Covid-19.

43.2.4 Saving mentioned at note **43.2.3** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
4405 Capital Outlay on Fisheries			
101 Inland Fisheries			
01 Blue Revolution-Integrated Development and Management of Fisheries			
R 3,78.56	3,78.56	3,78.56	...

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

GRANT NO. 43 FISHERIES-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 04	State Plan Schemes			
	4405 Capital Outlay on Fisheries			
	800 Other Expenditure			
	03 Scheme on ACA/SPA/SIDF etc.			
	R	28.00	28.00	14.00
				(-)14.00

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

Saving was reportedly due to sanction of fund at the fag end of the financial year, non-receipt of expenditure authorization from the Finance Department, Government of Arunachal Pradesh in time and nationwide lockdown for Covid-19.

**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	18,01,71	18,01,71	9,74,77	(-)8,26,94
Amount surrendered during the year (31 March 2020)				6,89,37

Notes and Comments:

Revenue:

44.1.1 In view of the overall saving of ₹8,26.94 lakh (45.90 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 ₹8,26.94 lakh, ₹6,89.37 lakh (83.36 per cent of the total saving) only was anticipated and surrendered in March 2020.

44.1.3 Saving occurred mainly 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	16,22.81		
	R	(-)6,96.37	9,26.44	7,88.96
				(-)1,37.48

Reduction in provision by re-appropriation was the net effect of decrease of ₹28.40 lakh mainly under Office Expenses (POL), Wages and Domestic Travel Expenses and increase of ₹1.40 lakh towards Overtime Allowance, Rent, Rates and Taxes and Medical Treatment due to requirement of less/more funds under respective heads and surrender of ₹6,69.37 lakh mainly from Salaries and Office Expenses was made without assigning any reason.

Saving was reportedly due to imposition of complete lockdown w.e.f. 24.03.2020 by the Government of India.

**GRANT NO. 44 ATTACHED OFFICES OF THE SECRETARIAT ADMINISTRATION
-Concl.**

44.1.4 Saving mentioned at note **44.1.3** was partly offset by excess mainly 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 1,78.90			
R 7.00	1,85.90	1,85.81	(-)0.09

Augmentation of provision by re-appropriation was the net effect of increase of ₹43.04 lakh mainly towards Salaries and Office Expenses (POL) and decrease of ₹16.04 lakh mainly under Other Charges, Other Administrative Expenses and Wages due to requirement of more/less funds under respective heads and surrender of ₹20.00 lakh from Office Expenses was made without assigning any reason.

Saving was reportedly due to imposition of complete lockdown w.e.f. 24.03.2020 by the Government of India.

**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	50,80,17			
Supplementary	49,29	51,29,46	39,43,30	(-)11,86,16
Amount surrendered during the year (31 March 2020)				11,30,00

Capital**Major Head:****5053 Capital Outlay on
Civil Aviation**

Original	51,99,10			
Supplementary	10	51,99,20	8,01,58	(-)43,97,62
Amount surrendered during the year (31 March 2020)				34,26,71

Notes and Comments:**Revenue:**

45.1.1 As the overall expenditure of ₹39,43.30 lakh fell far short of the original provision of ₹50,80.17 lakh, supplementary provision of ₹49.29 lakh obtained in March 2020 proved totally unnecessary.

45.1.2 Out of the available saving of ₹11,86.16 lakh (23.12 per cent of the total provision), ₹11,30.00 lakh (95.27 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 45 CIVIL AVIATION-Contd.**45.1.3** Saving occurred mainly 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 45,29.15			
R (-)11,86.03	33,43.12	33,00.16	(-)42.96

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,19.58 lakh mainly under Other Charges and Advertisement and increase of ₹63.55 lakh towards Office Expenses due to requirement of less/more funds under respective heads and surrender of ₹11,30.00 lakh from Other Charges was made without assigning any reason.

Saving was reportedly due to reduction of flying charges than anticipation and non-receipt of wages bills in time.

(ii) 04 State Plan Schemes**3053 Civil Aviation**80 *General*

800 Other Expenditure

05 Schemes under Budget
Announcement/State
Development Schemes

O 1,20.00

R (-)1,12.00

8.00

7.20

(-)0.80

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

Saving was reportedly due to non-receipt of bills as anticipated.

GRANT NO. 45 CIVIL AVIATION-Contd.

45.1.4 Saving mentioned at note **45.1.3** was partly offset by excess occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 3053 Civil Aviation				
80	<i>General</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	3,50.12		
	S	26.17		
	R	96.05	4,72.34	4,70.11
				(-2.23)

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,02.00 lakh towards Other Charges and Office Expenses and decrease of ₹5.95 lakh under Wages and Salaries (LTC) due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-receipt of bills for LTC.

- (ii) 04 State Plan Schemes**
3053 Civil Aviation
 80 *General*
 800 Other Expenditure
 03 Schemes under SADA

	O	80.90		
	S	23.12		
	R	71.98	1,76.00	1,65.82
				(-10.18)

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

Saving was reportedly due to non-utilisation of fund by Public Works Department and other working departments. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilisation certificates.

Capital:

45.2.1 As the overall expenditure of ₹8,01.58 lakh fell far short of the original provision of ₹51,99.10 lakh, supplementary provision of ₹0.10 lakh obtained in March 2020 proved totally unnecessary.

45.2.2 Out of the available saving of ₹43,97.62 lakh (84.58 per cent of the total provision), ₹34,26.71 lakh (77.92 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 45 CIVIL AVIATION-Concl.**45.2.3** Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5053 Capital Outlay on Civil Aviation			
80 <i>General</i>			
800 Other Expenditure			
04 Creation of Assets under Budget Announcement/State Development Schemes			
O 51,99.10			
R (-)51,99.10

Withdrawal of the entire provision by re-appropriation (₹17,72.49 lakh) was due to requirement of less fund under Major Works and that by surrender (₹34,26.61 lakh) also from Major Works was made without assigning any reason.

45.2.4 Saving mentioned at note **45.2.3** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5053 Capital Outlay on Civil Aviation			
80 <i>General</i>			
800 Other Expenditure			
03 Creation of Assets under SADA			
S 0.10			
R 17,72.39	17,72.49	8,01.58	(-)9,70.91

Augmentation of provision by re-appropriation was the net effect of increase of ₹17,72.49 lakh towards Major Works and surrender of ₹0.10 lakh also from Major Works was made without assigning any reason.

The department stated that fund could not be utilised fully due to late receipt of sanction order and non-receipt of LOC authorization by the executing agencies from the Finance Department, Government of Arunachal Pradesh.

GRANT NO. 46 STATE PUBLIC SERVICE COMMISSION
(All Charged)

		Total grant/ appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2051 Public Service Commission				
Charged:				
Original	13,15,16			
Supplementary	5,92	13,21,08	12,00,24	(-)1,20,84
Amount surrendered during the year (31 March 2020)				1,13,05

Notes and Comments:**Revenue:**

46.1.1 As the overall expenditure of ₹12,00.24 lakh fell far short of the original appropriation of ₹13,15.16 lakh, supplementary provision of ₹5.92 lakh obtained in March 2020 proved totally unnecessary.

46.1.2 Out of the available saving of ₹1,20.84 lakh (9.15 per cent of the total provision) in the Revenue-Charged Section of this Appropriation, ₹1,13.05 lakh (93.55 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 46 STATE PUBLIC SERVICE COMMISSION-Concl'd.

46.1.3 Saving occurred mainly under:

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2051 Public Service Commission				
102	State Public Service Commission			
01	Establishment Expenses			
	O	13,15.16		
	S	5.92		
	R	(-),13.05	12,08.03	12,00.24
				(-)7.79

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,77.13 lakh mainly under Minor Works and Professional Services and increase of ₹64.08 lakh towards Other Charges and Office Expenses due to requirement of less/more funds under respective heads. The decrease under Minor Works and Professional Services includes surrender (₹1,13.05 lakh) from Other Charges and Salaries for which no reasons were assigned.

Saving was reportedly due to late joining of new member and termination of one skilled contingency staff by the commission during the year.

**GRANT NO. 47 ADMINISTRATION OF JUSTICE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2014 Administration of Justice				
Original	19,71,97			
Supplementary	2,53,05	22,25,02	20,45,16	(-)1,79,86
Amount surrendered during the year				...
Capital				
Major Head:				
4059 Capital Outlay on Public Works				
4070 Capital Outlay on Other Administrative Services				
Original	15,45,95			
Supplementary	10	15,46,05	7,12,38	(-)8,33,67
Amount surrendered during the year (31 March 2020)				5,04,68

Notes and Comments:

Revenue:

47.1.1 In view of the overall saving of ₹1,79.86 lakh (8.08 per cent of the total provision) in the grant, supplementary provision of ₹2,53.05 lakh obtained in March 2020 proved excessive.

47.1.2 No part of the available saving of ₹1,79.86 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				
800	Other Expenditure			
01	Establishment Expenses			
	O	1,21.93		
	R	(-84.83	41.57	(+)4.47
		37.10		

Reduction in provision by re-appropriation was the net effect of decrease of ₹85.88 lakh mainly under Office Expenses, Salaries and Salary (LTC) and increase of ₹1.05 lakh towards Domestic Travel Expenses and Other Charges due to requirement of less/more funds under respective heads.

The department stated that ₹11.50 lakh was allotted under object head 13-Office Expenses in the Budget Estimate 2019-20 and accordingly expenditure was incurred. But during finalisation of Revised Estimate 2019-20, the budget allocation under 13-Office Expenses was shown as ₹6.50 lakh which resulted into excess.

(ii) 105 Civil and Session Courts				
03	Establishment Expenses			
	O	11,49.16		
	S	1,89.15		
	R	12.69	12,64.29	(-)86.71
		13,51.00		

Augmentation of provision by re-appropriation was the net effect of increase of ₹40.91 lakh mainly towards Office Expenses and Salary (LTC) and decrease of ₹28.22 lakh mainly under Other Charges and Wages due to requirement of more/less funds under respective heads.

The department stated that ₹20.00 lakh was surrendered due to delay in recruitment of 5(five) posts of judicial officers and some posts of sub-ordinate staffs.

(iii) 04 State Plan Schemes				
2014 Administration of Justice				
800	Other Expenditure			
08	Schemes under Budget Announcement/ State Development Schemes			
	O	49.50		
	R	(-)49.50	...	...

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

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	Estt. Expenses of District and Session Court; Lohit, Yupia			
	O	96.13		
	R	(-12.80)	83.33	79.08
				(-4.25)

Reduction in provision by re-appropriation was the net effect of decrease of ₹13.61 lakh mainly under Office Expenses and Wages and increase of ₹0.81 lakh towards Other Charges due to requirement of less/more funds under respective heads.

(v) 800 Other Expenditure				
02	State Legal Aid Expenditure			
	O	65.06		
	S	5.24	70.30	57.89
				(-12.41)

Saving at serial numbers (iv) and (v) was reportedly due to nationwide lockdown for Covid-19.

(vi) 105 Civil and Session Courts				
01	Estt. Expenses of District & Session Court; Lohit, Tezu			
	O	89.38		
	R	0.11	89.49	79.16
				(-10.33)

Augmentation of provision by re-appropriation was the net effect of increase of ₹8.10 lakh mainly towards Salaries and decrease of ₹7.99 lakh mainly under Office Expenses and Wages due to requirement of more/less funds under respective heads.

The department stated that some contingency staff were regularised and transferred, reliever were not posted timely and nationwide lockdown resulted into saving. It was also stated that ₹10.00 lakh was surrendered vide letter No. 75/BT/2018/Vol-IV dated 03/03/2020 which has not been reflected in the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.

47.1.4 Saving mentioned at note **47.1.3** was partly offset by excess mainly 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	1,00.92		
	S	12.63		
	R	68.91	1,82.46	1,66.23
				(-)16.23

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

(ii) 01 Advocate General

	O	24.52		
	R	17.38	41.90	37.94
				(-)3.96

Augmentation of provision by re-appropriation was the net effect of increase of ₹25.33 lakh towards Office Expenses and Other Charges and decrease of ₹7.95 lakh under Professional Services and Domestic Travel Expenses due to requirement of more/less funds under respective heads.

Saving at serial numbers (i) and (ii) was reportedly due to non-receipt of expected bills in time and nationwide lockdown for Covid-19.

Capital:

47.2.1 As the overall expenditure of ₹7,12.38 lakh fell far short of the original provision of ₹15,45.95 lakh, supplementary provision of ₹0.10 lakh obtained in March 2020 proved totally unnecessary.

47.2.2 Out of the available saving of ₹8,33.67 lakh (53.92 per cent of the total provision), ₹5,04.68 lakh (60.54 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Concl'd.**47.2.3** Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
24 Creation of Assets under Budget Announcement/State Development Schemes			
O 10,43.42			
R (-)4,00.94	6,42.48	3,47.62	(-)2,94.86

Reduction in provision by re-appropriation (₹2,98.79 lakh) was due to requirement of less fund under Major Works and surrender (₹1,02.15 lakh) also from Major Works was made without assigning reason.

(ii) 17 Creation of Assets under SADA

O 5,02.53			
R (-)4,02.53	1,00.00	75.75	(-)24.25

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

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

47.2.4 Saving mentioned at note **47.2.3** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
4059 Capital Outlay on Public Works			
80 General			
800 Other Expenditure			
04 Construction of Court Building			
S 0.10			
R 2,98.79	2,98.89	2,89.01	(-)9.88

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

Saving was reportedly due to late receipt of geo-tagging report of the earmarked project.

**GRANT NO. 48 HORTICULTURE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2401 Crop Husbandry				
2415 Agricultural Research and Education				
Original	1,00,35,32			
Supplementary	81,20,79	1,81,56,11	1,76,35,46	(-)5,20,65
Amount surrendered during the year				...
Capital				
Major Head:				
4401 Capital Outlay on Crop Husbandry				
4415 Capital Outlay on Agricultural Research and Education				
Original	20,00,00			
Supplementary	20	20,00,20	2,23,01	(-)17,77,19
Amount surrendered during the year (31 March 2020)				12,32,93

Notes and Comments:**Capital:**

48.2.1 As the overall expenditure of ₹2,23.01 lakh fell far short of the original provision of ₹20,00.00 lakh, supplementary provision of ₹0.20 lakh obtained in March 2020 proved totally unnecessary.

GRANT NO. 48 HORTICULTURE-Concl'd.

48.2.2 Out of the available saving of ₹17,77.19 lakh (88.85 per cent of the total provision), ₹12,32.93 lakh (69.38 per cent of the total saving) only was anticipated and surrendered in March 2020.

48.2.3 Saving of ₹2,00.00 lakh and ₹61,50.00 lakh constituting 100 per cent and 100 per cent of the total provision had also occurred under the Capital Section of this grant in 2017-18 and 2018-19 respectively.

48.2.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4415 Capital Outlay on Agricultural Research and Education			
80 General			
800 Other Expenditure			
02 Creation of Assets under Budget Announcement/State Development Schemes			
O 20,00.00			
R (-)14,00.10	5,99.90	65.00	(-)5,34.90

Reduction in provision by re-appropriation (₹1,67.17 lakh) was due to requirement of less fund under Major Works and surrender (₹12,32.93 lakh) also from Major Works was made without assigning reason.

Reasons for the saving have not been intimated (November 2020).

48.2.5 Saving mentioned at note **48.2.4** was partly offset by excess occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
4401 Capital Outlay on Crop Husbandry			
800 Other Expenditure			
05 RIDF			
S 0.10			
R 1,67.27	1,67.37	1,58.01	(-)9.36

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

Reasons for the saving have not been intimated (November 2020).

**GRANT NO. 49 SCIENCE AND TECHNOLOGY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3425 Other Scientific Research				
Original	21,62,11			
Supplementary	32,37	21,94,48	21,69,05	(-)25,43
Amount surrendered during the year				...
Capital				
Major Head:				
5425 Capital Outlay on Other Scientific and Environmental Research				
Original	1,80,00	1,80,00	...	(-)1,80,00
Amount surrendered during the year (31 March 2020)				1,80,00

Notes and Comments:

Capital:

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

49.2.2 The entire saving of ₹1,80.00 lakh (100 per cent of the total provision) was anticipated and surrendered in March 2020.

GRANT NO. 49 SCIENCE AND TECHNOLOGY-Concl'd.**49.2.3** Saving occurred mainly 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			
05 Creation of Assets under Budget Announcement/State Development Schemes			
O	1,80.00		
R	(-)1,80.00	...	...

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

**GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3451 Secretariat-Economic Services				
Original	31,50,17			
Supplementary	22,91,19	54,41,36	45,99,25	(-)8,42,11
Amount surrendered during the year				...
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	34,37,46,36	34,37,46,36	4,12,04,70	(-)30,25,41,66
Amount surrendered during the year (31 March 2020)				29,43,88,90

Notes and Comments:

Revenue:

50.1.1 In view of the overall saving of ₹8,42.11 lakh (15.48 per cent of the total provision) in the grant, supplementary provision of ₹22,91.19 lakh obtained in March 2020 proved excessive.

50.1.2 No part of the available saving of ₹8,42.11 lakh was anticipated for surrender during the year.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.**50.1.3 Saving occurred mainly 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 15,19.00			
R (-)3,60.60	11,58.40	9,04.93	(-)2,53.47

Reduction in provision by re-appropriation was the net effect of decrease of ₹5,19.60 lakh under Other Charges and increase of ₹1,59.00 lakh towards Office Expenses and Minor Works due to requirement of less/more funds under respective heads.

(ii) 05 Schemes under Budget Announcement/State Development Schemes			
O 3,51.78			
S 22,91.19			
R 2,07.31	28,50.28	22,61.63	(-)5,88.65

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

Saving at serial numbers (i) and (ii) was reportedly due to non - release of fund by the Government of Arunachal Pradesh in time.

(iii) 090 Secretariat			
01 Establishment Expenses			
O 6,86.25			
R (-)30.44	6,55.81	6,55.81	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,40.00 lakh mainly under Other Charges, Office Expenses and Minor Works and increase of ₹1,09.56 lakh mainly towards Office Expenses (POL) and Salaries due to requirement of less/more funds under respective heads.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.

50.1.4 Saving mentioned at note **50.1.3** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 3451 Secretariat-Economic Services			
102 District Planning Machinery			
01 Establishment Expenses of District Planning			
O	5,93.14		
R	1,83.73	7,76.87	7,76.88 (+)0.01

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,86.73 lakh mainly towards Other Charges, Office Expenses and Salaries and decrease of ₹3.00 lakh under Overtime Allowance due to requirement of more/less funds under respective heads.

Reasons for incurring expenditure without budget provision have not been intimated (November 2020).

Capital:

50.2.1 In view of the overall saving of ₹30,25,41.66 lakh (88.01 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 ₹30,25,41.66 lakh, ₹29,43,88.90 lakh (97.31 per cent of the total saving) was anticipated and surrendered in March 2020.

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)
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	...
2018-19	36,29,83.00	6,33,36.43	29,96,46.57	82.55	28,47,09.16

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 mainly under:

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

O 14,13,50.72

R (-)14,11,15.39 2,35.33 2,35.33 ...

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

(ii) 24 Creation of Assets under Budget Announcement/State Development Schemes

O 8,29,31.22

R (-)7,54,26.56 75,04.66 46,56.21 (-)28,48.45

Reduction in provision by re-appropriation (₹34,17.47 lakh) was due to requirement of less fund under Major Works and surrender (₹7,20,09.09 lakh) also from Major Works was made without assigning reason.

Saving was reportedly due to non-release of fund by the Government of India in time.

(iii) 03 Centrally Sponsored Schemes

4070 Capital Outlay on Other Administrative Services

800 Other Expenditure

13 Scheme under CSS

O 2,74,44.88

R (-)2,74,44.88

(iv) 07 Non Lapsable Pool Fund

4070 Capital Outlay on Other Administrative Services

800 Other Expenditure

16 Scheme under RIDF

O 2,50,00.00

R (-)2,50,00.00

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v) 07 Non Lapsable Pool Fund				
4070 Capital Outlay on Other Administrative Services				
800 Other Expenditure				
15 Scheme under NLCPR				
	O	2,16,41.00		
	R	(-),2,16,41.00	...	...
(vi) 04 State Plan Schemes				
4070 Capital Outlay on Other Administrative Services				
800 Other Expenditure				
14 Schemes under Infrastructure Development Fund(SIDF)				
	O	71,78.54		
	R	(-),71,78.54	...	...
Withdrawal of the entire provision by surrender at serial numbers (iii) to (vi) from Major Works was made without assigning any reason.				
(vii) 4070 Capital Outlay on Other Administrative Services				
800 Other Expenditure				
19 Schemes under MLA LAD/Untied Fund				
	O	3,08,50.00		
	R	10,00.00	3,18,50.00	2,83,85.61
				(-),34,64.39

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

Saving was reportedly due to non-receipt of LOC authorization in time from the Finance Department, Government of Arunachal Pradesh.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Concl.

50.2.5 Saving mentioned at note **50.2.4** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 4070 Capital Outlay on Other Administrative Services				
800	Other Expenditure			
18	Scheme under BADP			
	O		73,50.00	
	R	24,17.47		
		97,67.47	79,27.55	(-)18,39.92

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

The department stated that some schemes could not be implemented due to late release of fund by the Government of Arunachal Pradesh.

**GRANT NO. 51 DIRECTORATE OF LIBRARY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	12,39,59	12,39,59	12,11,82	(-)27,77
Amount surrendered during the year (31 March 2020)				14,36

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

Original	2,40,60	2,40,60	1,23,83	(-)1,16,77
Amount surrendered during the year (31 March 2020)				20,69

Notes and Comments:**Capital:**

51.2.1 In view of the overall saving of ₹1,16.77 lakh (48.53 per cent of the total provision) in the grant, provision made through original grant proved excessive.

51.2.2 Out of the available saving of ₹1,16.77 lakh, ₹20.69 lakh (17.72 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 51 DIRECTORATE OF LIBRARY-Concl.

51.2.3 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			
04 <i>Art and Culture</i>			
800 Other Expenditure			
09 Creation of Assets under Budget Announcement/ State Development Schemes			
O	1,05.00		
R	(-1,05.00	...	...

Withdrawal of the entire provision by re-appropriation (₹84.31 lakh) was due to requirement of less fund under Major Works and that by surrender (₹20.69 lakh) also from Major Works was made without assigning any reason.

(ii) 08 Creation of Assets under SADA			
O	1,35.60		
R	84.31	2,19.91	1,23.83
			(-96.08)

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

The department stated that the entire provision of ₹2,19.91 lakh was allotted to the executing agencies and the executing agencies have incurred expenditure as per LOC authorization from Finance Department (Budget), Government of Arunachal Pradesh. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by the utilisation certificates.

**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	13,92,78			
Supplementary	14,65	14,07,43	14,07,37	(-)6
Amount surrendered during the year				...
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	2,10,00	2,10,00	98,07	(-)1,11,93
Amount surrendered during the year (31 March 2020)				1,10,00

Notes and Comments:**Capital:**

52.2.1 In view of the overall saving of ₹1,11.93 lakh (53.30 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 ₹1,11.93 lakh, ₹1,10.00 lakh (98.27 per cent of the total saving) was anticipated and surrendered in March 2020.

52.2.3 Saving of ₹95.00 lakh and ₹2,56.00 lakh constituting 100 per cent and 82.58 per cent of the total provision had also occurred under the Capital Section of this grant in 2017-18 and 2018-19 respectively.

GRANT NO. 52 SPORTS AND YOUTH SERVICES-Concl'd.

52.2.4 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	1,60.00		
R	(-),1,60.00	...	...

Withdrawal of the entire provision by re-appropriation (₹50.00 lakh) was due to requirement of less fund under Major Works and that by surrender (₹1,10.00 lakh) also from Major Works was made without assigning any reason.

(ii) 31 Creation of Assets under Budget
Announcement/State Development Schemes

O	50.00			
R	50.00	1,00.00	98.07	(-),1.93

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

No specific reason for the saving has been intimated (November 2020).

**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	22,36,87			
Supplementary	95,81	23,32,68	22,65,70	(-),66,98
Amount surrendered during the year				...
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	15,00,00	15,00,00	13,51,26	(-),1,48,74
Amount surrendered during the year (31 March 2020)				1,48,74

Notes and Comments:

Capital:

53.2.1 In view of the overall saving of ₹1,48.74 lakh (9.92 per cent of the total provision) in the grant, provision made through original grant proved excessive.

53.2.2 Out of the available saving of ₹1,48.74 lakh, ₹1,48.74 lakh (99.99 per cent of the total saving) was precisely anticipated and surrendered in March 2020.

GRANT NO. 53 FIRE PROTECTION AND CONTROL-Concl'd.

53.2.3 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
24 Creation of Assets under Budget Announcement/State Development Schemes			
O 5,00.00			
R (-)5,00.00

Withdrawal of the entire provision by re-appropriation (₹3,51.26 lakh) was due to requirement of less fund under Major Works and that by surrender (₹1,48.74 lakh) also from Major Works was made without assigning any reason.

53.2.4 Saving mentioned at note **53.2.3** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
17 Creation of Assets under SADA			
O 10,00.00			
R 3,51.26	13,51.26	13,51.26	...

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

**GRANT NO. 54 STATE TAX AND EXCISE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2039 State Excise				
Original	26,06,65	26,06,65	23,31,84	(-)2,74,81
Amount surrendered during the year (31 March 2020)				2,04,18
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	2,19,33	2,19,33	...	(-)2,19,33
Amount surrendered during the year (31 March 2020)				1,59,57

Notes and Comments:

Revenue:

54.1.1 In view of the overall saving of ₹2,74.81 lakh (10.54 per cent of the total provision) in the grant, provision made through original grant proved excessive.

54.1.2 Out of the available saving of ₹2,74.81 lakh, ₹2,04.18 lakh (74.30 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 54 STATE TAX AND EXCISE-Contd.**54.1.3 Saving occurred mainly 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 1,88.67			
R (-)1,19.98	68.69	68.11	(-)0.58

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

Saving was reportedly due to administrative reasons.

(ii) 2039 State Excise			
001 Direction and Administration			
01 Headquarter Establishment			
O 8,00.77			
R (-)92.88	7,07.89	7,04.40	(-)3.49

Reduction in provision by re-appropriation was the net effect of decrease of ₹36.25 lakh mainly under Other Charges, Other Administrative Services and Rent, Rates and taxes and increase of ₹27.57 lakh towards Salaries due to requirement of less/more funds under respective heads and surrender of ₹84.20 lakh mainly from Office Expenses and Advertising and Publicity was made without assigning any reason.

The department stated that saving occurred as some Wages arrears and Travelling Allowances could not be settled due to Administrative reasons.

(iii) 02 District Establishment			
O 16,17.21			
R 8.68	16,25.89	15,59.33	(-)66.56

Augmentation of provision by re-appropriation was the net effect of increase of ₹51.03 lakh towards Salaries and decrease of ₹42.35 lakh mainly under Other Charges, Wages and Office Expenses due to requirement of more/less funds under respective heads.

The department stated that saving occurred as the MACP arrear in some districts could not be drawn due to non-fixation of Salary and provision kept for Leave Encashment remained un-availed.

GRANT NO. 54 STATE TAX AND EXCISE-Concl'd.**Capital:**

54.2.1 In view of the non-utilization of the entire provision of ₹2,19.33 lakh in the grant, provision made through original grant was totally unnecessary.

54.2.2 Out of the available saving of ₹2,19.33 lakh, ₹1,59.57 lakh (72.75 per cent of the total saving) only was anticipated and surrendered in March 2020.

54.2.3 Saving of ₹50.00 lakh and ₹12,00.08 lakh constituting 100 per cent and 99.18 per cent of the total provision had also occurred under the Capital Section of this grant in 2017-18 and 2018-19 respectively.

54.2.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
17 Creation of Assets under SADA			
O 2,19.33			
R (-)1,59.57	59.76	...	(-)59.76

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

Saving was reportedly due to non-issuance of LOC authorization to the executing agencies by the Finance Department, Government of Arunachal Pradesh.

**GRANT NO. 55 STATE LOTTERIES
(All Voted)**

	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue			
Major Head:			
2075 Miscellaneous General Services			
Original	2,03,67	2,03,67	1,56,55
			(-)47,12
Amount surrendered during the year (31 March 2020)			31,38

Notes and Comments:

Revenue:

55.1.1 In view of the overall saving of ₹47.12 lakh (23.14 per cent of the total provision) in the grant, provision made through original grant proved excessive.

55.1.2 Out of the available saving of ₹47.12 lakh, ₹31.38 lakh (66.60 per cent of the total saving) only was anticipated and surrendered in March 2020.

55.1.3 Saving occurred mainly under:

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

(i) **2075 Miscellaneous
General Services**

103 State Lotteries

01 Establishment Expenses

O 2,03.67

R (-)31.38

1,72.29

1,56.55

(-)15.74

Reduction in provision by re-appropriation was the net effect of decrease of ₹52.40 lakh mainly under Other Charges and increase of ₹21.02 lakh mainly towards Office Expenses due to requirement of less/more funds under respective heads and surrender of ₹31.38 lakh from Other Charges was made without assigning any reason.

Saving was reportedly due to incurring of less expenditure under Other Charges on account of declaration of nationwide lockdown for Covid-19.

**GRANT NO. 56 TOURISM
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3452 Tourism				
Original	61,20,02	61,20,02	42,20,93	(-)18,99,09
Amount surrendered during the year (31 March 2020)				14,49,08

Capital**Major Head:****5452 Capital Outlay on
Tourism**

Original	15,65,27	15,65,27	1,32,27	(-)14,33,00
Amount surrendered during the year (31 March 2020)				4,94,00

Notes and Comments:**Revenue:**

56.1.1 In view of the overall saving of ₹18,99.09 lakh (31.03 per cent of the total provision) in the grant, provision made through original grant proved excessive.

56.1.2 Out of the available saving of ₹18,99.09 lakh, ₹14,49.08 lakh (76.30 per cent of the total saving) only was anticipated and surrendered in March 2020.

56.1.3 Saving of ₹42,15.88 lakh and ₹10,44.41 lakh constituting 54.05 per cent and 19.52 per cent of the total provision had also occurred under the Revenue Section of this grant in 2017-18 and 2018-19 respectively.

GRANT NO. 56 TOURISM-Contd.

56.1.4 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
3452	Tourism			
01	<i>Tourist Infrastructure</i>			
800	Other Expenditure			
04	Schemes under Budget Announcement/ State Development Schemes			
O	46,74.73			
R	(-)46,74.73	...	...	...

Withdrawal of the entire provision by re-appropriation (₹32,25.65 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹14,49.08 lakh) also from Other Charges was made without assigning any reason.

(ii) 40 Scheme under SADA

O	3,60.00			
R	31,28.50	34,88.50	30,58.47	(-)4,30.03

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

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

(iii) 80 *General*

001 Direction and Administration
01 Establishment Expenses

O	10,85.29			
R	97.15	11,82.44	11,62.46	(-)19.98

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,49.69 lakh mainly towards Salaries and Medical Treatment and decrease of ₹52.54 lakh mainly under Office Expenses, Minor Works and Wages due to requirement of more/less funds under respective heads.

Saving was reportedly due to freezing of Dearness Allowance by the Government of Arunachal Pradesh.

GRANT NO. 56 TOURISM-Concl'd.

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

56.2.1 In view of the overall saving of ₹14,33.00 lakh (91.55 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 ₹14,33.00 lakh, ₹4,94.00 lakh (34.47 per cent of the total saving) only was anticipated and surrendered in March 2020.

56.2.3 Saving of ₹95,58.47 lakh and ₹22,02.05 lakh constituting 75.44 per cent and 17.90 per cent of the total provision had also occurred under the Capital Section of this grant in 2017-18 and 2018-19 respectively.

56.2.4 Saving occurred mainly under:

(i) 04 State Plan Schemes

5452 Capital Outlay on Tourism

01 Tourist Infrastructure

101 Tourist Centre

53 Creation of Assets under SADA

O	9,35.27			
R	1,36.00	10,71.27	1,32.27	(-)9,39.00

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

Saving was reportedly due to non-utilisation of fund in time on account of nationwide lockdown for Covid-19.

(ii) 80 General

800 Other Expenditure

03 Creation of Assets under
Budget Announcement/State
Development Schemes

O	6,30.00			
R	(-)6,30.00	...	...	...

Withdrawal of the entire provision by re-appropriation (₹1,36.00 lakh) was due to requirement of less fund under Major Works and that by surrender (₹4,94.00 lakh) also from Major Works was made without assigning any reason.

**GRANT NO. 57 URBAN DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2217 Urban Development				
Original	1,52,06,41			
Supplementary	20	1,52,06,61	70,92,45	(-)81,14,16
Amount surrendered during the year (31 March 2020)				65,41,42
Capital				
Major Head:				
4217 Capital Outlay on Urban Development				
Original	80,00,00			
Supplementary	63,27,60	1,43,27,60	1,15,21,11	(-)28,06,49
Amount surrendered during the year				...

Notes and Comments:

Revenue:

57.1.1 As the overall expenditure of ₹70,92.45 lakh fell far short of the original provision of ₹1,52,06.41 lakh, supplementary provision of ₹0.20 lakh obtained in March 2020 proved totally unnecessary.

57.1.2 Out of the available saving of ₹81,14.16 lakh (53.36 per cent of the total provision), ₹65,41.42 lakh (80.62 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

57.1.3 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2217 Urban Development			
80 General			
800 Other Expenditure			
14 Schemes under Budget Announcement/State Development Schemes			
O 50,00.00			
R (-)48,50.00	1,50.00	45.00	(-)1,05.00

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

(ii) 03 Centrally Sponsored Schemes			
2217 Urban Development			
80 General			
800 Other Expenditure			
12 Pradhan Mantri Awas Yojana (PMAY)			
O 35,00.00			
R (-)25,09.11	9,90.89	8,92.22	(-)98.67

Reduction in provision by re-appropriation (₹8,17.69 lakh) was due to requirement of less fund under Grants-in-aid General (Non-Salary) and surrender (₹16,91.42 lakh) also from Grants-in-aid General (Non-Salary) was made without assigning reason.

(iii) 10 Swachh Bharat Mission			
O 9,00.00			
R (-)4,45.33	4,54.67	4,12.22	(-)42.45

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

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 03	Centrally Sponsored Schemes			
	2217 Urban Development			
	80 <i>General</i>			
	800 Other Expenditure			
	08 National Urban Livelihood Mission			
	O 7,00.00			
	R 32.76	7,32.76	2,86.87	(-)4,45.89

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

Saving at serial numbers (i) to (iv) was reportedly due to want of LOC authorization from the Finance Department, Government of Arunachal Pradesh and other codal formalities.

(v) 2217 Urban Development				
	80 <i>General</i>			
	800 Other Expenditure			
	01 Maintenance of Drainage			
	O 20,00.00			
	R (-)1,75.22	18,24.78	18,24.71	(-)0.07

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

The department stated that the saving was the cumulative saving of various bills.

57.1.4 Saving mentioned at note **57.1.3** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	2217 Urban Development			
	80 <i>General</i>			
	800 Other Expenditure			
	13 Schemes under SADA			
	S 20			
	R 12,38.80	12,39.00	3,99.00	(-)8,40.00

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

Saving was reportedly due to want of LOC authorization from Finance Department, Government of Arunachal Pradesh and other codal formalities.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 2217 Urban Development			
80	<i>General</i>		
001	Direction and Administration		
01	Establishment Expenses		
O	31,06.41		
R	1,66.68	32,73.09	32,32.42
			(-)40.67

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,21.21 lakh towards Minor Works and Salaries and decrease of ₹1,54.53 lakh mainly under Wages and Rent, Rate and Taxes due to requirement of more/less funds under respective heads.

Saving was reportedly due to non- payment of Salary of one Executive Engineer for 23 months and vacant post of Group-C staff.

Capital:

57.2.1 In view of the overall saving of ₹28,06.49 lakh (19.59 per cent of the total provision) in the grant, supplementary provision of ₹63,27.60 lakh obtained in March 2020 proved excessive.

57.2.2 No part of the available saving of ₹28,06.49 lakh was anticipated for surrender during the year.

57.2.3 Saving of ₹1,13,44.53 lakh and ₹52,02.62 lakh constituting 32.24 per cent and 16.79 per cent of the total provision had also occurred under the Capital Section of this grant in 2017-18 and 2018-19 respectively.

57.2.4 Saving occurred mainly 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		
18	Creation of Assets under Budget Announcement/State Development Schemes		
O	10,00.00		
S	10,00.00	20,00.00	6,00.01
			(-)13,99.99

Saving was reportedly due to want of LOC authorization from the Finance Department, Government of Arunachal Pradesh and other codal formalities.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 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 60,00.00			
	S 10,20.70	70,20.70	58,76.58	(-)11,44.12

Saving was reportedly due to want of LOC authorization from the Finance Department, Government of Arunachal Pradesh and other codal formalities.

(iii) 03	Centrally Sponsored Schemes			
	4217 Capital Outlay on Urban Development			
60	<i>Other Urban Development Schemes</i>			
051	Construction			
03	Creation of Urban Infrastructure on Solid Waste Management			
	O 10,00.00			
	R (-)8,38.62	1,61.38	1,61.38	...

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

(iv) 02	Creation of Urban Infrastructure on Buildings			
	S 7,59.60	7,59.60	6,28.15	(-)1,31.45

Saving was reportedly due to want of LOC authorization from the Finance Department, Government of Arunachal Pradesh and other codal formalities.

(v) 800	Other Expenditure			
86	Slum free city plan Scheme			
	S 8,60.64	8,60.64	7,74.58	(-)86.06

Saving was reportedly due to release of fund of ₹86.06 lakh by the Finance Department (Budget), Government of Arunachal Pradesh as state share beyond required state matching share.

GRANT NO. 57 URBAN DEVELOPMENT-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(vi) 03	Centrally Sponsored Schemes			
	4217 Capital Outlay on Urban Development			
60	<i>Other Urban Development Schemes</i>			
051	Construction			
08	Creation of Assets			
S	1,33.57	1,33.57	1,20.21	(-)13.36

Saving was reportedly due to release of fund of ₹13.36 lakh by the Finance Department (Budget), Government of Arunachal Pradesh as state share beyond required state matching share.

57.2.4 Saving mentioned at note **57.2.3** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
	4217 Capital Outlay on Urban Development			
60	<i>Other Urban Development Schemes</i>			
051	Construction			
07	Rajiv Awas Yojana (MOHPUA)			
S	87.44			
R	8,38.62	9,26.06	8,94.55	(-)31.51

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

Saving was reportedly due to release of fund of ₹31.51 lakh by the Finance Department (Budget), Government of Arunachal Pradesh as state share beyond required matching share.

**GRANT NO. 58 STATIONERY AND PRINTING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2058 Stationery and Printing				
Original	10,90,08	10,90,08	10,47,99	(-)42,09
Amount surrendered during the year (31 March 2020)				38,98
Capital				
Major Head:				
4058 Capital Outlay on Stationery and Printing				
Original	2,85,00	2,85,00	2,85,00	...
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	7,64,65,02			
Supplementary	3,86,26	7,68,51,28	7,52,31,11	(-)16,20,17
Amount surrendered during the year				...
Capital				
Major Head:				
4215 Capital Outlay on Water Supply and Sanitation				
Original	4,49,73,00			
Supplementary	20	4,49,73,20	2,53,07,42	(-)1,96,65,78
Amount surrendered during the year (31 March 2020)				1,72,42,74

Notes and Comments:

Capital:

59.2.1 As the overall expenditure of ₹2,53,07.42 lakh fell far short of the original provision of ₹4,49,73.00 lakh, supplementary provision of ₹0.20 lakh obtained in March 2020 proved totally unnecessary.

59.2.2 Out of the available saving of ₹1,96,65.78 lakh (43.73 per cent of the total provision), ₹1,72,42.74 lakh (87.68 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Contd.**59.2.3 Saving occurred mainly 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			
28 Creation of Assets under Budget Announcement/State Development Schemes			
O 1,53,73.00			
R (-)1,53,73.00

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

(ii) 26 Creation of Assets under SADA

O 2,96,00.00			
R (-)34,44.00	2,61,56.00	2,46,04.68	(-)15,51.32

Reduction in provision by re-appropriation (₹15,74.26 lakh) was due to requirement of less fund under Major Works (State Share) and surrender (₹18,69.74 lakh) also from Major Works (State Share) was made without assigning reason.

The department stated that saving was due to release of only 30% of Revised Estimate 2019-20 under this scheme by the Finance Department, Government of Arunachal Pradesh owing to fund constraints.

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Concl.

59.2.4 Saving mentioned at note **59.2.3** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
800 Other Expenditure			
04 Schemes under ACA/SPA			
S 0.10			
R 10,72.28	10,72.38	6,82.74	(-)3,89.64

Saving was reportedly due to release of only 40% of Revised Estimate 2019-20 under this scheme by the Finance Department (Budget), Government of Arunachal Pradesh owing to fund constraints.

(ii) 07 Non Lapsable Pool Fund			
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
800 Other Expenditure			
02 Maintenance of Works			
S 0.10			
R 5,01.98	5,02.08	20.00	(-)4,82.08

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

Saving was reportedly due to non-receipt of expenditure authorization from 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	60,27,93			
Supplementary	60	60,28,53	58,57,94	(-)1,70,59
Amount surrendered during the year (31 March 2020)				1,69,25
Capital				
Major Head:				
4851 Capital Outlay on Village and Small Industries				
Original	3,50,00			
Supplementary	90,00	4,40,00	20,00	(-)4,20,00
Amount surrendered during the year				...

Notes and Comments:

Capital:

60.2.1 As the overall expenditure of ₹20.00 lakh fell far short of the original provision of ₹3,50.00 lakh, supplementary provision of ₹90.00 lakh obtained in March 2020 proved totally unnecessary.

60.2.2 No part of the available saving of ₹4,20.00 lakh (95.45 per cent of the total provision), was anticipated during the year.

GRANT NO. 60 TEXTILE AND HANDICRAFT-Concl.**60.2.3** Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04	State Plan Schemes			
4851	Capital Outlay on Village and Small Industries			
800	Other Expenditure			
07	Creation of Assets under Budget Announcement/State Development Schemes			
O	3,50.00			
S	90.00	4,40.00	20.00	(-)4,20.00

Saving was reportedly due to non-utilisation of funds by the executing agencies till March 2020. But mere allotment of fund to the Executing Agencies cannot be taken as incurring of expenditure unless supported by utilisation certificates.

**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	52,53,22	52,53,22	14,36,99	(-)38,16,23
Amount surrendered during the year (31 March 2020)				3,37,05
Capital				
Major Head:				
4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries				
Original	2,20,00			
Supplementary	45,00	2,65,00	12,00	(-)2,53,00
Amount surrendered during the year				...

Notes and Comments:

Revenue:

61.1.1 In view of the overall saving of ₹38,16.23 lakh (72.65 per cent of the total provision) in the grant, provision made through original grant proved excessive.

61.1.2 Out of the available saving of ₹38,16.23 lakh, ₹3,37.05 lakh (8.83 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 61 GEOLOGY AND MINING -Contd.

61.1.3 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes				
2853 Non-ferrous Mining and Metallurgical Industries				
02 Regulation and Development of Mines				
800 Other Expenditure				
03 Schemes under Budget Announcement/ State Development Schemes				
O	37,31.00			
R	(-)2,87.00	34,44.00	...	(-)34,44.00

Reduction in provision by re-appropriation was the net effect of decrease of ₹31.49.95 lakh under Other Charges and increase of ₹32,00.00 lakh towards Grants for creation of capital assets due to requirement of less/more funds under respective heads and surrender of ₹3,37.05 lakh from Other Charges was made without assigning any reason.

Reasons for the saving have not been intimated (November 2020).

(ii) 02 Schemes under SADA

O	99.00			
R	(-)99.00	...	...	...

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

(iii) 001 Direction and Administration

01 Establishment Expenses

O	14,23.22			
R	48.95	14,72.17	14,36.99	(-)35.18

Augmentation of provision by re-appropriation was the net effect of increase of ₹69.89 lakh mainly towards Salaries and Office Expenses and decrease of ₹20.94 lakh under Wages and Publication due to requirement of more/less funds under respective heads.

The department stated that saving was the accumulated saving of all the object heads under 2853-02-001.

GRANT NO. 61 GEOLOGY AND MINING -Concl'd.**Capital:**

61.2.1 As the overall expenditure of ₹12.00 lakh fell far short of the original provision of ₹2,20.00 lakh, supplementary provision of ₹45.00 lakh obtained in March 2020 proved totally unnecessary.

61.2.2 No part of the available saving of ₹2,53.00 lakh (95.47 per cent of the total provision), was anticipated during the year.

61.2.3 Saving occurred mainly 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			
04	Creation of Assets under Budget Announcement/State Development Schemes			
O	2,20.00			
S	45.00	2,65.00	12.00	(-)2,53.00

Saving was reportedly due to non-receipt of LOC authorization from the Finance Department, Government of Arunachal Pradesh and non-completion of work.

**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	6,63,77	6,63,77	4,90,86	(-)1,72,91
Amount surrendered during the year (31 March 2020)				1,48,57
Capital				
Major Heads:				
5055 Capital Outlay on Road Transport				
5056 Capital Outlay on Inland Water Transport				
Supplementary	1,10,00	1,10,00	41,29	(-)68,71
Amount surrendered during the year				...

Notes and Comments:

Revenue:

62.1.1 In view of the overall saving of ₹1,72.91 lakh (26.05 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 ₹1,72.91 lakh, ₹1,48.57 lakh (85.92 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 62 DIRECTORATE OF TRANSPORT-Contd.**62.1.3** Saving occurred mainly 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 54.30			
R (-)54.30

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

(ii) 04 State Plan Schemes			
3056 Inward Water Transport			
800 Other Expenditure			
02 Schemes under SADA			
O 50.00			
R (-)50.00	...	...	...

(iii) 03 Schemes under Budget Announcement/State Development Schemes			
O 30.00			
R (-)30.00	...	...	...

Withdrawal of the entire provision by re-appropriation (₹11.43 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹18.57 lakh) also from Other Charges was made without assigning any reason.

(iv) 04 State Plan Schemes			
3055 Road Transport			
800 Other Expenditure			
09 Schemes under Budget Announcement/State Development Schemes			
O 25.70			
R (-)25.70	...	...	...

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

GRANT NO. 62 DIRECTORATE OF TRANSPORT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v) 3056 Inward Water Transport				
001	Direction and Administration			
01	Establishment Expenses			
	O	37.60		
	R	(-11.60)	26.00	28.71
				(+)2.71

Reduction in provision by re-appropriation was the net effect of decrease of ₹13.75 lakh under Minor Works, Other Charges and Domestic Travel Expenses and increase of ₹2.15 lakh towards Office Expenses and office Expenses (POL) due to requirement of less/more funds under respective heads.

The department stated that the actual Budget Grant under this head was ₹33.00 lakh and department incurred expenditure of ₹28.71 lakh leaving an amount of ₹4.29 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.

Capital:

62.2.1 In view of the overall saving of ₹68.71 lakh (62.46 per cent of the total provision) in the grant, provision created through supplementary grant proved excessive.

62.2.2 No part of the available saving of ₹68.71 lakh was anticipated for surrender during the year.

62.2.3 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			
03	Creation of Assets under Budget Announcement/State Development Schemes			
	S	80.00	80.00	41.29
				(-)38.71

The department stated that ₹25.68 lakh was allotted to Public Works Department which could not execute work due to Covid-19 and ₹13.03 lakh could not be utilised by the department due to administrative reasons.

GRANT NO. 62 DIRECTORATE OF TRANSPORT-Concl'd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 04 State Plan Schemes			
5056 Capital Outlay on Inland and Water Transport			
800 Other Expenditure			
03 Creation of Assets under Budget Announcement/State Development Schemes			
S 30.00	30.00	...	(-)30.00

The department stated that fund was allotted to the executing agency Public Works Department which could not execute works due to Covid-19.

**GRANT NO. 63 PROTOCOL DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	2,26,71			
Supplementary	62,34	2,89,05	2,61,30	(-)27,75
Amount surrendered during the year				...

Notes and Comments:

Revenue:

63.1.1 In view of the overall saving of ₹27.75 lakh (9.60 per cent of the total provision) in the grant, supplementary provision of ₹62.34 lakh obtained in March 2020 proved excessive.

63.1.2 No part of the available saving of ₹27.75 lakh was anticipated for surrender during the year.

63.1.3 Saving occurred mainly 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	2,26.71		
	S	62.34	2,89.05	2,61.30
				(-)27.75

Saving was mainly under Salaries for which no specific reason has been intimated (November 2020).

**GRANT NO. 64 TRADE AND COMMERCE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2575 Other Special Area Programmes				
2875 Other Industries				
Original	3,85,41			
Supplementary	55,10	4,40,51	3,98,31	(-)42,20
Amount surrendered during the year				...
Capital				
Major Head:				
4875 Capital Outlay on Other Industries				
Original	80,00	80,00	...	(-)80,00
Amount surrendered during the year (31 March 2020)				80,00

Notes and Comments:

Revenue:

64.1.1 In view of the overall saving of ₹42.20 lakh (9.58 per cent of the total provision) in the grant, supplementary provision of ₹55.10 lakh obtained in March 2020 proved excessive.

64.1.2 No part of the available saving of ₹42.20 lakh was anticipated for surrender during the year.

GRANT NO. 64 TRADE AND COMMERCE-Contd.**64.1.3** Saving occurred mainly 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	1,55.00	1,55.00	...	(-),55.00
(ii) 04 State Plan Schemes				
2875 Other Industries				
60	<i>Other Industries</i>			
800	Other Expenditure			
10	Schemes under SADA			
S	45.00	45.00	...	(-),45.00

Reasons for saving at serial numbers (i) and (ii) have not been intimated (November 2020).

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>			
800	Other Expenditure			
04	Financial assistance to Tea and Rubber Sector			
...		...	1,32.71	(+),1,32.71
(ii) 03 Workshop-cum-Training Programmes				
...		...	30.00	(+),30.00

Reasons for incurring expenditure without budget provision at serial numbers (i) and (ii) have not been intimated (November 2020).

GRANT NO. 64 TRADE AND COMMERCE-Concl'd.**Capital:**

64.2.1 In view of the non-utilization of the entire provision of ₹80.00 lakh in the grant, provision made through original grant was totally unnecessary.

64.2.2 The entire saving of ₹80.00 lakh (100 per cent of the total provision) was precisely anticipated and surrendered in March 2020.

64.2.3 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4875 Capital Outlay on Other Industries			
60 Other Industries			
800 Other Expenditure			
02 Creation of Assets under SADA			
O 80.00			
R (-)80.00

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

**GRANT NO. 65 DEPARTMENT OF TIRAP, CHANGLANG AND LONGDING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2575 Other Special Area Programmes				
Original	1,08,09	1,08,09	93,71	(-)14,38
Amount surrendered during the year (31 March 2020)				10,43
Capital				
Major Head:				
4575 Capital Outlay on other Special Areas Programmes				
Original	50,00,00			
Supplementary	15,79,34	65,79,34	48,25,99	(-)17,53,35
Amount surrendered during the year				...

Notes and Comments:

Revenue:

65.1.1 In view of the overall saving of ₹14.38 lakh (13.30 per cent of the total provision) in the grant, provision made through original grant proved excessive.

65.1.2 Out of the available saving of ₹14.38 lakh, ₹10.43 lakh (72.53 per cent of the total saving) only was anticipated and surrendered in March 2020.

65.1.3 Saving of ₹32.86 lakh constituting 29.09 per cent of the total provision had occurred under the Revenue Section of this grant in 2018-19 also.

GRANT NO. 65 DEPARTMENT OF TIRAP, CHANGLANG AND LONGDING-Contd.

65.1.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2575 Other Special Area Programmes			
<i>03 Tribal Areas</i>			
001	Direction and Administration		
01	Development of Tirap and Changlang Dist.		
O	1,08.09		
R	(-)10.43	97.66	93.71
			(-)3.95

Reduction in provision by re-appropriation was the net effect of decrease of ₹16.28 lakh mainly under Office Expenses (POL) and Wages and increase of ₹5.85 lakh mainly towards Office Expenses and Other Administrative Services due to requirement of less/more funds under respective heads. The decrease under Office Expenses (POL) and Wages includes surrender (₹10.43 lakh) from Salaries for which no reasons were assigned.

Reasons for saving have not been intimated (November 2020).

Capital:

65.2.1 As the overall expenditure of ₹48,25.99 lakh fell short of the original provision of ₹50,00.00 lakh, supplementary provision of ₹15,79.34 lakh obtained in March 2020 proved totally unnecessary.

65.2.2 No part of the available saving of ₹17,53.35 lakh (26.65 per cent of the total provision) was anticipated for surrender during the year.

65.2.3 Saving of ₹33,96.78 lakh constituting 51.54 per cent of the total provision had occurred under the Capital Section of this grant in 2018-19 also.

GRANT NO. 65 DEPARTMENT OF TIRAP, CHANGLANG AND LONGDING-Concl'd.

65.2.4 Saving occurred mainly 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 Tribal Areas			
800 Other Expenditure			
04 Creation of Assets under SADA			

O 50,00.00

R (-)7,19.00 42,81.00 31,71.38 (-)11,09.62

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

(ii) 05 Creation of Assets under
Budget Announcement/State
Development Schemes

S 15,79.34

R 7,19.00 22,98.34 ... (-)22,98.34

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

Reasons for saving at serial numbers (i) and (ii) have not been intimated (November 2020).

65.2.5 Saving mentioned at note **65.2.4** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 4575 Capital Outlay on Other Special Areas Programmes			
03 Tribal Areas			
800 Other Expenditure			
01 Development of Tirap and Changlang District			

... ... 16,54.60 (+)16,54.60

Reasons for incurring expenditure without budget provision have not been intimated (November 2020).

**GRANT NO. 66 HYDRO POWER DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2801 Power				
Original	1,98,55,34			
Supplementary	10	1,98,55,44	1,77,06,45	(-)21,48,99
Amount surrendered during the year (31 March 2020)				21,00,68
Capital				
Major Head:				
4801 Capital Outlay on Power Projects				
Original	60,00,00	60,00,00	41,67,16	(-)18,32,84
Amount surrendered during the year (31 March 2020)				8,19,75

Notes and Comments:

Revenue:

66.1.1 As the overall expenditure of ₹1,77,06.45 lakh fell far short of the original provision of ₹1,98,55.34 lakh, supplementary provision of ₹0.10 lakh obtained in March 2020 proved totally unnecessary.

66.1.2 Out of the available saving of ₹21,48.99 lakh (10.82 per cent of the total provision), ₹21,00.68 lakh (97.75 per cent of the total saving) was anticipated and surrendered in March 2020.

GRANT NO. 66 HYDRO POWER DEVELOPMENT-Contd.

66.1.3 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2801 Power				
05	<i>Transmission and Distribution</i>			
800	Other Expenditure			
02	Maintenance of Assets			
O	75,00.00			
R	(-)28,56.00	46,44.00	46,42.67	(-)1.33

Reduction in provision by re-appropriation (₹7,55.32 lakh) was due to requirement of less fund under Minor Works and that by surrender (₹21,00.68 lakh) also from Minor Works was made without assigning any reason.

Saving was reportedly due to imposition of cut on LOC authorization by the Finance Department, Government of Arunachal Pradesh.

(ii) 001 Direction and Administration

01 Establishment Expenses

O	1,23,55.34			
R	(-)1,44.58	1,22,10.76	1,21,67.67	(-)43.09

Reduction in provision by re-appropriation was the net effect of decrease of ₹12,08.59 lakh mainly under Salaries and Office Expenses (POL) and increase of ₹10,64.01 lakh mainly towards Wages, Other Charges and Grants-in-aid General (Salary) due to requirement of less/more funds under respective heads.

Saving was reportedly to non-payment of Leave Encashment, MACP arrear etc. on account of late receipt of bills from divisions.

GRANT NO. 66 HYDRO POWER DEVELOPMENT-Contd.

66.1.4 Saving mentioned at note **66.1.3** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2801 Power			
04 Diesel/Gas Power Generation			
800 Other Expenditure			
02 Schemes under SADA			

S	0.10		
R	8,99.90	9,00.00	8,96.12
			(-)3.88

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

Saving was reportedly due to imposition of cut on LOC authorization by the Finance Department, Government of Arunachal Pradesh.

Capital:

66.2.1 In view of the overall saving of ₹18,32.84 lakh (30.55 per cent of the total provision) in the grant, provision made through original grant proved excessive.

66.2.2 Out of the available saving of ₹18,32.84 lakh, ₹8,19.75 lakh (44.73 per cent of the total saving) only was anticipated and surrendered in March 2020.

66.2.3 Saving of ₹5,83.38 lakh constituting 8.67 per cent of the total provision had occurred under the Capital Section of this grant in 2018-19 also.

66.2.4 Saving occurred mainly 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	55,00.00		
R	(-)7,60.50	47,39.50	37,80.86
			(-)9,58.64

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

Saving was reportedly due to imposition of cut on LOC authorization by the Finance Department, Government of Arunachal Pradesh.

GRANT NO. 66 HYDRO POWER DEVELOPMENT-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 04	State Plan Schemes			
4801	Capital Outlay on Power Projects			
01	Hydel Generation			
800	Other Expenditure			
26	Creation of Assets under Budget Announcement/State Development Schemes			
O	5,00.00			
R	(-1,50.00	3,50.00	3,50.00	...

Reduction in provision by re-appropriation (₹90.75 lakh) was due to requirement of less fund under Major Works and surrender (₹59.25 lakh) also from Major Works was made without assigning any reason.

66.2.5 Saving mentioned at note **66.2.4** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
4801	Capital Outlay on Power Projects			
05	Transmission and Distribution			
800	Other Expenditure			
12	Creation of Infrastructure under RIDF			
R	90.75	90.75	36.30	(-54.45)

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

Saving was reportedly due to imposition of cut on LOC authorization by the Finance Department, Government of Arunachal Pradesh.

**GRANT NO. 67 STATE INFORMATION COMMISSION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	3,46,45	3,46,45	2,82,54	(-)63,91
Amount surrendered during the year (31 March 2020)				28,06

Notes and Comments:**Revenue:**

67.1.1 In view of the overall saving of ₹63.91 lakh (18.45 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 ₹63.91 lakh, ₹28.06 lakh (43.91 per cent of the total saving) only was anticipated and surrendered in March 2020.

67.1.3 Saving occurred mainly 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	3,46.45		
	R	(-)28.06	3,18.39	2,82.54
				(-)35.85

Reduction in provision by re-appropriation was the net effect of decrease of ₹57.79 lakh mainly under Wages, Other Administrative Services and Publication and increase of ₹29.73 lakh mainly towards Other Charges, Minor Works and Salaries due to requirement of less/more funds under respective heads. The decrease under Wages, Other Administrative Services and Publication includes surrender (₹28.06 lakh) from Other Administrative Services and Publication for which no reasons were assigned.

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

**GRANT NO. 68 TOWN PLANNING DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2217 Urban Development				
Original	55,52,41			
Supplementary	10	55,52,51	25,85,39	(-)29,67,12
Amount surrendered during the year (31 March 2020)				15,99,53
Capital				
Major Head:				
4217 Capital Outlay on Urban Development				
Original	10,25,64			
Supplementary	5,29,54	15,55,18	13,72,07	(-)1,83,11
Amount surrendered during the year				...

Notes and Comments:

Revenue:

68.1.1 As the overall expenditure of ₹25,85.39 lakh fell far short of the original provision of ₹55,52.41 lakh, supplementary provision of ₹0.10 lakh obtained in March 2020 proved totally unnecessary.

68.1.2 Out of the available saving of ₹29,67.12 lakh (53.44 per cent of the total provision), ₹15,99.53 lakh (53.91 per cent of the total saving) only was anticipated and surrendered in March 2020.

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)
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	...
2018-19	40,26.89	35,64.97	4,61.92	11.47	...

68.1.4 Saving occurred mainly 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 32,43.00			
R (-)32,43.00

Withdrawal of the entire provision by re-appropriation (₹16,43.47 lakh) was due to requirement of less fund under Grants-in-aid General (Non-Salary) and that by surrender (₹15,99.53 lakh) also from Grants-in-aid General (Non-Salary) was made without assigning any reason.

(ii) 2217 Urban Development			
03 <i>Integrated Development of Small and Medium Towns</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 8,80.89			
R (-)4,40.79	4,40.10	4,38.49	(-)1.61

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,97.75 lakh mainly under Other Charges and Salaries and increase of ₹56.96 lakh mainly towards Office Expenses and Wages due to requirement of less/more funds under respective heads.

Saving was reportedly due to incurring of less expenditure under LTC owing to restriction on Home Town LTC.

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(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	5,92.36		
	R	(-)1,67.50	4,24.86	2,36.86
				(-)1,88.00

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

The department stated that ₹1,50.00 lakh under object head 50 Other Charges remained unutilized due to imposition of 60% cut in LOC authorization and ₹38.00 lakh for various workshop and Awareness Programme was surrendered due to Covid-19. But the surrender of fund as stated by the department has not actually been reflected in the budget documents furnished by the Finance Department, Government of Arunachal Pradesh.

(iv) 2217 Urban Development				
80	<i>General</i>			
192	Assistance to Municipalities/ Municipal Council			
03	Municipalities/Municipal Council, Itanagar			
	O	5,96.88		
	R	(-)1,37.18	4,59.70	4,59.70
				...

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

(v) 02	Municipalities/Municipal Council, Pasighat			
	O	97.28		
	R	(-)19.66	77.62	77.62
				...

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

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.

68.1.5 Saving mentioned at note **68.1.4** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2217 Urban Development			
80 <i>General</i>			
800 Other Expenditure			
11 Atal Mission for Rejuvenation And Urban Transformation (AMRUT)			
S 0.10			
R 20,90.60	20,90.70	10,32.72	(-)10,57.98

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

Saving was reportedly due to imposition of 60% cut in LOC authorization by the Finance Department, Government of Arunachal Pradesh.

(ii) 2217 Urban Development			
80 <i>General</i>			
001 Direction and Administration			
02 Establishment Expenses of Municipalities/Municipal Councils			
O 95.00			
R 1,65.00	2,60.00	2,60.00	...

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			
08 Schemes under Budget Announcement/State Development Schemes			
O 47.00			
R 1,53.00	2,00.00	80.00	(-)1,20.00

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,00.00 lakh towards Grants-in-aid General (Non-Salary) and decrease of ₹47.00 lakh under Other Charges due to requirement of more/less funds under respective heads.

Saving was reportedly due to imposition of 60% cut in LOC authorization against Augmentation of Waste Management System in the Capital Complex.

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.**Capital:**

68.2.1 In view of the overall saving of ₹1,83.11 lakh (11.77 per cent of the total provision) in the grant, supplementary provision of ₹5,29.54 lakh obtained in March 2020 proved excessive.

68.2.2 No part of the available saving of ₹1,83.11 lakh was anticipated for surrender during the year.

68.2.3 Saving of ₹6,45.01 lakh and ₹1,19,18.58 lakh constituting 100 per cent and 52.15 per cent of the total provision had also occurred under the Capital Section of this grant in 2017-18 and 2018-19 respectively.

68.2.4 Saving occurred mainly 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			
05 Creation of Assets under Budget Announcement/State Development Schemes			
O	9,95.40		
R	(-)9,95.40	...	...

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

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Concl'd.

68.2.5 Saving mentioned at note **68.2.4** 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)			
	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 4,79.54			
	R 7,20.46	12,00.00	12,00.00	...

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

(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 30.24			
	R 2,74.94	3,05.18	1,22.07	(-)1,83.11

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

Saving was reportedly due to imposition of 60% cut in LOC authorization by the Finance Department, Government of Arunachal Pradesh against Modern Abattoir House, at Chimpu, Itanagar.

**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	1,69,92			
Supplementary	10	1,70,02	1,21,00	(-)49,02
Amount surrendered during the year (31 March 2020)				46,46

Notes and Comments:**Revenue:**

69.1.1 As the overall expenditure of ₹1,21.00 lakh fell far short of the original provision of ₹1,69.92 lakh, supplementary provision of ₹0.10 lakh obtained in March 2020 proved totally unnecessary.

69.1.2 Out of the available saving of ₹49.02 lakh (28.83 per cent of the total provision), ₹46.46 lakh (94.78 per cent of the total saving) only was anticipated and surrendered in March 2020.

69.1.3 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2013 Council of Ministers				
108	Tour Expenses			
01	Travel Expenses			
	O	21.52		
	S	0.10		
	R	(-)21.62	...	...

Withdrawal of the entire provision by surrender from Domestic Travel Expenses and Salaries was made without assigning any reason.

GRANT NO. 69 PARLIAMENTARY AFFAIRS DEPARTMENT-Concl'd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 2013 Council of Ministers				
800	Other Expenditure			
01	Establishment Expenses			
	O	22.60		
	R	(-)17.60	5.00	4.96
				(-)0.04

Reduction in provision by surrender from Office Expenses and Other Charges was made in March 2020 without assigning any reason.

Saving was reportedly due to receiving of less number of bills from firms on account of Covid-19.

(iii) 2052 Secretariat-General Services

092 Other offices

01 Establishment Expenses

O 1,25.80

R (-)7.24

1,18.56

1,16.04

(-)2.52

Reduction in provision by re-appropriation was the net effect of decrease of ₹21.00 lakh mainly under Salaries, Wages and Other Charges and increase of ₹13.76 lakh mainly towards Domestic Travel Expenses, Office Expenses and Minor Works due to requirement of less/more funds under respective heads. The decrease under Salaries, Wages and Other Charges includes surrender (₹7.24 lakh) from Salaries for which no reasons were assigned.

Saving was reportedly due to allocation of fund in the month of March 2020 by the Government of Arunachal Pradesh and also receiving of less number of bills on account of Covid-19.

**GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	9,39,21	9,39,21	2,89,55	(-)6,49,66
Amount surrendered during the year (31 March 2020)				5,59,99
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	5,00,00	5,00,00	4,80,00	(-)20,00
Amount surrendered during the year				...

Notes and Comments:

Revenue:

70.1.1 In view of the overall saving of ₹6,49.66 lakh (69.17 per cent of the total provision) in the grant, provision made through original grant proved excessive.

70.1.2 Out of the available saving of ₹6,49.66 lakh, ₹5,59.99 lakh (86.20 per cent of the total saving) only was anticipated and surrendered in March 2020.

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				
12 Schemes under Budget Announcement/State Development Schemes				
O	5,25.00			
R	(-)4,25.00	1,00.00	15.26	(-)84.74

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

The department stated that saving was against Specialised Training Programme of Senior Civil Services Officers which could not be conducted due to Covid-19 Pandemic.

(ii) **2070 Other Administrative Services**

003 Training

01 Establishment Expenses

O	3,29.21			
R	(-)99.99	2,29.22	2,24.63	(-)4.59

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,09.68 lakh under Other Charges and Other Administrative Expenses and increase of ₹9.69 lakh towards Office Expenses, Domestic Travel Expenses and Salaries (LTC) due to requirement of less/more funds under respective heads. The decrease under Other Chares and Other Administrative Expenses includes surrender of (₹99.99 lakh) mainly from Other Charges and Salaries for which no reasons were assigned.

Saving was reportedly due to non-drawal of Arrear of MACP of few staff for some administrative reasons.

GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 04	State Plan Schemes			
2070	Other Administrative Services			
800	Other Expenditure			
11	Schemes under SADA			
	O	85.00		
	R	(-)35.00	50.00	49.66
				(-)0.34

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

Saving was reportedly due to cancellation of Training programme on account of Covid-19 Pandemic.

**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	6,92,51			
Supplementary	10	6,92,61	3,14,23	(-)3,78,38
Amount surrendered during the year (31 March 2020)				1,42,95
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	10,25,00			
Supplementary	1,34,00	11,59,00	16,82,68	(+)5,23,68
Amount surrendered during the year				...

Notes and Comments:

Revenue:

71.1.1 As the overall expenditure of ₹3,14.23 lakh fell far short of the original provision of ₹6,92.51 lakh, supplementary provision of ₹0.10 lakh obtained in March 2020 proved totally unnecessary.

71.1.2 Out of the available saving of ₹3,78.38 lakh (54.63 per cent of the total provision), ₹1,42.95 lakh (37.78 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG-Contd.

71.1.3 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			
15 Schemes under Budget			
Announcement/State			
Development Schemes			
O	3,71.00		
R	(-)3,71.00	...	19.40
			(+)19.40

Withdrawal of the entire provision by re-appropriation (₹2,28.05 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹1,42.95 lakh) also from Other Charges was made without assigning any reason.

Reasons for incurring expenditure without budget provision have not been intimated (November 2020).

(ii) 08 Schemes under SADA

O	2,04.00		
R	1,02.00	3,06.00	52.31
			(-)2,53.69

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

The department stated that ₹8.64 lakh under Scholarship was surrendered. But the surrender of fund as stated by the department was not actually been reflected in the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

71.1.4 Saving mentioned at note **71.1.3** was partly offset by excess 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			
05 Corpus fund			
S	0.10		
R	99.90	1,00.00	1,00.00
			...

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

GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 2205 Art and Culture				
001	Direction and Administration			
01	Establishment Expenses			
	O	1,17.51		
	R	26.15	1,43.66	1,42.52
				(-)-1.14

Augmentation of provision by re-appropriation was the net effect of increase of ₹36.59 lakh towards Salaries and Office Expenses and decrease of ₹10.44 lakh mainly under Other Charges and Domestic Travel Expenses due to requirement of more/less funds under respective heads

The department stated that saving was due to non-receipt of bills, budget provision of ₹0.40 lakh in excess against ceiling limit of Government vehicle and also saving under salary head.

Capital:

71.2.1 The expenditure exceeded the grant by ₹5,23.68 lakh (Actual excess: ₹5,23,68,396); the excess requires regularisation.

71.2.2 In view of the excess of ₹5,23.68 lakh in the grant, supplementary provision of ₹1,34.00 lakh obtained in March 2020 proved inadequate.

71.2.3 The excess expenditure worked out to 45.18 per cent over the total provision.

71.2.4 Excess 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				
<i>04 Art and Culture</i>				
800 Other Expenditure				
08 Creation of Assets under SADA				
	S	1,34.00		
	R	10,25.00	11,59.00	12,53.08
				(+)-94.08

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

No specific reason for the excess has been intimated (November 2020).

GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG-Concl.

71.2.5 Excess mentioned at note 71.2.4 were partly offset by saving 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			
04 <i>Art and Culture</i>			
800 Other Expenditure			
09 Creation of Assets under Budget Announcement/State Development Schemes			
O	10,25.00		
R	(-)10,25.00	...	4,29.60
			(+)4,29.60

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

Reasons for incurring expenditure without budget provision have not been intimated (November 2020).

**GRANT NO. 72 DIRECTORATE OF PRISON
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2056 Jails				
Original	13,57,75			
Supplementary	77,03	14,34,78	12,41,13	(-)1,93,65
Amount surrendered during the year (31 March 2020)				64,42

Capital**Major Head:****4055 Capital Outlay on Police**

Original	29,80,00	29,80,00	3,10,00	(-)26,70,00
Amount surrendered during the year (31 March 2020)				27,30,00

Notes and Comments:**Revenue:**

72.1.1 As the overall expenditure of ₹12,41.13 lakh fell far short of the original provision of ₹13,57.75 lakh, supplementary provision of ₹77.03 lakh obtained in March 2020 proved totally unnecessary.

72.1.2 Out of the available saving of ₹1,93.65 lakh (13.50 per cent of the total provision), ₹64.42 lakh (33.27 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 72 DIRECTORATE OF PRISON-Contd.**72.1.3 Saving occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2056 Jails			
001 Direction and Administration			
01 Headquarter Establishment			
O 13,05.75			
S 27.03			
R (-)1,04.42	12,28.36	12,28.33	(-)0.03

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,96.20 lakh mainly under Cost of Ration, Motor Vehicle and Other Charges and increase of ₹1,56.20 lakh mainly towards Salaries and Salaries (LTC) due to requirement of less/more funds under respective heads and surrender of ₹64.42 lakh mainly from Salaries and Domestic Travel Expenses was made without assigning any reason.

Reasons for the saving have not been intimated (November 2020).

(ii) 03 Centrally Sponsored Schemes**2056 Jails**

800 Other Expenditure
05 Implementation of E-Prisons
Projects

O 32.00			
S 50.00	82.00	12.80	(-)69.20

The department stated that the actual Budget Grant under this head was ₹32.00 lakh and department incurred expenditure of ₹12.80 lakh leaving an amount ₹19.20 lakh as saving. But the contention of the department was supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 72 DIRECTORATE OF PRISON-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 04	State Plan Schemes			
	2056 Jails			
800	Other Expenditure			
06	Schemes under Budget Announcement/State Development Schemes			
O	20.00			
R	40.00	60.00	...	(-60.00)

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

The department stated that saving was due to erroneous reflection of budget provision of ₹60.00 lakh under this head instead of reflection of provision under 4055-00-800(04)-08 Creation of Assets under SADA (RS) in the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

Capital:

72.2.1 In view of the overall saving of ₹26,70.00 lakh (89.60 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 ₹26,70.00 lakh, ₹27,30.00 lakh (102.25 per cent of the total saving) was injudiciously surrendered in March 2020.

72.2.3 Saving occurred mainly 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			
09	Creation of Assets under Budget Announcement/State Development Schemes			
O	26,80.00			
R	(-26,80.00)	...	...	...

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

GRANT NO. 72 DIRECTORATE OF PRISON-Concl'd.

72.2.4 Saving mentioned at note **72.2.3** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4055 Capital Outlay on Police			
800 Other Expenditure			
08 Creation of Assets under SADA			
O 3,00.00			
R (-)50.00	2,50.00	3,10.00	(+)60.00

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

The department stated that excess was due to erroneous reflection of budget provision of ₹60.00 lakh under Head of Account 2056-00-800(04)-06 Schemes under Budget Announcement/State Development Schemes instead of this head in the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh. This has a reference to note **72.1.3 (iii)**.

**GRANT NO. 73 INFORMATION TECHNOLOGY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
3425 Other Scientific Research				
Original	29,69,10			
Supplementary	28,13,28	57,82,38	60,96,56	(+)3,14,18
Amount surrendered during the year				...

Capital**Major Head:**

**5425 Capital Outlay on Other
Scientific and Environmental
Research**

Original	5,00,00	5,00,00	...	(-)5,00,00
Amount surrendered during the year (31 March 2020)				5,00,00

Notes and Comments:**Revenue:**

73.1.1 The expenditure exceeded the grant by ₹3,14.18 lakh (Actual excess: ₹3,14,17,693); the excess requires regularisation.

73.1.2 In view of the excess of ₹3,14.18 lakh in the grant, supplementary provision of ₹28,13.28 lakh obtained in March 2020 proved inadequate.

73.1.3 The excess expenditure worked out to 5.43 per cent over the total provision.

GRANT NO. 73 INFORMATION TECHNOLOGY-Contd.

73.1.4 Excess occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
	3425 Other Scientific Research			
60	Others			
600	Other Schemes			
08	Project "State Wide Area Network (SWAN) in the State of Arunachal Pradesh"			
S	24,94.09			
R	11,56.98	36,51.07	36,51.07	...

Augmentation of provision by re-appropriation was due to requirement of more fund towards Grants for creation of capital assets.

(ii) 04	State Plan Schemes			
	3425 Other Scientific Research			
60	Others			
800	Other Expenditure			
03	Schemes under SADA			
O	5,35.00			
R	(-3,00.00)	2,35.00	7,78.20	(+)5,43.20

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

Excess was reportedly due to drawal of ₹3,50.00 lakh based on Budget Estimate 2019-20 prior to finalisation of Revised Estimate 2019-20.

(iii) 07	Schemes under Budget Announcement/ State Development Schemes			
O	9,65.00			
R	(-7,28.20)	2,36.80	50.00	(-)1,86.80

Reduction in provision by re-appropriation was the net effect of decrease of ₹9,65.00 lakh under Other Charges and increase of ₹2,36.80 lakh towards Grants-in-aid General (Non-Salary) due to requirement of less/more funds under respective heads.

GRANT NO. 73 INFORMATION TECHNOLOGY-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 3425 Other Scientific Research				
60	<i>Others</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	7,64.42		
	R	(-)50.10	7,14.32	6,72.10
				(-)42.22

Reduction in provision by re-appropriation was the net effect of decrease of ₹54.10 lakh under Salaries and Salaries (LTC) and increase of ₹4.00 lakh towards Other Charges due to requirement of less/more funds under respective heads.

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

(v) 200	Assistance to Other Scientific Bodies			
01	Arunachal Pradesh State Council of Science and Technology			
	O	7,04.68		
	R	(-)78.68	6,26.00	6,26.00
				...

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

Capital:

73.2.1 In view of the non-utilization of the entire provision of ₹5,00.00 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 ₹5,00.00 lakh was anticipated and surrendered in March 2020.

GRANT NO. 73 INFORMATION TECHNOLOGY-Concl'd.

73.2.3 Saving occurred mainly 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			
05	Creation of Assets under Budget Announcement/State Development Schemes			
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. 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	1,26,68,53			
Supplementary	75,0913	2,01,77,66	1,29,96,83	(-)71,80,83
Amount surrendered during the year				...
Capital				
Major Head:				
4235 Capital Outlay on Social Security and Welfare				
Original	62,27,23			
Supplementary	1,15,81,24	1,78,08,47	1,55,42,75	(-)22,65,72
Amount surrendered during the year				...

Notes and Comments:

Revenue:

74.1.1 In view of the overall saving of ₹71,80.83 lakh (35.59 per cent of the total provision) in the grant, supplementary provision of ₹75,09.13 lakh obtained in March 2020 proved excessive.

74.1.2 No part of the available saving of ₹71,80.83 lakh was anticipated for surrender during the year.

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-
Contd.**

74.1.3 Saving of ₹37,15.89 lakh constituting 35.80 per cent of the total provision had occurred under the Revenue Section of this grant in 2018-19 also.

74.1.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2235 Social Security and Welfare			
02 <i>Social Welfare</i>			
800 Other Expenditure			
32 Schemes under Budget Announcement/State Development Schemes			
O 88,06.77			
R (-)85,05.77	3,01.00	3,01.00	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹87,99.00 lakh under Other Charges and Grants-in-aid General (Salary) and increase of ₹2,93.23 lakh towards Grants-in-aid General (Non-Salary) due to requirement of less/more funds under respective heads.

(ii) 08 Central Plan Schemes (Fully funded by Central Government)			
2235 Social Security and Welfare			
03 <i>National Social Assistance Programme</i>			
102 National Family Benefit Scheme			
01 Indira Gandhi National Widow Pension Scheme (IGNWPS)			
S 42,26.60			
R 13,73.05	55,99.65	1,37.53	(-)54,62.12

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

The department stated that the actual Budget Grant under this head was ₹1,37.53 lakh and saving was due to reflection of excess budget grant under this head by the Finance Department (Budget), 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)
(iii) 04 State Plan Schemes			
2235 Social Security and Welfare			
60 <i>Other Social Security and Welfare Programmes</i>			
102 Pensions under Social Security Schemes			
01 Old Age Pension/NSCP National Social Asstt. Programme.			
O 10,00.00			
R (-)10,00.00

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

(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 Minorities			
O 4,00.00			
R (-)3,30.04	69.96	69.96	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,31.34 lakh under Wages and Office Expenses and increase of ₹1.30 lakh towards Domestic Travel Expenses due to requirement of less/more funds under respective heads.

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-
Contd.**

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v) 2235 Social Security and Welfare				
02 <i>Social Welfare</i>				
001 Direction and Administration				
01 Establishment Expenses				
O	3,95.76			
R	(-),69.35	2,26.41	2,27.44	(+),1.03

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,99.84 lakh mainly under Scholarships/Stipend, Wages and Grants-in-aid General (Non-Salary) and increase of ₹30.49 lakh mainly towards Salaries and Other Administrative Expenses due to requirement of less/more funds under respective heads.

The Department stated that the excess was the residual excess under Other Charges for maintenance of office building.

(vi) 03 Centrally Sponsored Schemes				
2235 Social Security and Welfare				
02 <i>Social Welfare</i>				
200 Other Programmes				
05 National Action Plan for Drug Demand Reduction (NAPDDR)				
S	1,17.25	1,17.25	...	(-),1,17.25

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

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-
Contd.**

74.1.5 Saving mentioned at note **74.1.4** 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)			
2235 Social Security and Welfare			
60 <i>Other Social Security and Welfare Programmes</i>			
102 Pensions under Social Security Schemes			
02 Indira Gandhi Old Age Pension Scheme (IGNOAPS)			
S 30,00.00			
R 45,18.55	75,18.55	64,06.06	(-)11,12.49

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

The department stated that ₹64,06.06 lakh only was obtained under this scheme and saving was due to excess reflection of budget grant under this head by the Finance Department (Budget), Government of Arunachal Pradesh.

(ii) 02 <i>Social Welfare</i>			
800 Other Expenditure			
17 Post Matric Scholarship to ST Students			
O 16,00.00			
R 37,90.00	53,90.00	49,00.00	(-)4,90.00

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

The department stated that budgetary support of ₹49,00.00 lakh only was obtained under this scheme and saving was due to excess reflection of budget grant under this head by 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)
(iii) 04	State Plan Schemes			
2235	Social Security and Welfare			
02	Social Welfare			
800	Other Expenditure			
26	Schemes under SADA			
O	1,66.00			
R	3,33.00	4,99.00	4,99.00	...

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

Capital:

74.2.1 In view of the overall saving of ₹22,65.72 lakh (12.72 per cent of the total provision) in the grant, supplementary provision of ₹1,15,81.24 lakh obtained in March 2020 proved excessive.

74.2.2 No part of the available saving of ₹22,65.72 lakh was anticipated for surrender during the year.

74.2.3 Saving of ₹22,24.29 lakh and ₹38,85.44 lakh constituting 12.43 per cent and 23.54 per cent of the total provision had also occurred under the Capital Section of this grant in 2017-18 and 2018-19 respectively.

74.2.4 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 08	Central Plan Schemes (Fully funded by Central Government)			
4235	Capital Outlay on Social Security and Welfare			
02	Social Welfare			
800	Other Expenditure			
01	Creation of Assets			
O	50,00.00			
S	65,98.15			
R	28.23	1,16,26.38	1,00,32.34	(-)15,94.04

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

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-
Contd.**

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 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 1,99.00			
S 49,83.09	51,82.09	47,70.42	(-)4,11.67

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

(iii) 04 State Plan Schemes			
4235 Capital Outlay on Social Security and Welfare			
02 <i>Social Welfare</i>			
800 Other Expenditure			
13 Creation of Assets under Budget Announcement/State Development Schemes			
O 10,27.23			
R (-)27.23	10,00.00	7,00.00	(-)3,00.00

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

Reasons for the saving have not been intimated (November 2020).

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-
Concl.**

74.2.5 Saving mentioned at note **74.2.4** was partly offset by excess mainly 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			
12 Creation of Assets under SADA			
O 1.00			
R (-)1.00	...	40.00	(+)40.00

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

The department stated that the excess was due to erroneous booking of ₹40.00 lakh by Chief Engineer, Urban Development and Housing.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Heads:				
2202 General Education				
2203 Technical Education				
Original	1,85,59,01			
Supplementary	40	1,85,59,41	1,48,48,03	(-)37,11,38
Amount surrendered during the year (31 March 2020)				34,02,24
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	34,83,00			
Supplementary	39,64,34	74,47,34	41,00,65	(-)33,46,69
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

75.1.1 As the overall expenditure of ₹1,48,48.03 lakh fell far short of the original provision of ₹1,85,59.01 lakh, supplementary provision of ₹0.40 lakh obtained in March 2020 proved totally unnecessary.

75.1.2 Out of the available saving of ₹37,11.38 lakh (20.00 per cent of the total provision), ₹34,02.24 lakh (91.67 per cent of the total saving) only was anticipated and surrendered in March 2020.

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.

75.1.3 Saving of ₹56,01.59 lakh and ₹9,47.54 lakh constituting 28.97 per cent and 5.54 per cent of the total provision had also occurred under the Revenue Section of this grant in 2017-18 and 2018-19 respectively.

75.1.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2202 General Education			
03 University and Higher Education			
800 Other Expenditure			
11 Rashtriya Uchchatar Shiksha Abhiyan			
O 30,00.00			
R (-)23,00.00	7,00.00	6,22.00	(-)78.00

Reduction in provision by re-appropriation was the net effect of decrease of ₹29,55.00 lakh under Grants-in-aid General (Non-Salary) Central Share and increase of ₹6,55.00 lakh mainly towards Grants for creation of capital assets (Central Share and State Share) due to requirement of less/more funds under respective heads. The decrease under Grants-in-aid General (Non-Salary) Central Share includes surrender (₹23,00.00 lakh) also from Grants-in-aid General (Non-Salary) Central Share for which no reasons were assigned.

The department stated that the actual Budget Grant under this head was ₹10,10.00 lakh and budget provision of ₹3,60.00 lakh has been erroneously reflected under 4202-01-800(03)-26 Setting up of Model Degree Collage. 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			
2202 General Education			
03 University and Higher Education			
800 Other Expenditure			
13 Schemes under Budget Announcement/State Development Schemes			
O 56,97.00			
R (-)9,73.10	47,23.90	45,96.24	(-)1,27.66

Reduction in provision by re-appropriation was the net effect of decrease of ₹48,08.10 lakh under Other Charges and increase of ₹38,35.00 lakh towards Scholarships/Stipend and Grants-in-aid General (Non-Salary) due to requirement of less/more funds under respective heads. The decrease under Other Charges includes surrender (₹9,73.10 lakh) also from Other Charges for which no reasons were assigned.

The department stated that saving was reportedly due to late finalisation of UPSC Coaching Institute, non-anticipation of exact number of UPSC qualifiers and procurement of less number of library books.

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 2202 General Education				
03	<i>University and Higher Education</i>			
103	Government Colleges and Institutes			
01	College Establishment			
	O	79,50.74		
	R	(-)6,56.91	72,93.83	72,93.16
				(-)0.67

Reduction in provision by re-appropriation was the net effect of decrease of ₹6,04.14 lakh mainly under Salaries, Minor Works and Other Charges and increase of ₹45.97 lakh towards Office Expenses and Salaries (LTC) due to requirement of less/more funds under respective heads and surrender of ₹98.74 lakh from Salaries was made without assigning any reason.

No Specific reason for the saving has not been intimated (November 2020).

(iv) 001 Direction and Administration				
01	Directorate Establishment			
	O	5,06.77		
	R	(-)49.20	4,57.57	4,57.51
				(-)0.06

Reduction in provision by re-appropriation was the net effect of decrease of ₹99.32 lakh mainly under Other Charges and Minor Works and increase of ₹50.12 lakh mainly towards Salaries and Professional Services due to requirement of less/more funds under respective heads

Reasons for the saving at serial numbers (i) and (iv) have not been intimated (November 2020).

(v) 03 Centrally Sponsored Schemes				
2202 General Education				
03	<i>University and Higher Education</i>			
800	Other Expenditure			
04	NSS Special/Regular Camping Programme			
	O	30.00		
	R	(-)30.00	...	...
				...

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

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.

75.1.5 Saving mentioned at note 75.1.4 was partly offset by excess occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2203 Technical Education				
105	Polytechnics			
01	Polytechnic Establishment			
	O	13,74.50		
	R	2,57.17	16,31.67	16,19.09
				(-)12.58

Augmentation of provision by re-appropriation was the net effect of increase of ₹4,07.91 lakh mainly towards Salaries and Salaries (LTC) and decrease of ₹1,50.74 lakh mainly under Minor Works and Other Charges due to requirement of more/less funds under respective heads.

The department Stated that the saving was due to non-granting of higher scale to Lectures under Career Advancement Scheme.

(ii) 04 State Plan Schemes				
2203 Technical Education				
800	Other Expenditure			
02	Schemes under Budget Announcement/State Development Schemes			
	S	0.20		
	R	2,00.00	2,00.20	2,00.20
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,00.20 lakh mainly towards Other Charges and Grants-in-aid General (Non-Salary) and surrender of ₹0.20 lakh also from Other Charges and Grants-in-aid General (Non-Salary) was made without assigning any reason.

(iii) 08 Central Plan Schemes (Fully funded by Central Government)				
2203 Technical Education				
105	Polytechnics			
01	Polytechnic Establishment			
	S	0.20		
	R	1,49.80	1,50.00	59.84
				(-)90.16

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,50.00 lakh towards Office Expenses and Other Charges and surrender of ₹0.20 lakh also from Office Expenses and Other Charges was made without assigning any reason.

Saving was reportedly due to receipt of partial expenditure authorization from the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.**Capital:**

75.2.1 In view of the overall saving of ₹33,46.69 lakh (44.94 per cent of the total provision) in the grant, supplementary provision of ₹39,64.34 lakh obtained in March 2020 proved excessive.

75.2.2 No part of the available saving of ₹33,46.69 lakh was anticipated for surrender during the year.

75.2.3 Saving of ₹60,95.31 lakh and ₹37,43.93 lakh constituting 60.70 per cent and 38.48 per cent of the total provision had also occurred under the Capital Section of this grant in 2017-18 and 2018-19 respectively.

75.2.4 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 General Education			
800 Other Expenditure			
32 Creation of Assets under Budget Announcement/State Development Schemes			
O 30,83.00			
S 7,19.00	38,02.00	13,25.49	(-)24,76.51

The department stated that the actual Budget Grant under this head was ₹25,33.00 lakh and saving was due to partial expenditure authorization by Finance Department, Government of Arunachal Pradesh.

(ii) 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 5,60.00	5,60.00	2,00.00	(-)3,60.00

The department stated that the actual Budget Grant under this head was ₹2,00.00 lakh and saving was due to erroneous reflection of ₹3,60.00 lakh under this head instead of 2202-03-800(03)-11 Rastriya Uchchattar Shiksha Abhiyan by the Finance Department (Budget), Government of Arunachal Pradesh. This has a reference to **75.1.4 (i)**.

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Concl'd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 07 Non Lapsable Pool Fund			
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
600 General			
04 Schemes under NLCPR/NESIDS			
S	2,51.25	2,51.25	...
			(-)2,51.25

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

(iv) 08 Central Plan Schemes (Fully funded by Central Government)			
4202 Capital Outlay on Education, Sports, Art and Culture			
02 Technical Education			
104 Polytechnics			
03 Construction of 7 New Polytechnic			
S	7,98.04	7,98.04	6,57.30
			(-)1,40.74

Saving was reportedly due to receipt of partial expenditure authorization and non finalisation of site of the Polytechnic at Tawang.

(v) 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	4,00.00		
S	16,36.05	20,36.05	19,17.86
			(-)1,18.19

The department stated that the actual Budget Grant this head was ₹33,05.05 lakh as per Revised Estimate 2019-20 and saving was due to receipt of partial expenditure authorization from the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 76 ELEMENTARY EDUCATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2202 General Education				
Original	10,46,80,19			
Supplementary	2,69,03,37	13,15,83,56	12,12,19,43	(-)1,03,64,13
Amount surrendered during the year				...
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	3,50,00			
Supplementary	41,17,36	44,67,36	14,20,26	(-)30,47,10
Amount surrendered during the year				...

Notes and Comments:

Revenue:

76.1.1 In view of the overall saving of ₹1,03,64.13 lakh (7.88 per cent of the total provision) in the grant, supplementary provision of ₹2,69,03.37 lakh obtained in March 2020 proved excessive.

76.1.2 No part of the available saving of ₹1,03,64.13 lakh was anticipated for surrender during the year.

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

76.1.3 Saving of ₹2,05,09.99 lakh and ₹1,38,50.56 lakh constituting 15.99 per cent and 10.36 per cent of the total provision had also occurred under the Revenue Section of this grant in 2017-18 and 2018-19 respectively.

76.1.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2202 General Education			
01 Elementary Education			
800 Other Expenditure			
19 Schemes under Budget Announcement/State Development Schemes			
O	1,64,95.00		
R	(-1,64,95.00	...	...

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

(ii) 2202 General Education			
01 Elementary Education			
107 Teachers Training			
01 District Institute of Education and Training			
O	7,00.00		
R	(-7,00.00	...	...

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

(iii) 001 Direction and Administration			
01 District Establishment			
O	5,96,81.22		
S	4,12.69		
R	(-6,34.23	5,94,59.68	5,94,29.41 (-)30.27

Reduction in provision by re-appropriation was the net effect of decrease of ₹7,88.26 lakh mainly under Salaries, Office Expenses and Other Charges and increase of ₹1,54.03 lakh mainly towards Domestic Travel Expenses and Medical Treatment due to requirement of less/more funds under respective heads.

Saving was reportedly due to non-clear of Leave Encashment/Arrear etc.

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

76.1.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iv) 03 Centrally Sponsored Schemes			
2202 General Education			
01 Elementary Education			
800 Other Expenditure			
11 Integrated Scheme for School Education (ISSE), Samagra Shiksha Abhiyan (SSA)			
O 2,50,00.00			
S 2,64,90.68			
R 50,28.27	5,65,18.95	5,11,23.50	(-)53,95.45

Augmentation of provision by re-appropriation was due to requirement of more fund mainly towards Grants for creation of capital assets (Central Share), Grants-in-aid General (Salary) State Share and Central Share.

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

76.1.5 Saving mentioned at note **76.1.4** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2202 General Education			
01 Elementary Education			
800 Other Expenditure			
13 Schemes under SADA			
O 7,53.76			
R 82,41.20	89,94.96	68,49.76	(-)21,45.20

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

The department stated Abotani Vidyalaya Niketan could not utilize Grants-in-aid of ₹1,50.00 lakh due to non-sanction by the Finance Department (Budget), Government of Arunachal Pradesh. Saving of ₹13,16.92 lakh was due to receipt of less number of proposals of Stipend from districts and non-submission of individual account number and Aadhar Numbers by the beneficiaries. Saving of ₹5,34.58 lakh was due to release of only 40% of some of schemes by the Finance Department (Budget), Government of Arunachal Pradesh and imposition of lockdown due to Covid-19.

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(ii) 03 Centrally Sponsored Schemes				
2202 General Education				
01 Elementary Education				
800 Other Expenditure				
14 Chief Minister Samast Shiksha Yojana				
R	27,68.34	27,68.34	9,07.33	(-)18,61.01

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

Saving was reportedly due to release of only 40% of some of the schemes by the Finance Department (Budget), Government of Arunachal Pradesh and imposition of lockdown for Covid-19.

(iii) 2202 General Education				
01 Elementary Education				
800 Other Expenditure				
15 Grants to other Schools				
R	5,00.00	5,00.00	5,00.00	...

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

(iv) 08 Central Plan Schemes (Fully funded by Central Government)				
2202 General Education				
01 Elementary Education				
800 Other Expenditure				
07 Midday Meal				
O	15,00.00			
R	12,58.26	27,58.26	18,32.65	(-)9,25.61

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

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

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(v) 2202 General Education				
80	<i>General</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	5,50.21		
	R	33.16	5,83.37	5,76.78
				(-)6.59

Augmentation of provision by re-appropriation was the net effect of increase of ₹75.06 lakh mainly towards Salaries, Professional Services and Domestic Travel Expenses and decrease of ₹41.90 lakh mainly under Office Expenses, Office Expenses (POL) and Other Charges due to requirement of more/less funds under respective heads.

Saving was reportedly due to non-payment of Leave Encashment/Arrear etc.

Capital:

76.2.1 In view of the overall saving of ₹30,47.10 lakh (68.21 per cent of the total provision) in the grant, supplementary provision of ₹41,17.36 lakh obtained in March 2020 proved excessive.

76.2.2 No part of the available saving of ₹30,47.10 lakh was anticipated for surrender during the year.

76.2.3 Saving of ₹64,72.21 lakh constituting 47.59 per cent of the total provision had occurred under the Capital Section of this grant in 2018-19 also.

76.2.4 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			
32	Creation of Assets under Budget Announcement/State Development Schemes			
	O	3,50.00		
	S	30,17.17	33,67.17	10,52.66
				(-)23,14.51

The department stated that the actual Budget Grant under this head was ₹2631.66 lakh as per the Revised Estimate 2019-20 and only 40% of this budget grant was allowed to incur expenditure by the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 76 ELEMENTARY EDUCATION-Concl.

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(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			
S	10,23.96	10,23.96	2,93.09
			(-)7,30.87

The department stated that the actual Budget Grant under this head was ₹9,24.00 lakh as per Revised Estimate 2019-20 and saving was due to non-receipt of expenditure authorization from the Finance Department (Budget), Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**APPROPRIATION NO. 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	5,81,40			
Supplementary	2,40,66	8,22,06	8,01,61	(-)20,45
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	1,77,45	1,77,45	1,40,30	(-37,15)
Amount surrendered during the year (31 March 2020)				4,95

Notes and Comments:**Revenue:**

78.1.1 In view of the overall saving of ₹37.15 lakh (20.94 per cent of the total provision) in the grant, provision made through original grant proved excessive.

78.1.2 Out of the available saving of ₹37.15 lakh, ₹4.95 lakh (13.32 per cent of the total saving) only was anticipated and surrendered in March 2020.

78.1.3 Saving of ₹28.54 lakh constituting 16.31 per cent of the total provision had occurred under the Revenue Section of this grant in 2018-19 also.

78.1.4 Saving occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 2251 Secretariat-Social Services				
090	Secretariat			
03	Political Department			
	O	1,75.35		
	R	(-66.10)	1,09.25	96.42
				(-12.83)

Reduction in provision by re-appropriation was the net effect of decrease of ₹73.15 lakh mainly under Office Expenses, Other Charges and Professional Services and increase of ₹12.00 lakh towards Other Administrative Expenses and Office Expenses (POL) due to requirement of less/more funds under respective heads and surrender of ₹4.95 lakh from Professional Services was made without assigning any reason.

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	2.10		
	R	61.15	43.89	(-)19.36

Augmentation of provision by re-appropriation was the net effect of increase of ₹61.25 lakh mainly towards Salaries, Office Expenses and Wages and decrease of ₹0.10 lakh under Office Expenses due to requirement of more/less funds under respective heads.

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

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2230 Labour and Employment				
Original	41,55,46			
Supplementary	40	41,55,86	31,32,29	(-)10,23,57
Amount surrendered during the year (31 March 2020)				5,84,17

Capital

Major Head:

**4250 Capital Outlay on Other
Social Services**

Original	2,05,00			
Supplementary	3,08,00	5,13,00	1,14,80	(-)3,98,20
Amount surrendered during the year				...

Notes and Comments:

Revenue:

79.1.1 As the overall expenditure of ₹31,32.29 lakh fell far short of the original provision of ₹41,55.46 lakh, supplementary provision of ₹0.40 lakh obtained in March 2020 proved totally unnecessary.

79.1.2 Out of the available saving of ₹10,23.57 lakh (24.63 per cent of the total provision), ₹5,84.17 lakh (57.07 per cent of the total saving) only was anticipated and surrendered in March 2020.

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR
-Contd.**

79.1.3 Saving of ₹13,02.81 lakh constituting 34.25 per cent of the total provision had occurred under the Capital Section of this grant in 2018-19 also.

79.1.4 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			
16 Schemes under Budget Announcement/State Development Schemes			
O 25,06.00			
R (-)16,95.00	8,11.00	4,03.97	(-)4,07.03

Reduction in provision by re-appropriation (₹11,10.83 lakh) was due to requirement of less fund under Other Charges and surrender (₹5,84.17 lakh) also from Other Charges was made without assigning any reason.

(ii) 03 Centrally Sponsored Schemes			
2230 Labour, Employment and Skill Development			
03 Training			
800 Other Expenditure			
10 Skill Development Mission			
O 2,00.00			
S 0.10			
R 83.19	2,83.29	1,19.32	(-)1,63.97

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 (November 2020).

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR
-Contd.**

79.1.5 Saving mentioned at note **79.1.4** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
	2230 Labour, Employment and Skill Development			
	03 Training			
003	Training of Craftsmen and Supervisors			
02	Pradhan Mantri Kaushal Vikas Yajana			
	S 0.10			
	R 7,21.08	7,21.18	7,21.18	...

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

(ii) 2230 Labour, Employment and Skill Development				
	03 Training			
	800 Other Expenditure			
	01 Up gradation of Rural Industrial Development Centre, Dirang			
	...	...	2,80.58	(+)2,80.58

Excess was due to erroneous reflection of budget provision of ₹2,85.02 lakh under 4250-00-800(04)-04 Creation of Assets under SADA instead of reflection of provision under this head in the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR
-Contd.**

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(iii) 08	Central Plan Schemes (Fully funded by Central Government)			
2230	Labour, Employment and Skill Development			
03	Training			
101	Industrial Training Institutes			
03	Skill Strengthening for Industrial Value Enhancement (STRIVE) Project			
S	0.10			
R	1,30.90	1,31.00	93.80	(-37.20)

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

Reasons for the saving have not been intimated (November 2020).

(iv) 04	State Plan Schemes			
2230	Labour, Employment and Skill Development			
03	Training			
800	Other Expenditure			
14	Schemes Under SADA			
O	2,24.00			
R	56.88	2,80.88	2,80.88	...

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

Capital:

79.2.1 As the overall expenditure of ₹1,14.80 lakh fell far short of the original provision of ₹2,05.00 lakh, supplementary provision of ₹3,08.00 lakh obtained in March 2020 proved totally unnecessary.

79.2.2 No part of the available saving of ₹3,98.20 lakh (77.62 per cent of the total provision), only was anticipated and surrendered in March 2020.

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR
-Concl.**

79.2.3 Saving of ₹15,53.04 lakh and ₹26,94.27 lakh constituting 100 per cent and 100 per cent of the total provision had also occurred under the Revenue Section of this grant in 2017-18 and 2018-19 respectively.

79.2.4 Saving occurred mainly 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 90.00			
S 2,15.00	3,05.00	...	(-)3,05.00

The department stated that saving was due to erroneous reflection of budget provision of ₹2,85.02 lakh under this head instead of reflection of provision under 2230-03-800-01 Up gradation of Rural Industrial Development Centre, Dirang in the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh. This has a reference to note **79.1.5 (ii)**.

(ii) 06 Creation of Assets under Budget Announcement/State Development Schemes			
O 1,15.00			
S 93.00	2,08.00	1,14.80	(-)93.20

Reasons for the saving have not been intimated (November 2020).

**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	28,46,00			
Supplementary	10	28,46,10	5,71,40	(-)22,74,70
Amount surrendered during the year (31 March 2020)				21,74,62
Capital				
Major Head:				
4210 Capital Outlay on Medical and Public Health				
Original	3,75,00			
Supplementary	5,46,50	9,21,50	7,71,50	(-)1,50,00
Amount surrendered during the year				...

Notes and Comments:

Revenue:

80.1.1 As the overall expenditure of ₹5,71.40 lakh fell far short of the original provision of ₹28,46.00 lakh, supplementary provision of ₹0.10 lakh obtained in March 2020 proved totally unnecessary.

GRANT NO. 80 DIRECTORATE OF MEDICAL EDUCATION, TRAINING AND RESEARCH-Contd.

80.1.2 Out of the available saving of ₹22,74.70 lakh (79.92 per cent of the total provision), ₹21,74.62 lakh (95.60 per cent of the total saving) only was anticipated and surrendered in March 2020.

80.1.3 Saving of ₹6,38.18 lakh constituting 65.75 per cent of the total provision had occurred under the Revenue Section of this grant in 2018-19 also.

80.1.4 Saving occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2210 Medical and Public Health			
05 <i>Medical Education, Training and Research</i>			
105 Allopathy			
04 Up-gradation/Strengthening of Nursing Services (ANM/GNM)			
O	23,56.20		
R	(-)22,57.35	98.85	(-)98.85

Reduction in provision by re-appropriation (₹1,03.98 lakh) was due to requirement of less fund under Grants for creation of capital assets and surrender (₹21,53.37 lakh) also from Grants for creation of capital assets was made without assigning reason.

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

GRANT NO. 80 DIRECTORATE OF MEDICAL EDUCATION, TRAINING AND RESEARCH-Contd.

80.1.5 Saving mentioned at note **80.1.4** was partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2210 Medical and Public Health			
05 <i>Medical Education, Training and Research</i>			
105 Allopathy			
03 Establishment Expenses			
O	4,89.80		
S	0.10		
R	82.73	5,72.63	5,71.40
			(-)1.23

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,83.78 lakh mainly towards Rent, Rates and Taxes, Office Expenses and Professional Services and decrease of ₹79.80 lakh under Supplies and Materials due to requirement of more/less funds under respective heads and surrender of ₹21.25 lakh mainly from Other Charges, POL for office vehicles and Motor Vehicles was made without assigning any reason.

Saving was stated as cumulative saving under different object heads and POL.

Capital:

80.2.1 In view of the overall saving of ₹1,50.00 lakh (16.28 per cent of the total provision) in the grant, supplementary provision of ₹5,46.50 lakh obtained in March 2020 proved excessive.

80.2.2 No part of the available saving of ₹1,50.00 lakh was anticipated for surrender during the year.

GRANT NO. 80 DIRECTORATE OF MEDICAL EDUCATION, TRAINING AND RESEARCH-Conclld.

80.2.3 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			
03	<i>Medical Education Training and Research</i>			
200	Other Systems			
01	Creation of Assets under Budget Announcement/State Development Schemes			
O	3,75.00			
R	(-70.00	3,05.00	1,55.00	(-1,50.00

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

Saving was reportedly due to incurring of less expenditure by executing agencies. But mere allotment of fund to the executing agencies cannot be taken as expenditure unless supported by utilisation certificates.

80.2.4 Saving mentioned at note **80.2.3** was partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Saving(-)
	(₹ in lakh)			
(i) 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	5,46.50			
R	70.00	6,16.50	6,16.50	...

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

**GRANT NO. 81 DIRECTORATE OF FAMILY WELFARE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2211 Family Welfare				
Original	7,56,06			
Supplementary	10,65,62	18,21,68	18,17,15	(-)4,53
Amount surrendered during the year				...

**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	20,72,80	20,72,80	18,11,00	(-)2,61,80
Amount surrendered during the year (31 March 2020)				2,11,57
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	20,00,00	20,00,00	10,31,98	(-)9,68,02
Amount surrendered during the year (31 March 2020)				2,55,29

Notes and Comments:

Revenue:

82.1.1 In view of the overall saving of ₹2,61.80 lakh (12.63 per cent of the total provision) in the grant, provision made through original grant proved excessive.

82.1.2 Out of the available saving of ₹2,61.80 lakh, ₹2,11.57 lakh (80.81 per cent of the total saving) only was anticipated and surrendered in March 2020.

82.1.3 Saving of ₹2,77.29 lakh constituting 23.85 per cent of the total provision had occurred under the Revenue Section of this grant in 2018-19 also.

GRANT NO. 82 DEPARTMENT OF INDIGENOUS AFFAIRS-Contd.

82.1.4 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 4,00.00			
R (-)4,00.00

Withdrawal of the entire provision by re-appropriation (₹1,88.43 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹2,11.57 lakh) also from Other Charges was made without assigning any reason.

(ii) **2205 Art and Culture**

- 001 Direction and Administration
- 01 Establishment Expenses

O 72.80			
R (-)11.57	61.23	61.02	(-)0.21

Reduction in provision by re-appropriation was the net effect of decrease of ₹20.71 lakh mainly under Other Charges, Office Expense and Other Administrative Expenses and increase of ₹9.14 lakh towards Wages and Office Expense (POL) due to requirement of less/more funds under respective heads.

Saving was reportedly due to non-incurring of expenditure under Domestic Travel Expenses and Office Expenses.

82.1.5 Saving mentioned at note **82.1.4** was partly offset by excess 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			
15 Schemes under Budget Announcement/State Development Schemes			
O 16,00.00			
R 2,00.00	18,00.00	17,49.99	(-)50.01

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

The department stated that saving was due to booking of ₹50.00 lakh under 4202-04-800(04) on the basis of the sanction order approved by the Finance Department, Government of Arunachal Pradesh where as budget provision was made under this head instead of proper head of account.

GRANT NO. 82 DEPARTMENT OF INDIGENOUS AFFAIRS-Concl.**Capital:**

82.2.1 In view of the overall saving of ₹9,68.02 lakh (48.40 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 ₹9,68.02 lakh, ₹2,55.29 lakh (26.37 per cent of the total saving) only was anticipated and surrendered in March 2020.

82.2.3 Saving of ₹28,66.23 lakh constituting 64.41 per cent of the total provision had occurred under the Capital Section of this grant in 2018-19 also.

82.2.4 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			
04 <i>Art and Culture</i>			
800 Other Expenditure			
09 Creation of Assets under Budget Announcement/State Development Schemes			
O 20,00.00			
R (-)2,55.29	17,44.71	10,31.98	(-)7,12.73

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

The department stated that ₹16.85 lakh was allotted to the executing agencies and saving was due to non-utilization of fund by the executing agencies. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilization certificates.

**GRANT NO. 83 DIRECTORATE OF TOMO RIBA INSTITUTE OF HEALTH AND
MEDICAL SCIENCE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-) (₹ in thousand)
Revenue				
Major Head:				
2210 Medical and Public Health				
Original	1,36,85,00			
Supplementary	60,00	1,37,45,00	59,98	(-)1,36,85,02
Amount surrendered during the year (31 March 2020)				1,36,85,00

Notes and Comments:

Revenue:

83.1.1 As the overall expenditure of ₹59.98 lakh fell far short of the original provision of ₹1,36,85.00 lakh, supplementary provision of ₹60.00 lakh obtained in March 2020 proved totally unnecessary.

83.1.2 Out of the available saving of ₹1,36,85.02 lakh (99.56 per cent of the total provision), ₹1,36,85.00 lakh (99.99 per cent of the total saving) was precisely anticipated and surrendered in March 2020.

**GRANT NO. 83 DIRECTORATE OF TOMO RIBA INSTITUTE OF HEALTH AND
MEDICAL SCIENCE -Concl'd.**

83.1.3 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			
06			
<i>Public Health</i>			
800			
Other Expenditure			
06			
Schemes under Budget Announcement/State Development Schemes			
O	1,36,00.00		
R	(-),36,00.00	...	...

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

(ii) 2210 Medical and Public Health			
01			
<i>Urban Health</i>			
<i>Services-Allopathy</i>			
001			
Direction and Administration			
01			
Establishment Expenses			
O	85.00		
S	60.00		
R	(-)85.00	60.00	59.98
			(-)0.02

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

The department stated that the saving was the cumulative savings under Domestic Travel Expenses, Office Expenses and Other Charges.

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	8,74,95,71	8,74,95,71	8,46,87,87	(-)28,07,84
Amount surrendered during the year (31 March 2020)				2,97,36
Capital				
Major Heads:				
6003 Internal Debt of the State Government				
6004 Loans and Advances from the Central Government				
Original	5,87,17,16	5,87,17,16	3,53,59,97	(-)2,33,57,19
Amount surrendered during the year (31 March 2020)				1,07,38,34

Notes and Comments:

Capital:

84.2.1 In view of the overall saving of ₹2,33,57.19 lakh (39.78 per cent of the total provision) in the appropriation, provision made through original appropriation proved excessive.

84.2.2 Out of the available saving of ₹2,33,57.19 lakh in the Capital-Charged Section of this appropriation, ₹1,07,38.34 lakh (45.97 per cent of the total saving) only was anticipated and surrendered in March 2020.

PUBLIC DEBT-Contd.

84.2.3 Saving of ₹2,57,66.72 lakh and ₹2,35,62.10 lakh constituting 37.35 per cent and 45.72 per cent of the total appropriation had also occurred under the Capital-Charged Section of this Appropriation in 2017-18 and 2018-19 respectively.

84.2.4 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
for Reserve Bank of
India under Ways and Means

O	3,00,00.00		
R	(-)1,11,71.00	1,88,29.00	...
			(-)1,88,29.00

Reduction in provision by re-appropriation (₹4,36.01 lakh) was due to requirement of less fund under Repayment of Borrowing and surrender (₹1,07,34.99 lakh) also from Repayment of Borrowing was made without assigning reason.

(ii) **800 Other Loans**

01 Loans from Rural
Electrification Corporation
Limited

O	7,20.00		
R	(-)2,94.76	4,25.24	3,73.24
			(-)52.00

Reasons for the saving at serial numbers (i) and (ii) have not been intimated (November 2020).

(iii) **108 Loans from National
Co-operative Development
Corporation**
03 Loans from National
Cooperative Development
Corporation

O	9,62.62		
R	(-)86.32	8,76.30	8,76.30
			...

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

PUBLIC DEBT-Concl.

84.2.5 Saving mentioned at note 84.2.4 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 Govt.		
06	Loans from NSSF		
	O 75,00.00		
	R 20,00.00	95,00.00	99,02.13
			(+)4,02.13

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

(ii) 105 Loans from the National Bank for Agricultural and Rural Development			
01	Repayment of Loans for National Agriculture Bank for Agricultural Rural Development		
	O 90,36.52		
	R (-)11,89.64	78,46.88	97,71.40
			(+)19,24.52

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

(iii) 6004 Loans and Advances from the Central Government			
02	Loans for State/Union Territory Plan Schemes		
101	Block Loans		
01	Repayment of Block Loans		
	O 23,65.83	23,65.83	24,13.33
			(+)47.50

Reasons for the excess at serial numbers (i) to (iii) have not been intimated (November 2020).

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(-)	
(In thousands of ₹)								
		1	2	3	4	5	6	7
1.	22	Food and Civil Supplies	36	...	(+)36
Total						36		(+)36

Appropriation Accounts 2019-20 - Arunachal Pradesh

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