

# APPENDICES



## APPENDIX 1.1

### Part – A

#### Layout of Finance Accounts

The Finance Accounts (Revised format introduced from 2015-16) have been divided into two Volumes-I and II. Volume I represent financial statements of the Government in summarised form, while Volume II represents detailed financial statements along with the Appendices. The layout of the Finance Accounts is chalked out in the following manner:

<b>VOLUME – I</b>	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements
Statement No. 3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund)
Statement No. 5	Statement of Progressive Capital Expenditure
Statement No. 6	Statement of Borrowings and other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Investments of the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Grants-in-Aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No. 12	Statement of Sources and Application of Funds for expenditure other than revenue account
Statement No. 13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
<b>Notes to Accounts</b>	
<b>VOLUME - II (Part- I Detailed Statements)</b>	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Head
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Sub-Heads
Statement No. 17	Detailed Statement of Borrowings and Other Liabilities
Statement No. 18	Detailed Statement of Loans and Advances given by the Government
Statement No. 19	Detailed Statement of Investments of the Government
Statement No. 20	Detailed Statement of Guarantees given by the Government
Statement No. 21	Detailed Statement on Contingency Fund and other Public Account Transactions
Statement No. 22	Detailed Statement on Investments of Earmarked Funds
<b>VOLUME-II (Part- II Appendices)</b>	
<b>I</b>	Comparative Expenditure on Salary
<b>II</b>	Comparative Expenditure on Subsidy
<b>III</b>	Grants-in-Aid/ Assistance given by the State Government (Institution-wise and Scheme-wise)
<b>IV</b>	Detailed of Externally Aided Projects Plan Scheme Expenditure
<b>V</b>	A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes) B. State Plan Schemes
<b>VI</b>	Direct Transfer of Central Scheme funds to Implementing Agencies in the State (Fund routed outside State Budgets) (Unaudited Figures)
<b>VII</b>	Acceptance and Reconciliation of Balances (as depicted in Statement 18 and 21)
<b>VIII</b>	Financial results of Irrigation Schemes
<b>IX</b>	Commitments of the Government-List of Incomplete Capital Works
<b>X</b>	Maintenance Expenditure with segregation of Salary and Non-salary portion
<b>XI</b>	Major policy Decisions of the Government during the year or new schemes proposed in the Budget
<b>XII</b>	Committed Liabilities of the Government
<b>XIII</b>	Re-organisation of the States-items for which allocation of balances between/among the States has not been finalised.

## **Part – B**

### **Methodology adopted for the Assessment of Fiscal Position**

Norms/ ceilings prescribed by the 12<sup>th</sup> Finance Commission for selected fiscal variables along with its projections for a set of fiscal aggregates and commitments/ projections made by State Governments in their Fiscal Responsibility Acts and other statements required to be laid in the Legislature under the Act are used to make a qualitative assessment of trends and patterns of major fiscal aggregates. Assuming that Gross State Domestic Product<sup>28</sup> (GSDP) is a good indicator of the performance of a State's economy, major fiscal aggregates like Tax and Non-Tax Revenue, Revenue and Capital Expenditure, Internal Debt and Revenue and Fiscal Deficits have been presented as *percentages* to the GSDP at current market prices. The buoyancy co-efficient for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether mobilisation of resources, pattern of expenditure, *etc.* are keeping pace with changes in the base or if these fiscal aggregates are also affected by factors other than GSDP. The New GSDP series at current prices (Base Year 2011-12) as furnished by the Directorate of Economics & Statistics of the State Government, have been used in estimating these *percentages* and buoyancy ratios.

Definitions of some selected terms used in assessing trends and patterns of fiscal aggregates are given below:

#### **List of terms used in Chapter - I & II and basis for their calculation**

Terms	Basis of Calculation
Buoyancy of a Parameter (X) with respect to another Parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average Interest paid by the State	$\text{Interest Payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest Spread	GSDP Growth – Average Interest Rate
Quantum Spread	Debt Stock * Interest Spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening Balance} + \text{Closing Balance of Loans \& Advances}) / 2] * 100$
Revenue Deficit/ Surplus	Revenue Receipts – Revenue Expenditure
Fiscal Deficit/ Surplus	Revenue Expenditure + Capital Expenditure + Net Loans & Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Compound Annual Growth Rate (CAGR)	Compound Annual Growth Rate (CAGR) is calculated by taking the <i>n<sup>th</sup></i> root of the total <i>percentage</i> growth rate, where <i>n</i> is the number of years in the period being considered. $\text{CAGR} = ((\text{Ending Value} / \text{Beginning Value})^{1/(\text{period})}) - 1$

<sup>28</sup> GSDP is defined as the total income of the State or the Market Value of goods and services produced using labour and all other factors of production.

Terms	Basis of Calculation
Core Public Goods and Merit Goods	<p><b>Core Public Goods</b> are goods which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtraction from any other individual's consumption of that good, <i>e.g.</i> enforcement of law &amp; order, security and protection of rights; pollution free air and other environmental goods, road infrastructure, <i>etc.</i></p> <p><b>Merit Goods</b> are commodities that the Public Sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water, sanitation, <i>etc.</i></p>

### **Part –C**

#### **State Profile**

(Reference: Paragraph-1.2, Page -1)

A. General Data		
Sl. No.	Particulars	Figures
1.	Area	83,743 sq. km.
2.	Population (Ministry of Health and Social Welfare)	
	Male	8,10,000
	Female	7,66,000
	<b>Total</b>	<b>15,76,000</b>
3.	Density of Population (as per 2011 Census) (All India Average = 422 persons per sq. km.)	18 persons per sq. km.
4.	Population Below Poverty Line (All India Average = 21.92 per cent)	34.67 per cent
5.	Population Growth (2014 to 2024) (All India average = 11.26 per cent)	10.29 per cent
6.	Literacy (as per 2011 Census) (All India Average = 73 per cent)	65.40 per cent
7.	Infant Mortality (per 1000 live births) (All India Average = 28 per 1000 live births)	21
8.	Gross State Domestic Product (GSDP)	43,991.61 crore
9.	GSDP <sup>9</sup> CAGR (2014-15 to 2023-24)	10.47 per cent

<sup>29</sup> Based on the data furnished by the Directorate of Economics and Statistics, Government of Arunachal Pradesh

B. Financial Data								
Growth rate								
Particulars	CAGR				Year over Year			
	2014-15 to 2017-18		2018-19 to 2021-22		2022-23 over 201-22		2023-24 over 2022-23	
	NE &H	Arunachal Pradesh	NE &H	Arunachal Pradesh	NE &H	Arunachal Pradesh	NE &H	Arunachal Pradesh
RR	12.61	14.67	7.12	9.44	13.41	12.04	8.19	15.36
OTR	7.17	20.84	19.80	15.36	10.58	36.44	10.58	25.04
NTR	6.52	(-)7.16	5.44	8.36	12.94	31.39	14.62	(-)11.49
State's share of Union taxes	24.87	102.66	5.52	11.95	7.22	13.97	19.11	18.91
GIA from GoI	7.83	(-)22.14	10.87	0.73	5.47	(-)7.90	(-) 21.89	1.39
TR	13.09	13.25	10.04	9.29	10.83	15.63	13.92	18.84
RE	12.06	15.06	8.07	8.43	11.45	9.91	8.90	18.07
CE	12.02	28.98	4.80	4.14	18.92	24.96	19.85	4.39
CO	12.53	29.06	5.61	4.25	14.18	24.95	26.16	4.40
Disb. of Loans and Advances	7.11	0.94	(-)3.28	(-)49.74	75.21	31.64	(-) 28.93	(-)20.77
TE	12.05	17.69	7.57	7.11	12.53	14.28	10.56	13.72
RE on Education	9.33	18.43	7.34	8.50	13.21	17.26	5.11	(-) 6.16
RE on Health and Family Welfare	14.09	17.83	14.96	8.30	0.88	9.88	10.34	7.48
RE on Salaries and Wages	9.86	15.83	8.19	11.74	9.71	11.32	7.52	6.96
RE on Pension	14.24	24.33	9.58	15.06	11.38	22.22	6.27	18.62
RE on Subsidies	15.92	(-) 51.12	8.64	(-) 100	15.25	0.00	8.61	0.00

Source: For NE & H: A brief on the Finances of the States issued by Economic Division of Comptroller and Auditor General of India and for State: Finances Accounts of the respective years.

## APPENDIX 1.2

### Summarised financial position of the Government of Arunachal Pradesh as on 31 March 2024

(Reference: Paragraph-1.7, Page -14)

(₹ in crore)

As on 31 March 2023	Liabilities		As on 31 March 2024	
	<b>Internal Debt</b>			
	-	Market Loans not bearing interest	-	
	5,983.17	Market Loans bearing interest	6,652.50	
	0.22	Loans from LIC	0.13	
	1,210.08	Loans from NABARD	1,577.13	
<b>8,520.84</b>	111.42	Loans from other Institutions	121.03	<b>9,392.43</b>
	-	Ways and Means and Advances	-	
	1,215.95	Special Securities issued to National Small Savings Fund of the Central Government	1,041.64	
	-	Overdraft from Reserve Bank of India	-	
	-	Other Loans	-	
	<b>Loans and Advances from Central Government</b>			
	34.80	Non-Plan Loans	34.55	
	1.40	Loans from State Plan Schemes	(-) 22.73	
<b>2,243.43</b>	(-)7.59	Loans for Central Plan Schemes	(-) 8.18	<b>4,581.44</b>
	11.53	Loans for Centrally Sponsored Plan Schemes	11.53	
	35.03	Loans for Special Schemes	34.59	
	2,168.26	Other Loans for States	4,531.68	
<b>0.05</b>	<b>Contingency Fund</b>			<b>0.05</b>
<b>3,117.55</b>	<b>Small Savings, Provident Funds, etc.</b>			<b>3,273.34</b>
<b>161.58</b>	<b>Deposits</b>			<b>75.03</b>
(-) 1,280.03	<b>Suspense and Miscellaneous Balances</b>			(-) 1,255.74
<b>3,867.58</b>	<b>Reserve Funds</b>			<b>4,788.57</b>
	<b>Surplus on Government Account</b>			
<b>41,119.76</b>	34,749.29	(i) Revenue Surplus as on 31 March 2023	41,119.74	<b>47,996.39</b>
	6,370.47	(ii) Revenue Surplus during the year	6,876.65	
<b>57,750.76</b>	<b>Total</b>			<b>68,851.51</b>
	<b>Assets</b>			
	<b>Gross Capital Expenditure on Fixed Assets</b>			
<b>52,518.20</b>	251.13	Investments in Shares of Companies, Corporations, Co-operatives, etc.	251.18	<b>60,982.01</b>
	52,267.07	Other Capital Expenditure	60,730.83	

As on 31 March 2023	Liabilities		As on 31 March 2024
	<b>Loans &amp; Advances</b>		
<b>90.07</b>	10.00	Loans for Power Projects	10.00
	68.22	Other Development Loans	66.66
	11.85	Loans to Government Servants and Miscellaneous Loans	10.12
<b>502.38</b>	<b>Civil Advances</b>		<b>506.54</b>
<b>293.96</b>	<b>Remittance Balances</b>		<b>367.35</b>
<b>Suspense and Miscellaneous Balances</b>			
	<b>Cash</b>		
	-	Cash in Treasuries and Local Remittances	-
<b>4,346.15</b>	-945.59	Deposits with Reserve Bank and other Banks	(-) 104.07
	-18.39	Departmental Cash Balance	(-) 17.88
	0.01	Permanent Advances	0.01
	3,045.88	Cash Balance Investments	4,530.13
	2,264.24	Investments of Earmarked Funds	2,500.64
<b>57,750.76</b>	<b>Total</b>		<b>68,851.51</b>

*Source: Finance Accounts of respective year*

## APPENDIX 2.1

**Abstract of Receipts and Disbursements for 2023-24**  
(Reference: Paragraph-2.3, Page -24)

(₹ in crore)

Receipts			Disbursements		
Section - A					
2022-23	Name of components	2023-24	2022-23	Name of components	2023-24
2,237.35	Own Tax Revenue	2,797.61	<b>5,204.55</b>	<b>General Services</b>	<b>5,788.40</b>
1,017.87	Non-tax Revenue	900.92	<b>5,844.24</b>	<b>Social Services</b>	<b>6,602.95</b>
16,689.17	State Share of Union Taxes	19,845.22	2,748.48	Education, Sports, Arts & Culture	2,609.97
2,848.20	Grants for Centrally Sponsored Schemes	3,370.58	1,480.63	Health & Family Welfare	1,591.32
210.40	Finance Commission Grants	220.80	889.25	Water Supply, Sanitation, Housing & Urban Development	1,255.72
785.15	Other Grants to State with Legislature	305.87	54.65	Information & Broadcasting	53.03
			58.69	Labour & Welfare	48.95
			566.97	Social Welfare & Nutrition	1,004.66
			45.57	Others	39.30
			<b>6,368.88</b>	<b>Economics Services</b>	<b>8,173.00</b>
			1,633.69	Agriculture & Allied Activities	1,557.41
			1,099.95	Rural Development	1,398.04
			113.94	Special Areas Programme	200.93
			363.15	Irrigation & Flood Control	399.26
			1,425.31	Energy	1,678.20
			149.92	Industries & Minerals	145.67
			1,105.74	Transport	2,312.39
			51.72	Communications	48.25
			124.05	Science, Technology and Environment	86.37
			301.41	General Economic Services	346.48
<b>21,231.64</b>	<b>Total Revenue Receipts</b>	<b>27,441.00</b>	<b>15,846.64</b>	<b>Total Disbursements</b>	<b>20,564.35</b>
			<b>5,385.00</b>	<b>Revenue Surplus</b>	<b>6,876.65</b>
Section - B					
Receipts			Disbursements		
4,356.35	Opening Cash Balance, including Permanent Advances and Cash Balance Investment	4,346.15	-	Opening Overdraft from RBI	-

Receipts			Disbursements		
			<b>1,645.19</b>	<b>General Services</b>	<b>1,785.22</b>
			<b>1,418.54</b>	<b>Social Services</b>	<b>1,973.28</b>
			285.80	Education, Sports, Arts & Culture	587.05
			97.46	Health & Family Welfare	91.56
			863.09	Water Supply, Sanitation, Housing & Urban Development	1,111.12
			152.82	Social Welfare & Nutrition	160.08
			4.25	Information & Broadcasting	1.66
			15.12	Others	21.81
			<b>5,043.63</b>	<b>Economics Services</b>	<b>4,705.33</b>
			65.85	Agriculture and Allied Activities	127.73
			79.15	Rural Development Programme	65.87
			70.97	Special Areas Programme	77.64
			334.62	Irrigation & Flood Control	581.18
			543.94	Energy	664.49
			29.10	Industry & Minerals	139.10
			3,817.01	Transport	3,010.55
			85.77	Science, Technology and Environment	-
			17.22	General Economic Services	38.77
-	<b>Miscellaneous Capital Receipts</b>	-	<b>8,107.36</b>	<b>Capital Outlay</b>	<b>8,463.83</b>
4.86	<b>Recoveries of Loans &amp; Advances</b>	<b>5.96</b>	<b>3.37</b>	<b>Loans &amp; Advances Disbursed</b>	<b>2.67</b>
<b>6,370.47</b>	<b>Revenue Surplus brought down</b>	<b>6,876.65</b>			
<b>10,731.68</b>	<b>Sub Total</b>	<b>11,228.76</b>			
<b>2,479.56</b>	<b>Public Debt Receipts</b>	<b>3,775.00</b>	<b>551.11</b>	<b>Repayment of Public Debt</b>	<b>565.39</b>
915.45	Internal Debt other than Ways & Means Advances and Overdraft	1,411.58	525.14	Internal Debt other than Ways & Means Advances and Overdraft	539.99
-	Net transactions under Ways & Means Advances, incl. Overdraft	-	-	Net transactions under Ways & Means Advances incl. Overdraft	-
1,564.11	Loans and Advances from Central Govt.	2,363.42	25.97	Repayment of Loans & Advances to Central Govt.	25.40
<b>8,796.08</b>	<b>Public Accounts Receipts</b>	<b>12,519.30</b>	<b>8,999.33</b>	<b>Repayment of Public Accounts</b>	<b>11,582.34</b>
639.91	Small Savings & Provident Funds	642.01	485.23	Small Savings & Provident Funds	486.22
244.98	Reserve funds	1,227.09	189.27	Reserve Funds	306.11

Receipts			Disbursements		
(-) 0.42	Suspense & Miscellaneous	(-) 0.18	5.22	Suspense & Miscellaneous	(-) 24.48
6,990.66	Remittances	9,464.82	7,404.54	Remittances	9,538.21
920.95	Deposits & Advances	1,185.56	915.07	Deposits & Advances	1,276.28
-	<b>Earmarked Funds</b>	-	<b>4,346.15</b>	<b>Closing Cash Balances</b>	<b>6,908.83</b>
			-	Cash in Treasuries and Local Remittances	-
			(-) 945.59	Deposits with Reserve Bank and other Banks	(-) 104.07
			(-) 18.39	Departmental Cash Balance incl. Permanent Advances	(-) 17.88
			5,310.13	Cash Balance Investment and Investment of Earmarked Funds	7,030.78
<b>22,007.32</b>	<b>Grand Total</b>	<b>27,523.06</b>	<b>22,007.32</b>	<b>Grand Total</b>	<b>27,523.06</b>

Source: Finance Accounts of respective year

### Explanatory Notes

1. The abridged accounts in the foregoing Statements have to be read with comments and explanations in the Finance Accounts.
2. Government Accounts, being mainly on cash basis, the surplus/ deficit on Government Account, indicates the position on cash basis, as opposed to accrual basis in Commercial Accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, *etc.*, do not figure in the accounts.
3. Suspense and Miscellaneous Balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, *etc.*

## APPENDIX 2.2

### Time Series Data on State Government Finances (Reference: Paragraph- 1.6 and 2.4.1.1, Page -13 and 26)

(₹ in crore)

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
<b>PART A (RECEIPTS)</b>					
<b>1. Revenue Receipts</b>	<b>14,888.55</b>	<b>17,123.51</b>	<b>21,231.64</b>	<b>23,788.14</b>	<b>27,441.00</b>
<b>(a) Own Tax Revenue</b>	<b>1,228.73</b>	<b>1,431.10</b>	<b>1,639.79</b>	<b>2,237.35</b>	<b>2,797.61</b>
Goods and Service Tax	801.55	859.29	1,131.00	1,607.05	1,923.39
Taxes on Sales, Trade, etc.	219.82	283.09	324.61	221.82	515.84
State Excise	144.97	238.02	115.92	280.87	211.31
Taxes on Vehicles	38.12	32.71	48.94	62.11	77.35
Stamp and Registration Fees	8.14	10.47	12.48	17.82	23.46
Land Revenue	15.97	7.52	6.83	47.67	46.26
Taxes on Goods and Passengers	0.16	00.0	0.01	0.01	0.00
<b>(b) Non-Tax Revenue</b>	<b>651.38</b>	<b>836.53</b>	<b>774.67</b>	<b>1,017.87</b>	<b>900.86</b>
<b>(c) State Share in Union Taxes and Duties</b>	<b>8,987.57</b>	<b>10,472.58</b>	<b>14,643.90</b>	<b>16,689.17</b>	<b>19,845.22</b>
<b>(d) Grants-in-Aid from GoI</b>	<b>4,020.87</b>	<b>4,383.30</b>	<b>4,173.28</b>	<b>3,843.75</b>	<b>3,897.31</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>00.0</b>	<b>00.0</b>	<b>00.0</b>	<b>0.00</b>	<b>0.00</b>
<b>3. Recoveries of Loans and Advances</b>	<b>7.03</b>	<b>5.94</b>	<b>6.85</b>	<b>4.86</b>	<b>5.96</b>
<b>4. Total Revenue and Non-Debt Capital Receipts (1+2+3)</b>	<b>14,895.58</b>	<b>17,129.45</b>	<b>21,238.49</b>	<b>23,793.00</b>	<b>27,446.96</b>
<b>5. Public Debt Receipts</b>	<b>1,790.70</b>	<b>1,516.06</b>	<b>1,482.71</b>	<b>2,479.56</b>	<b>3,775.00</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,790.70	1,283.09	1,111.52	915.45	1,411.58
Net Transactions under Ways and Means Advances and Overdrafts	00.0	00.0	00.0	0.00	0.00
Loans & Advances from GoI	00.0	232.97	371.19	1,564.11	2,363.42
<b>6. Total receipts in the Consolidated Fund (4+5)</b>	<b>16,686.28</b>	<b>18,645.51</b>	<b>22,721.20</b>	<b>26,272.56</b>	<b>31,221.96</b>
<b>7. Contingency Fund Receipts</b>	<b>00.0</b>	<b>00.0</b>	<b>00.0</b>	<b>0.00</b>	<b>0.00</b>
8. Public Accounts Receipts	3,434.93	4,523.68	7,413.34	8,796.08	12,519.30
<b>9. Total Receipts of Government (6+7+8)</b>	<b>20,121.21</b>	<b>23,169.19</b>	<b>30,134.54</b>	<b>35,068.64</b>	<b>43,741.26</b>
<b>PART B (EXPENDITURE/ DISBURSEMENTS)</b>					
<b>10. Revenue Expenditure</b>	<b>12,218.73</b>	<b>13,087.50</b>	<b>15,846.64</b>	<b>17,417.67</b>	<b>20,564.35</b>
General Services (including Interest Payments)	3,831.05	4,216.56	4,833.96	5,204.55	5,788.39
Social Services	4,256.22	4,359.45	5,760.02	5,844.24	6,602.96
Economic Services	4,131.46	4,511.49	5,252.66	6,368.88	8,173.00
<b>11. Capital Expenditure</b>	<b>3,693.05</b>	<b>5,123.35</b>	<b>6,488.33</b>	<b>8,107.36</b>	<b>8,463.83</b>
General Services	657.91	743.99	1,618.39	1,645.19	1,785.22
Social Services	724.97	647.43	1,350.29	1,418.54	1,973.28

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Economic Services	2,310.17	3,731.93	3,519.65	5,043.63	4,705.33
<b>12. Disbursement of Loans and Advances</b>	<b>16.02</b>	<b>4.80</b>	<b>2.56</b>	<b>3.37</b>	<b>2.67</b>
<b>13. Total of Revenue Expenditure, Capital Outlay and Disbursement of Loans and Advances (10+11+12)</b>	<b>15,927.80</b>	<b>18,215.65</b>	<b>22,337.53</b>	<b>25,528.40</b>	<b>29,030.85</b>
<b>14. Repayments of Public Debt</b>	<b>353.6</b>	<b>259.49</b>	<b>354.71</b>	<b>551.11</b>	<b>565.40</b>
Internal Debt (including Ways and Means Advances and Overdrafts)	327.32	233.77	329.11	525.14	539.99
Loans and Advances from GoI	26.28	25.72	25.60	25.97	25.41
<b>15. Appropriation to Contingency Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>16. Total Disbursement out of Consolidated Fund (13+14+15)</b>	<b>16,281.40</b>	<b>18,475.14</b>	<b>22,692.24</b>	<b>26,079.51</b>	<b>29,596.25</b>
17. Contingency Fund Disbursements	0.00	0.00	0.00	0.00	0.00
18. Public Account Disbursements	5,376.96	4,318.54	6,475.28	8,999.33	11,582.34
<b>19. Total Disbursements by the State (16+17+18)</b>	<b>21,658.36</b>	<b>22,793.68</b>	<b>29,167.52</b>	<b>35,078.84</b>	<b>41,178.59</b>
<b>PART C (DEFICIT/SURPLUS)</b>					
<b>20. Revenue Deficit (-)/ Surplus (+) {1-10}</b>	<b>2,669.82</b>	<b>4,036.01</b>	<b>5,385.00</b>	<b>6,370.47</b>	<b>6,876.65</b>
<b>21. Fiscal Deficit (-)/ Surplus (+) {4-13}</b>	<b>(-1,032.22)</b>	<b>(-1,086.20)</b>	<b>(-1,099.04)</b>	<b>(-1,735.40)</b>	<b>(-1,583.89)</b>
<b>22. Primary Deficit (-)/ Surplus (+) {21+23}</b>	<b>(-417.69)</b>	<b>(-333.86)</b>	<b>(-321.42)</b>	<b>(-900.76)</b>	<b>(-725.86)</b>
<b>PART D (OTHER DATA)</b>					
23. Interest Payments (included in Revenue Expenditure)	614.53	752.34	777.62	834.64	858.03
24. Financial Assistance to Local Bodies and Other Institutions	1,570.29	2,322.28	2,782.3	3,411.72	3,292.96
25. Ways and Means Advances/ Overdraft availed (days)	0.00	0.00	0.00	0.00	0.00
26. Interest on Ways and Means Advances/ Overdraft	0.00	0.00	0.00	0.00	0.00
<b>27. Gross State Domestic Product (GSDP)</b>	<b>30,023.65</b>	<b>30,525.36</b>	<b>34,774.78</b>	<b>39,629.96</b>	<b>43,991.61</b>
28. Outstanding Fiscal liabilities (year-end)	12,131.46	12,010.30	13,736.76	15,646.75	19,610.17
29. Outstanding guarantees (year-end)	0.97	0.97	5.97	8.72	20.59
30. Maximum Amount Guaranteed (year-end)	2.00	2.00	7.00	7.00	22.00
31. Number of incomplete projects	101.00	80.00	83.00	80.00	83.00
32. Capital blocked in incomplete projects	846.98	741.64	661.31	741.81	365.29
<b>PART E (FISCAL HEALTH INDICATORS) {per cent}</b>					
<b>I-Resource Mobilisation</b>					
33. Own Tax Revenue/ GSDP	4.09	4.69	4.72	5.65	6.36
34. Own Non-Tax Revenue/ GSDP	2.17	2.74	2.23	2.57	2.05
35. Central Transfers/ GSDP	43.33	48.67	54.11	51.81	53.97
<b>II-Expenditure Management</b>					
36. Total Expenditure/ GSDP	53.05	59.67	64.23	64.42	65.99

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
37. Total Expenditure/ Revenue Receipts	106.98	106.38	105.21	107.32	105.79
38. Revenue Expenditure/ Total Expenditure	76.71	71.85	70.94	68.23	70.84
39. Expenditure on Social Services/ Total Expenditure	31.27	27.49	31.83	25.02	29.54
40. Expenditure on Economic Services/ Total Expenditure	40.54	45.26	39.34	39.32	44.36
41. Capital Outlay/ Total Expenditure	23.19	28.13	29.05	27.93	29.15
42. Capital Outlay on Social and Economic Services/ Total Expenditure	19.06	24.04	21.80	22.26	23.01
<b>III-Management of Fiscal Imbalances</b>					
43. Revenue Surplus/ GSDP	8.89	13.22	15.49	16.07	15.63
44. Fiscal Deficit (-) or Surplus (+)/ GSDP	(-) 3.44	(-) 3.56	(-) 3.16	(-) 4.38	(-) 3.60
45. Primary Deficit (-) or Surplus (+)/ GSDP	(-) 1.39	(-) 1.09	(-) 0.92	(-) 2.27	(-) 1.65
46. Revenue Surplus/ Fiscal Surplus	(-) 258.65	(-) 371.57	(-) 489.97	(-) 367.09	(-) 434.16
<b>IV-Management of Fiscal Liabilities</b>					
<b>47. Overall Liabilities or Overall Debt, of which</b>	<b>12,131.46</b>	<b>12,010.30</b>	<b>13,736.76</b>	<b>15,646.75</b>	<b>19,610.17</b>
Non-Interest-Bearing Debt (Reserve funds and deposits)	1546.37	159.00	122.74	123.12	32.14
Overall Liability or Overall Debt (excluding Non-Interest Bearing Debt)	10,585.09	11,851.30	13,614.02	15,523.63	19,578.03
48. Rate of Growth of Overall Debt ( <i>per cent</i> )	41.25	(-) 1.00	14.37	13.90	25.33
<b>49. GSDP (in nominal terms)</b>	<b>30,023.65</b>	<b>30,525.36</b>	<b>34,774.78</b>	<b>39,629.95</b>	<b>43,991.61</b>
<b>50. Nominal GSDP growth (<i>per cent</i>)</b>	<b>18.51</b>	<b>1.67</b>	<b>13.92</b>	<b>13.96</b>	<b>11.01</b>
<b>51. Overall Debt/ GSDP (<i>per cent</i>)</b>	<b>40.41</b>	<b>39.35</b>	<b>39.50</b>	<b>39.48</b>	<b>44.58</b>
<b>52. Maturity profile of all kinds of borrowings (including liabilities under Public Accounts, if any)</b>	<b>6,451.24</b>	<b>7,707.81</b>	<b>8,835.82</b>	<b>10,764.28</b>	<b>13,973.87</b>
0-2 years	917.15	1,050.12	1,544.25	1,562.64	1,246.68
2-5 years	1,173.35	1,520.81	2,149.35	2,771.15	2,862.15
5-10 years	3,713.04	4,242.33	4,026.64	5,779.82	4,756.16
Over 10 years	647.70	894.55	1,115.58	650.67	5,108.88
53. Gross Borrowings (corresponding to the items accounted for Overall Debt as at Sl. No. 47)	4,595.82	2,898.15	3,568.92	4,048.80	6,594.31
54. Repayments of borrowings (corresponding to the items accounted for Overall Debt including Principal and Interest Payments)	1,667.31	2,085.34	2,620.08	2,973.45	3,479.13
55. Repayments to Gross Borrowings ( <i>per cent</i> ) (54/53*100)	36.28	71.95	73.41	73.44	52.76
56. Net borrowings available as a percentage of Gross Borrowings	63.72	28.05	26.59	26.56	47.24
57. Interest payments on Overall Debt	614.53	752.34	777.62	834.64	858.03

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
<b>58. Effective rate of interest on Overall Debt (per cent)</b>	<b>6.87</b>	<b>6.71</b>	<b>6.11</b>	<b>5.73</b>	<b>4.89</b>
59. Revenue Receipts (RR)	14,888.55	17,123.51	21,231.64	23,788.14	27,441.00
60. Revenue Expenditure (RE)	12,218.73	13,087.50	15,846.64	17,417.67	20,564.35
61. Interest payment to Revenue Receipts (per cent)	4.13	4.39	3.66	3.51	3.13
<b>62. Primary Revenue Balance (PRB) (59-60+57)</b>	<b>3,284.35</b>	<b>4,788.35</b>	<b>6,162.62</b>	<b>7,205.11</b>	<b>7,734.68</b>
<b>63. Fiscal Balance</b>	<b>(-1,033.22)</b>	<b>(-1,086.20)</b>	<b>(-1,099.04)</b>	<b>(-1,735.40)</b>	<b>(-1,583.89)</b>
<b>64. Primary Balance (PB) (63+57)</b>	<b>(-) 418.69</b>	<b>(-) 333.86</b>	<b>(-) 321.42</b>	<b>(-) 900.76</b>	<b>(-) 725.86</b>
<b>65. PB/ GSDP (per cent)</b>	<b>(-) 1.39</b>	<b>(-) 1.09</b>	<b>(-) 0.92</b>	<b>(-) 2.27</b>	<b>(-) 1.65</b>
66. Outstanding Loan & Advances Disbursed	96.99	95.85	91.56	90.07	86.78
67. Interest Receipts on Outstanding Loan & Advances Disbursed	0.00	0.00	0.00	0.00	0.00
68. Return on Investment (RoI)	0.00	0.00	0.00	0.00	0.00
69. Difference between RoI and effective rate of interest on overall liability	(-) 6.87	(-) 6.71	(-) 6.11	(-) 5.73	(-) 4.89
70. Liquidity Management (use of financial accommodation instruments available with RBI) (in number of occasions)	0.00	0.00	0.00	0.00	0.00
<b>71. Interest/ Rate Spread</b>	<b>11.63</b>	<b>(-) 5.04</b>	<b>7.81</b>	<b>8.23</b>	<b>6.12</b>
<b>72. Quantum Spread</b>	<b>1,411.45</b>	<b>(-) 604.76</b>	<b>1,073.34</b>	<b>1,288.17</b>	<b>1,199.58</b>
<b>73. Debt Stabilisation (Quantum spread + Primary balance)</b>	<b>992.76</b>	<b>(-) 938.62</b>	<b>751.92</b>	<b>387.41</b>	<b>473.72</b>
<b>DOMAR MODEL</b>					
74. GSDP (in constant terms) (₹ in crore)	19,140.30	18,434.54	19,707.40	21,084.65	23,080.53
<b>75. Real Growth (in constant terms)</b>	<b>14.83</b>	<b>(-) 3.69</b>	<b>6.90</b>	<b>6.99</b>	<b>9.47</b>
<b>76. Inflation based on CPI (per cent)</b>	<b>0.52</b>	<b>2.57</b>	<b>6.07</b>	<b>6.24</b>	<b>3.22</b>
<b>77. Effective Rate of interest on Overall Debt as in Sl. No. 58)</b>	<b>6.87</b>	<b>6.71</b>	<b>6.11</b>	<b>5.73</b>	<b>4.89</b>
<b>78. Real effective rate of interest (Effective rate of interest-Inflation) (77-76)</b>	<b>6.35</b>	<b>4.14</b>	<b>0.04</b>	<b>(-) 0.51</b>	<b>1.67</b>
<b>79. Growth Interest Differential (Real growth - Real effective rate of interest) (75-78)</b>	<b>8.48</b>	<b>(-) 7.82</b>	<b>6.87</b>	<b>7.50</b>	<b>7.80</b>
<b>V-Other Fiscal Health Indicators</b>					
80. Balance from Current Revenue (₹ in crore)	-	-	-	-	-
81. Financial Assets/ Liabilities (ratio)	1.08	1.11	1.12	1.12	1.11

Source: Finance Accounts of respective year

Note: Figures in brackets represent percentages to total of each Sub-heading.

**APPENDIX 2.3**

**Details of funds parked in Single Nodal Accounts as on 31 March 2024**

(Reference: Paragraphs-2.4.3.2, Page -38)

CSS Scheme Name	Amount Released by GOI Total	GOI Release to State Treasury	Center Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Top Up	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
4138 - Krishionnati Yojana	129.82	104.07	107.49	12.64	0.00	120.13	85.56	39.81
9145 - Rashtriya Krishi Vikas Yojna	82.41	82.41	83.15	9.23	0.00	92.38	95.13	0.70
4048 - Assistance To State Agencies for Intra-State Movement of Foodgrains and FPS Dealers' Margin Under NFSA	8.39	8.39	16.78	29.87	0.00	46.65	87.60	5.80
4221 - Scheme For Modernization and Reforms Through Technology in Public Distribution System (Smart-Pds)	0.23	0.23	0.00	0.00	0.00	0.00	0.00	0.00
0257 - Forest Fire Prevention and Management Scheme	1.98	1.98	1.98	0.22	0.00	2.20	3.55	0.00
3094 - Biodiversity Conservation	0.67	0.67	0.90	0.10	0.00	0.99	0.91	0.19
3095 - Conservation Of Aquatic Eco Systems	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4151 - Project Tiger And Elephant	11.20	11.20	11.51	4.07	0.00	15.58	15.95	2.84
9153 - Green India Mission- National Afforestation Programme	0.00	0.00	21.28	2.36	0.00	23.64	19.26	10.75
9186 - Integrated Development of Wildlife Habitats	6.72	6.72	6.72	0.75	0.00	7.47	7.47	0.06

(₹ in crore)

CSS Scheme Name	Amount Released by GOI Total	GOI Release to State Treasury	Center Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Top Up	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
3887 - Pm Formalization of Micro Food Processing Enterprises Pm-Fme	11.09	11.09	6.59	0.81	0.00	7.40	9.06	0.00
2035 - Tertiary Care Programs	0.00	0.00	0.00	0.00	0.00	0.00	1.23	6.80
3663 - Strengthening of State Drug Regulatory Systems	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.11
3991 - Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (Pm-Abhim)	8.83	8.83	8.83	0.98	0.00	9.81	2.25	8.29
4063 - Flexible Pool for RCH & Health System Strengthening, National Health Programme and national urban health Mission	374.14	361.93	354.23	39.36	18.70	412.29	366.74	14.42
9157 - Human Resources for Health and Medical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.42
9158 - National AYUSH Mission (NAM)	11.86	11.86	11.63	1.29	0.00	12.92	12.51	5.45
9170 - Pradhan mantri Uchhatar Shiksha Abhiyan (PM-USHA)	14.38	14.38	0.00	0.00	0.00	0.00	8.64	3.81
3194 - Modernisation Of Police Forces	18.07	0.00	0.66	0.00	0.00	0.66	7.89	12.16
9161 - Border Area Development Program	85.79	85.79	95.87	10.65	0.00	106.53	22.14	111.50
9174 - Infrastructure Facilities for Judiciary	0.00	0.00	32.37	3.60	0.00	35.96	15.14	24.33
4008 - Digitalization Of Primary Agriculture Cooperative Societies	0.12	0.12	0.18	0.01	0.00	0.19	0.24	0.06

*State Finances Audit Report for the year ended 31 March 2024*

CSS Scheme Name	Amount Released by GOI Total	GOI Release to State Treasury	Center Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Top Up	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
9150 - Jal Jeevan Mission (Jjm)/ National Rural Drinking Water Mission	771.21	0.00	0.00	114.25	0.00	114.25	1,221.80	61.39
9151 - Sbm-Rural (Dws)	15.81	15.81	23.17	2.57	2.71	28.45	38.50	8.13
3890 - Pradhan Mantri Matsya Sampada Yojana (PMMSY)	35.66	35.66	30.64	3.40	0.00	34.04	37.40	0.30
4123 - Livestock Health and Disease Control Programme Css	1.48	1.48	1.48	0.16	0.00	1.64	1.64	0.00
9008 - National Livestock Mission	5.24	5.24	2.62	0.29	0.00	2.91	3.35	0.00
9978 - Livestock Census and Integrated Sample Survey	1.86	1.86	2.33	0.25	0.00	2.58	4.21	0.02
1989 - Other Items of State/Ut Component-Pmay Urban	21.96	21.96	18.49	2.13	0.26	20.88	25.25	11.29
2000 - National Urban Livelihood Mission - State Component	5.47	5.47	2.00	0.22	0.00	2.22	6.21	0.28
9478 - Mission For Development Of 100 Smart Cities	490.00	490.00	428.75	0.00	0.00	428.75	408.73	115.20
9556 - Urban Rejuvenation Mission- 500 Cities	31.58	31.58	31.58	3.28	0.00	34.86	13.75	37.90
9757 - Swachh Bharat Mission (SBM) - Urban	22.58	22.58	22.58	2.62	0.00	25.19	14.97	29.31
3674 - Pradhan Mantri Jan Vikas Karyakaram	0.00	0.00	0.45	14.32	0.00	14.77	10.35	13.93
3640 - Strengthening Of Infrastructure for Institutional Training	4.00	4.00	4.00	1.53	0.00	5.53	13.26	26.30

CSS Scheme Name	Amount Released by GOI Total	GOI Release to State Treasury	Center Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Top Up	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
3821 - Skill Acquisition and Knowledge Awareness for Livelihood Promotion	0.00	0.00	0.00	0.00	0.00	0.00	0.74	0.00
3822 - Skill Strengthening for Industrial Value Enhancements	1.00	1.00	0.00	0.00	0.00	0.00	1.43	0.41
3617 - Rashtriya Gram Swaraj Abhiyan (RGSA)	72.20	72.09	72.09	8.01	0.00	80.10	89.97	0.19
3163 - Indira Gandhi National Old Age Pension Scheme (Iignoaps)	8.34	8.34	0.00	0.00	0.00	0.00	19.81	12.02
3166 - National Family Benefit Scheme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.26
3167 - Indira Gandhi National Widow Pension Scheme (Ignwpps)	0.51	0.51	0.00	0.00	0.00	0.00	3.67	1.15
3169 - Indira Gandhi National Disability Pension Scheme (Igdpps)	0.20	0.20	0.00	0.00	0.00	0.00	1.99	0.40
9179 - Pradhan Mantri Gram Sadak Yojna	339.90	339.90	567.74	96.57	80.00	744.31	689.95	448.69
9180 - Pradhan Mantri Awas Yojna (Pmay)- Rural	200.61	200.61	269.85	29.98	46.96	346.80	278.75	73.78
9181 - National Rural Livelihood Mission	130.86	130.86	201.21	14.65	0.00	215.86	206.66	30.19
9183 - Pradhan Mantri Krishi Sinchayi Yojna-Watershed Development Component	119.00	119.00	119.00	13.22	0.00	132.22	140.67	49.63
9219 - Mahatma Gandhi National Rural Gurantee Program	431.68	143.42	185.32	54.68	0.00	240.00	213.77	26.61
3667 - Samagra Shiksha	475.03	475.03	440.84	51.08	152.42	644.34	805.60	126.02

*State Finances Audit Report for the year ended 31 March 2024*

CSS Scheme Name	Amount Released by GOI Total	GOI Release to State Treasury	Center Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Top Up	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
4122 - New India Literacy Programme (NIP)	0.00	0.00	0.00	0.00	0.00	0.00	0.64	0.11
4145 - Pm Schools for Rising India (Pm Shri)	4.21	4.21	4.21	0.47	0.00	4.68	4.72	0.07
9165 - Pradhan Mantri Poshan Shakti Nirman (Erstwhile National Programme of Mid-Day Meal in Schools)	25.73	25.73	18.39	1.83	5.75	25.97	26.62	3.24
3968 - Atal Vayo Abhyuday Yojana (AVYAY)	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3373 - Post Matric Scholarship-Tribal	80.00	80.00	80.00	8.89	0.00	88.89	124.75	26.96
3380 - Pradhan Mantri Adi Adarsh Gram Yojana	0.00	0.00	2.19	0.00	0.00	2.19	9.98	11.08
3548 - Support To Tribal Research Institutes	0.49	0.49	0.00	0.00	0.00	0.00	3.87	0.09
4188 - Administrative Cost to States/UTs	0.31	0.31	0.31	0.00	0.00	0.31	0.00	0.31
9272 - Pre-Matric Scholarship-Tribal	0.00	0.00	1.76	0.20	0.00	1.96	1.96	2.92
2027 - Irrigation Census	0.23	0.23	0.23	0.00	0.00	0.23	0.07	0.29
2052 - Har Khet Ko Pani	138.70	138.70	180.66	20.07	0.00	200.73	127.12	111.37
3993 - Pmksy-Accelerated Irrigation Benefit Programme and National/Special Projects	16.05	16.05	16.05	0.00	0.00	16.05	0.77	15.34

CSS Scheme Name	Amount Released by GOI Total	GOI Release to State Treasury	Center Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Top Up	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
3975 - Saksham Anganwadi and Poshan2.0(Umbrella Icdis-Anganwadi Services Poshan Abhiyan Schime for Adolescent Girls National Creche Scheme)	162.06	162.06	113.91	12.64	25.54	152.09	195.07	72.07
3976 - Mission Vatsalya (Child Protection Services and Child Welfare Services)	24.35	24.35	29.31	3.37	10.71	43.39	35.14	25.85
3979 - SAMBAL (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer Women helpline Nari Adalat etc)	9.23	9.23	15.19	0.00	0.00	15.19	9.30	6.43
3980 - SAMARTHYA (Shakti Sadan (Swadhar Ujjawala Widow Home) Shakhi Niwas Palna PMMVY Naional Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc)	0.00	0.00	3.88	0.48	0.00	4.36	3.88	5.89
<b>Grand Total</b>	<b>4,413.33</b>	<b>3,297.64</b>	<b>3,650.39</b>	<b>577.10</b>	<b>343.06</b>	<b>4,570.54</b>	<b>5,557.55</b>	<b>1,606.93</b>

### APPENDIX 3.1

#### Cases where Supplementary Provision was required

(Reference: Paragraph-3.5.3, Page -105)

(₹ in crore)

Sl. No.	Number and Name of Grant	Section	Original	Actual Expenditure	Supplementary Required
1	1-Legislative Assembly	Charged-Revenue	1.71	1.79	0.08
2	1-Legislative Assembly	Capital-Voted	3.94	12.31	8.37
3	2-Governor	Charged-Capital	0.00	0.78	0.78
4	3-General Administration Department	Capital-Voted	0.00	1.21	1.21
5	4-Election	Revenue-Voted	41.83	74.24	32.40
6	4-Election	Capital-Voted	0.00	8.99	8.99
7	5-Secretariat Administration	Capital-Voted	10.00	12.50	2.50
8	8-Home Department	Capital-Voted	15.65	151.14	135.50
9	9-Secretariat Transport	Capital-Voted	0.00	3.20	3.20
10	11-Women and Child Development	Revenue-Voted	300.78	321.04	20.26
11	11-Women and Child Development	Capital-Voted	2.77	17.34	14.57
12	12-Social Security and Welfare	Charged-Revenue	6.00	6.50	0.50
13	13-Audit and Pension	Capital-Voted	0.00	1.96	1.96
14	14-Secondary Education	Capital-Voted	40.00	252.49	212.49
15	15-Health Services	Revenue-Voted	1,380.77	1,402.03	21.26
16	15-Health Services	Capital-Voted	29.61	80.70	51.10
17	16-Art and Cultural Affairs	Revenue-Voted	18.75	18.88	0.13
18	16-Art and Cultural Affairs	Capital-Voted	1.71	21.62	19.90
19	18-Research	Capital-Voted	1.06	5.78	4.72
20	19-Industries	Revenue-Voted	43.35	44.97	1.62
21	19-Industries	Capital-Voted	6.00	109.92	103.92
22	21-Directorate of Sports	Revenue-Voted	55.32	58.02	2.69
23	21-Directorate of Sports	Capital-Voted	33.40	62.90	29.50
24	22-Food and Civil Supplies	Capital-Voted	1.14	7.98	6.83
25	23-Environment and Forests	Capital-Voted	4.70	218.44	213.74
26	24-Agriculture	Revenue-Voted	305.69	459.09	153.40
27	25-Disaster Management	Revenue-Voted	338.97	631.27	292.30
28	25-Disaster Management	Capital-Voted	0.00	0.50	0.50
29	27-Panchayati Raj	Capital-Voted	0.00	1.19	1.19
30	28-Animal Husbandry, veterinary and Dairy Development	Revenue-Voted	170.69	204.20	33.51

Sl. No.	Number and Name of Grant	Section	Original	Actual Expenditure	Supplementary Required
31	28-Animal Husbandry, Veterinary and Dairy Development	Capital-Voted	0.98	3.83	2.84
32	29-Co-operation Department	Capital-Voted	0.19	1.15	0.96
33	30-State Transport Services	Capital-Voted	0.81	13.11	12.31
34	31-Public Works Department	Revenue-Voted	2,439.98	2,486.34	46.36
35	31-Public Works Department	Capital-Voted	429.14	2,916.11	2,486.97
36	33-North Eastern Areas	Revenue-Voted	0.00	183.13	183.13
37	33-North Eastern Areas	Capital-Voted	0.00	1.22	1.22
38	34-Power (Electrical)	Capital-Voted	213.74	428.17	214.43
39	35-Information and Public Relations	Revenue-Voted	44.86	53.03	8.17
40	36-Statistics	Capital-Voted	0.21	0.62	0.41
41	37-Legal Metrology and Consumer Affairs	Capital-Voted	0.10	1.91	1.81
42	38-Water Resource Department	Capital-Voted	161.63	581.19	419.56
43	41-Land Management	Capital-Voted	1.50	1.79	0.29
44	42-Rural Development	Revenue-Voted	712.44	1,132.79	420.35
45	42-Rural Development	Capital-Voted	18.67	64.87	46.21
46	43-Fisheries	Revenue-Voted	58.11	68.03	9.92
47	43-Fisheries	Capital-Voted	13.76	27.84	14.08
48	44-Attached Offices of the Secretariat Administration	Revenue-Voted	11.05	12.27	1.22
49	44-Attached Offices of the Secretariat Administration	Capital-Voted	0.00	1.85	1.85
50	45-Civil Aviation	Capital-Voted	6.04	45.10	39.06
51	47-Law, Legislative and Justice	Capital-Voted	20.62	102.90	82.28
52	48-Horticulture	Revenue-Voted	253.02	331.23	78.22
53	48-Horticulture	Capital-Voted	1.00	3.83	2.83
54	49-Science and Technology	Revenue-Voted	43.62	54.22	10.61
55	51-Library	Capital-Voted	0.00	7.63	7.63
56	52-Youth Affairs	Revenue-Voted	18.29	34.03	15.75
57	53-Fire Protection and Control	Capital-Voted	24.07	41.24	17.17
58	54-Tax, Excise and Narcotics	Revenue-Voted	36.12	39.36	3.23
59	54-Tax, Excise and Narcotics	Capital-Voted	0.30	0.50	0.20
60	55-Lotteries	Capital-Voted	0.00	0.11	0.11
61	56-Tourism	Capital-Voted	15.70	28.44	12.74

Sl. No.	Number and Name of Grant	Section	Original	Actual Expenditure	Supplementary Required
62	57-Urban Development	Capital-Voted	71.41	197.54	126.14
63	58-Printing	Capital-Voted	0.05	0.85	0.80
64	59-Public Health Engineering	Capital-Voted	142.62	384.20	241.59
65	60-Textile and Handicraft	Capital-Voted	9.31	23.08	13.77
66	61-Geology and Mining	Capital-Voted	0.82	3.96	3.14
67	62-Transport	Capital-Voted	0.23	0.42	0.19
68	63-Protocol Department	Revenue-Voted	3.17	7.59	4.42
69	63-Protocol Department	Capital-Voted	0.00	0.95	0.95
70	64-Trade and Commerce	Capital-Voted	0.00	2.15	2.15
71	65-Department for Development of Tirap, Changlang and Longding Districts	Capital-Voted	48.92	50.18	1.26
72	66-Hydro Power Development	Revenue-Voted	334.95	421.00	86.05
73	66-Hydro Power Development	Capital-Voted	80.17	236.32	156.14
74	67-Arunachal Pradesh Information Commission	Revenue-Voted	4.76	5.22	0.46
75	68-Town Planning Department	Capital-Voted	127.25	434.63	307.38
76	69-Parliamentary Affairs Department	Capital-Voted	0.00	0.50	0.50
77	70-Administrative Training Institute	Capital-Voted	5.45	17.85	12.40
78	71-Department of Tawang and West Kameng	Revenue-Voted	1.77	11.61	9.84
79	71-Department of Tawang and West Kameng	Capital-Voted	16.50	30.24	13.74
80	72-Prison	Capital-Voted	12.58	41.23	28.65
81	74-Social Justice, Empowerment and Tribal Affairs	Revenue-Voted	96.47	165.20	68.73
82	75-Higher and Technical Education	Capital-Voted	34.20	92.13	57.93
83	76-Elementary Education	Revenue-Voted	1,366.00	1,618.53	252.53
84	76-Elementary Education	Capital-Voted	14.71	85.61	70.91
85	77-Gauhati Court Itanagar, Permanent Bench	Charged-Revenue	11.43	11.63	0.20
86	77-Gauhati Court Itanagar, Permanent Bench	Capital-Voted	0.00	0.03	0.03

Sl. No.	Number and Name of Grant	Section	Original	Actual Expenditure	Supplementary Required
87	79-Department of Skill Development and Entrepreneur	Capital-Voted	4.60	6.52	1.92
88	80-Medical Education, Training and Research	Revenue-Voted	43.50	155.00	111.50
89	81-Family Welfare	Revenue-Voted	25.75	34.29	8.54
90	82-Department of Indigenous Affairs	Revenue-Voted	19.47	21.21	1.74
91	82-Department of Indigenous Affairs	Capital-Voted	11.84	26.46	14.62
<b>Total</b>			<b>9,827.70</b>	<b>16,946.95</b>	<b>7,119.25</b>

Source: Appropriation Accounts, 2023-24

## APPENDIX 3.2

### Cases of Unnecessary or Excessive Supplementary Provision (₹10 lakh or more in each case) (Reference: Paragraph-3.5.3.1, Page -105)

(₹ in crore)

Sl. No.	Number and Name of Grant	Original	Supplementary	Actual Expenditure	Savings out of Provisions
<b>Revenue-Voted</b>					
1	14-Secondary Education	767.48	0.01	546.43	221.06
2	22-Food and Civil Supplies	203.61	65.26	144.77	58.84
3	26-Rural Works Department	425.92	175.00	414.24	11.68
4	27-Panchayati Raj	640.16	0.01	268.99	371.17
5	34-Power (Electrical)	1,529.57	47.06	1,257.20	272.38
6	36-Statistics	30.30	1.01	28.46	1.84
7	37-Legal Metrology and Consumer Affairs	13.66	0.66	13.09	0.57
8	38-Water Resource Department	469.04	142.68	399.26	69.78
9	45-Civil Aviation	102.13	11.99	78.30	23.83
10	50-Planning and Investment	327.61	45.32	184.65	142.96
11	59-Public Health Engineering	1,071.50	26.70	916.09	155.41
12	60-Textile and Handicraft	79.26	22.88	75.48	3.78
13	68-Town Planning Department	760.74	0.02	116.54	644.19
14	79-Department of Skill Development and Entrepreneur	54.49	13.69	38.86	15.63
<b>Sub Total</b>		<b>6,475.46</b>	<b>552.27</b>	<b>4,482.34</b>	<b>1,993.12</b>
<b>Revenue-Charged</b>					
15	97-Public Debt	962.94	20.18	928.61	34.33
<b>Sub Total</b>		<b>962.94</b>	<b>20.18</b>	<b>928.61</b>	<b>34.33</b>
<b>Capital-Voted</b>					
16	6-District Administration Department	6.70	4.68	6.37	0.33
17	7-Accounts and Treasuries	4.00	1.56	3.10	0.90
<b>Sub Total</b>		<b>10.70</b>	<b>6.24</b>	<b>9.47</b>	<b>1.22</b>
<b>Capital-Charged</b>					
18	97-Public Debt	829.92	78.69	565.40	264.52
<b>Sub Total</b>		<b>829.92</b>	<b>78.69</b>	<b>565.40</b>	<b>264.52</b>
<b>Grand Total</b>		<b>8,279.02</b>	<b>657.38</b>	<b>5,985.82</b>	<b>2,293.20</b>

Source: Appropriation Accounts, 2023-24

## APPENDIX 3.3

## Details of Excessive/ Inadequate Supplementary Provision (₹One crore and above)

(Reference: Paragraph-3.5.3.2, Page -106)

(₹ in crore)

SL. No.	Number and Name of Grant	Details of Budget provision			Expenditure	Supplementary
		Original	Supplementary	Total Grant		Excess (+)/ Less (-)
<b>Revenue-Voted</b>						
1	4-Election	41.83	183.82	225.65	74.24	151.41
2	11-Women and Child Development	300.78	28.00	328.78	321.04	7.74
3	14-Secondary Education	767.48	0.01	767.49	546.43	221.06
4	15-Health Services	1,380.77	123.10	1,503.87	1,402.03	101.84
5	16-art and Cultural Affairs	18.75	13.01	31.76	18.88	12.88
6	19-Industries	43.35	14.64	57.99	44.97	13.02
7	21-Directorate of Sports	55.32	6.46	61.78	58.02	3.76
8	22-Food and Civil Supplies	203.61	65.26	268.87	144.77	124.10
9	24-Agriculture	305.69	232.99	538.68	459.09	79.59
10	25-Disaster Management	338.97	45.94	384.91	631.27	(-) 246.36
11	26-Rural Works Department	425.92	175.00	600.92	414.24	186.68
12	27-Panchayati Raj	640.16	0.01	640.17	268.99	371.18
13	28-Animal Husbandary, veterinary and Dairy Development	170.69	61.19	231.89	204.20	27.68
14	31-Public Works Department	2,439.98	48.69	2,488.67	2,486.34	2.33
15	34-Power (Electrical)	1,529.57	47.06	1,576.63	1,257.20	319.43
16	35-Information and Public Relations	44.86	11.30	56.17	53.03	3.13
17	36-Statistics	30.30	1.01	31.31	28.46	2.85
18	37-Legal Metrology and Consumer Affairs	13.66	0.66	14.32	13.09	1.23
19	38-Water Resource Department	469.04	142.68	611.72	399.26	212.46
20	42-Rural Development	712.44	427.52	1,139.96	1,132.79	7.17
21	43-Fisheries	58.11	46.36	104.46	68.03	36.43
22	44-Attached Offices of the Secretariat Administration	11.05	2.33	13.38	12.27	1.11

SL. No.	Number and Name of Grant	Details of Budget provision			Expenditure	Supplementary
		Original	Supplementary	Total Grant		Excess (+)/ Less (-)
23	45-Civil Aviation	102.13	11.99	114.11	78.30	35.82
24	48-Horticulture	253.02	57.68	310.69	331.23	(-) 20.54
25	49-Science and Technology	43.62	34.84	78.46	54.22	24.24
26	50-Planning and Investment	327.61	45.32	372.93	184.65	188.28
27	54-Tax, Excise and Narcotics	36.12	7.47	43.60	39.36	4.24
28	59-Public Health Engineering	1,071.50	26.70	1,098.19	916.09	182.11
29	60-Textile and Handicraft	79.26	22.88	102.15	75.48	26.67
30	66-Hydro Power Development	334.95	229.06	564.00	421.00	143.01
31	67-Arunachal Pradesh Information Commission	4.76	1.54	6.30	5.22	1.08
32	71-Department of Tawang and West Kameng	1.77	11.53	13.30	11.61	1.69
33	74-Social Justice, Empowerment and Tribal Affairs	96.47	70.30	166.77	165.20	1.57
34	76-Elementary Education	1,366.00	502.72	1,868.72	1,618.53	250.18
35	79-Department of Skill Development and Entrepreneur	54.49	13.69	68.17	38.86	29.31
36	80-Medical Education, Training and Research	43.50	112.51	156.00	155.00	1.01
37	82-Department of Indigenous Affairs	19.47	3.13	22.59	21.21	1.39
<b>Total</b>		<b>13,836.99</b>	<b>2,828.37</b>	<b>16,665.36</b>	<b>14,154.57</b>	<b>2,510.79</b>
<b>Revenue-Charged</b>						
38	97-Public Debt	962.94	20.18	983.12	928.61	54.51
<b>Total</b>		<b>962.94</b>	<b>20.18</b>	<b>983.12</b>	<b>928.61</b>	<b>54.51</b>
<b>Capital-Voted</b>						
39	6-District Administration Department	6.70	4.68	11.38	6.37	5.01
40	7-Accounts and Treasuries	4.00	1.56	5.56	3.10	2.46
41	8-Home Department	15.65	142.45	158.09	151.14	6.95
42	11-Women and Child Development	2.77	33.00	35.76	17.34	18.43

SL. No.	Number and Name of Grant	Details of Budget provision			Expenditure	Supplementary
		Original	Supplementary	Total Grant		Excess (+)/ Less (-)
43	15-Health Services	29.61	54.59	84.20	80.70	3.50
44	16-Art and Cultural Affairs	1.71	21.76	23.47	21.62	1.85
45	21-Directorate of Sports	33.40	48.45	81.85	62.90	18.95
46	23-Environment and Forests	4.70	247.93	252.63	218.44	34.19
47	31-Public Works Department	429.14	2,193.45	2,622.60	2,916.11	(-) 293.52
48	34-Power (Electrical)	213.74	163.06	376.81	428.17	(-) 51.36
49	38-Water Resource Department	161.63	431.53	593.16	581.19	11.97
50	42-Rural Development	18.67	50.76	69.43	64.87	4.56
51	43-Fisheries	13.76	12.94	26.70	27.84	(-) 1.14
52	45-Civil Aviation	6.04	41.95	47.98	45.10	2.89
53	48-Horticulture	1.00	8.24	9.24	3.83	5.41
54	51-Library	-	3.15	3.15	7.63	(-) 4.48
55	56-Tourism	15.70	24.35	40.04	28.44	11.60
56	57-Urban Development	71.41	152.91	224.32	197.54	26.78
57	59-Public Health Engineering	142.62	244.02	386.64	384.20	2.43
58	65-Department for development of Tirap, Changlang and Longding Districts	48.92	2.83	51.75	50.18	1.57
59	66-Hydro Power Development	80.17	171.14	251.31	236.32	14.99
60	68-Town Planning Department	127.25	318.75	446.00	434.63	11.36
61	75-Higher and Technical Education	34.20	69.43	103.64	92.13	11.50
62	76-Elementary Education	14.71	83.71	98.41	85.61	12.80
63	79-Department of Skill Development and Entrepreneur	4.60	0.13	4.73	6.52	(-) 1.79
64	82-Department of Indigenous Affairs	11.84	24.30	36.14	26.46	9.68
<b>Total</b>		<b>1,493.91</b>	<b>4,551.06</b>	<b>6,044.97</b>	<b>6,178.40</b>	<b>(-) 133.43</b>
<b>Capital-Charged</b>						
65	97-Public Debt	829.92	78.69	908.61	565.40	343.21
<b>Total</b>		<b>829.92</b>	<b>78.69</b>	<b>908.61</b>	<b>565.40</b>	<b>343.21</b>

Source: Appropriation Accounts, 2023-24

**APPENDIX 3.4**

**Injudicious Re-appropriation resulted in Savings/ Excess over ₹One crore  
(Reference: Paragraph-3.5.4, Page -107)**

(₹ in crore)

Sl. No.	Number and Name of Grant	Head of Account	Total Grant (O+S)	Re Appropriation (+)	Final Grant	Actual Expenditure	Savings
<b>Part A: Excessive Re-appropriation</b>							
1	1-Legislative Assembly	2011-02-101-0002	12.12	8.28	20.40	18.51	1.89
2	7-Accounts and Treasuries	2071-01-117-01	227.76	66.49	294.25	270.35	23.90
3	8-Home Department	2055-109-01	453.90	83.46	537.36	508.81	28.55
4		2055-114-01	60.67	9.48	70.15	64.60	5.55
5		2055-117-01	1.77	4.04	5.81	1.28	4.53
6	11-Women and Child Development	03-2235-02-102-11	1.50	14.43	15.93	0.06	15.87
7		03-2235-02-102-13	3.00	128.86	131.86	128.73	3.13
8		03-2235-02-796-17	0.19	1.18	1.37	0.00	1.37
9		2235-04-200-09	13.31	8.86	22.17	9.41	12.76
10	14-Secondary Education	2202-04-001-01	16.03	4.10	20.13	12.94	7.19
11		2202-80-001-01	8.90	1.65	10.56	7.94	2.62
12	15-Health Services	03-2210-01-110-02	1.10	3.35	4.45	1.24	3.21
13		03-2210-02-101-04	5.50	14.12	19.62	9.81	9.81
14		03-2210-03-796-01	58.67	170.65	229.32	183.98	45.34
15		2210-05-800-02	51.00	12.86	63.86	3.28	60.58
16		4210-04-200-02	64.30	4.40	68.70	65.20	3.50
17	19-Industries	03-2408-01-103-07	8.31	0.59	8.90	7.40	1.50
18	22-Food and Civil Supplies	03-2408-01-789-02	26.39	25.21	51.60	46.70	4.90
19	23-Environment and Forests	03-2406-01-101-07	2.09	2.31	4.40	2.20	2.20
20		03-2406-01-101-12	4.40	8.31	12.71	7.47	5.24
21	24-Agriculture	03-2401-114-04	0.55	0.96	1.51	0.00	1.51
22		03-2401-115-07	3.30	2.69	5.99	4.71	1.28
23		03-2401-115-10	0.55	4.40	4.95	0.00	4.95
24		03-2401-796-04	3.30	4.37	7.67	0.00	7.67
25		03-2401-796-05	5.12	4.99	10.11	0.00	10.11
26		03-2401-796-09	0.55	2.92	3.47	0.00	3.47
27	25-Disaster Management	2245-04-05-101-01	307.00	49.40	356.40	245.60	110.80
28	26-Rural Works Department	5054-04-337-10	377.86	190.94	568.80	542.77	26.03
29		5054-04-0016	59.54	62.67	122.21	117.79	4.42
30		5054-04-0017	0.00	78.30	78.30	44.57	33.73

Sl. No.	Number and Name of Grant	Head of Account	Total Grant (O+S)	Re Appropriation (+)	Final Grant	Actual Expenditure	Savings
<b>Part A: Excessive Re-appropriation</b>							
31	27-Panchayati Raj	2515-001-0001	35.10	7.23	42.33	41.24	1.09
32		03-2515-796-01	0.00	39.40	39.40	26.58	12.82
33		2515-04-101-02	0.00	147.91	147.91	143.11	4.80
34	28-Animal Husbandry, Veterinary and Dairy Development	2403-101-01	62.76	0.21	62.97	59.28	3.69
35		2403-102-01	31.62	0.11	31.73	27.03	4.70
36		03-2403-101-18	4.28	0.23	4.51	1.64	2.87
37		03-2403-796-14	2.27	0.01	2.28	0.00	2.28
38		2403-04-101-16	9.67	0.33	10.00	4.04	5.96
39	31-Public Works Department	03-3054-80-797-01	0.00	250.00	250.00	238.00	12.00
40	36-Statistics	03-3454-02-201-01	5.51	1.31	6.82	4.53	2.29
41	37-Legal Metrology and Consumer Affairs	3475-106-01	11.55	0.65	12.20	11.18	1.02
42	42-Rural Development	03-2501-06-101-05	44.49	99.93	144.42	143.21	1.21
43		2515-001-01	193.73	0.13	193.86	188.90	4.96
44	43-Fisheries	2405-001-01	30.21	1.96	32.17	31.13	1.04
45		03-2405-796-01	11.00	56.29	67.29	34.04	33.25
46	48-Horticulture	4415-04-80-277-01	6.28	0.22	6.50	3.30	3.20
47	49-Science and Technology	3425-04-60-600-10	37.04	0.58	37.62	15.44	22.18
48	50-Planning & Investment	03-2575-03-796-04	29.27	23.23	52.50	0.00	52.50
49		3451-102-01	9.14	7.52	16.66	15.44	1.22
50		4070-04-800-19	0.00	495.00	495.00	370.26	124.74
51		03-4575-03-796-02	0.00	52.50	52.50	26.25	26.25
52		5475-001-01	0.00	1.40	1.40	0.00	1.40
53	59-Public Health Engineering	2215-04-01-101-01	79.30	27.46	106.76	82.71	24.05
54		2215-04-01-102-09	157.13	1.64	158.77	130.33	28.44
55	60-Textile and Handicraft	2851-001-01	43.81	0.16	43.97	41.77	2.20
56	68-Town Planning Department	03-2217-80-191-06	0.00	22.84	22.84	20.88	1.96
57	73-Information Technology & Communication	03-3425-60-796-02	0.00	5.19	5.19	0.74	4.45
58	75-Higher and Technical Education	2203-08-105-01	0.00	1.50	1.50	0.00	1.50
59		4202-01-203-05	83.13	7.27	90.40	84.90	5.50

Sl. No.	Number and Name of Grant	Head of Account	Total Grant (O+S)	Re Appropriation (+)	Final Grant	Actual Expenditure	Savings
<b>Part A: Excessive Re-appropriation</b>							
60	76-Elementary Education	03-2202-01-101-03	23.19	11.95	35.14	10.79	24.35
61		03-2202-01-101-06	719.79	100.08	819.87	623.82	196.05
62		4202-04-01-201-03	91.54	5.50	97.04	71.97	25.07
63	79-Department of Skill Development and Entrepreneur	03-2230-03-101-03	0.88	0.99	1.87	0.00	1.87
64		03-2230-03-101-04	12.25	7.01	19.26	1.53	17.73
65	80-Medical Education, Training and Research	2210-04-05-200-02	142.56	6.75	149.31	148.30	1.02
66	97-Public Debt	2049-01-101-01	493.29	8.30	501.59	461.06	40.53
67		2049-01-200-03	52.67	10.53	63.20	60.30	2.90
68		6003-105-01	185.09	2.57	187.66	132.95	54.71
69		6003-108-03	5.59	0.44	6.03	1.77	4.26
<b>Total</b>		<b>69</b>	<b>4,392.83</b>	<b>2,380.60</b>	<b>6,773.44</b>	<b>5,563.77</b>	<b>1,209.67</b>

Source: Detailed Appropriation Accounts, 2023-24

Sl. No.	Number and Name of Grant	Head of Account	Total Grant (O+S)	Re appropriation (+)	Final Grant	Actual Expenditure	Excess
<b>Part B: Inadequate Re-appropriation</b>							
1	14-Secondary Education	2204-04-104-15	0.00	6.53	6.53	9.48	2.95
2	15-Health Services	03-2210-03-101-01	51.25	150.50	201.75	238.20	36.45
3	24-Agriculture	03-2401-102-01	0.44	1.19	1.63	3.40	1.77
4	26-Rural Works	4402-102-02	0.00	13.90	13.90	15.30	1.40
5	27-Panchayati Raj	03-2515-789-01	0.00	19.54	19.54	32.88	13.34
6	42-Rural Development	03-2505-02-101-08	98.20	113.77	211.97	237.02	25.05
7	74-Social Justice, Empowerment and Tribal Affairs	4235-08-02-800-01	13.20	59.45	72.65	142.24	69.59
8	76-Elementary Education	2202-01-102-04	110.42	13.78	124.20	129.20	5.00
<b>Total</b>		<b>8</b>	<b>273.51</b>	<b>378.66</b>	<b>652.17</b>	<b>807.72</b>	<b>155.55</b>

Sl. No.	Number and Name of Grant	Head of Account	Total Grant (O+S)	Re Appropriation (+)	Final Grant	Actual Expenditure	Savings
<b>Part C: Unnecessary Re-Appropriation</b>							
1	8-Home Department	2055-117-01	1.77	4.04	5.81	1.28	4.53
2	11-Women and Child Development	03-2235-02-102-11	1.50	14.43	15.93	0.06	15.87
3		03-2235-02-796-17	0.19	1.18	1.37	0.00	1.37
4		2235-04-200-09	13.31	8.86	22.17	9.41	12.76
5	14-Secondary Education	2202-04-001-01	16.03	4.10	20.13	12.94	7.19
6		2202-80-001-01	8.90	1.65	10.56	7.94	2.62
7	15-Health Services	2210-05-800-02	51.00	12.86	63.86	3.28	60.58
8	19-Industries	03-2408-01-103-07	8.31	0.59	8.90	7.40	1.50
9	24-Agriculture	03-2401-114-04	0.55	0.96	1.51	0.00	1.51
10		03-2401-115-10	0.55	4.40	4.95	0.00	4.95
11		03-2401-796-04	3.30	4.37	7.67	0.00	7.67
12		03-2401-796-05	5.12	4.99	10.11	0.00	10.11
13		03-2401-796-09	0.55	2.92	3.47	0.00	3.47
14	25-Disaster Management	2245-04-05-101-01	307.00	49.40	356.40	245.60	110.80
15	28-Animal Husbandry, Veterinary and Dairy Development	2403-101-01	62.76	0.21	62.97	59.28	3.69
16		2403-102-01	31.62	0.11	31.73	27.03	4.70
17		03-2403-101-18	4.28	0.23	4.51	1.64	2.87
18		03-2403-796-14	2.27	0.01	2.28	0.00	2.28
19		2403-04-101-16	9.67	0.33	10.00	4.04	5.96
20	36-Statistics	03-3454-02-201-01	5.51	1.31	6.82	4.53	2.29
21	37-Legal Metrology and Consumer Affairs	3475-106-01	11.55	0.65	12.20	11.18	1.02
22	42-Rural Development	2515-001-01	193.73	0.13	193.86	188.90	4.96
23	48-Horticulture	4415-04-80-277-01	6.28	0.22	6.50	3.30	3.20
24	49-Science and Technology	3425-04-60-600-10	37.04	0.58	37.62	15.44	22.18
25	50-Planning & Investment	03-2575-03-796-04	29.27	23.23	52.50	0.00	52.50
26		5475-001-01	0.00	1.40	1.40	0.00	1.40
27	59-Public Health Engineering	2215-04-01-102-09	157.13	1.64	158.77	130.33	28.44
28	60-Textile and Handicraft	2851-001-01	43.81	0.16	43.97	41.77	2.20
29	76-Elementary Education	03-2202-01-101-03	23.19	11.95	35.14	10.79	24.35
30		03-2202-01-101-06	719.79	100.08	819.87	623.82	196.05
31		4202-04-01-201-03	91.54	5.50	97.04	71.97	25.07

Sl. No.	Number and Name of Grant	Head of Account	Total Grant (O+S)	Re Appropriation (+)	Final Grant	Actual Expenditure	Savings
<b>Part C: Unnecessary Re-Appropriation</b>							
32	79-Department of Skill development and Entrepreneur	03-2230-03-101-03	0.88	0.99	1.87	0.00	1.87
33		03-2230-03-101-04	12.25	7.01	19.26	1.53	17.73
34	97-Public Debt	2049-01-101-01	493.29	8.30	501.59	461.06	40.53
35		6003-105-01	185.09	2.57	187.66	132.95	54.71
36		6003-108-03	5.59	0.44	6.03	1.77	4.26
<b>Total</b>		<b>36</b>	<b>2,544.62</b>	<b>281.80</b>	<b>2,826.43</b>	<b>2,079.24</b>	<b>747.19</b>

Sl. No.	Number and Name of Grant	Head of Account	Total Grant (O+S)	Re appropriation (-)	Final Grant	Actual Expenditure	Excess
<b>Part D: Injudicious Re-appropriation</b>							
1	8-Home Department	4055-04-216-02	118.15	0.03	118.12	128.08	9.96
2	11-Women and Child Development	03-2235-02-102-01	15.40	15.40	0.00	38.22	38.22
3	24-Agriculture	03-2401-115-08	11.00	4.62	6.38	12.36	5.98
4		4415-80-277-01	25.65	24.83	0.82	3.43	2.60
5		4435-01-800-04	25.66	23.66	2.00	27.25	25.25
6	25-Disaster Management	2245-04-05-109-01	0.00	356.40	356.40	0.00	356.40
7	31-Public Works	2059-04-80-051-02	400.00	399.64	0.36	36.65	36.29
8	48-Horticulture	03-2401-119-49	11.00	1.73	9.27	14.69	5.42
9	56-Tourism Department	3452-01-101-03	31.07	3.84	27.23	28.77	1.54
10	60-Textile and Handicraft	4851-104-01	9.31	6.97	2.34	21.93	19.59
11	75-Higher and Technical Education	4202-08-02-796-01	6.50	6.50	0.00	2.50	2.50
12	76-Elementary Education	4202-04-01-201-04	5.31	5.31	0.00	12.33	12.33
<b>Total</b>		<b>12</b>	<b>659.05</b>	<b>848.93</b>	<b>522.92</b>	<b>326.21</b>	<b>516.08</b>

Source: Detailed Appropriation Accounts, 2023-24

## APPENDIX 3.5

Statement of Various Grant/ Appropriation where Savings were more than  
₹One crore and more than 20 per cent of the Total Provision

(Reference: Paragraph-3.5.5, Page -108)

(₹ in crore)

Sl. No.	Number and Name of Grant	Total Grant	Actual Expenditure	Savings	Percentage
<b>Revenue-Voted</b>					
1	1-Legislative Assembly	98.94	74.78	24.16	24.42
2	4-Election	225.65	74.24	151.41	67.10
3	5-Secretariat Administration	325.54	237.71	87.83	26.98
4	6-District Administration Department	606.74	414.22	192.51	31.73
5	9-Secretariat Transport	38.00	6.64	31.36	82.53
6	13-Audit and Pension	2,251.60	1,714.62	536.98	23.85
7	14-Secondary Education	767.49	546.43	221.06	28.80
8	16-Art and Cultural Affairs	31.76	18.88	12.88	40.56
9	18-Research	28.13	16.91	11.22	39.88
10	19-Industries	57.99	44.97	13.02	22.45
11	20-Labour and Employment	14.15	9.57	4.58	32.39
12	22-Food and Civil Supplies	268.87	144.77	124.10	46.16
13	23-Environment and Forests	1,001.47	333.27	668.20	66.72
14	26-Rural Works Department	600.92	414.24	186.68	31.07
15	27-Panchayati Raj	640.17	268.99	371.18	57.98
16	34-Power (Electrical)	1,576.63	1,257.20	319.43	20.26
17	38-Water Resource Department	611.72	399.26	212.46	34.73
18	41-Land Management	38.44	25.78	12.66	32.94
19	43-Fisheries	104.46	68.03	36.43	34.88
20	45-Civil Aviation	114.11	78.30	35.82	31.39
21	46-Arunachal Pradesh Public Service Commission and Staff Selection Board	19.00	6.56	12.44	65.46
22	47-Law, Legislative and Justice	63.61	34.34	29.27	46.02
23	49-Science and Technology	78.46	54.22	24.24	30.89
24	50-Planning and Investment	372.93	184.65	188.28	50.49
25	57-Urban Development	226.78	125.04	101.75	44.86
26	60-Textile and Handicraft	102.15	75.48	26.67	26.11
27	62-Transport	11.62	5.54	6.08	52.29
28	64-Trade and Commerce	13.11	6.14	6.97	53.15
29	66-Hydro Power Development	564.00	421.00	143.01	25.36
30	68-Town Planning Department	760.75	116.54	644.21	84.68
31	70-Administrative Training Institute	14.11	5.19	8.92	63.22
32	72-Prison	43.39	25.14	18.24	42.05
33	75-Higher and Technical Education	384.57	263.79	120.79	31.41

Sl. No.	Number and Name of Grant	Total Grant	Actual Expenditure	Savings	Percentage
34	79-Department of Skill Development and Entrepreneur	68.17	38.86	29.31	43.00
<b>Total</b>		<b>12,125.43</b>	<b>7,511.28</b>	<b>4,614.16</b>	<b>1,435.79</b>
<b>Revenue-Charged</b>					
35	2-Governor	14.15	8.83	5.32	37.56
36	46-Arunachal Pradesh Public Service Commission and Staff Selection Board	14.43	5.65	8.77	60.81
<b>Total</b>		<b>28.58</b>	<b>14.49</b>	<b>14.09</b>	<b>98.37</b>
<b>Capital-Voted</b>					
37	6-District Administration Department	11.38	6.37	5.01	44.01
38	7-Accounts and Treasuries	5.56	3.10	2.46	44.19
39	11-Women and Child Development	35.76	17.34	18.43	51.53
40	21-Directorate of Sports	81.85	62.90	18.95	23.15
41	24-Agriculture	51.32	31.43	19.89	38.75
42	35-Information and Public Relations	2.71	1.66	1.04	38.58
43	48-Horticulture	9.24	3.83	5.41	58.55
44	50-Planning and Investment	2,567.39	554.49	2,012.90	78.40
45	56-Tourism	40.04	28.44	11.60	28.97
46	74-Social Justice, Empowerment and Tribal Affairs	203.07	157.01	46.06	22.68
47	80-Medical Education, Training and Research	20.00	10.86	9.14	45.71
48	82-Department of Indigenous Affairs	36.14	26.46	9.68	26.78
<b>Total</b>		<b>3,064.45</b>	<b>903.90</b>	<b>2,160.55</b>	<b>501.30</b>
<b>Capital-Charged</b>					
49	97-Public Debt	908.61	565.40	343.21	37.77
<b>Total</b>		<b>908.61</b>	<b>565.40</b>	<b>343.21</b>	<b>37.77</b>

Source: Appropriation Accounts, 2023-24

### APPENDIX 3.6 (A)

**Cases of Substantial Surrenders  
(100 per cent and above of Total Provisions) made during 2023-24  
(Reference: Paragraph-3.5.7, Page -116)**

(₹ in crore)

Sl. No.	Number and Name of Grant	Head of Accounts	Original	Details of Surrender Amount	Per cent
<b>Part A: Surrendered 100 per cent and above</b>					
1	4-Election	2015-102-01	21.21	28.78	135.69
		2015-103-01	9.30	55.65	598.39
		2015-104-01	5.20	33.57	645.58
		2015-106-01	1.00	15.50	1,550.00
		2015-108-01	5.12	16.50	322.27
2	8-Home Department	2055-104-03	17.36	17.36	100.00
		03-2055-117-02	5.50	5.50	100.00
3	11-Women and Child Development	03-2235-02-102-01	15.40	15.40	100.00
4	15-Health Services	03-2210-03-110-02	17.00	17.00	100.00
		03-2210-06-101-09	30.50	30.50	100.00
		03-2210-06-200-01	44.00	44.00	100.00
		03-4210-04-200-01	4.40	4.40	100.00
5	20-Labour and Employment	2230-08-02-101-10	2.97	2.97	100.00
6	22-Food and Civil Supplies	2408-02-190-01	10.00	10.00	100.00
		03-2408-01-102-03	49.50	49.50	100.00
		4408-04-02-800-03	1.04	1.04	100.00
7	23-Environment and Forests	4406-01-101-03	0.30	3.20	1,066.67
		4406-01-101-04	0.60	20.62	3,436.67
		5425-208-01	3.70	3.70	100.00
8	24-Agriculture	03-2401-103-05	1.32	1.32	100.00
		03-2401-115-09	4.40	4.40	100.00
		03-2401-789-02	1.10	1.10	100.00
		03-2401-789-04	3.30	3.30	100.00
		03-2401-789-05	4.95	4.95	100.00
		03-2401-789-06	4.40	4.40	100.00
11	28-Animal Husbandry, Veterinary and Dairy Development	03-2403-113-01	3.08	3.08	100.00
12	31-Public Works Department	2216-05-053-01	1.06	1.06	100.00

Sl. No.	Number and Name of Grant	Head of Accounts	Original	Details of Surrender Amount	Per cent
<b>Part A: Surrendered 100 per cent and above</b>					
13	38-Water Resource Department	03-2702-01-796-01	88.00	88.00	100.00
		03-2702-02-796-01	22.00	22.00	100.00
		2702-03-102-03	10.00	10.00	100.00
14	41-Land Management	2029-103-03	10.00	10.00	100.00
15	42-Rural Development	03-2501-06-101-09	14.89	14.89	100.00
		03-2501-06-796-01	42.01	42.01	100.00
		03-2501-06-05	42.95	42.95	100.00
16	43-Fisheries	03-2405-101-10	11.00	55.56	505.09
17	47-Law, Legislative and Justice	2014-105-04	31.32	31.32	100.00
18	50-Planning & Investment	4070-08-796-01	70.00	70.00	100.00
19	57-Urban Development	03-2217-80-191-06	16.50	16.50	100.00
20	59-Public Health Engineering	03-2215-01-102-10	42.50	42.50	100.00
		03-2215-01-796-01	27.50	27.50	100.00
		03-4215-01-796-01	15.00	15.00	100.00
21	62-Transport	03-3055-004-01	5.67	5.67	100.00
22	65-Department for Development of Tirap, Changlang and Longding Districts	2575-04-796-02	1.08	1.08	100.00
23	66-Hydro Power Development	2801-04-01-052-01	12.00	12.00	100.00
24	68-Town Planning Department	03-2217-80-191-05	2.90	2.90	100.00
25	70-Administrative Training Institute	2052-092-01	14.11	14.11	100.00
26	72-Prison	03-2056-101-02	4.40	4.40	100.00
27	73-Information Technology & Communication	03-3425-60-102-01	1.10	1.10	100.00
28	74-Social Justice, Empowerment and Tribal Affairs	03-2235-02-200-05	1.10	1.10	100.00
		03-2235-03-102-01	1.10	1.10	100.00
		03-2235-03-796-02	5.50	5.50	100.00
		03-2235-60-796-03	5.50	5.50	100.00
		03-2235-60-796-04	5.50	5.50	100.00
		2235-08-02-104-03	5.50	5.50	100.00
		2235-08-02-104-04	5.50	5.50	100.00
		4235-04-02-103-01	56.77	56.77	100.00
		4235-08-60-796-01	121.00	121.00	100.00
		4235-08-60-796-02	12.10	12.10	100.00

Sl. No.	Number and Name of Grant	Head of Accounts	Original	Details of Surrender Amount	Per cent
<b>Part A: Surrendered 100 per cent and above</b>					
29	75-Higher and Technical Education	03-2202-03-789-01	4.72	4.72	100.00
		03-2022-0002	2.92	2.92	100.00
		4202-08-02-104-07	2.80	2.80	100.00
		4202-08-02-796-01	6.50	6.50	100.00
30	76-Elementary Education	4202-04-01-201-04	5.31	5.31	100.00
31	79-Department of Skill Development and Entrepreneur	03-2230-03-003-02	9.96	9.96	100.00
<b>Total</b>		<b>64</b>	<b>1,004.42</b>	<b>1,180.07</b>	

Source: Detailed Appropriation Accounts, 2023-24

Sl. No.	Number and Name of Grant	Head of Accounts	Original	Details of Surrender Amount	Per cent
<b>Part B: Substantial Surrendered 50 per cent and above</b>					
1	1-Legislative Assembly	2011-02-800-0002	2.00	1.75	87.50
2	3-General Administration Department	2013-104-01	4.60	3.40	73.91
3	5-Secretariat Administration	2052-090-18	20.10	11.94	59.40
4	6-District Administration Department	2053-101-01	5.50	2.84	51.64
		4070-001-02	1.40	1.15	82.14
		4070-001-03	2.15	2.12	98.60
5	7-Accounts and Treasuries	2049-03-117-01	20.45	19.85	97.07
		2071-119-01	51.03	50.63	99.22
6	8-Home Department	2055-104-03	17.36	17.36	100.00
		03-2055-117-02	5.50	5.50	100.00
		2055-04-108-01	106.92	84.52	79.05
7	9-Secretariat Transport	2013-106-05	31.50	28.10	89.21
8	11-Women and Child Development	03-2235-02-102-01	15.40	15.40	100.00
		2235-02-102-03	158.18	130.94	82.78
9	12-Social Security and Welfare	2235-6-200-12	2.00	1.45	72.50
10	14-Secondary Education	2202-04-02-109-02	256.77	167.75	65.33
11	15-Health Services	03-2210-03-110-02	17.00	17.00	100.00
		03-2210-06-101-09	30.50	30.50	100.00
		03-2210-06-200-01	44.00	44.00	100.00
		2210-04-200-01	383.36	234.75	61.23
		03-4210-04-200-01	4.40	4.40	100.00

Sl. No.	Number and Name of Grant	Head of Accounts	Original	Details of Surrender Amount	Per cent
<b>Part B: Substantial Surrendered 50 per cent and above</b>					
12	18-Research	2205-102-07	12.57	11.76	93.56
13	20-Labour and Employment	2230-08-02-101-10	2.97	2.97	100.00
14	22-Food and Civil Supplies	2408-02-190-01	10.00	10.00	100.00
		2408-02-190-02	45.68	40.68	89.05
		03-2408-01-102-03	49.50	49.50	100.00
		3456-102-02	2.95	2.07	70.17
		4408-04-02-800-03	1.04	1.04	100.00
15	23-Environment and Forests	2406-01-101-01	6.28	4.05	64.49
		2406-01-102-01	24.97	18.50	74.09
		2406-02-112-01	8.29	5.25	63.33
		03-2406-01-101-09	5.28	3.98	75.38
		2406-04-01-101-06	53.51	28.43	53.13
		08-2406-04-103-01	499.40	488.12	97.74
		5425-208-01	3.70	3.70	100.00
16	24-Agriculture	03-2401-103-05	1.32	1.32	100.00
		03-2401-115-09	4.40	4.40	100.00
		03-2401-789-02	1.10	1.10	100.00
		03-2401-789-04	3.30	3.30	100.00
		03-2401-789-05	4.95	4.95	100.00
		03-2401-789-06	4.40	4.40	100.00
		03-2401-789-13	5.51	5.50	99.82
		4415-80-277-01	25.65	24.83	96.80
		4435-01-800-04	25.66	23.66	92.19
17	26-Rural Works	2402-001-01	144.50	73.05	50.55
		2402-109-01	3.09	1.85	59.87
		2402-102-03	16.50	12.90	78.18
18	27-Panchayati Raj	2015-109-0001	422.81	422.13	99.84
19	28-Animal Husbandry, Veterinary and Dairy Development	03-2403-113-01	3.08	3.08	100.00
20	29-Co-operation Department	03-2425-101-02	2.20	2.01	91.36
21	31-Public Works Department	2059-04-80-051-02	400.00	399.64	99.91
		2216-05-053-01	1.06	1.06	100.00
		2216-05-053-02	300.00	232.30	77.43
		3054-04-337-07	351.03	319.36	90.98
22	35-Information and Public Relations	4220-60-101-02	2.71	2.19	80.81

Sl. No.	Number and Name of Grant	Head of Accounts	Original	Details of Surrender Amount	Per cent
<b>Part B: Substantial Surrendered 50 per cent and above</b>					
23	38-Water Resource Department	2702-80-800-09	25.00	22.48	89.92
		03-2702-01-796-01	88.00	88.00	100.00
		03-2702-02-796-01	22.00	22.00	100.00
		2702-03-102-03	10.00	10.00	100.00
24	41-Land Management	2029-103-03	10.00	10.00	100.00
25	42-Rural Development	03-2501-06-101-09	14.89	14.89	100.00
		03-2501-06-796-01	42.01	42.01	100.00
		03-2501-06-05	42.95	42.95	100.00
		03-2505-02-796-02	212.16	209.70	98.84
26	45-Civil Aviation	2070-114-01	15.00	10.50	70.00
		3053-04-60-101-01	12.82	9.93	77.46
27	46-Arunachal Pradesh Public Service Commission and Staff Selection Board	2051-102-01	14.43	8.56	59.32
		2051-103-01	19.00	12.44	65.47
28	47-Law, Legislative and Justice	2014-105-04	31.32	31.32	100.00
29	48-Horticulture	2415-04-01-277-02	19.00	14.97	78.79
30	50-Planning & Investment	03-4070-800-18	905.00	864.00	95.47
		4070-04-800-16	499.98	456.46	91.30
		4070-04-800-24	1,092.40	933.32	85.44
		4070-08-796-01	70.00	70.00	100.00
31	57-Urban Development	03-2217-80-191-04	16.50	15.80	95.76
		03-2217-80-191-06	16.50	16.50	100.00
32	59-Public Health Engineering	03-2215-01-102-10	42.50	42.50	100.00
		03-2215-01-796-01	27.50	27.50	100.00
		03-4215-01-796-01	15.00	15.00	100.00
33	60-Textile and Handicraft	4851-104-01	9.31	6.97	74.87
34	62-Transport	03-3055-004-01	5.67	5.67	100.00
35	64-Trade and Commerce	2874-04-60-800-11	7.30	6.59	90.27
36	65-Department for Development of Tirap, Changlang and Longding Districts	2575-04-796-02	1.08	1.08	100.00
37	66-Hydro Power Development	2801-04-01-052-01	12.00	12.00	100.00
38	68-Town Planning Department	03-2217-80-191-05	2.90	2.90	100.00
		2217-04-03-053-01	653.93	640.07	97.88
39	70-Administrative Training Institute	2052-092-01	14.11	14.11	100.00

Sl. No.	Number and Name of Grant	Head of Accounts	Original	Details of Surrender Amount	Per cent
<b>Part B: Substantial Surrendered 50 per cent and above</b>					
40	72-Prison	03-2056-101-02	4.40	4.40	100.00
		2056-04-101-01	19.27	18.61	96.57
41	73-Information Technology & Communication	03-3425-60-102-01	1.10	1.10	100.00
42	74-Social Justice, Empowerment and Tribal Affairs	03-2235-02-200-05	1.10	1.10	100.00
		03-2235-03-102-01	1.10	1.10	100.00
		03-2235-03-796-02	5.50	5.50	100.00
		03-2235-60-796-03	5.50	5.50	100.00
		03-2235-60-796-04	5.50	5.50	100.00
		2235-08-02-104-03	5.50	5.50	100.00
		2235-08-02-104-04	5.50	5.50	100.00
		4235-04-02-103-01	56.77	56.77	100.00
		4235-08-60-796-01	121.00	121.00	100.00
		4235-08-60-796-02	12.10	12.10	100.00
43	75-Higher and Technical Education	03-2202-03-789-01	4.72	4.72	100.00
		03-2022-0002	2.92	2.92	100.00
		2202-04-03-103-03	83.74	46.80	55.89
		2203-105-02	7.50	5.31	70.80
		4202-08-02-104-07	2.80	2.80	100.00
		4202-08-02-796-01	6.50	6.50	100.00
44	76-Elementary Education	4202-04-01-201-04	5.31	5.31	100.00
45	79-Department of Skill Development and Entrepreneur	03-2230-03-003-02	9.96	9.96	100.00
46	80-Medical Education, Training and Research	2210-05-105-03	13.45	6.75	50.19
47	81-Family Welfare	2211-08-101-05	15.15	10.94	72.21
48	97-Public Debt	6003-800-01	2.56	2.55	99.61
<b>Total</b>		<b>111</b>	<b>7,998.74</b>	<b>7,116.89</b>	

Source: Detailed Appropriation Accounts, 2023-24

## APPENDIX 3.7

## Details of Savings of ₹One crore and above not surrendered

(Reference: Paragraph-3.5.8 and 3.5.9, Page -117 and 118)

(₹ in crore)

Sl. No.	Number and Name of Grant	Section	Savings	Surrender	Savings to be Surrender
1	1-Legislative Assembly	Revenue-Voted	24.16	20.38	3.78
2	2-Governor	Charged-Revenue	5.32	2.32	2.99
3	4-Election	Revenue-Voted	151.41	150.00	1.41
4	5-Secretariat Administration	Revenue-Voted	87.83	86.79	1.04
5	6-District Administration Department	Revenue-Voted	192.51	168.27	24.25
6	6-District Administration Department	Capital-Voted	5.01	1.74	3.26
7	7-Accounts and Treasuries	Revenue-Voted	28.85	4.23	24.62
8	7-Accounts and Treasuries	Capital-Voted	2.46	1.50	0.96
9	8-Home Department	Revenue-Voted	74.91	32.60	42.30
10	8-Home Department	Capital-Voted	6.95	0.00	6.95
11	9-Secretariat Transport	Revenue-Voted	31.36	31.34	0.02
12	11-Women and Child Development	Revenue-Voted	7.74	0.00	7.74
13	11-Women and Child Development	Capital-Voted	18.43	0.00	18.43
14	13-Audit and Pension	Revenue-Voted	536.98	419.34	117.64
15	14-Secondary Education	Revenue-Voted	221.06	164.40	56.66
16	15-Health Services	Revenue-Voted	101.84	14.88	86.96
17	15-Health Services	Capital-Voted	3.50	0.00	3.50
18	16-art and Cultural Affairs	Revenue-Voted	12.88	1.22	11.66
19	16-art and Cultural Affairs	Capital-Voted	1.85	0.00	1.85
20	19-Industries	Revenue-Voted	13.02	0.00	13.02
21	20-Labour and Employment	Revenue-Voted	4.58	3.21	1.37
22	21-Directorate of Sports	Revenue-Voted	3.76	0.00	3.76
23	21-Directorate of Sports	Capital-Voted	18.95	0.00	18.95
24	22-Food and Civil Supplies	Revenue-Voted	124.10	115.40	8.70
25	23-Environment and Forests	Revenue-Voted	668.20	645.42	22.79
26	23-Environment and Forests	Capital-Voted	34.19	27.62	6.57
27	24-Agriculture	Revenue-Voted	79.59	0.00	79.59
28	26-Rural Works Department	Revenue-Voted	186.68	186.40	0.28
29	26-Rural Works Department	Capital-Voted	86.20	23.41	62.79
30	27-Panchayati Raj	Revenue-Voted	371.18	186.77	184.41
31	28-Animal Husbandry, veterinary and Dairy Development	Revenue-Voted	27.68	0.00	27.68
32	29-Co-operation Department	Revenue-Voted	3.71	3.23	0.48

Sl. No.	Number and Name of Grant	Section	Savings	Surrender	Savings to be Surrender
33	30-State Transport Services	Revenue-Voted	6.46	6.17	0.29
34	34-Power (Electrical)	Revenue-Voted	319.43	301.10	18.33
35	35-Information and Public Relations	Revenue-Voted	3.13	0.00	3.13
36	36-Statistics	Revenue-Voted	2.85	0.00	2.85
37	37-Legal Metrology and Consumer Affairs	Revenue-Voted	1.23	0.00	1.23
38	38-Water Resource Department	Revenue-Voted	212.46	194.00	18.46
39	38-Water Resource Department	Capital-Voted	11.97	0.00	11.97
40	41-Land Management	Revenue-Voted	12.66	9.16	3.50
41	42-Rural Development	Revenue-Voted	7.17	4.80	2.37
42	42-Rural Development	Capital-Voted	4.56	0.00	4.56
43	43-Fisheries	Revenue-Voted	36.43	0.00	36.43
44	44-Attached Offices of the Secretariat Administration	Revenue-Voted	1.11	0.00	1.11
45	45-Civil Aviation	Revenue-Voted	35.82	34.20	1.62
46	45-Civil Aviation	Capital-Voted	2.89	0.00	2.89
47	46-Arunachal Pradesh Public Service Commission and Staff Selection Board	Revenue-Voted	12.44	12.44	0.00
48	46-Arunachal Pradesh Public Service Commission and Staff Selection Board	Charged-Revenue	8.77	8.56	0.21
49	47-Law, Legislative and Justice	Revenue-Voted	29.27	27.67	1.61
50	48-Horticulture	Capital-Voted	5.41	0.00	5.41
51	49-Science and Technology	Revenue-Voted	24.24	2.00	22.24
52	50-Planning and Investment	Revenue-Voted	188.28	5.00	183.28
53	50-Planning and Investment	Capital-Voted	2,012.90	1,774.88	238.01
54	51-Library	Revenue-Voted	1.50	1.40	0.11
55	53-Fire Protection and Control	Revenue-Voted	3.84	1.19	2.65
56	54-Tax, Excise and Narcotics	Revenue-Voted	4.24	3.55	0.69
57	56-Tourism	Capital-Voted	11.60	0.00	11.60
58	57-Urban Development	Revenue-Voted	101.75	101.02	0.73
59	57-Urban Development	Capital-Voted	26.78	0.00	26.78
60	59-Public Health Engineering	Revenue-Voted	182.11	123.30	58.81
61	59-Public Health Engineering	Capital-Voted	2.43	0.00	2.43
62	60-Textile and Handicraft	Revenue-Voted	26.67	0.00	26.67
63	61-Geology and Mining	Revenue-Voted	2.29	0.38	1.91
64	62-Transport	Revenue-Voted	6.08	5.75	0.33
65	65-Department for development of Tirap, Changlang and Longding Districts	Capital-Voted	1.57	0.00	1.57

Sl. No.	Number and Name of Grant	Section	Savings	Surrender	Savings to be Surrender
66	66-Hydro Power Development	Revenue-Voted	143.01	142.78	0.23
67	66-Hydro Power Development	Capital-Voted	14.99	0.00	14.99
68	67-Arunachal Pradesh Information Commission	Revenue-Voted	1.08	0.00	1.08
69	68-Town Planning Department	Revenue-Voted	644.21	553.87	90.34
70	68-Town Planning Department	Capital-Voted	11.36	0.00	11.36
71	70-Administrative Training Institute	Revenue-Voted	8.92	8.68	0.24
72	71-Department of Tawang and West Kameng	Revenue-Voted	1.69	0.00	1.69
73	72-Prison	Revenue-Voted	18.24	17.92	0.32
74	73-Information Technology and Communication	Revenue-Voted	6.71	1.28	5.43
75	74-Social Justice, Empowerment and Tribal Affairs	Revenue-Voted	1.57	0.00	1.57
76	75-Higher and Technical Education	Revenue-Voted	120.79	101.46	19.32
77	75-Higher and Technical Education	Capital-Voted	11.50	0.00	11.50
78	76-Elementary Education	Revenue-Voted	250.18	0.90	249.28
79	76-Elementary Education	Capital-Voted	12.80	0.00	12.80
80	79-Department of Skill Development and Entrepreneur	Revenue-Voted	29.31	0.00	29.31
81	80-Medical Education, Training and Research	Revenue-Voted	1.01	0.00	1.01
82	80-Medical Education, Training and Research	Capital-Voted	9.14	7.75	1.39
83	82-Department of Indigenous Affairs	Revenue-Voted	1.39	0.00	1.39
84	82-Department of Indigenous Affairs	Capital-Voted	9.68	0.00	9.68
85	97-Public Debt	Charged-Revenue	54.51	0.00	54.51
86	97-Public Debt	Charged-Capital	343.21	0.00	343.21
<b>Total</b>		<b>86</b>	<b>8,142.53</b>	<b>5,741.69</b>	<b>2,400.83</b>

Source: Appropriation Accounts, 2023-24

### APPENDIX 3.8

#### Statement showing excess expenditure relating to previous years requiring regularisation

(Reference: Paragraph-3.5.11.1, Page -119)

(₹ in crore)

Year	No. of Grants/ Appropriations	Grants/ Appropriations	Excess Amount	Stage of consideration by PAC
1986-87 (UT Period)	13	1,7,11,12,13,15,17,30,32,34,39,40 & 42	6.56	Total three times the PAC was held during 2023-24, but no paragraph on SFAR up to March 2023 has been selected for the discussion.
1986-87 (State Period)	28	1,2,3,6,7,8,10,11,13,14,16,18,19,20,22, 24,27,28, 29,31,32,33,34,38,39,40,42 & 43	12.71	
1987-88	16	14,18,19,22,23,24,26,30,31,32,33,34,35,40,42 & Public Debt	9.06	
1988-89	12	1,13,15,17,21,24,30,31,32,34,40 & Public Debt	54.51	
1989-90	15	8,10,15,30,31,32,33,34,38,40,43,45,48, 49 & Public Debt	17.49	
1990-91	16	5,8,13,15,19,23,24,26,30,31,32,34,40,44,48 & Public Debt	28.61	
1991-92	17	4,8,10,14,15,18,19,23,25,28,30,31,34,37,42,43 & Public Debt	63.12	
1992-93	11	14,15,18,28,30,31,34,40,43,21 & 38	27.91	
1993-94	12	8,15,19,25,28,30,31,32,34,38,40 & 45	30.66	
1994-95	18	6,8,11,15,21,22,23,26,28,29,31,32,34,38,40,4 2,43 & 45	64.45	
1995-96	24	8,9,11,13,14,15,16,18,20,21,23,24,28,29,31,32 ,34,40, 41,51,53,59,60 & Public Debt	38.41	
1996-97	12	1,9,11,13,14,21,28,30,31,34,40 & 51	14.86	
1997-98	15	9,10,11,13,15,20,25,30,31,34,41,46,48, 59 & 60	25.34	
1998-99	15	1,7,13,15,19,20,31,34,36,41,50,53,54, 64 & Public Debt	25.26	
1999-00	7	13,31,44,52,53,60 & Public Debt	14.27	
2000-01	12	1,3,8,13,19,28,32,34,36,50,52 & 62	13.27	
2001-02	13	1,7,8,11,13,14,16,22,28,33,35,48 & 59	27.08	
2002-03	14	1,4,5,7,13,19,23,28,31,43,46,58,61 & 62	9.7	
2003-04	21	5,13,15,16,24,26,28,31,32,33,35,36,42,43,44,4 7,56,58, 59,61 & 62	20.15	
2004-05	17	8,14,15,18,19,26,28,31,32,33,40,43,48, 58,61,65,66 & Public Debt	46.46	
2005-06	13	1,5,8,16,25,35,41,43,52,56,58,60,66 & Public Debt	266.95	
2006-07	18	5,11,13,15,24,28,29,33,35,36,38,40,41,48,58,6 0, 61,62 & Public Debt	173.74	

Year	No. of Grants/ Appropriations	Grants/ Appropriations	Excess Amount	Stage of consideration by PAC
2007-08	19	1,8,13,17,24,29,30,35,36,37,43,48,51, 52, 58,62,63,64 & 65	31.77	<b>Total three times the PAC was held during 2023-24, but no paragraph on SFAR up to March 2023 has been selected for the discussion.</b>
2008-09	13	5,9,14,17,29,34,37,43,45,48,56,59 & 65	70.6	
2009-10	12	13,14,16,28,31,35,36,43,44,50,53 & 56	33.37	
2010-11	17	12, 13, 14, 16, 20, 28, 29, 30, 33, 36, 44, 48, 54, 56, 61, 72 & <i>Public Debt</i>	157.64	
2011-12	16	8,16,17,19,29,34,37,39,43,45,47,48,51,62,65 ,66	43.75	
2012-13	5	5,13,23,43,62	63.06	
2013-14	16	7,13,17,18,25,29,30,35,43,47,48,51,54,60,62,	65.87	
2014-15	12	1,7,13,16,19,21,43,52,70,72,76,97	705.09	
2015-16	15	5, 7, 13, 14, 16, 26, 43, 48, 51, 53, 65, 67, 71, 76, 97	474.5	
2016-17	15	6, 8, 13, 17, 26, 33, 43, 48, 55, 59, 62, 63, 65, 71, 76	344.92	
2017-18	9	12, 13, 30, 33, 41, 50, 72, 74, 76	176.99	
2018-19	7	1,7,13,43,48,81,71	21.67	
2019-20	5	19,25,40,71,73	15.76	
2020-21	1	25	8.87	
2021-22	8	6,8,11,37,41,48,65,70	16.01	
2022-23	9	19, 33, 35, 42, 43, 47, 64, 71, 75	123.20	
<b>TOTAL</b>			<b>3,343.64</b>	

Source: Appropriation Account, 2023-24

**APPENDIX 3.9**

**Details of Excess expenditure at Sub-Head level made during 2023-24**

(Reference: Paragraph-3.5.11.1, Page -120)

(₹ in crore)

Sl. No.	Number and Name of Grant	Head of Account	Original	Supplementary	Reappropriation		Final Appropriation	Actual Expenditure	Excess
					Plus	Minus			
1	8-Home Department	2055-04-108-01	106.92	0.00	0.00	84.52	22.40	23.22	0.82
		4055-216-02	0.00	0.00	0.00	0.00	0.00	1.66	1.66
		03-4055-207-09	0.00	0.00	0.00	0.00	0.00	0.01	0.01
2	11-Women and Child Development	4055-04-216-02	14.64	103.51	0.00	0.03	118.12	128.08	9.96
		03-2235-02-102-01	15.40	0.00	0.00	15.40	0.00	38.22	38.22
		03-2235-02-102-09	0.00	0.00	0.00	0.00	0.00	4.13	4.13
		03-2235-02-102-12	0.00	0.98	0.00	0.00	0.98	0.98	0.01
		03-2235-02-103-05	0.00	7.22	0.00	0.00	7.22	8.64	1.42
		03-2235-02-103-06	0.00	0.61	0.00	0.00	0.61	0.75	0.14
3	14-Secondary Education	03-4235-02-102-02	0.00	0.00	0.00	0.00	0.00	9.20	9.20
		03-2204-104-15	0.00	0.00	0.00	0.00	0.00	0.05	0.05
4	15-Health Services	2204-04-104-15	0.00	0.00	6.53	0.00	6.53	9.48	2.95
4	15-Health Services	03-2210-03-101-01	0.00	51.25	150.50	0.00	201.75	238.20	36.45
5	18-Research	2205-102-07	12.57	0.00	0.00	11.76	0.81	0.91	0.10
6	22-Food and Civil Supplies	4408-04-02-800-03	1.04	0.00	0.00	1.04	0.00	0.35	0.35

Sl. No.	Number and Name of Grant	Head of Account	Original	Supplementary	Reappropriation		Final Appropriation	Actual Expenditure	Excess
					Plus	Minus			
7	24-Agriculture	03-2401-102-01	0.44	0.00	1.19	0.00	1.63	3.40	1.77
		03-2401-114-03	1.10	15.85	0.00	0.00	16.95	41.69	24.74
		03-2401-115-08	11.00	0.00	0.00	4.62	6.38	12.36	5.98
		03-2401-115-11	0.00	4.53	0.00	0.00	4.53	10.29	5.76
		03-2401-115-12	5.50	25.30	0.00	0.00	30.80	64.61	33.81
		03-2401-115-15	0.00	0.18	0.00	0.00	0.18	0.34	0.16
		03-2401-796-02	1.10	0.00	1.29	0.00	2.39	2.96	0.57
		03-2401-796-10	0.11	0.00	0.34	0.00	0.45	1.33	0.89
		2401-04-104-03	38.28	44.85	0.00	0.00	83.13	133.94	50.81
		4401-104-01	0.00	0.00	0.00	0.00	0.00	0.60	0.60
8	25-Disaster Management	4415-80-277-01	25.65	0.00	0.00	24.83	0.82	3.43	2.60
		4435-01-800-04	25.66	0.00	0.00	23.66	2.00	27.25	25.25
		2235-01-001-01	12.02	0.00	0.06	0.00	12.08	12.75	0.67
		2245-02-101-02	18.00	0.00	0.00	3.00	15.00	15.20	0.20
		2245-04-05-109-01	0.00	0.00	0.00	356.40	(-) 356.40	0.00	356.40
9	26-Rural Works	4402-102-02	0.00	0.00	13.90	0.00	13.90	15.30	1.40
		03-2515-789-01	0.00	0.00	19.54	0.00	19.54	32.88	13.34
11	31-Public Works	2059-04-80-051-02	400.00	0.00	0.00	399.64	0.36	36.65	36.29
		4059-01-051-01	46.45	498.19	0.00	0.00	544.64	843.48	298.84
12	33-North Eastern Areas	2552-09-800-33	0.00	0.00	0.00	0.00	0.00	183.13	183.13
13	34-Power (Electrical)	4801-01-052-02	213.74	162.74	0.00	0.00	376.48	427.85	51.37

*State Finances Audit Report for the year ended 31 March 2024*

Sl. No.	Number and Name of Grant	Head of Account	Original	Supplementary	Reappropriation		Final Appropriation	Actual Expenditure	Excess
					Plus	Minus			
14	35-Information and Public Relations	4220-60-101-02	2.71	0.00	0.00	2.19	0.52	1.22	0.70
15	37-Legal Metrology and Consumer Affairs	5475-115-01	0.10	0.75	0.00	0.00	0.85	1.43	0.58
16	42-Rural Development	03-2505-02-101-08	5.00	93.20	113.77	0.00	211.97	237.02	25.05
17	43-Fisheries	4405-04-101-02	13.76	11.37	0.00	0.00	25.13	25.42	0.29
		4405-04-800-03	0.00	1.52	0.00	0.00	1.52	2.42	0.90
18	48-Horticulture	03-2401-119-49	11.00	0.00	0.00	1.73	9.27	14.69	5.42
		03-2401-796-01	0.00	10.21	0.00	0.00	10.21	31.71	21.50
19	51-Library	2401-04-119-24	146.88	42.39	21.22	0.00	210.49	210.62	0.13
		2205-105-02	8.32	0.00	0.00	0.14	8.18	8.20	0.02
20	56-Tourism Department	4202-04-105-02	0.00	3.00	0.00	0.00	3.00	7.49	4.49
		3452-01-101-03	31.07	0.00	0.00	3.84	27.23	28.77	1.54
21	58-Printing	4058-04-103-03	0.05	0.50	0.00	0.00	0.55	0.85	0.30
22	60-Textile and Handicraft	4851-104-01	9.31	0.00	0.00	6.97	2.34	21.93	19.59
23	64-Trade and Commerce	2874-04-60-800-11	7.30	0.00	0.00	6.59	0.71	1.10	0.39
24	65-Department for Development of Tirap, Changlang and Longding Districts	2575-03-001-01	1.25	0.00	0.23	0.00	1.48	1.64	0.16
25	73-Information Technology & Communication	3425-60-200-01	0.00	0.00	0.00	0.00	0.00	9.19	9.19

Sl. No.	Number and Name of Grant	Head of Account	Original	Supplementary	Reappropriation		Final Appropriation	Actual Expenditure	Excess
					Plus	Minus			
26	74-Social Justice, Empowerment and Tribal Affairs	03-4225-04-102-01	0.00	0.00	14.32	0.00	14.32	14.77	0.45
		4235-08-02-800-01	13.20		59.45	0.00	72.65	142.24	69.59
27	75-Higher and Technical Education	4202-08-02-796-01	6.50	0.00	0.00	6.50	0.00	2.50	2.50
28	76-Elementary Education	2202-01-102-04	110.42	0.00	13.78	0.00	124.20	129.20	5.00
		4202-04-01-201-04	5.31	0.00	0.00	5.31	0.00	12.33	12.33
29	79-Department of Skill development and Entrepreneur	4250-04-203-02	4.60	0.13	0.00	0.00	4.73	6.52	1.79
30	97-Public Debt	2049-04-104-01	0.15	0.00	0.00	0.15	0.00	0.12	0.12
		6003-800-01	2.56	0.00	0.00	2.55	0.01	0.87	0.86
		6004-05-101-01	0.68	0.00	0.00	0.47	0.21	0.44	0.23
<b>Total</b>		<b>61</b>	<b>1,329.79</b>	<b>1,078.28</b>	<b>416.12</b>	<b>961.34</b>	<b>1,862.85</b>	<b>3,246.01</b>	<b>1,383.16</b>

Source: Appropriation Accounts, 2023-24

**APPENDIX 3.10**

**Details of Lump Sum Provision for Creation of Asset  
(Reference: Paragraph-3.6.1, Page -121)**

(₹ in crore)

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Re-appropriation		Final Grant or Appropriation	Actual Expenditure
						Plus	Minus		
<b>Part - A</b>									
1	5-Secretariat Administration	4070-800-24	Creation of Assets under BA/SDS	0.00	0.00	1.00	0.00	1.00	1.00
2	6-District Administration Department	4070-800-024	Creation of Assets under BA/SDS	0.75	0.35	0.00	0.00	1.10	1.10
3	8-Home Department	4055-216-02	Creation of Assets under BA/SDS	0.00	0.00	0.00	0.00	0.00	1.66
4	11-Women and Child Development	4055-04-216-02	Creation of Assets under BA/SDS	14.64	103.51	0.00	0.03	118.12	128.08
5	14-Secondary Education	4235-04-02-103-01	Creation of Assets under BA/SDS	2.77	5.37	0.00	0.00	8.14	8.14
6	15-Health Services	4202-01-202-03	Creation of Assets under BA/SDS	39.70	212.26	0.00	0.00	251.96	251.96
7	16-Art and Cultural Affairs	4210-04-200-02	Creation of Assets under BA/SDS	25.21	39.09	4.40	0.00	68.70	65.20
8	18-Research	4202-04-101-01	Creation of Assets under BA/SDS	1.71	21.48	0.00	0.00	23.19	21.34
9	19-Industries	4202-04-04-101-01	Creation of Assets under BA/SDS	1.06	5.03	0.00	0.00	6.09	5.78
10	20-Labour and Employment	4851-102-01	Creation of Assets under BA/SDS	6.00	104.05	0.00	0.00	110.05	109.79
		4250-201-02	Creation of Assets under BA/SDS	0.70	0.00	0.00	0.09	0.61	0.51

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Re-appropriation		Final Grant or Appropriation	Actual Expenditure
						Plus	Minus		
<b>Part - A</b>									
11	21-Directorate of Sports	4202-03-102-01	Creation of Assets under BA/SDS	33.40	48.45	0.00	0.00	81.85	62.90
12	22-Food and Civil Supplies	4408-04-02-800-03	Creation of Assets under BA/SDS	1.04	0.00	0.00	1.04	0.00	0.35
		5475-102-03	Creation of Assets under BA/SDS	0.00	6.87	0.95	0.00	7.82	7.33
13	23-Environment and Forests	4406-01-101-02	Creation of Assets under BA/SDS	0.00	42.02	0.00	0.00	42.02	41.30
		5425-208-01	Creation of Assets under BA/SDS	3.70	0.00	0.00	3.70	0.00	0.00
14	24-Agriculture	4401-104-01	Creation of Assets under BA/SDS	0.00	0.00	0.00	0.00	0.00	0.60
		04-4415-80-277-01	Creation of Assets under BA/SDS	25.65	0.00	0.00	24.83	0.82	3.43
15	25-Disaster Management	04-4435-01-800-04	Creation of Assets under BA/SDS	25.66	0.00	0.00	23.66	2.00	27.25
		4235-01-201-01	Creation of Assets under BA/SDS	0.00	0.50	0.00	0.00	0.50	0.50
16	26-Rural Works	4402-102-01	Creation of Assets under BA/SDS	0.00	0.00	13.90	0.00	13.90	15.30
		5054-04-337-10	Creation of Assets under BA/SDS	377.86	0.00	190.94	0.00	568.80	542.77
17	27-Panchayati Raj	4515-101-02	Creation of Assets under BA/SDS	0.00	1.00	0.00	0.00	1.00	0.99
18	28-Animal Husbandry, Veterinary and Dairy Development	4403-101-02	Creation of Assets under BA/SDS	0.98	2.85	0.00	0.00	3.83	3.82

*State Finances Audit Report for the year ended 31 March 2024*

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Re-appropriation		Final Grant or Appropriation	Actual Expenditure
						Plus	Minus		
<b>Part - A</b>									
19	30-State Transport Services	5055-800-03	Creation of Assets under BA/SDS	0.81	12.49	0.00	0.00	13.30	13.11
20	34-Power (Electrical)	4801-01-052-02	Creation of Assets under BA/SDS	213.74	162.74	0.00	0.00	376.48	427.85
21	35-Information and Public Relations	4220-60-101-02	Creation of Assets under BA/SDS	2.71	0.00	0.00	2.19	0.52	1.22
22	36-Statistics	5475-112-02	Creation of Assets under BA/SDS	0.21	0.36	0.00	0.00	0.57	0.57
23	37-Legal Metrology and Consumer Affairs	5475-115-01	Creation of Assets under BA/SDS	0.10	0.75	0.00	0.00	0.85	1.43
24	38-Water Resource Department	4702-04-101-01	Creation of Assets under BA/SDS	14.98	51.07	0.00	0.00	66.05	59.14
		4702-04-800-04	Creation of Assets under BA/SDS	0.00	0.00	0.00	0.00	0.00	0.00
25	41-Land Management	4711-01-103-02	Creation of Assets under BA/SDS	146.65	154.69	0.00	0.00	301.34	296.37
		4070-800-24	Creation of Assets under BA/SDS	1.50	0.20	0.00	0.00	1.70	1.70
26	42-Rural Development	4515-103-03	Creation of Assets under BA/SDS	18.67	50.61	0.00	0.00	69.28	64.72
27	43-Fisheries	4405-04-101-02	Creation of Assets under BA/SDS	13.76	11.37	0.00	0.00	25.13	25.42
28	45-Civil Aviation	5053-04-60-101-01	Creation of Assets under BA/SDS	6.03	41.95	0.00	0.00	47.98	45.10
29	47-Law, Legislative and Justice	04-4070-800-24	Creation of Assets under BA/SDS	5.62	60.33	0.00	0.00	65.95	65.39

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Re-appropriation		Final Grant or Appropriation	Actual Expenditure
						Plus	Minus		
<b>Part - A</b>									
30	48-Horticulture	4401-04-119-02	Creation of Assets under BA/SDS	1.00	0.00	0.00	0.23	0.77	0.52
		4415-04-80-277-01	Creation of Assets under BA/SDS	0.00	6.28	0.22	0.00	6.50	3.30
31	50-Planning & Investment	4070-04-800-24	Creation of Assets under BA/SDS	1,092.40	0.00	0.00	933.32	159.08	130.09
32	51-Library	4202-04-105-02	Creation of Assets under BA/SDS	0.00	3.00	0.00	0.00	3.00	7.49
33	52-Sports and Youth Services	4202-03-101-01	Creation of Assets under BA/SDS	2.50	0.00	0.00	0.32	2.18	2.18
34	53-Fire Protection and Control	4070-04-800-24	Creation of Assets under BA/SDS	24.07	17.41	0.00	0.00	41.48	41.24
35	54-Tax & Excise and Narcotics	4070-800-24	Creation of Assets under BA/SDS	0.30	0.00	0.00	0.15	0.15	0.15
36	56-Tourism Department	5452-04-01-101-54	Creation of Assets under BA/SDS	15.70	24.35	0.00	0.00	40.05	28.44
37	57-Urban Development	4217-60-51-18	Creation of Assets under BA/SDS	71.41	152.60	0.00	0.10	223.91	197.13
38	58-Printing	4058-04-103-03	Creation of Assets under BA/SDS	0.05	0.50	0.00	0.00	0.55	0.85
39	59-Public Health Engineering	4215-04-01-101-03	Creation of Assets under BA/SDS	31.48	75.28	0.00	0.00	106.76	104.59
		4215-04-01-102-02	Creation of Assets under BA/SDS	73.46	64.00	22.67	0.00	160.13	160.11
40	60-Textile and Handicraft	4851-104-01	Creation of Assets under BA/SDS	9.31	0.00	0.00	6.97	2.34	21.93
41	61-Geology and Mining	4853-60-004-01	Creation of Assets under BA/SDS	0.82	2.20	0.00	0.00	3.02	3.02

*State Finances Audit Report for the year ended 31 March 2024*

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Re-appropriation		Final Grant or Appropriation	Actual Expenditure
						Plus	Minus		
<b>Part - A</b>									
42	62-Transport	03-5055-800-03	Creation of Assets under BA/SDS	0.00	0.17	0.23	0.00	0.40	0.25
43	62-Transport	04-5475-800-04	Creation of Assets under BA/SDS	0.00	0.25	0.00	0.00	0.25	0.00
44	64-Trade and Commerce	4875-04-60-004-01	Creation of Assets under BA/SDS	0.00	1.15	0.00	0.00	1.15	0.68
45	65-Department for Development of Tirap, Changlang and Longding Districts	4575-04-03-796-01	Creation of Assets under BA/SDS	48.92	2.83	0.00	0.00	51.75	50.18
46	66-Hydro Power Development	4801-04-01-052-02	Creation of Assets under BA/SDS	80.17	119.84	0.00	0.00	200.01	187.49
47	68-Town Planning Department	4217-04-03-051-04	Creation of Assets under BA/SDS	1.00	15.00	0.00	0.00	16.00	7.88
48	70-Administrative Training Institute	4070-04-003-01	Creation of Assets under BA/SDS	5.45	12.40	0.00	0.00	17.85	17.85
49	71-Department of Tawang and West Kameng	4202-04-04-101-01	Creation of Assets under BA/SDS	16.50	13.73	0.00	0.00	30.23	30.07
50	72-Prison	4055-216-02	Creation of Assets under BA/SDS	12.48	28.66	0.00	0.00	41.14	41.14
51	74-Social Justice, Empowerment and Tribal Affairs	4235-04-02-103-01	Creation of Assets under BA/SDS	56.77	0.00	0.00	56.77	0.00	0.00
52	75-Higher and Technical Education	4202-01-104-06	Creation of Assets under BA/SDS	1.65	0.00	2.88	0.00	4.53	4.53
53	76-Elementary Education	4202-04-01-201-03	Creation of Assets under BA/SDS	8.70	82.84	5.50	0.00	97.04	71.97

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Re-appropriation		Final Grant or Appropriation	Actual Expenditure
						Plus	Minus		
<b>Part - A</b>									
54	77-Gauhati High Court, Itanagar	4070-04-800-24	Creation of Assets under BA/SDS	0.00	0.03	0.00	0.00	0.03	0.03
55	79-Department of Skill Development and Entrepreneur	4250-04-203-02	Creation of Assets under BA/SDS	4.60	0.13	0.00	0.00	4.73	6.52
56	80-Medical Education, Training and Research	4210-04-03-200-01	Creation of Assets under BA/SDS	20.00	0.00	0.00	7.75	12.25	10.86
57	82-Department of Indigenous Affairs	4202-04-04-101-01	Creation of Assets under BA/SDS	11.84	24.30	0.00	0.00	36.14	26.46
<b>Total</b>				<b>2,576.19</b>	<b>1,786.34</b>	<b>242.69</b>	<b>1,061.15</b>	<b>3,544.07</b>	<b>3,460.07</b>

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Reappropriation		Final Grant or Appropriation	Actual Expenditure
						Plus	Minus		
<b>Part - B</b>									
1	5-Secretariat Administration	2052-090-035	Schemes under BA/ SDS	0.00	0.00	1.89	0.00	1.89	1.89
2	6-District Administration Department	2053-093-11	Schemes under BA/ SDS	0.35	0.00	0.29	0.00	0.64	0.64
3	8-Home Department	2055-04-108-01	Schemes under BA/ SDS	106.92	0.00	0.00	84.52	22.40	23.22
		2235-04-60-200-10	Schemes under BA/ SDS	2.20	0.00	0.40	0.00	2.60	2.58
4	11-Women and Child Development	2235-04-200-09	Schemes under BA/ SDS	13.31	0.00	8.86	0.00	22.17	9.41
5	13-Audit and Pension	2047-103-02	Schemes under BA/ SDS	0.50	0.00	0.00	0.00	0.50	0.14

*State Finances Audit Report for the year ended 31 March 2024*

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Reappropriation		Final Grant or Appropriation	Actual Expenditure
						Plus	Minus		
<b>Part - B</b>									
6	14-Secondary Education	2202-04-02-109-02 03-2204-104-15 2204-04-104-15	Schemes under BA/ SDS Schemes under BA/ SDS Schemes under BA/ SDS	256.77 0.00 0.00	0.00 0.00 0.00	0.00 0.00 6.53	167.75 0.00 0.00	89.02 0.00 6.53	81.24 0.05 9.48
7	15-Health Services	2210-04-200-01	Schemes under BA/ SDS	383.36	0.00	0.00	234.75	148.61	148.60
8	16-Art and Cultural Affairs	2205-102-07	Schemes under BA/ SDS	7.70	11.36	0.00	0.00	19.06	7.63
9	18-Research	2205-102-07	Schemes under BA/ SDS	12.57	0.00	0.00	11.76	0.81	0.91
10	19-Industries	2851-102-08	Schemes under BA/ SDS	11.98	7.13	0.00	0.00	19.11	8.85
11	20-Labour and Employment	2230-04-02-101-09	Schemes under BA/ SDS	0.30	0.00	0.26	0.00	0.56	0.32
12	21-Directorate of Sports	2204-104-15	Schemes under BA/ SDS	41.70	3.85	0.00	0.00	45.55	42.08
13	22-Food and Civil Supplies	3456-102-02	Schemes under BA/ SDS	2.95	0.00	0.00	2.07	0.88	0.17
14	23-Environment and Forests	2406-04-01-101-06 3435-03-101-03	Schemes under BA/ SDS Schemes under BA/ SDS	53.51 1.00	0.00 0.00	0.00 0.00	28.43 0.00	25.08 1.00	25.05 1.00
15	24-Agriculture	2401-04-104-03 2435-01-800-05	Schemes under BA/ SDS Schemes under BA/ SDS	38.28 38.28	44.85 44.86	0.00 0.00	0.00 0.00	83.13 83.14	133.94 0.25
16	25-Disaster Management	2245-04-02-101-03	Schemes under BA/ SDS	1.10	0.00	0.00	0.50	0.60	0.60
17	26-Rural Works Department	2402-102-03 3054-04-105-02	Schemes under BA/ SDS Schemes under BA/ SDS	16.50 3.65	0.00 2.95	0.00 0.00	12.90 0.00	3.60 6.60	3.60 6.60
18	27-Panchayati Raj	2515-04-101-02	Schemes under BA/ SDS	0.00	0.00	147.91	0.00	147.91	143.11

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Reappropriation		Final Grant or Appropriation	Actual Expenditure
						Plus	Minus		
<b>Part - B</b>									
19	28-Animal Husbandry, Veterinary and Dairy Development	2403-04-101-16	Schemes under BA/ SDS	9.67	0.00	0.33	0.00	10.00	4.04
20	29-Co-operation Department	2404-102-11	Schemes under BA/ SDS	1.00	29.61	2.29	0.00	32.90	32.90
21	30-State Transport Services	2425-04-106-03	Schemes under BA/ SDS	1.51	0.00	0.91	0.00	0.60	0.60
22	31-Public Works Department	3055-800-09	Schemes under BA/ SDS	14.94	0.00	3.35	0.00	18.29	18.13
23	34-Power (Electrical)	2216-05-053-02	Schemes under BA/ SDS	300.00	0.00	0.00	232.30	67.70	67.70
24	35-Information and Public Relations	2801-05-052-01	Schemes under BA/ SDS	0.50	0.00	0.00	0.00	0.50	0.50
25	36-Statistics	2810-102-01	Schemes under BA/ SDS	4.30	23.88	0.00	0.00	28.18	19.21
26	37-Legal Metrology and Consumer Affairs	2220-60-101-02	Schemes under BA/ SDS	24.29	8.19	0.00	0.00	32.48	29.80
27	38-Water Resource Department	3454-04-02-112-01	Schemes under BA/ SDS	0.50	0.03	0.00	0.00	0.53	0.53
28	41-Land Management	04-3475-106-02	Schemes under BA/ SDS	1.40	0.00	0.00	0.75	0.65	0.47
29	42-Rural Development	2702-03-102-03	Schemes under BA/ SDS	10.00	0.00	0.00	10.00	0.00	0.00
30	43-Fisheries	2506-800-08	Schemes under BA/ SDS	0.30	0.00	0.05	0.00	0.35	0.25
31	45-Civil Aviation	04-2515-102-07	Schemes under BA/ SDS	36.31	0.00	80.65	0.00	116.96	116.96
		2405-04-101-12	Schemes under BA/ SDS	5.90	1.80	0.00	2.70	5.00	2.86
		3053-04-60-101-01	Schemes under BA/ SDS	12.82	0.00	0.00	9.93	2.89	1.55

*State Finances Audit Report for the year ended 31 March 2024*

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Reappropriation		Final Grant or Appropriation	Actual Expenditure
						Plus	Minus		
<b>Part - B</b>									
32	47-Law, Legislative and Justice	2014-105-04	Schemes under BA/ SDS	31.32	0.00	0.00	31.32	0.00	
33	48-Horticulture	2401-04-119-24	Schemes under BA/ SDS	146.88	42.39	21.22	0.00	210.49	210.62
34	49-Science and Technology	3425-04-60-60-10	Schemes under BA/ SDS	12.83	24.21	0.58	0.00	37.62	15.44
35	50-Planning & Investment	3451-102-08	Schemes under BA/ SDS	307.46	0.00	0.00	33.59	273.87	145.37
36	51-Library	2205-105-03	Schemes under BA/ SDS	7.57	0.00	0.00	0.87	6.70	6.70
37	52-Sports and Youth Services	2204-101-02	Schemes under BA/ SDS	11.93	11.66	0.00	0.00	23.59	23.59
38	54-Tax & Excise and Narcotics	2039-104-01	Schemes under BA/ SDS	2.70	3.16	0.00	0.00	5.86	5.84
39	56-Tourism Department	3452-01-101-03	Schemes under BA/ SDS	31.07	0.00	0.00	3.84	27.23	28.77
40	57-Urban Development	2217-03-053-01 2217-04-05-053-01	Schemes under BA/ SDS Schemes under BA/ SDS	0.00 54.66	0.00 0.00	0.00 0.00	0.00 21.37	0.00 33.29	
41	58-Printing	2058-103-03	Schemes under BA/ SDS	1.75	0.00	0.00	0.20	1.55	1.40
42	59-Public Health Engineering	2215-04-01-101-01 2215-04-01-102-09	Schemes under BA/ SDS Schemes under BA/ SDS	65.49 152.80	13.81 4.33	27.46 1.64	0.00 0.00	106.76 158.77	82.71 130.33
43	60-Textile and Handicraft	2851-04-107-04	Schemes under BA/ SDS	1.00	10.05	0.00	0.00	11.05	8.04
44	61-Geology and Mining	2853-02-102-02	Schemes under BA/ SDS	6.68	0.00	0.00	1.18	5.50	3.92
45	62-Transport	3056-105-01	Schemes under BA/ SDS	0.25	0.00	0.00	0.25	0.00	

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Reappropriation		Final Grant or Appropriation	Actual Expenditure
						Plus	Minus		
<b>Part - B</b>									
46	64-Trade and Commerce	2874-04-60-800-11	Schemes under BA/ SDS	7.30	0.00	0.00	6.59	0.71	1.10
47	65-Department for Development of Tirap, Changlang and Longding Districts	2575-04-796-02	Schemes under BA/ SDS	1.08	0.00	0.00	1.08	0.00	0.00
48	66-Hydro Power Development	2801-04-01-052-01	Schemes under BA/ SDS	12.00	0.00	0.00	12.00	0.00	
49	68-Town Planning Department	2217-04-03-053-01	Schemes under BA/ SDS	653.93	0.00	0.00	640.07	13.86	13.86
50	70-Administrative Training Institute	2070-003-03	Schemes under BA/ SDS	0.00	0.00	2.94	0.00	2.94	2.75
51	71-Department of Tawang and West Kameng	2205-102-07	Schemes under BA/ SDS	0.50	11.43	0.00	0.00	11.93	10.38
52	72-Prison	2056-04-101-01	Schemes under BA/ SDS	19.27	0.00	0.00	18.61	0.66	0.66
53	73-Information Technology & Communication	3425-04-60-600-10	Schemes under BA/ SDS	8.27	0.00	0.00	0.57	7.70	7.70
54	75-Higher and Technical Education	2202-04-03-103-03	Schemes under BA/ SDS	83.74	0.00	0.00	46.80	36.94	36.17
		2203-105-02	Schemes under BA/ SDS	7.50	0.00	0.00	5.31	2.19	2.15
		4202-01-203-05	Schemes under BA/ SDS	22.20	60.93	7.27	0.00	90.40	84.90
55	76-Elementary Education	2202-04-01-101-01	Schemes under BA/ SDS	45.82	0.00	2.68	0.00	48.50	47.51

*State Finances Audit Report for the year ended 31 March 2024*

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Reappropriation		Final Grant or Appropriation	Actual Expenditure
						Plus	Minus		
<b>Part - B</b>									
56	79-Department of Skill Development and Entrepreneur	2230-04-03-101-06	Schemes under BA/ SDS	15.79	3.75		0.00	19.54	13.42
57	80-Medical Education, Training and Research	2210-04-05-200-02	Schemes under BA/ SDS	30.05	112.51	6.75	0.00	149.31	148.30
58	81-Family Welfare	2211-04-101-04	Schemes under BA/ SDS	4.50	0.00	1.67	0.00	6.17	6.17
59	82-Department of Indigenous Affairs	2205-04-102-07	Schemes under BA/ SDS	19.00	2.91	0.00	0.00	21.91	20.53
<b>Total</b>				<b>3,181.71</b>	<b>479.65</b>	<b>325.02</b>	<b>1,622.92</b>	<b>2,363.47</b>	<b>2,038.48</b>

Source: Appropriation Accounts, 2023-24

## APPENDIX 3.11

## Un-utilised Provision of Fund during 2023-24

(Reference: Paragraph- 3.7.2, Page -124)

(₹ in crore)

Sl. No.	No. and Name of Grant	Head of Account	Original	Supplementary	Re-appropriation	Final Grant	Savings
1	2-Governor Secretariat	2012-03-103-02	0.01	0.00	0.08	0.09	0.09
		2012-03-103-06	0.06	0.00	0.34	0.40	0.40
		2012-03-103-09	0.02	0.00	0.09	0.11	0.11
		2012-03-105-01	0.40	0.00	(-) 0.2	0.20	0.20
2	3-General Administration Department	2013-101-02	0.16	0.00	(-) 0.11	0.05	0.05
		2013-102-02	0.08	0.00	(-) 0.05	0.03	0.03
3	6-District Administration Department	4070-001-04	2.25	0.75	0.00	3.00	3.00
4	8-Home Department	4055-05-800-04	0.00	17.50	0.00	17.50	17.50
5	11-Women and Child Development	03-2235-02-796-17	0.00	0.19	1.18	1.37	1.37
		03-4235-02-102-03	0.00	27.62	0.00	27.62	27.62
6	13-Audit and Pension	4070-001-01	0.00	0.04	0.00	0.04	0.04
7	17-Gazetteer	4070-001-04	0.00	0.11	0.00	0.11	0.11
8	24-Agriculture	03-2401-109-05	0.00	0.00	0.00	0.00	0.00
		03-2401-114-04	0.55	0.00	0.96	1.51	1.51
		03-2401-115-10	0.55	0.00	4.40	4.95	4.95
		03-2401-115-16	0.00	0.69	0.00	0.69	0.69
		03-2401-789-13	5.51	0.00	(-) 5.50	0.01	0.01
		03-2401-796-03	0.17	23.68	0.00	23.85	23.85
		03-2401-796-04	3.30	0.00	4.37	7.67	7.67
		03-2401-796-05	4.95	0.17	4.99	10.11	10.11
		03-2401-796-08	0.00	8.11	0.00	8.11	8.11
		03-2401-796-09	0.55	0.00	2.92	3.47	3.47
		03-2401-796-13	5.61	49.75	0.00	55.36	55.36
9	27-Panchayati Raj	2515-05-001-07	75.52	0.00	0.00	75.52	75.52
		2515-05-001-08	64.85	0.00	0.00	64.85	64.85
		2515-05-102-06	38.63	0.00	0.00	38.63	38.63
10	28-Animal Husbandry, Veterinary and Dairy Development	03-2403-101-24	0.00	1.24	0.00	1.24	1.24
		03-2403-796-14	0.00	2.27	0.01	2.28	2.28
		2403-08-101-22	0.00	1.70	0.00	1.70	1.70
		2403-789-05	0.00	0.08	0.00	0.08	0.08
		4403-101-03	0.00	0.10	0.00	0.10	0.10

Sl. No.	No. and Name of Grant	Head of Account	Original	Supplementary	Re-appropriation	Final Grant	Savings
11	30-State Transport Services	5055-001-01	0.00	0.20	0.00	0.20	0.20
12	31-Public Works	5054-04-337-11	0.00	1.39	0.00	1.39	1.39
13	36-Statistics	3454-08-02-800-04	0.00	0.20	0.00	0.20	0.20
14	43-Fisheries	5475-001-01	0.00	0.05	0.00	0.05	0.05
15	48Horticulture	4401-04-119-03	0.00	1.96	0.00	1.96	1.96
16	50-Planning & Investment	03-2575-03-796-04	0.00	29.27	23.23	52.50	52.50
		03-4070-800-18	905.00	0.00	(-) 864.00	41.00	41.00
		5475-001-01	0.00	0.00	1.40	1.40	1.40
17	57-Urban Development	03-2217-80-191-04	16.50	0.00	(-) 15.8	0.70	0.70
18	62-Transport	5475-04-800-04	0.00	0.25	0.00	0.25	0.25
19	73-Information Technology & Communication	3425-60-200-03	14.07	0.00	(-) 4.88	9.19	9.19
20	74-Social Justice, Empowerment and Tribal Affairs	2235-08-03-102-01	0.00	0.00	0.10	0.10	0.10
		2235-08-60-102-02	0.00	0.60	0.00	0.60	0.60
		2235-08-60-102-03	0.00	0.03	0.00	0.03	0.03
		2235-08-60-102-04	0.00	0.04	0.00	0.04	0.04
21	75-Higher and Technical Education	03-2202-03-101-01	15.46	0.00	(-) 1.08	14.38	14.38
		2203-08-105-01	0.00	0.00	1.50	1.50	1.50
		4202-08-02-104-03	0.00	8.50	0.00	8.50	8.50
22	79-Department of Skill Development and Entrepreneur	03-2230-03-101-03	0.88	0.00	0.99	1.87	1.87
		03-2230-03-101-08	0.05	3.25	0.00	3.30	3.30
23	97-Public Debt	2049-04-106-01	0.90	0.00	0.00	0.90	0.90
		6003-110-01	285.00	0.00	0.00	285.00	285.00
<b>Total</b>		<b>54</b>	<b>1,441.05</b>	<b>180.07</b>	<b>(-) 845.03</b>	<b>776.02</b>	<b>776.02</b>

Source: Detailed Appropriation Accounts, 2023-24

## APPENDIX 3.12

**Details of variation between Revised Estimate and Actual Expenditure**  
(Reference: Paragraph-3.7.3, Page -127)

Sl. No.	Head of Account	Budget Estimates	Revised Estimates	Actual Expenditure	Variation/Shortfall (-)/ Excess (+)	Variation/Shortfall (-)/ Excess (+) (in per cent)
1	2011-Parliament/state/Union Territory	100.64	99.83	76.57	23.26	23.30
2	2012-Governor	14.15	11.83	8.83	3.00	25.36
3	2014-Administration of Justice	75.03	47.77	45.97	1.80	3.77
4	2051-Public service Commission	19.00	0.00	12.22	12.22	0.00
5	2053-District Administration	606.73	604.39	414.22	190.17	31.46
6	2059-Public Works	969.73	554.37	576.18	(-) 21.81	(-) 3.93
7	2071-Pension and other Retirement Benefits	2,518.80	2,117.05	1,975.29	141.76	6.70
8	2202-General Education	2,468.10	2,701.87	2,375.18	326.69	12.09
9	2215-Water Supply and Sanitation	1,071.50	1,098.20	916.09	182.11	16.58
10	2216-Housing	321.13	105.83	98.05	7.78	7.35
11	2217-Urban Development	987.52	410.28	241.58	168.70	41.12
12	2235-Social Security and Welfare	399.91	477.35	469.45	7.90	1.65
13	2245-Relief on Account of Natural Calamities	326.43	372.3	495.21	(-) 122.91	(-) 33.01
14	2402-Soil and Water Conservation	190.10	187.62	96.37	91.25	48.64
15	2406-Forestry and Wildlife	995.82	562.8	318.47	244.33	43.41
16	2408-Food Storage and Warehousing	106.28	131.76	59.21	72.55	55.06
17	2435-Other Agricultural Programmes	41.51	86.51	3.63	82.88	95.80
18	2501-Special Programme for Rural Development (Area Development))	145.24	301.16	278.69	22.47	7.46

*State Finances Audit Report for the year ended 31 March 2024*

Sl. No.	Head of Account	Budget Estimates	Revised Estimates	Actual Expenditure	Variation/Shortfall (-)/ Excess (+)	Variation/Shortfall (-)/ Excess (+) (in per cent)
19	2515-Other Rural Development Programme	444.14	769.45	570.3	199.15	25.88
20	2552-North Eastern Areas	0.00	0.00	183.13	(-) 183.13	0.00
21	2702-Minor Irrigation	449.04	506.72	257.42	249.3	49.20
22	2711-Flood Control	20.00	105	141.84	(-) 36.84	(-) 35.09
23	2801-Power	1,835.16	2,087.83	1,634.37	453.46	21.72
24	3053-Civil Aviation	18.92	8.24	6.64	1.60	19.42
25	3054-Roads and Bridges	1,627.82	2,244.35	2,141.47	102.88	4.58
26	3435-Ecology and Environment	5.65	5.33	5.02	0.31	5.82
27	4070-Capital Out lay on Other Administrative Services	2,396.01	951.71	695.18	256.53	26.95
28	4202-Capital Outlay on Education (Education)	155.92	637.82	587.05	50.77	7.96
29	4210-Capital Outlay on Medical	49.60	96.45	91.56	4.89	5.07
30	4216-Capital Outlay on Housing (PWD)	54.55	94.75	94.75	0.00	0.00
31	4575-Capital Outlay on Other special Areas Programme	48.91	51.75	76.42	(-) 24.67	(-) 47.67
32	4851-Capital Outlay on Village and Small Industries	15.31	3.97	132.99	(-) 129.02	(-) 3,249.87
33	5452-Capital Outlay on Tourism	15.70	40.04	28.44	11.60	28.97

Source: *Monthly Civil Accounts 2023-24 and Annual Financial Statements-2024-25*

**APPENDIX 4.1 (A)**

**Details of age-wise pendency of the Utilisation Certificate**

(Reference: Paragraph-4.5, Page -140)

Year	Opening as 01 April		Accumulation during the year		Clearance during the year		Closing as on 31 March (₹ in crore)		
	Year	No.	Amount	Year	No.	Amount	Year	No.	Amount
2019-20	Up to 2017-18	65	437.29	Up to 2017-18	0	0	Up to 2017-18	16	93.80
	2018-19	209	1,198.05	2018-19	0	0	2018-19	117	793.48
	2019-20	0	0	2019-20	195	773.23	2019-20	195	773.23
	<b>Total</b>	<b>274</b>	<b>1,635.34</b>	<b>Total</b>	<b>195</b>	<b>773.23</b>	<b>Total</b>	<b>328</b>	<b>1,660.50</b>
2020-21	Up to 2017-18	16	93.8	Up to 2017-18	0	0	Up to 2017-18	5	1.67
	2018-19	117	793.48	2018-19	0	0	2018-19	66	146.45
	2019-20	195	773.23	2019-20	0	0	2019-20	188	765.5
	2020-21*	0	0	2020-21	185	1,358.48	2020-21	185	1,358.48
<b>Total</b>	<b>328</b>	<b>1,660.50</b>	<b>Total</b>	<b>185</b>	<b>1,358.48</b>	<b>Total</b>	<b>444</b>	<b>2,272.10</b>	
2021-22	Up to 2017-18	5	1.67	Up to 2017-18	0	0	Up to 2017-18	2	0.29
	2018-19	66	146.44	2018-19	0	0	2018-19	25	32.93
	2019-20	188	765.5	2019-20	0	0	2019-20	58	51.15
	2020-21	185	1,358.48	2020-21	0	0	2020-21	90	466.09
2021-22	0	0	2021-22	298	1,835.68	2021-22	298	1,835.68	
<b>Total</b>	<b>444</b>	<b>2,272.10</b>	<b>Total</b>	<b>298</b>	<b>1,835.68</b>	<b>Total</b>	<b>473</b>	<b>2,386.14</b>	

*State Finances Audit Report for the year ended 31 March 2024*

Year	Opening as 01 April			Accumulation during the year			Clearance during the year			Closing as on 31 March (₹ in crore)		
	Year	No.	Amount	Year	No.	Amount	Year	No.	Amount	Year	No.	Amount
2022-23	Up to 2017-18	2	0.29	Up to 2017-18	0	0	Up to 2017-18	2	0.29	Up to 2017-18	0	0
	2018-19	25	32.93	2018-19	0	0	2018-19	2	0.35	2018-19	23	32.57
	2019-20	58	51.15	2019-20	0	0	2019-20	17	18.81	2019-20	41	32.34
	2020-21	90	466.09	2020-21	0	0	2020-21	15	143.1	2020-21	75	322.99
	2021-22	298	1,835.68	2021-22	0	0	2021-22	88	689.6	2021-22	210	1,146.08
	2022-23	0	0	2022-23	394	2,201.17	2022-23	0	0	2022-23	394	2,201.17
	<b>Total</b>	<b>473</b>	<b>2,386.14</b>	<b>Total</b>	<b>394*</b>	<b>2,201.17*</b>	<b>Total</b>	<b>124</b>	<b>852.15</b>	<b>Total</b>	<b>743</b>	<b>3,735.15</b>
2023-24	2018-19	23	32.57	2018-19	0	0	2018-19	7	4.22	2018-19	16	28.35
	2019-20	41	32.34	2019-20	0	0	2019-20	18	5.83	2019-20	23	26.51
	2020-21	75	322.99	2020-21	0	0	2020-21	46	301.51	2020-21	29	21.48
	2021-22	210	1,146.08	2021-22	0	0	2021-22	71	423.71	2021-22	139	722.37
	2022-23	394	2,201.17	2022-23	0	0	2022-23	40	214.52	2022-23	354	1,986.65
	2023-24	0	0.00	2023-24	0	0	2023-24	0	0	2023-24	0	0
	<b>Total</b>	<b>743</b>	<b>3,735.15</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>Total</b>	<b>182.00</b>	<b>949.79</b>	<b>Total</b>	<b>561.00</b>	<b>2,785.36</b>

Source: Information furnished by the Office of the Principal Accountant General (Accounts), Arunachal Pradesh

\* Due year for submission 2024-25

## APPENDIX 4.1 (B)

### Details of Department-wise pendency of the Utilisation Certificate

(Reference: Paragraph-4.5, Page -140)

(₹ in crore)

Name of the Departments	No. of UCs pending	Amount	Purpose
Education	105	548.02	Only being 2nd,3rd and final installment of central and state share released,GIA to Centre for Buddhist Studies,(RGU) Doimukh,for upgradation of Infrastructure of RKM,Aalo,GIA to Sainik School,Niglok,East Siang District,GIA to RKM Narottam Nagar and Dirang
Home (Police)	6	5.42	GIA for Implementation of Modernization of Police Forces, For Implementation of E-Prison Project under CSS Sector
Information and Public Relation	45	75.61	GIA to Arunachal Pradesh Literary Society APLS, Implementation of e-HRMS,e-Office, Design Development & Maintenance of Online RTI Dashboard under SIC
Social Welfare,Women and Child Development	45	38.47	GIA for Mahabodhi Society, For construction of two Juvenile Home at Aalo and Hawaii, 1st Installment for c/o 2 No. New Govt. Run VATSALYA
Tourism	11	17.35	Chief Minister Paryatan Shiksha Yojana,Arunachal Pradesh Tourism Society,Distrcet Tourism Promotion Council
Civil Supplies and Consumer Affairs	17	1.33	TA/DA and Office Stationery Items
Cultural Affairs	5	1.90	For creation of corpus fund,for organisation of 3 days folk song and dance competition by NACWS
Planning Programme Implementation Economics and Statistics	9	28.42	Arunachal Pradesh Skill Development
Relief and Rehabilitation	22	367.66	Central and State Share of SDRF,Minister Relief fund for financial assistance to medical patient/ex-gratia
District Administration	10	1.01	
Health and Family Welfare	53	425.25	Grant of Expenditure Authorisation,Gap fund for c/o Block-II building for increase bed strength from 300 to 500-700 bed hospital,Mukhya Mantri Rogi Kalyan Kosh
Rural Development and Panchayati Raj	54	850.42	Central Share of PMAY-Gramin,central share of Watershed development component of Pradhan Mantri Krishi Sinchai Yojana,National Rural Livelihood Mission,Pradhan Mantri Awas Yojana

Name of the Departments	No. of UCs pending	Amount	Purpose
Science and Technology	71	65.70	Establishment of State of Art PRCHIDARIM at Namsai for Conversation,c/o centre for Excellence for Science and Technology,GIS based Real GIS Based Real Time Utility,Establishment of Digital Satellite Data Library using Advanced Artificial Intelligence
General Administration	5	2.90	To conduct 5 basin indogenous games and sports meet,Education expenses of Children of Mtr Hav Hangpan Dada
Sports and Youth Affairs	40	44.12	Conduct of Himalayan Rally 2023, Development of Golden Jubilee Multipurpose Sports facility,A.P. Eco Adventure Sports and Youth Development Society
Industries	14	1.59	APKVIBD,District level Awareness Campaigning in entire 23 District
Urban Development,Municipal Administration and Government Estates	43	286.41	Swachh Bharat Mission (Urban), for implementation of project 15th FC
Power	3	8.28	APEDA
Textile and Handicrafts	2	0.11	To Arunachal Pradesh Khadi and Village Industries Board
Personnel Administrative Reforms, Administration and Training	1	15.39	To conduct various Recruitment Examination and Related Expenditure
<b>Total</b>	<b>561</b>	<b>2,785.36</b>	

*Source: Finance Accounts, 2023-24 and information furnished by Office of the Principal Accountant General*