



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

# Appropriation Accounts 2023-24



Government of Arunachal Pradesh

# **APPROPRIATION ACCOUNTS**

**2023-2024**

**GOVERNMENT OF  
ARUNACHAL PRADESH**



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## INTRODUCTORY TO APPROPRIATION ACCOUNTS

This compilation containing Appropriation Accounts of the Government of Arunachal Pradesh for 2023-24 presents the accounts of sums expended in the year ended 31 March 2024, compared with sums specified in the Schedules appended to the Appropriation Acts, passed under Articles 204 and 205 of the Constitution of India.

In these Accounts: -

'O' - stands for Original Grant or Appropriation

'S' - stands for Supplementary Grant or Appropriation

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

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

### SAVINGS

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

### EXCESS

**All excesses require regularisation by the Legislature.**

- (a) Print comments in the Appropriation Accounts when there is any **excess** over total provision (ORIGINAL+SUPPLEMENTARY) under REVENUE or CAPITAL Section of the GRANT.
- (b) Individual comments are to be made when the **EXCESS** under a particular Sub-Head **exceeds ₹5.00 lakh** and where the Total Grant, either under REVENUE or CAPITAL to which the Sub-Head relates, has a Budget provision of **₹20.00 crore or less**.
- (c) Individual comments are to be made when the **EXCESS** under a particular sub-head **exceeds ₹10.00 lakh** and where the Total Grant, either under REVENUE or CAPITAL to which the Sub-Head relates, has a Budget provision of **more than ₹20.00 crore**.



## **SUMMARY OF APPROPRIATION ACCOUNTS**



## SUMMARY OF APPROPRIATION ACCOUNTS 2023-24

| (1) | Number & Name of Grant or Appropriation         | Total Grant / Appropriation |                | Actual Expenditure  |                | Savings             |                | Excess              |                |
|-----|---|-----------------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|----------------|
|     |   | Revenue<br>(2)              | Capital<br>(3) | Revenue<br>(4)      | Capital<br>(5) | Revenue<br>(6)      | Capital<br>(7) | Revenue<br>(8)      | Capital<br>(9) |
|     |   | (In thousands of ₹)         |                | (In thousands of ₹) |                | (In thousands of ₹) |                | (In thousands of ₹) |                |
| 1   | Legislative Assembly<br>Voted<br><i>Charged</i> | 98,93,85                    | 12,42,48       | 74,78,01            | 12,30,95       | 24,15,84            | 11,53          | ...                 | ...            |
|     |   | 2,05,08                     | ...            | 1,79,12             | ...            | 25,96               | ...            | ...                 | ...            |
| 2   | Governor Secretariat<br><i>Charged</i>          | 14,14,99                    | 89,00          | 8,83,47             | 77,86          | 5,31,52             | 11,14          | ...                 | ...            |
| 3   | General Administration<br>Department<br>Voted   | 20,54,78                    | 1,29,91        | 19,64,38            | 1,21,10        | 90,40               | 8,81           | ...                 | ...            |
| 4   | Election<br>Voted                               | 2,25,65,05                  | 8,99,42        | 74,23,84            | 8,98,71        | 1,51,41,21          | 71             | ...                 | ...            |
| 5   | Secretariat Administration<br>Voted             | 3,25,54,01                  | 12,50,00       | 2,37,71,37          | 12,49,54       | 87,82,64            | 46             | ...                 | ...            |
| 6   | District Administration<br>Department<br>Voted  | 6,06,73,80                  | 11,37,80       | 4,14,22,46          | 6,37,06        | 1,92,51,34          | 5,00,74        | ...                 | ...            |
| 7   | Accounts and Treasuries<br>Voted                | 3,36,43,73                  | 5,55,76        | 3,07,59,03          | 3,10,18        | 28,84,70            | 2,45,58        | ...                 | ...            |
| 8   | Home Department<br>Voted                        | 12,93,46,61                 | 1,58,09,42     | 12,18,55,74         | 1,51,14,39     | 74,90,87            | 6,95,03        | ...                 | ...            |
| 9   | Secretariat Transport<br>Voted                  | 38,00,00                    | 3,61,29        | 6,63,70             | 3,19,78        | 31,36,30            | 41,51          | ...                 | ...            |

SUMMARY OF APPROPRIATION ACCOUNTS 2023-24

| Number & Name of Grant or Appropriation |                             | Total Grant / Appropriation |                | Actual Expenditure  |                | Savings             |                | Excess              |                |
|---|-----------------------------|-----------------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|----------------|
| (1)                                     |                             | Revenue<br>(2)              | Capital<br>(3) | Revenue<br>(4)      | Capital<br>(5) | Revenue<br>(6)      | Capital<br>(7) | Revenue<br>(8)      | Capital<br>(9) |
|   |                             | (In thousands of ₹)         |                | (In thousands of ₹) |                | (In thousands of ₹) |                | (In thousands of ₹) |                |
| 11                                      | Women and Child Development | 3,28,77,96                  | 35,76,15       | 3,21,03,92          | 17,33,51       | 7,74,04             | 18,42,64       | ...                 | ...            |
| 12                                      | Social Security and Welfare | 6,50,00                     | ...            | 6,50,00             | ...            | ...                 | ...            | ...                 | ...            |
| 13                                      | Audit and Pension           | 22,51,59,53                 | 2,00,00        | 17,14,61,95         | 1,95,79        | 5,36,97,58          | 4,21           | ...                 | ...            |
| 14                                      | Secondary Education         | 7,67,48,96                  | 2,52,49,73     | 5,46,42,63          | 2,52,49,02     | 2,21,06,33          | 71             | ...                 | ...            |
| 15                                      | Health Services             | 15,03,86,83                 | 84,20,03       | 14,02,02,87         | 80,70,34       | 1,01,83,96          | 3,49,69        | ...                 | ...            |
| 16                                      | Art and Cultural Affairs    | 31,76,31                    | 23,46,98       | 18,87,91            | 21,61,66       | 12,88,40            | 1,85,32        | ...                 | ...            |
| 17                                      | Gazetteer                   | 2,78,45                     | 10,50          | 2,23,58             | ...            | 54,87               | 10,50          | ...                 | ...            |
| 18                                      | Research                    | 28,13,35                    | 6,08,50        | 16,91,29            | 5,78,32        | 11,22,06            | 30,18          | ...                 | ...            |
| 19                                      | Industries                  | 57,98,84                    | 1,10,17,42     | 44,96,83            | 1,09,91,60     | 13,02,01            | 25,82          | ...                 | ...            |
| 20                                      | Labour and Employment       | 14,14,81                    | 70,00          | 9,56,58             | 51,45          | 4,58,23             | 18,55          | ...                 | ...            |

## SUMMARY OF APPROPRIATION ACCOUNTS 2023-24

| Number & Name of Grant or Appropriation |  | Total Grant / Appropriation |                | Actual Expenditure  |                | Savings             |                | Excess                          |                |
|---|--|-----------------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------------------|----------------|
| (1)                                     |  | Revenue<br>(2)              | Capital<br>(3) | Revenue<br>(4)      | Capital<br>(5) | Revenue<br>(6)      | Capital<br>(7) | Revenue<br>(8)                  | Capital<br>(9) |
|   |  | (In thousands of ₹)         |                | (In thousands of ₹) |                | (In thousands of ₹) |                | (In thousands of ₹)             |                |
| 21                                      | Sports   | Voted                       | 61,77,77       | 81,85,10            | 58,01,50       | 62,90,38            | 3,76,27        | 18,94,72                        | ...            |
| 22                                      | Food and Civil Supplies                            | Voted                       | 2,68,87,37     | 8,11,60             | 1,44,77,05     | 7,97,93             | 1,24,10,32     | 13,67                           | ...            |
| 23                                      | Environment and Forests                            | Voted                       | 10,01,47,00    | 2,52,62,89          | 3,33,26,65     | 2,18,44,12          | 6,68,20,35     | 34,18,77                        | ...            |
| 24                                      | Agriculture  | Voted                       | 5,38,68,16     | 51,31,58            | 4,59,08,67     | 31,42,99            | 79,59,49       | 19,88,59                        | ...            |
| 25                                      | Disaster Management                                | Voted                       | 3,84,90,98     | 50,00               | 6,31,27,01     | 50,00               | ...            | ( 2,46,36,03,163)<br>2,46,36,03 | ...            |
| 26                                      | Rural Works Department                             | Voted                       | 6,00,91,90     | 13,17,40,10         | 4,14,24,03     | 12,31,20,13         | 1,86,67,87     | 86,19,97                        | ...            |
| 27                                      | Panchayati Raj                                     | Voted                       | 6,40,16,57     | 1,21,70             | 2,68,98,64     | 1,19,35             | 3,71,17,93     | 2,35                            | ...            |
| 28                                      | Animal Husbandry, Veterinary and Dairy Development | Voted                       | 2,31,88,75     | 3,93,00             | 2,04,20,37     | 3,82,50             | 27,68,38       | 10,50                           | ...            |
| 29                                      | Co-operation Department                            | Voted                       | 24,52,39       | 1,15,00             | 20,81,16       | 1,15,00             | 3,71,23        | ...                             | ...            |
| 30                                      | State Transport Services                           | Voted                       | 1,65,19,99     | 13,50,00            | 1,58,74,18     | 13,11,48            | 6,45,81        | 38,52                           | ...            |

**SUMMARY OF APPROPRIATION ACCOUNTS 2023-24**

| Number & Name of Grant or Appropriation |                                      | Total Grant / Appropriation |                | Actual Expenditure  |                | Savings             |                | Excess                          |                                 |
|---|--------------------------------------|-----------------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------------------|---------------------------------|
| (1)                                     |                                      | Revenue<br>(2)              | Capital<br>(3) | Revenue<br>(4)      | Capital<br>(5) | Revenue<br>(6)      | Capital<br>(7) | Revenue<br>(8)                  | Capital<br>(9)                  |
|   |                                      | (In thousands of ₹)         |                | (In thousands of ₹) |                | (In thousands of ₹) |                | (In thousands of ₹)             |                                 |
| 31                                      | Public Works Department              | Voted                       | 24,88,66,83    | 26,22,59,54         | 24,86,34,17    | 29,16,11,47         | 2,32,66        | ...                             | ( 2,93,51,92,904)<br>2,93,51,93 |
| 33                                      | North Eastern Council                | Voted                       | ...            | 1,21,80             | 1,83,13,20     | 1,21,80             | ...            | ( 1,83,13,20,000)<br>1,83,13,20 | ...                             |
| 34                                      | Power (Electrical)                   | Voted                       | 15,76,62,95    | 3,76,80,77          | 12,57,19,71    | 4,28,17,10          | 3,19,43,24     | ...                             | ( 51,36,32,716)<br>51,36,33     |
| 35                                      | Information and Public Relations     | Voted                       | 56,16,55       | 2,70,75             | 53,03,44       | 1,66,30             | 3,13,11        | ...                             | ...                             |
| 36                                      | Economics and Statistics             | Voted                       | 31,30,93       | 61,67               | 28,46,24       | 61,61               | 2,84,69        | ...                             | ...                             |
| 37                                      | Legal Metrology And Consumer Affairs | Voted                       | 14,31,93       | 1,34,55             | 13,08,95       | 1,91,37             | 1,22,98        | ...                             | ( 56,82,289)<br>56,82           |
| 38                                      | Water Resource Department            | Voted                       | 6,11,71,91     | 5,93,15,86          | 3,99,25,72     | 5,81,18,74          | 2,12,46,19     | ...                             | ...                             |
| 41                                      | Land Management                      | Voted                       | 38,44,09       | 1,80,30             | 25,78,00       | 1,79,16             | 12,66,09       | ...                             | ...                             |
| 42                                      | Rural Development                    | Voted                       | 11,39,96,18    | 69,43,09            | 11,32,79,28    | 64,87,36            | 7,16,90        | ...                             | ...                             |
| 43                                      | Fisheries                            | Voted                       | 1,04,46,23     | 26,70,00            | 68,02,79       | 27,84,11            | 36,43,44       | ...                             | ( 1,14,10,512)<br>1,14,11       |

**SUMMARY OF APPROPRIATION ACCOUNTS 2023-24**

| Number & Name of Grant or Appropriation |   | Total Grant / Appropriation |                      | Actual Expenditure  |                    | Savings             |                     | Excess                      |                           |
|---|---|-----------------------------|----------------------|---------------------|--------------------|---------------------|---------------------|-----------------------------|---------------------------|
| (1)                                     |   | Revenue<br>(2)              | Capital<br>(3)       | Revenue<br>(4)      | Capital<br>(5)     | Revenue<br>(6)      | Capital<br>(7)      | Revenue<br>(8)              | Capital<br>(9)            |
|   |   | (In thousands of ₹)         |                      | (In thousands of ₹) |                    | (In thousands of ₹) |                     | (In thousands of ₹)         |                           |
| 44                                      | Attached Offices of the<br>Secretariat Administration                       | Voted                       | 13,38,21             | 2,15,30             | 12,27,01           | 1,84,75             | 1,11,20             | 30,55                       | ...                       |
| 45                                      | Civil Aviation  | Voted                       | 1,14,11,26           | 47,98,22            | 78,29,68           | 45,09,63            | 35,81,58            | 2,88,59                     | ...                       |
| 46                                      | Arunachal Pradesh Public<br>Service Commission and Staff<br>Selection Board | Voted<br><i>Charged</i>     | 19,00,00<br>14,42,65 | ...                 | 6,56,21<br>5,65,44 | ...                 | 12,43,79<br>8,77,21 | ...                         | ...                       |
| 47                                      | Law, Legislative and Justice  | Voted                       | 63,60,88             | 1,03,47,80          | 34,33,79           | 1,02,90,03          | 29,27,09            | 57,77                       | ...                       |
| 48                                      | Horticulture  | Voted                       | 3,10,69,12           | 9,23,65             | 3,31,23,33         | 3,82,85             | ...                 | ( 20,54,21,171)<br>20,54,21 | ...                       |
| 49                                      | Science and Technology  | Voted                       | 78,45,97             | ...                 | 54,22,29           | ...                 | 24,23,68            | ...                         | ...                       |
| 50                                      | Planning and Investment   | Voted                       | 3,72,93,02           | 25,67,38,76         | 1,84,64,57         | 5,54,49,15          | 1,88,28,45          | 20,12,89,61                 | ...                       |
| 51                                      | Library   | Voted                       | 22,07,93             | 3,14,50             | 20,57,56           | 7,62,81             | 1,50,37             | ...                         | ( 4,48,30,983)<br>4,48,31 |
| 52                                      | Youth Affairs   | Voted                       | 34,03,87             | 2,50,00             | 34,03,41           | 2,18,00             | 46                  | 32,00                       | ...                       |

SUMMARY OF APPROPRIATION ACCOUNTS 2023-24

| Number & Name of Grant or Appropriation |  | Total Grant / Appropriation |                | Actual Expenditure  |                | Savings             |                | Excess              |                             |
|---|--|-----------------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|-----------------------------|
| (1)                                     |  | Revenue<br>(2)              | Capital<br>(3) | Revenue<br>(4)      | Capital<br>(5) | Revenue<br>(6)      | Capital<br>(7) | Revenue<br>(8)      | Capital<br>(9)              |
|   |  | (In thousands of ₹)         |                | (In thousands of ₹) |                | (In thousands of ₹) |                | (In thousands of ₹) |                             |
| 53                                      | Fire and Emergency Services                | Voted                       | 35,41,17       | 41,48,32            | 31,57,59       | 41,24,42            | 3,83,58        | 23,90               | ...                         |
| 54                                      | Tax, Excise and Narcotics                  | Voted                       | 43,59,89       | 50,49               | 39,35,58       | 50,37               | 4,24,31        | 12                  | ...                         |
| 55                                      | State Lotteries                            | Voted                       | 1,34,36        | 10,55               | 1,20,58        | 10,55               | 13,78          | ...                 | ...                         |
| 56                                      | Tourism Department                         | Voted                       | 46,14,99       | 40,04,42            | 43,37,13       | 28,44,21            | 2,77,86        | 11,60,21            | ...                         |
| 57                                      | Urban Development                          | Voted                       | 2,26,78,33     | 2,24,31,61          | 1,25,03,71     | 1,97,54,10          | 1,01,74,62     | 26,77,51            | ...                         |
| 58                                      | Printing                                   | Voted                       | 14,82,93       | 55,00               | 14,14,85       | 85,00               | 68,08          | ...                 | ( 29,99,572)<br>30,00       |
| 59                                      | Public Health Engineering and Water Supply | Voted                       | 10,98,19,19    | 3,86,63,69          | 9,16,08,53     | 3,84,20,21          | 1,82,10,66     | 2,43,48             | ...                         |
| 60                                      | Textile and Handicrafts                    | Voted                       | 1,02,14,53     | 9,31,40             | 75,47,87       | 23,07,83            | 26,66,66       | ...                 | ( 13,76,42,730)<br>13,76,43 |
| 61                                      | Geology and Mining                         | Voted                       | 29,30,32       | 4,02,50             | 27,01,08       | 3,96,04             | 2,29,24        | 6,46                | ...                         |
| 62                                      | Transport                                  | Voted                       | 11,61,81       | 82,34               | 5,54,30        | 42,26               | 6,07,51        | 40,08               | ...                         |

**SUMMARY OF APPROPRIATION ACCOUNTS 2023-24**

| Number & Name of Grant or Appropriation |  | Total Grant / Appropriation |                | Actual Expenditure  |                | Savings             |                | Excess              |                |
|---|--|-----------------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|----------------|
| (1)                                     |  | Revenue<br>(2)              | Capital<br>(3) | Revenue<br>(4)      | Capital<br>(5) | Revenue<br>(6)      | Capital<br>(7) | Revenue<br>(8)      | Capital<br>(9) |
|   |  | (In thousands of ₹)         |                | (In thousands of ₹) |                | (In thousands of ₹) |                | (In thousands of ₹) |                |
| 63                                      | Protocol Department<br>Voted   | 7,59,05                     | 95,48          | 7,58,69             | 94,90          | 36                  | 58             | ...                 | ...            |
| 64                                      | Trade and Commerce<br>Voted  | 13,11,08                    | 2,65,00        | 6,14,30             | 2,14,62        | 6,96,78             | 50,38          | ...                 | ...            |
| 65                                      | Department for Development<br>of Tirap, Changlang and<br>Longding Districts<br>Voted | 2,32,86                     | 51,75,00       | 1,64,11             | 50,17,64       | 68,75               | 1,57,36        | ...                 | ...            |
| 66                                      | Hydro Power Development<br>Voted   | 5,64,00,33                  | 2,51,30,76     | 4,20,99,80          | 2,36,31,53     | 1,43,00,53          | 14,99,23       | ...                 | ...            |
| 67                                      | Arunachal Pradesh<br>Information Commission<br>Voted                                 | 6,30,01                     | ...            | 5,22,48             | ...            | 1,07,53             | ...            | ...                 | ...            |
| 68                                      | Town Planning Department<br>Voted  | 7,60,75,23                  | 4,45,99,63     | 1,16,54,42          | 4,34,63,16     | 6,44,20,81          | 11,36,47       | ...                 | ...            |
| 69                                      | Parliamentary Affairs<br>Department<br>Voted   | 1,86,85                     | 50,00          | 1,79,28             | 49,56          | 7,57                | 44             | ...                 | ...            |
| 70                                      | Administrative Training<br>Institute<br>Voted  | 14,11,00                    | 17,85,00       | 5,19,02             | 17,85,00       | 8,91,98             | ...            | ...                 | ...            |
| 71                                      | Department of Karmik and<br>Adhyatmik(Chos-Rig) Affairs<br>Voted                     | 13,29,77                    | 30,40,40       | 11,60,52            | 30,24,04       | 1,69,25             | 16,36          | ...                 | ...            |

**SUMMARY OF APPROPRIATION ACCOUNTS 2023-24**

| Number & Name of Grant or Appropriation |  | Total Grant / Appropriation |                | Actual Expenditure  |                | Savings             |                | Excess              |                          |
|---|--|-----------------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|--------------------------|
| (1)                                     |  | Revenue<br>(2)              | Capital<br>(3) | Revenue<br>(4)      | Capital<br>(5) | Revenue<br>(6)      | Capital<br>(7) | Revenue<br>(8)      | Capital<br>(9)           |
|   |  | (In thousands of ₹)         |                | (In thousands of ₹) |                | (In thousands of ₹) |                | (In thousands of ₹) |                          |
| 72                                      | Prison   | Voted                       | 43,38,90       | 41,24,00            | 25,14,47       | 41,23,16            | 18,24,43       | 84                  | ...                      |
| 73                                      | Information Technology and Communication       | Voted                       | 33,83,57       | ...                 | 27,12,29       | ...                 | 6,71,28        | ...                 | ...                      |
| 74                                      | Social Justice, Empowerment and Tribal Affairs | Voted                       | 1,66,76,73     | 2,03,06,74          | 1,65,19,70     | 1,57,01,08          | 1,57,03        | 46,05,66            | ...                      |
| 75                                      | Higher and Technical Education                 | Voted                       | 3,84,57,49     | 1,03,63,50          | 2,63,78,53     | 92,13,19            | 1,20,78,96     | 11,50,31            | ...                      |
| 76                                      | Elementary Education                           | Voted                       | 18,68,71,68    | 98,41,20            | 16,18,53,23    | 85,61,41            | 2,50,18,45     | 12,79,79            | ...                      |
| 77                                      | Gauhati High Court, Itanagar Permanent Bench   | Voted<br><i>Charged</i>     | ...            | 3,26                | ...            | 3,26                | ...            | ...                 | ...                      |
|   |  |                             | 11,83,15       | ...                 | 11,63,10       | ...                 | 20,05          | ...                 | ...                      |
| 78                                      | Political Department                           | Voted                       | 3,15,94        | ...                 | 2,48,56        | ...                 | 67,38          | ...                 | ...                      |
| 79                                      | Skill Development and Entrepreneurship         | Voted                       | 68,17,08       | 4,73,00             | 38,85,79       | 6,52,44             | 29,31,29       | ...                 | (1,79,44,293)<br>1,79,44 |
| 80                                      | Medical Education, Training and Research       | Voted                       | 1,56,00,31     | 20,00,00            | 1,54,99,81     | 10,85,74            | 1,00,50        | 9,14,26             | ...                      |

SUMMARY OF APPROPRIATION ACCOUNTS 2023-24

| Number & Name of Grant or Appropriation<br>(1) | Total Grant / Appropriation |                | Actual Expenditure  |                | Savings             |                | Excess              |                |
|--|-----------------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|----------------|
|  | Revenue<br>(2)              | Capital<br>(3) | Revenue<br>(4)      | Capital<br>(5) | Revenue<br>(6)      | Capital<br>(7) | Revenue<br>(8)      | Capital<br>(9) |
|  | (In thousands of ₹)         |                | (In thousands of ₹) |                | (In thousands of ₹) |                | (In thousands of ₹) |                |
| 81 Family Welfare                              | Voted                       | 34,29,02       | ...                 | 34,29,02       | ...                 | ...            | ...                 | ...            |
| 82 Department of Indigenous Affairs            | Voted                       | 22,59,45       | 36,14,00            | 21,20,75       | 26,46,27            | 1,38,70        | 9,67,73             | ...            |
| 97 Public Debt                                 | Charged                     | 9,83,12,00     | 9,08,61,00          | 9,28,60,76     | 5,65,40,03          | 54,51,24       | 3,43,20,97          | ...            |
| Total:   | Voted                       | 2,47,14,49,48  | 1,09,09,20,21       | 1,97,33,90,69  | 88,77,25,51         | 54,30,62,23    | 23,98,88,07         | 3,66,93,37     |
|  | Charged                     | 10,32,07,87    | 9,09,50,00          | 9,63,01,89     | 5,66,17,89          | 69,05,98       | 3,43,32,11          | ...            |
|  | Grand Total                 | 2,57,46,57,35  | 1,18,18,70,21       | 2,06,96,92,58  | 94,43,43,40         | 54,99,68,21    | 27,42,20,18         | 3,66,93,37     |

**SUMMARY OF APPROPRIATION ACCOUNTS–Contd.**

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

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

- |    |     |                       |
|----|-----|-----------------------|
| 1. | 25. | Disaster Management   |
| 2. | 33. | North Eastern Council |
| 3. | 48. | Horticulture          |

**CAPITAL-Voted**

- |    |     |  |
|----|-----|--|
| 1. | 31. | Public Works Department                |
| 2. | 34. | Power (Electrical)                     |
| 3. | 37. | Legal Metrology and Consumer Affairs   |
| 4. | 43. | Fisheries                              |
| 5. | 51. | Library                                |
| 6. | 58. | Printing                               |
| 7. | 60. | Textile and Handicrafts                |
| 8. | 79. | Skill Development and Entrepreneurship |

**SUMMARY OF APPROPRIATION ACCOUNTS-Concl'd.**

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

Reconciliation between the total expenditure according to the Appropriation Accounts for 2023-24 and that shown in the Finance Accounts for that year is given below:-

|  | Voted           |             | Charged    |            | Total         |
|--|-----------------|-------------|------------|------------|---------------|
|  | Revenue         | Capital     | Revenue    | Capital    |               |
|  | (₹in thousands) |             |            |            |               |
| Total Expenditure according to the Appropriation Accounts              | 1,97,33,90,69   | 88,77,25,51 | 9,63,01,89 | 5,66,17,89 | 3,01,40,35,98 |
| Total Deduct- recoveries shown in Appendix                             | 1,32,57,47      | 4,11,53,48  | ...        | ...        | 5,44,10,95    |
| Net Total Expenditure as shown in Statement 11 of the Finance Accounts | 1,96,01,33,22   | 84,65,72,03 | 9,63,01,89 | 5,66,17,89 | 2,95,96,25,03 |

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

Details of recoveries referred to above are given in the Appendix II at page 305.



## **Report of the Comptroller and Auditor General of India**

### **Audit of the Appropriation Accounts of the Government of Arunachal Pradesh**

#### **Opinion**

The Appropriation Accounts of the Government of Arunachal Pradesh for the year ended 31 March 2024 present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2024 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Arunachal Pradesh being presented separately for the year ended 31 March 2024.

#### **Basis for Opinion**

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

#### **Responsibilities for Preparation of the Initial and Subsidiary Accounts**

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Arunachal Pradesh are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General, Arunachal Pradesh for compilation and preparation of the Appropriation Accounts.

#### **Responsibilities for Compilation of Annual Accounts**

The Accounts Wing of the Office of the Principal Accountant General, Arunachal Pradesh functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.



The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Arunachal Pradesh and the statements received from the Reserve Bank of India.

### **Responsibilities for the Audit of the Annual Accounts**

The audit of the Annual Accounts is conducted through the Audit Wing of the Office of the Principal Accountant General, Arunachal Pradesh in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Accounts Wing and the Audit Wing of the Office of the Principal Accountant General are independent of each other and are distinct units with separate cadres.

### **Emphasis of Matter**

I want to draw attention to:

1. There was excess disbursement of ₹816.97 crore over the authorisation made by the State Legislature under 11 grants during the financial year 2023-24. Excess disbursement of ₹3,343.64 crore under 76 grants pertaining to the years 1986-87 to 2022-23 is yet to be regularised by the State Legislature.

During 2023-24, Fisheries Department (Grant No. 43), Government of Arunachal Pradesh incurred an expenditure of ₹183.13 crore through the District Fisheries Development Officer, Kra Daadi District, Palin under Palin Treasury without any budget provision from Grant No. 33 – North Eastern Council in violation of Article 204. Thus, there was excess expenditure of ₹183.13 crore during 2023-24 under Grant No. 33, which requires regularisation under Article 205.

Excess expenditure of ₹107.68 crore was also incurred by the same DDO during the financial year 2022-23.

My opinion on the Appropriation Accounts is not modified due to Emphasis of Matter section.

(K. SANJAY MURTHY)

**Date: 28 January 2025**

**Place: New Delhi**

**Comptroller and Auditor General of India**



## GRANT NO. 1 LEGISLATIVE ASSEMBLY

|  |  | Total grant/<br>Appropriation | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in thousand) |
|--|--|-------------------------------|-----------------------|--|
|--|--|-------------------------------|-----------------------|--|

**Revenue:****Major Head:****2011 Parliament/State/Union  
Territory Legislatures****Voted:**

|          |          |          |          |             |
|----------|----------|----------|----------|-------------|
| Original | 98,93,85 | 98,93,85 | 74,78,01 | (-)24,15,84 |
|----------|----------|----------|----------|-------------|

|   |  |  |  |          |
|---|--|--|--|----------|
| Amount surrendered<br>during the year (31 March 2024) |  |  |  | 20,38,32 |
|---|--|--|--|----------|

***Charged:***

|                 |                |  |  |  |
|-----------------|----------------|--|--|--|
| <i>Original</i> | <i>1,70,84</i> |  |  |  |
|-----------------|----------------|--|--|--|

|                      |              |                |                |                 |
|----------------------|--------------|----------------|----------------|-----------------|
| <i>Supplementary</i> | <i>34,24</i> | <i>2,05,08</i> | <i>1,79,12</i> | <i>(-)25,96</i> |
|----------------------|--------------|----------------|----------------|-----------------|

|   |  |  |  |     |
|---|--|--|--|-----|
| <i>Amount surrendered<br/>during the year</i> |  |  |  | ... |
|---|--|--|--|-----|

**Capital:****Major Head:****4070 Capital Outlay on Other  
Administrative Services****Voted:**

|          |         |  |  |  |
|----------|---------|--|--|--|
| Original | 3,94,43 |  |  |  |
|----------|---------|--|--|--|

|               |         |          |          |          |
|---------------|---------|----------|----------|----------|
| Supplementary | 8,48,05 | 12,42,48 | 12,30,95 | (-)11,53 |
|---------------|---------|----------|----------|----------|

|                                       |  |  |  |     |
|---------------------------------------|--|--|--|-----|
| Amount surrendered<br>during the year |  |  |  | ... |
|---------------------------------------|--|--|--|-----|

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

**1.1.1** In view of the overall savings of ₹2,415.84 lakh (24.42 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**GRANT NO. 1 LEGISLATIVE ASSEMBLY - Contd.**

**1.1.2** Out of the available savings of ₹2,415.84 lakh, ₹2,038.32 lakh (84.37 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**1.1.3** Savings of ₹2,508.88 lakh constituting 26.02 *per cent* of the total provision had occurred under the Revenue Voted Section of this grant in 2022-23 also.

**1.1.4** Savings occurred mainly under:

| <b>Serial Head<br/>number</b>                                      | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes  |                        |                               |   |
| <b>2011 Parliament/ State/ Union<br/>Territory Legislatures.</b>   |                        |                               |   |
| 02 State/Union Territory Legislatures                              |                        |                               |   |
| 800 Other Expenditure  |                        |                               |   |
| 02 Schemes under Budget Announcement/<br>State Development Schemes |                        |                               |   |
| O 200.00   |                        |                               |   |
| R (-)175.00  | 25.00                  | 24.99                         | (-)0.01   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹69.24 lakh under Other Revenue Expenditure and increase of ₹10.00 lakh towards Minor Civil and Electric Works due to requirement of less/ more funds under respective heads and surrender of ₹115.76 lakh from Other Revenue Expenditure was made without assigning any reason.

**(ii) 2011 Parliament/State/Union Territory  
Legislatures.**

02 State/Union Territory Legislatures  
101 Legislative Assembly  
01 Speaker, Deputy Speaker

|             |          |          |          |
|-------------|----------|----------|----------|
| O 2,840.00  |          |          |          |
| R (-)413.20 | 2,426.80 | 2,367.89 | (-)58.91 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,067.45 lakh mainly under Minor Civil and Electric Works (Voted) and Other Revenue Expenditure (Voted) and increase of ₹654.25 lakh mainly towards Repair and Maintenance (Voted) and Contribution (Voted) due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-receipt of bills from firms and non-receipt of Fuels and Lubricants bills in time.

**GRANT NO. 1 LEGISLATIVE ASSEMBLY - Contd.**

| Serial Head<br>number |  | Total<br>grant | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in lakh) |
|-----------------------|--|----------------|-----------------------|--|
| (iii)                 | <b>2011 Parliament/State/Union Territory Legislatures.</b> |                |                       |  |
| 02                    | <i>State/Union Territory Legislatures</i>                  |                |                       |  |
| 103                   | Legislative Secretariat                                    |                |                       |  |
| 01                    | Establishment Expenses                                     |                |                       |  |
|                       | O  | 5,641.45       |                       |  |
|                       | R  | (-2,277.92     | 3,363.53              | 3,234.23                               |
|                       |  |                |                       | (-)129.30                              |

Reduction in provision by re-appropriation was the net effect of decrease of ₹479.75 lakh mainly under Other Revenue Expenditure and Wages and increase of ₹124.39 lakh mainly towards Foreign Travel Expenses and Allowances due to requirement of less/ more funds under respective heads and surrender of ₹1,922.56 lakh mainly from Office Expenses, Repair and Maintenance and Other Revenue Expenditure was made without assigning any reason.

Savings were reportedly due to non-submission of bills by firms in time.

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

| Serial Head<br>number |  | Total<br>grant | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in lakh) |
|-----------------------|--|----------------|-----------------------|--|
| (i)                   | <b>2011 Parliament/State/Union Territory Legislatures.</b> |                |                       |  |
| 02                    | <i>State/Union Territory Legislatures</i>                  |                |                       |  |
| 101                   | Legislative Assembly                                       |                |                       |  |
| 02                    | Establishment Expenses of MLAs                             |                |                       |  |
|                       | O  | 1,212.40       |                       |  |
|                       | R  | 827.80         | 2,040.20              | 1,850.90                               |
|                       |  |                |                       | (-)189.30                              |

Augmentation of provision by re-appropriation was the net effect of increase of ₹877.80 lakh mainly towards Other Revenue Expenditure and Repair and Maintenance and decrease of ₹50.00 lakh mainly under Salaries and Medical Treatment due to requirement of less/ more funds under respective heads.

Final savings were reportedly due to non-receipt of bills in time.

***Charged:***

**1.1.1** In view of the overall savings of ₹25.96 lakh (12.66 *per cent* of the total provision) in the appropriation, supplementary provision of ₹34.24 lakh obtained in March 2024 proved excessive.

**1.1.2** No part of the available savings of ₹25.96 lakh was anticipated for surrender during the year.

**GRANT NO. 1 LEGISLATIVE ASSEMBLY - Concl'd.**

**1.1.3** Saving occurred mainly under:

| <b>Serial Head<br/>number</b>                                      | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| <b>(i) 2011 Parliament/State/Union Territory<br/>Legislatures.</b> |                        |                               |   |
| 02 <i>State/Union Territory Legislatures</i>                       |                        |                               |   |
| 101 Legislative Assembly   |                        |                               |   |
| 01 Speaker, Deputy Speaker   |                        |                               |   |
| <i>O</i>   | <i>170.84</i>          |                               |   |
| <i>S</i>   | <i>34.24</i>           | <i>205.08</i>                 | <i>179.12</i>                                   |
|  |                        |                               | <i>(-)25.96</i>                                 |

Savings were reportedly due to non-receipt of Medical reimbursement bills, Domestic Travel Expenses and Foreign Travel Expenses bills from Hon'ble Speaker and Hon'ble Deputy Speaker.

**APPROPRIATION NO. 2 GOVERNOR SECRETARIAT**  
**(All Charged)**

|   |   | <b>Total<br/>appropriation</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|---|--------------------------------|-------------------------------|---|
| <b>Revenue</b>  |   |                                |                               |   |
| <b>Major Head:</b>  |   |                                |                               |   |
| <b>2012</b>   | <b>President, Vice-President/Governor,<br/>Administrator of Union Territories</b> |                                |                               |   |
| <i>Original</i>   | <i>14,14,99</i>   | <i>14,14,99</i>                | <i>8,83,47</i>                | <i>(-)5,31,52</i>                                   |
| <i>Amount surrendered<br/>during the year (31 March 2024)</i> |   |                                |                               | <i>2,32,32</i>                                      |
| <b>Capital</b>  |   |                                |                               |   |
| <b>Major Head:</b>  |   |                                |                               |   |
| <b>4075</b>   | <b>Capital Outlay on Miscellaneous<br/>General Services</b>                       |                                |                               |   |
| <i>Supplementary</i>  | <i>89,00</i>  | <i>89,00</i>                   | <i>77,86</i>                  | <i>(-)11,14</i>                                     |
| <i>Amount surrendered<br/>during the year</i>                 |   |                                |                               | <i>...</i>  |

**Notes and Comments:**

**Revenue:**

**2.1.1** As the overall expenditure of ₹883.47 lakh fell far short of the original provision of ₹1,414.99 lakh, provision made through original appropriation proved excessive.

**2.1.2** Out of the available savings of ₹531.52 lakh (37.56 *per cent* of the total provision), ₹232.32 lakh (43.71 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**2.1.3** Savings of ₹202.71 lakh and ₹360.08 lakh constituting 19.74 *per cent* and 29.51 *per cent* of the total provision had also occurred under the Revenue Charged Section of this appropriation in 2021-22 and 2022-23 respectively.

**APPROPRIATION NO. 2 GOVERNOR SECRETARIAT - Contd.****2.1.4 Saving occurred mainly under:**

| <b>Serial Head<br/>number</b>  | <b>Total<br/>appropriation</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|--------------------------------|-------------------------------|---|
| (i) <b>2012 President, Vice-President/Governor,<br/>Administrator of Union Territories</b> |                                |                               |   |
| 03 Governor/Administrator of Union<br>Territories  |                                |                               |   |
| 090 Secretariat  |                                |                               |   |
| 01 Governor's Establishment Expenses   |                                |                               |   |
| <i>O</i>   | 765.40                         |                               |   |
| <i>R</i>   | (-)258.33                      | 507.07                        | 415.15  |
|  |                                |                               | (-)91.92  |

Reduction in provision by re-appropriation was the net effect of decrease of ₹132.13 lakh under Allowances and Salaries and increase of ₹16.69 lakh mainly towards Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹142.89 lakh mainly from Allowances and Professional Services was made without assigning any reason.

Savings were reportedly due to allocation of excess budget provision under Professional Services, Fuels and Lubricants, Other Revenue Expenditure and Office Expenses by the Finance Department (Budget), Government of Arunachal Pradesh and non-payment of honorarium as an austerity measure. Moreover, the department stated that fund under Digital equipment could not be utilised due to late receipt of fund.

|  |          |       |         |
|--|----------|-------|---------|
| (ii) 101 Emoluments and Allowances of the<br>Governor/Administrator of U.Ts. |          |       |         |
| 01 Pay Allowances of Governor  |          |       |         |
| <i>O</i>   | 42.00    |       |         |
| <i>R</i>   | (-)19.20 | 22.80 | 22.70   |
|  |          |       | (-)0.10 |

Reduction in provision by surrender from Salaries was made in March 2024 without assigning any reason.

|                                    |       |       |          |
|------------------------------------|-------|-------|----------|
| (iii) 102 Discretionary Grants     |       |       |          |
| 01 Discretionary Grant of Governor |       |       |          |
| <i>O</i>                           | 50.00 | 50.00 | 39.02    |
|                                    |       |       | (-)10.98 |

Savings were reportedly due to less number of tours by the Hon'ble Governor outside the state and incurring of less expenditure.

**APPROPRIATION NO. 2 GOVERNOR SECRETARIAT - Contd.**

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>appropriation</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|--------------------------------|-------------------------------|---|
| (iv)                          | <b>2012 President, Vice-President/Governor,<br/>Administrator of Union Territories</b> |                                |                               |   |
| 03                            | <i>Governor/Administrator of<br/>Union Territories</i>                                 |                                |                               |   |
| 103                           | Household Establishment  |                                |                               |   |
| 01                            | Establishment Charges  |                                |                               |   |

|          |                 |               |               |                 |
|----------|-----------------|---------------|---------------|-----------------|
| <i>O</i> | <i>476.04</i>   |               |               |                 |
| <i>R</i> | <i>(-)44.53</i> | <i>431.51</i> | <i>379.07</i> | <i>(-)52.44</i> |

Reduction in provision by re-appropriation was the net effect of increase of ₹5.70 lakh mainly towards Digital Equipment and Salaries due to requirement of more fund and surrender of ₹50.23 lakh mainly from Allowances and Professional Services without assigning any reason.

Savings were reportedly due to non-payment of salary of four regular staffs of house hold establishment and incurring of less expenditure under Other Revenue Expenditure as an austerity measure and also allocation of excess budget provision under Professional Services in Revised Estimate.

|     |   |             |             |                |
|-----|---|-------------|-------------|----------------|
| (v) | 103 Household Establishment                   |             |             |                |
|     | 02 Renewal of Furnishing of<br>Governor House |             |             |                |
|     | <i>O</i>                                      | <i>1.00</i> |             |                |
|     | <i>R</i>                                      | <i>7.98</i> | <i>8.98</i> | <i>(-)8.98</i> |

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

The department stated (August 2024) that savings occurred as no works were undertaken during the year.

|      |                             |              |              |                 |
|------|-----------------------------|--------------|--------------|-----------------|
| (vi) | 103 Household Establishment |              |              |                 |
|      | 04 Maintenance of Garden    |              |              |                 |
|      | <i>O</i>                    | <i>5.00</i>  |              |                 |
|      | <i>R</i>                    | <i>32.09</i> | <i>37.09</i> | <i>(-)34.89</i> |

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

The department stated (August 2024) that savings occurred as less purchases/ works were undertaken during the year.

**APPROPRIATION NO. 2 GOVERNOR SECRETARIAT - Contd.**

| <b>Serial Head<br/>number</b>   | <b>Total<br/>appropriation</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|--------------------------------|-------------------------------|---|
| (vii) <b>2012 President, Vice-President/<br/>Governor, Administrator of Union<br/>Territories</b> |                                |                               |   |
| 03 <i>Governor/Administrator of Union<br/>Territories</i>   |                                |                               |   |
| 103 Household Establishment   |                                |                               |   |
| 06 Repair / Maintenance of Official<br>Residence of Governor                                      |                                |                               |   |
| <i>O</i>  | <i>6.60</i>                    |                               |   |
| <i>R</i>  | <i>33.86</i>                   | <i>40.46</i>                  | <i>...</i>                                      |
|   |                                |                               | <i>(-)40.46</i>                                 |

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

The department stated (August 2024) that savings occurred as purchases and works were not undertaken during the year.

|  |             |              |            |                 |
|--|-------------|--------------|------------|-----------------|
| (viii) 103 Household Establishment   |             |              |            |                 |
| 09 Maintenance and Repairs of<br>furnishing of Official Residence of<br>Governor |             |              |            |                 |
| <i>O</i>   | <i>1.50</i> |              |            |                 |
| <i>R</i>   | <i>9.38</i> | <i>10.88</i> | <i>...</i> | <i>(-)10.88</i> |

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

The department stated (August 2024) that savings occurred as no works were undertaken as an austerity measure.

|                                   |                 |              |             |                 |
|-----------------------------------|-----------------|--------------|-------------|-----------------|
| (ix) 105 Medical Facilities       |                 |              |             |                 |
| 01 Medical Facilities of Governor |                 |              |             |                 |
| <i>O</i>                          | <i>40.00</i>    |              |             |                 |
| <i>R</i>                          | <i>(-)20.00</i> | <i>20.00</i> | <i>0.36</i> | <i>(-)19.64</i> |

Reduction in provision by surrender from Medical Treatment was made in March 2024 without assigning any reason.

Savings were reportedly due to less number of medical check-up and tour outside the state for medical treatment by the Hon'ble Governor.

**APPROPRIATION NO. 2 GOVERNOR SECRETARIAT - Concl'd.**

**2.1.5** Savings mentioned at note **2.1.4** were partly offset by excess mainly under:

| Serial Head<br>number |  | Total<br>appropriation | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in lakh) |
|-----------------------|--|------------------------|-----------------------|--|
| (i)                   | <b>2012 President, Vice-President/Governor,<br/>Administrator of Union Territories</b> |                        |                       |  |
| 03                    | <i>Governor/Administrator of Union Territories</i>                                     |                        |                       |  |
| 103                   | Household Establishment  |                        |                       |  |
| 07                    | Improvement of Official Residence of Governor  |                        |                       |  |
|                       | <i>O</i>   | 1.20                   |                       |  |
|                       | <i>R</i>   | 3.02                   | 4.22                  | 1.64                                   |
|                       |  |                        |                       | (-)2.58                                |

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

|      |  |       |       |          |
|------|--|-------|-------|----------|
| (ii) | 107 Expenditure from Contract Allowances |       |       |          |
|      | 01 Establishment Charges                 |       |       |          |
|      | <i>O</i>                                 | 5.00  |       |          |
|      | <i>R</i>                                 | 11.59 | 16.59 | 5.01     |
|      |  |       |       | (-)11.58 |

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

Final savings were reportedly due to minimisation of expenditure as an austerity measure.

**Capital:**

**2.2.1** As the overall expenditure of ₹77.86 lakh fell far short of the supplementary provision of ₹89.00 lakh, provision made through supplementary appropriation proved excessive.

**2.2.2** No part of the available savings of ₹11.14 lakh (12.52 per cent of the total provision) was anticipated for surrender during the year.

**2.2.3** Savings occurred mainly under:

| Serial Head<br>number |   | Total<br>appropriation | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in lakh) |
|-----------------------|---|------------------------|-----------------------|--|
| (i)                   | <b>4075 Capital Outlay on Miscellaneous<br/>General Services</b>  |                        |                       |  |
| 001                   | Direction and Administration  |                        |                       |  |
| 01                    | Purchase of Vehicle, Machinery & equipment,<br>Furniture and Fixtures, Computer Items and<br>Information Communication Technology (ICT)<br>equipment etc. |                        |                       |  |
|                       | <i>S</i>  | 89.00                  | 89.00                 | 77.86                                  |
|                       |   |                        |                       | (-)11.14                               |

The department stated (August 2024) that provision was kept for purchase of vehicles along with spare parts and insurance and savings occurred due to purchase of vehicles at lower costs than anticipation, free insurance of Government vehicles, non-purchase of spare parts as an austerity measure and delay in procurement of furniture during the year.

**GRANT NO. 3 GENERAL ADMINISTRATION DEPARTMENT  
(All Voted)**

|   |                             | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|-----------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |                             |                        |                               |   |
| <b>Major Head:</b>                                    |                             |                        |                               |   |
| <b>2013</b>   | <b>Council of Ministers</b> |                        |                               |   |
| Original  | 20,54,78                    | 20,54,78               | 19,64,38                      | (-)90,40  |
| Amount surrendered<br>during the year (31 March 2024) |                             |                        |                               | 79,30   |

**Capital**

**Major Head:**

**4070 Capital Outlay on Other Administrative Services**

|                                       |         |         |         |         |
|---------------------------------------|---------|---------|---------|---------|
| Supplementary                         | 1,29,91 | 1,29,91 | 1,21,10 | (-)8,81 |
| Amount surrendered<br>during the year |         |         |         | ...     |

**Notes and Comments:**

**Capital:**

**3.2.1** In view of the overall savings of ₹8.81 lakh (6.78 *per cent* of the total provision) in the grant, provision made through supplementary grant proved excessive.

**3.2.2** No part of the available savings of ₹8.81 lakh was anticipated for surrender during the year.

**3.2.3** Saving occurred mainly under:

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (i)                           | <b>4070 Capital Outlay on Other Administrative Services</b>   |                        |                               |   |
| 001                           | Direction and Administration  |                        |                               |   |
| 04                            | Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i> |                        |                               |   |
| S                             |   | 129.91                 | 121.10                        | (-)8.81   |

Savings were reportedly due to receipt of less number of bills.

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

|  |            | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|--|------------|------------------------|-------------------------------|---|
| <b>Revenue</b>   |            |                        |                               |   |
| <b>Major Head:</b>   |            |                        |                               |   |
| <b>2015 Elections</b>  |            |                        |                               |   |
| Original   | 41,83,42   |                        |                               |   |
| Supplementary  | 1,83,81,63 | 2,25,65,05             | 74,23,84                      | (-)1,51,41,21                                       |
| Amount surrendered<br>during the year (31 March 2024)            |            |                        |                               | 1,50,00,00  |
| <b>Capital</b>   |            |                        |                               |   |
| <b>Major Head:</b>   |            |                        |                               |   |
| <b>4075 Capital Outlay on Miscellaneous<br/>General Services</b> |            |                        |                               |   |
| Supplementary  | 8,99,42    | 8,99,42                | 8,98,71                       | (-)71   |
| Amount surrendered<br>during the year                            |            |                        |                               | ...   |

**Notes and Comments:**

**Revenue:**

**4.1.1** In view of the overall savings of ₹15,141.21 lakh (67.10 *per cent* of the total provision) in the grant, supplementary provision of ₹18,381.63 lakh obtained in March 2024 proved excessive.

**4.1.2** Out of the available savings of ₹15,141.21 lakh, ₹15,000.00 lakh (99.07 *per cent* of the total savings) was precisely anticipated and surrendered in March 2024.

**GRANT NO. 4 ELECTION - Contd.****4.1.3 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b> |                       | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|-----------------------|------------------------|-------------------------------|---|
| (i) <b>2015 Election</b>      |                       |                        |                               |   |
| 102                           | Electoral Officers    |                        |                               |   |
| 01                            | Establishment Charges |                        |                               |   |
|                               | O                     | 2,121.42               |                               |   |
|                               | S                     | 2,800.00               |                               |   |
|                               | R                     | (-)2,878.37            | 2,043.05                      | 1,982.24  |
|                               |                       |                        |                               | (-)60.81  |

Reduction in provision by re-appropriation was the net effect of decrease of ₹871.21 lakh under Office Expenses and increase of ₹231.21 lakh towards Minor Civil and Electric Works and Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹2,238.37lakh mainly from Domestic Travel Expenses and Other Revenue Expenditure was made without assigning any reason.

Savings were reportedly due to non-granting of MACP, ACP, non-drawal of leave encashment, non-receipt of Home Town LTC bills, non-payments of various Contingency bills and non-filling up of vacant posts for which budget provision was kept.

|          |  |             |          |          |
|----------|--|-------------|----------|----------|
| (ii) 103 | Preparation and Printing of<br>Electoral Rolls |             |          |          |
| 01       | Printing of Electoral Rolls                    |             |          |          |
|          | O  | 930.00      |          |          |
|          | S  | 5,840.00    |          |          |
|          | R  | (-)5,565.00 | 1,205.00 | 1,146.12 |
|          |  |             |          | (-)58.88 |

Reduction in provision by re-appropriation was the net effect of increase of ₹110.00 lakh towards Printing and Publication and Digital Equipment due to requirement of more fund and surrender of ₹5,675.00 lakh from Office Expenses and Domestic Travel Expenses without assigning any reason.

Savings were reportedly due to non-utilisation of fund fully by some District Election Officers owing to non-drawal of Wages against Contingency Staffs, non-receipt of various Contingency bills from various dealers/ firms in time.

**GRANT NO. 4 ELECTION - Conclld.**

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (iii) <b>2015 Election</b>    |  |                        |                               |   |
| 104                           | Charges for Conduct of elections for<br>Lok Sabha and State/ Union<br>Territory Legislative Assemblies<br>when held simultaneously |                        |                               |   |
| 01                            | Election Charges   |                        |                               |   |
|                               | O  | 520.00                 |                               |   |
|                               | S  | 6,901.63               |                               |   |
|                               | R  | (-)3,356.63            | 4,065.00                      | 4,043.48  |
|                               |  |                        |                               | (-)21.52  |

Reduction in provision by re-appropriation was the net effect of increase of ₹530.00 lakh towards Fuels and Lubricants and Printing and Publication due to requirement of more fund and surrender of ₹3,886.63 lakh mainly from Other Revenue Expenditure and Office Expenses without assigning any reason.

Savings were reportedly due to non-utilisation of fund fully by some District Election officers.

|          |  |             |     |     |
|----------|--|-------------|-----|-----|
| (iv) 106 | Charges for Conduct of Elections to<br>State/Union Territory Legislature |             |     |     |
| 01       | Election Charges   |             |     |     |
|          | O  | 100.00      |     |     |
|          | S  | 1,450.00    |     |     |
|          | R  | (-)1,550.00 | ... | ... |

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

|         |  |             |        |        |
|---------|--|-------------|--------|--------|
| (v) 108 | Issue of Photo Identity-Cards<br>to Voters |             |        |        |
| 01      | Issue of Identity Cards                    |             |        |        |
|         | O  | 512.00      |        |        |
|         | S  | 1,390.00    |        |        |
|         | R  | (-)1,650.00 | 252.00 | 252.00 |
|         |  |             |        | ...    |

Reduction in provision by surrender from Salaries, Domestic Travel Expenses, Office Expenses and Other Revenue Expenditure was made in March 2024 without assigning any reason.

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

|   |                                     | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|-------------------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |                                     |                        |                               |   |
| <b>Major Heads:</b>                                   |                                     |                        |                               |   |
| <b>2052</b>   | <b>Secretariat-General Services</b> |                        |                               |   |
| <b>2059</b>   | <b>Public Works</b>                 |                        |                               |   |
| <b>2251</b>   | <b>Secretariat-Social Services</b>  |                        |                               |   |
| Original  | 3,25,54,01                          | 3,25,54,01             | 2,37,71,37                    | (-)87,82,64   |
| Amount surrendered<br>during the year (31 March 2024) |                                     |                        |                               | 86,78,65  |

**Capital**

**Major Heads:**

|                                       |   |          |          |       |
|---------------------------------------|---|----------|----------|-------|
| <b>4070</b>                           | <b>Capital Outlay on Other Administrative Services</b>    |          |          |       |
| <b>4416</b>                           | <b>Investments in Agricultural Financial Institutions</b> |          |          |       |
| Original                              | 10,00,00  |          |          |       |
| Supplementary                         | 2,50,00   | 12,50,00 | 12,49,54 | (-)46 |
| Amount surrendered<br>during the year |   |          |          | ...   |

**Notes and Comments:**

**Revenue:**

**5.1.1** As the overall expenditure of ₹23,771.37 lakh fell far short of the original provision of ₹32,554.01 lakh, provision made through original grant proved excessive.

**5.1.2** Out of the available savings of ₹8,782.64 lakh (26.98 *per cent* of the total provision), ₹8,678.65 lakh (98.82 *per cent* of the total savings) was precisely anticipated and surrendered in March 2024.

**GRANT NO. 5 SECRETARIAT ADMINISTRATION - Contd.****5.1.3 Savings occurred mainly under:**

| <b>Serial Head number</b>                    |           | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|--|-----------|--------------------|---------------------------|---|
| (i) <b>2052 Secretariat-General Services</b> |           |                    |                           |   |
| 090 Secretariat                              |           |                    |                           |   |
| 01 Establishment Charges of Chief Secretary  |           |                    |                           |   |
| O  | 1,237.80  |                    |                           |   |
| R  | (-)414.90 | 822.90             | 822.81                    | (-)0.09                                     |

Reduction in provision by re-appropriation was the net effect of decrease of ₹520.42 lakh mainly under Allowances and Salaries and increase of ₹165.79 lakh towards Other Revenue Expenditure and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹60.27 lakh from Salaries and Allowances was made without assigning any reason.

|   |             |          |          |         |
|---|-------------|----------|----------|---------|
| (ii) 090 Secretariat  |             |          |          |         |
| 02 Establishment Charges of General Administrative Department |             |          |          |         |
| O   | 12,497.36   |          |          |         |
| R   | (-)3,721.86 | 8,775.50 | 8,773.60 | (-)1.90 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,342.87 lakh mainly under Allowances and Office Expenses and increase of ₹977.70 lakh mainly towards Other Revenue Expenditure and Wages due to requirement of less/ more funds under respective heads and surrender of ₹2,356.69 lakh mainly from Office Expenses and Wages was made without assigning any reason.

|   |             |          |          |         |
|---|-------------|----------|----------|---------|
| (iii) 090 Secretariat                       |             |          |          |         |
| 03 Establishment Charges of Home Department |             |          |          |         |
| O   | 2,881.70    |          |          |         |
| R   | (-)1,172.00 | 1,709.70 | 1,708.96 | (-)0.74 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹193.65 lakh mainly under Salaries and Other Revenue Expenditure and increase of ₹9.07 lakh mainly towards Fuels and Lubricants and Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹987.42 lakh from Allowances and Secret Service Expenditure was made without assigning any reason.

**GRANT NO. 5 SECRETARIAT ADMINISTRATION - Contd.**

| <b>Serial Head<br/>number</b>                     |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|---|------------------------|-------------------------------|---|
| (iv) <b>2052 Secretariat-General Services</b>     |   |                        |                               |   |
| 090 Secretariat                                   |   |                        |                               |   |
| 04 Establishment Charges of Finance<br>Department |   |                        |                               |   |
|   | O | 3,243.63               |                               |   |
|   | R | (-)1,209.21            | 2,034.42                      | 2,034.21  |
|   |   |                        |                               | (-)0.21   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹11.06 lakh mainly under Leave Travel Concession and Domestic Travel Expenses and increase of ₹441.93 lakh towards Salaries due to requirement of less/ more funds under respective heads and surrender of ₹1,640.08 lakh mainly from Allowances and Office Expenses was made without assigning any reason.

|   |   |           |          |          |
|---|---|-----------|----------|----------|
| (v) 090 Secretariat                           |   |           |          |          |
| 05 Establishment Charges of Law<br>Department |   |           |          |          |
|   | O | 1,674.90  |          |          |
|   | R | (-)132.40 | 1,542.50 | 1,542.13 |
|   |   |           |          | (-)0.37  |

Reduction in provision by re-appropriation was the net effect of decrease of ₹14.29 lakh mainly under Allowances and Domestic Travel Expenses and increase of ₹526.52 lakh mainly towards Office Expenses and Other Revenue Expenditure due to requirement of less/ more funds under respective heads and surrender of ₹644.63 lakh from Allowances was made without assigning any reason.

|  |   |           |          |          |
|--|---|-----------|----------|----------|
| (vi) 090 Secretariat                               |   |           |          |          |
| 07 Establishment Charges of Legislative<br>Section |   |           |          |          |
|  | O | 1,924.97  |          |          |
|  | R | (-)169.28 | 1,755.69 | 1,755.45 |
|  |   |           |          | (-)0.24  |

Reduction in provision by re-appropriation was the net effect of decrease of ₹7.30 lakh under Domestic Travel Expenses and Leave Travel Concession and increase of ₹469.57 lakh mainly towards Other Revenue Expenditure and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹631.55 lakh from Allowances was made without assigning any reason.

**GRANT NO. 5 SECRETARIAT ADMINISTRATION - Contd.**

| <b>Serial Head<br/>number</b> | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|------------------------|-------------------------------|---|
|-------------------------------|------------------------|-------------------------------|---|

**(vii) 2052 Secretariat-General Services**

090 Secretariat

16 Establishment Charges of Vigilance  
Branch

|   |          |       |         |
|---|----------|-------|---------|
| O | 130.00   |       |         |
| R | (-)48.68 | 81.32 | 80.98   |
|   |          |       | (-)0.34 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹61.40 lakh mainly under Secret Service Expenditure and Other Revenue Expenditure and increase of ₹12.72 lakh mainly towards Training Expenses and Office Expenses due to requirement of less/ more funds under respective heads.

**(viii) 090 Secretariat**18 Establishment Charges for Nazareth  
Branch

|   |             |        |         |
|---|-------------|--------|---------|
| O | 2,010.00    |        |         |
| R | (-)1,193.69 | 816.31 | 816.09  |
|   |             |        | (-)0.22 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹48.00 lakh under Other Revenue Expenditure and increase of ₹66.04 lakh mainly towards Repair and Maintenance and Fuels and Lubricants due to requirement of less/ more funds under respective heads and surrender of ₹1,211.73 lakh from Office Expenses was made without assigning any reason.

**(ix) 090 Secretariat**22 Establishment Expenses of DRC  
Kolkata

|   |          |        |         |
|---|----------|--------|---------|
| O | 427.20   |        |         |
| R | (-)89.38 | 337.82 | 335.45  |
|   |          |        | (-)2.37 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹126.09 lakh mainly under Minor Civil and Electric Works and Office Expenses and increase of ₹36.71 lakh mainly towards Allowances and Salaries due to requirement of less/ more funds under respective heads.

**GRANT NO. 5 SECRETARIAT ADMINISTRATION - Contd.**

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (x) <b>2059 Public Works</b>  |   |                        |                               |   |
| 01                            | Office Buildings  |                        |                               |   |
| 053                           | Maintenance and Repair                                  |                        |                               |   |
| 12                            | Other Maintenance Expenditure<br>(Secretariat Building) |                        |                               |   |
| O                             | 1,635.00  |                        |                               |   |
| R                             | (-486.24  | 1,148.76               | 1,148.76                      | ...   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹207.08 lakh under Repair and Maintenance and increase of ₹548.76 lakh towards Minor Civil and Electric Works due to requirement of less/ more funds under respective heads and surrender of ₹827.92 lakh from Repair and Maintenance was made without assigning any reason.

**(xi) 2251 Secretariat-Social Services**

|     |   |          |          |         |
|-----|---|----------|----------|---------|
| 090 | Secretariat   |          |          |         |
| 01  | Establishment Charges of Supply<br>and Transport Department |          |          |         |
| O   | 2,469.09  |          |          |         |
| R   | (-174.94  | 2,294.15 | 2,293.42 | (-)0.73 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹694.49 lakh under Allowances and Leave Travel Concession and increase of ₹741.40 lakh mainly towards Salaries and Other Revenue Expenditure due to requirement of less/ more funds under respective heads and surrender of ₹221.85 lakh from Allowances was made without assigning any reason.

**(xii) 090 Secretariat**  
02 Establishment Charges of Education Department

|   |          |          |          |         |
|---|----------|----------|----------|---------|
| O | 1,604.78 |          |          |         |
| R | (-216.75 | 1,388.03 | 1,387.94 | (-)0.09 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹694.10 lakh mainly under Allowances and Salaries and increase of ₹477.35 lakh mainly towards Other Revenue Expenditure and Office Expenses due to requirement of less/ more funds under respective heads.

**GRANT NO. 5 SECRETARIAT ADMINISTRATION - Contd.**

**5.1.4** Savings mentioned at note **5.1.3** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b>  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes<br><b>2052 Secretariat-General Services</b><br>090 Secretariat<br>35 Schemes under BA/ SDS |                        |                               |   |
| R  | 188.80                 | 188.80                        | 188.80  |

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

|   |        |        |          |
|---|--------|--------|----------|
| (ii) <b>2052 Secretariat-General Services</b><br>090 Secretariat<br>11 Establishment Charges of<br>Administrative Reforms<br>Department |        |        |          |
| O   | 150.00 |        |          |
| R   | 96.68  | 246.68 | 150.74   |
|   |        |        | (-)95.94 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹193.19 lakh mainly towards Training Expenses, Awards and Prizes and Office Expenses due to requirement of more fund and surrender of ₹96.51 lakh from Other Revenue Expenditure without assigning any reason.

Final savings were reportedly due to non-conducting of Induction Training for Assistant Section Officers as no recruitments were done during the year, less expenditure under One Man Inquiry Commission and also receipt of less numbers of bills.

|   |        |        |         |
|---|--------|--------|---------|
| (iii) 090 Secretariat<br>20 Establishment Expenses of DRC<br>Guwahati |        |        |         |
| O   | 420.05 |        |         |
| R   | 30.39  | 450.44 | 450.40  |
|   |        |        | (-)0.04 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹149.00 lakh mainly towards Office Expenses and Repair and Maintenance and decrease of ₹118.61 lakh mainly under Rent, Rates and Taxes for Land and Buildings and Salaries due to requirement of more/ less funds under respective heads.

**GRANT NO. 5 SECRETARIAT ADMINISTRATION - Concl'd.**

| <b>Serial Head<br/>number</b>                 |        | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|--------|------------------------|-------------------------------|---|
| (iv) <b>2052 Secretariat-General Services</b> |        |                        |                               |   |
| 090 Secretariat                               |        |                        |                               |   |
| 21 Establishment Expenses of DRC<br>Shillong  |        |                        |                               |   |
| O   | 118.00 |                        |                               |   |
| R   | 30.52  | 148.52                 | 148.39                        | (-)0.13   |

Augmentation of provision by re-appropriation was the net effect of increase of ₹50.73 lakh mainly towards Repair and Maintenance and Fuels and Lubricants and decrease of ₹20.21 lakh mainly under Other Revenue Expenditure and Office Expenses due to requirement of more/ less funds under respective heads.

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

|   |                                       | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|---------------------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |                                       |                        |                               |   |
| <b>Major Heads:</b>                                   |                                       |                        |                               |   |
| <b>2053</b>   | <b>District Administration</b>        |                        |                               |   |
| <b>2075</b>   | <b>Miscellaneous General Services</b> |                        |                               |   |
| Original  | 6,06,73,80                            | 6,06,73,80             | 4,14,22,46                    | (-)1,92,51,34                                       |
| Amount surrendered<br>during the year (31 March 2024) |                                       |                        |                               | 1,68,26,81  |

**Capital**

**Major Head:**

|   |  |          |         |            |
|---|--|----------|---------|------------|
| <b>4070</b>   | <b>Capital Outlay on Other<br/>Administrative Services</b> |          |         |            |
| Original  | 6,69,66  |          |         |            |
| Supplementary   | 4,68,14  | 11,37,80 | 6,37,06 | (-)5,00,74 |
| Amount surrendered<br>During the year (31 March 2024) |  |          |         | 1,74,28    |

**Notes and Comments:**

**6.1.1** As the overall expenditure of ₹41,422.46 lakh fell far short of the original provision of ₹60,673.8 lakh, provision made through original grant proved excessive.

**6.1.2** Out of the available savings of ₹19,251.34 lakh (31.73 *per cent* of the total provision), ₹16,826.81 lakh (87.41 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**6.1.3** Savings of ₹5,316.48 lakh constituting 11.32 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 6 DISTRICT ADMINISTRATION DEPARTMENT - Contd.****6.1.4 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b> | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|------------------------|-------------------------------|---|
|-------------------------------|------------------------|-------------------------------|---|

**(i) 2053 District Administration**

093 District Establishments

01 Establishment Charges

O 38,578.90

R (-)12,350.32 26,228.58 24,186.83 (-)2,041.75

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,810.94 lakh mainly under Allowances and Salaries and increase of ₹1,448.84 lakh mainly towards Other Revenue Expenditure and Fuels and Lubricants due to requirement of less/ more funds under respective heads and surrender of ₹11,988.22 lakh from Allowances and Salaries was made without assigning any reason.

Savings were stated to be the residual savings of 26 numbers of DDO's.

**(ii) 094 Other Establishments**

01 Establishment Charges

O 18,893.60

R (-)4,868.01 14,025.59 13,768.24 (-)257.35

Reduction in provision by re-appropriation was the net effect of decrease of ₹640.49 lakh mainly under Other Revenue Expenditure and Minor Civil and Electrical Works and increase of ₹235.39 lakh mainly towards Fuels and Lubricants and Salaries due to requirement of less/ more funds under respective heads and surrender of ₹4,462.91 lakh mainly from Allowances and Salaries was made without assigning any reason.

Savings were stated to be the residual savings of 43 ADCs.

**(iii) 094 Other Establishments**08 Establishment Expenses of  
Secretariat District Administration

O 20.00

R (-)17.00 3.00 3.00 ...

Reduction in provision by surrender from Office Expenses and Other Revenue Expenditure was made in March 2024 without assigning any reason.

**(iv) 2053 District Administration**

101 Commissioners

01 Establishment Charges

O 550.50

R (-)283.90 266.60 231.50 (-)35.10

Reduction in provision by surrender mainly from Salaries and Allowances was made in March 2024 without assigning any reason.

Savings were stated to be the residual savings of two commissioner establishments.

**GRANT NO. 6 DISTRICT ADMINISTRATION DEPARTMENT - Contd.**

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

| Serial Head number |                                     | Total grant | Actual expenditure | Excess(+) Savings(-)<br>(₹ in lakh) |
|--------------------|-------------------------------------|-------------|--------------------|-------------------------------------|
| (i)                | 04 State Plan Schemes               |             |                    |                                     |
|                    | <b>2053 District Administration</b> |             |                    |                                     |
|                    | 093 District Establishments         |             |                    |                                     |
|                    | 11 Schemes under BA/ SDS            |             |                    |                                     |
|                    | O                                   | 35.00       |                    |                                     |
|                    | R                                   | 29.00       | 64.00              | ...                                 |

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

|      |                                     |        |        |                 |
|------|-------------------------------------|--------|--------|-----------------|
| (ii) | <b>2053 District Administration</b> |        |        |                 |
|      | 093 District Establishments         |        |        |                 |
|      | 03 Honorarium to Gaon Buras         |        |        |                 |
|      | O                                   | 670.10 |        |                 |
|      | R                                   | 132.80 | 802.90 | 790.26 (-)12.64 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹159.50 lakh towards Other Revenue Expenditure and decrease of ₹11.90 lakh under Other Revenue Expenditure due to requirement of more/ less funds under respective heads and surrender of ₹14.80 lakh from Other Revenue Expenditure was made without assigning any reason.

Final savings were stated to be the residual savings of 26 numbers of DDOs.

|       |  |        |          |                   |
|-------|--|--------|----------|-------------------|
| (iii) | <b>2053 District Administration</b>          |        |          |                   |
|       | 093 District Establishments                  |        |          |                   |
|       | 10 Expenditure on Under Trial Prisoner (UTP) |        |          |                   |
|       | O  | 993.00 |          |                   |
|       | R  | 131.50 | 1,124.50 | 1,085.19 (-)39.31 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹209.50 lakh towards Other Revenue Expenditure and decrease of ₹24.00 lakh under Other Revenue Expenditure due to requirement of more/ less funds under respective heads and surrender of ₹54.00 lakh from Other Revenue Expenditure was made without assigning any reason.

Final savings were stated to be the residual savings of 26 numbers of DDOs.

**GRANT NO. 6 DISTRICT ADMINISTRATION DEPARTMENT - Contd.**

| Serial Head<br>number                    |   | Total<br>grant | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in lakh) |
|--|---|----------------|-----------------------|--|
| (iv) <b>2053 District Administration</b> |   |                |                       |  |
| 094 Other Establishments                 |   |                |                       |  |
| 03 Honorarium to Gaon Buras              |   |                |                       |  |
|  | O | 824.70         |                       |  |
|  | R | 281.50         | 1,106.20              | 1,079.78                               |
|  |   |                |                       | (-)26.42                               |

Augmentation of provision by re-appropriation was the net effect of increase of ₹282.60 lakh towards Other Revenue Expenditure due to requirement of more fund and surrender of ₹1.10 lakh also from Other Revenue Expenditure without assigning any reason.

Final savings were stated to be the residual savings of 43 numbers of ADCs.

|   |   |        |        |          |
|---|---|--------|--------|----------|
| (v) 094 Other Establishments                  |   |        |        |          |
| 07 Expenditure on Under Trial Prisoners (UTP) |   |        |        |          |
|   | O | 107.00 |        |          |
|   | R | 118.50 | 225.50 | 213.55   |
|   |   |        |        | (-)11.95 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹123.50 lakh towards Other Revenue expenditure and decrease of ₹1.00 lakh under Other Revenue Expenditure due to requirement of more/ less funds under respective heads and surrender of ₹ four lakh from Other Revenue Expenditure was made without assigning any reason.

Final savings were stated to be the residual savings of 43 numbers of ADCs.

**Capital:**

**6.2.1** As the overall expenditure of ₹637.06 lakh fell far short of the original provision of ₹669.66 lakh, supplementary provision of ₹468.14 lakh obtained in March 2024 proved totally unnecessary.

**6.2.2** Out of the available savings of ₹500.74 lakh (44.01 *per cent* of the total provision), ₹174.28 lakh (34.80 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**GRANT NO. 6 DISTRICT ADMINISTRATION DEPARTMENT - Contd.****6.2.3 Savings occurred mainly under:**

| <b>Serial Head number</b>  | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|--|--------------------|---------------------------|---|
| (i) 04 State Plan Schemes  |                    |                           |   |
| <b>4070 Capital Outlay on Other Administrative Services</b>  |                    |                           |   |
| 001 Direction and Administration   |                    |                           |   |
| 04 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i> |                    |                           |   |
| O  | 224.66             |                           |   |
| S  | 75.34              | 300.00                    | ...   |
|  |                    |                           | (-)300.00                                   |

Savings were reportedly due to non-availability of applicants for soft loan vehicle subsidies to APCS (Entry Level).

|  |          |     |     |     |
|--|----------|-----|-----|-----|
| (ii) <b>4070 Capital Outlay on Other Administrative Services</b>   |          |     |     |     |
| 001 Direction and Administration   |          |     |     |     |
| 01 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and ICT equipment <i>etc.</i> for Divisional Commissioners |          |     |     |     |
| O  | 10.00    |     |     |     |
| R  | (-)10.00 | ... | ... | ... |

Withdrawal of the entire provision by surrender from Motor Vehicles was made in March 2024 without assigning any reason.

|  |           |       |       |         |
|--|-----------|-------|-------|---------|
| (iii) 001 Direction and Administration   |           |       |       |         |
| 02 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and ICT equipment <i>etc.</i> for Deputy Commissioners |           |       |       |         |
| O  | 140.00    |       |       |         |
| S  | 50.00     |       |       |         |
| R  | (-)115.00 | 75.00 | 70.00 | (-)5.00 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹25.00 lakh under Motor Vehicles and increase of ₹25.00 lakh mainly towards Building and Structures and Furniture & Fixtures due to requirement of less/ more funds under respective heads and surrender of ₹115.00 lakh from Motor Vehicles was made without assigning any reason.

Savings were the residual savings of DC Khonsa and DC Yupia.

**GRANT NO. 6 DISTRICT ADMINISTRATION DEPARTMENT - Contd.**

| <b>Serial Head number</b>  |  | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|--|--|--------------------|---------------------------|---|
| (iv) <b>4070 Capital Outlay on Other Administrative Services</b> |  |                    |                           |   |
| 001  | Direction and Administration   |                    |                           |   |
| 03   | Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and ICT equipment <i>etc.</i> for Additional Deputy Commissioners |                    |                           |   |
| O  | 215.00   |                    |                           |   |
| R  | (-212.00   | 3.00               | 3.00                      | ...   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹165.72 lakh under Motor Vehicles and increase of ₹ three lakh mainly towards Furniture & Fixtures due to requirement of less/ more funds under respective heads and surrender of ₹49.28 lakh from Motor Vehicles was made without assigning any reason.

**6.2.4** Savings mentioned at note **6.2.3** were partly offset by excess mainly under:

| <b>Serial Head number</b>                                       |   | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---|---|--------------------|---------------------------|---|
| (i) <b>4070 Capital Outlay on Other Administrative Services</b> |   |                    |                           |   |
| 001   | Direction and Administration  |                    |                           |   |
| 04  | Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i> |                    |                           |   |
| O   | 5.00  |                    |                           |   |
| S   | 307.80  |                    |                           |   |
| R   | 162.72  | 475.52             | 454.20                    | (-21.32                                     |

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

Final savings were the residual savings after purchasing of vehicles for DCs and ADCs.

**GRANT NO. 6 DISTRICT ADMINISTRATION DEPARTMENT - Concl'd.****6.2.5** Details of fund transferred to DDO's Bank Account:

| <b>Sl. No.</b> | <b>Name of DDO</b> | <b>Grant No.</b> | <b>Major Head</b> | <b>Amount Transferred during 2023-24</b> | <b>Amount Spent out of total amount transferred during 2023-24</b> | <b>Unspent amount as on 31 March 2024 (₹ in lakh)</b> |
|----------------|--------------------|------------------|-------------------|--|--|---|
| 1.             | ADC, Kanubari      | 06               | 2053              | 261.70                                   | 259.88   | 1.82  |
| 2.             | ADC, Tuting        | 06               | 2053              | 428.00                                   | 402.78   | 25.22   |
| 3.             | ADC, Kodhoka       | 06               | 2053              | 575.45                                   | 566.06   | 8.48  |
| 4.             | ADC, Roing         | 06               | 2053              | 1,216.20                                 | 1,171.98   | 0.20  |
| 5.             | DC, Shi-Yomi       | 06               | 2053              | 400.61                                   | 340.63   | 59.98   |
| 6.             | DC, Daporijo       | 06               | 2053              | 1,422.80                                 | 1,326.34   | 96.46   |
| 7.             | ADC, Mechuka       | 06               | 2053              | 289.20                                   | 256.10   | 33.10   |
| 8.             | DC, Changlang      | 06               | 2053              | 1,064.49                                 | 1,025.26   | 39.23   |

**GRANT NO. 7 ACCOUNTS AND TREASURIES  
(All Voted)**

|   |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|---|------------------------|-------------------------------|---|
| <b>Revenue</b>  |   |                        |                               |   |
| <b>Major Heads:</b>                                   |   |                        |                               |   |
| <b>2049</b>   | <b>Interest Payments</b>                          |                        |                               |   |
| <b>2054</b>   | <b>Treasury and Accounts<br/>Administration</b>   |                        |                               |   |
| <b>2071</b>   | <b>Pensions and Other<br/>Retirement Benefits</b> |                        |                               |   |
| <b>2235</b>   | <b>Social Security and Welfare</b>                |                        |                               |   |
| Original  | 3,36,43,73  | 3,36,43,73             | 3,07,59,03                    | (-)28,84,70   |
| Amount surrendered<br>during the year (31 March 2024) |   |                        |                               | 4,22,97   |

**Capital**

**Major Heads**

|   |  |         |         |            |
|---|--|---------|---------|------------|
| <b>4070</b>   | <b>Capital Outlay on Other<br/>Administrative Services</b> |         |         |            |
| <b>7610</b>   | <b>Loans to Government<br/>Servants etc.</b>               |         |         |            |
| Original  | 4,00,00  |         |         |            |
| Supplementary   | 1,55,76  | 5,55,76 | 3,10,18 | (-)2,45,58 |
| Amount surrendered<br>during the year (31 March 2024) |  |         |         | 1,50,00    |

**Notes and Comments:**

**Revenue:**

**7.1.1** In view of the overall savings of ₹2,884.70 lakh (8.57 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**7.1.2** Out of the available savings of ₹2,884.70 lakh, ₹422.97 lakh (14.66 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**GRANT NO. 7 ACCOUNTS AND TREASURIES - Contd.**

**7.1.3** Savings of ₹8,523.13 lakh constituting 29.73 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**7.1.4** Savings occurred mainly under:

| <b>Serial Head number</b>         |  | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-----------------------------------|--|--------------------|---------------------------|---|
| (i) <b>2049 Interest Payments</b> |  |                    |                           |   |
| 03                                | <i>Interest on Small Savings, Provident Funds etc.</i> |                    |                           |   |
| 117                               | Interest on Defined Contribution Pension Scheme        |                    |                           |   |
| 01                                | Interest Payments of NPS                               |                    |                           |   |
|                                   | O  | 2,045.40           |                           |   |
|                                   | R  | (-)1,984.80        | 60.60                     | 50.59   |
|                                   |  |                    |                           | (-)10.01  |

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

No specific reasons for the savings have been intimated (August 2024).

|   |  |           |          |          |
|---|--|-----------|----------|----------|
| (ii) <b>2054 Treasury and Accounts Administration</b> |  |           |          |          |
| 095   | Directorate of Accounts and Treasuries |           |          |          |
| 01  | Establishment Charges                  |           |          |          |
|   | O                                      | 1,310.76  |          |          |
|   | R                                      | (-)260.63 | 1,050.13 | 1,022.76 |
|   |  |           |          | (-)27.37 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹284.56 lakh mainly under Allowances and Leave Travel Concession and increase of ₹23.93 lakh mainly towards Repair and Maintenance and Salaries due to requirement of less/ more funds under respective heads.

The department stated (August 2024) that savings were due to non-drawal of Arrear pay/ Arrear MACP, non-payment of Wages for absent periods and non-enhancement of Wages of contractual drivers.

**GRANT NO. 7 ACCOUNTS AND TREASURIES - Contd.**

| <b>Serial Head<br/>number</b>                            |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|---|------------------------|-------------------------------|---|
| (iii) <b>2071 Pensions and Other Retirement Benefits</b> |   |                        |                               |   |
| 01   | <i>Civil</i>  |                        |                               |   |
| 119  | Payment of Service Charges to National Securities Depository Limited under New Pension Scheme |                        |                               |   |
| 01   | Service Charges of NPS  |                        |                               |   |
|  | O   | 5,103.30               |                               |   |
|  | R   | (-)5,063.30            | 40.00                         | 37.07   |
|  |   |                        |                               | (-)2.93   |

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

|  |  |       |       |          |
|--|--|-------|-------|----------|
| (iv) <b>2235 Social Security and Welfare</b> |  |       |       |          |
| 60   | <i>Other Social Security and Welfare Programmes</i>        |       |       |          |
| 104  | Deposit Linked Insurance Scheme- Government Provident Fund |       |       |          |
| 01   | Deposit Linked Insurance Scheme                            |       |       |          |
|  | O  | 75.00 |       |          |
|  | R  | 10.00 | 85.00 | 69.60    |
|  |  |       |       | (-)15.40 |

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

Savings were reportedly due to non-receipt of Deposit Linked Insurance claims from the GPF subscribers.

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

| <b>Serial Head<br/>number</b>                        |                        | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|------------------------|-------------------------------|---|
| (i) <b>2054 Treasury and Accounts Administration</b> |                        |                        |                               |   |
| 97   | Treasury Establishment |                        |                               |   |
| 01   | Establishment Charges  |                        |                               |   |
|  | O                      | 2,332.97               |                               |   |
|  | R                      | 226.91                 | 2,559.88                      | 2,544.09  |
|  |                        |                        |                               | 15.79   |

Augmentation of provision by re-appropriation was the net effect of increase of ₹402.48 lakh mainly towards Salaries and Office Expenses and decrease of ₹175.57 lakh mainly under Allowances and Digital Equipment due to requirement of more/ less funds under respective heads.

The department stated (August 2024) that the final savings were due to late submission of bills under Office Expenses, Repair and Maintenance and Allowances and non-payment of Wages for absent periods.

**GRANT NO. 7 ACCOUNTS AND TREASURIES - Contd.**

| <b>Serial Head<br/>number</b>                                       |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|---|------------------------|-------------------------------|---|
| (ii) <b>2071 Pensions and Other Retirement Benefits</b>             |   |                        |                               |   |
| 01 Civil  |   |                        |                               |   |
| 117 Government Contribution for Defined Contribution Pension Scheme |   |                        |                               |   |
| 01 Government Contribution  |   |                        |                               |   |
|   | O | 22,776.30              |                               |   |
|   | R | 6,648.85               | 29,425.15                     | 27,034.92                                       |
|   |   |                        |                               | (-)2,390.23                                     |

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

Savings were reportedly due to non-uploading of NPS to CRA, NSDL Mumbai due to non-receipt of NPS Schedules from the various DDOs through Treasury Offices.

**Capital:**

**7.2.1** As the overall expenditure of ₹310.18 lakh fell far short of the original provision of ₹400.00 lakh, supplementary provision of ₹155.76 lakh obtained in March 2024 proved totally unnecessary.

**7.2.2** Out of the available savings of ₹245.58 lakh (44.19 *per cent* of total provision), ₹150.00 lakh (61.08 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**7.2.3** Savings of ₹227.75 lakh constituting 48.98 *per cent* of the total provision had occurred under the Capital Section of this grant in 2022-23 also.

**7.2.4** Savings occurred mainly under:

| <b>Serial Head<br/>number</b>                      |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|---|------------------------|-------------------------------|---|
| (i) <b>7610 Loans to Government Servants, etc.</b> |   |                        |                               |   |
| 201 House Building Advances                        |   |                        |                               |   |
| 01 House Building                                  |   |                        |                               |   |
|  | O | 300.00                 |                               |   |
|  | R | (-)100.00              | 200.00                        | 123.45  |
|  |   |                        |                               | (-)76.55  |

Reduction in provision by surrender from Loans and Advances was made in March 2024 without assigning any reason.

**GRANT NO. 7 ACCOUNTS AND TREASURIES - Concl'd.**

| <b>Serial Head<br/>number</b>                       |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|---|------------------------|-------------------------------|---|
| (ii) <b>7610 Loans to Government Servants, etc.</b> |   |                        |                               |   |
| 204 Advances for Purchase of Computers              |   |                        |                               |   |
| 01 Computer Advance                                 |   |                        |                               |   |
|   | O | 100.00                 |                               |   |
|   | R | (-)50.00               | 50.00                         | 33.85   |
|   |   |                        |                               | (-)16.15  |

Reduction in provision by surrender from Loans and Advances was made in March 2024 without assigning any reason.

Reasons for the savings at serial numbers (i) and (ii) have not been intimated (August 2024).

**GRANT NO. 8 HOME DEPARTMENT  
(All Voted)**

|   |             | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|-------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |             |                        |                               |   |
| <b>Major Heads:</b>                                   |             |                        |                               |   |
| <b>2055 Police</b>                                    |             |                        |                               |   |
| <b>2235 Social Security and Welfare</b>               |             |                        |                               |   |
| Original  | 12,93,46,61 | 12,93,46,61            | 12,18,55,74                   | (-)74,90,87   |
| Amount surrendered<br>during the year (31 March 2024) |             |                        |                               | 32,60,39  |
| <b>Capital</b>  |             |                        |                               |   |
| <b>Major Head:</b>                                    |             |                        |                               |   |
| <b>4055 Capital Outlay on Police</b>                  |             |                        |                               |   |
| Original  | 15,64,50    |                        |                               |   |
| Supplementary   | 1,42,44,92  | 1,58,09,42             | 1,51,14,39                    | (-)6,95,03  |
| Amount surrendered<br>during the year                 |             |                        |                               | ...   |

**Notes and Comments:**

**Revenue:**

**8.1.1** In view of the overall savings of ₹7,490.87 lakh (5.80 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**8.1.2** Out of the available savings of ₹7,490.87 lakh, ₹3,260.39 lakh (43.26 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**GRANT NO. 8 HOME DEPARTMENT - Contd.****8.1.3 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b>   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (i) 03 Centrally Sponsored Schemes<br><b>2055 Police</b>  |                        |                               |   |
| 101 Criminal Investigation and<br>Vigilance   |                        |                               |   |
| 03 Implementation of the<br>Project Cyber Crime<br>Prevention against Women<br>and Children (CCPWC) |                        |                               |   |
| O   | 88.00                  |                               |   |
| R   | (-)88.00               | ...                           | ...   |

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

|                                |          |     |     |
|--------------------------------|----------|-----|-----|
| (ii) 104 Special Police        |          |     |     |
| 05 Raising of 4th and 5th IRBN |          |     |     |
| O                              | 11.00    |     |     |
| R                              | (-)11.00 | ... | ... |

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Materials and Supplies (Central Share) and Arms and Ammunitions (State Share).

|                                  |          |     |     |
|----------------------------------|----------|-----|-----|
| (iii) 109 District Police        |          |     |     |
| 02 Narcotic Control Bureau (NCB) |          |     |     |
| O                                | 11.00    |     |     |
| R                                | (-)11.00 | ... | ... |

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Materials and Supplies (Central Share and State Share).

|  |         |     |     |
|--|---------|-----|-----|
| (iv) 115 Modernisation of Police Force   |         |     |     |
| 04 Anti-Human Trafficking Unit<br>(AHTU) |         |     |     |
| O  | 5.50    |     |     |
| R  | (-)5.50 | ... | ... |

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Office Expenses (Central Share and State Share).

**GRANT NO. 8 HOME DEPARTMENT - Contd.**

| <b>Serial Head<br/>number</b>  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (v) 03 Centrally Sponsored Schemes<br><b>2055 Police</b><br>115 Modernisation of Police Force<br>05 Nirbhaya |                        |                               |   |
| O  | 5.50                   |                               |   |
| R  | (-)5.50                | ...                           | ...   |

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Materials and Supplies (Central Share) and Office Expenses (State Share).

|   |         |     |     |
|---|---------|-----|-----|
| (vi) 115 Modernisation of Police Force<br>06 Crime and Criminal Tracking<br>Networking System |         |     |     |
| O   | 5.50    |     |     |
| R   | (-)5.50 | ... | ... |

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Grants-in-Aid General (Central Share) and Office Expenses (State Share).

|  |          |     |     |
|--|----------|-----|-----|
| (vii) 115 Modernisation of Police Force<br>07 National Emergency Response<br>System (NERS) |          |     |     |
| O  | 44.00    |     |     |
| R  | (-)44.00 | ... | ... |

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Materials and Supplies (Central Share) and Office Expenses (State Share).

|   |         |     |     |
|---|---------|-----|-----|
| (viii) 116 Forensic Science<br>01 Forensic Science Laboratory |         |     |     |
| O   | 5.50    |     |     |
| R   | (-)5.50 | ... | ... |

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Grants-in-Aid General (Central Share) and Office Expenses (State Share).

|   |           |     |     |
|---|-----------|-----|-----|
| (ix) 117 Internal Security<br>02 Security Related Expenditure |           |     |     |
| O   | 550.00    |     |     |
| R   | (-)550.00 | ... | ... |

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Grants-in-Aid General (Central Share and State Share).

**GRANT NO. 8 HOME DEPARTMENT - Contd.**

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (x) 03                        | Centrally Sponsored Schemes                        |                        |                               |   |
|                               | <b>2055 Police</b>                                 |                        |                               |   |
| 117                           | Internal Security                                  |                        |                               |   |
| 04                            | Tirap, Changlang and<br>Longding Action Plan (TCL) |                        |                               |   |
|                               | O  | 44.00                  |                               |   |
|                               | R  | 15.04                  | 59.04                         | 19.04   |
|                               |  |                        |                               | (-)40.00  |

Augmentation of provision by re-appropriation was the net effect of increase of ₹19.04 lakh towards Digital Equipment (Central Share) and decrease of ₹ four lakh under Materials and Supplies (State Share) due to requirement of more/ less funds under respective heads.

The department stated (August 2024) that the actual Budget Grant under this head was ₹19.04 lakh which was fully utilised by the department. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|         |                           |             |          |          |
|---------|---------------------------|-------------|----------|----------|
| (xi) 04 | State Plan Schemes        |             |          |          |
|         | <b>2055 Police</b>        |             |          |          |
| 108     | State Headquarters Police |             |          |          |
| 01      | Schemes under BA/ SDS     |             |          |          |
|         | O                         | 10,691.63   |          |          |
|         | R                         | (-)8,451.61 | 2,240.02 | 2,322.00 |
|         |                           |             |          | (+)81.98 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹7,991.84 lakh mainly under Materials and Supplies and Other Revenue Expenditure and increase of ₹515.12 lakh mainly towards Minor Civil and Electric Works and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹974.89 lakh from Materials and Supplies was made without assigning any reason.

The department stated (August 2024) that the actual Budget Grant under this head was ₹2,333.00 lakh which was fully utilised by the department and hence there was no excess. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 8 HOME DEPARTMENT - Contd.**

| <b>Serial Head<br/>number</b>    |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|----------------------------------|---|------------------------|-------------------------------|---|
| (xii) <b>2055 Police</b>         |   |                        |                               |   |
| 001 Direction and Administration |   |                        |                               |   |
| 01 Headquarters Establishment    |   |                        |                               |   |
|                                  | O | 6,167.65               |                               |   |
|                                  | R | (-)1,672.93            | 4,494.72                      | 4,197.43  |
|                                  |   |                        |                               | (-)297.29                                       |

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,793.89 lakh mainly under Materials and Supplies and Other Revenue Expenditure and increase of ₹1,120.96 lakh towards Medical Treatment and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

Savings were stated to be the residual savings under Salaries (due to non-payment of MACP, HRA, arrears, leave encashment and suspension of police personnel's), DTE, Office Expenses, Other Charges, LTC *etc.* and non utilisation of ₹143.47 lakh under Grants-in-Aid (Salaries) due to non finalisation of pay fixation in time of APH & WCI's staff (Police Housing) and also non-release of salary for the month of March 2024.

|                           |   |           |           |           |
|---------------------------|---|-----------|-----------|-----------|
| (xiii) 104 Special Police |   |           |           |           |
| 01 Armed Police Battalion |   |           |           |           |
|                           | O | 18,080.77 |           |           |
|                           | R | (-)242.55 | 17,838.22 | 17,801.15 |
|                           |   |           |           | (-)37.07  |

Reduction in provision by re-appropriation was the net effect of decrease of ₹478.63 lakh mainly under Allowances and Office Expenses and increase of ₹236.08 lakh mainly towards Repair and Maintenance and Fuels and Lubricants due to requirement of less/ more funds under respective heads.

Savings were stated to be the residual savings under Salaries (due to non-payment of MACP, HRA, arrears, leave encashment and suspension of police personnel's), DTE, Office Expenses, Other Charges, LTC *etc.*

|                            |   |           |           |           |
|----------------------------|---|-----------|-----------|-----------|
| (xiv) 104 Special Police   |   |           |           |           |
| 01 India Reserve Battalion |   |           |           |           |
|                            | O | 39,981.08 |           |           |
|                            | R | (-)227.22 | 39,753.86 | 39,682.03 |
|                            |   |           |           | (-)71.83  |

Reduction in provision by re-appropriation was the net effect of decrease of ₹424.72 lakh mainly under Salaries and Allowances and increase of ₹197.50 lakh mainly towards Repair and Maintenance and Fuels and Lubricants due to requirement of less/ more funds under respective heads.

Savings were stated (August 2024) to be the residual savings under Salaries (due to non-payment of MACP, HRA, arrears, leave encashment and suspension of police personnel's), DTE, Office Expenses, Other Charges, LTC *etc.*

**GRANT NO. 8 HOME DEPARTMENT - Contd.**

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (xv) <b>2055 Police</b>       |  |                        |                               |   |
| 104                           | Special Police   |                        |                               |   |
| 02                            | Deployment Charges of<br>Central Armed Police<br>Force(CAPF) |                        |                               |   |
| O                             | 1,735.50   |                        |                               |   |
| R                             | (-)1,735.50  | ...                    | ...                           | ...   |

Withdrawal of the entire provision by surrender from Other Revenue Expenditure was made in March 2024 without assigning any reason.

|           |                        |        |        |           |
|-----------|------------------------|--------|--------|-----------|
| (xvi) 117 | Internal Security      |        |        |           |
| 01        | Establishment Expenses |        |        |           |
| O         | 177.30                 |        |        |           |
| R         | 404.37                 | 581.67 | 127.95 | (-)453.72 |

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

Savings were stated to be under Salaries due to joining of new appointees in the month of March 2024.

**8.1.4** Savings mentioned at note **8.1.3** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (i) 03                        | Centrally Sponsored Schemes  |                        |                               |   |
| <b>2055 Police</b>            |  |                        |                               |   |
| 115                           | Modernisation of Police Force  |                        |                               |   |
| 08                            | Implementation of National<br>Cybercrime Helpline number<br>1930 setup in Arunachal<br>Pradesh |                        |                               |   |
| R                             | 33.45  | 33.45                  | 33.45                         | ...   |

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

**GRANT NO. 8 HOME DEPARTMENT - Contd.**

| <b>Serial Head<br/>number</b>                      |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|---|------------------------|-------------------------------|---|
| (ii) 04 State Plan Schemes                         |   |                        |                               |   |
| <b>2235 Social Security and Welfare</b>            |   |                        |                               |   |
| 60 Other Social Security and<br>Welfare Programmes |   |                        |                               |   |
| 200 Other Programmes                               |   |                        |                               |   |
| 10 Schemes under BA/ SDS                           |   |                        |                               |   |
|  | O | 220.00                 |                               |   |
|  | R | 40.00                  | 260.00                        | 258.37  |
|  |   |                        |                               | (-)-1.63  |

Augmentation of provision by re-appropriation was the net effect of increase of ₹162.78 lakh mainly towards Other Revenue Expenditure and Office Expenses and decrease of ₹122.78 lakh under Materials and Supplies due to requirement of more/ less funds under respective heads.

|  |   |       |       |          |
|--|---|-------|-------|----------|
| (iii) <b>2055 Police</b>                 |   |       |       |          |
| 101 Criminal Investigation and Vigilance |   |       |       |          |
| 01 Establishment Charges                 |   |       |       |          |
|  | O | 19.80 |       |          |
|  | R | 10.03 | 29.83 | 28.86    |
|  |   |       |       | (-)-0.97 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹15.03 lakh mainly towards Domestic Travel Expenses and Wages and decrease of ₹ five lakh under Fuels and Lubricants and Other Revenue Expenditure due to requirement of more/ less funds under respective heads.

|                           |   |           |           |              |
|---------------------------|---|-----------|-----------|--------------|
| (iv) 109 District Police  |   |           |           |              |
| 01 Establishment Expenses |   |           |           |              |
|                           | O | 45,389.52 |           |              |
|                           | R | 8,346.39  | 53,735.91 | 50,881.18    |
|                           |   |           |           | (-)-2,854.73 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹8,676.80 lakh mainly towards Domestic Travel Expenses and Office Expenses and decrease of ₹330.41 lakh mainly under Other Revenue Expenditure and Salaries due to requirement of more/ less funds under respective heads.

Final Savings were stated to be the residual savings under Salaries (due to non-payment of MACP, HRA, arrears, leave encashment and suspension of police personnel's), DTE, Office Expenses, Other Charges, LTC *etc.* and non utilisation of ₹1,182.00 lakh under Supplies and Materials for procurement of clothing items for police personnel's due to shortage of time for observing required codal formalities.

**GRANT NO. 8 HOME DEPARTMENT - Concl'd.**

| <b>Serial Head<br/>number</b> |                        | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|------------------------|------------------------|-------------------------------|---|
| (v) <b>2055 Police</b>        |                        |                        |                               |   |
| 114                           | Wireless and Computers |                        |                               |   |
| 01                            | Establishment Expenses |                        |                               |   |
|                               | O                      | 6,066.82               |                               |   |
|                               | R                      | 948.11                 | 7,014.93                      | 6,459.72  |
|                               |                        |                        |                               | (-)555.21                                       |

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,125.27 lakh mainly towards Office Expenses and Domestic Travel Expenses and decrease of ₹177.16 lakh mainly under Salaries and Allowance due to requirement of more/ less funds under respective heads.

Final Savings were stated to be the residual savings under Salaries (due to non-payment of MACP, HRA, arrears, leave encashment and suspension of police personnel's), DTE, Office Expenses, Other Charges, LTC *etc.* and also ₹290.14 lakh under Office Expenses for procurement of WT equipment's for election remained un-utilised due to shortage of time for observing necessary codal formalities.

**GRANT NO. 9 SECRETARIAT TRANSPORT  
(All Voted)**

|   |                                     | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|-------------------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |                                     |                        |                               |   |
| <b>Major Heads:</b>                                   |                                     |                        |                               |   |
| <b>2013</b>   | <b>Council of Ministers</b>         |                        |                               |   |
| <b>2052</b>   | <b>Secretariat-General Services</b> |                        |                               |   |
| <b>3055</b>   | <b>Road Transport</b>               |                        |                               |   |
| Original  | 38,00,00                            | 38,00,00               | 6,63,70                       | (-)31,36,30   |
| Amount surrendered<br>during the year (31 March 2024) |                                     |                        |                               | 31,34,35  |

**Capital**

**Major Heads:**

|   |   |         |         |          |
|---|---|---------|---------|----------|
| <b>4070</b>   | <b>Capital Outlay on Other<br/>Administrative Services</b>  |         |         |          |
| <b>4075</b>   | <b>Capital Outlay on Miscellaneous<br/>General Services</b> |         |         |          |
| Supplementary   | 3,61,29   | 3,61,29 | 3,19,78 | (-)41,51 |
| Amount surrendered<br>during the year (31 March 2024) |   |         |         | 41,50    |

**Notes and Comments:**

**Revenue:**

**9.1.1** As the overall expenditure of ₹663.70 lakh fell far short of the original provision of ₹3800.00 lakh, provision made through original grant proved excessive.

**9.1.2** Out of the available savings of ₹3,136.30 lakh (82.53 *per cent* of the total provision), ₹3,134.35 lakh (99.94 *per cent* of the total savings) was precisely anticipated and surrendered in March 2024.

**9.1.3** Savings of ₹2,720.20 lakh constituting 74.52 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 9 SECRETARIAT TRANSPORT - Contd.****9.1.4 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b>        |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--------------------------------------|---|------------------------|-------------------------------|---|
| (i) <b>2013 Council of Ministers</b> |   |                        |                               |   |
| 106                                  | Cabinet Secretariat                             |                        |                               |   |
| 05                                   | Purchase of Vehicle for<br>Council of Ministers |                        |                               |   |
|                                      | O   | 3,149.90               |                               |   |
|                                      | R   | (-2,809.85             | 340.05                        | 338.38  |
|                                      |   |                        |                               | (-)1.67   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹37.83 lakh under Office Expenses and increase of ₹24.83 lakh towards Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹2,796.85 lakh mainly from Other Revenue Expenditure and Office Expenses was made without assigning any reason.

**(ii) 2052 Secretariat-General Services**

|     |                             |           |        |         |
|-----|-----------------------------|-----------|--------|---------|
| 090 | Secretariat                 |           |        |         |
| 09  | Expenditure for Secretariat |           |        |         |
|     | O                           | 650.00    |        |         |
|     | R                           | (-)324.40 | 325.60 | 325.31  |
|     |                             |           |        | (-)0.29 |

Reduction in provision by re-appropriation was the net effect of increase of ₹13.10 lakh towards Repair and Maintenance due to requirement of more fund and surrender of ₹337.50 lakh from Office Expenses and Fuels and Lubricants without assigning any reason.

**Capital:**

**9.2.1** As the overall expenditure of ₹319.78 lakh fell short of the original provision of ₹361.29 lakh, provision made through supplementary grant proved excessive.

**9.2.2** Out of the available savings of ₹41.51 lakh (11.49 *per cent* of the total provision), ₹41.50 lakh (99.98 *per cent* of the total savings) was precisely anticipated and surrendered in March 2024.

**GRANT NO. 9 SECRETARIAT TRANSPORT - Concl'd.****9.2.3** Savings occurred mainly under:

| <b>Serial Head<br/>number</b>  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) <b>4075 Capital Outlay on Miscellaneous<br/>General Services</b>   |                        |                               |   |
| 001 Direction and Administration   |                        |                               |   |
| 01 Purchase of Vehicle, Machinery &<br>equipment, Furniture and Fixtures,<br>Computer Items and Information<br>Communication Technology (ICT)<br>equipment <i>etc.</i> |                        |                               |   |
| S  | 224.78                 |                               |   |
| R  | (-)41.50               | 183.28                        | 183.28  |
|  |                        |                               | ...   |

Reduction in provision by surrender from Motor Vehicles was made in March 2024 without assigning any reason.

**GRANT NO. 11 WOMEN AND CHILD DEVELOPMENT  
(All Voted)**

|                                       |                                    | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---------------------------------------|------------------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>                        |                                    |                        |                               |   |
| <b>Major Heads:</b>                   |                                    |                        |                               |   |
| <b>2235</b>                           | <b>Social Security and Welfare</b> |                        |                               |   |
| <b>2236</b>                           | <b>Nutrition</b>                   |                        |                               |   |
| Original                              | 3,00,78,26                         |                        |                               |   |
| Supplementary                         | 27,99,70                           | 3,28,77,96             | 3,21,03,92                    | (-)7,74,04  |
| Amount surrendered<br>during the year |                                    |                        |                               | ...   |

**Capital**

**Major Head:**

|                                       |  |          |          |             |
|---------------------------------------|--|----------|----------|-------------|
| <b>4235</b>                           | <b>Capital Outlay on Social<br/>Security and Welfare</b> |          |          |             |
| Original                              | 2,76,55  |          |          |             |
| Supplementary                         | 32,99,60   | 35,76,15 | 17,33,51 | (-)18,42,64 |
| Amount surrendered<br>during the year |  |          |          | ...         |

**Notes and Comments:**

**Capital:**

**11.2.1** In view of the overall savings of ₹1,842.64 lakh (51.53 *per cent* of the total provision) in the grant, supplementary provision of ₹3,299.60 lakh obtained in March 2024 proved excessive.

**11.2.2** No part of the available savings of ₹1,842.64 lakh was anticipated for surrender during the year.

**11.2.3** Savings of ₹118.70 lakh constituting 22.68 *per cent* of the total provision had occurred under the Capital Section of this grant in 2022-23 also.

**GRANT NO. 11 WOMEN AND CHILD DEVELOPMENT - Concl'd.****11.2.4** Savings occurred mainly under:

| <b>Serial Head<br/>number</b>                                 | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (i) 03 Centrally Sponsored Schemes                            |                        |                               |   |
| <b>4235 Capital Outlay on Social<br/>Security and Welfare</b> |                        |                               |   |
| 02 <i>Social Welfare</i>                                      |                        |                               |   |
| 102 Child Welfare   |                        |                               |   |
| 03 Mission Vatsalya   |                        |                               |   |
| S   | 2,762.28               | 2,762.28                      | ...   |
|   |                        |                               | (-)2,762.28                                     |

Reasons for the savings have not been intimated (August 2024).

**11.2.5** Savings mentioned at note **11.2.4** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b>                                 | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (i) 03 Centrally Sponsored Schemes                            |                        |                               |   |
| <b>4230 Capital Outlay on Social<br/>Security and Welfare</b> |                        |                               |   |
| 02 <i>Social Welfare</i>                                      |                        |                               |   |
| 102 Child Welfare   |                        |                               |   |
| 02 Swachhata Action Plan (SAP)                                |                        |                               |   |
|   | ...                    | 919.64                        | (+)919.64                                       |

The department stated (August 2024) that the actual Budget Grant under this head was ₹1,592.96 lakh and accordingly department incurred expenditure of ₹919.64 lakh after obtaining expenditure authorisation from the Finance Department (Budget), Government of Arunachal Pradesh and savings of ₹673.32 lakh were due to non-receipt of expenditure authorisation for construction of Toilet and Drinking Water Supply from State Project Management Unit (DBT & PFMS), Government of Arunachal Pradesh.

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

|   |                | <b>Total<br/>Appropriation</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|----------------|--------------------------------|-------------------------------|---|
| <b>Revenue</b>                                |                |                                |                               |   |
| <b>Major Head:</b>                            |                |                                |                               |   |
| <b>2235 Social Security and Welfare</b>       |                |                                |                               |   |
| <i>Original</i>                               | <i>6,00,00</i> |                                |                               |   |
| <i>Supplementary</i>                          | <i>50,00</i>   | <i>6,50,00</i>                 | <i>6,50,00</i>                | ...   |
| <i>Amount surrendered<br/>during the year</i> |                |                                |                               | ...   |

**GRANT NO. 13 AUDIT AND PENSION  
(All Voted)**

|   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|------------------------|-------------------------------|---|
| <b>Revenue</b>  |                        |                               |   |
| <b>Major Heads:</b>                                   |                        |                               |   |
| <b>2047 Other Fiscal Services</b>                     |                        |                               |   |
| <b>2054 Treasury and Accounts Administration</b>      |                        |                               |   |
| <b>2071 Pensions and Other Retirement Benefits</b>    |                        |                               |   |
| Original  | 22,51,59,53            | 22,51,59,53                   | 17,14,61,95   |
|   |                        |                               | (-)5,36,97,58                                       |
| Amount surrendered<br>during the year (31 March 2024) |                        |                               | 4,19,34,02  |

**Capital**

**Major Heads:**

|  |         |         |         |
|--|---------|---------|---------|
| <b>4070 Capital Outlay on Other Administrative Services</b>  |         |         |         |
| <b>4075 Capital Outlay on Miscellaneous General Services</b> |         |         |         |
| Supplementary  | 2,00,00 | 2,00,00 | 1,95,79 |
|  |         |         | (-)4,21 |
| Amount surrendered<br>during the year                        |         |         | ...     |

**Notes and Comments:**

**Revenue:**

**13.1.1** In view of the overall savings of ₹53,697.58 lakh (23.85 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**13.1.2** Out of the available savings of ₹53,697.58 lakh, ₹41,934.02 lakh (78.09 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**13.1.3** Savings of ₹28,206.76 lakh constituting 15.74 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 13 AUDIT AND PENSION - Contd.****13.1.4 Savings occurred mainly under:**

| <b>Serial Head number</b>      | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|--------------------------------|--------------------|---------------------------|---|
| (i) 04 State Plan Schemes      |                    |                           |   |
| 2047 Other Fiscal Services     |                    |                           |   |
| 103 Promotion of Small Savings |                    |                           |   |
| 02 Schemes under BA/ SDS       |                    |                           |   |
| O                              | 50.00              | 50.00                     | 14.14                                       |
|                                |                    |                           | (-)35.86                                    |

Savings were reportedly due to want of utilisation certificate and non-submission of bills by the Field Publicity Officers from the districts.

|                                 |          |        |        |         |
|---------------------------------|----------|--------|--------|---------|
| (ii) 2047 Other Fiscal Services |          |        |        |         |
| 103 Promotion of Small Savings  |          |        |        |         |
| 01 Establishment Charges        |          |        |        |         |
| O                               | 246.54   |        |        |         |
| R                               | (-)38.26 | 208.28 | 200.76 | (-)7.52 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹23.32 lakh under Allowances and Leave Travel Concession and increase of ₹5.14 lakh towards Repair and Maintenance and Domestic Travel Expenses due to requirement of less/ more funds under respective heads and surrender of ₹20.08 lakh mainly from Digital Equipment and Other Revenue Expenditure was made without assigning any reason.

Savings were reportedly due to non-finalisation of MACP owing to non-clearance from Departmental Promotion Committee and submission of less number of TA bills.

|   |          |        |        |          |
|---|----------|--------|--------|----------|
| (iii) 2054 Treasury and Accounts Administration           |          |        |        |          |
| 098 Local Fund Audit                                      |          |        |        |          |
| 01 Establishment Charges of Director of Audit and Pension |          |        |        |          |
| O   | 862.99   |        |        |          |
| R   | (-)51.53 | 811.46 | 790.00 | (-)21.46 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹68.26 lakh mainly under Salaries and Pensionary Charges and increase of ₹120.67 lakh mainly towards Repair and Maintenance and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹103.94 lakh mainly from Allowances and Digital Equipment was made without assigning any reason.

Savings were reportedly due to incurring of expenditure under Salaries, Wages, Allowances, Office Expenses, Fuels and Lubricants, Repair and Maintenance and Other Revenue Expenditure as per actual requirement and submission of less number of bills under Domestic Travel Expenses and LTC.

**GRANT NO. 13 AUDIT AND PENSION - Contd.**

| <b>Serial Head<br/>number</b> | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|------------------------|-------------------------------|---|
|-------------------------------|------------------------|-------------------------------|---|

(iv) **2071 Pensions and Other  
Retirement Benefits**

01 *Civil*

101 Superannuation and Retirement  
Allowances

01 Ordinary Pension

|   |             |           |           |           |
|---|-------------|-----------|-----------|-----------|
| O | 66,000.00   |           |           |           |
| R | (-)3,148.18 | 62,851.82 | 62,054.33 | (-)797.49 |

Reduction in provision by re-appropriation (₹8.18 lakh) was due to requirement of less fund under Pensionary Charges and that by surrender (₹3,140.00 lakh) also from Pensionary Charges was made without assigning any reason.

(v) 102 Commuted Value of Pensions

01 Ordinary Pension

|   |              |           |           |           |
|---|--------------|-----------|-----------|-----------|
| O | 50,000.00    |           |           |           |
| R | (-)23,896.22 | 26,103.78 | 25,907.18 | (-)196.60 |

Reduction in provision by re-appropriation (₹6.22 lakh) was due to requirement of less fund under Pensionary Charges and that by surrender (₹23,890.00 lakh) also from Pensionary Charges was made without assigning any reason.

(vi) 104 Gratuities

01 Payment of Gratuities

|   |              |           |           |              |
|---|--------------|-----------|-----------|--------------|
| O | 80,000.00    |           |           |              |
| R | (-)11,458.82 | 68,541.18 | 58,334.62 | (-)10,206.56 |

Reduction in provision by re-appropriation (₹8.82 lakh) was due to requirement of less fund under Pensionary Charges and that by surrender (₹11,450.00 lakh) also from Pensionary Charges was made without assigning any reason.

(vii) 105 Family Pensions

01 Ordinary Pension

|   |           |          |          |          |
|---|-----------|----------|----------|----------|
| O | 3,500.00  |          |          |          |
| R | (-)645.78 | 2,854.22 | 2,762.50 | (-)91.72 |

Reduction in provision by re-appropriation (₹5.78 lakh) was due to requirement of less fund under Pensionary Charges and that by surrender (₹640.00 lakh) also from Pensionary Charges was made without assigning any reason.

**GRANT NO. 13 AUDIT AND PENSION - Concl'd.**

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (viii) 2071                   | <b>Pension and Other<br/>Retirement Benefits</b> |                        |                               |   |
| 01                            | <i>Civil</i>                                     |                        |                               |   |
| 111                           | Pensions to Legislators                          |                        |                               |   |
| 01                            | Members of Legislative<br>Assembly               |                        |                               |   |
|                               | O  | 2,600.00               |                               |   |
|                               | R  | (-)262.70              | 2,337.30                      | 2,145.25  |
|                               |  |                        |                               | (-)192.05                                       |

Reduction in provision by re-appropriation (₹2.70 lakh) was due to requirement of less fund under Pensionary Charges and that by surrender (₹260.00 lakh) also from Pensionary Charges was made without assigning any reason.

|          |   |             |           |           |
|----------|---|-------------|-----------|-----------|
| (ix) 115 | <b>Leave Encashment Benefits</b>  |             |           |           |
| 01       | Leave Encashment on<br>Retirement or Death or<br>Termination of Service <i>etc.</i> |             |           |           |
|          | O   | 21,900.00   |           |           |
|          | R   | (-)2,432.53 | 19,467.47 | 19,253.18 |
|          |   |             |           | (-)214.29 |

Reduction in provision by re-appropriation (₹2.53 lakh) was due to requirement of less fund under Pensionary Charges and that by surrender (₹2,430.00 lakh) also from Pensionary Charges was made without assigning any reason.

While furnishing the reasons for the savings at serial numbers (iv) to (ix), the department stated (August 2024) that the Directorate of Audit and Pension issues Pension Payment Orders (PPO) according to the option of the pensioners and major portion of the expenditure is incurred outside the state as pensioners are scattered all over India including Nepal and hence department is not in a position to furnish specific reason for savings/excess on pension and other retirement benefits.

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

|   |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|---|------------------------|-------------------------------|---|
| <b>Revenue</b>  |   |                        |                               |   |
| <b>Major Heads:</b>                                   |   |                        |                               |   |
| <b>2202</b>   | <b>General Education</b>  |                        |                               |   |
| <b>2204</b>   | <b>Sports and Youth Services</b>                                |                        |                               |   |
| Original  | 7,67,48,46  |                        |                               |   |
| Supplementary   | 50  | 7,67,48,96             | 5,46,42,63                    | (-)2,21,06,33                                       |
| Amount surrendered during<br>the year (31 March 2024) |   |                        |                               | 1,64,40,16  |
| <b>Capital</b>  |   |                        |                               |   |
| <b>Major Head:</b>                                    |   |                        |                               |   |
| <b>4202</b>   | <b>Capital Outlay on Education,<br/>Sports, Art and Culture</b> |                        |                               |   |
| Original  | 40,00,08  |                        |                               |   |
| Supplementary   | 2,12,49,65  | 2,52,49,73             | 2,52,49,02                    | (-)71   |
| Amount surrendered<br>during the year                 |   |                        |                               | ...   |

**Notes and Comments:**

**Revenue:**

**14.1.1** As the overall expenditure of ₹54,642.63 lakh fell far short of the original provision of ₹76,748.46 lakh, supplementary provision ₹0.50 lakh obtained in March 2024 proved totally unnecessary.

**14.1.2** Out of the available savings of ₹22,106.33 lakh, ₹16,440.16 lakh (74.37 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

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

| <b>Serial Head number</b>   | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---|--------------------|---------------------------|---|
| (i) 03 Centrally Sponsored Schemes<br><b>2202 General Education</b><br>02 <i>Secondary Education</i><br>101 Inspection<br>01 New India Literacy Programme |                    |                           |   |
| O 88.45   |                    |                           |   |
| R (-)10.62  | 77.83              | 49.83                     | (-)28.00                                    |

Reduction in provision by re-appropriation was the net effect of decrease of ₹14.75 lakh mainly under Other Revenue Expenditure (Central Share) and increase of ₹4.13 lakh towards Other Revenue Expenditure (State Share) due to requirement of less/ more funds under respective heads.

The department stated (August 2024) that the actual Budget Grant under this head was ₹49.83 lakh and hence there was no savings. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|  |          |          |           |
|--|----------|----------|-----------|
| (ii) 04 State Plan Schemes<br><b>2202 General Education</b><br>02 <i>Secondary Education</i><br>109 Government Secondary Schools<br>02 Schemes under BA/ SDS |          |          |           |
| O 25,677.10  |          |          |           |
| R (-)16,775.68   | 8,901.42 | 8,123.69 | (-)777.73 |

Reduction in provision by re-appropriation (₹405.52 lakh) was the due to requirement of less fund mainly under Scholarships, Other Revenue Expenditure and Office Expenses and that by surrender (₹16,370.16 lakh) from Other Revenue Expenditure was made without assigning any reason.

The department stated (August 2024) that ₹127.40 lakh under Stipend could not be disbursed due to non- availability of bank accounts of beneficiaries, ₹100.00 lakh due to non-receipt of proposal under Mission Shiksha, ₹78.68 lakh due to receipt of less number of proposals from the districts for procurement of text books and ₹365.18 lakh due to hiring of less number of Guest faculties from the districts under Chief Minister Shiksha Kosh.

**GRANT NO. 14 SECONDARY EDUCATION - Contd.**

| <b>Serial Head<br/>number</b>   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (iii) 08 Central Plan Schemes (Fully<br>funded by Central Government) |                        |                               |   |
| <b>2202 General Education</b>   |                        |                               |   |
| 02 Secondary Education  |                        |                               |   |
| 796 Tribal Area Sub-plan  |                        |                               |   |
| 02 Pre Matric Scholarships for<br>Scheduled Tribe Students            |                        |                               |   |
| O 319.00  |                        |                               |   |
| R (-)101.91   | 217.09                 | 196.09                        | (-)21.00  |

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

The department stated (August 2024) that the actual Budget Grant under this head was ₹196.09 lakh and there was no savings. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|   |     |     |     |
|---|-----|-----|-----|
| (iv) <b>2202 General Education</b>  |     |     |     |
| 02 Secondary Education  |     |     |     |
| 108 Examinations  |     |     |     |
| 01 Reimbursement of Examination/<br>Tuition Fees of AISSCE<br>Examination |     |     |     |
| O 10.00   |     |     |     |
| R (-)10.00  | ... | ... | ... |

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

|                           |     |     |     |
|---------------------------|-----|-----|-----|
| (v) 108 Examinations      |     |     |     |
| 02 Conduct of Examination |     |     |     |
| O 10.00                   |     |     |     |
| R (-)10.00                | ... | ... | ... |

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

**GRANT NO. 14 SECONDARY EDUCATION - Contd.**

| <b>Serial Head<br/>number</b>      |                              | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|------------------------------------|------------------------------|------------------------|-------------------------------|---|
| (vi) <b>2202 General Education</b> |                              |                        |                               |   |
| 02                                 | Secondary Education          |                        |                               |   |
| 109                                | Government Secondary Schools |                        |                               |   |
| 07                                 | District Establishment       |                        |                               |   |
|                                    | O                            | 46,144.58              |                               |   |
|                                    | R                            | (-)756.29              | 45,388.29                     | 41,330.62                                       |
|                                    |                              |                        |                               | (-)4,057.67                                     |

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,337.20 lakh mainly under Allowances and increase of ₹1,610.91 lakh mainly towards Salaries and Domestic Travel Expenses due to requirement of less/ more funds under respective heads and surrender of ₹30.00 lakh from Office Expenses and Other Revenue Expenditure was made without assigning any reason.

|                                     |                              |          |          |           |
|-------------------------------------|------------------------------|----------|----------|-----------|
| (vii) <b>2202 General Education</b> |                              |          |          |           |
| 04                                  | Adult Education              |          |          |           |
| 001                                 | Direction and Administration |          |          |           |
| 01                                  | District Establishment       |          |          |           |
|                                     | O                            | 1,602.78 |          |           |
|                                     | R                            | 410.36   | 2,013.14 | 1,294.31  |
|                                     |                              |          |          | (-)718.83 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹429.86 lakh towards Allowances and Salaries and decrease of ₹19.50 lakh under Fuels and Lubricants and Leave Travel Concession due to requirement of more/ less funds under respective heads.

|                          |                              |        |          |           |
|--------------------------|------------------------------|--------|----------|-----------|
| (viii) <b>80 General</b> |                              |        |          |           |
| 001                      | Direction and Administration |        |          |           |
| 01                       | Establishment Expenses       |        |          |           |
|                          | O                            | 890.61 |          |           |
|                          | R                            | 164.95 | 1,055.56 | 793.60    |
|                          |                              |        |          | (-)261.96 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹212.95 lakh towards Other Revenue Expenditure and Office Expenses and decrease of ₹ eight lakh mainly under Fuels and Lubricants and Training Expenses due to requirement of more/ less funds under respective heads and surrender of ₹40.00 lakh from Minor Civil and Electric Works and Fuels and Lubricants without assigning any reason.

**GRANT NO. 14 SECONDARY EDUCATION - Contd.**

| <b>Serial Head<br/>number</b>              |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|---|------------------------|-------------------------------|---|
| (ix) <b>2204 Sports and Youth Services</b> |   |                        |                               |   |
| 101  | Physical Education                          |                        |                               |   |
| 01   | NCC/ Scout & Guides<br>Activities in School |                        |                               |   |
|  | O   | 2,005.94               |                               |   |
|  | R   | (-)25.61               | 1,980.33                      | 1,879.35  |
|  |   |                        |                               | (-)100.98                                       |

Reduction in provision by re-appropriation was the net effect of decrease of ₹112.59 lakh mainly under Salaries and increase of ₹86.98 lakh mainly towards Allowances and Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

Savings at serial number (vi) to (ix) were reportedly due to non-drawal of MACP arrears of the teaching and non-teaching staffs and also incurring of expenditure as per actual requirements.

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

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (i) 03                        | Centrally Sponsored Schemes                       |                        |                               |   |
|                               | <b>2202 General Education</b>                     |                        |                               |   |
|                               | 02 Secondary Education                            |                        |                               |   |
|                               | 789 Special Component Plan<br>for Schedule Castes |                        |                               |   |
|                               | 01 New India Literacy<br>Programme                |                        |                               |   |
|                               | S   | 0.20                   |                               |   |
|                               | R   | 14.18                  | 14.38                         | 14.38   |
|                               |   |                        |                               | ...   |

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

|          |                                    |      |      |      |
|----------|------------------------------------|------|------|------|
| (ii) 796 | Tribal Area Sub-plan               |      |      |      |
|          | 01 New India Literacy<br>Programme |      |      |      |
|          | S                                  | 0.20 |      |      |
|          | R                                  | 7.50 | 7.70 | 7.70 |
|          |                                    |      |      | ...  |

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

**GRANT NO. 14 SECONDARY EDUCATION - Concl'd.**

| <b>Serial Head<br/>number</b> |                                       | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---------------------------------------|------------------------|-------------------------------|---|
| (iii) 04                      | State Plan Schemes                    |                        |                               |   |
|                               | <b>2204 Sports and Youth Services</b> |                        |                               |   |
| 104                           | Sports and Games                      |                        |                               |   |
| 15                            | Schemes under BA/ SDS                 |                        |                               |   |
|                               | S                                     | 0.10                   |                               |   |
|                               | R                                     | 652.96                 | 653.06                        | 948.06  |
|                               |                                       |                        |                               | (+)295.00                                       |

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

The department stated (August 2024) that the actual Budget Grant under this head was ₹948.06 lakh and hence there was no excess. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 15 HEALTH SERVICES****(All Voted)**

|   |             | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|-------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |             |                        |                               |   |
| <b>Major Head:</b>                                    |             |                        |                               |   |
| <b>2210 Medical and Public Health</b>                 |             |                        |                               |   |
| Original  | 13,80,77,02 |                        |                               |   |
| Supplementary   | 1,23,09,81  | 15,03,86,83            | 14,02,02,87                   | (-)1,01,83,96                                       |
| Amount surrendered<br>during the year (31 March 2024) |             |                        |                               | 14,88,31  |

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

|                                       |          |          |          |            |
|---------------------------------------|----------|----------|----------|------------|
| Original                              | 29,60,67 |          |          |            |
| Supplementary                         | 54,59,36 | 84,20,03 | 80,70,34 | (-)3,49,69 |
| Amount surrendered<br>during the year |          |          |          |            |

**Notes and Comments:**

...

**Revenue:**

**15.1.1** In view of the overall savings of ₹10,183.96 lakh (6.77 *per cent* of the total provision) in the grant, supplementary provision of ₹12,309.81 lakh obtained in March 2024 proved excessive.

**15.1.2** Out of the available savings of ₹10,183.96 lakh, ₹1,488.31 lakh (14.61 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**GRANT NO. 15 HEALTH SERVICES - Contd.****15.1.3 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b>              | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) 03 Centrally Sponsored Schemes         |                        |                               |   |
| <b>2210 Medical and Public Health</b>      |                        |                               |   |
| 03 <i>Rural Health Services-Allopathy</i>  |                        |                               |   |
| 110 Hospitals and Dispensaries             |                        |                               |   |
| 02 National Rural Health<br>Mission (NRHM) |                        |                               |   |
| O 1,700.00                                 |                        |                               |   |
| R (-)1,700.00                              | ...                    | ...                           | ...   |

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund mainly under Grants-in-Aid Salaries (Central Share) and Grants-in-Aid General (Central Share).

|   |     |     |     |
|---|-----|-----|-----|
| (ii) 06 <i>Public Health</i>                                      |     |     |     |
| 101 Prevention and Control of diseases                            |     |     |     |
| 09 COVID-19 Emergency Response and<br>Health Systems Preparedness |     |     |     |
| O 3,050.00  |     |     |     |
| R (-)3,050.00   | ... | ... | ... |

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund mainly under Grants-in-Aid Salaries (Central Share) and Grants for creation of Capital Assets (Central Share).

|   |     |     |     |
|---|-----|-----|-----|
| (iii) 200 Other Systems                                     |     |     |     |
| 01 National Mission on Ayush Mission on<br>Medicinal Plants |     |     |     |
| O 4,400.00  |     |     |     |
| R (-)4,400.00   | ... | ... | ... |

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund mainly under Grants-in-Aid General (Central Share) and Grants-in-Aid Salaries (State Share).

|                                 |          |          |          |
|---------------------------------|----------|----------|----------|
| (iv) 200 Other Systems          |          |          |          |
| 02 National Ayush Mission (NAM) |          |          |          |
| S 1,317.82                      | 1,317.82 | 1,292.10 | (-)25.72 |

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

**GRANT NO. 15 HEALTH SERVICES - Contd.**

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (v) 04                        | State Plan Schemes  |                        |                               |   |
|                               | <b>2210 Medical and Public Health</b>                       |                        |                               |   |
| 04                            | <i>Rural Health Services-<br/>Other Systems of Medicine</i> |                        |                               |   |
| 200                           | Other Systems   |                        |                               |   |
| 01                            | Schemes under BA/ SDS                                       |                        |                               |   |
|                               | O   | 38,336.08              |                               |   |
|                               | R   | (-)23,475.46           | 14,860.62                     | 14,860.38                                       |
|                               |   |                        |                               | (-)0.24   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹26,341.35 lakh mainly under Other Revenue Expenditure and Grants for creation of Capital Assets and increase of ₹2,865.89 lakh towards Grants-in-Aid General and Professional Services due to requirement of less/ more funds under respective heads.

|         |  |          |          |             |
|---------|--|----------|----------|-------------|
| (vi) 05 | Finance Commission<br>Recommendations  |          |          |             |
|         | <b>2210 Medical and Public Health</b>  |          |          |             |
| 01      | <i>Urban Health Services-Allopathy</i> |          |          |             |
| 800     | Other Expenditure                      |          |          |             |
| 02      | Maintenance of Assets                  |          |          |             |
|         | O                                      | 5,100.00 |          |             |
|         | R                                      | 1,286.47 | 6,386.47 | 328.00      |
|         |  |          |          | (-)6,058.47 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,886.47 lakh towards Grants-in-Aid General and decrease of ₹2,600.00 lakh under Grants for creation of Capital Assets due to requirement of more/ less funds under respective heads.

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

|            |  |          |          |          |
|------------|--|----------|----------|----------|
| (vii) 2210 | <b>Medical and Public Health</b>       |          |          |          |
| 01         | <i>Urban Health Services-Allopathy</i> |          |          |          |
| 001        | Direction and Administration           |          |          |          |
| 01         | Establishment Expenses                 |          |          |          |
|            | O                                      | 3,963.89 |          |          |
|            | R                                      | (-)6.66  | 3,957.23 | 3,940.46 |
|            |  |          |          | (-)16.77 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹440.29 lakh mainly under Allowances and Other Revenue Expenditure and increase of ₹433.63 lakh towards Salaries and Medical Treatment due to requirement of less/ more funds under respective heads.

**GRANT NO. 15 HEALTH SERVICES - Contd.**

| <b>Serial Head<br/>number</b>                |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|--|------------------------|-------------------------------|---|
| (viii) <b>2210 Medical and Public Health</b> |  |                        |                               |   |
| 03   | <i>Rural Health Services-Allopathy</i> |                        |                               |   |
| 110  | Hospitals and Dispensaries             |                        |                               |   |
| 01   | Establishment Expenses                 |                        |                               |   |
|  | O                                      | 59,012.18              |                               |   |
|  | R                                      | (-)3,674.41            | 55,337.77                     | 55,173.98                                       |
|  |  |                        |                               | (-)163.79                                       |

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,862.70 lakh mainly under Allowances and Other Revenue Expenditure and increase of ₹2,676.60 lakh towards Salaries due to requirement of less/ more funds under respective heads and surrender of ₹1,488.31 lakh from Allowances was made without assigning any reason.

|         |  |          |        |         |
|---------|--|----------|--------|---------|
| (ix) 04 | <i>Rural Health Services-Other Systems<br/>of Medicine</i> |          |        |         |
| 101     | Ayurveda   |          |        |         |
| 01      | Establishment Expenses                                     |          |        |         |
|         | O  | 645.45   |        |         |
|         | R  | (-)77.69 | 567.76 | 560.64  |
|         |  |          |        | (-)7.12 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹80.19 lakh mainly under Allowances and Salaries and increase of ₹2.50 lakh towards Office Expenses and Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

|   |   |          |        |          |
|---|---|----------|--------|----------|
| (x) <b>2210 Medical and Public Health</b> |   |          |        |          |
| 04  | <i>Medical Education, Training<br/>and Research</i> |          |        |          |
| 105                                       | Allopathy   |          |        |          |
| 01  | Training  |          |        |          |
|   | O   | 376.89   |        |          |
|   | R   | (-)14.11 | 362.78 | 343.71   |
|   |   |          |        | (-)19.07 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹37.14 lakh mainly under Allowances and Office Expenses and increase of ₹23.03 lakh mainly towards Salaries and Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

**GRANT NO. 15 HEALTH SERVICES - Contd.**

| <b>Serial Head<br/>number</b>              |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|---|------------------------|-------------------------------|---|
| (xi) <b>2210 Medical and Public Health</b> |   |                        |                               |   |
| 06 <i>Public Health</i>                    |   |                        |                               |   |
| 001 Direction and Administration           |   |                        |                               |   |
| 01 Establishment Expenses                  |   |                        |                               |   |
|  | O | 823.57                 |                               |   |
|  | R | (-)154.35              | 669.22                        | 668.97  |
|  |   |                        |                               | (-)0.25   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹311.67 lakh mainly under Salaries and Allowances and increase of ₹157.32 lakh mainly towards Office Expenses due to requirement of less/ more funds under respective heads.

|  |   |           |           |           |
|--|---|-----------|-----------|-----------|
| (xii) 101 Prevention and Control of diseases |   |           |           |           |
| 01 Malaria Eradication Programme             |   |           |           |           |
|  | O | 13,462.90 |           |           |
|  | R | (-)86.19  | 13,376.71 | 13,221.10 |
|  |   |           |           | (-)155.61 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹305.80 lakh mainly under Salaries and Domestic Travel Expenses and increase of ₹219.61 lakh mainly towards Allowances and Leave Travel Concession due to requirement of less/ more funds under respective heads.

|   |   |          |        |         |
|---|---|----------|--------|---------|
| (xiii) 101 Prevention and Control of diseases |   |          |        |         |
| 03 T.B. Control Programme                     |   |          |        |         |
|   | O | 830.19   |        |         |
|   | R | (-)27.68 | 802.51 | 797.91  |
|   |   |          |        | (-)4.60 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹219.35 lakh mainly under Salaries and increase of ₹191.67 lakh mainly towards Allowances due to requirement of less/ more funds under respective heads.

|  |   |           |        |          |
|--|---|-----------|--------|----------|
| (xiv) 101 Prevention and Control of diseases |   |           |        |          |
| 04 Leprosy Control Programme                 |   |           |        |          |
|  | O | 721.91    |        |          |
|  | R | (-)168.49 | 553.42 | 541.77   |
|  |   |           |        | (-)11.65 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹206.20 lakh mainly under Salaries and increase of ₹37.71 lakh mainly towards Allowances and Wages due to requirement of less/ more funds under respective heads.

Savings at serial numbers (vii) to (x) and (xii) to (xiv) were reportedly due to incurring of expenditure as per requirements under object heads Salaries and Allowances.

**GRANT NO. 15 HEALTH SERVICES - Contd.**

| <b>Serial Head<br/>number</b>              |                                       | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|---------------------------------------|------------------------|-------------------------------|---|
| (xv) <b>2210 Medical end Public Health</b> |                                       |                        |                               |   |
| 06   | <i>Public Health</i>                  |                        |                               |   |
| 101  | Prevention and Control of<br>diseases |                        |                               |   |
| 05   | Mobile Eye Clinic                     |                        |                               |   |
|  | O                                     | 554.83                 |                               |   |
|  | R                                     | (-)54.80               | 500.03                        | 499.24  |
|  |                                       |                        |                               | (-)0.79   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹64.86 lakh mainly under Allowances and Domestic Travel Expenses and increase of ₹10.06 lakh mainly towards Salaries and Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

|           |                                 |          |       |       |
|-----------|---------------------------------|----------|-------|-------|
| (xvi) 102 | Prevention of food adulteration |          |       |       |
| 01        | Food Safety                     |          |       |       |
|           | O                               | 48.00    |       |       |
|           | R                               | (-)24.00 | 24.00 | 24.00 |
|           |                                 |          |       | ...   |

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

|            |              |          |       |       |
|------------|--------------|----------|-------|-------|
| (xvii) 104 | Drug control |          |       |       |
| 01         | Drug Control |          |       |       |
|            | O            | 37.00    |       |       |
|            | R            | (-)13.00 | 24.00 | 24.00 |
|            |              |          |       | ...   |

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

**GRANT NO. 15 HEALTH SERVICES - Contd.**

**15.1.4** Savings mentioned at note **15.1.3** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b>  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) 03 Centrally Sponsored Schemes<br><b>2210 Medical and Public Health</b><br>01 <i>Urban Health Services-Allopathy</i><br>110 Hospital and Dispensaries<br>02 Ayushman Bharat - Pradhan<br>Mantri Jan Arogya Yojana<br>(ABPMJAY) |                        |                               |   |
| O 110.00   |                        |                               |   |
| R 335.21   | 445.21                 | 123.56                        | (-)321.65                                       |

Augmentation of provision by re-appropriation was the net effect of increase of ₹435.21 lakh towards Grants-in-Aid Salaries (Central Share and State Share) and decrease of ₹100.00 lakh under Other Revenue Expenditure (Central Share) due to requirement of more/ less funds under respective heads.

Final savings were reportedly due to non-receipt of expenditure authorisation from the Finance Department, Government of Arunachal Pradesh.

|  |          |        |           |
|--|----------|--------|-----------|
| (ii) 02 <i>Urban Health Services-<br/>Other systems of medicines</i><br>101 Ayurveda<br>04 Pradhan Mantri Ayushman<br>Bharat Health Infrastructure<br>Mission (PM - ABHIM) |          |        |           |
| O 550.00   |          |        |           |
| R 1,412.22   | 1,962.22 | 981.11 | (-)981.11 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,766.66 lakh towards Grants for creation of Capital Assets (Central Share) and Grants for creation of Capital Assets (State Share) and decrease of ₹354.44 lakh under Grants-in-Aid General (Central Share) and Grants-in-Aid General (State Share) due to requirement of more/ less funds under respective heads.

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

**GRANT NO. 15 HEALTH SERVICES - Contd.**

| <b>Serial Head number</b> |  | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------|--|--------------------|---------------------------|---|
| (iii) 03                  | Centrally Sponsored Schemes  |                    |                           |   |
|                           | <b>2210 Medical and Public Health</b>  |                    |                           |   |
| 03                        | <i>Rural Health Services-Allopathy</i>   |                    |                           |   |
| 101                       | Health Sub-centres   |                    |                           |   |
| 01                        | Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health System |                    |                           |   |
|                           | S  | 5,125.34           |                           |   |
|                           | R  | 15,049.45          | 20,174.79                 | 23,819.84                                   |
|                           |  |                    |                           | (+)3,645.05                                 |

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

The department stated (August 2024) that expenditure was incurred as per budgetary support and expenditure authorisation received from the Finance Department (Budget), Government of Arunachal Pradesh and excess was due to reflection of less budget provision during finalisation of Revised Estimate by the Finance Department (Budget), Government of Arunachal Pradesh.

|          |  |           |           |             |
|----------|--|-----------|-----------|-------------|
| (iv) 796 | Tribal Area Sub-plan   |           |           |             |
| 01       | Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health System |           |           |             |
|          | S  | 5,866.65  |           |             |
|          | R  | 17,064.96 | 22,931.61 | 18,397.59   |
|          |  |           |           | (-)4,534.02 |

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

Final savings were reportedly due to non-receipt of expenditure authorisation from the Finance Department, Government of Arunachal Pradesh.

|     |  |       |       |       |
|-----|--|-------|-------|-------|
| (v) | <b>2210 Medical and Public Health</b>  |       |       |       |
| 01  | <i>Urban Health Services-Allopathy</i> |       |       |       |
| 104 | Medical Stores Depots                  |       |       |       |
| 01  | Establishment Expenses                 |       |       |       |
|     | O                                      | 22.89 |       |       |
|     | R                                      | 15.47 | 38.36 | 38.36 |
|     |  |       |       | ...   |

Augmentation of provision by re-appropriation was the net effect of increase of ₹16.03 lakh mainly towards Office Expenses and Other Revenue Expenditure and decrease of ₹0.56 lakh under Salaries due to requirement of more/ less funds under respective heads.

**GRANT NO. 15 HEALTH SERVICES - Concl'd.**

| <b>Serial Head<br/>number</b>              |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|---|------------------------|-------------------------------|---|
| (vi) <b>2210 Medical and Public Health</b> |   |                        |                               |   |
| 04   | <i>Rural Health Services-<br/>Other Systems of Medicine</i> |                        |                               |   |
| 102  | Homeopathy  |                        |                               |   |
| 01   | Establishment Expenses                                      |                        |                               |   |
|  | O   | 2,336.34               |                               |   |
|  | R   | 138.83                 | 2,475.17                      | 2,452.18  |
|  |   |                        |                               | (-)22.99  |

Augmentation of provision by re-appropriation was the net effect of increase of ₹391.69 lakh mainly towards Allowances and decrease of ₹252.86 lakh mainly under Salaries due to requirement of more/ less funds under respective heads.

Final savings were reportedly due to incurring of expenditure as per requirements under object heads Salaries and Allowances.

|          |  |          |          |          |
|----------|--|----------|----------|----------|
| (vii) 06 | <i>Public Health</i>                     |          |          |          |
| 101      | Prevention and Control of diseases       |          |          |          |
| 02       | Expanded Programme of Immunisation (EPI) |          |          |          |
|          | O  | 1,873.52 |          |          |
|          | R  | 122.44   | 1,995.96 | 1,979.13 |
|          |  |          |          | (-)16.83 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹247.73 lakh mainly towards Salaries and decrease of ₹125.29 lakh under Allowances and Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

Final savings were reportedly due to incurring of expenditure as per requirements under object heads Salaries and Allowances.

|            |                                    |       |       |       |
|------------|------------------------------------|-------|-------|-------|
| (viii) 101 | Prevention and Control of diseases |       |       |       |
| 06         | Cancer Control Programme           |       |       |       |
|            | O                                  | 51.69 |       |       |
|            | R                                  | 15.72 | 67.41 | 67.41 |
|            |                                    |       |       | ...   |

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

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

|   |                        | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |                        |                        |                               |   |
| <b>Major Head:</b>                                    |                        |                        |                               |   |
| <b>2205</b>   | <b>Art and Culture</b> |                        |                               |   |
| Original  | 18,75,02               |                        |                               |   |
| Supplementary   | 13,01,29               | 31,76,31               | 18,87,91                      | (-)12,88,40   |
| Amount surrendered<br>during the year (31 March 2024) |                        |                        |                               | 1,22,05   |

**Capital**

**Major Head:**

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

|                                       |          |          |          |            |
|---------------------------------------|----------|----------|----------|------------|
| Original                              | 1,71,25  |          |          |            |
| Supplementary                         | 21,75,73 | 23,46,98 | 21,61,66 | (-)1,85,32 |
| Amount surrendered<br>during the year |          |          |          | ...        |

**Notes and Comments:**

**Revenue:**

**16.1.1** In view of the overall savings of ₹1,288.40 lakh (40.56 *per cent* of the total provision) in the grant, supplementary provision of ₹1,301.29 lakh obtained in March 2024 proved excessive.

**16.1.2** Out of the available savings of ₹1,288.40 lakh, ₹122.05 lakh (9.47 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**16.1.3** Savings of ₹77.52 lakh constituting 5.28 *per cent* of the total provision had occurred under the Revenue-Voted Section of this grant in 2022-23 also.

**GRANT NO. 16 ART AND CULTURAL AFFAIRS - Concl'd.****16.1.4 Savings occurred mainly under:**

| <b>Serial Head number</b> |                               | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------|-------------------------------|--------------------|---------------------------|---|
| (i) 04                    | State Plan Schemes            |                    |                           |   |
|                           | <b>2205 Art and Culture</b>   |                    |                           |   |
| 102                       | Promotion of Arts and Culture |                    |                           |   |
| 07                        | Schemes under BA/ SDS         |                    |                           |   |
|                           | O                             | 770.22             |                           |   |
|                           | S                             | 1,136.39           | 1,906.61                  | 763.18                                      |
|                           |                               |                    |                           | (-)1,143.43                                 |
| (ii) 2205                 | <b>Art and Culture</b>        |                    |                           |   |
| 001                       | Direction and Administration  |                    |                           |   |
| 01                        | Establishment Expenses        |                    |                           |   |
|                           | O                             | 1,104.80           |                           |   |
|                           | S                             | 164.90             |                           |   |
|                           | R                             | (-)122.05          | 1,147.65                  | 1,124.73                                    |
|                           |                               |                    |                           | (-)22.92                                    |

Reduction in provision by re-appropriation was the net effect of decrease of ₹98.55 lakh under Salaries and Other Revenue Expenditure and increase of ₹98.55 lakh towards Allowances and Leave Travel Concession due to requirement of less/ more funds under respective heads and surrender of ₹122.05 lakh mainly from Wages was made without assigning any reason.

Reasons for the savings at serial numbers (i) and (ii) have not been intimated (August 2024).

**Capital:**

**16.2.1** In view of the overall savings of ₹185.32 lakh (7.90 *per cent* of the total provision) in the grant, supplementary provision of ₹2,175.73 lakh obtained in March 2024 proved excessive.

**16.2.2** No part of the available savings of ₹185.32 lakh was anticipated and surrendered in March 2024.

**16.2.3 Savings occurred mainly under:**

| <b>Serial Head number</b> |  | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------|--|--------------------|---------------------------|---|
| (i) 04                    | State Plan Schemes   |                    |                           |   |
|                           | <b>4202 Capital Outlay on Education, Sports, Art and Culture</b> |                    |                           |   |
|                           | <i>04 Art and Culture</i>  |                    |                           |   |
| 101                       | Fine Arts Education  |                    |                           |   |
| 01                        | Creation of Assets under BA/ SDS                                 |                    |                           |   |
|                           | O  | 171.25             |                           |   |
|                           | S  | 2,148.18           | 2,319.43                  | 2,134.58                                    |
|                           |  |                    |                           | (-)184.85                                   |

Reasons for the saving have not been intimated (August 2024).

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

|   |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|--|------------------------|-------------------------------|---|
| <b>Revenue</b>  |  |                        |                               |   |
| <b>Major Head:</b>                                    |  |                        |                               |   |
| <b>2070</b>   | <b>Other Administrative<br/>Services</b> |                        |                               |   |
| Original  | 2,78,45                                  | 2,78,45                | 2,23,58                       | (-)54,87  |
| Amount surrendered<br>during the year (31 March 2024) |  |                        |                               | 52,28   |

**Capital**

**Major Head:**

|                                       |  |       |     |          |
|---------------------------------------|--|-------|-----|----------|
| <b>4070</b>                           | <b>Capital Outlay on Other<br/>Administrative Services</b> |       |     |          |
| Supplementary                         | 10,50  | 10,50 | ... | (-)10,50 |
| Amount surrendered<br>during the year |  |       |     | ...      |

**Notes and Comments:**

**Revenue:**

**17.1.1** In view of the overall savings of ₹54.87 lakh (19.71 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**17.1.2** Out of the available savings of ₹54.87 lakh, ₹52.28 lakh (95.28 *per cent* of the total savings) was precisely anticipated and surrendered in March 2024.

**17.1.3** Savings of ₹63.59 lakh constituting 23.49 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 17 GAZETTEER - Concl'd.****17.1.4 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b>                 | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (i) <b>2070 Other Administrative Services</b> |                        |                               |   |
| 800 Other Expenditure                         |                        |                               |   |
| 05 Establishment Charges of Gazetteer         |                        |                               |   |
| O   | 278.45                 |                               |   |
| R   | (-)52.28               | 226.17                        | 223.58  |
|   |                        |                               | (-)2.59   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹29.84 lakh under Other Revenue Expenditure and Allowances and increase of ₹29.84 lakh towards Minor Civil and Electric Works and Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹52.28 lakh mainly from Office Expenses and Other Revenue Expenditure was made without assigning any reason.

**Capital:**

**17.2.1** In view of the non-utilisation of the entire provision of ₹10.50 lakh in the grant, provision made through supplementary grant was totally unnecessary

**17.2.2** No part of the available savings of ₹10.50 lakh (100 *per cent* of the total savings) was anticipated for surrender during the year.

**17.2.3 Savings occurred mainly under.**

| <b>Serial Head<br/>number</b>  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) <b>4070 Capital Outlay on Other<br/>Administrative Services</b>  |                        |                               |   |
| 001 Direction and Administration   |                        |                               |   |
| 04 Purchase of Vehicle, Machinery &<br>equipment, Furniture and Fixtures,<br>Computer Items and Information<br>Communication Technology (ICT)<br>equipment <i>etc.</i> |                        |                               |   |
| S  | 10.50                  | 10.50                         | ...   |
|  |                        |                               | (-)10.50  |

Reasons for the savings have not been intimated (August 2024).

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

|   |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|---|------------------------|-------------------------------|---|
| <b>Revenue</b>  |   |                        |                               |   |
| <b>Major Head:</b>                                    |   |                        |                               |   |
| <b>2205</b>   | <b>Art and Culture</b>  |                        |                               |   |
| Original  | 28,13,35  | 28,13,35               | 16,91,29                      | (-)11,22,06   |
| Amount surrendered<br>during the year (31 March 2024) |   |                        |                               | 11,31,96  |
| <b>Capital</b>  |   |                        |                               |   |
| <b>Major Head:</b>                                    |   |                        |                               |   |
| <b>4202</b>   | <b>Capital Outlay on Education,<br/>Sports, Art and Culture</b> |                        |                               |   |
| Original  | 1,05,90   |                        |                               |   |
| Supplementary   | 5,02,60   | 6,08,50                | 5,78,32                       | (-)30,18  |
| Amount surrendered<br>during the year                 |   |                        |                               | ...   |

**Notes and Comments:**

**Revenue:**

**18.1.1** As the overall expenditure of ₹1,691.29 lakh fell far short of the original provision of ₹2,813.35 lakh in the grant, provision made through original grant proved excessive.

**18.1.2** Out of the available savings of ₹1,122.06 lakh (39.88 *per cent* of the total provision) in the grant, ₹1,131.96 lakh (100.88 *per cent* of the total savings) was injudiciously surrendered in March 2024.

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

| <b>Serial Head<br/>number</b>     |             | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-----------------------------------|-------------|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes         |             |                        |                               |   |
| <b>2205 Art and Culture</b>       |             |                        |                               |   |
| 102 Promotion of Arts and Culture |             |                        |                               |   |
| 07 Schemes under BA/ SDS          |             |                        |                               |   |
| O                                 | 1,257.29    |                        |                               |   |
| R                                 | (-)1,175.79 | 81.50                  | 91.44                         | (+)9.94   |

Reduction in provision by re-appropriation (₹43.83 lakh) was due to requirement of less fund under Other Revenue Expenditure and that by surrender (₹1,131.96 lakh) also from Other Revenue Expenditure was made without assigning any reason.

Final excess was reportedly due to non-reflection of budget provision of ₹10.00 lakh under SIDF during finalisation of Revised Estimate for which finance concurrence was accorded vide File no. DR- 12011(18)/1/2024 dated 20.02.2024.

|                                  |          |        |        |     |
|----------------------------------|----------|--------|--------|-----|
| (ii) <b>2205 Art and Culture</b> |          |        |        |     |
| 107 Museums                      |          |        |        |     |
| 01 Establishment Charges         |          |        |        |     |
| O                                | 284.94   |        |        |     |
| R                                | (-)24.33 | 260.61 | 260.61 | ... |

Reduction in provision by re-appropriation was the net effect of decrease of ₹32.29 lakh mainly under Allowances and Salaries and increase of ₹7.96 lakh mainly towards Repair and Maintenance and Office Expenses due to requirement of less/ more funds under respective heads.

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

| <b>Serial Head<br/>number</b>   |        | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------------|--------|------------------------|-------------------------------|---|
| (i) <b>2205 Art and Culture</b> |        |                        |                               |   |
| 103 Archeology                  |        |                        |                               |   |
| 01 Establishment Expenses       |        |                        |                               |   |
| O                               | 113.00 |                        |                               |   |
| R                               | 12.23  | 125.23                 | 125.23                        | ...   |

Augmentation of provision by re-appropriation was the net effect of increase of ₹16.30 lakh mainly towards Salaries and Repair and Maintenance and decrease of ₹4.07 lakh under Other Revenue Expenditure and Allowances due to requirement of more/ less funds under respective heads.

**GRANT NO. 18 RESEARCH - Concl'd.**

| <b>Serial Head<br/>number</b>    |                               | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|----------------------------------|-------------------------------|------------------------|-------------------------------|---|
| (ii) <b>2205 Art and Culture</b> |                               |                        |                               |   |
| 102                              | Promotion of Arts and Culture |                        |                               |   |
| 02                               | Establishment Expenses        |                        |                               |   |
|                                  | O                             | 725.69                 |                               |   |
|                                  | R                             | 43.42                  | 769.10                        | (-)0.01   |

Augmentation of provision by re-appropriation was the net effect of increase of ₹78.29 lakh mainly towards Salaries and Medical Treatment and decrease of ₹34.87 lakh mainly under Allowances and Other Revenue Expenditure due to requirement of more/ less funds under respective heads.

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

|                                       |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---------------------------------------|---|------------------------|-------------------------------|---|
| <b>Revenue</b>                        |   |                        |                               |   |
| <b>Major Heads:</b>                   |   |                        |                               |   |
| <b>2230</b>                           | <b>Labour, Employment and<br/>Skill Development</b> |                        |                               |   |
| <b>2408</b>                           | <b>Food, Storage and<br/>Warehousing</b>            |                        |                               |   |
| <b>2851</b>                           | <b>Village and Small Industries</b>                 |                        |                               |   |
| <b>2852</b>                           | <b>Industries</b>                                   |                        |                               |   |
| Original                              |   | 43,34,60               |                               |   |
| Supplementary                         |   | 14,64,24               | 57,98,84                      | 44,96,83  |
|                                       |   |                        |                               | (-)13,02,01   |
| Amount surrendered<br>during the year |   |                        |                               | ...   |

**Capital**

**Major Head:**

|                                       |   |            |            |            |
|---------------------------------------|---|------------|------------|------------|
| <b>4851</b>                           | <b>Capital Outlay on Village<br/>and Small Industries</b> |            |            |            |
| Original                              |   | 6,00,00    |            |            |
| Supplementary                         |   | 1,04,17,42 | 1,10,17,42 | 1,09,91,60 |
|                                       |   |            |            | (-)25,82   |
| Amount surrendered<br>during the year |   |            |            | ...        |

**Notes and Comments:**

**Revenue:**

**19.1.1** In view of the overall savings of ₹1,302.01 lakh (22.45 *per cent* of the total provision) in the grant, supplementary provision of ₹1,464.24 lakh obtained in March 2024 proved excessive.

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

**19.1.2** No part of the available savings of ₹1,302.01 lakh was anticipated for surrender during the year.

**19.1.3** Savings occurred mainly under:

| <b>Serial Head number</b> |   | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------|---|--------------------|---------------------------|---|
| (i) 03                    | Centrally Sponsored Schemes   |                    |                           |   |
|                           | <b>2408 Food, Storage and Warehousing</b>                               |                    |                           |   |
|                           | 01 Food   |                    |                           |   |
|                           | 103 Food Processing   |                    |                           |   |
|                           | 07 PM formalization of Micro Food Processing Enterprise Schemes (PMFME) |                    |                           |   |
|                           | O   | 110.00             |                           |   |
|                           | S   | 721.02             |                           |   |
|                           | R   | 59.22              | 890.24                    | 740.24                                      |
|                           |   |                    |                           | (-)150.00                                   |

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

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

|         |  |          |          |             |
|---------|--|----------|----------|-------------|
| (ii) 04 | State Plan Schemes                       |          |          |             |
|         | <b>2851 Village and Small Industries</b> |          |          |             |
|         | 102 Small Scale Industries               |          |          |             |
|         | 08 Schemes under BA/ SDS                 |          |          |             |
|         | O  | 1,198.16 |          |             |
|         | S  | 713.22   | 1,911.38 | 885.38      |
|         |  |          |          | (-)1,026.00 |

Savings of ₹10,00.00 lakh was reportedly due to non-receipt of the detailed cost incurred for Net Present Value(NPV),Compensatory Afforestation and other related costs from the Department of Forest, Environment & Climate Change and ₹26.00 lakh due to delay in obtaining expenditure sanction from the Finance Department, Government of Arunachal Pradesh.

**GRANT NO. 19 INDUSTRIES - Concl'd.**

| <b>Serial Head<br/>number</b>                  |                              | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------------|------------------------|-------------------------------|---|
| (iii) <b>2851 Village and Small Industries</b> |                              |                        |                               |   |
| 001  | Direction and Administration |                        |                               |   |
| 01   | Establishment Expenses       |                        |                               |   |
|  | O                            | 2,904.44               |                               |   |
|  | R                            | (-)32.62               | 2,871.82                      | 2,748.59  |
|  |                              |                        |                               | (-)123.23                                       |

Reduction in provision by re-appropriation was the net effect of decrease of ₹211.72 lakh mainly under Allowances and Salaries and increase of ₹179.10 lakh mainly towards Office Expenses and Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-clearance of retirement benefits, leave encasements, arrears *etc.* of employees and non-filling up of two numbers of Group A and 12 numbers of Group B sanctioned posts.

|                             |                   |          |       |         |
|-----------------------------|-------------------|----------|-------|---------|
| (iv) <b>2852 Industries</b> |                   |          |       |         |
| 80                          | General           |          |       |         |
| 800                         | Other Expenditure |          |       |         |
| 08                          | Grants to APIDFC  |          |       |         |
|                             | O                 | 45.00    |       |         |
|                             | R                 | (-)24.80 | 20.20 | 19.54   |
|                             |                   |          |       | (-)0.66 |

Reduction in provision by surrender from Grants-in-Aid General and Grants-in-Aid Salaries was made in March 2024 without assigning any reason.

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

|   |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|---|------------------------|-------------------------------|---|
| <b>Revenue</b>  |   |                        |                               |   |
| <b>Major Head:</b>                                    |   |                        |                               |   |
| <b>2230</b>   | <b>Labour, Employment and<br/>Skill Development</b> |                        |                               |   |
| Original  | 14,14,81  | 14,14,81               | 9,56,58                       | (-)4,58,23  |
| Amount surrendered<br>during the year (31 March 2024) |   |                        |                               | 3,21,41   |

**Capital****Major Head:**

|   |  |       |       |          |
|---|--|-------|-------|----------|
| <b>4250</b>   | <b>Capital Outlay on other<br/>Social Services</b> |       |       |          |
| Original  | 70,00  | 70,00 | 51,45 | (-)18,55 |
| Amount surrendered<br>during the year (31 March 2024) |  |       |       | 8,55     |

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

**20.1.1** As the overall expenditure of ₹956.58 lakh fell far short of the original provision of ₹1,414.81 lakh, provision made through original grant proved excessive.

**20.1.2** Out of the available savings of ₹458.23 lakh (32.39 *per cent* of the total provision), ₹321.41 lakh (70.14 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**20.1.3** Savings of ₹193.07 lakh constituting 15.25 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 20 LABOUR AND EMPLOYMENT - Contd.****20.1.4 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b>  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) 03 Centrally Sponsored Schemes<br><b>2230 Labour, Employment and<br/>Skill Development</b> |                        |                               |   |
| 01 Labour  |                        |                               |   |
| 800 Other Expenditure  |                        |                               |   |
| 02 Rehabilitation of Bonded<br>Labour  |                        |                               |   |
| O 33.00  |                        |                               |   |
| R (-)33.00   | ...                    | ...                           | ...   |

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

|  |     |     |     |
|--|-----|-----|-----|
| (ii) 08 Central Plan Schemes (Fully<br>funded by Central Government)<br><b>2230 Labour, Employment and<br/>Skill Development</b> |     |     |     |
| 02 Employment Service  |     |     |     |
| 101 Employment Services  |     |     |     |
| 10 National Career Service Project   |     |     |     |
| O 297.00   |     |     |     |
| R (-)297.00  | ... | ... | ... |

Withdrawal of the entire provision by surrender from Other Revenue Expenditure was made in March 2024 without assigning any reason.

|  |        |        |          |
|--|--------|--------|----------|
| (iii) <b>2230 Labour, Employment and<br/>Skill Development</b> |        |        |          |
| 01 Labour  |        |        |          |
| 001 Direction and Administration                               |        |        |          |
| 01 Establishment Expenses                                      |        |        |          |
| O 773.60   |        |        |          |
| R (-)11.86   | 761.74 | 708.10 | (-)53.64 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹29.20 lakh mainly under Allowances and Domestic Travel Expenses and increase of ₹39.64 lakh mainly towards Salaries and Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹22.30 lakh mainly from Other Revenue Expenditure and Advertisement and Publication was made without assigning any reason.

Savings were reportedly due to delay in conduct of DPC for MACP and held up of pay in respect of one officer for absence from duty for a long period of time.

**GRANT NO. 20 LABOUR AND EMPLOYMENT - Contd.**

| <b>Serial Head<br/>number</b>                                 |         | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|---------|------------------------|-------------------------------|---|
| (iv) <b>2230 Labour, Employment and Skill<br/>Development</b> |         |                        |                               |   |
| 02 <i>Employment Service</i>                                  |         |                        |                               |   |
| 001 Direction and Administration                              |         |                        |                               |   |
| 02 Establishment Expenses                                     |         |                        |                               |   |
| O   | 281.21  |                        |                               |   |
| R   | (-)5.45 | 275.76                 | 216.89                        | (-)58.87  |

Reduction in provision by re-appropriation was the net effect of decrease of ₹27.65 lakh mainly under Other Revenue Expenditure and Wages and increase of ₹24.31 lakh mainly towards Allowances and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹2.11 lakh mainly from Domestic Travel Expenses and Fuels and Lubricants was made without assigning any reason.

Savings were reportedly due to delay in conduct of DPC for MACP by the headquarters' establishment and district establishments.

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

| <b>Serial Head<br/>number</b>   |       | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|-------|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes   |       |                        |                               |   |
| <b>2230 Labour, Employment and Skill<br/>Development</b>              |       |                        |                               |   |
| 02 <i>Employment Service</i>  |       |                        |                               |   |
| 101 Employment Services   |       |                        |                               |   |
| 09 Schemes under Budget<br>Announcement/ State<br>Development Schemes |       |                        |                               |   |
| O   | 30.00 |                        |                               |   |
| R   | 25.90 | 55.90                  | 31.60                         | (-)24.30  |

Augmentation of provision by re-appropriation was due to requirement of more fund towards Other Revenue Expenditure and Minor Civil and Electric Works.

The department stated (August 2024) that whole fund was allotted to various executing agencies and savings were due to non-utilisation of fund by the executing agencies. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by the utilisation certificates.

**Capital:**

**20.2.1** As the overall expenditure of ₹51.45 lakh fell short of the original provision of ₹70.00 lakh, provision made through original grant proved excessive.

**GRANT NO. 20 LABOUR AND EMPLOYMENT - Concl'd.**

**20.2.2** Out of the available savings of ₹18.55 lakh (26.50 *per cent* of the total provision), ₹8.55 lakh (46.09 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**20.2.3** Savings occurred mainly under.

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (i) 04                        | State Plan Schemes                                 |                        |                               |   |
| 4250                          | <b>Capital Outlay on other<br/>Social Services</b> |                        |                               |   |
| 201                           | Labour   |                        |                               |   |
| 02                            | Creation of Assets under<br>BA/ SDS                |                        |                               |   |
|                               | O  | 70.00                  |                               |   |
|                               | R  | (-)8.55                | 61.45                         | 51.45   |
|                               |  |                        |                               | (-)10.00  |

Reduction in provision by surrender from Buildings and Structures was made in March 2024 without assigning any reason.

The department stated (August 2024) that the whole fund was allotted to various executing agencies and savings were due to non-utilisation of fund by the executing agencies. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by the utilisation certificates.

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

|                                       |                                  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---------------------------------------|----------------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>                        |                                  |                        |                               |   |
| <b>Major Head:</b>                    |                                  |                        |                               |   |
| <b>2204</b>                           | <b>Sports and Youth Services</b> |                        |                               |   |
| Original                              | 55,32,22                         |                        |                               |   |
| Supplementary                         | 6,45,55                          | 61,77,77               | 58,01,50                      | (-)3,76,27  |
| Amount surrendered<br>during the year |                                  |                        |                               | ...   |

**Capital**

**Major Head:**

|                                       |   |          |          |             |
|---------------------------------------|---|----------|----------|-------------|
| <b>4202</b>                           | <b>Capital Outlay on Education,<br/>Sports, Art and Culture</b> |          |          |             |
| Original                              | 33,39,99  |          |          |             |
| Supplementary                         | 48,45,11  | 81,85,10 | 62,90,38 | (-)18,94,72 |
| Amount surrendered<br>during the year |   |          |          | ...         |

**Notes and Comments:**

**Revenue:**

**21.1.1** In view of the overall savings of ₹376.27 lakh (6.09 *per cent* of the total provision) in the grant, supplementary provision of ₹645.55 lakh obtained in March 2024 proved excessive.

**21.1.2** No part of the available savings of ₹376.27 lakh was anticipated for surrender during the year.

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

| <b>Serial Head<br/>number</b> | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|------------------------|-------------------------------|---|
|-------------------------------|------------------------|-------------------------------|---|

|  |          |          |           |
|--|----------|----------|-----------|
| (i) 04 State Plan Schemes                  |          |          |           |
| <b>2204 Sports and Youth Services</b>      |          |          |           |
| 104 Sports and Games                       |          |          |           |
| 15 Schemes under BA/ SDS                   |          |          |           |
| O 4,170.48                                 |          |          |           |
| S 384.91                                   | 4,555.39 | 4,207.72 | (-)347.67 |
| (ii) <b>2204 Sports and Youth Services</b> |          |          |           |
| 001 Direction and Administration           |          |          |           |
| 01 Directorate Establishment               |          |          |           |
| O 408.76                                   |          |          |           |
| R (-)43.34                                 | 365.42   | 364.21   | (-)1.21   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹72.74 lakh mainly under Salaries and Other Revenue Expenditure and increase of ₹29.40 lakh mainly towards Allowances and Repair and Maintenance due to requirement of less/ more funds under respective heads.

|  |        |        |         |
|--|--------|--------|---------|
| (iii) 001 Direction and Administration |        |        |         |
| 02 District Office                     |        |        |         |
| O 372.96                               |        |        |         |
| R (-)8.67                              | 364.29 | 362.48 | (-)1.81 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹25.81 lakh mainly under Salaries and Other Revenue Expenditure and increase of ₹17.14 lakh mainly towards Office Expenses and Repair and Maintenance due to requirement of less/ more funds under respective heads.

|                                       |        |        |          |
|---------------------------------------|--------|--------|----------|
| (iv) 001 Direction and Administration |        |        |          |
| 03 Sangay Lhaden Sports Academy       |        |        |          |
| O 294.03                              |        |        |          |
| R (-)36.83                            | 257.20 | 235.32 | (-)21.88 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹50.63 lakh mainly under Salaries and Allowances and increase of ₹13.80 lakh mainly towards Repair and Maintenance and Fuels and Lubricants due to requirement of less/ more funds under respective heads.

Reasons for the savings at serial numbers (i) and (iv) have not been intimated (August 2024).

**GRANT NO. 21 SPORTS - Concl'd.**

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

| <b>Serial Head<br/>number</b>             | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (i) <b>2204 Sports and Youth Services</b> |                        |                               |   |
| 001 Direction and Administration          |                        |                               |   |
| 04 Engineering Wing                       |                        |                               |   |
| O   | 285.99                 |                               |   |
| S   | 260.64                 |                               |   |
| R   | 88.84                  | 631.78                        | (-)3.69   |
|   | 635.47                 |                               |   |

Augmentation of provision by re-appropriation was the net effect of increase of ₹95.88 lakh mainly towards Minor Civil and Electric Works and Office Expenses and decrease of ₹7.04 lakh mainly under Salaries and Leave Travel Concession due to requirement of more/ less funds under respective heads.

**Capital:**

**21.2.1** In view of the overall savings of ₹1,894.72 lakh (23.15 *per cent* of the total provision) in the grant, supplementary provision of ₹4,845.11 lakh obtained in March 2024 proved excessive.

**21.2.2** No part of the available savings of ₹1,894.72 lakh was anticipated for surrender during the year.

**21.2.3** Savings of ₹1,385.05 lakh constituting 28.34 *per cent* of the total provision had occurred under the Capital Section of this grant in 2022-23 also.

**21.2.4** Savings occurred mainly under:

| <b>Serial Head<br/>number</b>  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes  |                        |                               |   |
| <b>4202 Capital Outlay on Education,<br/>Sports, Art and Culture</b> |                        |                               |   |
| 03 <i>Sports and Youth Services</i>                                  |                        |                               |   |
| 102 Sports Stadia  |                        |                               |   |
| 01 Creation of Assets under<br>BA/ SDS                               |                        |                               |   |
| O  | 3,339.99               |                               |   |
| S  | 4,845.11               | 6,290.38                      | (-)1,894.72                                     |
|  | 8,185.10               |                               |   |

Reasons for the savings have not been intimated (August 2024).

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

|   |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|--|------------------------|-------------------------------|---|
| <b>Revenue</b>  |  |                        |                               |   |
| <b>Major Heads:</b>                                   |  |                        |                               |   |
| <b>2408</b>   | <b>Food, Storage and Warehousing</b>                         |                        |                               |   |
| <b>3456</b>   | <b>Civil Supplies</b>  |                        |                               |   |
| Original  | 2,03,60,99   |                        |                               |   |
| Supplementary   | 65,26,38   | 2,68,87,37             | 1,44,77,05                    | (-)-1,24,10,32                                      |
| Amount surrendered<br>during the year (31 March 2024) |  |                        |                               | 1,15,40,00  |
| <b>Capital</b>  |  |                        |                               |   |
| <b>Major Heads:</b>                                   |  |                        |                               |   |
| <b>4408</b>   | <b>Capital Outlay on Food,<br/>Storage and Warehousing</b>   |                        |                               |   |
| <b>5475</b>   | <b>Capital Outlay on Other<br/>General Economic Services</b> |                        |                               |   |
| Original  | 1,14,44  |                        |                               |   |
| Supplementary   | 6,97,16  | 8,11,60                | 7,97,93                       | (-)-13,67   |
| Amount surrendered<br>during the year                 |  |                        |                               | ...   |

**Notes and Comments:**

**Revenue:**

**22.1.1** As the overall expenditure of ₹14,477.05 lakh fell far short of the original provision of ₹20,360.99 lakh, supplementary provision of ₹6,526.38 lakh obtained in March 2024 proved totally unnecessary.

**22.1.2** Out of the available savings of ₹12,410.32 lakh (46.16 *per cent* of the total provision), ₹11,540.00 lakh (92.99 *per cent* of the total savings) was precisely anticipated and surrendered in March 2024.

**22.1.3** Savings of ₹15,626.07 lakh constituting 26.78 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 22 FOOD AND CIVIL SUPPLIES - Contd.**

**22.1.4** Savings occurred mainly under:

| <b>Serial Head number</b>   | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---|--------------------|---------------------------|---|
| (i) 03 Centrally Sponsored Schemes<br><b>2408 Food, Storage and Warehousing</b><br>01 Food<br>001 Direction and Administration<br>01 Financial Assistance to the States for Generating Awareness amongst TDPS beneficiaries |                    |                           |   |
| S   | 19.20              |                           |   |
| R   | (-)17.62           | 1.58                      | ...   |

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

|   |             |     |     |
|---|-------------|-----|-----|
| (ii) 102 Food Subsidies<br>03 Assistance to State Agencies for inter-state movement of food grain and FPS dealers margin under NFSA |             |     |     |
| O   | 4,950.00    |     |     |
| R   | (-)4,950.00 | ... | ... |

Withdrawal of the entire provision by re-appropriation (₹2,830.68 lakh) was due to requirement of less fund under Other Revenue Expenditure (Central Share and State Share) and that by surrender (₹2,119.32 lakh) from Other Revenue Expenditure (Central Share) was made without assigning any reason.

|  |           |       |          |
|--|-----------|-------|----------|
| (iii) 04 State Plan Schemes<br><b>3456 Civil Supplies</b><br>102 Civil Supplies Scheme<br>02 Schemes under BA/ SDS |           |       |          |
| O  | 295.56    |       |          |
| R  | (-)207.16 | 88.40 | 17.00    |
|  |           |       | (-)71.40 |

Reduction in provision by re-appropriation (₹7.16 lakh) was due to requirement of less fund under Minor Civil and Electric Works and that by surrender (₹200.00 lakh) from Repair and Maintenance was made without assigning any reason.

The department stated (August 2024) that fund was allotted to the various executing agencies. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by Utilisation Certificates.

**GRANT NO. 22 FOOD AND CIVIL SUPPLIES - Contd.**

| <b>Serial Head<br/>number</b>                             | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (iv) <b>2408 Food, Storage and Warehousing</b>            |                        |                               |   |
| 02 <i>Storage and Warehousing</i>                         |                        |                               |   |
| 190 Assistance to Public Sector<br>and Other Undertakings |                        |                               |   |
| 01 Land Transport Subsidy<br>(LTS)                        |                        |                               |   |
| O   | 1,000.00               |                               |   |
| R   | (-)1,000.00            | ...                           | ...   |

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

|   |             |        |        |     |
|---|-------------|--------|--------|-----|
| (v) 190 Assistance to Public Sector<br>and Other Undertakings |             |        |        |     |
| 02 Hill Transport Subsidy<br>(HTS)                            |             |        |        |     |
| O   | 4,568.00    |        |        |     |
| R   | (-)4,068.00 | 500.00 | 500.00 | ... |

Reduction in provision by surrender from Other Revenue Expenditure was made in March 2024 without assigning any reason.

|                                  |             |          |          |           |
|----------------------------------|-------------|----------|----------|-----------|
| (vi) <b>3456 Civil Supplies</b>  |             |          |          |           |
| 001 Direction and Administration |             |          |          |           |
| 01 Establishment Expenses        |             |          |          |           |
| O                                | 8,666.21    |          |          |           |
| S                                | 3,868.38    |          |          |           |
| R                                | (-)3,769.66 | 8,764.93 | 8,614.74 | (-)150.19 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹57.48 lakh mainly under Grants-in-Aid General and Fuels and Lubricants and increase of ₹440.50 lakh mainly towards Materials and Supplies due to requirement of less/ more funds under respective heads and surrender of ₹4,152.68 lakh mainly from Other Revenue Expenditure and Minor Civil and Electric Works was made without assigning any reason.

The department stated (August 2024) that the savings were the residual savings of directorate office and 26 other DDO's of the districts and also due to non-grant of MACP and MACP arrears.

**GRANT NO. 22 FOOD AND CIVIL SUPPLIES - Contd.**

| <b>Serial Head<br/>number</b>    |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|----------------------------------|---|------------------------|-------------------------------|---|
| (vii) <b>3456 Civil Supplies</b> |   |                        |                               |   |
| 001                              | Direction and Administration  |                        |                               |   |
| 08                               | Establishment Expenses of Deputy Resident<br>Commissioner Mohanbari |                        |                               |   |
|                                  | O   | 599.62                 |                               |   |
|                                  | R   | (-)61.91               | 537.71                        | 412.72  |
|                                  |   |                        |                               | (-)124.99                                       |

Reduction in provision by re-appropriation was the net effect of decrease of ₹82.56 lakh mainly under Allowances and Office Expenses and increase of ₹20.65 lakh mainly towards Wages and Repair and Maintenance due to requirement of less/ more funds under respective heads.

The department stated (August 2024) that the savings were the residual savings of directorate office and 26 numbers of other DDO's of the districts and also due to non-grant of MACP and MACP arrears.

|            |   |          |        |          |
|------------|---|----------|--------|----------|
| (viii) 001 | Direction an Administration   |          |        |          |
| 09         | Establishment Expenses of<br>Deputy Resident<br>Commissioner Lilabari |          |        |          |
|            | O   | 236.60   |        |          |
|            | R   | (-)12.89 | 223.71 | 211.71   |
|            |   |          |        | (-)12.00 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹25.05 lakh mainly under Allowances and Other Revenue Expenditure and increase of ₹12.16 lakh mainly towards Salaries and Repair and Maintenance due to requirement of less/ more funds under respective heads.

The department stated (August 2024) that the savings were the residual savings of directorate office and 26 numbers of other DDO's of the districts and also due to non-grant of MACP and MACP arrears.

|          |   |       |       |          |
|----------|---|-------|-------|----------|
| (ix) 190 | Assistance to Public Sector<br>and Other Undertakings |       |       |          |
| 01       | State Food Commission                                 |       |       |          |
|          | O   | 45.00 |       |          |
|          | R   | 11.62 | 56.62 | 39.94    |
|          |   |       |       | (-)16.68 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹56.62 lakh mainly towards Salaries and Allowances and decrease of ₹45.00 lakh under Grants-in-Aid General and Grants-in-Aid Salaries was due to requirement of more/ less funds under respective heads.

Reasons for the savings have not been intimated (August 2024).

**GRANT NO. 22 FOOD AND CIVIL SUPPLIES - Concl'd.**

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

| <b>Serial Head number</b> |   | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------|---|--------------------|---------------------------|---|
| (i) 03                    | Centrally Sponsored Schemes   |                    |                           |   |
|                           | <b>2408 Food, Storage and Warehousing</b>   |                    |                           |   |
| 01                        | Food  |                    |                           |   |
| 789                       | Special Component Plan for Scheduled Castes   |                    |                           |   |
| 02                        | Assistance to State Agencies for inter-state movement of food grain and FPS dealers margin under NFSA |                    |                           |   |
| S                         |   | 2,638.80           |                           |   |
| R                         |   | 2,521.20           | 5,160.00                  | 4,670.02                                    |
|                           |   |                    |                           | (-)489.98                                   |

Augmentation of provision by re-appropriation was due to requirement of more fund towards Other Revenue Expenditure (Top Up) and Other Revenue Expenditure (Central Share).

The department stated (August 2024) that the actual Budget Grant under this head was ₹4,664.94 lakh and there was savings of ₹5.08 lakh due to non-receipt of profit margin bills from the districts.

|          |  |       |       |         |
|----------|--|-------|-------|---------|
| (ii) 796 | Tribal Area Sub-plan   |       |       |         |
| 03       | Financial Assistance to the States for Generating Awareness amongst TDPS beneficiaries |       |       |         |
| R        |  | 14.35 | 14.35 | 9.27    |
|          |  |       |       | (-)5.08 |

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

Reasons for the final savings have not been intimated (August 2024).

**22.1.6** Details of fund transferred to DDO's Bank Account:

| <b>Sl. No.</b> | <b>Name of DDO</b>                | <b>Grant No.</b> | <b>Major Head</b> | <b>Amount Transferred during 2023-24</b> | <b>Amount Spent out of total amount transferred during 2023-24</b> | <b>Unspent amount as on 31 March 2024<br/>(₹ in lakh)</b> |
|----------------|-----------------------------------|------------------|-------------------|--|--|---|
| 1.             | Director, Food and Civil Supplies | 22               | 2408              | 5,304.94                                 | 4,737.10   | 567.84  |

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

|   |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|--|------------------------|-------------------------------|---|
| <b>Revenue</b>  |  |                        |                               |   |
| <b>Major Heads:</b>                                   |  |                        |                               |   |
| <b>2406</b>   | <b>Forestry and Wild Life</b>  |                        |                               |   |
| <b>3435</b>   | <b>Ecology and Environment</b>   |                        |                               |   |
| Original  | 10,01,46,70  |                        |                               |   |
| Supplementary   | 30   | 10,01,47,00            | 3,33,26,65                    | (-)6,68,20,35                                       |
| Amount surrendered<br>during the year (31 March 2024) |  |                        |                               | 6,45,41,76  |
| <b>Capital</b>  |  |                        |                               |   |
| <b>Major Heads:</b>                                   |  |                        |                               |   |
| <b>4406</b>   | <b>Capital Outlay on Forestry<br/>and Wild Life</b>                          |                        |                               |   |
| <b>5425</b>   | <b>Capital Outlay on Other<br/>Scientific and<br/>Environmental Research</b> |                        |                               |   |
| Original  | 4,70,00  |                        |                               |   |
| Supplementary   | 2,47,92,89   | 2,52,62,89             | 2,18,44,12                    | (-)34,18,77   |
| Amount surrendered<br>during the year (31 March 2024) |  |                        |                               | 27,61,65  |

**Notes and Comments:**

**Revenue:**

**23.1.1** As the overall expenditure of ₹33,326.65 lakh fell far short of the original provision of ₹1,00,146.70 lakh, supplementary provision of ₹0.30 lakh obtained in March 2024 proved totally unnecessary.

**23.1.2** Out of the available savings of ₹66,820.35 lakh (66.72 *per cent* of the total provision), ₹64,541.76 lakh (96.59 *per cent* of the total savings) was precisely anticipated and surrendered in March 2024.

**23.1.3** Savings of ₹29,184.99 lakh constituting 36.56 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 23 ENVIRONMENT AND FORESTS - Contd.****23.1.4 Savings occurred mainly under:**

| <b>Serial Head number</b>                             | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---|--------------------|---------------------------|---|
| (i) 03 Centrally Sponsored Schemes                    |                    |                           |   |
| <b>2406 Forestry and Wild Life</b>                    |                    |                           |   |
| 01 <i>Forestry</i>                                    |                    |                           |   |
| 101 Forest Conservation, Development and Regeneration |                    |                           |   |
| 09 National Bamboo Mission                            |                    |                           |   |
| O 528.00  |                    |                           |   |
| R (-)398.01   | 129.99             | 129.99                    | ...   |

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

|   |     |     |     |
|---|-----|-----|-----|
| (ii) 101 Forest Conservation, Development and Regeneration      |     |     |     |
| 13 National Plan for Conservation of Aquatic Eco-Systems (NPCA) |     |     |     |
| O 11.00   |     |     |     |
| R (-)11.00  | ... | ... | ... |

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

|   |          |          |         |
|---|----------|----------|---------|
| (iii) 04 State Plan Schemes                           |          |          |         |
| <b>2406 Forestry and Wild Life</b>                    |          |          |         |
| 01 <i>Forestry</i>                                    |          |          |         |
| 101 Forest Conservation, Development and Regeneration |          |          |         |
| 06 Schemes under BA/ SDS                              |          |          |         |
| O 5,351.00  |          |          |         |
| R (-)2,842.93   | 2,508.07 | 2,505.44 | (-)2.63 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹424.86 lakh under Other Revenue Expenditure and increase of ₹381.93 lakh towards Minor Civil and Electric Works due to requirement of less/ more funds under respective heads and surrender of ₹2,800.00 lakh from Other Revenue Expenditure was made without assigning any reason.

**GRANT NO. 23 ENVIRONMENT AND FORESTS - Contd.**

| <b>Serial Head number</b>   | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---|--------------------|---------------------------|---|
| (iv) 08 Central Plan Schemes (Fully funded by Central Government) |                    |                           |   |
| <b>2406 Forestry and Wild Life</b>                                |                    |                           |   |
| 04 <i>Afforestation and Ecology Development</i>                   |                    |                           |   |
| 103 State Compensatory Afforestation (SCA)                        |                    |                           |   |
| 01 State Authority  |                    |                           |   |
| O 49,940.00   |                    |                           |   |
| R (-)48,812.26  | 1,127.74           | 977.48                    | (-)150.26                                   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹865.54 lakh mainly under Repair and Maintenance and Minor Civil and Electric Works and increase of ₹87.09 lakh mainly towards Professional Services and Fuels and Lubricants due to requirement of less/ more funds under respective heads and surrender of ₹48,033.81 lakh from Other Revenue Expenditure and Office Expenses was made without assigning any reason.

Savings were reportedly due to engagement of less numbers of staffs under Wages, procurement of stationary as per actual requirements, utilisation of only 10 *per cent* of fund provision kept for Chartered Accountants engaged as per progress of work, finalisation of annual plan of operation in a single meeting of Steering Committee and Executive Committee for which budget provision was kept for four meetings and also non-release of third party monitoring payment for non-submission of final reports.

|  |           |           |           |  |
|--|-----------|-----------|-----------|--|
| (v) <b>2406 Forestry and Wild Life</b> |           |           |           |  |
| 01 <i>Forestry</i>                     |           |           |           |  |
| 001 Direction and Administration       |           |           |           |  |
| 01 Establishment Expenses              |           |           |           |  |
| O 30,002.70                            |           |           |           |  |
| R (-)11,899.24                         | 18,103.46 | 17,180.28 | (-)923.18 |  |

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,012.62 lakh mainly under Repair and Maintenance and Office Expenses and increase of ₹1,105.08 lakh mainly towards Minor Civil and Electric Works and Other Revenue Expenditure due to requirement of less/ more funds under respective heads and surrender of ₹11,991.70 lakh from Salaries and Allowances was made without assigning any reason.

**GRANT NO. 23 ENVIRONMENT AND FORESTS - Contd.**

| <b>Serial Head<br/>number</b>           |        | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|--------|------------------------|-------------------------------|---|
| (vi) <b>2406 Forestry and Wild Life</b> |        |                        |                               |   |
| 01 <i>Forestry</i>                      |        |                        |                               |   |
| 003 Education and Training              |        |                        |                               |   |
| 01 Establishment Expenses               |        |                        |                               |   |
| O                                       | 400.50 |                        |                               |   |
| R                                       | 14.84  | 415.34                 | 367.72                        | (-)47.62  |

Augmentation of provision by re-appropriation was the net effect of increase of ₹110.10 lakh towards Salaries and Office Expenses and decrease of ₹95.26 lakh under Training Expenses and Allowances due to requirement of more/ less funds under respective heads.

|                           |           |        |        |          |
|---------------------------|-----------|--------|--------|----------|
| (vii) 004 Research        |           |        |        |          |
| 01 Establishment Expenses |           |        |        |          |
| O                         | 1,106.10  |        |        |          |
| R                         | (-)449.40 | 656.70 | 573.51 | (-)83.19 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹460.40 lakh mainly under Allowances and Other Revenue Expenditure and increase of ₹11.00 lakh towards Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

|   |          |        |        |          |
|---|----------|--------|--------|----------|
| (viii) 005 Survey and Utilisation of Forest Resources |          |        |        |          |
| 01 Establishment Expenses                             |          |        |        |          |
| O   | 860.80   |        |        |          |
| R   | (-)41.20 | 819.60 | 764.97 | (-)54.63 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹144.40 lakh mainly under Allowances and Repair and Maintenance and increase of ₹103.20 lakh mainly towards Salaries and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

|   |           |        |        |          |
|---|-----------|--------|--------|----------|
| (ix) 101 Forest Conservation,<br>Development and Regeneration |           |        |        |          |
| 01 Establishment Expenses                                     |           |        |        |          |
| O   | 628.20    |        |        |          |
| R   | (-)405.20 | 223.00 | 182.93 | (-)40.07 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹409.20 lakh mainly under Repair and Maintenance and Minor Civil and Electric Works and increase of ₹ four lakh mainly towards Office Expenses due to requirement of less/ more funds under respective heads.

Savings at serial numbers (v) to (ix) were reportedly due to non-drawal of Arrear pay and leave encashment of retired/ death persons as pension papers are under process and non-submission of LTC bills by divisional staffs.

**GRANT NO. 23 ENVIRONMENT AND FORESTS - Contd.**

| <b>Serial Head<br/>number</b>          |                          | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|--------------------------|------------------------|-------------------------------|---|
| (x) <b>2406 Forestry and Wild Life</b> |                          |                        |                               |   |
| 01                                     | Forestry                 |                        |                               |   |
| 102                                    | Social and Farm Forestry |                        |                               |   |
| 01                                     | Establishment Expenses   |                        |                               |   |
|  | O                        | 2,497.00               |                               |   |
|  | R                        | (-)1,850.50            | 646.50                        | 645.59  |
|  |                          |                        |                               | (-)0.91   |

Reduction in provision by re-appropriation (₹134.25 lakh) was due to requirement of less fund mainly under Minor Civil and Electric Works and Repair and Maintenance and that by surrender (₹1,716.25 lakh) mainly from Salaries and Allowances was made without assigning any reason.

|          |                            |         |       |         |
|----------|----------------------------|---------|-------|---------|
| (xi) 102 | Social and Farm Forestry   |         |       |         |
| 02       | Compensatory Afforestation |         |       |         |
|          | O                          | 20.70   |       |         |
|          | R                          | (-)1.70 | 19.00 | 13.57   |
|          |                            |         |       | (-)5.43 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹7.70 lakh under Other Revenue Expenditure and Fuels and Lubricants and increase of ₹ six lakh towards Repair and Maintenance due to requirement of less/ more funds under respective heads.

Specific reasons for the savings have not been intimated (August 2024).

|           |  |           |        |          |
|-----------|--|-----------|--------|----------|
| (xii) 105 | Forest Produce   |           |        |          |
| 01        | Orchids and Mechanic<br>Logging and Marketing of<br>Timber |           |        |          |
|           | O  | 722.20    |        |          |
|           | R  | (-)295.60 | 426.60 | 339.80   |
|           |  |           |        | (-)86.80 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹306.60 lakh mainly under Salaries and Other Revenue Expenditure and increase of ₹11.00 lakh towards Domestic Travel Expenses and Office Expenses due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-drawal of arrear pay and leave encashment of retired/death persons as pension papers are under process and non-submission of LTC bills by divisional staffs.

**GRANT NO. 23 ENVIRONMENT AND FORESTS - Contd.**

| <b>Serial Head<br/>number</b>             |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|---|------------------------|-------------------------------|---|
| (xiii) <b>2406 Forestry and Wild Life</b> |   |                        |                               |   |
| 02  | <i>Environmental Forestry<br/>and Wild Life</i> |                        |                               |   |
| 110                                       | Wild Life Preservation                          |                        |                               |   |
| 01  | Establishment Expenses                          |                        |                               |   |
|   | O   | 4,091.80               |                               |   |
|   | R   | (-)1,190.46            | 2,901.34                      | 2,808.93  |
|   |   |                        |                               | (-)92.41  |

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,866.30 lakh mainly under Salaries and Allowances and increase of ₹675.84 lakh towards Minor Civil and Electric Works and Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-drawal of arrear pay and leave encashment of retired/ death persons as pension papers are under process and non-submission of LTC bills by divisional staffs.

|           |                        |           |        |         |
|-----------|------------------------|-----------|--------|---------|
| (xiv) 111 | Zoological Park        |           |        |         |
| 01        | Establishment Expenses |           |        |         |
|           | O                      | 761.50    |        |         |
|           | R                      | (-)178.10 | 583.40 | 577.55  |
|           |                        |           |        | (-)5.85 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹290.30 lakh mainly under Allowances and Salaries and increase of ₹112.20 lakh mainly towards Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-drawal of arrear pay and leave encashment of retired/death persons as pension papers are under process and non-submission of LTC bills by divisional staffs.

|          |                     |           |        |        |
|----------|---------------------|-----------|--------|--------|
| (xv) 112 | Public Gardens      |           |        |        |
| 01       | Recreation Forestry |           |        |        |
|          | O                   | 828.70    |        |        |
|          | R                   | (-)525.10 | 303.60 | 303.60 |
|          |                     |           |        | ...    |

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

**GRANT NO. 23 ENVIRONMENT AND FORESTS - Contd.**

| <b>Serial Head<br/>number</b>             |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|---|------------------------|-------------------------------|---|
| (xvi) <b>3435 Ecology and Environment</b> |   |                        |                               |   |
| 03  | <i>Environmental Research and<br/>Ecological Regeneration</i> |                        |                               |   |
| 101                                       | Conservation Programmes                                       |                        |                               |   |
| 02  | State Wetland Authority (SWA)                                 |                        |                               |   |
|   | O   | 21.00                  |                               |   |
|   | R   | (-7.50)                | 13.50                         | 10.10   |
|   |   |                        |                               | (-3.40)   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹9.50 lakh mainly under Office Expenses and Other Revenue Expenditure and increase of ₹ two lakh towards Repair and Maintenance due to requirement of less/ more funds under respective heads.

|                         |  |          |        |          |
|-------------------------|--|----------|--------|----------|
| (xvii) <b>60 Others</b> |  |          |        |          |
| 800                     | Other Expenditure  |          |        |          |
| 01                      | Sloping Water Shed Environmental<br>Engineering Technology |          |        |          |
|                         | O  | 296.20   |        |          |
|                         | R  | (-16.24) | 279.96 | 258.03   |
|                         |  |          |        | (-21.93) |

Reduction in provision by re-appropriation was the net effect of decrease of ₹99.40 lakh mainly under Allowances and Salaries and increase of ₹83.16 lakh mainly towards Other Revenue Expenditure and Repair and Maintenance due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-drawal of Arrear pay and leave encashment of retired/ death persons as pension papers are under process and non-submission of LTC bills by divisional staffs.

**GRANT NO. 23 ENVIRONMENT AND FORESTS - Contd.**

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

| Serial Head number |   | Total grant | Actual expenditure | Excess(+) Savings(-)<br>(₹ in lakh) |
|--------------------|---|-------------|--------------------|-------------------------------------|
| (i) 03             | Centrally Sponsored Schemes                       |             |                    |                                     |
|                    | <b>2406 Forestry and Wild Life</b>                |             |                    |                                     |
| 01                 | Forestry  |             |                    |                                     |
| 101                | Forest Conservation, Development and Regeneration |             |                    |                                     |
| 07                 | Forest Fire Prevention and Management Scheme      |             |                    |                                     |
|                    | O   | 209.00      |                    |                                     |
|                    | R   | 231.26      | 440.26             | 220.13                              |
|                    |   |             |                    | (-)220.13                           |

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

The department stated (August 2024) that the actual Budget Grant under this head was ₹220.13 lakh as per the allotment of Finance, Planning & Investment Department, Government of Arunachal Pradesh and 100 *per cent* expenditure was incurred. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|          |   |          |          |          |
|----------|---|----------|----------|----------|
| (ii) 101 | Forest Conservation, Development and Regeneration |          |          |          |
| 08       | National Mission for a Green India (GIM)          |          |          |          |
|          | O   | 11.00    |          |          |
|          | R   | 2,353.45 | 2,364.45 | 2,364.45 |
|          |   |          |          | ...      |

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

|           |   |        |          |          |
|-----------|---|--------|----------|----------|
| (iii) 101 | Forest Conservation, Development and Regeneration |        |          |          |
| 10        | Project Tiger                                     |        |          |          |
|           | O   | 880.00 |          |          |
|           | R   | 303.88 | 1,183.88 | 1,183.87 |
|           |   |        |          | (-)0.01  |

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

**GRANT NO. 23 ENVIRONMENT AND FORESTS - Contd.**

| <b>Serial Head<br/>number</b>                            | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (iv) 03 Centrally Sponsored Schemes                      |                        |                               |   |
| <b>2406 Forestry and Wild Life</b>                       |                        |                               |   |
| 01 Forestry  |                        |                               |   |
| 101 Forest Conservation, Development<br>and Regeneration |                        |                               |   |
| 11 Project Elephant                                      |                        |                               |   |
| O  | 110.00                 |                               |   |
| R  | 167.12                 | 277.12                        | 277.12  |
|  |                        |                               | ...   |

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

|  |        |          |        |           |
|--|--------|----------|--------|-----------|
| (v) 101 Forest Conservation, Development<br>and Regeneration |        |          |        |           |
| 12 Integrated Development of<br>Wild Life Habitats           |        |          |        |           |
| O  | 440.00 |          |        |           |
| R  | 830.53 | 1,270.53 | 747.18 | (-)523.35 |

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

The department stated (August 2024) that the actual Budget Grant under this head was ₹747.18 lakh as per the allotment of Finance, Planning & Investment Department, Government of Arunachal Pradesh and 100 *per cent* expenditure was incurred. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|   |       |       |       |         |
|---|-------|-------|-------|---------|
| (vi) 101 Forest Conservation, Development<br>and Regeneration |       |       |       |         |
| 15 Dibang Bio-sphere Reserve                                  |       |       |       |         |
| O   | 11.00 |       |       |         |
| R   | 34.02 | 45.02 | 42.60 | (-)2.42 |

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

|                                |        |        |        |     |
|--------------------------------|--------|--------|--------|-----|
| (vii) 796 Tribal Area Sub-plan |        |        |        |     |
| 03 National Bamboo Mission     |        |        |        |     |
| S                              | 0.10   |        |        |     |
| R                              | 286.58 | 286.68 | 286.68 | ... |

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

**GRANT NO. 23 ENVIRONMENT AND FORESTS - Contd.**

| <b>Serial Head<br/>number</b> |                                    | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|------------------------------------|------------------------|-------------------------------|---|
| (viii) 03                     | Centrally Sponsored Schemes        |                        |                               |   |
|                               | <b>2406 Forestry and Wild Life</b> |                        |                               |   |
| 01                            | Forestry                           |                        |                               |   |
| 796                           | Tribal Area Sub-plan               |                        |                               |   |
| 05                            | Project Elephant                   |                        |                               |   |
|                               | S                                  | 0.10                   |                               |   |
|                               | R                                  | 96.92                  | 97.02                         | ...   |

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

|          |                           |       |       |               |
|----------|---------------------------|-------|-------|---------------|
| (ix) 796 | Tribal Area Sub-plan      |       |       |               |
| 09       | Dibang Bio-sphere Reserve |       |       |               |
|          | S                         | 0.10  |       |               |
|          | R                         | 65.46 | 65.56 | 56.89 (-)8.67 |

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

The department stated (August 2024) that the actual Budget Grant under this head was ₹56.89 lakh as per the allotment of Finance, Planning & Investment Department, Government of Arunachal Pradesh and 100 *per cent* expenditure was incurred. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh

|     |                                      |        |        |            |
|-----|--------------------------------------|--------|--------|------------|
| (x) | <b>2406 Forestry and Wild Life</b>   |        |        |            |
| 02  | Environmental Forestry and Wild Life |        |        |            |
| 112 | Public Gardens                       |        |        |            |
| 02  | Raj Bhawan Lawn and Garden           |        |        |            |
|     | O                                    | 170.30 |        |            |
|     | R                                    | 6.56   | 176.86 | 176.86 ... |

Augmentation of provision by re-appropriation was the net effect of increase of ₹56.56 lakh towards Other Revenue Expenditure and decrease of ₹50.00 lakh under Repair and Maintenance and Minor Civil and Electric Works due to requirement of more/ less funds under respective heads.

**Capital:**

**23.2.1** In view of the overall savings of ₹3,418.77 lakh (13.53 *per cent* of the total provision) in the grant, supplementary provision of ₹24,792.89 lakh obtained in March 2024 proved excessive.

**GRANT NO. 23 ENVIRONMENT AND FORESTS - Contd.**

**23.2.2** Out of the available savings of ₹3,418.77 lakh, 2,761.65 lakh (80.78 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**23.2.3** Savings occurred mainly under:

| Serial Head<br>number  | Total<br>grant | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in lakh) |
|--|----------------|-----------------------|--|
| (i) 04 State Plan Schemes<br><b>4406 Capital Outlay on<br/>Forestry and Wild Life</b><br>01 <i>Forestry</i><br>101 Forest Conservation,<br>Development and Regeneration<br>02 Creation of Assets under<br>BA/ SDS<br><br>S 4,202.34 4,202.34 4,130.01 (-)72.33 |                |                       |  |

Reasons for the savings have not been intimated (August 2024).

|  |  |  |  |
|--|--|--|--|
| (ii) 04 State Plan Schemes<br><b>5425 Capital Outlay on Other Scientific<br/>and Environmental Research</b><br>208 Ecology and Environment<br>01 Creation of Assets under BA/ SDS<br>O 370.00<br>R (-)370.00 ... ... |  |  |  |
|--|--|--|--|

Withdrawal of the entire provision by surrender from Infrastructural Assets was made in March 2024 without assigning any reason.

**GRANT NO. 23 ENVIRONMENT AND FORESTS - Concl'd.**

| <b>Serial Head number</b> |  | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------|--|--------------------|---------------------------|---|
| (iii) 08                  | Central Plan Schemes (Fully funded by Central Government)                              |                    |                           |   |
|                           | <b>4406 Capital Outlay on Forestry and Wild Life</b>                                   |                    |                           |   |
| 01                        | <i>Forestry</i>  |                    |                           |   |
| 101                       | Forest Conservation, Development and Regeneration                                      |                    |                           |   |
| 04                        | Purchase of Vehicles for State Compensatory Afforestation (SCA), State Authority CAMPA |                    |                           |   |
|                           | O  | 60.00              |                           |   |
|                           | S  | 19,940.00          |                           |   |
|                           | R  | (-)2,061.63        | 17,938.37                 | 17,353.24                                   |
|                           |  |                    |                           | (-)585.13                                   |

Reduction in provision by surrender from Other Fixed Assets was made in March 2024 without assigning any reason.

Savings were reportedly due to non-purchasing of vehicle for field work and surrender of ₹153.93 lakh due to delay in receipt of approval from the Government of India and Government of Arunachal Pradesh and also surrender of ₹344.56 lakh by DFO Tawang, Khonsa, Seppa and Hapoli due to non- receipt of approval for changing of Compensatory Afforestation plantation site by the Ministry of Environment, Forests & Climate Change and public protest against the plantation site.

|      |   |           |        |         |
|------|---|-----------|--------|---------|
| (iv) | <b>4406 Capital Outlay on Forestry and Wild Life</b>  |           |        |         |
|      | <i>Forestry</i>   |           |        |         |
| 101  | Forest Conservation, Development and Regeneration   |           |        |         |
| 03   | Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i> |           |        |         |
|      | O   | 30.00     |        |         |
|      | S   | 650.55    |        |         |
|      | R   | (-)320.02 | 360.53 | 360.86  |
|      |   |           |        | (+)0.33 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹109.43 lakh under Other Fixed Assets and increase of ₹109.43 lakh towards Machinery and Equipment and Information, Computer, Telecommunications (ICT) equipment due to requirement of less/ more funds under respective heads and surrender of ₹320.02 lakh from Other Fixed Assets and Motor Vehicles was made without assigning any reason.

Reasons for the savings have not been intimated (August 2024).

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

|   |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|--|------------------------|-------------------------------|---|
| <b>Revenue</b>  |  |                        |                               |   |
| <b>Major Heads:</b>                                   |  |                        |                               |   |
| <b>2401</b>   | <b>Crop Husbandry</b>  |                        |                               |   |
| <b>2408</b>   | <b>Food, Storage and<br/>Warehousing</b>                             |                        |                               |   |
| <b>2435</b>   | <b>Other Agricultural Programmes</b>                                 |                        |                               |   |
| Original  | 3,05,68,71   |                        |                               |   |
| Supplementary   | 2,32,99,45   | 5,38,68,16             | 4,59,08,67                    | (-)79,59,49   |
| Amount surrendered<br>during the year                 |  |                        |                               | ...   |
| <b>Capital</b>  |  |                        |                               |   |
| <b>Major Heads:</b>                                   |  |                        |                               |   |
| <b>4401</b>   | <b>Capital Outlay on Crop<br/>Husbandry</b>                          |                        |                               |   |
| <b>4415</b>   | <b>Capital Outlay on<br/>Agricultural Research and<br/>Education</b> |                        |                               |   |
| <b>4416</b>   | <b>Investments in Agricultural<br/>Financial Institution</b>         |                        |                               |   |
| <b>4435</b>   | <b>Capital Outlay on Other<br/>Agricultural Programmes</b>           |                        |                               |   |
| Original  | 51,31,28   |                        |                               |   |
| Supplementary   | 30   | 51,31,58               | 31,42,99                      | (-)19,88,59   |
| Amount surrendered<br>during the year (31 March 2024) |  |                        |                               | 48,34,08  |

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

**24.1.1** In view of the overall savings of ₹7,959.49 lakh (14.78 *per cent* of the total provision) in the grant, supplementary provision of ₹23,299.45 lakh obtained in March 2024 proved excessive.

**24.1.2** No part of the available savings of ₹7,959.49 lakh was anticipated for surrender during the year.

**24.1.3** Savings occurred mainly under:

| Serial Head<br>number   | Total<br>grant | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in lakh) |
|---|----------------|-----------------------|--|
| (i) 03 Centrally Sponsored Schemes  |                |                       |  |
| 2401 Crop Husbandry   |                |                       |  |
| 103 Seeds   |                |                       |  |
| 05 Seed Village Programme under Sub-Mission<br>on Seed and Planting Materials (SMSP)  |                |                       |  |
| O 132.00  |                |                       |  |
| R (-)132.00   | ...            | ...                   | ...                                    |
| Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Other Revenue Expenditure (Central Share and State Share). |                |                       |  |
| (ii) 103 Seeds  |                |                       |  |
| 06 Creation of Seed Infrastructure facilities<br>under Sub-Mission on Seed and<br>Planting Materials (SMSP)   |                |                       |  |
| O 11.00   |                |                       |  |
| R (-)11.00  | ...            | ...                   | ...                                    |
| Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Other Revenue Expenditure (Central Share and State Share). |                |                       |  |
| (iii) 104 Development of Oil Seeds  |                |                       |  |
| 04 National Mission on Oil Seeds  |                |                       |  |
| O 55.00   |                |                       |  |
| R 96.11   | 151.11         | ...                   | (-)151.11                              |

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

Specific reasons for the savings have not been intimated (August 2024).

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

| <b>Serial Head<br/>number</b>   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (iv) 03 Centrally Sponsored Schemes<br><b>2401 Crop Husbandry</b>   |                        |                               |   |
| 115 Schemes for Small/Marginal<br>Farmers and Agricultural Labour   |                        |                               |   |
| 09 Sub-Mission on agriculture<br>Extension (SMAE)   |                        |                               |   |
| O 440.00  |                        |                               |   |
| R (-)440.00   | ...                    | ...                           | ...   |
| Withdrawal of entire provision by re-appropriation was due to requirement of less fund towards Other Revenue Expenditure (Central Share and State Share). |                        |                               |   |
| (v) 115 Schemes for Small/Marginal Farmers<br>and Agricultural Labour   |                        |                               |   |
| 10 National e-Governance Plan<br>in Agriculture (NeGPA)   |                        |                               |   |
| O 55.00   |                        |                               |   |
| R 440.58  | 495.58                 | ...                           | (-)495.58                                       |
| Augmentation of provision by re-appropriation was due to requirement of more fund towards Other Revenue Expenditure (Central Share and State Share).      |                        |                               |   |
| Specific reasons for the savings have not been intimated (August 2024).   |                        |                               |   |
| (vi) 789 Special Component Plan for Scheduled<br>Castes   |                        |                               |   |
| 02 National Mission on Oil Palm   |                        |                               |   |
| O 110.00  |                        |                               |   |
| R (-)110.00   | ...                    | ...                           | ...   |
| (vii) 789 Special Component Plan for<br>Scheduled Castes  |                        |                               |   |
| 03 National Mission on Oil Seeds  |                        |                               |   |
| O 16.50   |                        |                               |   |
| R (-)16.50  | ...                    | ...                           | ...   |
| (viii) 789 Special Component Plan for<br>Scheduled Castes   |                        |                               |   |
| 04 Sub Mission on Agriculture<br>Mechanization (SMAM)   |                        |                               |   |
| O 330.00  |                        |                               |   |
| R (-)330.00   | ...                    | ...                           | ...   |

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

| <b>Serial Head<br/>number</b>   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (ix) 03 Centrally sponsored Schemes<br><b>2401 Crop Husbandry</b>   |                        |                               |   |
| 789 Special Component Plan for<br>Scheduled Castes  |                        |                               |   |
| 05 Pradhan Mantri Krishi Sinchai<br>Yojana (PMKSY-PDMC)   |                        |                               |   |
| O 495.00  |                        |                               |   |
| R (-)495.00   | ...                    | ...                           | ...   |
| (x) 789 Special Component Plan for<br>Scheduled Castes  |                        |                               |   |
| 06 Sub- Mission on Agriculture Extension<br>(SMAE)  |                        |                               |   |
| O 440.00  |                        |                               |   |
| R (-)440.00   | ...                    | ...                           | ...   |
| (xi) 789 Special Component Plan for Scheduled Castes  |                        |                               |   |
| 07 National e-Governance Plan<br>in Agriculture (NeGPA)   |                        |                               |   |
| O 27.50   |                        |                               |   |
| R (-)27.50  | ...                    | ...                           | ...   |
| (xii) 789 Special Component Plan for Scheduled Castes   |                        |                               |   |
| 09 National Food and Nutritional<br>Security (NF & NS)  |                        |                               |   |
| O 55.00   |                        |                               |   |
| R (-)55.00  | ...                    | ...                           | ...   |
| (xiii) 789 Special Component Plan for Scheduled Castes  |                        |                               |   |
| 10 Seed Village Programme under Sub-<br>Mission on Seed and Planting<br>Materials (SMSP)                    |                        |                               |   |
| O 11.00   |                        |                               |   |
| R (-)11.00  | ...                    | ...                           | ...   |
| (xiv) 789 Special Component Plan for Scheduled Castes   |                        |                               |   |
| 11 Creation of Seed Infrastructure<br>facilities under Sub-Mission on Seed<br>and Planting Materials (SMSP) |                        |                               |   |
| O 11.00   |                        |                               |   |
| R (-)11.00  | ...                    | ...                           | ...   |

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

| <b>Serial Head<br/>number</b>                       | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (xv) 03 Centrally Sponsored Schemes                 |                        |                               |   |
| <b>2401 Crop Husbandry</b>                          |                        |                               |   |
| 789 Special Component Plan for Scheduled Castes     |                        |                               |   |
| 13 Rashtriya Krishi Vikas Yojana (RKVY-<br>RAFTAAR) |                        |                               |   |
| O   | 550.00                 |                               |   |
| R   | (-)550.00              | ...                           | ...   |

Withdrawal of the entire provision by re-appropriation at serial numbers (vi) to (xv) was due to requirement of less fund under Other Revenue Expenditure (Central Share and State Share).

|                                 |          |          |     |             |
|---------------------------------|----------|----------|-----|-------------|
| (xvi) 796 Tribal Area Sub-plan  |          |          |     |             |
| 03 National Mission on Oil Palm |          |          |     |             |
| O                               | 16.50    |          |     |             |
| S                               | 2,367.94 | 2,384.44 | ... | (-)2,384.44 |

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

Specific reasons for the savings have not been intimated (August 2024).

|   |        |        |     |           |
|---|--------|--------|-----|-----------|
| (xvii) 796 Tribal Area Sub-plan                       |        |        |     |           |
| 04 Sub Mission on Agriculture<br>Mechanization (SMAM) |        |        |     |           |
| O   | 330.00 |        |     |           |
| R   | 437.18 | 767.18 | ... | (-)767.18 |

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

Specific reasons for the savings have not been intimated (August 2024).

|   |        |          |     |             |
|---|--------|----------|-----|-------------|
| (xviii) 03 Centrally Sponsored Schemes                  |        |          |     |             |
| <b>2401 Crop Husbandry</b>                              |        |          |     |             |
| 796 Tribal Area Sub-plan                                |        |          |     |             |
| 05 Pradhan Mantri Krishi Sinchai<br>Yojana (PMKSY-PDMC) |        |          |     |             |
| O   | 495.00 |          |     |             |
| S   | 16.60  |          |     |             |
| R   | 499.02 | 1,010.62 | ... | (-)1,010.62 |

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

Specific reasons for the savings have not been intimated (August 2024).

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

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (xix) 03                      | Centrally Sponsored Schemes                    |                        |                               |   |
| 2401                          | <b>Crop Husbandry</b>                          |                        |                               |   |
| 796                           | Tribal Area Sub-plan                           |                        |                               |   |
| 06                            | Sub-Mission on Agriculture Extension<br>(SMAE) |                        |                               |   |
| O                             | 440.00   |                        |                               |   |
| S                             | 1,402.30                                       | 1,842.30               | 1,517.88                      | (-)324.42                                       |

The department stated (August 2024) that the actual Budget Grant under this head was ₹1,517.88 lakh and hence there was no savings. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|          |                                   |        |     |           |
|----------|-----------------------------------|--------|-----|-----------|
| (xx) 796 | Tribal Area Sub-plan              |        |     |           |
| 08       | Rainfed Area Development<br>(RAD) |        |     |           |
| S        | 810.84                            | 810.84 | ... | (-)810.84 |

Specific reasons for the savings have not been intimated (August 2024).

|           |   |        |     |           |
|-----------|---|--------|-----|-----------|
| (xxi) 796 | Tribal Area Sub-plan                                |        |     |           |
| 09        | National Food and Nutritional<br>Security (NF & NS) |        |     |           |
| O         | 55.00   |        |     |           |
| R         | 291.92  | 346.92 | ... | (-)346.92 |

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

Reasons for the savings have not been intimated (August 2024).

|            |  |     |     |     |
|------------|--|-----|-----|-----|
| (xxii) 796 | Tribal Area Sub-plan   |     |     |     |
| 11         | Creation of Seed Infrastructure<br>facilities under Sub-Mission on Seed<br>and Planting Materials (SMSP) |     |     |     |
| O          | 11.00  |     |     |     |
| R          | (-)11.00   | ... | ... | ... |

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

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

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (xxiii)03                     | Centrally Sponsored Schemes                      |                        |                               |   |
|                               | <b>2401 Crop Husbandry</b>                       |                        |                               |   |
| 796                           | Tribal Area Sub-plan                             |                        |                               |   |
| 13                            | Rashtriya Krishi Vikas Yojana<br>(RKVY- RAFTAAR) |                        |                               |   |
|                               | O  | 561.00                 |                               |   |
|                               | S  | 4,974.94               | 5,535.94                      | ...   |
|                               |  |                        |                               | (-)5,535.94                                     |

Specific reasons for the savings have not been intimated (August 2024).

|            |                          |       |       |          |
|------------|--------------------------|-------|-------|----------|
| (xxiv) 796 | Tribal Area Sub-plan     |       |       |          |
| 17         | Agro-Forestry under RKVY |       |       |          |
|            | S                        | 70.00 | 70.00 | 5.56     |
|            |                          |       |       | (-)64.44 |

The department stated (August 2024) that the actual Budget Grant under this head was ₹5.56 lakh and hence there was no savings. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|         |   |          |          |             |
|---------|---|----------|----------|-------------|
| (xxv)04 | State Plan Schemes  |          |          |             |
|         | <b>2435 Other Agricultural Programmes</b>                         |          |          |             |
| 01      | <i>Marketing and Quality Control</i>                              |          |          |             |
| 800     | Other Expenditure   |          |          |             |
| 05      | Schemes under Budget<br>Announcement/State<br>Development Schemes |          |          |             |
|         | O   | 3,828.10 |          |             |
|         | S   | 4,485.40 | 8,313.50 | 25.49       |
|         |   |          |          | (-)8,288.01 |

Specific reasons for the savings have not been intimated (August 2024).

|        |  |          |        |        |
|--------|--|----------|--------|--------|
| (xxvi) | <b>2401Crop Husbandry</b>                |          |        |        |
| 103    | Seeds                                    |          |        |        |
| 02     | Multiplication and Distribution of Seeds |          |        |        |
|        | O  | 975.74   |        |        |
|        | R  | (-)11.49 | 964.25 | 964.25 |
|        |  |          |        | ...    |

Reduction in provision by re-appropriation was the net effect of decrease of ₹55.76 lakh mainly under Allowances and increase of ₹44.27 lakh towards Salaries and Leave Travel Concession due to requirement of less/ more funds under respective heads.

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

| <b>Serial Head<br/>number</b>      |                        | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|------------------------------------|------------------------|------------------------|-------------------------------|---|
| (xxvii) <b>2401 Crop Husbandry</b> |                        |                        |                               |   |
| 104                                | Agricultural Farms     |                        |                               |   |
| 01                                 | Establishment Expenses |                        |                               |   |
|                                    | O                      | 546.46                 |                               |   |
|                                    | R                      | (-)38.44               | 508.02                        | ...   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹43.95 lakh mainly under Allowances and increase of ₹5.51 lakh towards Salaries and Leave Travel Concession due to requirement of less/ more funds under respective heads.

|              |                                 |          |          |     |
|--------------|---------------------------------|----------|----------|-----|
| (xxviii) 109 | Extension and Farmers' Training |          |          |     |
| 01           | Establishment Expenses          |          |          |     |
|              | O                               | 2,135.73 |          |     |
|              | R                               | (-)53.07 | 2,082.66 | ... |

Reduction in provision by re-appropriation was the net effect of decrease of ₹147.48 lakh mainly under Allowances and Domestic Travel Expenses and increase of ₹94.41 lakh towards Salaries and Leave Travel Concession due to requirement of less/ more funds under respective heads.

|           |   |       |       |          |
|-----------|---|-------|-------|----------|
| (xxix) 03 | Centrally Sponsored Schemes                                 |       |       |          |
|           | <b>2401 Crop Husbandry</b>                                  |       |       |          |
| 151       | Schemes for Small/ Marginal Farmers and Agricultural Labour |       |       |          |
| 16        | Agro-Forestry under RKVY                                    |       |       |          |
|           | S   | 68.89 | 68.89 | ...      |
|           |   |       |       | (-)68.89 |

|          |                                      |       |       |          |
|----------|--------------------------------------|-------|-------|----------|
| (xxx) 03 | Centrally Sponsored Schemes          |       |       |          |
|          | <b>2401 Crop Husbandry</b>           |       |       |          |
| 796      | Tribal Area Sub-plan                 |       |       |          |
| 15       | Soil health and Fertility under RKVY |       |       |          |
|          | S                                    | 30.55 | 30.55 | ...      |
|          |                                      |       |       | (-)30.55 |

Reasons for the savings at serial numbers (xxix) and (xxx) have not been intimated (August 2024).

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

**24.1.4** Savings mentioned at note **24.1.3** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (i) 03                        | Centrally Sponsored Schemes                         |                        |                               |   |
|                               | <b>2401 Crop Husbandry</b>                          |                        |                               |   |
| 102                           | Food grain crops                                    |                        |                               |   |
| 01                            | National Food and Nutritional<br>Security (NF & NS) |                        |                               |   |
|                               | O   | 44.00                  |                               |   |
|                               | R   | 119.08                 | 163.08                        | 340.00  |
|                               |   |                        |                               | (+)176.92                                       |

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

The department stated (August 2024) that the actual Budget Grant under this head was ₹340.00 lakh and accordingly expenditure was incurred. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|          |                              |          |          |             |
|----------|------------------------------|----------|----------|-------------|
| (ii) 114 | Development of Oil Seeds     |          |          |             |
| 03       | National Mission on Oil Palm |          |          |             |
|          | O                            | 110.00   |          |             |
|          | S                            | 1,585.40 | 1,695.40 | 4,168.89    |
|          |                              |          |          | (+)2,473.49 |

The department stated (August 2024) that the actual Budget Grant under this head was ₹4,168.89 lakh and accordingly expenditure was incurred. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|           |   |        |        |           |
|-----------|---|--------|--------|-----------|
| (iii) 115 | Schemes for Small/Marginal<br>Farmers and Agricultural Labour |        |        |           |
| 07        | Sub Mission on Agriculture<br>Mechanization (SMAM)            |        |        |           |
|           | O   | 330.00 |        |           |
|           | R   | 269.23 | 599.23 | 470.66    |
|           |   |        |        | (-)128.57 |

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

The department stated (August 2024) that the actual Budget Grant under this head was ₹470.66 lakh and accordingly expenditure was incurred. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 24 AGRICULTURE – Contd.**

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (iv) 03                       | Centrally Sponsored Schemes                                    |                        |                               |   |
|                               | <b>2401 Crop Husbandry</b>                                     |                        |                               |   |
| 115                           | Schemes for Small/ Marginal<br>Farmers and Agricultural Labour |                        |                               |   |
| 08                            | Pradhan Mantri Krishi Sinchai Yojana<br>(PMKSY-PDMC)           |                        |                               |   |
|                               | O  | 1,100.00               |                               |   |
|                               | R  | (-)461.74              | 638.26                        | 1,236.66  |
|                               |  |                        |                               | (+)598.40                                       |

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

The department stated (August 2024) that the actual Budget Grant under this head was ₹1,236.66 lakh and accordingly expenditure was incurred. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|         |  |        |        |           |
|---------|--|--------|--------|-----------|
| (v) 115 | Schemes for Small/Marginal<br>Farmers and Agricultural<br>Labour |        |        |           |
| 11      | Rainfed Area Development<br>(RAD)                                |        |        |           |
|         | S  | 453.16 | 453.16 | 1,029.17  |
|         |  |        |        | (+)576.01 |

The department stated (August 2024) that the actual Budget Grant under this head was ₹1,029.17 lakh and accordingly expenditure was incurred. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|          |   |          |          |             |
|----------|---|----------|----------|-------------|
| (vi) 115 | Schemes for mall/Marginal<br>Farmers and Agricultural<br>Labour |          |          |             |
| 12       | Rashtriya Krishi Vikas Yojana<br>(RKVY- RAFTAAR)                |          |          |             |
|          | O   | 550.00   |          |             |
|          | S   | 2,529.62 | 3,079.62 | 6,461.33    |
|          |   |          |          | (+)3,381.71 |

The department stated (August 2024) that the actual Budget Grant under this head was ₹6,461.33 lakh and accordingly expenditure was incurred. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 24 AGRICULTURE – Contd.**

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (vii) 03                      | Centrally Sponsored Schemes                                   |                        |                               |   |
|                               | <b>2401 Crop Husbandry</b>                                    |                        |                               |   |
| 115                           | Schemes for Small/Marginal Farmers<br>and Agricultural Labour |                        |                               |   |
| 15                            | Soil Health and Fertility under<br>RKVY                       |                        |                               |   |
|                               | S   | 18.33                  | 18.33                         | 34.44   |
|                               |   |                        |                               | (+)16.11  |

The department stated (August 2024) that the actual Budget Grant under this head was ₹34.44 lakh and accordingly expenditure was incurred. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|            |                               |        |        |          |
|------------|-------------------------------|--------|--------|----------|
| (viii) 796 | Tribal Area Sub-plan          |        |        |          |
| 02         | National Mission on Oil Seeds |        |        |          |
|            | O                             | 110.00 |        |          |
|            | R                             | 128.79 | 238.79 | 296.38   |
|            |                               |        |        | (+)57.59 |

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

The department stated (August 2024) that the actual Budget Grant under this head was ₹296.38 lakh and accordingly expenditure was incurred. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|          |  |        |        |         |
|----------|--|--------|--------|---------|
| (ix) 796 | Tribal Area Sub-plan                                 |        |        |         |
| 07       | National e-Governance Plan<br>in Agriculture (NeGPA) |        |        |         |
|          | O  | 27.50  |        |         |
|          | R  | 468.08 | 495.58 | 495.78  |
|          |  |        |        | (+)0.20 |

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

The department stated (August 2024) that the actual Budget Grant under this head was ₹495.78 lakh and accordingly expenditure was incurred. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 24 AGRICULTURE – Contd.**

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (x) 03                        | Centrally Sponsored Schemes  |                        |                               |   |
|                               | <b>2401 Crop Husbandry</b>   |                        |                               |   |
| 796                           | Tribal Area Sub-plan   |                        |                               |   |
| 10                            | Seed Village Programme under<br>Sub-Mission on Seed and<br>Planting Materials (SMSP) |                        |                               |   |
|                               | O  | 11.00                  |                               |   |
|                               | R  | 33.52                  | 44.52                         | 133.14  |
|                               |  |                        |                               | (+)88.62  |

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

The department stated (August 2024) that the actual Budget Grant under this head was ₹133.14 lakh and accordingly expenditure was incurred. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|         |                            |          |          |             |
|---------|----------------------------|----------|----------|-------------|
| (xi) 04 | State Plan Schemes         |          |          |             |
|         | <b>2401 Crop Husbandry</b> |          |          |             |
| 104     | Agricultural Farms         |          |          |             |
| 03      | Schemes under BA/ SDS      |          |          |             |
|         | O                          | 3,828.11 |          |             |
|         | S                          | 4,485.39 | 8,313.50 | 13,394.68   |
|         |                            |          |          | (+)5,081.18 |

The department stated (August 2024) that the actual Budget Grant under this head was ₹13,837.00 lakh and accordingly expenditure was incurred. But as per accounts, expenditure under this head was ₹13,394.68 lakh and contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|            |                              |          |          |          |
|------------|------------------------------|----------|----------|----------|
| (xii) 2401 | <b>Crop Husbandry</b>        |          |          |          |
| 001        | Direction and Administration |          |          |          |
| 01         | Establishment Expenses       |          |          |          |
|            | O                            | 8,515.47 |          |          |
|            | R                            | 257.84   | 8,773.31 | 8,773.31 |
|            |                              |          |          | ...      |

Augmentation of provision by re-appropriation was the net effect of increase of ₹787.68 lakh mainly towards Salaries and Domestic Travel Expenses and decrease of ₹529.84 lakh mainly under Allowances and Leave Travel Concession due to requirement of more/ less funds under respective heads.

**GRANT NO. 24 AGRICULTURE – Contd.**

| <b>Serial Head<br/>number</b>     |                                   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-----------------------------------|-----------------------------------|------------------------|-------------------------------|---|
| (xiii) <b>2401 Crop Husbandry</b> |                                   |                        |                               |   |
| 103                               | Seeds                             |                        |                               |   |
| 01                                | High Yielding Varieties Programme |                        |                               |   |
|                                   | O                                 | 2,009.31               |                               |   |
|                                   | R                                 | 52.40                  | 2,061.71                      | 2,059.51  |
|                                   |                                   |                        |                               | (-)2.20   |

Augmentation of provision by re-appropriation was the net effect of increase of ₹133.01 lakh mainly towards Salaries and Leave Travel Concession and decrease of ₹80.61 lakh under Allowance and Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

|           |                        |        |        |        |
|-----------|------------------------|--------|--------|--------|
| (xiv) 107 | Plant Protection       |        |        |        |
| 01        | Establishment Expenses |        |        |        |
|           | O                      | 647.50 |        |        |
|           | R                      | 92.46  | 739.96 | 739.96 |
|           |                        |        |        | ...    |

Augmentation of provision by re-appropriation was the net effect of increase of ₹101.06 lakh mainly towards Salaries and Leave Travel Concession and decrease of ₹8.60 lakh mainly under Domestic Travel Expenses and Other Revenue Expenditure due to requirement of more/ less funds under respective heads.

|  |                                      |        |        |        |
|--|--------------------------------------|--------|--------|--------|
| (xv) <b>2435 Other Agricultural Programmes</b> |                                      |        |        |        |
| 01   | <i>Marketing and Quality Control</i> |        |        |        |
| 101  | Marketing Facilities                 |        |        |        |
| 01   | Establishment Expenses               |        |        |        |
|  | O                                    | 323.26 |        |        |
|  | R                                    | 14.62  | 337.88 | 337.88 |
|  |                                      |        |        | ...    |

Augmentation of provision by re-appropriation was the net effect of increase of ₹36.78 lakh towards Allowances and Leave Travel Concession and decrease of ₹22.16 lakh under Salaries and Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

**Capital:**

**24.2.1** As the overall expenditure of ₹3,142.99 lakh fell far short of the original provision of ₹5,131.28 lakh, supplementary provision of ₹0.30 lakh obtained in March 2024 proved totally unnecessary.

**24.2.2** Against the available savings of ₹1,988.59 lakh (38.75 *per cent* of the total provision), ₹4,834.08 lakh (243.09 *per cent* of the total savings) was injudiciously surrendered in March 2024.

**24.2.3** Savings of ₹11,493.58 lakh constituting 96.67 *per cent* of the total provision had occurred under the Capital Section of this grant in 2022-23 also.

**GRANT NO. 24 AGRICULTURE – Contd.****24.2.4 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b>   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes   |                        |                               |   |
| <b>4415 Capital Outlay on Agricultural<br/>Research and Education</b> |                        |                               |   |
| 80 General  |                        |                               |   |
| 277 Education   |                        |                               |   |
| 01 Creation of Assets under<br>BA/ SDS                                |                        |                               |   |
| O 2,565.64  |                        |                               |   |
| R (-)2,483.14   | 82.50                  | 342.65                        | (+)260.15                                       |

Reduction in provision by re-appropriation (₹14.70 lakh) was due to requirement of less fund under Buildings and Structures and that by surrender (₹2,468.44 lakh) also from Buildings and Structures was made without assigning any reason.

The department stated (August 2024) that there was no budget provision under this head and hence there was no expenditure. But as per accounts, expenditure under this head was ₹342.65 lakh and there was budget provision of ₹82.50 lakh as per the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**24.2.5 Savings mentioned at note 24.2.4 were partly offset by excess mainly under:**

| <b>Serial Head<br/>number</b>                    | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes                        |                        |                               |   |
| <b>4401 Capital Outlay on Crop<br/>Husbandry</b> |                        |                               |   |
| 104 Agricultural Farms                           |                        |                               |   |
| 01 Creation of Assets under<br>BA/ SDS           |                        |                               |   |
| ...  |                        | 60.00                         | (+)60.00  |

The department stated (August 2024) that the actual Budget Grant under this head was ₹58.48 lakh and accordingly expenditure was incurred. But as per accounts, expenditure under this head was ₹60.00 lakh and contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 24 AGRICULTURE – Concl'd.**

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (ii) 04                       | State Plan Schemes  |                        |                               |   |
|                               | <b>4435 Capital Outlay on Other<br/>Agricultural Programmes</b>               |                        |                               |   |
| 01                            | <i>Marketing and Quality Control</i>  |                        |                               |   |
| 800                           | Other Expenditure   |                        |                               |   |
| 04                            | Creation of Assets under Budget<br>Announcement/ State<br>Development Schemes |                        |                               |   |
|                               | O   | 2,565.64               |                               |   |
|                               | R   | (-)-2,365.64           | 200.00                        | 2,725.35  |
|                               |   |                        |                               | (+)2,525.35                                     |

Reduction in provision by surrender from Buildings and Structures was made in March 2024 without assigning any reason.

The department stated (August 2024) that the actual Budget Grant under this head was ₹2,824.00 lakh and accordingly expenditure was incurred. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|       |   |      |      |      |
|-------|---|------|------|------|
| (iii) | <b>4401 Capital Outlay on Crop<br/>Husbandry</b>  |      |      |      |
| 001   | Direction and Administration  |      |      |      |
| 01    | Purchase of Vehicle, Machinery<br>& equipment, Furniture and<br>Fixtures, Computer Items and<br>Information Communication<br>Technology (ICT) equipment <i>etc.</i> |      |      |      |
|       | S   | 0.10 |      |      |
|       | R   | 8.38 | 8.48 | 8.48 |
|       |   |      |      | ...  |

Augmentation of provision by re-appropriation was due to requirement of more fund mainly towards Information, Computer, Telecommunications (ICT) equipment and Furniture & Fixtures.

**GRANT NO. 25 DISASTER MANAGEMENT  
(All Voted)**

|                                    |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|------------------------------------|--|------------------------|-------------------------------|---|
| <b>Revenue</b>                     |  |                        |                               |   |
| <b>Major Heads:</b>                |  |                        |                               |   |
| <b>2235</b>                        | <b>Social Security and Welfare</b>             |                        |                               |   |
| <b>2245</b>                        | <b>Relief on Account of Natural Calamities</b> |                        |                               |   |
| <b>2551</b>                        | <b>Hill Areas</b>                              |                        |                               |   |
| Original                           | 3,38,96,58                                     |                        |                               |   |
| Supplementary                      | 45,94,40                                       | 3,84,90,98             | 6,31,27,01                    | (+)2,46,36,03                                       |
| Amount surrendered during the year |  |                        |                               | ...   |

**Capital**

**Major Head:**

|                                    |  |       |       |     |
|------------------------------------|--|-------|-------|-----|
| <b>4235</b>                        | <b>Capital Outlay on Social Security and Welfare</b> |       |       |     |
| Supplementary                      | 50,00  | 50,00 | 50,00 | ... |
| Amount surrendered during the year |  |       |       | ... |

**Notes and Comments:**

**Revenue:**

**25.1.1** The expenditure exceeded the grant by ₹24,636.03 lakh (Actual excess: ₹2,46,36,03,163); the excess requires regularisation.

**25.1.2** In view of the excess of ₹24,636.03 lakh in the grant, supplementary provision of ₹4,594.40 lakh obtained in March 2024 proved inadequate.

**25.1.3** The excess expenditure worked out to 64.00 *per cent* over the total provision.

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.****25.1.4** Excess occurred mainly under:

| <b>Serial Head<br/>number</b>   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (i) 03 Centrally Sponsored Schemes<br><b>2245 Relief on Account of Natural<br/>Calamities</b> |                        |                               |   |
| 02 <i>Floods, Cyclones etc.</i>   |                        |                               |   |
| 101 Gratuitous Relief   |                        |                               |   |
| 04 Ex-gratia payment to bereaved family   |                        |                               |   |
| S 26.40   |                        |                               |   |
| R 1,173.60  | 1,200.00               | 1,200.00                      | ...   |

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

|   |        |        |     |
|---|--------|--------|-----|
| (ii) 101 Gratuitous Relief                        |        |        |     |
| 05 Ex-gratia payment for loss of a limb or eye(s) |        |        |     |
| S 4.00  |        |        |     |
| R 140.25  | 144.25 | 144.25 | ... |

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

|  |       |       |     |
|--|-------|-------|-----|
| (iii) 101 Gratuitous Relief                  |       |       |     |
| 06 Grievous injury requiring hospitalisation |       |       |     |
| S 7.60                                       |       |       |     |
| R 47.95                                      | 55.55 | 55.55 | ... |

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

|   |        |        |     |
|---|--------|--------|-----|
| (iv) 101 Gratuitous Relief  |        |        |     |
| 07 Clothing, utensils and household goods to victims affected by natural calamities |        |        |     |
| S 6.00  |        |        |     |
| R 187.00  | 193.00 | 193.00 | ... |

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

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.**

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (v) 03                        | Centrally Sponsored Schemes  |                        |                               |   |
|                               | <b>2245 Relief on Account of Natural<br/>Calamities</b>                  |                        |                               |   |
| 02                            | <i>Floods, Cyclones etc.</i>   |                        |                               |   |
| 101                           | Gratuitous Relief  |                        |                               |   |
| 08                            | Gratuitous relief for families whose<br>livelihood is seriously affected |                        |                               |   |
|                               | S  | 8.79                   |                               |   |
|                               | R  | 69.21                  | 78.00                         | 78.00 ...                                       |

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

|          |                   |        |        |            |
|----------|-------------------|--------|--------|------------|
| (vi) 101 | Gratuitous Relief |        |        |            |
| 09       | Relief Measures   |        |        |            |
|          | S                 | 40.00  |        |            |
|          | R                 | 430.00 | 470.00 | 470.00 ... |

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

|           |   |          |          |              |
|-----------|---|----------|----------|--------------|
| (vii) 105 | Veterinary care   |          |          |              |
| 01        | Animal Husbandry-Assistance<br>to small farmers and landless<br>livestock owner |          |          |              |
|           | S   | 100.00   |          |              |
|           | R   | 3,147.20 | 3,247.20 | 3,247.20 ... |

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

|            |   |          |          |              |
|------------|---|----------|----------|--------------|
| (viii) 106 | Repairs and restoration of<br>damaged roads and bridges |          |          |              |
| 01         | Repairs and Restoration of<br>damaged roads and bridges |          |          |              |
|            | S   | 100.00   |          |              |
|            | R   | 4,600.00 | 4,700.00 | 4,700.00 ... |

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

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.**

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (ix) 03                       | Centrally Sponsored Schemes  |                        |                               |   |
|                               | <b>2245 Relief on Account of Natural<br/>Calamities</b>                            |                        |                               |   |
| 02                            | <i>Floods, Cyclones etc.</i>   |                        |                               |   |
| 109                           | Repairs and restoration of<br>damaged water supply,<br>drainage and sewerage works |                        |                               |   |
| 01                            | Repairs and restoration of<br>damaged water supply,<br>drainage and sewerage works |                        |                               |   |
|                               | S  | 100.00                 |                               |   |
|                               | R  | 2,100.00               | 2,200.00                      | ...   |

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

|         |   |          |          |     |
|---------|---|----------|----------|-----|
| (x) 110 | Assistance for repairs and restoration of<br>damaged water supply, drainage and<br>sewerage works |          |          |     |
| 01      | Restoration of power supply   |          |          |     |
|         | S   | 60.00    |          |     |
|         | R   | 2,240.00 | 2,300.00 | ... |

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

|          |                             |        |        |     |
|----------|-----------------------------|--------|--------|-----|
| (xi) 112 | Evacuation of population    |        |        |     |
| 02       | Search and Rescue operation |        |        |     |
|          | S                           | 112.20 |        |     |
|          | R                           | 13.80  | 126.00 | ... |

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

|           |  |        |          |     |
|-----------|--|--------|----------|-----|
| (xii) 113 | Assistance for repairs/reconstruction<br>of Houses |        |          |     |
| 01        | Assistance for repairs/reconstruction<br>of Houses |        |          |     |
|           | S  | 217.27 |          |     |
|           | R  | 953.73 | 1,171.00 | ... |

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

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.**

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (xiii) 03                     | Centrally Sponsored Schemes                                   |                        |                               |   |
| <b>2245</b>                   | <b>Relief on Account of Natural<br/>Calamities</b>            |                        |                               |   |
| 02                            | <i>Floods, Cyclones etc.</i>                                  |                        |                               |   |
| 114                           | Assistance to Farmers for purchase of<br>Agricultural inputs  |                        |                               |   |
| 01                            | Assistance for Farmers for purchase of<br>Agricultural inputs |                        |                               |   |
| S                             | 465.87  |                        |                               |   |
| R                             | 3,174.13  | 3,640.00               | 3,640.00                      | ...   |

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

|           |  |          |          |     |
|-----------|--|----------|----------|-----|
| (xiv) 114 | Assistance to Farmers for purchase of<br>Agricultural inputs                   |          |          |     |
| 02        | Assistance to small and marginal farmers<br>having land holding up to hectares |          |          |     |
| S         | 400.00   |          |          |     |
| R         | 4,422.00   | 4,822.00 | 4,822.00 | ... |

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

|          |  |        |        |     |
|----------|--|--------|--------|-----|
| (xv) 115 | Assistance to Farmers to clear<br>sand/silt/salinity from lands  |        |        |     |
| 01       | Assistance to Farmers to clear sand/<br>silt/ salinity from land |        |        |     |
| S        | 120.00   |        |        |     |
| R        | 295.00   | 415.00 | 415.00 | ... |

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

|           |   |        |        |     |
|-----------|---|--------|--------|-----|
| (xvi) 119 | Assistance to artisans for<br>repairs/replacement of damaged tools and<br>equipment |        |        |     |
| 01        | Assistance to artisans for repairs/replacement<br>of damaged tools and equipment    |        |        |     |
| S         | 74.27   |        |        |     |
| R         | 471.73  | 546.00 | 546.00 | ... |

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

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.**

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (xvii)03                      | Centrally Sponsored Schemes  |                        |                               |   |
|                               | <b>2245 Relief on Account of Natural<br/>Calamities</b>                  |                        |                               |   |
| 02                            | <i>Floods, Cyclones etc.</i>   |                        |                               |   |
| 122                           | Repairs and restoration of damaged<br>Irrigation and flood control works |                        |                               |   |
| 01                            | Repairs and restoration of damaged<br>irrigation and flood control works |                        |                               |   |
|                               | S  | 80.00                  |                               |   |
|                               | R  | 5,580.00               | 5,660.00                      | ...   |

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

|            |   |          |          |                  |
|------------|---|----------|----------|------------------|
| (xviii) 05 | Finance Commission Recommendations                      |          |          |                  |
|            | <b>2245 Relief on Account of Natural<br/>Calamities</b> |          |          |                  |
| 80         | <i>General</i>  |          |          |                  |
| 101        | Center of Training in disaster<br>preparedness          |          |          |                  |
| 01         | Training and Capacity building                          |          |          |                  |
|            | S   | 781.50   |          |                  |
|            | R   | 1,100.00 | 1,881.50 | 1,879.90 (-)1.60 |

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

|           |  |          |          |              |
|-----------|--|----------|----------|--------------|
| (xix) 101 | Center of Training in disaster<br>preparedness                 |          |          |              |
| 02        | Procurement of essential equipment<br>for response to disaster |          |          |              |
|           | S  | 1,228.00 |          |              |
|           | R  | 900.00   | 2,128.00 | 2,128.00 ... |

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

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.**

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (xx) 08                       | Central Plan Schemes (Fully funded by Central Government) |                        |                               |   |
|                               | <b>2245 Relief on Account of Natural Calamities</b>       |                        |                               |   |
| 02                            | <i>Floods, Cyclones etc.</i>                              |                        |                               |   |
| 800                           | Other Expenditure   |                        |                               |   |
| 01                            | Management of Natural Disaster                            |                        |                               |   |
| R                             |   | 30.87                  | 22.47                         | (-)8.40   |

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

Specific reasons for the savings have not been intimated (August 2024).

**(xxi) 2235 Social Security and Welfare**

|     |                              |          |          |          |
|-----|------------------------------|----------|----------|----------|
| 01  | <i>Rehabilitation</i>        |          |          |          |
| 001 | Direction and Administration |          |          |          |
| 01  | Establishment Expenses       |          |          |          |
| O   |                              | 1,201.62 |          |          |
| R   |                              | 6.31     | 1,207.93 | (+)66.97 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹116.32 lakh mainly towards Salaries and Other Revenue Expenditure and decrease of ₹110.01 lakh under Allowances due to requirement of more/ less funds under respective heads.

Excess was reportedly due to drawal of Pay & Allowances of Group A, B & C officers and officials of Directorate of Disaster Management and District Offices.

**25.1.5** Excess mentioned at note **25.1.4** were partly offset by savings mainly under:

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (i) 04                        | State Plan Schemes                                  |                        |                               |   |
|                               | <b>2245 Relief on Account of Natural Calamities</b> |                        |                               |   |
| 02                            | <i>Floods, Cyclones etc.</i>                        |                        |                               |   |
| 101                           | Gratuitous Relief                                   |                        |                               |   |
| 03                            | Schemes under BA/ SDS                               |                        |                               |   |
| O                             |   | 110.00                 |                               |   |
| R                             |   | (-)50.00               | 60.00                         | ...   |

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

**GRANT NO. 25 DISASTER MANAGEMENT - Concl'd.**

| <b>Serial Head<br/>number</b>   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (ii) 05 Finance Commission Recommendations  |                        |                               |   |
| <b>2245 Relief on Account of Natural<br/>Calamities</b>                               |                        |                               |   |
| 05 <i>State Disaster Response Fund</i>  |                        |                               |   |
| 101 Transfer to Reserve Funds and<br>Deposit Accounts-State Disaster<br>Response Fund |                        |                               |   |
| 01 State Disaster Response Fund<br>(SDRF)   |                        |                               |   |
| O 30,700.00   |                        |                               |   |
| R 4,940.00  | 35,640.00              | 24,560.00                     | (-)11,080.00                                    |

Augmentation of provision by re-appropriation was the net effect of increase of ₹35,640.00 lakh towards Inter Account Transfer (Central Share and State Share) and decrease of ₹30,700.00 lakh under Grants-in-Aid General (Central Share and State Share) due to requirement of more/ less funds under respective heads.

Specific reasons for the savings have not been intimated (August 2024).

|   |     |     |     |
|---|-----|-----|-----|
| (iii) 101 Transfer to Reserve Funds and<br>Deposit Accounts-State Disaster<br>Response Fund |     |     |     |
| 02 State Disaster Response<br>Mitigation Fund, COVID-19                                     |     |     |     |
| O 33.00   |     |     |     |
| R (-)33.00  | ... | ... | ... |

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Grants-in-Aid General (Central Share and State Share).

**(iv) 2245 Relief on Account of Natural****Calamities**02 *Floods, Cyclones etc.*

101 Gratuitous Relief

02 Relief Fund

|             |          |          |          |
|-------------|----------|----------|----------|
| O 1,800.00  |          |          |          |
| R (-)300.00 | 1,500.00 | 1,520.00 | (+)20.00 |

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

The department stated (August 2024) that expenditure was incurred as per the budgetary support received from the Planning Department, Government of Arunachal Pradesh.

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

|   |                                    | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|------------------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |                                    |                        |                               |   |
| <b>Major Heads:</b>                                   |                                    |                        |                               |   |
| <b>2402</b>   | <b>Soil and Water Conservation</b> |                        |                               |   |
| <b>3054</b>   | <b>Roads and Bridges</b>           |                        |                               |   |
| Original  | 4,25,92,14                         |                        |                               |   |
| Supplementary   | 1,74,99,76                         | 6,00,91,90             | 4,14,24,03                    | (-)1,86,67,87                                       |
| Amount surrendered<br>during the year (31 March 2024) |                                    |                        |                               | 1,86,40,00  |

**Capital**

**Major Heads:**

|   |  |             |             |             |
|---|--|-------------|-------------|-------------|
| <b>4402</b>   | <b>Capital Outlay on Soil and<br/>Water Conservation</b> |             |             |             |
| <b>5054</b>   | <b>Capital Outlay on Roads and<br/>Bridges</b>           |             |             |             |
| Original  | 13,17,39,85  |             |             |             |
| Supplementary   | 25   | 13,17,40,10 | 12,31,20,13 | (-)86,19,97 |
| Amount surrendered<br>during the year (31 March 2024) |  |             |             | 23,41,30    |

**Notes and Comments:**

**Revenue:**

**26.1.1** As the overall expenditure of ₹41,424.03 lakh fell far short of the original provision of ₹42,592.14 lakh, supplementary provision of ₹17,499.76 lakh obtained in March 2024 proved totally unnecessary.

**26.1.2** Out of the available savings of ₹18,667.87 lakh (31.07 *per cent* of the total provision), ₹18,640.00 lakh (99.85 *per cent* of the total savings) was precisely anticipated and surrendered in March 2024.

**GRANT NO. 26 RURAL WORKS DEPARTMENT – Contd.**

**26.1.3** Savings of ₹17,261.82 lakh constituting 33.20 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**26.1.4** Savings occurred mainly under:

| Serial Head number |   | Total grant | Actual expenditure | Excess(+) Savings(-) (₹ in lakh) |
|--------------------|---|-------------|--------------------|----------------------------------|
| (i)                | 04 State Plan Schemes                   |             |                    |                                  |
|                    | <b>2402 Soil and Water Conservation</b> |             |                    |                                  |
|                    | 102 Soil Conservation                   |             |                    |                                  |
|                    | 03 Schemes under BA/ SDS                |             |                    |                                  |
|                    | O                                       | 1,650.00    |                    |                                  |
|                    | R                                       | (-)1,290.00 | 360.00             | 360.00 ...                       |

Reduction in provision by re-appropriation was the net effect of decrease of ₹30.00 lakh under Minor Civil and Electric Works and increase of ₹30.00 lakh towards Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹1,290.00 lakh from Repair and Maintenance was made without assigning any reason.

|      |   |             |          |                   |
|------|---|-------------|----------|-------------------|
| (ii) | <b>2402 Soil and Water Conservation</b> |             |          |                   |
|      | 001 Direction and Administration        |             |          |                   |
|      | 01 Establishment Expenses               |             |          |                   |
|      | O                                       | 14,450.00   |          |                   |
|      | R                                       | (-)7,305.28 | 7,144.72 | 7,134.67 (-)10.05 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹467.38 lakh mainly under Wages and Other Revenue Expenditure and increase of ₹868.60 lakh mainly towards Allowances and Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹7,706.50 lakh from Salaries was made without assigning any reason.

|       |                             |           |        |                |
|-------|-----------------------------|-----------|--------|----------------|
| (iii) | 101 Soil Survey and Testing |           |        |                |
|       | 01 Establishment Expenses   |           |        |                |
|       | O                           | 288.80    |        |                |
|       | R                           | (-)139.60 | 149.20 | 147.54 (-)1.66 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹154.60 lakh mainly under Salaries and Allowances and increase of ₹15.00 lakh mainly towards Domestic Travel Expenses and Office Expenses due to requirement of less/ more funds under respective heads.

**GRANT NO. 26 RURAL WORKS DEPARTMENT – Contd.**

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (iv) 2402                     | <b>Soil and Water Conservation</b>                                   |                        |                               |   |
| 102                           | Soil Conservation  |                        |                               |   |
| 04                            | Establishment Expenses of Director of Soil and<br>Water Conservation |                        |                               |   |
|                               | O  | 1,372.90               |                               |   |
|                               | R  | (-)505.92              | 866.98                        | 855.16  |
|                               |  |                        |                               | (-)11.82  |

Reduction in provision by re-appropriation was the net effect of decrease of ₹193.20 lakh under Salaries and Leave Travel Concession and increase of ₹38.68 lakh towards Office Expenses and Wages due to requirement of less/ more funds under respective heads and surrender of ₹351.40 lakh from Allowances and Salaries was made without assigning any reason.

Savings at serial numbers (ii) to (iv) were reportedly due to non-finalisation of MACP arrear and non-sanction of regular and contingency posts.

|         |   |          |     |     |
|---------|---|----------|-----|-----|
| (v) 103 | <b>Land Reclamation and Development</b> |          |     |     |
| 02      | State Land Use Board                    |          |     |     |
|         | O                                       | 40.00    |     |     |
|         | R                                       | (-)40.00 | ... | ... |

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund mainly under Other Revenue Expenditure and Repair and Maintenance.

|          |                               |           |        |         |
|----------|-------------------------------|-----------|--------|---------|
| (vi) 109 | <b>Extension and Training</b> |           |        |         |
| 01       | Establishment Expenses        |           |        |         |
|          | O                             | 308.60    |        |         |
|          | R                             | (-)185.10 | 123.50 | 122.14  |
|          |                               |           |        | (-)1.36 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹188.10 lakh mainly under Salaries and Allowances and increase of ₹ three lakh towards Office Expenses and Leave Travel Concession due to requirement of less/ more funds under respective heads.

|           |                                       |          |        |         |
|-----------|---------------------------------------|----------|--------|---------|
| (vii) 800 | <b>Other Expenditure</b>              |          |        |         |
| 01        | Power Driven Agricultural Machineries |          |        |         |
|           | O                                     | 145.00   |        |         |
|           | R                                     | (-)27.00 | 118.00 | 117.08  |
|           |                                       |          |        | (-)0.92 |

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

**GRANT NO. 26 RURAL WORKS DEPARTMENT – Contd.**

| <b>Serial Head<br/>number</b>                  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (viii) <b>2402 Soil and Water Conservation</b> |                        |                               |   |
| 800 Other Expenditure                          |                        |                               |   |
| 02 Building                                    |                        |                               |   |
| O  | 55.00                  |                               |   |
| R  | (-)55.00               | ...                           | ...   |

Withdrawal of the entire provision by surrender from Repair and Maintenance and Minor Civil and Electric Works was made without assigning any reason.

|                                    |             |          |          |         |
|------------------------------------|-------------|----------|----------|---------|
| (ix) <b>3054 Roads and Bridges</b> |             |          |          |         |
| 80 General                         |             |          |          |         |
| 001 Direction and Administration   |             |          |          |         |
| 01 Establishment Expenses          |             |          |          |         |
| O                                  | 18,699.60   |          |          |         |
| R                                  | (-)8,757.10 | 9,942.50 | 9,940.45 | (-)2.05 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹280.10 lakh under Minor Civil and Electric Works and Other Revenue Expenditure and increase of ₹280.10 lakh mainly towards Office Expenses and Medical Treatment due to requirement of less/ more funds under respective heads and surrender of ₹8,757.10 lakh mainly from Salaries and Allowances was made without assigning any reason.

|                           |             |          |          |     |
|---------------------------|-------------|----------|----------|-----|
| (x) 800 Other Expenditure |             |          |          |     |
| 01 Maintenance of Assets  |             |          |          |     |
| O                         | 3,010.00    |          |          |     |
| R                         | (-)1,480.00 | 1,530.00 | 1,530.00 | ... |

Reduction in provision by re-appropriation (₹945.00 lakh) was due to requirement of less fund mainly under Repair and Maintenance and Minor Civil and Electric Works and that by surrender (₹535.00 lakh) from Minor Civil and Electric Works was made without assigning any reason.

**GRANT NO. 26 RURAL WORKS DEPARTMENT – Contd.**

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

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (i)                           | <b>2402 Soil and Water Conservation</b> |                        |                               |   |
|                               | 103 Land Reclamation and Development    |                        |                               |   |
|                               | 01 Maintenance of Schemes               |                        |                               |   |
|                               | O                                       | 700.00                 |                               |   |
|                               | R                                       | 200.00                 | 900.00                        | 900.00  |
|                               |   |                        |                               | ...   |

Augmentation of provision by re-appropriation was the net effect of increase of ₹380.00 lakh towards Repair and Maintenance and decrease of ₹180.00 lakh under Minor Civil and Electric works and Other Revenue Expenditure due to requirement of more/ less funds under respective heads.

|      |                                    |          |          |          |
|------|------------------------------------|----------|----------|----------|
| (ii) | <b>3054 Roads and Bridges</b>      |          |          |          |
|      | 04 <i>District and Other Roads</i> |          |          |          |
|      | 337 Road Works                     |          |          |          |
|      | 01 Rural Link Road                 |          |          |          |
|      | O                                  | 1,507.00 |          |          |
|      | S                                  | 6,678.00 |          |          |
|      | R                                  | 945.00   | 9,130.00 | 9,130.00 |
|      |                                    |          |          | ...      |

Augmentation of provision by re-appropriation was the net effect of increase of ₹7,930.00 lakh towards Repair and Maintenance and decrease of ₹6,985.00 lakh under Minor Civil and Electric Works due to requirement of more/ less funds under respective heads.

**Capital:**

**26.2.1** As the overall expenditure of ₹1,23,120.13 lakh fell far short of the original provision of ₹1,31,739.85 lakh, supplementary provision of ₹0.25 lakh obtained in March 2024 proved totally unnecessary

**26.2.2** Out of the available savings of ₹8,619.97 lakh (6.55 *per cent* of the total provision), ₹2,341.30 lakh (27.17 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**GRANT NO. 26 RURAL WORKS DEPARTMENT – Contd.****26.2.3 Savings occurred mainly under:**

| <b>Serial Head number</b>   | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---|--------------------|---------------------------|---|
| (i) 03 Centrally Sponsored Schemes<br><b>5054 Capital Outlay on Roads and Bridges</b> |                    |                           |   |
| 04 <i>District and Other Roads</i>  |                    |                           |   |
| 101 Bridges   |                    |                           |   |
| 02 Pradhan Mantri Gram Sadak Yojana (PMGSY)   |                    |                           |   |
| O 88,000.00   |                    |                           |   |
| R (-)38,526.44  | 49,473.56          | 49,473.56                 | ...   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹37,588.70 lakh under Infrastructural Assets (Central Share) and increase of ₹1,403.56 lakh towards Infrastructural Assets (Central Share) due to requirement of less/ more funds under respective heads and surrender of ₹2,341.30 lakh from Infrastructural Assets (Central Share) was made without assigning any reason.

**26.2.4 Savings mentioned at note 26.2.3 were partly offset by excess mainly under:**

| <b>Serial Head number</b>   | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---|--------------------|---------------------------|---|
| (i) 03 Centrally Sponsored Schemes<br><b>5054 Capital Outlay on Roads and Bridges</b> |                    |                           |   |
| 02 <i>Strategic and Border Roads</i>  |                    |                           |   |
| 337 Road Works  |                    |                           |   |
| 01 Border Infrastructure Development And Management                                   |                    |                           |   |
| S 0.05  |                    |                           |   |
| R 1,553.95  | 1,554.00           | 1,554.00                  | ...   |

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

**GRANT NO. 26 RURAL WORKS DEPARTMENT – Contd.**

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (ii) 04                       | State Plan Schemes  |                        |                               |   |
|                               | <b>4402 Capital Outlay on Soil and<br/>Water Conservation</b> |                        |                               |   |
| 102                           | Soil Conservation   |                        |                               |   |
| 01                            | Creation of Assets under BA/ SDS                              |                        |                               |   |
|                               | S   | 0.05                   |                               |   |
|                               | R   | 1,389.95               | 1,390.00                      | 1,529.99  |
|                               |   |                        |                               | (+)139.99                                       |

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

The department stated (August 2024) that the actual Budget Grant under this head was ₹1,530.00 lakh as per the Revised Estimate received from the Planning, Finance & Investment Department, Government of Arunachal Pradesh and hence there was no excess. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|          |   |           |           |             |
|----------|---|-----------|-----------|-------------|
| (iii) 04 | State Plan Schemes                                  |           |           |             |
|          | <b>5054 Capital Outlay on Roads and<br/>Bridges</b> |           |           |             |
| 04       | <i>District and Other Roads</i>                     |           |           |             |
| 337      | Road Works  |           |           |             |
| 10       | Creation of Assets under<br>BA/ SDS                 |           |           |             |
|          | O   | 37,785.35 |           |             |
|          | R   | 19,094.35 | 56,879.70 | 54,276.64   |
|          |   |           |           | (-)2,603.06 |

Augmentation of provision by re-appropriation was due to requirement of more fund towards Other Capital Expenditure and Infrastructural Assets.

|          |   |          |           |           |
|----------|---|----------|-----------|-----------|
| (iv) 337 | Road Works  |          |           |           |
| 16       | Schemes under State Infrastructure<br>Development Fund (SIDF) |          |           |           |
|          | O   | 5,954.50 |           |           |
|          | R   | 6,266.62 | 12,221.12 | 11,779.21 |
|          |   |          |           | (-)441.91 |

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

**GRANT NO. 26 RURAL WORKS DEPARTMENT – Concl'd.**

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (v) 04                        | State Plan Schemes  |                        |                               |   |
|                               | <b>5054 Capital Outlay on Roads<br/>and Bridges</b>                         |                        |                               |   |
| 04                            | <i>District and Other Roads</i>   |                        |                               |   |
| 337                           | Road Works  |                        |                               |   |
| 17                            | Creation of Assets under Rural<br>Infrastructure Development Fund<br>(RIDF) |                        |                               |   |
| S                             | 0.05  |                        |                               |   |
| R                             | 7,830.37  | 7,830.42               | 4,456.73                      | (-)3,373.69                                     |

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

Savings at serial numbers (iii) to (v) were reportedly due to delay in receipt of expenditure sanction from the Finance Department, Government of Arunachal Pradesh.

(vi) **4402 Capital Outlay on Soil and Water  
Conservation**

- 102 Soil Conservation
- 02 Purchase of Vehicle, Machinery & equipment,  
Furniture and Fixtures, Computer Items and  
Information Communication Technology  
(ICT) equipment *etc.*

|   |       |       |       |     |
|---|-------|-------|-------|-----|
| S | 0.05  |       |       |     |
| R | 19.95 | 20.00 | 20.00 | ... |

Augmentation of provision by re-appropriation was due to requirement of more fund towards Furniture & Fixtures and Information, Computer, Telecommunications (ICT) equipment.

(vii) **5054 Capital Outlay on Roads and Bridges**

- 04 *District and Other Roads*
- 337 Road Works
- 21 Purchase of Vehicle, Machinery &  
equipment, Furniture and Fixtures,  
Computer Items and Information  
Communication Technology (ICT)  
equipment *etc.*

|   |       |       |       |     |
|---|-------|-------|-------|-----|
| S | 0.05  |       |       |     |
| R | 29.95 | 30.00 | 30.00 | ... |

Augmentation of provision by re-appropriation was due to requirement of more fund towards Furniture & Fixtures and Information, Computer, Telecommunications (ICT) equipment.

## GRANT NO. 27 PANCHAYATI RAJ

|  |   | Total<br>grant | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in thousand) |
|--|---|----------------|-----------------------|--|
| <b>Revenue</b>                                     |   |                |                       |  |
| <b>Major Heads:</b>                                |   |                |                       |  |
| <b>2015</b>  | <b>Elections</b>  |                |                       |  |
| <b>2515</b>  | <b>Other Rural Development Programmes</b>                   |                |                       |  |
| Original   |   | 6,40,15,87     |                       |  |
| Supplementary                                      | 70  | 6,40,16,57     | 2,68,98,64            | (-)3,71,17,93                              |
| Amount surrendered during the year (31 March 2024) |   |                |                       | 1,86,77,38                                 |
| <b>Capital</b>                                     |   |                |                       |  |
| <b>Major Heads:</b>                                |   |                |                       |  |
| <b>4075</b>  | <b>Capital Outlay on Miscellaneous General Services</b>     |                |                       |  |
| <b>4515</b>  | <b>Capital Outlay on Other Rural Development Programmes</b> |                |                       |  |
| Supplementary                                      | 1,21,70   | 1,21,70        | 1,19,35               | (-)2,35                                    |
| Amount surrendered during the year                 |   |                |                       | ...  |

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

**27.1.1** As the overall expenditure of ₹26,898.64 lakh fell far short of the original provision of ₹64,015.87 lakh, supplementary provision of ₹0.70 lakh obtained in March 2024 proved totally unnecessary.

**27.1.2** Out of the available savings of ₹37,117.93 lakh (57.98 *per cent* of the total provision), ₹18,677.38 lakh (50.32 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**27.1.3** Savings of ₹14,668.34 lakh constituting 30.27 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 27 PANCHAYATI RAJ – Contd.****27.1.4 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b>   |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|---|------------------------|-------------------------------|---|
| (i) <b>2015 Election</b>  |   |                        |                               |   |
| 101 Election Commission   |   |                        |                               |   |
| 01 Establishment Expenses   |   |                        |                               |   |
|   | O | 288.86                 |                               |   |
|   | R | (-)58.35               | 230.51                        | 228.61  |
|   |   |                        |                               | (-)1.90   |
| Reduction in provision by re-appropriation was the net effect of decrease of ₹87.03 lakh mainly under Allowances and Salaries and increase of ₹28.68 lakh mainly towards Minor Civil and Electric Works and Professional Services due to requirement of less/ more funds under respective heads.  |   |                        |                               |   |
| (ii) 109 Charges for conduct of election to Panchayats/ Local bodies <i>etc.</i>  |   |                        |                               |   |
| 01 Panchayat Elections  |   |                        |                               |   |
|   | O | 42,281.00              |                               |   |
|   | R | (-)42,213.28           | 67.72                         | 67.57   |
|   |   |                        |                               | (-)0.15   |
| Reduction in provision by re-appropriation was the net effect of decrease of ₹23,593.62 lakh under Other Revenue Expenditure and increase of ₹57.72 lakh mainly towards Office Expenses and Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹18,677.38 lakh from Other Revenue Expenditure was made without assigning any reason. |   |                        |                               |   |
| (iii) 05 Finance Commission Recommendation  |   |                        |                               |   |
| <b>2515 Other Rural Development Programmes</b>  |   |                        |                               |   |
| 001 Direction and Administration  |   |                        |                               |   |
| 07 Panchayat Local Bodies (Tied)  |   |                        |                               |   |
|   | O | 7,551.86               | 7,551.86                      | ...   |
|   |   |                        |                               | (-)7,551.86                                     |
| (iv) 001 Direction and Administration   |   |                        |                               |   |
| 08 Panchayat Local Bodies (Untied)  |   |                        |                               |   |
|   | O | 6,485.54               | 6,485.54                      | ...   |
|   |   |                        |                               | (-)6,485.54                                     |
| (v) 102 Community Development   |   |                        |                               |   |
| 06 Health Sector Grant  |   |                        |                               |   |
|   | O | 3,862.60               | 3,862.60                      | ...   |
|   |   |                        |                               | (-)3,862.60                                     |

Reasons for the savings at serial numbers (iii) to (v) have not been intimated (August 2024).

**GRANT NO. 27 PANCHAYATI RAJ - Contd.**

**27.1.5** Savings mentioned at note **27.1.4** were partly offset by excess mainly under :

| Serial Head<br>number |  | Total<br>grant | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in lakh) |
|-----------------------|--|----------------|-----------------------|--|
| (i)                   | 03 Centrally Sponsored Schemes                 |                |                       |  |
|                       | <b>2515 Other Rural Development Programmes</b> |                |                       |  |
|                       | 101 Panchayati Raj                             |                |                       |  |
|                       | 03 Rashtriya Gram Swaraj Abhiyan (RGSA)        |                |                       |  |
|                       | S  | 0.20           |                       |  |
|                       | R  | 2,064.02       | 2,064.22              | 2,064.22                               |
|                       |  |                |                       | ...                                    |

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

|      |   |          |          |             |
|------|---|----------|----------|-------------|
| (ii) | 789 Special Component Plan for Scheduled Castes |          |          |             |
|      | 01 Rashtriya Gram Swaraj Abhiyan (RGSA)         |          |          |             |
|      | S   | 0.20     |          |             |
|      | R   | 1,954.24 | 1,954.44 | 3,287.77    |
|      |   |          |          | (+)1,333.33 |

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

Reasons for the excess have not been intimated (August 2024).

|       |   |          |          |             |
|-------|---|----------|----------|-------------|
| (iii) | 796 Tribal Area Sub-plan                |          |          |             |
|       | 01 Rashtriya Gram Swaraj Abhiyan (RGSA) |          |          |             |
|       | S                                       | 0.20     |          |             |
|       | R                                       | 3,940.29 | 3,940.49 | 2,657.78    |
|       |   |          |          | (-)1,282.71 |

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

|      |  |           |           |           |
|------|--|-----------|-----------|-----------|
| (iv) | 04 State Plan Schemes                          |           |           |           |
|      | <b>2515 Other Rural Development Programmes</b> |           |           |           |
|      | 101 Panchayati Raj                             |           |           |           |
|      | 02 Schemes under BA/ SDS                       |           |           |           |
|      | S  | 0.10      |           |           |
|      | R  | 14,790.75 | 14,790.85 | 14,311.00 |
|      |  |           |           | (-)479.85 |

Augmentation of provision by re-appropriation was due to requirement of more fund towards Grants-in-Aid General and Grants-in-Aid Salaries.

**GRANT NO. 27 PANCHAYATI RAJ - Concl'd.**

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (v) <b>2015 Election</b>      |   |                        |                               |   |
| 107 Election Tribunals        |   |                        |                               |   |
| 01 Establishment Expenses     |   |                        |                               |   |
|                               | O | 35.61                  |                               |   |
|                               | R | 122.42                 | 158.03                        | (-)0.17   |

Augmentation of provision by re-appropriation was due to requirement of more fund mainly towards Office Expenses and Grants-in-Aid General.

|   |   |          |          |           |
|---|---|----------|----------|-----------|
| (vi) <b>2515 Other Rural Development<br/>Programmes</b> |   |          |          |           |
| 001 Direction and Administration                        |   |          |          |           |
| 01 Establishment Expenses                               |   |          |          |           |
|   | O | 3,510.40 |          |           |
|   | R | 722.53   | 4,232.93 | (-)109.10 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹849.19 lakh mainly towards Minor Civil and Electric Works and Office Expenses and decrease of ₹126.66 lakh under Salaries and Wages due to requirement of more/ less funds under respective heads.

Reasons for the final savings at serial numbers (iii), (iv) and (vi) have not been intimated (August 2024).

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

|                                       |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---------------------------------------|--|------------------------|-------------------------------|---|
| <b>Revenue</b>                        |  |                        |                               |   |
| <b>Major Heads:</b>                   |  |                        |                               |   |
| <b>2403</b>                           | <b>Animal Husbandry</b>                        |                        |                               |   |
| <b>2404</b>                           | <b>Dairy Development</b>                       |                        |                               |   |
| <b>2415</b>                           | <b>Agricultural Research and<br/>Education</b> |                        |                               |   |
| Original                              | 1,70,69,45                                     |                        |                               |   |
| Supplementary                         | 61,19,30                                       | 2,31,88,75             | 2,04,20,37                    | (-)27,68,38   |
| Amount surrendered<br>during the year |  |                        |                               | ...   |

**Capital**

**Major Head:**

|                                       |   |         |         |          |
|---------------------------------------|---|---------|---------|----------|
| <b>4403</b>                           | <b>Capital Outlay on Animal<br/>Husbandry</b> |         |         |          |
| Original                              | 98,49   |         |         |          |
| Supplementary                         | 2,94,51                                       | 3,93,00 | 3,82,50 | (-)10,50 |
| Amount surrendered<br>during the year |   |         |         | ...      |

**Notes and Comments:**

**Revenue:**

**28.1.1** In view of the overall savings of ₹2,768.38 lakh (11.94 *per cent* of the total provision) in the grant, supplementary provision of ₹6,119.30 lakh obtained in March 2024 proved excessive.

**28.1.2** No part of the available savings of ₹2,768.38 lakh was anticipated for surrender during the year.

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY  
DEVELOPMENT – Contd.**

**28.1.3 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (i) 03                        | Centrally Sponsored Schemes                                |                        |                               |   |
|                               | <b>2403 Animal Husbandry</b>                               |                        |                               |   |
| 101                           | Veterinary Services and<br>Animal Health                   |                        |                               |   |
| 18                            | National Livestock Health and<br>Disease Control Programme |                        |                               |   |
|                               | O  | 297.00                 |                               |   |
|                               | S  | 130.93                 |                               |   |
|                               | R  | 22.99                  | 450.92                        | 163.89  |
|                               |  |                        |                               | (-)287.03                                       |

Augmentation of provision by re-appropriation was the net effect of increase of ₹77.75 lakh towards Materials and Supplies (Central Share) and Wages (Central Share) and decrease of ₹54.76 lakh under Other Revenue Expenditure (Central Share) and Office Expenses (Central Share) due to requirement of more/ less funds under respective heads.

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

|          |   |        |        |          |
|----------|---|--------|--------|----------|
| (ii) 101 | Veterinary Services and Animal<br>Health              |        |        |          |
| 19       | Livestock Census & Integrated Sample<br>Survey Scheme |        |        |          |
|          | S   | 266.38 | 266.38 | 191.38   |
|          |   |        |        | (-)75.00 |

Savings were reportedly due to non-release of salary of ISS staffs at the fag end of the financial year.

|           |  |           |     |     |
|-----------|--|-----------|-----|-----|
| (iii) 113 | Administrative Investigation<br>and Statistics |           |     |     |
| 01        | Statistical Cell (Integrated<br>Sample Survey) |           |     |     |
|           | O  | 308.00    |     |     |
|           | R  | (-)308.00 | ... | ... |

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

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY  
DEVELOPMENT – Contd.**

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (iv) 03                       | Centrally Sponsored Schemes                                |                        |                               |   |
|                               | <b>2403 Animal Husbandry</b>                               |                        |                               |   |
| 796                           | Tribal Areas Sub-plan                                      |                        |                               |   |
| 14                            | National Livestock Health and<br>Disease Control Programme |                        |                               |   |
| S                             | 226.63   |                        |                               |   |
| R                             | 1.46   | 228.09                 | ...                           | (-)228.09                                       |

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

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

|        |                                       |        |        |           |
|--------|---------------------------------------|--------|--------|-----------|
| (v) 04 | State Plan Schemes                    |        |        |           |
|        | <b>2403 Animal Husbandry</b>          |        |        |           |
| 101    | Veterinary Services and Animal Health |        |        |           |
| 16     | Schemes under BA/ SDS                 |        |        |           |
| O      | 966.51                                |        |        |           |
| R      | 32.99                                 | 999.50 | 403.50 | (-)596.00 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹611.00 lakh mainly towards Materials and Supplies and Fuels and Lubricants and decrease of ₹578.01 lakh mainly under Other Revenue Expenditure due to requirement of more/ less funds under respective heads.

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

|           |                                       |          |          |           |
|-----------|---------------------------------------|----------|----------|-----------|
| (vi)      | <b>2403 Animal Husbandry</b>          |          |          |           |
| 001       | Direction and Administration          |          |          |           |
| 01        | Establishment Expenses                |          |          |           |
| O         | 3,293.20                              |          |          |           |
| S         | 374.89                                | 3,668.09 | 3,336.09 | (-)332.00 |
| (vii) 101 | Veterinary Services and Animal Health |          |          |           |
| 01        | Establishment Expenses                |          |          |           |
| O         | 5,881.14                              |          |          |           |
| S         | 395.32                                |          |          |           |
| R         | 20.94                                 | 6,297.40 | 5,928.68 | (-)368.72 |

Augmentation of provision by re appropriation was due to requirement of more funds towards Salaries and Fuels and Lubricants.

Savings at serial numbers (vi) and (vii) were reportedly due to non-release of arrear payment, MACP and other arrear increment and Leave encashment in District level DDOs.

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY  
DEVELOPMENT – Contd.**

| <b>Serial Head<br/>number</b>       |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------------|---|------------------------|-------------------------------|---|
| (viii) <b>2403 Animal Husbandry</b> |   |                        |                               |   |
| 102 Cattle and Buffalo Development  |   |                        |                               |   |
| 01 Establishment Expenses           |   |                        |                               |   |
|                                     | O | 3,162.33               |                               |   |
|                                     | R | 10.34                  | 3,172.67                      | 2,702.67  |
|                                     |   |                        |                               | (-)470.00                                       |

Augmentation of provision by re-appropriation was the net effect of increase of ₹176.43 lakh mainly towards Allowances and Materials and Supplies and decrease of ₹166.09 lakh mainly under Salaries and Leave Travel Expenses due to requirement of more/ less funds under respective heads.

Savings at serial numbers (vi) and (viii) were reportedly due to non-release of arrear payment, MACP, Arrear increment and Leave Encashment at districts.

|                                     |   |          |        |        |
|-------------------------------------|---|----------|--------|--------|
| (ix) 104 Sheep and Wool Development |   |          |        |        |
| 01 Establishment Expenses           |   |          |        |        |
|                                     | O | 301.95   |        |        |
|                                     | R | (-)16.51 | 285.44 | 285.44 |
|                                     |   |          |        | ...    |

Reduction in provision by re-appropriation was the net effect of decrease of ₹45.48 lakh mainly under Salaries and Fuels and Lubricants and increase of ₹28.97 lakh towards Salaries and Office Expenses due to requirement of less/ more funds under respective heads.

|                                   |   |          |        |         |
|-----------------------------------|---|----------|--------|---------|
| (x) <b>2404 Dairy Development</b> |   |          |        |         |
| 102 Dairy Development Projects    |   |          |        |         |
| 01 Establishment Expenses         |   |          |        |         |
|                                   | O | 396.02   |        |         |
|                                   | R | (-)28.24 | 367.78 | 366.88  |
|                                   |   |          |        | (-)0.90 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹33.76 lakh mainly under Allowances and Salaries and increase of ₹5.52 lakh mainly towards Wages and Repair and Maintenance due to requirement of less/ more funds under respective heads.

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY  
DEVELOPMENT – Contd.**

| <b>Serial Head<br/>number</b>                            |                         | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|-------------------------|------------------------|-------------------------------|---|
| (xi) <b>2415 Agricultural Research<br/>and Education</b> |                         |                        |                               |   |
| 03   | <i>Animal Husbandry</i> |                        |                               |   |
| 004  | Research                |                        |                               |   |
| 01   | Establishment Expenses  |                        |                               |   |
|  | O                       | 483.21                 |                               |   |
|  | R                       | (-)27.92               | 455.29                        | 346.48  |
|  |                         |                        |                               | (-)108.81                                       |

Reduction in provision by re-appropriation was the net effect of decrease of ₹39.95 lakh under Salaries and increase of ₹12.03 lakh mainly towards Allowances and Office Expenses due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-release of fund under salary at the fag end of the financial year.

|             |  |        |        |           |
|-------------|--|--------|--------|-----------|
| (xii) 08    | Central Plan Schemes (Fully<br>Funded by Central Government) |        |        |           |
| <b>2403</b> | <b>Animal Husbandry</b>                                      |        |        |           |
| 101         | Veterinary Services and Animal Health                        |        |        |           |
| 22          | National Livestock Mission – Training<br>Assistance          |        |        |           |
|             | S  | 170.00 | 170.00 | ...       |
|             |  |        |        | (-)170.00 |

|             |   |        |        |           |
|-------------|---|--------|--------|-----------|
| (xiii) 03   | Centrally Sponsored Schemes                                 |        |        |           |
| <b>2403</b> | <b>Animal Husbandry</b>                                     |        |        |           |
| 101         | Veterinary Services and Animal Health                       |        |        |           |
| 22          | National Livestock Mission – Livestock<br>Insurance (50:50) |        |        |           |
|             | S   | 124.33 | 124.33 | ...       |
|             |   |        |        | (-)124.33 |

Savings at serial numbers (xii) and (xiii) were reportedly due to non-receipt of finance concurrence from the Finance Department, Government of Arunachal Pradesh.

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY  
DEVELOPMENT – Concl'd.**

**28.1.4** Savings mentioned at note **28.1.3** were partly offset by excess mainly under :

| <b>Serial Head<br/>number</b> |                                | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--------------------------------|------------------------|-------------------------------|---|
| (i)                           | 04 State Plan Schemes          |                        |                               |   |
|                               | <b>2404 Dairy Development</b>  |                        |                               |   |
|                               | 102 Dairy Development Projects |                        |                               |   |
|                               | 11 Schemes under BA/ SDS       |                        |                               |   |
|                               | O                              | 100.00                 |                               |   |
|                               | S                              | 2,961.46               |                               |   |
|                               | R                              | 228.54                 | 3,290.00                      | 3,290.00  |
|                               |                                |                        |                               | ...   |

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

|      |                                 |        |        |        |
|------|---------------------------------|--------|--------|--------|
| (ii) | <b>2403 Animal Husbandry</b>    |        |        |        |
|      | 106 Other Livestock Development |        |        |        |
|      | 01 Establishment Expenses       |        |        |        |
|      | O                               | 149.64 |        |        |
|      | S                               | 63.90  |        |        |
|      | R                               | 14.24  | 227.78 | 227.78 |
|      |                                 |        |        | ...    |

Augmentation of provision by re-appropriation was the net effect of increase of ₹14.54 lakh towards Salaries and Fuels and Lubricants and decrease of ₹0.30 lakh under Leave Travel Concession due to requirement of more/ less funds under respective heads.

|       |                                 |        |        |        |
|-------|---------------------------------|--------|--------|--------|
| (iii) | <b>2403 Animal Husbandry</b>    |        |        |        |
|       | 107 Fooder and Feed Development |        |        |        |
|       | 01 Establishment Expenses       |        |        |        |
|       | O                               | 629.41 |        |        |
|       | S                               | 50.00  |        |        |
|       | R                               | 49.17  | 728.58 | 728.58 |
|       |                                 |        |        | ...    |

Augmentation of provision by re-appropriation was the net effect of increase of ₹49.67 lakh mainly towards Salaries and Allowances and decrease of ₹0.50 lakh under Fuels and Lubricants due to requirement of more/ less funds under respective heads.

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

|   |          | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|----------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |          |                        |                               |   |
| <b>Major Heads:</b>                                   |          |                        |                               |   |
| <b>2425 Co-operation</b>                              |          |                        |                               |   |
| Original  | 24,52,19 |                        |                               |   |
| Supplementary   | 20       | 24,52,39               | 20,81,16                      | (-)3,71,23  |
| Amount surrendered<br>during the year (31 March 2024) |          |                        |                               | 3,22,85   |

**Capital**

**Major Heads:**

**4425 Capital Outlay on Co-operation**

**6425 Loans for Co-operation**

|                                       |       |         |         |     |
|---------------------------------------|-------|---------|---------|-----|
| Original                              | 18,83 |         |         |     |
| Supplementary                         | 96,17 | 1,15,00 | 1,15,00 | ... |
| Amount surrendered<br>during the year |       |         |         | ... |

**Notes and Comments:**

**Revenue:**

**29.1.1** As the overall expenditure of ₹2,081.16 lakh fell short of the original provision of ₹2,452.19 lakh, supplementary provision of ₹0.20 lakh obtained in March 2024 proved totally unnecessary.

**29.1.2** Out of the available savings of ₹371.23 lakh (15.14 *per cent* of the total provision), ₹322.85 lakh (86.97 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**GRANT NO. 29 CO-OPERATION DEPARTMENT – Contd.****29.1.3 Savings occurred mainly under:**

| <b>Serial Head number</b>                          |           | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|--|-----------|--------------------|---------------------------|---|
| (i) 03 Centrally Sponsored Schemes                 |           |                    |                           |   |
| <b>2425 Co-operation</b>                           |           |                    |                           |   |
| 101 Audit of Co-operatives                         |           |                    |                           |   |
| 02 Implementation of Computerization of PACS/Lamps |           |                    |                           |   |
| O  | 220.00    |                    |                           |   |
| R  | (-)200.73 | 19.27              | 12.67                     | (-)6.60                                     |

Reduction in provision by surrender from Other Revenue Expenditure (Central Share and State Share) was made in March 2024 without assigning any reason.

Reasons for the savings have not been intimated (August 2024).

|   |          |       |       |     |
|---|----------|-------|-------|-----|
| (ii) 04 State Plan Schemes                          |          |       |       |     |
| <b>2425 Co-operation</b>                            |          |       |       |     |
| 106 Assistance to multipurpose rural Co- operatives |          |       |       |     |
| 02 Schemes under BA/ SDS                            |          |       |       |     |
| O   | 151.17   |       |       |     |
| R   | (-)91.17 | 60.00 | 60.00 | ... |

Reduction in provision by re-appropriation was the net effect of decrease of ₹35.30 lakh under Other Revenue Expenditure and Grants-in-Aid Salaries and increase of ₹23.54 lakh towards Grants-in-Aid Salaries and Minor Civil and Electric Works due to requirement of less/ more funds under respective heads and surrender of ₹79.41 lakh from Other Revenue Expenditure was made without assigning any reason.

|                                  |          |          |          |          |
|----------------------------------|----------|----------|----------|----------|
| (iii) <b>2425 Co-operation</b>   |          |          |          |          |
| 001 Direction and Administration |          |          |          |          |
| 01 Establishment Expenses        |          |          |          |          |
| O                                | 2,081.02 |          |          |          |
| R                                | (-)42.71 | 2,038.31 | 1,996.53 | (-)41.78 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹250.18 lakh mainly under Allowances and increase of ₹250.18 lakh mainly towards Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹42.71 lakh from Allowances was made without assigning any reason.

Savings were reportedly due to non-drawal of Leave encashment, Arrear pay and allowances and non-fixation of pay due to administrative reasons.

**GRANT NO. 29 CO-OPERATION DEPARTMENT - Concl'd.**

**29.1.4** Savings mentioned at note **29.1.3** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b>                           | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (i) 03 Centrally Sponsored Schemes                      |                        |                               |   |
| <b>2425 Co-operation</b>                                |                        |                               |   |
| 004 Research and Evaluation                             |                        |                               |   |
| 02 Strengthening of Cooperative<br>through Intervention |                        |                               |   |
| S   | 0.20                   |                               |   |
| R   | 11.76                  | 11.96                         | 11.96 ...                                       |

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

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

|   |            | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |            |                        |                               |   |
| <b>Major Head:</b>                                    |            |                        |                               |   |
| <b>3055 Road Transport</b>                            |            |                        |                               |   |
| Original  | 1,65,19,99 | 1,65,19,99             | 1,58,74,18                    | (-)6,45,81  |
| Amount surrendered<br>during the year (31 March 2024) |            |                        |                               | 6,16,79   |
| <b>Capital</b>  |            |                        |                               |   |
| <b>Major Head:</b>                                    |            |                        |                               |   |
| <b>5055 Capital Outlay on Road Transport</b>          |            |                        |                               |   |
| Original  | 80,58      |                        |                               |   |
| Supplementary   | 12,69,42   | 13,50,00               | 13,11,48                      | (-)38,52  |
| Amount surrendered<br>during the year                 |            |                        |                               | ...   |

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

|   |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|--|------------------------|-------------------------------|---|
| <b>Revenue</b>  |  |                        |                               |   |
| <b>Major Heads:</b>                                   |  |                        |                               |   |
| <b>2059</b>   | <b>Public Works</b>                            |                        |                               |   |
| <b>2216</b>   | <b>Housing</b>                                 |                        |                               |   |
| <b>3054</b>   | <b>Roads and Bridges</b>                       |                        |                               |   |
| Original  | 24,39,98,15                                    |                        |                               |   |
| Supplementary   | 48,68,68                                       | 24,88,66,83            | 24,86,34,17                   | (-)2,32,66  |
| Amount surrendered<br>during the year (31 March 2024) |  |                        |                               | 22,60,00  |
| <b>Capital</b>  |  |                        |                               |   |
| <b>Major Heads:</b>                                   |  |                        |                               |   |
| <b>4059</b>   | <b>Capital Outlay on<br/>Public Works</b>      |                        |                               |   |
| <b>4216</b>   | <b>Capital Outlay on Housing</b>               |                        |                               |   |
| <b>5054</b>   | <b>Capital Outlay on<br/>Roads and Bridges</b> |                        |                               |   |
| Original  | 4,29,14,20                                     |                        |                               |   |
| Supplementary   | 21,93,45,34                                    | 26,22,59,54            | 29,16,11,47                   | (+)2,93,51,93                                       |
| Amount surrendered<br>during the year                 |  |                        |                               | ...   |

**GRANT NO. 31 PUBLIC WORKS DEPARTMENT - Contd.****Notes and Comments:****Capital:**

**31.2.1** The expenditure exceeded the grant by ₹29,351.93 lakh (Actual excess: ₹2,93,51,92,904); the excess requires regularisation.

**31.2.2** In view of the excess of ₹29,351.93 lakh in the grant, supplementary provision of ₹2,19,345.34 lakh obtained in March 2024 proved inadequate.

**31.2.3** The excess expenditure worked out to 11.19 *per cent* over the total provision.

**31.2.4** Excess occurred mainly under:

| Serial Head number |   | Total grant | Actual expenditure | Excess(+) Savings(-)<br>(₹ in lakh) |
|--------------------|---|-------------|--------------------|-------------------------------------|
| (i)                | 04 State Plan Schemes                             |             |                    |                                     |
|                    | <b>4059 Capital Outlay on Public Works</b>        |             |                    |                                     |
|                    | 01 Office Buildings                               |             |                    |                                     |
|                    | 051 Construction-General Pool Accommodation       |             |                    |                                     |
|                    | 01 Budget Announcement/ State Development Schemes |             |                    |                                     |
|                    | O   | 4,644.91    |                    |                                     |
|                    | S   | 49,819.33   | 54,464.24          | 84,347.90                           |
|                    |   |             |                    | (+)29,883.66                        |

The department stated (August 2024) that excess was due to reflection of less budget provision of ₹54,281.16 lakh under 4059-01-051-01 Budget Announcement/ State Development Schemes and 2059-80-051-02 Budget Announcement/ State Development Schemes by the Finance Department (Budget), Government of Arunachal Pradesh.

|      |   |             |             |             |     |
|------|---|-------------|-------------|-------------|-----|
| (ii) | 04 State Plan Schemes                             |             |             |             |     |
|      | <b>5054 Capital Outlay on Roads and Bridges</b>   |             |             |             |     |
|      | 04 District and Other Roads                       |             |             |             |     |
|      | 337 Road Works                                    |             |             |             |     |
|      | 07 Budget Announcement/ State Development Schemes |             |             |             |     |
|      | O   | 12,614.20   |             |             |     |
|      | S   | 1,31,213.64 |             |             |     |
|      | R   | 55.00       | 1,43,882.84 | 1,43,882.84 | ... |

Augmentation of provision by re-appropriation was the net effect of increase of ₹80,094.82 lakh towards Buildings and Structures and decrease of ₹80,039.82 lakh under Infrastructural Assets due to requirement of more/ less funds under respective heads.

**GRANT NO. 31 PUBLIC WORKS DEPARTMENT - Contd.**

**31.2.5** Excess mentioned at note **31.2.4** were partly offset by savings mainly under:

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (i) 03                        | Centrally Sponsored Schemes                         |                        |                               |   |
|                               | <b>5054 Capital Outlay on Roads<br/>and Bridges</b> |                        |                               |   |
| 04                            | <i>District and Other Roads</i>                     |                        |                               |   |
| 337                           | Road Works  |                        |                               |   |
| 20                            | Schemes Under Central<br>Roads Funds (CRF)          |                        |                               |   |
|                               | O   | 20,000.00              |                               |   |
|                               | S   | 5,000.00               | 24,634.00                     | (-)366.00                                       |
|                               |   | 25,000.00              |                               |   |

Savings were reportedly due to drawal of fund as per actual sanction.

|         |  |          |          |     |
|---------|--|----------|----------|-----|
| (ii) 04 | State Plan Schemes                               |          |          |     |
|         | <b>4216 Capital Outlay on Housing</b>            |          |          |     |
| 01      | <i>Government Residential Buildings</i>          |          |          |     |
| 106     | General Pool Accommodation                       |          |          |     |
| 03      | Budget Announcement/State<br>Development Schemes |          |          |     |
|         | O  | 5,355.09 |          |     |
|         | S  | 4,020.43 |          |     |
|         | R  | 45.00    | 9,420.52 | ... |
|         |  | 9,420.52 | 9,420.52 |     |

Augmentation of provision by re-appropriation was the net effect of increase of ₹689.83 lakh towards Infrastructural Assets and decrease of ₹644.83 lakh under Buildings and Structures due to requirement of more/ less funds under respective heads.

|          |  |           |           |          |
|----------|--|-----------|-----------|----------|
| (iii) 04 | State Plan Schemes   |           |           |          |
|          | <b>5054 Capital Outlay on Roads<br/>and Bridges</b>              |           |           |          |
| 04       | <i>District and Other Roads</i>                                  |           |           |          |
| 337      | Road Works   |           |           |          |
| 19       | Schemes under Rural<br>Infrastructure Development<br>Fund (RIDF) |           |           |          |
|          | S  | 28,901.81 | 28,876.81 | (-)25.00 |
|          |  | 28,901.81 |           |          |

Savings were reportedly due to drawal of fund as per actual sanction.

**GRANT NO. 31 PUBLIC WORKS DEPARTMENT - Contd.**

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (iv) 07                       | Non Lapsable Pool Fund                              |                        |                               |   |
|                               | <b>5054 Capital Outlay on Roads<br/>and Bridges</b> |                        |                               |   |
| 04                            | <i>District and Other Roads</i>                     |                        |                               |   |
| 337                           | Road Works  |                        |                               |   |
| 11                            | Scheme under NLCPR/NESIDS                           |                        |                               |   |
|                               | S   | 139.03                 | 139.03                        | ...   |
|                               |   |                        |                               | (-)139.03                                       |

Savings were reportedly due to non utilisation of fund.

|     |   |          |       |         |
|-----|---|----------|-------|---------|
| (v) | <b>4216 Capital Outlay on Housing</b>   |          |       |         |
| 80  | <i>General</i>  |          |       |         |
| 001 | Direction and Administration  |          |       |         |
| 01  | Purchase of Vehicle, Machinery &<br>equipment, Furniture and Fixtures,<br>Computer Items and Information<br>Communication Technology (ICT)<br>equipment <i>etc.</i> |          |       |         |
|     | O   | 100.00   |       |         |
|     | R   | (-)45.00 | 55.00 | 54.77   |
|     |   |          |       | (-)0.23 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹50.00 lakh under Information, Computer, Telecommunications (ICT) equipment and increase of ₹ five lakh towards Machinery and Equipment due to requirement of less/ more funds under respective heads.

|      |   |          |       |         |
|------|---|----------|-------|---------|
| (vi) | <b>5054 Capital Outlay on Roads and Bridges</b>   |          |       |         |
| 05   | <i>Roads</i>  |          |       |         |
| 337  | Road Works  |          |       |         |
| 01   | Purchase of Vehicle, Machinery &<br>equipment, Furniture and Fixtures,<br>Computer Items and Information<br>Communication Technology (ICT)<br>equipment <i>etc.</i> |          |       |         |
|      | O   | 100.00   |       |         |
|      | R   | (-)55.00 | 45.00 | 43.93   |
|      |   |          |       | (-)1.07 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹75.00 lakh under Information, Computer, Telecommunications (ICT) equipment and increase of ₹20.00 lakh towards Machinery and Equipment due to requirement of less/ more funds under respective heads.

**GRANT NO. 31 PUBLIC WORKS DEPARTMENT - Concl'd.****31.2.6 Suspense Transaction:**

(a) No expenditure under the grant was booked under 'Suspense' in 2023-24, which is not a final head of account. It accommodates transaction pending their adjustments to the final head of account. Therefore, balances under 'suspense' heads are carried forward from year to year. Under the 'suspense' four sub-heads viz. (i) Stock, (ii) Purchase, (iii) Miscellaneous Work Advances and (iv) Workshop Suspense are operated in the books of the state. The nature of the transactions under each of these heads is explained below:

(i) Stock- To this head are charged the values of materials acquired, and not for any particular work. It is credited with the value of materials issued for use on works or sold or transferred to other divisions. This sub-head will, therefore, have a plus of debit balance normally for the book value of materials held in stock and unadjusted charges connected with manufactures, if any.

(ii) Purchase- Operation of this sub head has been discontinued. However, only previous balances are carried forward.

(iii) Miscellaneous Work Advances- Under this sub-head are booked debits for the value of stores sold on credit, expenditure incurred on deposit works in the excess of deposits received, losses of cash or stores not written off and sums recoverable from government servants *etc.* A debit balances under the sub-head thus represents a recoverable amount.

(iv) Workshop Suspense- The charges in respect of jobs executed in Public Works Department Workshop for or on behalf of other agencies are debited to this head, pending recovery or adjustment.

(b) An analysis of transaction under the "Suspense" is included in this grant during 2023-24 is given below:

| Sub-head                            | Opening balance as on 1 <sup>st</sup> April 2023 | Debit (+) | Credit (-) | Closing balance as on 31 <sup>st</sup> March 2024 |
|-------------------------------------|--|-----------|------------|---|
| (₹ in lakh)                         |  |           |            |   |
| Stock                               | (+)3,34.61                                       | ...       | ...        | (+)3,34.61  |
| Purchase                            | (-)18,05.36                                      | ...       | ...        | (-)18,05.36                                       |
| Miscellaneous Public Works Advances | (+)5,54.26                                       | ...       | ...        | (+)5,54.26  |
| Workshop Suspense                   | (+)1,30.92                                       | ...       | ...        | (+)1,30.92  |

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

|                                       |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---------------------------------------|--|------------------------|-------------------------------|---|
| <b>Revenue</b>                        |  |                        |                               |   |
| <b>Major Head:</b>                    |  |                        |                               |   |
| <b>2552</b>                           | <b>North Eastern Areas</b>                       |                        |                               |   |
| Original                              | ...  | ...                    | 1,83,13,20                    | (+)1,83,13,20                                       |
| Amount surrendered<br>during the year |  |                        |                               | ...   |
| <b>Capital</b>                        |  |                        |                               |   |
| <b>Major Head:</b>                    |  |                        |                               |   |
| <b>4552</b>                           | <b>Capital Outlay on North<br/>Eastern Areas</b> |                        |                               |   |
| Supplementary                         | 1,21,80  | 1,21,80                | 1,21,80                       | ...   |
| Amount surrendered<br>during the year |  |                        |                               | ...   |

**Notes and Comments:**

**Revenue:**

**33.1.1** The expenditure exceeded the grant by ₹18,313.20 lakh (Actual excess: ₹1,83,13,20,000); the excess requires regularisation.

**33.1.2** Excess of ₹10,767.99 lakh constituting 2,131.14 *per cent* over the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 33 NORTH EASTERN COUNCIL - Concl'd.****33.1.3 Excess occurred mainly under:**

| <b>Serial Head<br/>number</b>  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) 09 North Eastern Council<br><b>2552 North Eastern Areas</b><br>800 Other Expenditure<br>33 Integrated Fishery<br>Development Programme | ...                    | 18,313.20                     | (+)18,313.20                                    |

Reasons for incurring expenditure without any budget provision by District Fisheries Development Officer, Kra Daadi District, Palin under Palin Treasury have not been intimated (August 2024).

The matter was highlighted to the Finance Department, Government of Arunachal Pradesh. The Finance Department, Government of Arunachal Pradesh vide letter No.BT- 7/2024(E-193288)/132 dated 14.06.2024 informed that (i) Budgetary support/Head of Account was not provided from the Budget Branch of Finance Division (ii) FD concurrence was not accorded from the Finance Concurrence Branch (iii) Expenditure Authorisation was not issued from the State Project Monitoring Unit (SPMU) Branch or Budget Branch.

Moreover, an FIR has been lodged by the Finance Department, Government of Arunachal Pradesh to the Superintendent of Police, Special Investigation Cell, Government of Arunachal Pradesh vide letter No. BT-7/2024(E-193288)/207 dated 16<sup>th</sup> July 2024 for a thorough inquiry.

Excess expenditure of ₹10,767.99 lakh without budget provision was also incurred from the same DDO during the financial year 2022-23.

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

|   |             | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|-------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |             |                        |                               |   |
| <b>Major Heads:</b>                                   |             |                        |                               |   |
| <b>2801 Power</b>                                     |             |                        |                               |   |
| <b>2810 New and Renewable Energy</b>                  |             |                        |                               |   |
| Original  | 15,29,57,28 |                        |                               |   |
| Supplementary   | 47,05,67    | 15,76,62,95            | 12,57,19,71                   | (-)3,19,43,24                                       |
| Amount surrendered<br>during the year (31 March 2024) |             |                        |                               | 3,01,10,26  |
| <b>Capital</b>  |             |                        |                               |   |
| <b>Major Head:</b>                                    |             |                        |                               |   |
| <b>4801 Capital Outlay on Power Projects</b>          |             |                        |                               |   |
| Original  | 2,13,74,41  |                        |                               |   |
| Supplementary   | 1,63,06,36  | 3,76,80,77             | 4,28,17,10                    | (+)51,36,33   |
| Amount surrendered<br>during the year                 |             |                        |                               |   |
| <b>Notes and Comments:</b>                            |             |                        |                               |   |

**Revenue:**

**34.1.1** As the overall expenditure of ₹1,25,719.71 lakh fell far short of the original provision of ₹1,52,957.28 lakh, supplementary provision of ₹4,705.67 lakh obtained in March 2024 proved totally unnecessary.

**34.1.2** Out of the available savings of ₹31,943.24 lakh (20.26 *per cent* of the total provision), ₹30,110.26 lakh (94.26 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**34.1.3** Savings of ₹21,928.60 lakh constituting 16.12 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 34 POWER (ELECTRICAL) – Contd.**

**34.1.4** Savings occurred mainly under:

| <b>Serial Head number</b> |   | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------|---|--------------------|---------------------------|---|
| (i) 04                    | State Plan Schemes                      |                    |                           |   |
|                           | <b>2810 New and Renewable Energy</b>    |                    |                           |   |
| 102                       | Renewable Energy for Rural Applications |                    |                           |   |
| 01                        | Schemes under BA/ SDS                   |                    |                           |   |
|                           | O                                       | 430.00             |                           |   |
|                           | S                                       | 2,388.20           | 2,818.20                  | 1,920.91                                    |
|                           |   |                    |                           | (-)897.29                                   |

Savings were reportedly due to making of payments as per work done.

|           |                         |              |           |           |
|-----------|-------------------------|--------------|-----------|-----------|
| (ii) 2801 | <b>Power</b>            |              |           |           |
| 01        | <i>Hydel Generation</i> |              |           |           |
| 101       | Purchase of Power       |              |           |           |
| 01        | Purchase of Electricity |              |           |           |
|           | O                       | 80,000.00    |           |           |
|           | R                       | (-)14,351.50 | 65,648.50 | 65,648.50 |
|           |                         |              |           | ...       |

Reduction in provision by surrender from Other Revenue Expenditure was made in March 2024 without assigning any reason.

|          |                                      |              |           |           |
|----------|--------------------------------------|--------------|-----------|-----------|
| (iii) 05 | <i>Transmission and Distribution</i> |              |           |           |
| 001      | Direction and Administration         |              |           |           |
| 01       | Establishment Expenses               |              |           |           |
|          | O                                    | 60,506.40    |           |           |
|          | R                                    | (-)16,222.48 | 44,283.92 | 43,397.74 |
|          |                                      |              |           | (-)886.18 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,202.08 lakh mainly under Salaries and Wages and increase of ₹2,273.36 lakh mainly towards Office Expenses and Fuels and Lubricants due to requirement of less/ more funds under respective heads and surrender of ₹14,293.76 lakh mainly from Salaries and Allowances was made without assigning any reason.

Savings were reportedly due to non-payment of MACP arrear.

|           |   |          |          |          |
|-----------|---|----------|----------|----------|
| (iv) 2810 | <b>New and Renewable Energy</b>                       |          |          |          |
| 800       | Other Expenditure                                     |          |          |          |
| 01        | Grants to Arunachal Pradesh Energy Development Agency |          |          |          |
|           | O   | 2,470.12 |          |          |
|           | R   | (-)51.61 | 2,418.51 | 2,418.51 |
|           |   |          |          | ...      |

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

**GRANT NO. 34 POWER (ELECTRICAL) – Contd.**

| <b>Serial Head<br/>number</b>           | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (v) 04 State Plan Schemes               |                        |                               |   |
| <b>2801 Power</b>                       |                        |                               |   |
| 05 <i>Transmission and Distribution</i> |                        |                               |   |
| 052 Machinery and Equipment             |                        |                               |   |
| 01 Schemes under BA/ SDS                |                        |                               |   |
| O 50.00                                 |                        |                               |   |
| R (-)50.00                              | ...                    | ...                           | ...   |

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

**34.1.5** Savings mentioned at note **34.1.4** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b>               | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (i) <b>2801 Power</b>                       |                        |                               |   |
| 05 <i>Transmission and<br/>Distribution</i> |                        |                               |   |
| 052 Machinery and Equipment                 |                        |                               |   |
| 02 Maintenance of Assets                    |                        |                               |   |
| O 9,465.00                                  |                        |                               |   |
| S 2,317.47                                  |                        |                               |   |
| R 557.53                                    | 12,340.00              | 12,290.49                     | (-)49.51  |

Augmentation of provision by re-appropriation was the net effect of increase of ₹4,272.53 lakh towards Repair and Maintenance and decrease of ₹2,250.00 lakh under Minor Civil and Electric Works due to requirement of more/ less funds under respective heads and surrender of ₹1,465.00 lakh from Other Revenue Expenditure was made without assigning any reason.

Final savings were reportedly due to incurring of expenditure as per LOC authorisation received from the Finance Department (Budget), Government of Arunachal Pradesh.

**(ii) 2810 New and Renewable Energy**

|  |       |       |     |
|--|-------|-------|-----|
| 800 Other Expenditure                                      |       |       |     |
| 03 Grants to Arunachal Pradesh<br>Power Development Agency |       |       |     |
| O 35.76  |       |       |     |
| R 7.80   | 43.56 | 43.56 | ... |

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

**GRANT NO. 34 POWER (ELECTRICAL) - Concl'd.****Capital:**

**34.2.1** The expenditure exceeded the grant by ₹5,136.33 lakh (Actual excess: ₹51,36,32,716); the excess requires regularisation.

**34.2.2** In view of the excess of ₹5,136.33 lakh in the grant, supplementary provision of ₹16,306.36 lakh obtained in March 2024 proved inadequate.

**34.2.3** The excess expenditure worked out to 13.63 *per cent* over the total provision.

**34.2.4** Excess occurred mainly under:

| Serial Head<br>number |  | Total<br>grant | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in lakh) |
|-----------------------|--|----------------|-----------------------|--|
| (i)                   | 04 State Plan Schemes                        |                |                       |  |
|                       | <b>4801 Capital Outlay on Power Projects</b> |                |                       |  |
|                       | 01 <i>Hydel Generation</i>                   |                |                       |  |
|                       | 052 Machinery and Equipment                  |                |                       |  |
|                       | 02 Creation of Assets under<br>BA/ SDS       |                |                       |  |
|                       | O  | 21,374.41      |                       |  |
|                       | S  | 16,273.50      | 37,647.91             | 42,784.54                              |
|                       |  |                |                       | (+)5,136.63                            |

The department stated (August 2024) that the actual Budget Grant under this head was ₹44,418.70 lakh as per the Revised Estimate received from the Planning and Investment Department, Government of Arunachal Pradesh. But the contention of the Department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

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

|                                       |                                  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---------------------------------------|----------------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>                        |                                  |                        |                               |   |
| <b>Major Head:</b>                    |                                  |                        |                               |   |
| <b>2220</b>                           | <b>Information and Publicity</b> |                        |                               |   |
| Original                              | 44,86,34                         |                        |                               |   |
| Supplementary                         | 11,30,21                         | 56,16,55               | 53,03,44                      | (-)3,13,11  |
| Amount surrendered<br>during the year |                                  |                        |                               | ...   |

**Capital**

**Major Head:**

|   |  |         |         |            |
|---|--|---------|---------|------------|
| <b>4220</b>   | <b>Capital Outlay on<br/>Information and Publicity</b> |         |         |            |
| Original  | 2,70,60  |         |         |            |
| Supplementary   | 15   | 2,70,75 | 1,66,30 | (-)1,04,45 |
| Amount surrendered<br>during the year (31 March 2024) |  |         |         | 1,75,11    |

**Notes and Comments:**

**Revenue:**

**35.1.1** In view of the overall savings of ₹313.11 lakh (5.57 *per cent* of the total provision) in the grant, supplementary provision of ₹1,130.21 lakh obtained in March 2024 proved excessive.

**35.1.2** No part of the available savings of ₹313.11 lakh was anticipated for surrender during the year.

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

| <b>Serial Head number</b> |                                       | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------|---------------------------------------|--------------------|---------------------------|---|
| (i) 04                    | State Plan Schemes                    |                    |                           |   |
|                           | <b>2220 Information and Publicity</b> |                    |                           |   |
| 60                        | <i>Others</i>                         |                    |                           |   |
| 101                       | Advertising and Visual Publicity      |                    |                           |   |
| 02                        | Schemes under BA/ SDS                 |                    |                           |   |
|                           | O                                     | 2,429.40           |                           |   |
|                           | S                                     | 818.95             | 3,248.35                  | 2,979.82                                    |
|                           |                                       |                    |                           | (-)268.53                                   |

The department stated (August 2024) that the actual Budget Grant under this head was ₹3,175.35 lakh as per the Revised Estimate 2023-24 received from the Finance Department (Budget), Government of Arunachal Pradesh and accordingly expenditure was incurred. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|  |                              |          |          |          |
|--|------------------------------|----------|----------|----------|
| (ii) <b>2220 Information and Publicity</b> |                              |          |          |          |
| 60   | <i>Others</i>                |          |          |          |
| 001  | Direction and Administration |          |          |          |
| 01   | Establishment Expenses       |          |          |          |
|  | O                            | 2,056.94 |          |          |
|  | S                            | 311.26   | 2,368.20 | 2,323.62 |
|  |                              |          |          | (-)44.58 |

Savings were reportedly due to non-payment of Arrear pay, MACP arrear and other allowances.

**Capital**

**35.2.1** As the overall expenditure of ₹166.30 lakh fell far short of the original provision of ₹270.60 lakh, supplementary provision of ₹0.15 lakh obtained in March 2024 proved totally unnecessary.

**35.2.2** Out of the available savings of ₹104.45 lakh (38.58 *per cent* of total provision), ₹175.11 lakh (167.65 *per cent* of the total savings) was injudiciously surrendered in March 2024.

**GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS - Concl'd.****35.2.3 Savings occurred mainly under:**

| <b>Serial Head number</b> |   | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------|---|--------------------|---------------------------|---|
| (i) 04                    | State Plan Schemes                                      |                    |                           |   |
|                           | <b>4220 Capital Outlay on Information and Publicity</b> |                    |                           |   |
| 60                        | <i>Others</i>   |                    |                           |   |
| 101                       | Buildings   |                    |                           |   |
| 02                        | Creation of Assets under BA/ SDS                        |                    |                           |   |
|                           | O   | 270.60             |                           |   |
|                           | R   | (-)219.60          | 51.00                     | 122.13                                      |
|                           |   |                    |                           | (+)71.13                                    |

Reduction in provision by re-appropriation (₹44.49 lakh) was due to requirement of less fund under Infrastructural Assets and that by surrender (₹175.11 lakh) from Buildings and Structures and Infrastructural Assets was made without assigning any reason.

The department stated (August 2024) that the actual Budget Grant under this head was ₹124.00 lakh as per the budget allocation received from the Planning Department, Government of Arunachal Pradesh and accordingly expenditure of ₹122.13 lakh was incurred and excess was due to erroneous reflection of budget provision by the Finance Department (Budget), Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**35.2.4 Savings mentioned at note 35.2.3 were partly offset by excess mainly under:**

| <b>Serial Head number</b> |   | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------|---|--------------------|---------------------------|---|
| (i)                       | <b>4220 Capital Outlay on Information and Publicity</b>   |                    |                           |   |
| 60                        | <i>Others</i>   |                    |                           |   |
| 101                       | Buildings   |                    |                           |   |
| 03                        | Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i> |                    |                           |   |
|                           | S   | 0.15               |                           |   |
|                           | R   | 44.49              | 44.64                     | 44.17                                       |
|                           |   |                    |                           | (-)0.47                                     |

Augmentation of provision by re-appropriation was due to requirement of more fund towards Motor Vehicles and Information, Computer, Telecommunications (ICT) equipment.

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

|                                       |                                       | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---------------------------------------|---------------------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>                        |                                       |                        |                               |   |
| <b>Major Head:</b>                    |                                       |                        |                               |   |
| <b>3454</b>                           | <b>Census, Surveys and Statistics</b> |                        |                               |   |
| Original                              | 30,30,32                              |                        |                               |   |
| Supplementary                         | 1,00,61                               | 31,30,93               | 28,46,24                      | (-)2,84,69  |
| Amount surrendered<br>during the year |                                       |                        |                               | ...   |

**Capital**

**Major Head:**

**5475 Capital Outlay on Other General  
Economic Services**

|                                       |       |       |       |      |
|---------------------------------------|-------|-------|-------|------|
| Original                              | 20,52 |       |       |      |
| Supplementary                         | 41,15 | 61,67 | 61,61 | (-)6 |
| Amount surrendered<br>during the year |       |       |       | ...  |

**Notes and Comments:**

**Revenue:**

**36.1.1** As the overall expenditure of ₹2,846.24 lakh fell short of original provision of ₹3,030.32 lakh, supplementary provision ₹100.61 lakh obtained in March 2024 proved totally unnecessary.

**36.1.2** No part of the available savings of ₹284.69 lakh (9.09 *per cent* of the total provision) was anticipated for surrender during the year.

**GRANT NO. 36 ECONOMICS AND STATISTICS – Contd.****36.1.3 Savings occurred mainly under**

| <b>Serial Head number</b> |  | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------|--|--------------------|---------------------------|---|
| (i) 03                    | Centrally Sponsored Schemes                |                    |                           |   |
|                           | <b>3454 Census, Surveys and Statistics</b> |                    |                           |   |
| 02                        | <i>Surveys and Statistics</i>              |                    |                           |   |
| 201                       | National Sample Survey Organisation        |                    |                           |   |
| 01                        | National Sample Surveys Work               |                    |                           |   |
|                           | O  | 475.00             |                           |   |
|                           | S  | 76.28              |                           |   |
|                           | R  | 131.22             | 682.50                    | 453.15                                      |
|                           |  |                    |                           | (-)229.35                                   |

Augmentation of provision by re-appropriation was the net effect of increase of ₹331.59 lakh mainly towards Salaries (Central Share and State Share) and decrease of ₹200.37 lakh under Allowances (Central Share and State Share) due to requirement of more/ less funds under respective heads.

The department stated (August 2024) that the actual Budget Grant under this head was ₹492.79 lakh and ₹453.15 lakh only was released by the PFMS Cell, Government of Arunachal Pradesh during the financial year.

|         |   |          |     |     |
|---------|---|----------|-----|-----|
| (ii) 08 | Central Plan Schemes (Fully funded by Central Government) |          |     |     |
|         | <b>3454 Census, Surveys and Statistics</b>                |          |     |     |
| 02      | <i>Surveys and Statistics</i>                             |          |     |     |
| 112     | Economic Advice and Statistics                            |          |     |     |
| 02      | Preparation of National Population Register (NPR)         |          |     |     |
|         | O   | 54.48    | ... | ... |
|         | R   | (-)54.48 |     | ... |

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

|           |                              |       |       |          |
|-----------|------------------------------|-------|-------|----------|
| (iii) 800 | Other expenditure            |       |       |          |
| 04        | Unique Identification (UIDs) |       |       |          |
|           | S                            | 20.00 | 20.00 | ...      |
|           |                              |       |       | (-)20.00 |

The department stated (August 2024) that this amount of ₹20.00 lakh was supposed to be refunded to the Finance Commission, Ministry of Finance, Government of India and savings occurred due to non-receipt of procedure for refund from the Ministry of Finance, Government of India during the financial year 2023-24.

**GRANT NO. 36 ECONOMICS AND STATISTICS – Concl'd.**

| <b>Serial Head<br/>number</b> | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|------------------------|-------------------------------|---|
|-------------------------------|------------------------|-------------------------------|---|

**(iv) 3454 Census, Surveys and Statistics***01 Census*

001 Direction and Administration

01 Establishment Expenses of  
Directorate

|   |          |          |          |          |
|---|----------|----------|----------|----------|
| O | 1,898.96 |          |          |          |
| R | (-)40.50 | 1,858.46 | 1,837.16 | (-)21.30 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹200.20 lakh mainly under Allowances and Other Revenue Expenditure and increase of ₹159.70 lakh mainly towards Salaries and Office Expenses due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-filling up of vacant posts and incurring of less expenditure under object heads Salaries, Allowances, Wages, Domestic Travel Expenses, Office Expenses and Leave Travel Concession.

**(v) 02 Surveys and Statistics**

111 Vital Statistics

01 Establishment Expenses

|   |          |        |        |          |
|---|----------|--------|--------|----------|
| O | 398.42   |        |        |          |
| R | (-)31.24 | 367.18 | 355.22 | (-)11.96 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹53.12 lakh mainly under Allowances and increase of ₹21.88 lakh mainly towards Salaries and Office Expenses due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-filling up of vacant posts and incurring of less expenditure under object heads Salaries, Allowances and Leave Travel Concession.

**(vi) 112 Economic Advice and Statistics**

03 Unique Identification (UIDs)

|   |         |        |        |         |
|---|---------|--------|--------|---------|
| O | 148.46  |        |        |         |
| R | (-)5.00 | 143.46 | 141.38 | (-)2.08 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹7.50 lakh under Other Revenue Expenditure and increase of ₹2.50 lakh mainly towards Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

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

|                                    |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|------------------------------------|--|------------------------|-------------------------------|---|
| <b>Revenue</b>                     |  |                        |                               |   |
| <b>Major Heads:</b>                |  |                        |                               |   |
| <b>3475</b>                        | <b>Other General Economic Services</b> |                        |                               |   |
| Original                           | 13,65,70                               |                        |                               |   |
| Supplementary                      | 66,23                                  | 14,31,93               | 13,08,95                      | (-)1,22,98  |
| Amount surrendered during the year |  |                        |                               | ...   |

**Capital**

**Major Head:**

|                                    |  |         |         |          |
|------------------------------------|--|---------|---------|----------|
| <b>5475</b>                        | <b>Capital Outlay on Other General Economic Services</b> |         |         |          |
| Original                           | 10,00  |         |         |          |
| Supplementary                      | 1,24,55  | 1,34,55 | 1,91,37 | (+)56,82 |
| Amount surrendered during the year |  |         |         | ...      |

**Notes and Comments:**

**Revenue:**

**37.1.1** As the overall expenditure of ₹1,308.95 lakh fell short of the original provision of ₹1365.70 lakh, supplementary provision of ₹66.23 lakh obtained in March 2024 proved totally unnecessary.

**37.1.2** No part of the available savings of ₹122.98 lakh (8.59 *per cent* of the total provision) was anticipated for surrender during the year 2023-24.

**GRANT NO. 37 LEGAL METROLOGY AND CONSUMER AFFAIRS - Contd.****37.1.3 Savings occurred mainly under:**

| <b>Serial Head number</b> |   | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------|---|--------------------|---------------------------|---|
| (i) 04                    | State Plan Schemes                          |                    |                           |   |
|                           | <b>3475 Other General Economic Services</b> |                    |                           |   |
| 106                       | Regulations of Weights and Measures         |                    |                           |   |
| 02                        | Schemes under BA/ SDS                       |                    |                           |   |
|                           | O   | 140.00             |                           |   |
|                           | R   | (-75.00            | 65.00                     | 46.77                                       |
|                           |   |                    |                           | (-)18.23                                    |

Reduction in provision by re-appropriation was the net effect of decrease of ₹122.00 lakh under Other Revenue Expenditure and increase of ₹47.00 lakh towards Minor Civil and Electric Works due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-utilisation of fund by the executing agencies.

|           |  |          |          |           |
|-----------|--|----------|----------|-----------|
| (ii) 3475 | <b>Other General Economic Services</b> |          |          |           |
| 106       | Regulations of Weights and Measures    |          |          |           |
| 01        | Establishment Expenses                 |          |          |           |
|           | O                                      | 1,088.58 |          |           |
|           | S                                      | 66.23    |          |           |
|           | R                                      | 64.79    | 1,219.60 | 1,118.48  |
|           |  |          |          | (-)101.12 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹114.18 lakh mainly towards Office Expenses and Other Revenue Expenditure and decrease of ₹49.39 lakh mainly under Allowances and Repair and Maintenance due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-filling up vacant posts for which budget provision was kept and non-payment of MACP arrears and Arrear pay.

**GRANT NO. 37 LEGAL METROLOGY AND CONSUMER AFFAIRS - Concl'd.**

**37.1.4** Savings mentioned at note **37.1.3** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (i)                           | <b>3475 Other General Economic<br/>Services</b> |                        |                               |   |
| 103                           | Quality Control and Standardisations            |                        |                               |   |
| 01                            | State Commission and<br>District Forum          |                        |                               |   |
|                               | O   | 137.12                 |                               |   |
|                               | R   | 10.21                  | 147.33                        | 143.70  |
|                               |   |                        |                               | (-)3.63   |

Augmentation of provision by re-appropriation was the net effect of increase of ₹45.85 lakh mainly towards Office Expenses and Repair and Maintenance and decrease of ₹35.64 lakh mainly under Professional Services and Salaries due to requirement of more/ less funds under respective heads.

**Capital:**

**37.2.1** The expenditure exceeded the grant by ₹56.82 lakh (Actual excess: ₹56,82,289); the excess requires regularisation.

**37.2.2** In view of the overall excess of ₹56.82 lakh in the grant, supplementary provision of ₹124.55 lakh obtained in March 2024 proved inadequate.

**37.2.3** The excess expenditure worked out to 42.23 *per cent* over the total provision.

**37.2.4** Excess occurred mainly under:

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (i)                           | <b>04 State Plan Schemes</b>                                      |                        |                               |   |
|                               | <b>5475 Capital Outlay on Other General<br/>Economic Services</b> |                        |                               |   |
| 115                           | Financial Support for Infrastructure<br>Development               |                        |                               |   |
| 01                            | Creation of Assets under BA/ SDS                                  |                        |                               |   |
|                               | O   | 10.00                  |                               |   |
|                               | S   | 75.00                  | 85.00                         | 142.99  |
|                               |   |                        |                               | (+)57.99  |

Reasons for the excess have not been intimated (August 2024).

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

|   |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|---|------------------------|-------------------------------|---|
| <b>Revenue</b>  |   |                        |                               |   |
| <b>Major Heads:</b>                                   |   |                        |                               |   |
| <b>2702</b>   | <b>Minor Irrigation</b>                             |                        |                               |   |
| <b>2711</b>   | <b>Flood Control and Drainage</b>                   |                        |                               |   |
| Original  | 4,69,03,97  |                        |                               |   |
| Supplementary   | 1,42,67,94  | 6,11,71,91             | 3,99,25,72                    | (-)2,12,46,19                                       |
| Amount surrendered<br>during the year (31 March 2024) |   |                        |                               | 1,94,00,00  |
| <b>Capital</b>  |   |                        |                               |   |
| <b>Major Heads:</b>                                   |   |                        |                               |   |
| <b>4702</b>   | <b>Capital Outlay on Minor<br/>Irrigation</b>       |                        |                               |   |
| <b>4711</b>   | <b>Capital Outlay on Flood<br/>Control Projects</b> |                        |                               |   |
| Original  | 1,61,62,81  |                        |                               |   |
| Supplementary   | 4,31,53,05  | 5,93,15,86             | 5,81,18,74                    | (-)11,97,12   |
| Amount surrendered<br>during the year                 |   |                        |                               | ...   |

**Notes and Comments:**

**Revenue:**

**38.1.1** As the overall expenditure of ₹39,925.72 lakh fell far short of the original provision of ₹46,903.97 lakh, supplementary provision of ₹14,267.94 lakh obtained in March 2024 proved totally unnecessary.

**38.1.2** Out of the available savings of ₹21,246.19 lakh (34.73 *per cent* of the total provision), ₹19,400.00 lakh (91.31 *per cent* of the total savings) was precisely anticipated and surrendered in March 2024.

**38.1.3** Savings of ₹25,702.44 lakh constituting 41.44 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 38 WATER RESOURCE DEPARTMENT – Contd.****38.1.4 Savings occurred mainly under:**

| <b>Serial Head number</b>          | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|------------------------------------|--------------------|---------------------------|---|
| (i) 03 Centrally Sponsored Schemes |                    |                           |   |
| <b>2702 Minor Irrigation</b>       |                    |                           |   |
| 01 <i>Surface Water</i>            |                    |                           |   |
| 796 Tribal Area Sub-plan           |                    |                           |   |
| 01 PMKSY - Har Khet ko Pani        |                    |                           |   |
| O 8,800.00                         |                    |                           |   |
| R (-)8,800.00                      | ...                | ...                       | ...   |

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

|                             |     |     |     |
|-----------------------------|-----|-----|-----|
| (ii) 02 <i>Ground Water</i> |     |     |     |
| 796 Tribal Area Sub-plan    |     |     |     |
| 01 PMKSY - Har Khet ko Pani |     |     |     |
| O 2,200.00                  |     |     |     |
| R (-)2,200.00               | ... | ... | ... |

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

|                              |     |     |     |
|------------------------------|-----|-----|-----|
| (iii) 04 State Plan Schemes  |     |     |     |
| <b>2702 Minor Irrigation</b> |     |     |     |
| 03 <i>Maintenance</i>        |     |     |     |
| 102 Lift Irrigation Schemes  |     |     |     |
| 03 Schemes under BA/SDS      |     |     |     |
| O 1,000.00                   |     |     |     |
| R (-)1,000.00                | ... | ... | ... |

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

|                                   |           |           |          |
|-----------------------------------|-----------|-----------|----------|
| (iv) <b>2702 Minor Irrigation</b> |           |           |          |
| 80 <i>General</i>                 |           |           |          |
| 001 Direction and Administration  |           |           |          |
| 01 Establishment Expenses         |           |           |          |
| O 27,903.97                       |           |           |          |
| R (-)12,365.21                    | 15,538.76 | 15,523.58 | (-)15.18 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹6,323.60 lakh under Salaries and Other Revenue Expenditure and increase of ₹658.39 lakh towards Wages due to requirement of less/ more funds under respective heads and surrender of ₹6,700.00 lakh mainly from Salaries and Other Revenue Expenditure was made without assigning any reason.

Reasons for the savings have not been intimated (August 2024).

**GRANT NO. 38 WATER RESOURCE DEPARTMENT – Conclld.**

| <b>Serial Head<br/>number</b>    |                          | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|----------------------------------|--------------------------|------------------------|-------------------------------|---|
| (v) <b>2702 Minor Irrigation</b> |                          |                        |                               |   |
| 80                               | General                  |                        |                               |   |
| 052                              | Machinery and Equipments |                        |                               |   |
| 01                               | Maintenance of Assets    |                        |                               |   |
|                                  | O                        | 2,500.00               |                               |   |
|                                  | S                        | 4,748.26               |                               |   |
|                                  | R                        | (-)238.26              | 7,010.00                      | 7,010.00  |
|                                  |                          |                        |                               | ...   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹790.00 lakh under Minor Civil and Electrical Works and increase of ₹751.74 lakh towards Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹200.00 lakh from Other Revenue Expenditure was made without assigning any reason.

|          |                       |             |          |             |
|----------|-----------------------|-------------|----------|-------------|
| (vi) 800 | Other Expenditure     |             |          |             |
| 09       | Maintenance of Assets |             |          |             |
|          | O                     | 2,500.00    |          |             |
|          | S                     | 4,748.27    |          |             |
|          | R                     | (-)2,248.27 | 5,000.00 | 3,185.00    |
|          |                       |             |          | (-)1,815.00 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,748.27 lakh under Repair and Maintenance and increase of ₹2,000.00 lakh towards Minor Civil and Electrical Works due to requirement of less/ more funds under respective heads and surrender of ₹500.00 lakh mainly from Other Revenue Expenditure was made without assigning any reason.

Reasons for the savings have not been intimated (August 2024).

**38.1.5** Savings mentioned at note **38.1.4** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b>              |                                      | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|--------------------------------------|------------------------|-------------------------------|---|
| (i) <b>2711 Flood Control and Drainage</b> |                                      |                        |                               |   |
| 01   | Flood Control                        |                        |                               |   |
| 800  | Other Expenditure                    |                        |                               |   |
| 02   | Restoration of Flood Protection Work |                        |                               |   |
|  | O                                    | 2,000.00               |                               |   |
|  | S                                    | 4,748.26               |                               |   |
|  | R                                    | 7,451.74               | 14,200.00                     | 14,183.99                                       |
|  |                                      |                        |                               | (-)16.01  |

Augmentation of provision by re-appropriation was the net effect of increase of ₹7,951.74 lakh towards Repair and Maintenance and decrease of ₹500.00 lakh mainly under Minor Civil and Electrical Works due to requirement of more/ less funds under respective heads.

Reasons for the final savings have not been intimated (August 2024).

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

|   |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|--|------------------------|-------------------------------|---|
| <b>Revenue</b>  |  |                        |                               |   |
| <b>Major Heads:</b>                                   |  |                        |                               |   |
| <b>2029</b>   | <b>Land Revenue</b>  |                        |                               |   |
| <b>2030</b>   | <b>Stamps and Registration</b>                             |                        |                               |   |
| <b>2506</b>   | <b>Land Reforms</b>  |                        |                               |   |
| Original  | 38,44,09   | 38,44,09               | 25,78,00                      | (-)12,66,09   |
| Amount surrendered<br>during the year (31 March 2024) |  |                        |                               | 9,16,10   |
| <b>Capital</b>  |  |                        |                               |   |
| <b>Major Head:</b>                                    |  |                        |                               |   |
| <b>4070</b>   | <b>Capital Outlay on Other<br/>Administrative Services</b> |                        |                               |   |
| Original  | 1,50,00  |                        |                               |   |
| Supplementary   | 30,30  | 1,80,30                | 1,79,16                       | (-)1,14   |
| Amount surrendered<br>during the year                 |  |                        |                               | ...   |

**Notes and Comments:**

**Revenue:**

**41.1.1** As the overall expenditure of ₹2,578.00 lakh fell far short of the original provision of ₹3,844.09 lakh, provision made through original grant proved excessive.

**41.1.2** Out of the available savings of ₹1,266.09 lakh (32.94 *per cent* of the total provision), ₹916.10 lakh (72.36 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**41.1.3** Savings of ₹2,820.64 lakh constituting 47.64 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 41 LAND MANAGEMENT – Contd.****41.1.4 Savings occurred mainly under:**

| <b>Serial Head number</b> |   | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------|---|--------------------|---------------------------|---|
| (i) 04                    | State Plan Schemes  |                    |                           |   |
|                           | <b>2506 Land Reforms</b>                                    |                    |                           |   |
| 800                       | Other Expenditure   |                    |                           |   |
| 08                        | Schemes under Budget Announcement/State Development Schemes |                    |                           |   |
|                           | O   | 30.00              |                           |   |
|                           | R   | 5.00               | 35.00                     | 25.00                                       |
|                           |   |                    |                           | (-)10.00                                    |

Augmentation of provision by re-appropriation was the net effect of increase of ₹25.00 lakh towards Other Revenue Expenditure and decrease of ₹20.00 lakh mainly under Office Expenses due to requirement of more/ less funds under respective heads.

The department stated (August 2024) that the actual Budget Grant under this head was ₹25.00 lakh as per the Revised Estimate 2023-24 and accordingly expenditure was incurred. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|      |                          |          |          |           |
|------|--------------------------|----------|----------|-----------|
| (ii) | <b>2029 Land Revenue</b> |          |          |           |
| 103  | Land Records             |          |          |           |
| 01   | Establishment Expenses   |          |          |           |
|      | O                        | 2,695.46 |          |           |
|      | R                        | (-)8.27  | 2,687.19 | 2,361.17  |
|      |                          |          |          | (-)326.02 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹82.49 lakh mainly under Allowances and Other Revenue Expenditure and increase of ₹74.22 lakh mainly towards Domestic Travel Expenses and Office Expenses due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non drawal of arrear pay of suspension period in respect of suspended officers and officials and also non-incorporation of surrender amounts communicated vide letter No. LMD/5/2023 dated 25/03/2024 during finalisation of Revised Estimate by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 41 LAND MANAGEMENT – Concl'd.**

| <b>Serial Head<br/>number</b>  |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--------------------------------|--|------------------------|-------------------------------|---|
| (iii) <b>2029 Land Revenue</b> |  |                        |                               |   |
| 103                            | Land Records                                       |                        |                               |   |
| 03                             | Acquisition of Land and<br>payment of Compensation |                        |                               |   |
| O                              | 1,000.00   |                        |                               |   |
| R                              | (-)1,000.00  | ...                    | ...                           | ...   |

Withdrawal of the entire provision by re-appropriation (₹83.90 lakh) was due to requirement of less fund under Other Revenue Expenditure and that by surrender (₹916.10 lakh) also from Other Revenue Expenditure was made without assigning any reason.

|                               |                              |       |       |         |
|-------------------------------|------------------------------|-------|-------|---------|
| (iv) <b>2506 Land Reforms</b> |                              |       |       |         |
| 001                           | Direction and Administration |       |       |         |
| 01                            | Establishment Expenses       |       |       |         |
| O                             | 77.50                        |       |       |         |
| R                             | (-)21.54                     | 55.96 | 54.98 | (-)0.98 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹27.00 lakh under Other Revenue Expenditure and Office Expenses and increase of ₹5.46 lakh towards Wages due to requirement of less/ more funds under respective heads.

**41.1.5** Savings mentioned at note **41.1.4** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b>           |                              | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------------|------------------------|-------------------------------|---|
| (i) <b>2030 Stamps and Registration</b> |                              |                        |                               |   |
| 02                                      | <i>Stamps - Non-Judicial</i> |                        |                               |   |
| 101                                     | Cost of Stamps               |                        |                               |   |
| 01                                      | Purchase of Stamps           |                        |                               |   |
| O                                       | 41.13                        |                        |                               |   |
| R                                       | 108.71                       | 149.84                 | 136.84                        | (-)13.00  |

Augmentation of provision by re-appropriation was the net effect of increase of ₹110.71 lakh mainly towards Office Expenses and decrease of ₹ two lakh mainly under Domestic Travel Expenses and Other Revenue Expenditure due to requirement of more/ less funds under respective heads.

Final savings were reportedly due to non-receipt of bills under Domestic Travel Expenses, Leave Travel Concession, Repair and Maintenance and Fuels and Lubricants.

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

|   |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|---|------------------------|-------------------------------|---|
| <b>Revenue</b>  |   |                        |                               |   |
| <b>Major Heads:</b>                                   |   |                        |                               |   |
| <b>2501</b>   | <b>Special Programmes for<br/>Rural Development</b> |                        |                               |   |
| <b>2505</b>   | <b>Rural Employment</b>                             |                        |                               |   |
| <b>2515</b>   | <b>Other Rural Development<br/>Programmes</b>       |                        |                               |   |
| Original  | 7,12,44,08  |                        |                               |   |
| Supplementary   | 4,27,52,10  | 11,39,96,18            | 11,32,79,28                   | (-)7,16,90  |
| Amount surrendered<br>during the year (31 March 2024) |   |                        |                               | 4,80,00   |

**Capital**

**Major Head:**

**4515 Capital Outlay on Other  
Rural Development  
Programmes**

|                                       |          |          |          |            |
|---------------------------------------|----------|----------|----------|------------|
| Original                              | 18,66,71 |          |          |            |
| Supplementary                         | 50,76,38 | 69,43,09 | 64,87,36 | (-)4,55,73 |
| Amount surrendered<br>during the year |          |          |          | ...        |

**Notes and Comments:**

**Capital:**

**42.2.1** In view of the overall savings of ₹455.73 lakh (6.56 *per cent* of the total provision) in the grant, supplementary provision of ₹5,076.38 lakh obtained in March 2024 proved excessive.

**42.2.2** No part of the available savings of ₹455.73 lakh was anticipated for surrender during the year.

**GRANT NO. 42 RURAL DEVELOPMENT - Concl'd.****42.2.3** Savings occurred mainly under:

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (i) 04                        | State Plan Schemes  |                        |                               |   |
| <b>4515</b>                   | <b>Capital Outlay on Other<br/>Rural Development<br/>Programmes</b> |                        |                               |   |
| 103                           | Rural Development   |                        |                               |   |
| 03                            | Creation of Assets under<br>BA/ SDS                                 |                        |                               |   |
|                               | O   | 1,866.71               |                               |   |
|                               | S   | 5,060.88               | 6,927.59                      | 6,471.86  |
|                               |   |                        |                               | (-)455.73                                       |

Savings were reportedly due to non-receipt of finance concurrence in time owing to imposition of model code of conduct.

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

|                                       |          | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---------------------------------------|----------|------------------------|-------------------------------|---|
| <b>Revenue</b>                        |          |                        |                               |   |
| <b>Major Head:</b>                    |          |                        |                               |   |
| <b>2405 Fisheries</b>                 |          |                        |                               |   |
| Original                              | 58,10,62 |                        |                               |   |
| Supplementary                         | 46,35,61 | 1,04,46,23             | 68,02,79                      | (-)36,43,44   |
| Amount surrendered<br>during the year |          |                        |                               | ...   |

**Capital**

**Major Heads:**

**4405 Capital Outlay on Fisheries**

**5475 Capital Outlay on Other General  
Economic Services**

|                                       |          |          |          |            |
|---------------------------------------|----------|----------|----------|------------|
| Original                              | 13,75,64 |          |          |            |
| Supplementary                         | 12,94,36 | 26,70,00 | 27,84,11 | (+)1,14,11 |
| Amount surrendered<br>during the year |          |          |          | ...        |

**Notes and Comments:**

**Revenue:**

**43.1.1** In view of the overall savings of ₹3,643.44 lakh in the grant, supplementary provision of ₹4,635.61 lakh obtained in March 2024 proved excessive.

**43.1.2** No part of the available savings of ₹3,643.44 lakh (34.88 *per cent* of the total savings) was anticipated for surrender during the year.

**GRANT NO. 43 FISHERIES – Contd.****43.1.3 Savings occurred mainly under:**

| <b>Serial Head number</b>                                   | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---|--------------------|---------------------------|---|
| (i) 03 Centrally Sponsored Schemes<br><b>2405 Fisheries</b> |                    |                           |   |
| 101 Inland fisheries  |                    |                           |   |
| 10 Pradhan Mantri Matsya Sampada Yojana (PMMSY)             |                    |                           |   |
| O 1,100.00  |                    |                           |   |
| S 4,455.61  |                    |                           |   |
| R (-)5,555.61   | ...                | ...                       | ...   |

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

|   |        |        |           |
|---|--------|--------|-----------|
| (ii) 04 State Plan Schemes<br><b>2405 Fisheries</b> |        |        |           |
| 101 Inland fisheries                                |        |        |           |
| 12 Schemes under BA/ SDS                            |        |        |           |
| O 589.56  |        |        |           |
| S 180.00  |        |        |           |
| R (-)269.56   | 500.00 | 286.26 | (-)213.74 |

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

Reasons for the final savings have not been intimated (August 2024).

**43.1.4 Savings mentioned at note 43.1.3 were partly offset by excess mainly under:**

| <b>Serial Head number</b>                                   | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---|--------------------|---------------------------|---|
| (i) 03 Centrally Sponsored Schemes<br><b>2405 Fisheries</b> |                    |                           |   |
| 796 Tribal Areas Sub-plan                                   |                    |                           |   |
| 01 Pradhan Mantri Matasya Sampada Yojana (PMMSY)            |                    |                           |   |
| O 1,100.00  |                    |                           |   |
| R 5,629.41  | 6,729.41           | 3,404.00                  | (-)3,325.41                                 |

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

Reasons for the savings have not been intimated (August 2024).

**GRANT NO. 43 FISHERIES - Concl'd.**

| <b>Serial Head<br/>number</b> |                              | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|------------------------------|------------------------|-------------------------------|---|
| (ii) <b>2405 Fisheries</b>    |                              |                        |                               |   |
| 001                           | Direction and Administration |                        |                               |   |
| 01                            | Establishment Expenses       |                        |                               |   |
|                               | O                            | 3,021.06               |                               |   |
|                               | R                            | 195.76                 | 3,216.82                      | 3,112.53  |
|                               |                              |                        |                               | (-)104.29                                       |

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

Reasons for the savings have not been intimated (August 2024).

**Capital:**

**43.2.1** The expenditure exceeded the grant by ₹114.11 lakh (Actual excess: ₹1,14,10,512); the excess requires regularisation.

**43.2.2** In view of the excess of ₹114.11 lakh in the grant, supplementary provision of ₹1,294.36 lakh obtained in March 2024 proved inadequate.

**43.2.3** The excess expenditure worked out to 4.27 *per cent* over the total provision.

**43.2.4** Excess occurred mainly under:

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (i) 04                        | State Plan Schemes                      |                        |                               |   |
|                               | <b>4405 Capital Outlay on Fisheries</b> |                        |                               |   |
| 101                           | Inland Fisheries                        |                        |                               |   |
| 02                            | Creation of Assets under<br>BA/ SDS     |                        |                               |   |
|                               | O                                       | 1,375.64               |                               |   |
|                               | S                                       | 1,136.86               | 2,512.50                      | 2,542.47  |
|                               |   |                        |                               | (+)29.97  |

Reasons for the excess have not been intimated (August 2024). Excess expenditure of ₹120.60 lakh was incurred under this head during 2022-23 also.

|          |                                    |        |        |          |
|----------|------------------------------------|--------|--------|----------|
| (ii) 800 | Other Expenditure                  |        |        |          |
| 03       | Scheme on ACA/SPA/SIDF <i>etc.</i> |        |        |          |
|          | S                                  | 152.50 | 152.50 | 241.64   |
|          |                                    |        |        | (+)89.14 |

Reasons for excess have not been intimated (August 2024).

**GRANT NO. 44 ATTACHED OFFICES OF THE SECRETARIAT  
ADMINISTRATION  
(All Voted)**

|                                       |                                     | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---------------------------------------|-------------------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>                        |                                     |                        |                               |   |
| <b>Major Head:</b>                    |                                     |                        |                               |   |
| <b>2052</b>                           | <b>Secretariat-General Services</b> |                        |                               |   |
| Original                              | 11,05,30                            |                        |                               |   |
| Supplementary                         | 2,32,91                             | 13,38,21               | 12,27,01                      | (-)1,11,20  |
| Amount surrendered<br>during the year |                                     |                        |                               | ...   |

**Capital**

**Major Head:**

|                                       |  |         |         |          |
|---------------------------------------|--|---------|---------|----------|
| <b>4070</b>                           | <b>Capital Outlay on Other<br/>Administrative Services</b> |         |         |          |
| Supplementary                         | 2,15,30  | 2,15,30 | 1,84,75 | (-)30,55 |
| Amount surrendered<br>during the year |  |         |         | ...      |

**Notes and Comments:**

**Revenue:**

**44.1.1** In view of the overall savings of ₹111.20 lakh (8.31 *per cent* of the total provision) in the grant, supplementary provision of ₹232.91 lakh obtained in March 2024 proved excessive.

**44.1.2** No part of the available savings of ₹111.20 lakh was anticipated for surrender during the year 2023-24.

**GRANT NO. 44 ATTACHED OFFICES OF THE SECRETARIAT  
ADMINISTRATION- Concl'd.**

**44.1.3** Savings occurred mainly under:

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (i)                           | <b>2052 Secretariat-General Services</b>                  |                        |                               |   |
| 091                           | Attached Offices  |                        |                               |   |
| 02                            | Resident Commissioner,<br>Arunachal Pradesh, New<br>Delhi |                        |                               |   |
|                               | O   | 900.01                 |                               |   |
|                               | S   | 209.79                 | 1,109.80                      | 998.64  |
|                               |   |                        |                               | (-)111.16                                       |

Savings were reportedly due to allotment of excess fund, non-reflection of surrendered fund in the budgetary documents by the Finance Department (Budget), Government of Arunachal Pradesh and also due to exceeding of ceiling limits under some object heads.

**Capital:**

**44.2.1** In view of the overall savings of ₹30.55 lakh (14.19 *per cent* of total provision) in the grant, provision made through supplementary grant proved excessive.

**44.2.2** No part of the available savings of ₹30.55 lakh was anticipated for surrender during the year.

**44.2.3** Savings occurred mainly under

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (i)                           | <b>4070 Capital Outlay on Other<br/>Administrative Services</b>   |                        |                               |   |
| 001                           | Direction and Administration  |                        |                               |   |
| 04                            | Purchase of Vehicle, Machinery &<br>equipment, Furniture and Fixtures,<br>Computer Items and Information<br>Communication Technology (ICT)<br>equipment <i>etc.</i> |                        |                               |   |
|                               | S   | 215.30                 | 215.30                        | 184.75  |
|                               |   |                        |                               | (-)30.55  |

Savings were reportedly due to allotment of excess fund, non-reflection of surrendered fund in the budgetary documents by the Finance Department (Budget), Government of Arunachal Pradesh and also due to exceeding of ceiling limits under some object heads.

**GRANT NO. 45 CIVIL AVIATION  
(All Voted)**

|   |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|--|------------------------|-------------------------------|---|
| <b>Revenue</b>  |  |                        |                               |   |
| <b>Major Heads:</b>                                   |  |                        |                               |   |
| <b>2070</b>   | <b>Other Administrative<br/>Services</b> |                        |                               |   |
| <b>3053</b>   | <b>Civil Aviation</b>                    |                        |                               |   |
| <b>3275</b>   | <b>Other Communication<br/>Services</b>  |                        |                               |   |
| Original  | 1,02,12,68                               |                        |                               |   |
| Supplementary   | 11,98,58                                 | 1,14,11,26             | 78,29,68                      | (-)35,81,58   |
| Amount surrendered<br>during the year (31 March 2024) |  |                        |                               | 34,20,01  |

**Capital**

**Major Head:**

**5053 Capital Outlay on Civil  
Aviation**

|                                       |          |          |          |            |
|---------------------------------------|----------|----------|----------|------------|
| Original                              | 6,03,56  |          |          |            |
| Supplementary                         | 41,94,66 | 47,98,22 | 45,09,63 | (-)2,88,59 |
| Amount surrendered<br>during the year |          |          |          | ...        |

**Notes and Comments:**

**Revenue:**

**45.1.1** As the overall expenditure of ₹7,829.68 lakh fell far short of the original provision of ₹10,212.68 lakh, supplementary provision of ₹1,198.58 lakh obtained in March 2024 proved totally unnecessary.

**45.1.2** Out of the available savings of ₹3,581.58 lakh (31.39 *per cent* of the total provision), ₹3,420.01 lakh (95.49 *per cent* of the total savings) was precisely anticipated and surrendered in March 2024.

**GRANT NO. 45 CIVIL AVIATION - Contd.****45.1.3 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b>  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--------------------------------|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes      |                        |                               |   |
| <b>3053 Civil Aviation</b>     |                        |                               |   |
| 60 Other Aeronautical Services |                        |                               |   |
| 101 Communications             |                        |                               |   |
| 01 Schemes under BA/SDS        |                        |                               |   |
| O                              | 1,281.56               |                               |   |
| R                              | (-)992.75              | 288.81                        | 155.13  |
|                                |                        |                               | (-)133.68                                       |

Reduction in provision by surrender from Other Revenue Expenditure was made in March 2024 without assigning any reason.

Savings were reportedly due to non-utilisation of allotted funds fully by the executing agencies.

|                                  |           |        |         |
|----------------------------------|-----------|--------|---------|
| (ii) <b>3053 Civil Aviation</b>  |           |        |         |
| 80 General                       |           |        |         |
| 001 Direction and Administration |           |        |         |
| 01 Establishment Expenses        |           |        |         |
| O                                | 610.20    |        |         |
| R                                | (-)101.20 | 509.00 | 508.96  |
|                                  |           |        | (-)0.04 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹29.28 lakh under Other Revenue Expenditure and Office Expenses and increase of ₹5.46 lakh towards Rent, Rates and Taxes for Land and Buildings due to requirement of less/ more funds under respective heads and surrender of ₹77.38 lakh mainly from Office Expenses and Minor Civil and Electric Works was made without assigning any reason.

**GRANT NO. 45 CIVIL AVIATION - Contd.**

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (iii)                         | <b>3275 Other Communication Services</b> |                        |                               |   |
|                               | 800 Other Expenditure                    |                        |                               |   |
|                               | 01 Maintenance of Assets                 |                        |                               |   |
|                               | O  | 5,320.92               |                               |   |
|                               | S  | 198.58                 |                               |   |
|                               | R  | (-)-666.42             | 4,853.08                      | 4,825.24  |
|                               |  |                        |                               | (-)-27.84                                       |

Reduction in provision by re-appropriation was the net effect of increase of ₹23.82 lakh towards Office Expenses and Wages due to requirement of more fund and surrender of ₹690.24 lakh from Other Revenue Expenditure without assigning any reason.

Savings were reportedly due to non-receipt of anticipated advertisement bills during the financial year and amounts of bills of baggage screening and electricity charges were less than anticipation. Moreover, the department stated (August 2024) that ₹5.45 lakh and ₹21.10 lakh was surrendered vide Letter Nos. DCA/BT/257/2022-23 dated 22.03.24 and DCA/BT/257/2022-23 dated 22.03.2024 respectively. But as per list of surrenders furnished by the Finance Department, Governments of Arunachal Pradesh, the amounts have not been reflected as surrenders.

|      |   |              |          |          |
|------|---|--------------|----------|----------|
| (iv) | <b>2070 Other Administrative Services</b> |              |          |          |
|      | 114 Purchase and Maintenance of transport |              |          |          |
|      | 01 Communication Flight                   |              |          |          |
|      | O   | 1,500.00     |          |          |
|      | S   | 500.00       |          |          |
|      | R   | (-)-1,050.35 | 949.65   | 949.65   |
|      |   |              |          | ...      |
| (v)  | <b>2070 Other Administrative Services</b> |              |          |          |
|      | 114 Purchase and Maintenance of transport |              |          |          |
|      | 02 VIP Movement                           |              |          |          |
|      | O   | 1,500.00     |          |          |
|      | S   | 500.00       |          |          |
|      | R   | (-)-609.29   | 1,390.71 | 1,390.71 |
|      |   |              |          | ...      |

Reduction in provision by surrender from Other Revenue Expenditure at serial numbers (iv) and (v) was made in March 2024 without assigning any reason.

**Capital:**

**45.2.1** In view of the overall savings of ₹288.59 lakh (6.02 *per cent* of the total provision) in the grant, supplementary provision of ₹4,194.66 lakh obtained in March 2024 proved excessive.

**45.2.2** No part of the available savings of ₹288.59 lakh was anticipated for surrender during the year.

**GRANT NO. 45 CIVIL AVIATION - Concl'd.****45.2.3 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b>                | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes                    |                        |                               |   |
| <b>5053 Capital Outlay on Civil Aviation</b> |                        |                               |   |
| 60 Other Aeronautical Services               |                        |                               |   |
| 101 Communication                            |                        |                               |   |
| 01 Creation of Assets under BA/ SDS          |                        |                               |   |
| O 603.56                                     |                        |                               |   |
| S 4,194.66                                   | 4,798.22               | 4,509.63                      | (-)288.59                                       |

Savings were reportedly due to non-utilisation of allotted funds fully by the executing agencies and also non receipt of estimates against provision of some funds.

**45.2.4 Details of fund transferred to DDO's Bank Account:**

| <b>Sl.<br/>No.</b> | <b>Name of DDO</b>     | <b>Grant<br/>No.</b> | <b>Major<br/>Heads</b> | <b>Amount<br/>Transferred<br/>during<br/>2023-24</b> | <b>Amount<br/>Spent out of<br/>total amount<br/>transferred<br/>during<br/>2023-24</b> | <b>Unspent<br/>amount as<br/>on<br/>31 March<br/>2024<br/>(₹ in lakh)</b> |
|--------------------|------------------------|----------------------|------------------------|--|--|---|
| 1.                 | FAO,<br>Civil Aviation | 45                   | 2070<br>3275           | 6,376.63   | 4,712.10   | 1,664.53  |

**GRANT NO. 46 ARUNACHAL PRADESH PUBLIC SERVICE COMMISSION AND  
STAFF SELECTION BOARD**

|   |          | <b>Total grant/<br/>appropriation</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|----------|---------------------------------------|-------------------------------|---|
| <b>Revenue</b>  |          |                                       |                               |   |
| <b>Major Head:</b>                                    |          |                                       |                               |   |
| <b>2051    Public Service Commission</b>              |          |                                       |                               |   |
| <b>Voted:</b>   |          |                                       |                               |   |
| Original  | 19,00,00 | 19,00,00                              | 6,56,21                       | (-)12,43,79   |
| Amount surrendered<br>during the year (31 March 2024) |          |                                       |                               | 12,43,79  |
| <b>Charged:</b>                                       |          |                                       |                               |   |
| Original  | 14,42,65 | 14,42,65                              | 5,65,44                       | (-)8,77,21  |
| Amount surrendered<br>during the year (31 March 2024) |          |                                       |                               | 8,56,00   |

**Notes and Comments:**

**Revenue:**

**Voted:**

**46.1.1** As the overall expenditure of ₹656.21 lakh fell far short of the original provision of ₹1,900.00 lakh, provision made through original grant proved excessive.

**46.1.2** The entire savings of ₹1,243.79 lakh was precisely anticipated and surrendered in March 2024.

**GRANT NO. 46 ARUNACHAL PRADESH PUBLIC SERVICE COMMISSION AND  
STAFF SELECTION BOARD – Contd.**

**46.1.3** Savings occurred mainly under:

| Serial Head<br>number |  | Total<br>grant | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in lakh) |
|-----------------------|--|----------------|-----------------------|--|
| (i)                   | <b>2051 Public Service Commission</b>  |                |                       |  |
| 103                   | Staff Selection Commission   |                |                       |  |
| 01                    | Establishment Expenses of Arunachal Pradesh<br>Staff Selection Board (APSSB) |                |                       |  |
|                       | O  | 1,900.00       |                       |  |
|                       | R  | (-)1,243.79    | 656.21                | 656.21                                 |
|                       |  |                |                       | ...                                    |

Reduction in provision by re-appropriation was the net effect of decrease of ₹56.21 lakh under Grants-in-Aid General and increase of ₹56.21 lakh towards Grants-in-Aid Salaries due to requirement of less/ more funds under respective heads and surrender of ₹1,243.79 lakh from Grants-in-Aid General was made without assigning any reason.

***Charged:***

**46.1.1** As the overall expenditure of ₹565.44 lakh fell far short of the original provision of ₹1,442.65 lakh, provision made through original appropriation proved excessive.

**46.1.2** Out of the available savings of ₹877.21 lakh (60.81 *per cent* of the total provision), ₹856.00 lakh (68.83 *per cent* of the total savings) was anticipated and surrendered in March 2024.

**46.1.3** Savings of ₹329.30 lakh constituting 23.43 *per cent* of the total provision had occurred under the Revenue Charged Section of this Appropriation in 2022-23 also.

**46.1.4** Savings occurred mainly under:

| Serial Head<br>number |                                       | Total<br>Appropriation | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in lakh) |
|-----------------------|---------------------------------------|------------------------|-----------------------|--|
| (i)                   | <b>2053 Public Service Commission</b> |                        |                       |  |
| 102                   | State Public Service Commission       |                        |                       |  |
| 01                    | Establishment Expenses                |                        |                       |  |
|                       | O                                     | 1,442.65               |                       |  |
|                       | R                                     | (-)856.00              | 586.65                | 565.44                                 |
|                       |                                       |                        |                       | (-)21.21                               |

Reduction in provision by re-appropriation was the net effect of decrease of ₹37.93 lakh under Salaries and increase of ₹37.93 lakh mainly towards Repair and Maintenance and Wages due to requirement of less/ more funds under respective heads and surrender of ₹856.00 lakh from Other Revenue Expenditure and Salaries was made without assigning any reason.

Savings were reportedly due to non-conducting of recruitment examination for consecutive two years owing to administrative reasons.

**GRANT NO. 46 ARUNACHAL PRADESH PUBLIC SERVICE COMMISSION AND  
STAFF SELECTION BOARD – Conclld.**

**46.1.5** Details of fund transferred to DDO's Bank Account:

| <b>Sl. No.</b> | <b>Name of DDO</b>     | <b>Grant No.</b> | <b>Major Head</b> | <b>Amount Transferred during 2023-24</b> | <b>Amount Spent out of total amount transferred during 2023-24</b> | <b>Unspent amount as on 31 March 2024 (₹ in lakh)</b> |
|----------------|------------------------|------------------|-------------------|--|--|---|
| 1.             | Under Secretary, APSSB | 46               | 2051              | 656.21                                   | NIL  | 656.21  |

**GRANT NO. 47 LAW, LEGISLATIVE AND JUSTICE  
(All Voted)**

|   |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|--|------------------------|-------------------------------|---|
| <b>Revenue</b>  |  |                        |                               |   |
| <b>Major Head:</b>                                    |  |                        |                               |   |
| <b>2014</b>   | <b>Administration of Justice</b>                       |                        |                               |   |
| Original  | 63,60,88   | 63,60,88               | 34,33,79                      | (-)29,27,09   |
| Amount surrendered<br>during the year (31 March 2024) |  |                        |                               | 27,66,52  |
| <b>Capital</b>  |  |                        |                               |   |
| <b>Major Heads:</b>                                   |  |                        |                               |   |
| <b>4059</b>   | <b>Capital Outlay on Public Works</b>                  |                        |                               |   |
| <b>4070</b>   | <b>Capital Outlay on Other Administrative Services</b> |                        |                               |   |
| Original  | 20,61,61   |                        |                               |   |
| Supplementary   | 82,86,19   | 1,03,47,80             | 1,02,90,03                    | (-)57,77  |
| Amount surrendered<br>during the year                 |  |                        |                               | ...   |

**Notes and Comments:**

**Revenue:**

**47.1.1** In view of the overall savings of ₹2,927.09 lakh (46.02 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**47.1.2** Out of the available savings of ₹2,927.09 lakh, ₹2,766.52 lakh (94.51 *per cent* of the total saving) was precisely anticipated and surrendered in March 2024.

**GRANT NO. 47 LAW, LEGISLATIVE AND JUSTICE - Contd.****47.1.3 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b>         | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------------------|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes             |                        |                               |   |
| <b>2014 Administration of Justice</b> |                        |                               |   |
| 105 Civil and Session Courts          |                        |                               |   |
| 04 Schemes under BA/ SDS              |                        |                               |   |
| O                                     | 3,131.50               |                               |   |
| R                                     | (-)3,131.50            | ...                           | ...   |

Withdrawal of the entire provision by re-appropriation (₹364.98 lakh) was due to requirement of less fund under Other Revenue Expenditure and Repair and Maintenance and that by surrender (₹2,766.52 lakh) from Repair and Maintenance and Minor Civil and Electric Works was made without assigning any reason.

|  |          |       |       |         |
|--|----------|-------|-------|---------|
| (ii) <b>2014 Administration of Justice</b>                   |          |       |       |         |
| 119 Legal Aid Services                                       |          |       |       |         |
| 01 Establishment Expenses of Law,<br>Legislative and Justice |          |       |       |         |
| O  | 144.35   |       |       |         |
| R  | (-)59.02 | 85.33 | 82.29 | (-)3.04 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹66.70 lakh mainly under Repair and Maintenance and Minor Civil and Electric Works and increase of ₹7.68 lakh towards Wages and Salaries due to requirement of less/ more funds under respective heads.

|                                   |        |        |        |          |
|-----------------------------------|--------|--------|--------|----------|
| (iii) 119 Legal Aid Services      |        |        |        |          |
| 02 State Legal Services Authority |        |        |        |          |
| O                                 | 130.00 |        |        |          |
| R                                 | 19.37  | 149.37 | 106.16 | (-)43.21 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹58.92 lakh towards Grants-in-Aid Salaries and decrease of ₹39.55 lakh under Grants-in-Aid General due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-receipt of finance concurrence from the Finance Department (Budget), Government of Arunachal Pradesh and ₹38.01 lakh was surrendered vide Letter No. JUD-75/BT/2018/Vol-V/1494 dated 22.03.2024. But as per the list of surrenders furnished by the Finance Department (Budget), Government of Arunachal Pradesh, the amounts have not been reflected as surrendered.

**GRANT NO. 47 LAW, LEGISLATIVE AND JUSTICE - Contd.**

**47.1.4** Savings mentioned at note **47.1.3** were partly offset by excess mainly under:

| <b>Serial Head number</b> |   | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------|---|--------------------|---------------------------|---|
| (i)                       | <b>2014 Administration of Justice</b>                   |                    |                           |   |
| 105                       | Civil and Session Courts                                |                    |                           |   |
| 01                        | Estt. Expenses of District & Session Court; Lohit, Tezu |                    |                           |   |
|                           | O   | 102.98             |                           |   |
|                           | R   | 28.03              | 131.01                    | 127.90                                      |
|                           |   |                    |                           | (-)3.11                                     |

Augmentation of provision by re-appropriation was the net effect of increase of ₹31.55 lakh mainly towards Salaries and Office Expenses and decrease of ₹3.52 lakh under Leave Travel Concession and Other Revenue Expenditure due to requirement of more/ less funds under respective heads.

|      |     |  |        |        |         |
|------|-----|--|--------|--------|---------|
| (ii) | 105 | Civil and Session Courts                                 |        |        |         |
|      | 02  | Estt. Expenses of District & Session Court; Lohit, Yupia |        |        |         |
|      |     | O  | 115.40 |        |         |
|      |     | R  | 25.61  | 141.01 | 135.68  |
|      |     |  |        |        | (-)5.33 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹26.13 lakh mainly towards Salaries and Allowance and decrease of ₹0.52 lakh under Other Revenue Expenditure due to requirement of more/ less funds under respective heads.

Savings were reportedly due to receipt of less number of TA bills.

|       |     |                          |          |          |          |
|-------|-----|--------------------------|----------|----------|----------|
| (iii) | 105 | Civil and Session Courts |          |          |          |
|       | 03  | Establishment Expenses   |          |          |          |
|       |     | O                        | 1,662.14 |          |          |
|       |     | R                        | 216.96   | 1,879.10 | 1,837.82 |
|       |     |                          |          |          | (-)41.28 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹258.76 lakh mainly towards Salaries and Office Expense and decrease of ₹41.80 lakh under Other Revenue Expenditure and Fuels and Lubricants due to requirement of more/ less funds under respective heads.

Savings were the residual savings of different object heads under Chief Judicial Magistrate Courts and the Judicial Magistrate First Class Court and submission of less number of TA bills.

**GRANT NO. 47 LAW, LEGISLATIVE AND JUSTICE - Concl'd.**

| <b>Serial Head<br/>number</b>              |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|---|------------------------|-------------------------------|---|
| (iv) <b>2014 Administration of Justice</b> |   |                        |                               |   |
| 105  | Civil and Session Courts                  |                        |                               |   |
| 05   | Additional District and<br>Session Judges |                        |                               |   |
|  | O   | 662.51                 |                               |   |
|  | R   | 59.43                  | 721.94                        | 703.93  |
|  |   |                        |                               | (-)18.01  |

Augmentation of provision by re-appropriation was the net effect of increase of ₹71.23 lakh towards Salaries and Office Expense and decrease of ₹11.80 lakh under Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

Savings were reportedly due to transfer of some officers/officials and submission of less number of TA/LTC bills.

|         |                             |        |        |          |
|---------|-----------------------------|--------|--------|----------|
| (v) 114 | Legal Advisers and Counsels |        |        |          |
| 01      | Advocate General            |        |        |          |
|         | O                           | 212.00 |        |          |
|         | R                           | 64.71  | 276.71 | 230.89   |
|         |                             |        |        | (-)45.82 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹66.96 lakh mainly towards Professional Services and Domestic Travel Expenses and decrease of ₹2.25 lakh under Office Expenses due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-receipt Professional Services bills in time.

|          |                                      |        |        |         |
|----------|--------------------------------------|--------|--------|---------|
| (vi) 114 | Legal Advisers and<br>Counsels       |        |        |         |
| 03       | Legal Fees of Advocates/<br>Counsels |        |        |         |
|          | O                                    | 200.00 |        |         |
|          | R                                    | 9.89   | 209.89 | 209.14  |
|          |                                      |        |        | (-)0.75 |

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

**GRANT NO. 48 HORTICULTURE  
(All Voted)**

|                                    |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|------------------------------------|--|------------------------|-------------------------------|---|
| <b>Revenue</b>                     |  |                        |                               |   |
| <b>Major Heads:</b>                |  |                        |                               |   |
| <b>2401</b>                        | <b>Crop Husbandry</b>                      |                        |                               |   |
| <b>2415</b>                        | <b>Agricultural Research and Education</b> |                        |                               |   |
| Original                           | 2,53,01,62                                 |                        |                               |   |
| Supplementary                      | 57,67,50                                   | 3,10,69,12             | 3,31,23,33                    | (+)20,54,21   |
| Amount surrendered during the year |  |                        |                               | ...   |

**Capital**

**Major Heads:**

|                                    |  |         |         |            |
|------------------------------------|--|---------|---------|------------|
| <b>4401</b>                        | <b>Capital Outlay on Crop Husbandry</b>                      |         |         |            |
| <b>4415</b>                        | <b>Capital Outlay on Agricultural Research and Education</b> |         |         |            |
| Original                           | 1,00,00  |         |         |            |
| Supplementary                      | 8,23,65  | 9,23,65 | 3,82,85 | (-)5,40,80 |
| Amount surrendered during the year |  |         |         | ...        |

**Notes and Comments:**

**Revenue:**

**48.1.1** The expenditure exceeded the grant by ₹2,054.21 lakh (Actual excess: ₹20,54,21,171); the excess requires regularisation.

**48.1.2** In view of the excess of ₹2,054.21 lakh in the grant, supplementary provision of ₹5,767.50 lakh obtained in March 2024 proved inadequate.

**48.1.3** The excess expenditure worked out to 6.61 *per cent* over the total provision.

**GRANT NO. 48 HORTICULTURE - Contd.**

**48.1.4** Excess occurred mainly under:

| Serial Head number |   | Total grant | Actual expenditure | Excess(+) Savings(-)<br>(₹ in lakh) |
|--------------------|---|-------------|--------------------|-------------------------------------|
| (i) 03             | Centrally Sponsored Schemes             |             |                    |                                     |
|                    | <b>2401 Crop Husbandry</b>              |             |                    |                                     |
|                    | 119 Horticulture and Vegetable Crops    |             |                    |                                     |
|                    | 49 National Horticulture Mission (MIDH) |             |                    |                                     |
|                    | O                                       | 1,100.00    |                    |                                     |
|                    | R                                       | (-)172.88   | 927.12             | 1,468.62                            |
|                    |   |             |                    | (+)541.50                           |

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

The department stated (August 2024) that the actual Budget Grant under this head was ₹1,468.62 lakh as per the Budget Grant received from the Finance Department (Budget), Government of Arunachal Pradesh and excess was due to erroneous reflection of budget provision by Finance Department (Budget), Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|          |   |          |          |             |
|----------|---|----------|----------|-------------|
| (ii) 796 | Tribal Area Sub-plan                      |          |          |             |
|          | 01 Integrated Development of Horticulture |          |          |             |
|          | S   | 1,020.96 | 1,020.96 | 3,170.82    |
|          |   |          |          | (+)2,149.86 |

The department stated (August 2024) that the actual Budget Grant under this head was ₹3,170.82 lakh as per the Budget Grant received from the Finance Department (Budget), Government of Arunachal Pradesh and excess was due to erroneous reflection of budget provision by Finance Department (Budget), Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|          |                                      |           |           |           |
|----------|--------------------------------------|-----------|-----------|-----------|
| (iii) 04 | State Plan Schemes                   |           |           |           |
|          | <b>2401 Crop Husbandry</b>           |           |           |           |
|          | 119 Horticulture and Vegetable Crops |           |           |           |
|          | 24 Schemes under BA/ SDS             |           |           |           |
|          | O                                    | 14,688.43 |           |           |
|          | S                                    | 4,239.26  |           |           |
|          | R                                    | 2,122.09  | 21,049.78 | 21,061.99 |
|          |                                      |           |           | (+)12.21  |

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

The department stated (August 2024) that the actual expenditure under this head was ₹21,057.00 lakh which was incurred by the department in compliance to Government sanction order and expenditure authorisation and excess was due to erroneous reflection of budget provision by Finance Department (Budget), Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh and as per accounts, expenditure under this head was ₹21,061.99 lakh.

**GRANT NO. 48 HORTICULTURE - Contd.**

**48.1.5** Excess mentioned at note **48.1.4** were partly offset by savings mainly under:

| <b>Serial Head<br/>number</b>                      | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) 03 Centrally Sponsored Schemes                 |                        |                               |   |
| <b>2401 Crop Husbandry</b>                         |                        |                               |   |
| 789 Special Component Plan for<br>Scheduled Castes |                        |                               |   |
| 01 Integrated Development of<br>Horticulture       |                        |                               |   |
| S  | 501.31                 | 501.31                        | 5.00  |
|  |                        |                               | (-)496.31                                       |

The department stated (August 2024) that the actual Budget Grant under this head was ₹ five lakh as per the Budget Grant received from the Finance Department (Budget), Government of Arunachal Pradesh and excess was due to erroneous reflection of budget provision by Finance Department (Budget), Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|   |             |        |        |          |
|---|-------------|--------|--------|----------|
| (ii) 04 State Plan Schemes                                  |             |        |        |          |
| <b>2415 Agricultural Research<br/>        and Education</b> |             |        |        |          |
| 01 Crop Husbandry   |             |        |        |          |
| 277 Education   |             |        |        |          |
| 02 Schemes under BA/ SDS                                    |             |        |        |          |
| O   | 1,900.00    |        |        |          |
| R   | (-)1,496.81 | 403.19 | 340.00 | (-)63.19 |

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

The department stated (August 2024) that the actual expenditure under this head was ₹408.19 lakh which was incurred by the department in compliance to Government sanction order and expenditure authorisation and excess was due to erroneous reflection of budget provision by Finance Department (Budget), Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh and as per accounts, expenditure under this head was ₹340.00 lakh.

**GRANT NO. 48 HORTICULTURE - Contd.**

| Serial Head<br>number            |   | Total<br>grant | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in lakh) |
|----------------------------------|---|----------------|-----------------------|--|
| (iii) 2401 Crop Husbandry        |   |                |                       |  |
| 001 Direction and Administration |   |                |                       |  |
| 01 Establishment Expenses        |   |                |                       |  |
|                                  | O | 4,220.68       |                       |  |
|                                  | R | (-)148.35      | 4,072.33              | 3,982.50                               |
|                                  |   |                |                       | (-)89.83                               |

Reduction in provision by re-appropriation was the net effect of decrease of ₹402.00 lakh mainly under Allowances and Salaries and increase of ₹253.65 lakh towards Repair and Maintenance and Wages due to requirement of less/ more funds under respective heads.

The department stated (August 2024) that the actual expenditure under this head was ₹4,055.17 lakh and savings of ₹17.16 lakh only occurred under object head Rent, Rates and Taxes for Land and Buildings due to non-receipt of proposals for requirement from the DDO's. But as per accounts, expenditure under this head was ₹3,982.50 lakh.

|  |   |           |          |          |
|--|---|-----------|----------|----------|
| (iv) 119 Horticulture and Vegetable<br>Crops |   |           |          |          |
| 01 Establishment Expenses                    |   |           |          |          |
|  | O | 3,392.51  |          |          |
|  | R | (-)304.05 | 3,088.46 | 3,088.43 |
|  |   |           |          | (-)0.03  |

Reduction in provision by re-appropriation was the net effect of decrease of ₹454.05 lakh mainly under Allowances and Salaries and increase of ₹150.00 lakh towards Repair and Maintenance and Office Expenses due to requirement of less/ more funds under respective heads.

**Capital:**

**48.2.1** In view of the overall savings of ₹540.80 lakh (58.55 *per cent* of the total provision) in the grant, supplementary provision of ₹823.65 lakh obtained in March 2024 proved excessive.

**48.2.2** No part of the available savings of ₹540.80 lakh was anticipated for surrender during the year.

**48.2.3** Savings of ₹31.25 lakh constituting 100.00 *per cent* of the total provision had occurred under the Capital Section of this grant in 2022-23 also.

**GRANT NO. 48 HORTICULTURE - Concl'd.****48.2.4 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b>                | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes                    |                        |                               |   |
| <b>4401 Capital Outlay on Crop Husbandry</b> |                        |                               |   |
| 119 Horticulture and Vegetable Crops         |                        |                               |   |
| 02 Creation of Assets under BA/ SDS          |                        |                               |   |
| O 100.00                                     |                        |                               |   |
| R (-)22.50                                   | 77.50                  | 52.50                         | (-)25.00  |

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

The department stated (August 2024) that the actual expenditure under this head was ₹32.50 lakh which was incurred by the department in compliance to Government sanction order and expenditure authorisation and savings were due to erroneous reflection of budget provision by Finance Department (Budget), Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh and as per accounts, expenditure under this head was ₹52.50 lakh.

|   |        |     |  |           |
|---|--------|-----|--|-----------|
| (ii) 119 Horticulture and Vegetable Crops                     |        |     |  |           |
| 03 Schemes under Rural Infrastructure Development Fund (RIDF) |        |     |  |           |
| S 196.15  | 196.15 | ... |  | (-)196.15 |

Reasons for the savings have not been intimated (August 2024).

|   |        |        |  |           |
|---|--------|--------|--|-----------|
| (iii) 04 State Plan Schemes                                       |        |        |  |           |
| <b>4415 Capital Outlay on Agricultural Research and Education</b> |        |        |  |           |
| 80 General  |        |        |  |           |
| 277 Education   |        |        |  |           |
| 01 Creation of Assets under BA/ SDS                               |        |        |  |           |
| S 627.50  |        |        |  |           |
| R 22.50   | 650.00 | 330.35 |  | (-)319.65 |

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

The department stated (August 2024) that the actual Budget Grant under this head was ₹695.00 lakh as per the Budget Grant received from the Finance Department (Budget), Government of Arunachal Pradesh and ₹125.00 lakh was incurred by the department itself while remaining ₹570.00 lakh was allotted to various executing agencies. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh and also mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by the utilisation certificates.

**GRANT NO. 49 SCIENCE AND TECHNOLOGY  
(All Voted)**

|   |          | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|----------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |          |                        |                               |   |
| <b>Major Head:</b>                                    |          |                        |                               |   |
| <b>3425 Other Scientific Research</b>                 |          |                        |                               |   |
| Original  | 43,61,69 |                        |                               |   |
| Supplementary   | 34,84,28 | 78,45,97               | 54,22,29                      | (-)24,23,68   |
| Amount surrendered<br>during the year (31 March 2024) |          |                        |                               | 2,00,00   |

**Notes and Comments:**

**Revenue:**

**49.1.1** In view of the overall savings of ₹2,423.68 lakh (30.89 *per cent* of the total provision) in the grant, supplementary provision of ₹3,484.28 lakh obtained in March 2024 proved excessive.

**49.1.2** Out of the available savings of ₹2,423.68 lakh, ₹200.00 lakh (8.26 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**49.1.3** Savings occurred mainly under:

| <b>Serial Head<br/>number</b> |                                       | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---------------------------------------|------------------------|-------------------------------|---|
| (i) 04                        | State Plan Schemes                    |                        |                               |   |
|                               | <b>3425 Other Scientific Research</b> |                        |                               |   |
| 60                            | Others                                |                        |                               |   |
| 600                           | Other Schemes                         |                        |                               |   |
| 10                            | Schemes under BA/ SDS                 |                        |                               |   |
|                               | O                                     | 1,282.64               |                               |   |
|                               | S                                     | 2,420.88               |                               |   |
|                               | R                                     | 58.47                  | 3,761.99                      | 1,543.89  |
|                               |                                       |                        |                               | (-)2,218.10                                     |

Augmentation of provision by re-appropriation was the net effect of increase of ₹87.12 lakh towards Grants for creation of Capital Assets and decrease of ₹28.65 lakh under Grants-in-Aid General due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-receipt of finance concurrence from the Finance Department, Government of Arunachal Pradesh in time.

**GRANT NO. 49 SCIENCE AND TECHNOLOGY - Contd.**

| <b>Serial Head<br/>number</b>              |                              | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------------|------------------------|-------------------------------|---|
| (ii) <b>3425 Other Scientific Research</b> |                              |                        |                               |   |
| 60   | <i>Others</i>                |                        |                               |   |
| 001  | Direction and Administration |                        |                               |   |
| 01   | Establishment Expenses       |                        |                               |   |
|  | O                            | 93.00                  |                               |   |
|  | R                            | (-)32.00               | 61.00                         | 55.42   |
|  |                              |                        |                               | (-)5.58   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹37.00 lakh mainly under Other Revenue Expenditure and increase of ₹ five lakh towards Repair and Maintenance due to requirement of less/ more funds under respective heads.

Savings were reportedly due to incurring of expenditure as per requirement of the department.

|           |  |           |          |          |
|-----------|--|-----------|----------|----------|
| (iii) 200 | Assistance to Other<br>Scientific Bodies                     |           |          |          |
| 01        | Arunachal Pradesh State Council of<br>Science and Technology |           |          |          |
|           | O  | 1,333.45  |          |          |
|           | R  | (-)187.55 | 1,145.90 | 1,145.90 |
|           |  |           |          | ...      |

Reduction in provision by re-appropriation (₹27.55 lakh) was due to requirement of less fund under Grants-in-Aid Salaries and that by surrender (₹160.00 lakh) from Grants-in-Aid General and Grants-in-Aid Salaries was made without assigning any reason.

|          |  |          |        |        |
|----------|--|----------|--------|--------|
| (iv) 200 | Assistance to Other<br>Scientific Bodies                         |          |        |        |
| 02       | Assistance to Centre for Earth<br>Sciences and Himalayan Studies |          |        |        |
|          | O  | 255.50   |        |        |
|          | R  | (-)73.20 | 182.30 | 182.30 |
|          |  |          |        | ...    |

Reduction in provision by re-appropriation (₹33.20 lakh) was due to requirement of less fund under Grants-in-Aid Salaries and that by surrender (₹40.00 lakh) from Grants-in-Aid General was made without assigning any reason.

**GRANT NO. 49 SCIENCE AND TECHNOLOGY - Conclld.**

| <b>Serial Head<br/>number</b>             |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|--|------------------------|-------------------------------|---|
| (v) <b>3425 Other Scientific Research</b> |  |                        |                               |   |
| 60  | <i>Others</i>                              |                        |                               |   |
| 600                                       | Other Schemes                              |                        |                               |   |
| 03  | Assistance to AP Science<br>Centre Society |                        |                               |   |
|   | O  | 345.80                 |                               |   |
|   | R  | (-)123.20              | 222.60                        | 222.60  |
|   |  |                        |                               | ...   |

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

**49.1.4** Savings mentioned at note **49.1.3** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b>             |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|--|------------------------|-------------------------------|---|
| (i) <b>3425 Other Scientific Research</b> |  |                        |                               |   |
| 60  | <i>Others</i>  |                        |                               |   |
| 600                                       | Other Schemes  |                        |                               |   |
| 04  | Assistance to State Remote<br>Sensing Application Centre |                        |                               |   |
|   | O  | 703.50                 |                               |   |
|   | R  | 22.40                  | 725.90                        | 725.90  |
|   |  |                        |                               | ...   |

Augmentation of provision by re-appropriation was the net effect of increase of ₹40.00 lakh towards Grants-in-Aid General and decrease of ₹17.60 lakh under Grants-in-Aid Salaries due to requirement of more/ less funds under respective heads.

|          |   |        |        |        |
|----------|---|--------|--------|--------|
| (ii) 600 | Other Schemes   |        |        |        |
| 07       | Centre for Bio-resources and<br>Sustainable Development |        |        |        |
|          | O   | 347.80 |        |        |
|          | R   | 135.08 | 482.88 | 482.88 |
|          |   |        |        | ...    |

Augmentation of provision by re-appropriation was the net effect of increase of ₹160.00 lakh towards Grants-in-Aid General and decrease of ₹24.92 lakh under Grants-in-Aid Salaries due to requirement of more/ less funds under respective heads

**GRANT NO. 50 PLANNING AND INVESTMENT  
(All Voted)**

|   |                                      | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|--------------------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |                                      |                        |                               |   |
| <b>Major Heads:</b>                                   |                                      |                        |                               |   |
| <b>2575</b>   | <b>Other Special Area Programmes</b> |                        |                               |   |
| <b>3451</b>   | <b>Secretariat-Economic Services</b> |                        |                               |   |
| Original  | 3,27,61,04                           |                        |                               |   |
| Supplementary   | 45,31,98                             | 3,72,93,02             | 1,84,64,57                    | (-)1,88,28,45                                       |
| Amount surrendered<br>during the year (31 March 2024) |                                      |                        |                               | 5,00,00   |

**Capital**

**Major Heads:**

|   |  |             |            |                |
|---|--|-------------|------------|----------------|
| <b>4070</b>   | <b>Capital Outlay on Other Administrative Services</b>   |             |            |                |
| <b>4575</b>   | <b>Capital Outlay on other Special Areas Programmes</b>  |             |            |                |
| <b>5475</b>   | <b>Capital Outlay on other General Economic Services</b> |             |            |                |
| Original  | 25,67,38,36  |             |            |                |
| Supplementary   | 40   | 25,67,38,76 | 5,54,49,15 | (-)20,12,89,61 |
| Amount surrendered<br>during the year (31 March 2024) |  |             |            | 17,74,88,32    |

**Notes and Comments:**

**Revenue:**

**50.1.1** As the overall expenditure of ₹18,464.57 lakh fell far short of the original provision of ₹32,761.04 lakh, supplementary provision of ₹4,531.98 lakh obtained in March 2024 proved totally unnecessary.

**50.1.2** Out of the available savings of ₹18,828.45 lakh (50.49 *per cent* of the total provision), ₹500.00 lakh (2.66 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**GRANT NO. 50 PLANNING AND INVESTMENT - Contd.**

**50.1.3** Savings of ₹43,963.90 lakh constituting 77.70 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**50.1.4** Savings occurred mainly under:

| Serial Head number |   | Total grant | Actual expenditure | Excess(+) Savings(-)<br>(₹ in lakh) |
|--------------------|---|-------------|--------------------|-------------------------------------|
| (i)                | 03 Centrally Sponsored Schemes            |             |                    |                                     |
|                    | <b>2575 Other Special Area Programmes</b> |             |                    |                                     |
|                    | 03 Tribal Areas                           |             |                    |                                     |
|                    | 796 Tribal Area Sub-plan                  |             |                    |                                     |
|                    | 04 Vibrant Villages Programme (VVP)       |             |                    |                                     |
|                    | S   | 2,926.98    |                    |                                     |
|                    | R   | 2,323.02    | 5,250.00           | ...                                 |
|                    |   |             |                    | (-)5,250.00                         |

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

The department stated (August 2024) that budget provision of ₹5,250.00 lakh was wrongly reflected under this head.

|      |   |             |           |              |
|------|---|-------------|-----------|--------------|
| (ii) | 04 State Plan Schemes                     |             |           |              |
|      | <b>3451 Secretariat-Economic Services</b> |             |           |              |
|      | 102 District Planning Machinery           |             |           |              |
|      | 08 Schemes under BA/ SDS                  |             |           |              |
|      | O   | 30,745.89   |           |              |
|      | R   | (-)3,359.09 | 27,386.80 | 14,537.34    |
|      |   |             |           | (-)12,849.46 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,609.09 lakh under Other Revenue Expenditure and increase of ₹750.00 lakh towards Minor Civil and Electric Works due to requirement of less/ more funds under respective heads and surrender of ₹500.00 lakh from Other Revenue Expenditure was made without assigning any reason.

Savings were reportedly due to non-release of fund by the Finance Department, Government of Arunachal Pradesh in time which resulted into non-implementation of some of the schemes.

**GRANT NO. 50 PLANNING AND INVESTMENT - Contd.**

| <b>Serial Head<br/>number</b>                   |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|---|------------------------|-------------------------------|---|
| (iii) <b>3451 Secretariat-Economic Services</b> |   |                        |                               |   |
| 090 Secretariat                                 |   |                        |                               |   |
| 01 Establishment Expenses                       |   |                        |                               |   |
|   | O | 1,101.42               |                               |   |
|   | R | (-)215.66              | 885.76                        | 778.18  |
|   |   |                        |                               | (-)107.58                                       |

Reduction in provision by re-appropriation was the net effect of decrease of ₹325.43 lakh mainly under Other Revenue Expenditure and Office Expenses and increase of ₹109.77 lakh towards Salaries and Repair and Maintenance due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-completion of pay fixation process of officers/officials of Planning and Investment Department, Government of Arunachal Pradesh from the Directorate of Audit & Pension during the financial year.

**50.1.5** Savings mentioned at note **50.1.4** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b>                     |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|---|------------------------|-------------------------------|---|
| (i) <b>3451 Secretariat-Economic Services</b>     |   |                        |                               |   |
| 102 District Planning Machinery                   |   |                        |                               |   |
| 01 Establishment Expenses of<br>District Planning |   |                        |                               |   |
|   | O | 913.73                 |                               |   |
|   | R | 751.73                 | 1,665.46                      | 1,544.04  |
|   |   |                        |                               | (-)121.42                                       |

Augmentation of provision by re-appropriation was the net effect of increase of ₹789.23 lakh mainly towards Other Revenue Expenditure and Office Expenses and decrease of ₹37.50 lakh mainly under Allowances and Fuels and Lubricants due to requirement of more/ less funds under respective heads.

Final savings were reportedly due to non-completion of pay fixation process of Officers/Officials of District Planning Unit, Government of Arunachal Pradesh from the Directorate of Audit and Pension during the financial year.

**Capital:**

**50.2.1** As the overall expenditure of ₹55,449.15 lakh fell far short of the original provision of ₹256,738.36 lakh, supplementary provision of ₹0.40 lakh obtained in March 2024 proved totally unnecessary.

**50.2.2** Out of the available savings of ₹2,01,289.61 lakh (78.40 *per cent* of the total provision), ₹177,488.32 lakh (88.18 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**GRANT NO. 50 PLANNING AND INVESTMENT - Contd.**

**50.2.3** Savings of ₹1,91,888.14 lakh constituting 68.82 *per cent* of the total provision had occurred under the Capital Section of this grant in 2022-23 also.

**50.2.4** Savings occurred mainly under:

| Serial Head number                                   | Total grant | Actual expenditure | Excess(+) Savings(-)<br>(₹ in lakh) |
|--|-------------|--------------------|-------------------------------------|
| (i) 03 Centrally Sponsored Schemes                   |             |                    |                                     |
| 4070 Capital Outlay on Other Administrative Services |             |                    |                                     |
| 800 Other Expenditure                                |             |                    |                                     |
| 18 Scheme under BADP                                 |             |                    |                                     |
| O 90,500.00  |             |                    |                                     |
| R (-)86,400.00                                       | 4,100.00    | ...                | (-)4,100.00                         |

Reduction in provision by surrender from Infrastructural Assets (Central Share and State Share) was made in March 2024 without assigning any reason.

Savings were reportedly due to non-release fund by the Government of India under BADP schemes during the financial year for which budget provision was kept.

|  |          |          |  |             |
|--|----------|----------|--|-------------|
| (ii) 04 State Plan Schemes                           |          |          |  |             |
| 4070 Capital Outlay on Other Administrative Services |          |          |  |             |
| 800 Other Expenditure                                |          |          |  |             |
| 16 Scheme under RIDF                                 |          |          |  |             |
| O 49,997.98  |          |          |  |             |
| R (-)45,645.99                                       | 4,351.99 | 2,789.01 |  | (-)1,562.98 |

Reduction in provision by surrender from Infrastructural Assets was made in March 2024 without assigning any reason.

The department stated (August 2024) that funds under RIDF were allotted to the executing agencies. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by the utilisation certificates.

|   |           |           |  |             |
|---|-----------|-----------|--|-------------|
| (iii) 800 Other Expenditure   |           |           |  |             |
| 24 Creation of Assets under Budget Announcement/State Development Schemes |           |           |  |             |
| O 1,09,240.38   |           |           |  |             |
| R (-)93,331.93  | 15,908.45 | 13,009.32 |  | (-)2,899.13 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹55,089.60 lakh under Infrastructural Assets and increase of ₹200.00 lakh towards Motor Vehicles due to requirement of less/ more funds under respective heads and surrender of ₹38,442.33 lakh from Infrastructural Assets was made without assigning any reason.

Savings were reportedly due to non-receipt of LOC authorisation from the Finance Department, Government of Arunachal Pradesh for some of the schemes by the executing agencies.

**GRANT NO. 50 PLANNING AND INVESTMENT - Contd.**

| <b>Serial Head<br/>number</b>                                       | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (iv) 08 Central Plan Schemes(Fully<br>funded by Central Government) |                        |                               |   |
| <b>4070 Capital Outlay on Other<br/>Administrative Services</b>     |                        |                               |   |
| 796 Tribal Area Sub-plan  |                        |                               |   |
| 01 Special Assistance for<br>Capital Expenditure                    |                        |                               |   |
| O 7,000.00  |                        |                               |   |
| R (-)7,000.00   | ...                    | ...                           | ...   |

Withdrawal of the entire provision by surrender from Infrastructural Assets was made in March 2024 without assigning any reason.

|   |        |     |           |
|---|--------|-----|-----------|
| (v) <b>5475 Capital Outlay on other General<br/>Economic Services</b>   |        |     |           |
| 001 Direction and Administration  |        |     |           |
| 01 Purchase of Vehicle, Machinery &<br>equipment, Furniture and Fixtures, Computer<br>Items and Information Communication<br>Technology (ICT) equipment <i>etc.</i> |        |     |           |
| S 0.10  |        |     |           |
| R 139.90  | 140.00 | ... | (-)140.00 |

Augmentation of provision by re-appropriation was due to requirement of more fund towards Furniture & Fixtures and Information, Communication and Telecommunication (ICT) Equipment.

Savings were reportedly due to non-release of fund by the Government of Arunachal Pradesh in time and ₹140.00 lakh was surrendered vide letter No. PD/Acctt-01/2023 dated 14.03.2024. But as per list of surrenders furnished by the Finance Department (Budget), Government of Arunachal Pradesh, the amounts have not been reflected as surrendered.

**GRANT NO. 50 PLANNING AND INVESTMENT - Conclld.**

**50.2.5** Savings mentioned at note **50.2.4** were partly offset by excess mainly under :

| <b>Serial Head<br/>number</b>                                    | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) 03 Centrally Sponsored Schemes                               |                        |                               |   |
| <b>4575 Capital Outlay on other<br/>Special Areas Programmes</b> |                        |                               |   |
| 03 Tribal Areas  |                        |                               |   |
| 796 Tribal Area Sub-plan   |                        |                               |   |
| 02 Vibrant Villages<br>Programme (VVP)                           |                        |                               |   |
| S 0.20   |                        |                               |   |
| R 5,249.80   | 5,250.00               | 2,624.75                      | (-)2,625.25                                     |

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

Final savings were reportedly due to non-receipt of LOC authorisation from the Finance Department, Government of Arunachal Pradesh in time for some of the schemes by the executing agencies.

|   |           |           |              |  |
|---|-----------|-----------|--------------|--|
| (ii) 04 State Plan Schemes                                      |           |           |              |  |
| <b>4070 Capital Outlay on Other<br/>Administrative Services</b> |           |           |              |  |
| 800 Other Expenditure   |           |           |              |  |
| 19 Schemes under MLA<br>LAD/Untied Fund                         |           |           |              |  |
| S 0.10  |           |           |              |  |
| R 49,499.90   | 49,500.00 | 37,026.07 | (-)12,473.93 |  |

Augmentation of provision by re-appropriation was due to requirement of more fund towards Infrastructural Assets and Other Capital Expenditure.

Final savings were reportedly due to non-receipt of LOC authorisation from the Finance Department, Government of Arunachal Pradesh in time for some of the schemes by the executing agencies.

**GRANT NO. 51 LIBRARY  
(All Voted)**

|   |                        | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |                        |                        |                               |   |
| <b>Major Head:</b>                                    |                        |                        |                               |   |
| <b>2205</b>   | <b>Art and Culture</b> |                        |                               |   |
| Original  | 22,07,93               | 22,07,93               | 20,57,56                      | (-)1,50,37  |
| Amount surrendered<br>during the year (31 March 2024) |                        |                        |                               | 1,39,79   |

**Capital**

**Major Head:**

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

|                                       |         |         |         |            |
|---------------------------------------|---------|---------|---------|------------|
| Supplementary                         | 3,14,50 | 3,14,50 | 7,62,81 | (+)4,48,31 |
| Amount surrendered<br>during the year |         |         |         | ...        |

**Notes and Comments:**

**Revenue:**

**51.1.1** As the overall expenditure of ₹2,057.56 lakh fell far short of the original provision of ₹2,207.93 lakh, provision made through original grant proved excessive.

**51.1.2** Out of the available savings of ₹150.37 lakh (6.81 *per cent* of the total provision), ₹139.79 lakh (92.96 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**51.1.3** Savings of ₹358.95 lakh constituting 19.61 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 51 LIBRARY - Contd.****51.1.4 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b> | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes     |                        |                               |   |
| <b>2205 Art and Culture</b>   |                        |                               |   |
| 105 Public Libraries          |                        |                               |   |
| 03 Schemes under BA/ SDS      |                        |                               |   |
| O                             | 756.52                 |                               |   |
| R                             | (-)86.52               | 670.00                        | 670.00  |
|                               |                        |                               | ...   |

Reduction in provision by surrender from Other Revenue Expenditure was made in March 2024 without assigning any reason.

|                                  |          |        |        |         |
|----------------------------------|----------|--------|--------|---------|
| (ii) <b>2205 Art and Culture</b> |          |        |        |         |
| 001 Direction and Administration |          |        |        |         |
| 01 Establishment Expenses        |          |        |        |         |
| O                                | 314.57   |        |        |         |
| R                                | (-)26.41 | 288.16 | 282.08 | (-)6.08 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹27.37 lakh under Allowances and Leave Travel Expenses and increase of ₹30.46 lakh mainly towards Repair and Maintenance and Office Expense due to requirement of less/ more funds under respective heads and surrender of ₹29.50 lakh mainly from Other Revenue Expenditure and Digital Equipment was made without assigning any reason.

Savings were reportedly due to non-filling up of newly created posts during the year 2023-24.

|                                 |          |        |        |         |
|---------------------------------|----------|--------|--------|---------|
| (iii) 105 Public Libraries      |          |        |        |         |
| 01 Maintenance of State Library |          |        |        |         |
| O                               | 304.81   |        |        |         |
| R                               | (-)13.10 | 291.71 | 285.57 | (-)6.14 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹21.04 lakh mainly under Allowances and Other Revenue Expenditure and increase of ₹13.11 lakh mainly towards Salaries and Wages due to requirement of less/ more funds under respective heads and surrender of ₹5.17 lakh mainly from Other Revenue Expenditure and Digital Equipment was made without assigning any reason.

Savings were reportedly due to non-filling up of newly created posts during the year 2023-24.

**GRANT NO. 51 LIBRARY - Concl'd.**

| <b>Serial Head<br/>number</b>    |                                   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|----------------------------------|-----------------------------------|------------------------|-------------------------------|---|
| (iv) <b>2204 Art and Culture</b> |                                   |                        |                               |   |
| 105                              | Public Libraries                  |                        |                               |   |
| 02                               | Maintenance of District Libraries |                        |                               |   |
|                                  | O                                 | 832.03                 |                               |   |
|                                  | R                                 | (-)13.76               | 818.27                        | 819.91  |
|                                  |                                   |                        |                               | (+)1.64   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹52.47 lakh under Allowances and Leave Travel Concession and increase of ₹57.31 lakh mainly towards Salaries due to requirement of less/ more funds under respective heads and surrender of ₹18.60 lakh from Minor Civil and Electric Works and Other Revenue Expenditure was made without assigning any reason.

Reasons for the excess have not been intimated (August 2024).

**Capital:**

**51.2.1** The expenditure exceeded the grant by ₹448.31 lakh (Actual excess: ₹4,48,30,983); the excess requires regularisation.

**51.2.2** In view of the excess of ₹448.31 lakh in the grant, supplementary provision of ₹314.50 lakh proved inadequate.

**51.2.3** The excess expenditure worked out to 142.55 *per cent* over the total provision.

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (i) 04                        | State Plan Schemes   |                        |                               |   |
|                               | <b>4202 Capital Outlay on Education,<br/>Sports, Art and Culture</b> |                        |                               |   |
|                               | 04 <i>Art and Culture</i>  |                        |                               |   |
|                               | 105 Public Libraries   |                        |                               |   |
|                               | 02 Creation of Assets under<br>BA/ SDS                               |                        |                               |   |
|                               | S  | 300.00                 | 300.00                        | 748.95  |
|                               |  |                        |                               | (+)448.95                                       |

The department stated (August 2024) that the actual Budget Grant under this head was ₹970.00 lakh and after obtaining Administrative Approval & Finance Concurrence from the Finance Department, Government of Arunachal Pradesh ₹550.00 lakh was placed to executing agencies under Major Head 4202 and excess was due to erroneous reflection of budget provision of ₹550.00 lakh under Major Head 2205 during finalisation of Revised Estimates of 2023-24.

**GRANT NO. 52 YOUTH AFFAIRS  
(All Voted)**

|                                       |                                  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---------------------------------------|----------------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>                        |                                  |                        |                               |   |
| <b>Major Head:</b>                    |                                  |                        |                               |   |
| <b>2204</b>                           | <b>Sports and Youth Services</b> |                        |                               |   |
| Original                              | 18,28,90                         |                        |                               |   |
| Supplementary                         | 15,74,97                         | 34,03,87               | 34,03,41                      | (-)46   |
| Amount surrendered<br>during the year |                                  |                        |                               | ...   |

**Capital**

**Major Head:**

|   |   |         |         |          |
|---|---|---------|---------|----------|
| <b>4202</b>   | <b>Capital Outlay on<br/>Education, Sports, Art and<br/>Culture</b> |         |         |          |
| Original  | 2,50,00   | 2,50,00 | 2,18,00 | (-)32,00 |
| Amount surrendered<br>during the year (31 March 2024) |   |         |         | 32,00    |

**Notes and Comments:**

**Capital:**

**52.2.1** In view of the overall savings of ₹32.00 lakh (12.80 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**52.2.2** The entire savings of ₹32.00 lakh (100 *per cent* of the total provision) was precisely anticipated and surrendered in March 2024.

**52.2.3** Savings of ₹500.00 lakh constituting 98.04 *per cent* of the total provision had occurred under the Capital Section of this grant in 2022-23 also.

**GRANT NO. 52 YOUTH AFFAIRS - Concl'd.****52.2.4 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b>  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes  |                        |                               |   |
| <b>4202 Capital Outlay on Education,<br/>        Sports, Art and Culture</b> |                        |                               |   |
| 03 <i>Sports and Youth Services</i>  |                        |                               |   |
| 101 Youth Hostels  |                        |                               |   |
| 01 Creation of Assets under<br>BA/ SDS                                       |                        |                               |   |
| O  | 250.00                 |                               |   |
| R  | (-)32.00               | 218.00                        | 218.00  |
|  |                        |                               | ...   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹198.00 lakh under Infrastructural Assets and increase of ₹198.00 lakh towards Other Capital Expenditure and Buildings and Structures due to requirement of less/ more funds under respective heads and surrender of ₹32.00 lakh from Infrastructural Assets was made without assigning any reason.

**GRANT NO. 53 FIRE AND EMENGENCY SERVICES  
(All Voted)**

|   |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|--|------------------------|-------------------------------|---|
| <b>Revenue</b>  |  |                        |                               |   |
| <b>Major Head:</b>                                    |  |                        |                               |   |
| <b>2070</b>   | <b>Other Administrative Services</b>                       |                        |                               |   |
| Original  | 35,41,17   | 35,41,17               | 31,57,59                      | (-)3,83,58  |
| Amount surrendered<br>during the year (31 March 2024) |  |                        |                               | 1,19,02   |
| <b>Capital</b>  |  |                        |                               |   |
| <b>Major Head:</b>                                    |  |                        |                               |   |
| <b>4070</b>   | <b>Capital Outlay on Other<br/>Administrative Services</b> |                        |                               |   |
| Original  | 24,06,96   |                        |                               |   |
| Supplementary   | 17,41,36   | 41,48,32               | 41,24,42                      | (-)23,90  |
| Amount surrendered<br>during the year                 |  |                        |                               | ...   |

**Notes and Comments:**

**Revenue:**

**53.1.1** In view of the overall savings of ₹383.58 lakh (10.83 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**53.1.2** Out of the available savings of ₹383.58 lakh, ₹119.02 lakh (31.03 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**GRANT NO. 53 FIRE AND EMERGENCY SERVICES - Concl'd.****53.1.3 Savings occurred mainly under:**

| <b>Serial Head number</b>          | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|------------------------------------|--------------------|---------------------------|---|
| (i) 03 Centrally Sponsored Schemes |                    |                           |   |
| 2070 Other Administrative Services |                    |                           |   |
| 800 Other Expenditure              |                    |                           |   |
| 10 Modernisation of Fire Service   |                    |                           |   |
| O                                  | 77.00              |                           |   |
| R                                  | (-)77.00           | ...                       | ...   |

Withdrawal of the entire provision by surrender from Other Revenue Expenditure was made in March 2024 without assigning any reason.

|   |          |          |          |           |
|---|----------|----------|----------|-----------|
| (ii) 2070 Other Administrative Services |          |          |          |           |
| 108 Fire Protection and Control         |          |          |          |           |
| 01 Protection and Control               |          |          |          |           |
| O                                       | 3,458.17 |          |          |           |
| R                                       | (-)36.02 | 3,422.15 | 3,157.59 | (-)264.56 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹257.81 lakh mainly under Repair and Maintenance and Other Revenue Expenditure and increase of ₹257.81 lakh mainly towards Salaries and Fuels and Lubricants due to requirement of less/ more funds under respective heads and surrender of ₹36.02 lakh from Domestic Travel Expenses was made without assigning any reason.

Savings were reportedly due to non-filling up of vacant posts, residual savings under Domestic Travel Expenses, Office Expenses, Fuels and Lubricants and Other Revenue Expenditure from different district units and also non-receipt of one advertisement bill during the financial year.

**GRANT NO. 54 TAX, EXCISE AND NARCOTICS  
(All Voted)**

|   |          | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|----------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |          |                        |                               |   |
| <b>Major Head:</b>                                    |          |                        |                               |   |
| <b>2039 State Excise</b>                              |          |                        |                               |   |
| Original  | 36,12,48 |                        |                               |   |
| Supplementary   | 7,47,41  | 43,59,89               | 39,35,58                      | (-)4,24,31  |
| Amount surrendered<br>during the year (31 March 2024) |          |                        |                               | 3,55,00   |

**Capital**

**Major Head:**

**4070 Capital Outlay on Other  
Administrative Services**

|                                       |       |       |       |       |
|---------------------------------------|-------|-------|-------|-------|
| Original                              | 30,00 |       |       |       |
| Supplementary                         | 20,49 | 50,49 | 50,37 | (-)12 |
| Amount surrendered<br>during the year |       |       |       | ...   |

**Notes and Comments:**

**Revenue:**

**54.1.1** In view of the overall savings of ₹424.31 lakh (9.73 *per cent* of the total provision) in the grant, supplementary provision of ₹747.41 lakh obtained in March 2024 proved excessive.

**54.1.2** Out of the available savings of ₹424.31 lakh, ₹355.00 lakh (83.67 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**GRANT NO. 54 TAX, EXCISE AND NARCOTICS - Concl'd.****54.1.3 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b> |                              | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|------------------------------|------------------------|-------------------------------|---|
| (i)                           | <b>2039 State Excise</b>     |                        |                               |   |
| 001                           | Direction and Administration |                        |                               |   |
| 01                            | Headquarter Establishment    |                        |                               |   |
|                               | O                            | 1,041.56               |                               |   |
|                               | S                            | 419.86                 |                               |   |
|                               | R                            | (-)360.00              | 1,101.42                      | 1,037.27  |
|                               |                              |                        |                               | (-)64.15  |

Reduction in provision by re-appropriation was the net effect of decrease of ₹20.66 lakh mainly under Professional Services and Repair and Maintenance and increase of ₹15.66 lakh mainly towards Wages and Domestic Travel Expenses due to requirement of less/ more funds under respective heads and surrender of ₹355.00 lakh mainly from Minor Civil and Electric Works and Other Revenue Expenditure was made without assigning any reason.

Savings were reportedly due to non-drawal of MACP arrear owing to non-fixation of pay, non-availing of leave encashment and non-payment of Wages arrear for which budget provision was kept.

**GRANT NO. 55 STATE LOTTERIES  
(All Voted)**

|   |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|---|------------------------|-------------------------------|---|
| <b>Revenue</b>  |   |                        |                               |   |
| <b>Major Head:</b>                                    |   |                        |                               |   |
| <b>2075</b>   | <b>Miscellaneous General<br/>Services</b> |                        |                               |   |
| Original  | 1,34,36                                   | 1,34,36                | 1,20,58                       | (-)13,78  |
| Amount surrendered<br>during the year (31 March 2024) |   |                        |                               | 12,46   |

**Capital**

**Major Head:**

|                                       |   |       |       |     |
|---------------------------------------|---|-------|-------|-----|
| <b>4075</b>                           | <b>Capital Outlay on<br/>Miscellaneous General<br/>Services</b> |       |       |     |
| Supplementary                         | 10,55   | 10,55 | 10,55 | ... |
| Amount surrendered<br>during the year |   |       |       | ... |

**Notes and Comments:**

**Revenue:**

**55.1.1** In view of the overall savings of ₹13.78 lakh (10.26 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**55.1.2** Out of the available savings of ₹13.78 lakh, 12.46 lakh (90.42 *per cent* of the total savings) was precisely anticipated and surrendered in March 2024.

**55.1.3** Savings of ₹32.15 lakh constituting 21.17 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 55 STATE LOTTERIES - Concl'd.****55.1.4 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b>                  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| <b>(i) 2075 Miscellaneous General Services</b> |                        |                               |   |
| 103 State Lotteries                            |                        |                               |   |
| 01 Establishment Expenses                      |                        |                               |   |
| O  | 134.36                 |                               |   |
| R  | (-)12.46               | 121.90                        | 120.58  |
|  |                        |                               | (-)1.32   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹22.19 lakh under Other Revenue Expenditure and Allowances and increase of ₹22.19 lakh mainly towards Repair and Maintenance and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹12.46 lakh from Awards and Prizes and Other Revenue Expenditure was made without assigning any reason.

**GRANT NO. 56 TOURISM DEPARTMENT  
(All Voted)**

|   |          | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|----------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |          |                        |                               |   |
| <b>Major Head:</b>                                    |          |                        |                               |   |
| <b>3452 Tourism</b>                                   |          |                        |                               |   |
| Original  | 46,14,99 | 46,14,99               | 43,37,13                      | (-)2,77,86  |
| Amount surrendered<br>during the year (31 March 2024) |          |                        |                               | 3,67,22   |
| <b>Capital</b>  |          |                        |                               |   |
| <b>Major Head:</b>                                    |          |                        |                               |   |
| <b>5452 Capital Outlay on Tourism</b>                 |          |                        |                               |   |
| Original  | 15,69,88 |                        |                               |   |
| Supplementary   | 24,34,54 | 40,04,42               | 28,44,21                      | (-)11,60,21   |
| Amount surrendered<br>During the year                 |          |                        |                               | ...   |

**Notes and Comments:**

**Revenue:**

- 56.1.1** In view of the overall savings of ₹277.86 lakh (6.02 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.
- 56.1.2** Against the available savings of ₹277.86 lakh in the grant, surrender of ₹367.22 lakh (132.16 *per cent* over the total savings) in March 2024 was injudicious.

**GRANT NO. 56 TOURISM DEPARTMENT - Contd.****56.1.3** Savings occurred mainly under:

| <b>Serial Head<br/>number</b> |                                  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|----------------------------------|------------------------|-------------------------------|---|
| (i) 04                        | State Plan Schemes               |                        |                               |   |
|                               | <b>3452 Tourism</b>              |                        |                               |   |
|                               | 01 <i>Tourist Infrastructure</i> |                        |                               |   |
|                               | 101 Tourist Centre               |                        |                               |   |
|                               | 03 Schemes under BA/SDS          |                        |                               |   |
|                               | O                                | 3,107.13               |                               |   |
|                               | R                                | (-)383.75              | 2,723.38                      | 2,877.45  |
|                               |                                  |                        |                               | (+)154.07                                       |

Reduction in provision by re-appropriation (₹16.53 lakh) was due to requirement of less fund under Other Revenue Expenditure and that by surrender (₹367.22 lakh) from Other Revenue Expenditure was made without assigning any reason.

Reasons of the excess expenditure have not been intimated (August 2024).

|                          |                                  |          |          |          |
|--------------------------|----------------------------------|----------|----------|----------|
| (ii) <b>3452 Tourism</b> |                                  |          |          |          |
|                          | 80 <i>General</i>                |          |          |          |
|                          | 001 Direction and Administration |          |          |          |
|                          | 01 Establishment Expenses        |          |          |          |
|                          | O                                | 1,507.86 |          |          |
|                          | R                                | 16.53    | 1,524.39 | 1,459.67 |
|                          |                                  |          |          | (-)64.72 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹60.22 lakh towards Repair and Maintenance and Salaries and decrease of ₹43.69 lakh under Other Revenue Expenditure and Allowances due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-finalisation of MACP and DA in time.

**Capital:**

**56.2.1** In view of the overall savings of ₹1,160.21 lakh (28.98 *per cent* of the total provision) in the grant, supplementary provision of ₹2,434.54 lakh obtained in March 2024 proved excessive.

**56.2.2** No part of the available savings of ₹1,160.21 lakh was anticipated for surrender during the year.

**56.2.3** Savings of ₹993.97 lakh constituting 43.56 *per cent* of the total provision had occurred under the Capital Section of this grant in 2022-23 also.

GRANT NO. 56 TOURISM DEPARTMENT - Concl'd.

56.2.4 Savings occurred mainly under:

| Serial Head<br>number                  | Total<br>grant | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in lakh) |
|--|----------------|-----------------------|--|
| (i) 04 State Plan Schemes              |                |                       |  |
| 5452 Capital Outlay on Tourism         |                |                       |  |
| 01 Tourist Infrastructure              |                |                       |  |
| 101 Tourist Centre                     |                |                       |  |
| 54 Creation of Assets under<br>BA/ SDS |                |                       |  |
| O                                      | 1,569.88       |                       |  |
| S                                      | 2,434.54       | 4,004.42              | 2,844.21                               |
|  |                |                       | (-)1,160.21                            |

Savings were reportedly due to late receipt of finance concurrence from the Finance Department, Government of Arunachal Pradesh.

56.2.5 Details of fund transferred to DDO’s Bank Account:

| Sl. No. | Name of DDO                  | Grant No. | Major Head | Amount Transferred during 2023-24 | Amount Spent out of total amount transferred during 2023-24 | Unspent amount as on 31 March 2024 (₹ in lakh) |
|---------|------------------------------|-----------|------------|-----------------------------------|---|--|
| 1.      | Director, Tourism Department | 56        | 3452       | 1,150.00                          | NIL   | 1,150.00                                       |

**GRANT NO. 57 URBAN DEVELOPMENT  
(All Voted)**

|   |                          | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|--------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |                          |                        |                               |   |
| <b>Major Head:</b>                                    |                          |                        |                               |   |
| <b>2217</b>   | <b>Urban Development</b> |                        |                               |   |
| Original  | 2,26,78,23               |                        |                               |   |
| Supplementary   | 10                       | 2,26,78,33             | 1,25,03,71                    | (-)1,01,74,62                                       |
| Amount surrendered<br>during the year (31 March 2024) |                          |                        |                               | 1,01,01,67  |

**Capital**

**Major Head:**

**4217 Capital Outlay on Urban  
Development**

|                                       |            |            |            |             |
|---------------------------------------|------------|------------|------------|-------------|
| Original                              | 71,40,56   |            |            |             |
| Supplementary                         | 1,52,91,05 | 2,24,31,61 | 1,97,54,10 | (-)26,77,51 |
| Amount surrendered<br>during the year |            |            |            | ...         |

**Notes and Comments:**

**Revenue:**

**57.1.1** As the overall expenditure of ₹12,503.71 lakh fell far short of the original provision of ₹22,678.23 lakh, supplementary provision of ₹0.10 lakh obtained in March 2024 proved totally unnecessary.

**57.1.2** Out of the available savings of ₹10,174.62 lakh (44.86 *per cent* of the total provision), ₹10,101.67 lakh (99.28 *per cent* of the total savings) was precisely anticipated and surrendered in March 2024.

**57.1.3** Savings of ₹1,750.23 lakh constituting 12.08 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 57 URBAN DEVELOPMENT – Contd.**

**57.1.4** Savings occurred mainly under:

| <b>Serial Head number</b>  | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|--|--------------------|---------------------------|---|
| (i) 03 Centrally Sponsored Schemes<br><b>2217 Urban Development</b><br>80 <i>General</i><br>191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards <i>etc.</i><br>04 Swachh Bharat Mission (SBM) |                    |                           |   |
| O  | 1,650.00           |                           |   |
| R  | (-)1,579.68        | 70.32                     | ...   |
|  |                    |                           | (-)70.32                                    |

Reduction in provision by re-appropriation (₹48.77 lakh) was due to requirement of less fund under Grants-in-Aid General (State Share) and that by surrender (₹1,530.91 lakh) from Grants-in-Aid General (Central Share and State Share) was made without assigning any reason.

Savings were reportedly due to non-release of fund by the Government of Arunachal Pradesh during 2023-24

|   |             |     |     |     |
|---|-------------|-----|-----|-----|
| (ii) 191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards <i>etc.</i><br>06 Pradhan Mantri Awas Yojana (PMAY) |             |     |     |     |
| O   | 1,650.00    |     |     |     |
| R   | (-)1,650.00 | ... | ... | ... |

Withdrawal of the entire provision by surrender mainly from Grants-in-Aid General and Grants-in-Aid Salaries was made without assigning any reason.

|  |             |          |          |         |
|--|-------------|----------|----------|---------|
| (iii) 04 State Plan Schemes<br><b>2217 Urban Development</b><br>05 <i>Other Urban Development Schemes</i><br>053 Maintenance and Repair<br>01 Schemes under BA/SDS |             |          |          |         |
| O  | 5,466.49    |          |          |         |
| R  | (-)2,136.86 | 3,329.63 | 3,328.92 | (-)0.71 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,616.33 lakh under Minor Civil and Electric Works and increase of ₹255.14 lakh towards Other Revenue Expenditure due to requirement of less/ more funds under respective heads and surrender of ₹775.67 lakh from Minor Civil and Electric Works was made without assigning any reason.

**GRANT NO. 57 URBAN DEVELOPMENT – Contd.**

| <b>Serial Head<br/>number</b>      |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|------------------------------------|---|------------------------|-------------------------------|---|
| (iv) <b>2217 Urban Development</b> |   |                        |                               |   |
| 01                                 | State Capital Development                       |                        |                               |   |
| 053                                | Maintenance and Repair                          |                        |                               |   |
| 01                                 | Beautification Activities of<br>Capital Complex |                        |                               |   |
|                                    | O   | 20.00                  |                               |   |
|                                    | R   | (-)20.00               | ...                           | ...   |

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Minor Civil and Electric Works and Repair and Maintenance.

|        |                              |             |          |          |
|--------|------------------------------|-------------|----------|----------|
| (v) 80 | General                      |             |          |          |
| 001    | Direction and Administration |             |          |          |
| 01     | Establishment Expenses       |             |          |          |
|        | O                            | 9,831.74    |          |          |
|        | R                            | (-)4,884.03 | 4,947.71 | 4,947.69 |
|        |                              |             |          | (-)0.02  |

Reduction in provision by re-appropriation was the net effect of decrease of ₹50.00 lakh mainly under Minor Civil and Electric Works and Rent, Rates and Taxes for Land and Buildings and increase of ₹311.06 lakh towards Wages and Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹5,145.09 lakh from Salaries and Allowances was made without assigning any reason.

**57.1.5** Savings mentioned at note **57.1.4** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b>     |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-----------------------------------|---|------------------------|-------------------------------|---|
| (i) <b>2217 Urban Development</b> |   |                        |                               |   |
| 80                                | General   |                        |                               |   |
| 001                               | Direction and Administration                      |                        |                               |   |
| 04                                | Establishment Expenses of Directorate,<br>Housing |                        |                               |   |
|                                   | O   | 10.00                  |                               |   |
|                                   | R   | 19.00                  | 29.00                         | 27.10   |
|                                   |   |                        |                               | (-)1.90   |

Augmentation of provision by re-appropriation was the net effect of increase of ₹21.00 lakh towards Office Expenses and Repair and Maintenance and decrease of ₹ two lakh under Other Revenue Expenditure due to requirement of more/ less funds under respective heads.

**GRANT NO. 57 URBAN DEVELOPMENT – Concl'd.**

| <b>Serial Head<br/>number</b> |                               | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|-------------------------------|------------------------|-------------------------------|---|
| (ii)                          | <b>2217 Urban Development</b> |                        |                               |   |
|                               | 80 <i>General</i>             |                        |                               |   |
|                               | 800 Other expenditure         |                        |                               |   |
|                               | 01 Maintenance of Drainage    |                        |                               |   |
|                               | O                             | 4,050.00               |                               |   |
|                               | R                             | 150.00                 | 4,200.00                      | 4,200.00  |

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,250.00 lakh towards Repair and Maintenance and decrease of ₹100.00 lakh under Other Revenue Expenditure due to requirement of more/ less funds under respective heads and surrender of ₹1,000.00 lakh from Minor Civil and Electric Works was made without assigning any reason.

**Capital:**

**57.2.1** In view of the overall savings of ₹2,677.51 lakh (11.94 *per cent* of the total provision) in the grant, supplementary provision of ₹15,291.05 lakh obtained in March 2024 proved excessive.

**57.2.2** No part of the available savings of ₹2,677.51 lakh was anticipated for surrender during the year.

**57.2.3** Savings occurred mainly under:

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (i)                           | 04 State Plan Schemes                           |                        |                               |   |
|                               | <b>4217 Capital Outlay on Urban Development</b> |                        |                               |   |
|                               | 60 <i>Other Urban Development Schemes</i>       |                        |                               |   |
|                               | 051 Construction                                |                        |                               |   |
|                               | 18 Creation of Assets under BA/SDS              |                        |                               |   |
|                               | O   | 7,140.56               |                               |   |
|                               | S   | 15,259.95              | 22,390.51                     | 19,713.00                                       |
|                               | R   | (-)10.00               |                               | (-)2,677.51                                     |

Reduction in provision by re-appropriation was the net effect of decrease of ₹570.19 lakh under Infrastructural Assets and increase of ₹560.19 lakh towards Buildings and Structures due to requirement of less/ more funds under respective heads.

The department stated (August 2024) that savings of ₹2,457.51 lakh occurred due to want of administrative approval and expenditure sanction from the competent authority and ₹200.00 lakh due to double fund allocation by the Planning & Investment department and ₹20.00 lakh was due to non finalisation of tender process and other codal formalities against one project due to imposition of model code of conduct for Parliamentary and Assembly Election 2024.

**GRANT NO. 58 PRINTING  
(All Voted)**

|   |                                | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|--------------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |                                |                        |                               |   |
| <b>Major Head:</b>                                    |                                |                        |                               |   |
| <b>2058</b>   | <b>Stationery and Printing</b> |                        |                               |   |
| Original  | 14,82,93                       | 14,82,93               | 14,14,85                      | (-)68,08  |
| Amount surrendered<br>during the year (31 March 2024) |                                |                        |                               | 40,90   |

**Capital**

**Major Head:**

**4058 Capital Outlay on Stationery  
and Printing**

|                                       |       |       |       |          |
|---------------------------------------|-------|-------|-------|----------|
| Original                              | 5,32  |       |       |          |
| Supplementary                         | 49,68 | 55,00 | 85,00 | (+)30,00 |
| Amount surrendered<br>during the year |       |       |       | ...      |

**Notes and Comments:**

**Capital:**

**58.2.1** The expenditure exceeded the grant by ₹30.00 lakh (Actual excess: ₹29,99,572); the excess requires regularisation.

**58.2.2** In view of the excess of ₹30.00 lakh in the grant, supplementary provision of ₹49.68 lakh obtained in March 2024 proved inadequate.

**58.2.3** The excess expenditure worked out to 54.55 *per cent* over the total provision.

**GRANT NO. 58 PRINTING - Concl'd.****58.2.4** Excess occurred mainly under:

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (i) 04                        | State Plan Schemes                                   |                        |                               |   |
| <b>4058</b>                   | <b>Capital Outlay on<br/>Stationery and Printing</b> |                        |                               |   |
| 103                           | Government Presses                                   |                        |                               |   |
| 03                            | Creation of Assets under<br>BA/ SDS                  |                        |                               |   |
|                               | O  | 5.32                   |                               |   |
|                               | S  | 49.68                  | 55.00                         | (+)30.00  |

The department stated (August 2024) that the actual Budget Grant under this head was ₹85.00 lakh and accordingly expenditure was incurred after obtaining expenditure authorisation from the Finance Department vide Letter No. Budget-59/159/2022-BUDGET-FPID/2952 dated 12.03.2024. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING AND WATER SUPPLY  
(All Voted)**

|   |             | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|-------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |             |                        |                               |   |
| <b>Major Head:</b>                                    |             |                        |                               |   |
| <b>2215 Water Supply and Sanitation</b>               |             |                        |                               |   |
| Original  | 10,71,49,54 |                        |                               |   |
| Supplementary   | 26,69,65    | 10,98,19,19            | 9,16,08,53                    | (-)1,82,10,66                                       |
| Amount surrendered<br>during the year (31 March 2024) |             |                        |                               | 1,23,30,00  |

**Capital**

**Major Head:**

**4215 Capital Outlay on Water  
Supply and Sanitation**

|                                       |            |            |            |            |
|---------------------------------------|------------|------------|------------|------------|
| Original                              | 1,42,61,57 |            |            |            |
| Supplementary                         | 2,44,02,12 | 3,86,63,69 | 3,84,20,21 | (-)2,43,48 |
| Amount surrendered<br>during the year |            |            |            | ...        |

**Notes and Comments:**

**Revenue:**

**59.1.1** As the overall expenditure of ₹91,608.53 lakh fell far short of the original provision of ₹1,07,149.54 lakh, supplementary provision of ₹2,669.65 lakh obtained in March 2024 proved totally unnecessary.

**59.1.2** Out of the available savings of ₹18,210.66 lakh (16.58 *per cent* of the total provision), ₹12,330.00 lakh (67.71 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**59.1.3** Savings of ₹23,662.94 lakh constituting 27.18 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING AND WATER SUPPLY -  
Contd.**

**59.1.4 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b>           | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (i) 03 Centrally Sponsored Schemes      |                        |                               |   |
| <b>2215 Water Supply and Sanitation</b> |                        |                               |   |
| 01 <i>Water Supply</i>                  |                        |                               |   |
| 102 Rural water supply programmes       |                        |                               |   |
| 10 Jal Jeevan Mission (JJM)             |                        |                               |   |
| O                                       | 4,250.00               |                               |   |
| R                                       | (-)4,250.00            | ...                           | ...   |

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund mainly under Repair and Maintenance (State Share) and Minor Civil and Electric Works (State Share).

|                               |             |     |     |
|-------------------------------|-------------|-----|-----|
| (ii) 796 Tribal Area Sub-plan |             |     |     |
| 01 Jal Jeevan Mission (JJM)   |             |     |     |
| O                             | 2,750.00    |     |     |
| R                             | (-)2,750.00 | ... | ... |

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund mainly under Repair and Maintenance (State Share).

|   |           |           |             |
|---|-----------|-----------|-------------|
| (iii) 04 State Plan Schemes             |           |           |             |
| <b>2215 Water Supply and Sanitation</b> |           |           |             |
| 01 <i>Water Supply</i>                  |           |           |             |
| 102 Rural water supply programmes       |           |           |             |
| 09 Schemes under BA/ SDS                |           |           |             |
| O                                       | 15,280.25 |           |             |
| S                                       | 433.17    |           |             |
| R                                       | 163.48    | 15,876.90 | 13,033.04   |
|   |           |           | (-)2,843.86 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹733.17 lakh towards Other Revenue Expenditure and decrease of ₹569.69 lakh under Repair and Maintenance due to requirement of more/ less funds under respective heads

Savings were reportedly due to non-receipt of finance concurrence from the Finance Department, Government of Arunachal Pradesh and non-completion of some of the schemes.

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING AND WATER SUPPLY -  
Contd.**

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (iv)                          | <b>2215 Water Supply and Sanitation</b> |                        |                               |   |
| 01                            | <i>Water Supply</i>                     |                        |                               |   |
| 102                           | Rural water supply<br>programmes        |                        |                               |   |
| 01                            | Establishment Expenses                  |                        |                               |   |
|                               | O                                       | 77,770.61              |                               |   |
|                               | S                                       | 585.31                 | 68,677.49                     | 68,045.49                                       |
|                               | R                                       | (-)9,678.43            |                               | (-)632.00                                       |

Reduction in provision by re-appropriation was the net effect of decrease of ₹24,445.13 lakh mainly under Salaries and Allowances and increase of ₹27,096.70 lakh mainly towards Repair and Maintenance and Wages due to requirement of less/ more funds under respective heads and surrender of ₹12,330.00 lakh from Minor Civil and Electric Works was made without assigning any reason.

Savings were reportedly due to non-drawal of MACP arrears and leave encashment of some of the regular and work-charged staffs owing to late sanction.

**59.1.5** Savings mentioned at note **59.1.4** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (i)                           | 03 Centrally Sponsored Schemes             |                        |                               |   |
|                               | <b>2215 Water Supply and Sanitation</b>    |                        |                               |   |
|                               | 02 <i>Sewerage and Sanitation</i>          |                        |                               |   |
|                               | 105 Sanitation Services                    |                        |                               |   |
|                               | 02 Swachh Bharat Mission<br>(Gramin) (SBM) |                        |                               |   |
|                               | O  | 275.00                 |                               |   |
|                               | R  | 703.00                 | 978.00                        | 978.00  |
|                               |  |                        |                               | ...   |

Augmentation of provision by re-appropriation was the net effect of increase of ₹978.00 lakh mainly towards Other Revenue Expenditure (Central Share and State Share) and decrease of ₹275.00 lakh under Repair and Maintenance (Central Share and State Share) due to requirement of more/ less funds under respective heads.

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING AND WATER SUPPLY -  
Concl'd.**

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (ii) 03                       | Centrally Sponsored Schemes             |                        |                               |   |
|                               | <b>2215 Water Supply and Sanitation</b> |                        |                               |   |
| 02                            | <i>Sewage and Sanitation</i>            |                        |                               |   |
| 796                           | Tribal Area Sub-plan                    |                        |                               |   |
| 01                            | Swachh Bharat Mission<br>(Gramin) (SBM) |                        |                               |   |
|                               | O                                       | 275.00                 |                               |   |
|                               | S                                       | 270.64                 |                               |   |
|                               | R                                       | 735.60                 | 1,281.24                      | 1,281.24  |
|                               |   |                        |                               | ...   |

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,010.60 lakh mainly towards Other Revenue Expenditure (Central Share and State Share) and decrease of ₹275.00 lakh mainly under Repair and Maintenance (Central Share) and Minor Civil and Electric Works (Central Share) due to requirement of more/ less funds under respective heads.

|          |   |          |           |             |
|----------|---|----------|-----------|-------------|
| (iii) 04 | State Plan Schemes                      |          |           |             |
|          | <b>2215 Water Supply and Sanitation</b> |          |           |             |
| 01       | <i>Water Supply</i>                     |          |           |             |
| 101      | Urban water supply<br>programmes        |          |           |             |
| 01       | Schemes under BA/ SDS                   |          |           |             |
|          | O                                       | 6,548.68 |           |             |
|          | S                                       | 1,380.53 |           |             |
|          | R                                       | 2,746.35 | 10,675.56 | 8,270.77    |
|          |   |          |           | (-)2,404.79 |

Augmentation of provision by re-appropriation was due to requirement of more fund mainly towards Other Revenue Expenditure and Repair and Maintenance.

Final savings were reportedly due to non-completion of some of the schemes and execution of one scheme (providing dedicated external water supply to the TRIHMS at Naharlagun) of ₹1,950.00 lakh through Health Department against Smart City Programme.

**GRANT NO. 60 TEXTILE AND HANDICRAFTS  
(All Voted)**

|  |          | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|--|----------|------------------------|-------------------------------|---|
| <b>Revenue</b>                           |          |                        |                               |   |
| <b>Major Head:</b>                       |          |                        |                               |   |
| <b>2851 Village and Small Industries</b> |          |                        |                               |   |
| Original                                 | 79,26,12 |                        |                               |   |
| Supplementary                            | 22,88,41 | 1,02,14,53             | 75,47,87                      | (-)26,66,66   |
| Amount surrendered<br>during the year    |          |                        |                               | ...   |

**Capital**

**Major Head:**

**4851 Capital Outlay on Village and Small Industries**

|   |         |         |          |             |
|---|---------|---------|----------|-------------|
| Original  | 9,31,30 |         |          |             |
| Supplementary   | 10      | 9,31,40 | 23,07,83 | (+)13,76,43 |
| Amount surrendered<br>during the year (31 March 2024) |         |         |          | 5,46,71     |

**Notes and Comments:**

**Revenue:**

**60.1.1** As the overall expenditure of ₹7,547.87 lakh fell far short of the original provision of ₹7,926.12 lakh, supplementary provision of ₹2,288.41 lakh obtained in March 2024 proved totally unnecessary.

**60.1.2** No part of the available savings of ₹2,666.66 lakh (26.11 *per cent* of the total provision) was anticipated for surrender during the year 2023-24.

**GRANT NO. 60 TEXTILE AND HANDICRAFTS - Contd.****60.1.3 Savings occurred mainly under:**

| <b>Serial Head number</b> |  | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------|--|--------------------|---------------------------|---|
| (i) 04                    | State Plan Schemes                       |                    |                           |   |
|                           | <b>2851 Village and Small Industries</b> |                    |                           |   |
| 104                       | Handicraft Industries                    |                    |                           |   |
| 01                        | Establishment Expenses                   |                    |                           |   |
|                           | O  | 2,215.25           |                           |   |
|                           | S  | 1,202.25           | 3,417.50                  | 1,320.39                                    |
|                           |  |                    |                           | (-)2,097.11                                 |

Savings were reportedly due to erroneous reflection of budget provision by the Finance Department (Budget), Government of Arunachal Pradesh during finalisation of Revised Estimate under this head instead of Capital head of account 4851-00-104(04)-01 Creation of Assets under BA/SDS where finance concurrence was accorded by the Finance Department.

|          |   |          |          |           |
|----------|---|----------|----------|-----------|
| (ii) 107 | Sericulture Industries                  |          |          |           |
| 04       | Schemes under Budget                    |          |          |           |
|          | Announcement/ State Development Schemes |          |          |           |
|          | O                                       | 100.00   |          |           |
|          | S                                       | 1,005.50 | 1,105.50 | 804.09    |
|          |   |          |          | (-)301.41 |

Savings were reportedly due to erroneous reflection of budget provision by the Finance Department (Budget), Government of Arunachal Pradesh during finalisation of Revised Estimate under this head instead of Capital head of account 4851-00-104(04)-01 Creation of Assets under BA/SDS where finance concurrence was accorded by the Finance Department.

|  |                              |          |          |           |
|--|------------------------------|----------|----------|-----------|
| (iii) <b>2851 Village and Small Industries</b> |                              |          |          |           |
| 001  | Direction and Administration |          |          |           |
| 01   | Establishment Expenses       |          |          |           |
|  | O                            | 4,336.86 |          |           |
|  | S                            | 44.10    |          |           |
|  | R                            | 16.20    | 4,397.16 | 4,177.32  |
|  |                              |          |          | (-)219.84 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹302.79 lakh mainly towards Repair and Maintenance and Office Expenses and decrease of ₹286.59 lakh mainly under Minor Civil and Electric Works and Allowances due to requirement of more/ less funds under respective heads.

The department stated (August 2024) that the savings were the residual savings of 23 numbers of DDO's, retirement of some officer/officials during the financial year and non-payment of arrear pay of some officials at the fag end of the financial year.

**GRANT NO. 60 TEXTILE AND HANDICRAFTS - Contd.**

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (iv)                          | <b>2851 Village and Small Industries</b>               |                        |                               |   |
|                               | 001 Direction and Administration                       |                        |                               |   |
|                               | 02 Establishment Expenses of<br>Sericulture Department |                        |                               |   |
|                               | O  | 869.01                 |                               |   |
|                               | R  | (-)16.64               | 852.37                        | 809.75  |
|                               |  |                        |                               | (-)42.62  |

Reduction in provision by re-appropriation was the net effect of decrease of ₹44.64 lakh mainly under Allowances and Minor Civil and Electric Works and increase of ₹28.00 lakh mainly towards Digital Equipment and Repair and Maintenance due to requirement of less/ more funds under respective heads.

The department stated (August 2024) that the savings were the residual savings of 23 numbers of DDO's, retirement of some officer/officials during the financial year and non-payment of arrear pay of some officials at the fag end of the financial year.

|     |                           |          |        |         |
|-----|---------------------------|----------|--------|---------|
| (v) | 103 Handloom Industries   |          |        |         |
|     | 01 Establishment Expenses |          |        |         |
|     | O                         | 365.00   |        |         |
|     | R                         | (-)24.56 | 340.44 | 338.83  |
|     |                           |          |        | (-)1.61 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹51.84 lakh under Scholarships and increase of ₹27.28 lakh towards Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

|      |                              |          |       |       |
|------|------------------------------|----------|-------|-------|
| (vi) | 200 Other Village Industries |          |       |       |
|      | 01 Establishment Expenses    |          |       |       |
|      | O                            | 10.00    |       |       |
|      | S                            | 26.78    |       |       |
|      | R                            | (-)16.78 | 20.00 | 20.00 |
|      |                              |          |       | ...   |

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

**GRANT NO. 60 TEXTILE AND HANDICRAFTS - Contd.**

**60.1.4** Savings mentioned at note **60.1.3** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (i)                           | <b>2851 Village and Small Industries</b> |                        |                               |   |
|                               | 104 Handicraft Industries                |                        |                               |   |
|                               | 01 Establishment Expenses                |                        |                               |   |
|                               | O  | 30.00                  |                               |   |
|                               | S  | 9.78                   |                               |   |
|                               | R  | 41.78                  | 81.56                         | 77.50   |
|                               |  |                        |                               | (-)4.06   |

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

**Capital:**

**60.2.1** The expenditure exceeded the grant by ₹1,376.43 lakh (Actual excess: ₹13,76,42,730); the excess requires regularisation.

**60.2.2** In view of the overall excess of ₹1,376.43 lakh in the grant, supplementary provision of ₹0.10 lakh obtained in March 2024 proved inadequate.

**60.2.3** The excess expenditure worked out to 147.78 *per cent* over the total provision.

**60.2.4** Against the excess of ₹1,376.43 lakh in the grant, surrender of ₹546.71 lakh in March 2024 was injudicious.

**GRANT NO. 60 TEXTILE AND HANDICRAFTS – Conclld.**

**60.2.5** Excess occurred mainly under:

| Serial Head number |  | Total grant | Actual expenditure | Excess(+) Savings(-)<br>(₹ in lakh) |
|--------------------|--|-------------|--------------------|-------------------------------------|
| (i)                | 04 State Plan Schemes                                      |             |                    |                                     |
|                    | <b>4851 Capital Outlay on Village and Small Industries</b> |             |                    |                                     |
|                    | 104 Handicraft Industries                                  |             |                    |                                     |
|                    | 01 Creation of Assets under BA/ SDS                        |             |                    |                                     |
|                    | O  | 931.30      |                    |                                     |
|                    | R  | (-)696.61   | 234.69             | 2,193.33                            |
|                    |  |             |                    | (+)1,958.64                         |

Reduction in provision by re-appropriation (₹149.90 lakh) was due to requirement of less fund under Buildings and Structures and that by surrender (₹546.71 lakh) also from Buildings and Structures was made without assigning any reason.

The department stated that the actual Budget Grant under this head was ₹2,344.69 lakh and whole amount was allotted to the executing agencies after obtaining finance concurrence from the Finance Department, Government of Arunachal Pradesh and excess was due to erroneous reflection of budget provision under 2851-00-104(04)-01 Establishment Expenses and 2851-00-107(04)-04 Schemes under Budget Announcement/ State Development Schemes by the Finance Department (Budget), Government of Arunachal Pradesh instead of this head during finalisation of Revised Estimate 2023-24. Out of the total fund allotted, ₹100.00 lakh was surrendered by RWD, Basar Division and ₹20.00 lakh was surrendered by PWD, Dirang Division. This has a reference to note **60.1.3** (i) and (ii).

- (ii) **4851 Capital Outlay on Village and Small Industries**
- 104 Handicraft Industries
- 02 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment *etc.*

|   |        |        |        |          |
|---|--------|--------|--------|----------|
| S | 0.10   |        |        |          |
| R | 149.90 | 150.00 | 114.50 | (-)35.50 |

Augmentation of provision by re-appropriation was due to requirement of more fund towards Information, Computer, Telecommunications (ICT) equipment and Furniture & Fixtures.

The department stated (August 2024) that the savings were the residual savings of 23 numbers of DDO's of the department.

**GRANT NO. 61 GEOLOGY AND MINING  
(All Voted)**

|   |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|--|------------------------|-------------------------------|---|
| <b>Revenue</b>  |  |                        |                               |   |
| <b>Major Head:</b>                                    |  |                        |                               |   |
| <b>2853</b>   | <b>Non-ferrous Mining and<br/>Metallurgical Industries</b> |                        |                               |   |
| Original  | 29,30,32   | 29,30,32               | 27,01,08                      | (-)2,29,24  |
| Amount surrendered<br>during the year (31 March 2024) |  |                        |                               | 38,14   |

**Capital**

**Major Head:**

|                                       |   |         |         |         |
|---------------------------------------|---|---------|---------|---------|
| <b>4853</b>                           | <b>Capital Outlay on Non-<br/>Ferrous Mining and<br/>Metallurgical Industries</b> |         |         |         |
| Original                              | 82,08   |         |         |         |
| Supplementary                         | 3,20,42   | 4,02,50 | 3,96,04 | (-)6,46 |
| Amount surrendered<br>During the year |   |         |         | ...     |

**Notes and Comments:**

**Revenue:**

**61.1.1** In view of the overall savings of ₹229.24 lakh (7.82 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**61.1.2** Out of the available savings of ₹229.24 lakh, ₹38.14 lakh (16.64 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**GRANT NO. 61 GEOLOGY AND MINING - Concl'd.****61.1.3 Savings occurred mainly under:**

| <b>Serial Head number</b>                                   | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---|--------------------|---------------------------|---|
| (i) 04 State Plan Schemes                                   |                    |                           |   |
| <b>2853 Non-ferrous Mining and Metallurgical Industries</b> |                    |                           |   |
| 02 <i>Regulation and Development of Mines</i>               |                    |                           |   |
| 102 Mineral Exploration                                     |                    |                           |   |
| 02 Schemes under BA/SDS                                     |                    |                           |   |
| O   | 667.69             |                           |   |
| R   | (-)117.69          | 550.00                    | 392.05                                      |
|   |                    |                           | (-)157.95                                   |

Reduction in provision by re-appropriation (₹79.55 lakh) was due to requirement of less fund under Other Revenue Expenditure and that by surrender (₹38.14 lakh) also from Other Revenue Expenditure was made without assigning any reason.

Savings were reportedly due to non-receipt of administrative approval, finance concurrence and expenditure authorisation from the Finance Department, Government of Arunachal Pradesh owing to enforcement of model code of conduct for State Assembly and Lok Sabha Election 2024.

**61.1.4 Savings mentioned at note 61.1.3 were partly offset by excess mainly under:**

| <b>Serial Head number</b>                                       | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---|--------------------|---------------------------|---|
| (i) <b>2853 Non-ferrous Mining and Metallurgical Industries</b> |                    |                           |   |
| 02 <i>Regulation and Development of Mines</i>                   |                    |                           |   |
| 001 Direction and Administration                                |                    |                           |   |
| 01 Establishment Expenses                                       |                    |                           |   |
| O   | 2,262.63           |                           |   |
| R   | 79.55              | 2,342.18                  | 2,309.03                                    |
|   |                    |                           | (-)33.15                                    |

Augmentation of provision by re-appropriation was the net effect of increase of ₹274.09 lakh mainly towards Office Expenses and Grants-in-Aid Salaries and decrease of ₹194.54 lakh mainly under Allowances and Digital Equipment due to requirement of more/ less funds under respective heads.

Final savings were reportedly mainly due to non-payment of MACP arrear, Pay arrear in respect of District Officers and Officials, non-payment of Wages Arrear, non-submission of LTC bills and non-receipt of expenditure sanction by some districts from Competent Authority under Office Expenses.

**GRANT NO. 62 TRANSPORT  
(All Voted)**

|   |                               | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|-------------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |                               |                        |                               |   |
| <b>Major Heads:</b>                                   |                               |                        |                               |   |
| <b>3055</b>   | <b>Road Transport</b>         |                        |                               |   |
| <b>3056</b>   | <b>Inward Water Transport</b> |                        |                               |   |
| Original  | 11,61,81                      | 11,61,81               | 5,54,30                       | (-)6,07,51  |
| Amount surrendered<br>during the year (31 March 2024) |                               |                        |                               | 5,74,91   |

**Capital**

**Major Head:**

|                                       |  |       |       |          |
|---------------------------------------|--|-------|-------|----------|
| <b>5055</b>                           | <b>Capital Outlay on Road Transport</b>                  |       |       |          |
| <b>5056</b>                           | <b>Capital Outlay on Inland and Water Transport</b>      |       |       |          |
| <b>5475</b>                           | <b>Capital Outlay on Other General Economic Services</b> |       |       |          |
| Original                              | 22,92  |       |       |          |
| Supplementary                         | 59,42  | 82,34 | 42,26 | (-)40,08 |
| Amount surrendered<br>during the year |  |       |       | ...      |

**Notes and Comments:**

**Revenue:**

**62.1.1** As the overall expenditure of ₹554.30 lakh fell far short of the original provision of ₹1,161.81 lakh in the grant, provision made through original grant proved excessive.

**62.1.2** Out of the available savings of ₹607.51 lakh (52.29 *per cent* of the total provision), ₹574.91 lakh (94.63 *per cent* of the total savings) was precisely anticipated and surrendered in March 2024.

**GRANT NO. 62 TRANSPORT - Contd.**

**62.1.3** Savings of ₹594.59 lakh constituting 50.36 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**62.1.4** Savings occurred mainly under:

| <b>Serial Head<br/>number</b>      | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|------------------------------------|------------------------|-------------------------------|---|
| (i) 03 Centrally Sponsored Schemes |                        |                               |   |
| <b>3055 Road Transport</b>         |                        |                               |   |
| 004 Research                       |                        |                               |   |
| 01 Nirbhaya Framework              |                        |                               |   |
| O                                  | 567.08                 |                               |   |
| R                                  | (-)567.08              | ...                           | ...   |

Withdrawal of the entire provision by surrender from Other Revenue Expenditure (Central Share) was made in March 2024 without assigning any reason.

|                                    |          |     |     |
|------------------------------------|----------|-----|-----|
| (ii) 04 State Plan Schemes         |          |     |     |
| <b>3056 Inward Water Transport</b> |          |     |     |
| 105 Landing Facilities             |          |     |     |
| 01 Schemes under BA/ SDS           |          |     |     |
| O                                  | 25.00    |     |     |
| R                                  | (-)25.00 | ... | ... |

Withdrawal of the entire provision by re-appropriation (₹17.17 lakh) was due to requirement of less fund under Other Revenue Expenditure and that by surrender (₹7.83 lakh) also from Other Revenue Expenditure was made without assigning any reason.

|                                  |        |        |          |
|----------------------------------|--------|--------|----------|
| (iii) <b>3055 Road Transport</b> |        |        |          |
| 001 Direction and Administration |        |        |          |
| 01 Establishment Expenses        |        |        |          |
| O                                | 543.73 |        |          |
| R                                | 15.17  | 558.90 | 536.83   |
|                                  |        |        | (-)22.07 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹29.23 lakh mainly towards Repair and Maintenance and Wages and decrease of ₹14.06 lakh under Other Revenue Expenditure and Salaries due to requirement of more/ less funds under respective heads.

The department stated (August 2024) that the savings were under Salaries, Allowances, Wages, LTC, Domestic Travel Expenses, Fuels and Lubricants and Repair and Maintenance.

**GRANT NO. 62 TRANSPORT - Contd.**

| <b>Serial Head<br/>number</b>           |                              | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------------|------------------------|-------------------------------|---|
| (iv) <b>3056 Inward Water Transport</b> |                              |                        |                               |   |
| 001                                     | Direction and Administration |                        |                               |   |
| 01                                      | Establishment Expenses       |                        |                               |   |
|   | O                            | 26.00                  |                               |   |
|   | R                            | 2.00                   | 17.47                         | (-)10.53  |
|   |                              | 28.00                  |                               |   |

Augmentation of provision by re-appropriation was the net effect of increase of ₹ nine lakh mainly towards Repair and Maintenance and Domestic Travel Expenses and decrease of ₹ seven lakh under Other Revenue Expenditure due to requirement of more/ less funds under respective heads.

The department stated (August 2024) that savings were due to non-incurring of expenditure under Domestic Travel Expenses and also due to residual savings under Office Expenses, Fuels and Lubricants, Repair and Maintenance and Other Revenue Expenditure.

**Capital:**

**62.2.1** In view of the overall savings of ₹40.08 lakh (48.68 *per cent* of the total provision) in the grant, supplementary provision of ₹59.42 lakh obtained in March 2024 proved excessive.

**62.2.2** No part of the available savings of ₹40.08 lakh was anticipated for surrender during the year.

**62.2.3** Savings occurred mainly under:

| <b>Serial Head<br/>number</b>                |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|---|------------------------|-------------------------------|---|
| (i) 03                                       | Centrally Sponsored Schemes                 |                        |                               |   |
| <b>5055 Capital Outlay on Road Transport</b> |   |                        |                               |   |
| 103  | Workshop Facilities                         |                        |                               |   |
| 03   | Creation of Assets under Nirbhaya Framework |                        |                               |   |
|  | O   | 22.92                  |                               |   |
|  | R   | (-)22.92               | ...                           | ...   |

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Machinery and Equipment (State Share).

**GRANT NO. 62 TRANSPORT - Concl'd.**

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (ii) 04                       | State Plan Schemes   |                        |                               |   |
|                               | <b>5475 Capital Outlay on Other General<br/>Economic Services</b>            |                        |                               |   |
| 800                           | Other Expenditure  |                        |                               |   |
| 04                            | Creation of Assets under Budget<br>Announcement/State<br>Development Schemes |                        |                               |   |
| S                             |  | 25.00                  | 25.00                         | ...   |
|                               |  |                        |                               | (-)25.00  |

Savings were due to non-drawal of fund in time.

**62.2.4** Savings mentioned at note **62.2.3** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (i) 04                        | State Plan Schemes   |                        |                               |   |
|                               | <b>5055 Capital Outlay on Road Transport</b>                                 |                        |                               |   |
| 800                           | Other expenditure  |                        |                               |   |
| 03                            | Creation of Assets under Budget<br>Announcement/State Development<br>Schemes |                        |                               |   |
| S                             |  | 17.08                  |                               |   |
| R                             |  | 22.92                  | 40.00                         | 25.18   |
|                               |  |                        |                               | (-)14.82  |

Augmentation of provision by re-appropriation was due to requirement of more fund towards Information, Computer, Telecommunications (ICT) equipment.

Final savings were due to non-drawal of fund in time.

**GRANT NO. 63 PROTOCOL DEPARTMENT  
(All Voted)**

|                                       |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---------------------------------------|--|------------------------|-------------------------------|---|
| <b>Revenue</b>                        |  |                        |                               |   |
| <b>Major Head:</b>                    |  |                        |                               |   |
| <b>2070</b>                           | <b>Other Administrative<br/>Services</b>                   |                        |                               |   |
| Original                              | 3,17,06  |                        |                               |   |
| Supplementary                         | 4,41,99  | 7,59,05                | 7,58,69                       | (-)36   |
| Amount surrendered<br>during the year |  |                        |                               | ...   |
| <b>Capital</b>                        |  |                        |                               |   |
| <b>Major Head:</b>                    |  |                        |                               |   |
| <b>4070</b>                           | <b>Capital Outlay on Other<br/>Administrative Services</b> |                        |                               |   |
| Supplementary                         | 95,48  | 95,48                  | 94,90                         | (-)58   |
| Amount surrendered<br>during the year |  |                        |                               | ...   |

**GRANT NO. 64 TRADE AND COMMERCE  
(All Voted)**

|   |          | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|----------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |          |                        |                               |   |
| <b>Major Head:</b>                                    |          |                        |                               |   |
| <b>2875 Other Industries</b>                          |          |                        |                               |   |
| Original  | 13,11,08 | 13,11,08               | 6,14,30                       | (-)6,96,78  |
| Amount surrendered<br>during the year (31 March 2024) |          |                        |                               | 7,17,56   |
| <b>Capital</b>  |          |                        |                               |   |
| <b>Major Head:</b>                                    |          |                        |                               |   |
| <b>4875 Capital Outlay on Other Industries</b>        |          |                        |                               |   |
| Supplementary   | 2,65,00  | 2,65,00                | 2,14,62                       | (-)50,38  |
| Amount surrendered<br>during the year                 |          |                        |                               | ...   |

**Notes and Comments:**

**Revenue:**

**64.1.1** As the overall expenditure of ₹614.30 lakh fell far short of the original provision of ₹1,311.08 lakh, provision made through original grant proved excessive.

**64.1.2** Out of the available savings of ₹696.78 lakh (53.15 *per cent* of the total provision), ₹717.56 lakh (102.98 *per cent* of the total savings) was injudiciously surrendered in March 2024.

**GRANT NO. 64 TRADE AND COMMERCE - Contd.****64.1.3** Savings occurred mainly under:

| <b>Serial Head<br/>number</b>                                      | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes  |                        |                               |   |
| 2875 Other Industries  |                        |                               |   |
| 60 Other Industries  |                        |                               |   |
| 800 Other Expenditure  |                        |                               |   |
| 11 Schemes under Budget Announcement/<br>State Development Schemes |                        |                               |   |
| O 730.00   |                        |                               |   |
| R (-)659.10  | 70.90                  | 109.96                        | (+)39.06  |

Reduction in provision by surrender from Other Revenue Expenditure, Office Expenses and Training Expenses was made in March 2024 without assigning any reason.

Reasons for the excess have not been intimated (August 2024).

|                                  |        |        |          |
|----------------------------------|--------|--------|----------|
| (ii) 2875 Other Industries       |        |        |          |
| 60 Other Industries              |        |        |          |
| 001 Direction and Administration |        |        |          |
| 01 Establishment Expenses        |        |        |          |
| O 581.08                         |        |        |          |
| R (-)58.46                       | 522.62 | 504.34 | (-)18.28 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹9.45 lakh under Allowances and Salaries and increase of ₹9.45 lakh towards Domestic Travel Expenses and Fuels and Lubricants due to requirement of less/ more funds under respective heads and surrender of ₹58.46 lakh mainly from Other Revenue Expenditure and Office Expenses was made without assigning any reason.

Reasons for the savings have not been intimated (August 2024).

**Capital:**

**64.2.1** As the overall expenditure of ₹214.62 lakh fell far short of the original provision of ₹265.00 lakh, provision made through original grant proved excessive.

**64.2.2** No part of the available savings of ₹50.38 lakh (19.02 per cent of the total provision) was anticipated for surrender during the year.

GRANT NO. 64 TRADE AND COMMERCE - Concl'd.

64.2.3 Savings occurred mainly under:

| Serial Head<br>number |  | Total<br>grant | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in lakh) |
|-----------------------|--|----------------|-----------------------|--|
| (i)                   | 04 State Plan Schemes                          |                |                       |  |
|                       | <b>4875 Capital Outlay on Other Industries</b> |                |                       |  |
|                       | 60 Other Industries                            |                |                       |  |
|                       | 004 Research and Development                   |                |                       |  |
|                       | 01 Creation of Assets under<br>BA/ SDS         |                |                       |  |
|                       | S  | 115.00         | 115.00                | 68.00                                  |
|                       |  |                |                       | (-)47.00                               |

Reasons for the savings have not been intimated (August 2024).

**GRANT NO. 65 DEPARTMENT FOR DEVELOPMENT OF TIRAP, CHANGLANG  
AND LONGDING DISTRICTS  
(All Voted)**

|   |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|---|------------------------|-------------------------------|---|
| <b>Revenue</b>  |   |                        |                               |   |
| <b>Major Head:</b>                                    |   |                        |                               |   |
| <b>2575</b>   | <b>Other Special Area<br/>Programmes</b>                    |                        |                               |   |
| Original  | 2,32,86   | 2,32,86                | 1,64,11                       | (-)68,75  |
| Amount surrendered<br>during the year (31 March 2024) |   |                        |                               | 85,06   |
| <b>Capital</b>  |   |                        |                               |   |
| <b>Major Head:</b>                                    |   |                        |                               |   |
| <b>4575</b>   | <b>Capital Outlay on Other<br/>Special Areas Programmes</b> |                        |                               |   |
| Original  | 48,91,86  |                        |                               |   |
| Supplementary   | 2,83,14   | 51,75,00               | 50,17,64                      | (-)1,57,36  |
| Amount surrendered<br>during the year                 |   |                        |                               | ...   |

**Notes and Comments:**

**Revenue:**

**65.1.1** As the overall expenditure of ₹164.11 lakh fell far short of the total provision of ₹232.86 lakh, provision made through original grant proved excessive.

**65.1.2** Against the available savings of ₹68.75 lakh (29.53 *per cent* of the total provision), ₹85.06 lakh (123.72 *per cent* of the total savings) was injudiciously surrendered in March 2024.

**GRANT NO. 65 DEPARTMENT FOR DEVELOPMENT OF TIRAP, CHANGLANG  
AND LONGDING DISTRICTS - Concl'd.**

**65.1.3** Savings occurred mainly under:

| <b>Serial Head<br/>number</b>      | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|------------------------------------|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes          |                        |                               |   |
| 2575 Other Special Area Programmes |                        |                               |   |
| 03 Tribal Areas                    |                        |                               |   |
| 796 Tribal Area Sub-plan           |                        |                               |   |
| 02 Schemes under BA/ SDS           |                        |                               |   |
| O                                  | 108.14                 |                               |   |
| R                                  | (-)108.14              | ...                           | ...   |

Withdrawal of the entire provision by re-appropriation (₹23.08 lakh) was due to requirement of less fund under Office Expenses and that by surrender of (₹85.06 lakh) also from Office Expenses was made without assigning any reason.

**65.1.4** Savings mentioned at not **65.1.3** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b>               | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (i) 2575 Other Special Area Programmes      |                        |                               |   |
| 03 Tribal Areas                             |                        |                               |   |
| 001 Direction and Administration            |                        |                               |   |
| 01 Development of Tirap and Changlang Dist. |                        |                               |   |
| O   | 124.72                 |                               |   |
| R   | 23.08                  | 147.80                        | 164.11  |
|   |                        |                               | (+)16.31  |

Augmentation of provision by re-appropriation was the net effect of increase of ₹45.80 lakh mainly towards Other Revenue Expenditure and Office Expenses and decrease of ₹22.72 lakh mainly under Salaries and Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

Reasons for the excess have not been intimated (August 2024).

**GRANT NO. 66 HYDRO POWER DEVELOPMENT  
(All Voted)**

|   |            | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |            |                        |                               |   |
| <b>Major Head:</b>                                    |            |                        |                               |   |
| <b>2801 Power</b>                                     |            |                        |                               |   |
| Original  | 3,34,94,74 |                        |                               |   |
| Supplementary   | 2,29,05,59 | 5,64,00,33             | 4,20,99,80                    | (-)1,43,00,53                                       |
| Amount surrendered<br>during the year (31 March 2024) |            |                        |                               | 1,42,77,63  |

**Capital**

**Major Head:**

**4801 Capital Outlay on Power  
Projects**

|                                       |            |            |            |             |
|---------------------------------------|------------|------------|------------|-------------|
| Original                              | 80,17,08   |            |            |             |
| Supplementary                         | 1,71,13,68 | 2,51,30,76 | 2,36,31,53 | (-)14,99,23 |
| Amount surrendered<br>during the year |            |            |            | ...         |

**Notes and Comments:**

**Revenue:**

**66.1.1** In view of the overall savings of ₹14,300.53 lakh (25.36 *per cent* of the total provision) in the grant, supplementary provision of ₹22,905.59 lakh obtained in March 2024 proved excessive.

**66.1.2** Out of the available savings of ₹14,300.53 lakh, ₹14,277.63 lakh (99.84 *per cent* of the total savings) was precisely anticipated and surrendered in March 2024.

**66.1.3** Savings of ₹18,674.84 lakh constituting 39.66 *per cent* of the total provision had occurred under the Revenue section of this grant in 2022-23 also.

**GRANT NO. 66 HYDRO POWER DEVELOPMENT - Contd.****66.1.4 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b> | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes     |                        |                               |   |
| <b>2801 Power</b>             |                        |                               |   |
| 01 <i>Hydel Generation</i>    |                        |                               |   |
| 052 Machinery and Equipment   |                        |                               |   |
| 01 Schemes under BA/ SDS      |                        |                               |   |
| O                             | 1,200.00               |                               |   |
| R                             | (-)1,200.00            | ...                           | ...   |

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

|                                       |             |           |           |         |
|---------------------------------------|-------------|-----------|-----------|---------|
| (ii) <b>2801 Power</b>                |             |           |           |         |
| 04 <i>Diesel/Gas Power Generation</i> |             |           |           |         |
| 052 Machinery and Equipment           |             |           |           |         |
| 01 Maintenance of Assets              |             |           |           |         |
| O                                     | 3,500.00    |           |           |         |
| S                                     | 22,905.59   |           |           |         |
| R                                     | (-)1,405.59 | 25,000.00 | 24,999.96 | (-)0.04 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹8,351.04 lakh mainly under Minor Civil and Electric Works and Other Revenue Expenditure and increase of ₹9,094.41 lakh mainly towards Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹2,148.96 lakh from Minor Civil and Electric Works was made without assigning any reason.

|   |              |           |           |          |
|---|--------------|-----------|-----------|----------|
| (iii) 05 <i>Transmission and Distribution</i> |              |           |           |          |
| 001 Direction and Administration              |              |           |           |          |
| 01 Establishment Expenses                     |              |           |           |          |
| O   | 28,794.74    |           |           |          |
| R   | (-)11,672.04 | 17,122.70 | 17,099.84 | (-)22.86 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹277.54 lakh mainly under Other Revenue Expenditure and Professional Services and increase of ₹734.17 lakh mainly towards Wages and Grants-in-Aid Salaries due to requirement of less/ more funds under respective heads and surrender of ₹12,128.67 lakh from Salaries and Allowances was made without assigning any reason.

Savings were reportedly due to non-payment of leave encashment, MACP arrear *etc.* and late receipt of bills.

**GRANT NO. 66 HYDRO POWER DEVELOPMENT - Concl'd.****Capital:**

**66.2.1** In view of the overall savings of ₹1,499.23 lakh (5.97 *per cent* of the total provision) in the grant, supplementary provision of ₹17,113.68 lakh obtained in March 2024 proved excessive.

**66.2.2** No part of the available savings of ₹1,499.23 lakh was anticipated for surrender during the year.

**66.2.3** Savings occurred mainly under:

| Serial Head<br>number | Total<br>grant | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in lakh) |
|-----------------------|----------------|-----------------------|--|
|-----------------------|----------------|-----------------------|--|

- (i) 04 State Plan Schemes  
**4801 Capital Outlay on Power Projects**  
 01 *Hydel Generation*  
 052 Machinery and Equipment  
 02 Creation of Assets under  
 BA/ SDS

|   |           |           |           |             |
|---|-----------|-----------|-----------|-------------|
| O | 8,017.08  |           |           |             |
| S | 11,983.51 | 20,000.59 | 18,748.59 | (-)1,252.00 |

Savings were reportedly due to non-receipt of expenditure authorisation from the Finance Department (Budget), Government of Arunachal Pradesh.

- (ii) 05 *Transmission and Distribution*  
 800 Other Expenditure  
 12 Creation of Infrastructure  
 under RIDF

|   |          |          |          |           |
|---|----------|----------|----------|-----------|
| S | 5,100.00 | 5,100.00 | 4,852.78 | (-)247.22 |
|---|----------|----------|----------|-----------|

The department stated (August 2024) that fund could not be drawn due to shortage of time and provision has been kept for the financial year 2024-25.

**GRANT NO. 67 ARUNACHAL PRADESH INFORMATION COMMISSION**  
(All Voted)

|   |         | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|---------|------------------------|-------------------------------|---|
| <b>Revenue</b>                            |         |                        |                               |   |
| <b>Major Head:</b>                        |         |                        |                               |   |
| <b>2070 Other Administrative Services</b> |         |                        |                               |   |
| Original                                  | 4,76,20 |                        |                               |   |
| Supplementary                             | 1,53,81 | 6,30,01                | 5,22,48                       | (-)1,07,53  |
| Amount surrendered<br>during the year     |         |                        |                               | ...   |

**Notes and Comments:**

**Revenue:**

**67.1.1** In view of the overall savings of ₹107.53 lakh (17.07 *per cent* of the total provision) in the grant, supplementary provision of ₹153.81 lakh obtained in March 2024 proved excessive.

**67.1.2** No part of the available savings of ₹107.53 lakh was anticipated for surrender during the year.

**67.1.3** Savings occurred mainly under:

| <b>Serial Head<br/>number</b>                     |        | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|--------|------------------------|-------------------------------|---|
| (i) <b>2070 Other Administrative<br/>Services</b> |        |                        |                               |   |
| 105 Special Commission of<br>Enquiry              |        |                        |                               |   |
| 01 Establishment Expenses                         |        |                        |                               |   |
| O   | 476.20 |                        |                               |   |
| S   | 153.81 | 630.01                 | 522.48                        | (-)107.53                                       |

Reasons for the savings have not been intimated (August 2024).

**GRANT NO. 68 TOWN PLANNING DEPARTMENT  
(All Voted)**

|   |            | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |            |                        |                               |   |
| <b>Major Head:</b>                                    |            |                        |                               |   |
| <b>2217 Urban Development</b>                         |            |                        |                               |   |
| Original  | 7,60,73,63 |                        |                               |   |
| Supplementary   | 1,60       | 7,60,75,23             | 1,16,54,42                    | (-)6,44,20,81                                       |
| Amount surrendered<br>during the year (31 March 2024) |            |                        |                               | 5,53,87,13  |

**Capital**

**Major Head:**

**4217 Capital Outlay on Urban  
Development**

|                                       |            |            |            |             |
|---------------------------------------|------------|------------|------------|-------------|
| Original                              | 1,27,25,04 |            |            |             |
| Supplementary                         | 3,18,74,59 | 4,45,99,63 | 4,34,63,16 | (-)11,36,47 |
| Amount surrendered<br>during the year |            |            |            | ...         |

**Notes and Comments:**

**Revenue:**

**68.1.1** As the overall expenditure of ₹11,654.42 lakh fell far short of the original provision of ₹76,073.63 lakh, supplementary provision of ₹1.60 lakh obtained in March 2024 proved totally unnecessary.

**68.1.2** Out of the available savings of ₹64,420.81 lakh (84.68 *per cent* of total provision), ₹55,387.13 lakh (85.98 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**68.1.3** Savings of ₹3,572.70 lakh constituting 29.28 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 68 TOWN PLANNING DEPARTMENT - Contd.****68.1.4 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b>   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (i) 03 Centrally Sponsored Schemes  |                        |                               |   |
| <b>2217 Urban Development</b>   |                        |                               |   |
| 80 <i>General</i>   |                        |                               |   |
| 191 Assistance to Local Bodies,<br>Corporations, Urban Development<br>Authorities, Town Improvement<br>Boards <i>etc.</i> |                        |                               |   |
| 05 Atal Mission for Rejuvenation and<br>Urban Transformation (AMRUT)  |                        |                               |   |
| O 290.00  |                        |                               |   |
| R (-)290.00   | ...                    | ...                           | ...   |

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Grants-in-Aid General (Central Share).

|  |          |          |     |  |
|--|----------|----------|-----|--|
| (ii) 04 State Plan Schemes                                     |          |          |     |  |
| <b>2217 Urban Development</b>                                  |          |          |     |  |
| 03 <i>Integrated Development of<br/>Small and Medium Towns</i> |          |          |     |  |
| 053 Maintenance and Repairs                                    |          |          |     |  |
| 01 Schemes under BA/ SDS                                       |          |          |     |  |
| O 65,393.01  |          |          |     |  |
| R (-)64,006.85   | 1,386.16 | 1,386.16 | ... |  |

Reduction in provision by re-appropriation (₹8,619.72 lakh) was due to requirement of less fund under Other Revenue Expenditure and that by surrender (₹55,387.13 lakh) also from Other Revenue Expenditure was made without assigning any reason.

|  |          |        |             |  |
|--|----------|--------|-------------|--|
| (iii) 05 Finance Commission Recommendations                    |          |        |             |  |
| <b>2217 Urban Development</b>                                  |          |        |             |  |
| 03 <i>Integrated Development of Small<br/>and Medium Towns</i> |          |        |             |  |
| 800 Other expenditure  |          |        |             |  |
| 03 Scheme for Urban Local Bodies (ULB)                         |          |        |             |  |
| O 9,200.00   | 9,200.00 | 416.19 | (-)8,783.81 |  |

Savings were due to non-sanction of the schemes by the Finance, Planning & Investment Department, Government of Arunachal Pradesh.

**GRANT NO. 68 TOWN PLANNING DEPARTMENT - Contd.**

**68.1.5** Savings mentioned at note **68.1.4** were partly offset by excess mainly under:

| Serial Head number |  | Total grant | Actual expenditure | Excess(+) Savings(-)<br>(₹ in lakh) |
|--------------------|--|-------------|--------------------|-------------------------------------|
| (i)                | <b>2217 Urban Development</b>                              |             |                    |                                     |
|                    | 03 <i>Integrated Development of Small and Medium Towns</i> |             |                    |                                     |
|                    | 001 Direction and Administration                           |             |                    |                                     |
|                    | 01 Establishment Expenses                                  |             |                    |                                     |
|                    | O  | 544.62      |                    |                                     |
|                    | R  | 52.94       | 597.56             | (-)38.05                            |

Augmentation of provision by re-appropriation was the net effect of increase of ₹139.74 lakh mainly towards Minor Civil and Electric Works and Office Expenses and decrease of ₹86.80 lakh under Allowances and Other Revenue Expenditure due to requirement of more/ less funds under respective heads.

Final savings were reportedly due to non-availing of LTC and non-performance of tours by the officers and officials.

|      |  |        |        |         |
|------|--|--------|--------|---------|
| (ii) | 03 Centrally Sponsored Schemes                             |        |        |         |
|      | <b>2217 Urban Development</b>                              |        |        |         |
|      | 03 <i>Integrated Development of Small and Medium Towns</i> |        |        |         |
|      | 051 Construction   |        |        |         |
|      | 01 Establishment of Modern Abattoir House                  |        |        |         |
|      | S  | 0.10   |        |         |
|      | R  | 142.29 | 142.39 | (-)0.20 |

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

|       |  |       |       |     |
|-------|--|-------|-------|-----|
| (iii) | 80 <i>General</i>  |       |       |     |
|       | 191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards <i>etc.</i> |       |       |     |
|       | 21 Formulation of GIS based master plan (AMRUT 2.0)  |       |       |     |
|       | S  | 0.10  |       |     |
|       | R  | 71.90 | 72.00 | ... |

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

**GRANT NO. 68 TOWN PLANNING DEPARTMENT - Contd.**

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|------------------------|-------------------------------|---|
| (iv) 03                       | Centrally Sponsored Schemes   |                        |                               |   |
|                               | <b>2217 Urban Development</b>   |                        |                               |   |
| 80                            | <i>General</i>  |                        |                               |   |
| 191                           | Assistance to Local Bodies,<br>Corporations, Urban Development<br>Authorities, Town Improvement<br>Boards <i>etc.</i> |                        |                               |   |
| 03                            | National Urban Livelihood Mission   |                        |                               |   |
|                               | S   | 0.20                   |                               |   |
|                               | R   | 222.22                 | 222.42                        | (-)0.20   |

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

|         |   |          |          |           |
|---------|---|----------|----------|-----------|
| (v) 191 | Assistance to Local Bodies,<br>Corporations, Urban Development<br>Authorities, Town Improvement<br>Boards <i>etc.</i> |          |          |           |
| 06      | Pradhan Mantri Awas Yojana (PMAY)   |          |          |           |
|         | S   | 0.20     |          |           |
|         | R   | 2,283.93 | 2,284.13 | (-)196.39 |

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

Final savings were reportedly due to non-sanction of the schemes by Finance, Planning & Investment Department, Government of Arunachal Pradesh.

|          |   |          |          |         |
|----------|---|----------|----------|---------|
| (vi) 191 | Assistance to Local Bodies,<br>Corporations, Urban Development<br>Authorities, Town Improvement<br>Boards <i>etc.</i> |          |          |         |
| 07       | AMRUT 2.0, Project  |          |          |         |
|          | S   | 0.20     |          |         |
|          | R   | 3,277.84 | 3,278.04 | (-)0.20 |

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

**GRANT NO. 68 TOWN PLANNING DEPARTMENT - Contd.**

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (vii) 03                      | Centrally Sponsored Schemes  |                        |                               |   |
|                               | <b>2217 Urban Development</b>  |                        |                               |   |
| 80                            | <i>General</i>   |                        |                               |   |
| 191                           | Assistance to Local Bodies, Corporations,<br>Urban Development Authorities, Town<br>Improvement Boards <i>etc.</i> |                        |                               |   |
| 08                            | AMRUT 2.0, Administration  |                        |                               |   |
|                               | S  | 0.10                   |                               |   |
|                               | R  | 88.00                  | 88.10                         | (-)0.10   |

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

|            |   |       |       |         |
|------------|---|-------|-------|---------|
| (viii) 191 | Assistance to Local Bodies,<br>Corporations, Urban Development<br>Authorities, Town Improvement<br>Boards <i>etc.</i> |       |       |         |
| 09         | AMRUT 2.0, Information,<br>Education and Communication  |       |       |         |
|            | S   | 0.10  |       |         |
|            | R   | 18.10 | 18.20 | (-)0.10 |

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

|          |   |          |          |         |
|----------|---|----------|----------|---------|
| (ix) 191 | Assistance to Local Bodies,<br>Corporations, Urban Development<br>Authorities, Town Improvement<br>Boards <i>etc.</i> |          |          |         |
| 17       | Used Water Management (SBM - 2.0)   |          |          |         |
|          | S   | 0.20     |          |         |
|          | R   | 2,140.55 | 2,140.75 | (-)0.19 |

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

**GRANT NO. 68 TOWN PLANNING DEPARTMENT - Contd.**

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (x) 03                        | Centrally Sponsored Schemes  |                        |                               |   |
|                               | <b>2217 Urban Development</b>  |                        |                               |   |
| 80                            | <i>General</i>   |                        |                               |   |
| 191                           | Assistance to Local Bodies,<br>Corporations, Urban Development<br>Authorities, Town Improvement Boards <i>etc.</i> |                        |                               |   |
| 19                            | IEC & Behaviour Change (SBM - 2.0)   |                        |                               |   |
|                               | S  | 0.20                   |                               |   |
|                               | R  | 285.78                 | 285.98                        | (-)0.20   |

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

|          |  |       |       |         |
|----------|--|-------|-------|---------|
| (xi) 191 | Assistance to Local Bodies,<br>Corporations, Urban Development<br>Authorities, Town Improvement Boards <i>etc.</i> |       |       |         |
| 20       | Capacity Building, Skill Development and<br>Knowledge Management (SBM - 2.0)                                       |       |       |         |
|          | S  | 0.20  |       |         |
|          | R  | 82.22 | 82.42 | (-)0.20 |

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

|       |  |        |        |          |
|-------|--|--------|--------|----------|
| (xii) | <b>2217 Urban Development</b>                    |        |        |          |
|       | <i>80 General</i>                                |        |        |          |
|       | 001 Direction and Administration                 |        |        |          |
|       | 03 Establishment Expenses for Urban Local Bodies |        |        |          |
|       | O  | 46.00  |        |          |
|       | R  | 155.73 | 201.73 | (-)14.04 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹170.73 lakh towards Salaries and Allowances and decrease of ₹15.00 lakh under Other Revenue Expenditure due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-payment of Pay & allowances in respect of Director, Urban Local Bodies for some technical reason.

**GRANT NO. 68 TOWN PLANNING DEPARTMENT - Concl'd.**

| <b>Serial Head<br/>number</b>        |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--------------------------------------|--|------------------------|-------------------------------|---|
| <b>(xiii) 2217 Urban Development</b> |  |                        |                               |   |
| 80                                   | <i>General</i>                                   |                        |                               |   |
| 192                                  | Assistance to Municipalities / Municipal Council |                        |                               |   |
| 03                                   | Municipalities/municipal Council Itanagar        |                        |                               |   |
|                                      | O  | 500.00                 |                               |   |
|                                      | R  | 88.22                  | 588.22                        | ...   |

Augmentation of provision by re-appropriation was due to requirement of more fund towards Grants-in-Aid General and Grants-in-Aid Salaries.

**GRANT NO. 69 PARLIAMENTARY AFFAIRS DEPARTMENT  
(All Voted)**

|   |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|--|------------------------|-------------------------------|---|
| <b>Revenue</b>  |  |                        |                               |   |
| <b>Major Head:</b>                                    |  |                        |                               |   |
| <b>2052</b>   | <b>Secretariat-General Services</b>                        |                        |                               |   |
| Original  | 1,86,85  | 1,86,85                | 1,79,28                       | (-)7,57   |
| Amount surrendered<br>during the year (31 March 2024) |  |                        |                               | 5,69  |
| <b>Capital</b>  |  |                        |                               |   |
| <b>Major Head:</b>                                    |  |                        |                               |   |
| <b>4070</b>   | <b>Capital Outlay on Other<br/>Administrative Services</b> |                        |                               |   |
| Supplementary   | 50,00  | 50,00                  | 49,56                         | (-)44   |
| Amount surrendered<br>during the year                 |  |                        |                               | ...   |

**GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE  
(All Voted)**

|   |                                      | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|--------------------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |                                      |                        |                               |   |
| <b>Major Heads:</b>                                   |                                      |                        |                               |   |
| <b>2052</b>   | <b>Secretariat-General Services</b>  |                        |                               |   |
| <b>2070</b>   | <b>Other Administrative Services</b> |                        |                               |   |
| Original  | 14,10,90                             |                        |                               |   |
| Supplementary   | 10                                   | 14,11,00               | 5,19,02                       | (-)8,91,98  |
| Amount surrendered<br>during the year (31 March 2024) |                                      |                        |                               | 8,67,69   |

**Capital**

**Major Head:**

**4070 Capital Outlay on Other  
Administrative Services**

|                                       |          |          |          |     |
|---------------------------------------|----------|----------|----------|-----|
| Original                              | 5,45,49  |          |          |     |
| Supplementary                         | 12,39,51 | 17,85,00 | 17,85,00 | ... |
| Amount surrendered<br>during the year |          |          |          | ... |

**Notes and Comments:**

**Revenue:**

**70.1.1** As the overall expenditure of ₹519.02 lakh fell far short of the original provision of ₹1410.90 lakh, supplementary provision of ₹0.10 lakh obtained in March 2024 proved totally unnecessary.

**70.1.2** Out of the available savings of ₹891.98 lakh (63.22 *per cent* of total provision), ₹867.69 lakh (97.28 *per cent* of total savings) was precisely anticipated and surrendered in March 2024.

**70.1.3** Savings of ₹483.42 lakh constituting 45.14 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE - Concl'd.****70.1.4 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b>                | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) <b>2052 Secretariat-General Services</b> |                        |                               |   |
| 092 Other offices                            |                        |                               |   |
| 01 Establishment Expenses                    |                        |                               |   |
| O  | 1,410.90               |                               |   |
| R  | (-)1,410.90            | ...                           | ...   |

Withdrawal of the entire provision by re-appropriation (₹543.21 lakh) was due to requirement of less fund under Other Revenue Expenditure and that by surrender (₹867.69 lakh) also from Other Revenue Expenditure was made without assigning any reason.

**70.1.5 Savings mentioned at note 70.1.4 were partly offset by excess mainly under:**

| <b>Serial Head<br/>number</b>             | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes                 |                        |                               |   |
| <b>2070 Other Administrative Services</b> |                        |                               |   |
| 003 Training                              |                        |                               |   |
| 03 Schemes under BA/ SDS                  |                        |                               |   |
| S   | 0.10                   |                               |   |
| R   | 294.37                 | 294.47                        | 275.00  |
|   |                        |                               | (-)19.47  |

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

The department stated (August 2024) that the final savings were under training component and ₹19.47 lakh was surrendered due to some administrative reasons. But as per list of surrenders furnished by the Finance Department (Budget), Government of Arunachal Pradesh, the amount has not been reflected as surrendered.

|  |        |        |        |         |
|--|--------|--------|--------|---------|
| (ii) <b>2070 Other Administrative Services</b> |        |        |        |         |
| 003 Training                                   |        |        |        |         |
| 01 Establishment Expenses                      |        |        |        |         |
| R  | 248.84 | 248.84 | 244.02 | (-)4.82 |

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

**GRANT NO. 71 DEPARTMENT OF KARMIK AND ADHYATMIK (CHOS-RIG)  
AFFAIRS  
(All Voted)**

|                                       |                        | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---------------------------------------|------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>                        |                        |                        |                               |   |
| <b>Major Head:</b>                    |                        |                        |                               |   |
| <b>2205</b>                           | <b>Art and Culture</b> |                        |                               |   |
| Original                              | 1,76,58                |                        |                               |   |
| Supplementary                         | 11,53,19               | 13,29,77               | 11,60,52                      | (-)1,69,25  |
| Amount surrendered<br>during the year |                        |                        |                               | ...   |

**Capital**

**Major Head:**

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

|                                       |          |          |          |          |
|---------------------------------------|----------|----------|----------|----------|
| Original                              | 16,50,00 |          |          |          |
| Supplementary                         | 13,90,40 | 30,40,40 | 30,24,04 | (-)16,36 |
| Amount surrendered<br>during the year |          |          |          | ...      |

**Notes and Comments:**

**Revenue:**

**71.1.1** In view of the overall savings of ₹169.25 lakh (12.73 *per cent* of the total provision) in the grant, supplementary provision of ₹1,153.19 lakh obtained in March 2024 proved excessive.

**71.1.2** No part of the available savings of ₹169.25 lakh was anticipated for surrender during the year.

**GRANT NO. 71 DEPARTMENT OF KARMIK AND ADHYATMIK (CHOS-RIG)  
AFFAIRS - Concl'd.**

**71.1.3 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b> |                                   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|-----------------------------------|------------------------|-------------------------------|---|
| (i) 04                        | State Plan Schemes                |                        |                               |   |
|                               | <b>2205 Art and Culture</b>       |                        |                               |   |
|                               | 102 Promotion of Arts and Culture |                        |                               |   |
|                               | 07 Schemes under BA/ SDS          |                        |                               |   |
|                               | O                                 | 50.00                  |                               |   |
|                               | S                                 | 1,143.00               | 1,038.20                      | (-)154.80                                       |

Savings were reportedly due to reflection of excess budget provision under object head 31-Grants-in-Aid General by the Finance Department (Budget), Government of Arunachal Pradesh.

|      |                                  |        |        |          |
|------|----------------------------------|--------|--------|----------|
| (ii) | <b>2205 Art and Culture</b>      |        |        |          |
|      | 001 Direction and Administration |        |        |          |
|      | 01 Establishment Expenses        |        |        |          |
|      | O                                | 126.58 |        |          |
|      | S                                | 10.19  | 122.32 | (-)14.45 |

Savings were reportedly due to non-drawal of Director's Salary.

**GRANT NO. 72 PRISON  
(All Voted)**

|   |          | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|----------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |          |                        |                               |   |
| <b>Major Head:</b>                                    |          |                        |                               |   |
| <b>2056 Jails</b>                                     |          |                        |                               |   |
| Original  | 43,38,90 | 43,38,90               | 25,14,47                      | (-)18,24,43   |
| Amount surrendered<br>during the year (31 March 2024) |          |                        |                               | 17,91,99  |
| <b>Capital</b>  |          |                        |                               |   |
| <b>Major Head:</b>                                    |          |                        |                               |   |
| <b>4055 Capital Outlay on Police</b>                  |          |                        |                               |   |
| Original  | 12,58,29 |                        |                               |   |
| Supplementary   | 28,65,71 | 41,24,00               | 41,23,16                      | (-)84   |
| Amount surrendered<br>during the year                 |          |                        |                               | ...   |

**Notes and Comments:**

**Revenue:**

**72.1.1** As the overall expenditure of ₹2,514.47 lakh fell far short of the original provision of ₹4,338.90 lakh, provision made through original grant proved excessive.

**72.1.2** Out of the available savings of 1,824.43 lakh (42.05 *per cent* of the total provision), ₹1,791.99 lakh (98.23 *per cent* of the total savings) was precisely anticipated and surrendered in March 2024.

**GRANT NO. 72 PRISON - Contd.****72.1.3 Savings occurred mainly under:**

| <b>Serial Head number</b>   | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|--------------------|---------------------------|---|
| (i) 03 Centrally Sponsored Schemes<br><b>2056 Jails</b><br>101 Jails<br>02 Implementation of E-Prisons Projects |                    |                           |   |
| O   | 440.00             |                           |   |
| R   | (-)440.00          | ...                       | ...   |

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

|   |             |       |       |
|---|-------------|-------|-------|
| (ii) 04 State Plan Schemes<br><b>2056 Jails</b><br>101 Jails<br>01 Schemes under BA/SDS |             |       |       |
| O   | 1,927.11    |       |       |
| R   | (-)1,861.11 | 66.00 | 66.00 |
|   |             |       | ...   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹541.12 lakh under Minor Civil and Electric Works and increase of ₹32.00 lakh towards Other Revenue Expenditure due to requirement of less/ more funds under respective heads and surrender of ₹1,351.99 lakh from Minor Civil and Electric Works was made without assigning any reason.

**72.1.4 Savings mentioned at note 72.1.3 were partly offset by excess mainly under:**

| <b>Serial Head number</b>   | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|--------------------|---------------------------|---|
| (i) <b>2056 Jails</b><br>001 Direction and Administration<br>01 Headquarter Establishment |                    |                           |   |
| O   | 1,971.79           |                           |   |
| R   | 509.12             | 2,480.91                  | 2,448.47  |
|   |                    |                           | (-)32.44  |

Augmentation of provision by re-appropriation was the net effect of increase of ₹529.12 lakh mainly towards Materials and Supplies and Office Expenses and decrease of ₹20.00 lakh under Minor Civil and Electric Works due to requirement of more/ less funds under respective heads.

Final savings were reportedly due to incurring of less expenditure under Cost of Ration as per market rates and non-drawal of MACP arrear in respect of Head Warden.

**GRANT NO. 72 PRISON - Concl'd.****72.1.5** Details of fund transferred to DDO's Bank Account:

| <b>Sl. No.</b> | <b>Name of DDO</b>     | <b>Grant No.</b> | <b>Major Head</b> | <b>Amount Transferred during 2023-24</b> | <b>Amount Spent out of total amount transferred during 2023-24</b> | <b>Unspent amount as on 31 March 2024 (₹ in lakh)</b> |
|----------------|------------------------|------------------|-------------------|--|--|---|
| 1.             | Superintendent of Jail | 72               | 2056              | 1,022.29                                 | 67.97  | 954.32  |

**GRANT NO. 73 INFORMATION TECHNOLOGY AND COMMUNICATION  
(All Voted)**

|   |          | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|----------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |          |                        |                               |   |
| <b>Major Head:</b>                                    |          |                        |                               |   |
| <b>3425 Other Scientific Research</b>                 |          |                        |                               |   |
| Original  | 33,83,47 |                        |                               |   |
| Supplementary   | 10       | 33,83,57               | 27,12,29                      | (-)6,71,28  |
| Amount surrendered<br>during the year (31 March 2024) |          |                        |                               | 1,28,21   |

**Notes and Comments:**

**Revenue:**

**73.1.1** As the overall expenditure of ₹2,712.29 lakh fell far short of the original provision of ₹3,383.47 lakh in the grant, supplementary proviso of 0.10 lakh obtained in March 2024 proved totally unnecessary.

**73.1.2** Out of the available savings of ₹671.28 lakh (19.84 *per cent* of the total provision), ₹128.21 lakh (19.10 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**73.1.3** Savings of ₹609.06 lakh constituting 10.32 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**73.1.4** Savings occurred mainly under:

| <b>Serial Head<br/>number</b>                           |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|---|------------------------|-------------------------------|---|
| (i) 03 Centrally Sponsored Schemes                      |   |                        |                               |   |
| 3425 Other Scientific Research                          |   |                        |                               |   |
| 60 Others   |   |                        |                               |   |
| 102 National Atlas and Thematic<br>Mapping Organisation |   |                        |                               |   |
| 01 e-Governance   |   |                        |                               |   |
|   | O | 110.00                 |                               | ...   |
|   | R | (-)110.00              | ...                           | ...   |

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

**GRANT NO. 73 INFORMATION TECHNOLOGY AND COMMUNICATION -**  
**Contd.**

| <b>Serial Head<br/>number</b>         | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------------------|------------------------|-------------------------------|---|
| (ii) 04 State Plan Schemes            |                        |                               |   |
| <b>3425 Other Scientific Research</b> |                        |                               |   |
| 60 Others                             |                        |                               |   |
| 600 Other Schemes                     |                        |                               |   |
| 10 Schemes under BA/ SDS              |                        |                               |   |
| O                                     | 827.07                 |                               |   |
| R                                     | (-)57.07               | 770.00                        | 770.00  |
|                                       |                        |                               | ...   |

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

|   |          |          |        |          |
|---|----------|----------|--------|----------|
| (iii) <b>3425 Other Scientific Research</b> |          |          |        |          |
| 60 Others                                   |          |          |        |          |
| 001 Direction and Administration            |          |          |        |          |
| 01 Establishment Expenses                   |          |          |        |          |
| O   | 1,039.50 |          |        |          |
| R   | 7.66     | 1,047.16 | 949.29 | (-)97.87 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹46.46 lakh towards Office Expenses and Repair and Maintenance and decrease of ₹20.59 lakh mainly under Allowances and Salaries due to requirement of more/ less funds under respective heads and surrender of ₹18.21 lakh from Allowances was made without assigning any reason.

Savings were reportedly due to non-payment of MACP of eight numbers of group C officials, absorption of two numbers of group C officials in the Chief Electoral Office, Itanagar and non- payment of Salary in respect of one group C officials due to criminal case in the court.

|   |           |        |     |           |
|---|-----------|--------|-----|-----------|
| (iv) <b>3425 Other Scientific Research</b>                      |           |        |     |           |
| 60 Others   |           |        |     |           |
| 200 Assistance to Other Scientific Bodies                       |           |        |     |           |
| 03 Arunachal Pradesh State Council of<br>Information Technology |           |        |     |           |
| O   | 1,406.90  |        |     |           |
| R   | (-)488.10 | 918.80 | ... | (-)918.80 |

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

The expenditure has been erroneously booked under head of account 3425-60-200-01 Arunachal Pradesh State Council of Science and Technology by the department on the basis of the sanction orders.

**GRANT NO. 73 INFORMATION TECHNOLOGY AND COMMUNICATION -  
Concl.**

**73.1.5** Savings mentioned at note **73.1.4** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b>         | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------------------|------------------------|-------------------------------|---|
| (i) 03 Centrally Sponsored Schemes    |                        |                               |   |
| <b>3425 Other Scientific Research</b> |                        |                               |   |
| 60 Others                             |                        |                               |   |
| 796 Tribal Area Sub-plan              |                        |                               |   |
| 02 State Wide Area Network<br>(SWAN)  |                        |                               |   |
| S                                     | 0.10                   |                               |   |
| R                                     | 519.30                 | 519.40                        | 74.20   |
|                                       |                        |                               | (-)445.20                                       |

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

Specific reasons for the final savings have not been intimated (August 2024).

|   |     |        |           |
|---|-----|--------|-----------|
| (ii) <b>3425 Other Scientific Research</b>                      |     |        |           |
| 60 Others   |     |        |           |
| 200 Assistance to Other Scientific Bodies                       |     |        |           |
| 01 Arunachal Pradesh State Council of<br>Science and Technology |     |        |           |
|   | ... | 918.80 | (+)918.80 |

The department stated (August 2024) that the actual Budget Grant under this head was ₹918.80 lakh as per Revised Estimate and expenditure was incurred after obtaining finance concurrence from the Finance Department (Budget), Government of Arunachal Pradesh. But as per budgetary documents furnished by the Finance Department (Budget), budget provision for this expenditure has been reflected under head of account 3425-60-200-03 Arunachal Pradesh State Council of Information Technology. This has a reference to note **73.1.4** (iv).

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS  
(All Voted)**

|                                       |                                    | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---------------------------------------|------------------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>                        |                                    |                        |                               |   |
| <b>Major Head:</b>                    |                                    |                        |                               |   |
| <b>2235</b>                           | <b>Social Security and Welfare</b> |                        |                               |   |
| Original                              | 96,46,55                           |                        |                               |   |
| Supplementary                         | 70,30,18                           | 1,66,76,73             | 1,65,19,70                    | (-)1,57,03  |
| Amount surrendered<br>during the year |                                    |                        |                               | ...   |

**Capital**

**Major Heads:**

|   |   |            |            |             |
|---|---|------------|------------|-------------|
| <b>4225</b>   | <b>Capital Outlay on Welfare of<br/>Scheduled Castes,<br/>Scheduled Tribes, Other<br/>Backward Classes and<br/>Minorities</b> |            |            |             |
| <b>4235</b>   | <b>Capital Outlay on Social<br/>Security and Welfare</b>  |            |            |             |
| Original  | 2,03,06,64  |            |            |             |
| Supplementary   | 10  | 2,03,06,74 | 1,57,01,08 | (-)46,05,66 |
| Amount surrendered<br>during the year (31 March 2024) |   |            |            | 1,16,09,54  |

**Notes and Comments:**

**Capital:**

**74.2.1** As the overall expenditure of ₹15,701.08 lakh fell far short of the original provision of ₹20,306.64 lakh, supplementary provision of ₹0.10 lakh obtained in March 2024 proved totally unnecessary.

**74.2.2** Against the available savings of ₹4,605.66 lakh (22.68 *per cent* of the total provision), ₹11,609.54 lakh (252.07 *per cent* of the total savings) was injudiciously surrendered in March 2024.

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS –  
Contd.**

**74.2.3** Savings occurred mainly under:

| <b>Serial Head<br/>number</b>                                 | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes                                     |                        |                               |   |
| <b>4235 Capital Outlay on Social<br/>Security and Welfare</b> |                        |                               |   |
| 02 <i>Social Welfare</i>                                      |                        |                               |   |
| 103 Women's Welfare   |                        |                               |   |
| 01 Creation of Assets under BA/ SDS                           |                        |                               |   |
| O 5,676.64  |                        |                               |   |
| R (-)5,676.64   | ...                    | ...                           | ...   |

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

|  |     |     |     |
|--|-----|-----|-----|
| (ii) 08 Central Plan Schemes (Fully<br>funded by Central Government) |     |     |     |
| <b>4235 Capital Outlay on Social<br/>Security and Welfare</b>        |     |     |     |
| 60 <i>Other Social Security and Welfare<br/>Programmes</i>           |     |     |     |
| 796 Tribal Area Sub-plan   |     |     |     |
| 01 Special Central Assistance to<br>Tribal Sub-Schemes (TSS)         |     |     |     |
| O 12,100.00  |     |     |     |
| R (-)12,100.00   | ... | ... | ... |

Withdrawal of the entire provision by re-appropriation (₹490.46 lakh) was due to requirement of less fund under Buildings and Structures and that by surrender (₹11,609.54 lakh) also from Buildings and Structures was made without assigning any reason.

|  |     |     |     |
|--|-----|-----|-----|
| (iii) 796 Tribal Area Sub-plan                     |     |     |     |
| 02 Support to Tribal Research<br>Institutes (TRIs) |     |     |     |
| O 1,210.00   |     |     |     |
| R (-)1,210.00                                      | ... | ... | ... |

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

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS -  
Concl.**

74.2.4 Savings mentioned at note 74.2.3 were partly offset by excess mainly under:

| Serial Head<br>number |  | Total<br>grant | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in lakh) |
|-----------------------|--|----------------|-----------------------|--|
| (i)                   | 03 Centrally Sponsored Schemes   |                |                       |  |
|                       | <b>4225 Capital Outlay on Welfare of<br/>Scheduled Castes, Scheduled Tribes,<br/>Other Backward Classes and<br/>Minorities</b> |                |                       |  |
|                       | 04 <i>Welfare of Minorities</i>  |                |                       |  |
|                       | 102 Economic Development   |                |                       |  |
|                       | 01 Programme for Welfare of<br>Minorities  |                |                       |  |
|                       | S  | 0.10           |                       |  |
|                       | R  | 1,431.80       | 1,431.90              | 1,476.78 (+)44.88                      |

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

The department stated (August 2024) that the actual Budget Grant under this head was ₹1,476.90 lakh and hence there was no excess. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|      |   |          |          |                       |
|------|---|----------|----------|-----------------------|
| (ii) | 08 Central Plan Schemes (Fully<br>funded by Central Government) |          |          |                       |
|      | <b>4235 Capital Outlay on Social<br/>Security and Welfare</b>   |          |          |                       |
|      | 02 <i>Social Welfare</i>  |          |          |                       |
|      | 800 Other Expenditure   |          |          |                       |
|      | 01 Creation of Assets   |          |          |                       |
|      | O   | 1,320.00 |          |                       |
|      | R   | 5,945.30 | 7,265.30 | 14,224.30 (+)6,959.00 |

Augmentation of provision by re-appropriation was due to requirement of more fund towards Infrastructural Assets and Buildings and Structures.

The department stated (August 2024) that actual Budget Grant under this head was ₹14,224.30 lakh and hence there was no excess. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION  
(All Voted)**

|   |                            | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|----------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |                            |                        |                               |   |
| <b>Major Heads:</b>                                   |                            |                        |                               |   |
| <b>2202</b>   | <b>General Education</b>   |                        |                               |   |
| <b>2203</b>   | <b>Technical Education</b> |                        |                               |   |
| Original  | 3,84,57,39                 |                        |                               |   |
| Supplementary   | 10                         | 3,84,57,49             | 2,63,78,53                    | (-)1,20,78,96                                       |
| Amount surrendered<br>during the year (31 March 2024) |                            |                        |                               | 1,01,46,47  |

**Capital**

**Major Head:**

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

|                                       |          |            |          |             |
|---------------------------------------|----------|------------|----------|-------------|
| Original                              | 34,20,24 |            |          |             |
| Supplementary                         | 69,43,26 | 1,03,63,50 | 92,13,19 | (-)11,50,31 |
| Amount surrendered<br>during the year |          |            |          |             |

**Notes and Comments:**

...

**Revenue:**

**75.1.1** As the overall expenditure of ₹26,378.53 lakh fell far short of the original provision of ₹38,457.39 lakh, supplementary provision of ₹0.10 lakh obtained in March 2024 proved totally unnecessary.

**75.1.2** Out of the available savings of ₹12,078.96 lakh (31.41 *per cent* of the total provision), ₹10,146.47 lakh (84.00 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION – Contd.****75.1.3 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b>  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) 03 Centrally Sponsored Schemes<br><b>2202 General Education</b><br>03 <i>University and Higher Education</i><br>101 Institutes of higher learning<br>01 Rashtriya Uchhatar Shiksha<br>Abhiyan (RUSA) |                        |                               |   |
| O  | 1,545.80               |                               |   |
| R  | (-)107.86              | 1,437.94                      | ...   |
|  |                        |                               | (-)1,437.94                                     |

Reduction in provision by re-appropriation was the net effect of increase of ₹176.91 lakh towards Grants for creation of Capital Assets (Capital Share) due to requirement of more fund and surrender of ₹284.77 lakh from Grants for creation of Capital Assets (State Share) without assigning any reason.

Savings were reportedly due to receipt of Budget Grant at the fag end of the financial year.

|  |           |     |     |     |
|--|-----------|-----|-----|-----|
| (ii) 789 Special Component Plan for<br>Schedule Caste<br>01 Rashtriya Uchhatar Shiksha<br>Abhiyan (RUSA) |           |     |     |     |
| O  | 472.20    |     |     |     |
| R  | (-)472.20 | ... | ... | ... |

Withdrawal of the entire provision by re-appropriation (₹87.20 lakh) was due to requirement of less fund under Grants for creation of Capital Assets (State Share) and that by surrender (₹385.00 lakh) from Grants for creation of Capital Assets (Central Share) was made without assigning any reason.

|   |             |          |          |     |
|---|-------------|----------|----------|-----|
| (iii) 796 Tribal Area Sub-plan<br>01 Post Matric Scholarships for<br>Scheduled Tribe Students |             |          |          |     |
| O   | 13,200.00   |          |          |     |
| R   | (-)4,311.11 | 8,888.89 | 8,888.89 | ... |

Reduction in provision by re-appropriation (₹311.11 lakh) was due to requirement of less fund under Scholarships (State Share) and that by surrender (₹4,000.00 lakh) from Scholarships (Central Share) was made without assigning any reason.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION – Contd.**

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (iv) 03                       | Centrally Sponsored Schemes                  |                        |                               |   |
|                               | <b>2202 General Education</b>                |                        |                               |   |
| 03                            | <i>University and Higher Education</i>       |                        |                               |   |
| 796                           | Tribal Area Sub-plan                         |                        |                               |   |
| 02                            | Rashtriya Uchhatar Shiksha<br>Abhiyan (RUSA) |                        |                               |   |
|                               | O  | 292.00                 |                               |   |
|                               | R  | (-)292.00              | ...                           | ...   |

Withdrawal of the entire provision by surrender from Grants for creation of Capital Assets (Central Share and State Share) was made without assigning any reason.

|        |  |             |          |          |
|--------|--|-------------|----------|----------|
| (v) 04 | State Plan Schemes                     |             |          |          |
|        | <b>2202 General Education</b>          |             |          |          |
| 03     | <i>University and Higher Education</i> |             |          |          |
| 103    | Government Colleges and<br>Institutes  |             |          |          |
| 03     | Schemes under BA/ SDS                  |             |          |          |
|        | O                                      | 8,373.90    |          |          |
|        | R                                      | (-)4,679.95 | 3,693.95 | 3,617.22 |
|        |  |             |          | (-)76.73 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,135.25 lakh mainly under Grants-in-Aid General and Grants-in-Aid Salaries and increase of ₹1,080.00 lakh mainly towards Grants for creation of Capital Assets due to requirement of less/ more funds under respective heads and surrender of ₹4,624.70 lakh from Other Revenue Expenditure was made without assigning any reason.

Reasons for the savings have not been intimated (August 2024).

|          |  |        |        |          |
|----------|--|--------|--------|----------|
| (vi) 104 | Assistance to Non-Government<br>Colleges and Institutes                        |        |        |          |
| 02       | Arunachal Pradesh Private<br>Educational Institutions<br>Regulatory Commission |        |        |          |
|          | O  | 130.00 | 130.00 | 64.65    |
|          |  |        |        | (-)65.35 |

The department stated (August 2024) that expenditure was incurred as per the Budget Grants received from the Finance Department (Budget), Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION – Contd.**

| <b>Serial Head<br/>number</b> |                                 | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---------------------------------|------------------------|-------------------------------|---|
| (vii) 04                      | State Plan Schemes              |                        |                               |   |
|                               | <b>2203 Technical Education</b> |                        |                               |   |
| 105                           | Polytechnics                    |                        |                               |   |
| 02                            | Schemes under BA/SDS            |                        |                               |   |
|                               | O                               | 750.00                 |                               |   |
|                               | R                               | (-)531.00              | 219.00                        | 214.86  |
|                               |                                 |                        |                               | (-)4.14   |

Reduction in provision by re-appropriation was the net effect of increase of ₹29.00 lakh towards Training Expenses and Minor Civil and Electric Works due to requirement of more fund and surrender of ₹560.00 lakh from Other Revenue Expenditure and Printing and Publication made without assigning any reason.

|                                      |  |          |        |          |
|--------------------------------------|--|----------|--------|----------|
| (viii) <b>2202 General Education</b> |  |          |        |          |
| 03                                   | <i>University and Higher<br/>Education</i> |          |        |          |
| 001                                  | Direction and Administration               |          |        |          |
| 01                                   | Directorate Establishment                  |          |        |          |
|                                      | O  | 697.30   |        |          |
|                                      | R  | (-)98.06 | 599.24 | 557.06   |
|                                      |  |          |        | (-)42.18 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹124.09 lakh mainly under Other Revenue Expenditure and Minor Civil and Electric Works and increase of ₹26.03 lakh mainly towards Salaries and Repair and Maintenance due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-filling up of vacant posts of UDC (one), LDC (two) and Driver (one) and also non-payment of MACP arrear due to non-completion of required formalities during the financial year.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION – Contd.**

| <b>Serial Head number</b>          |  | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|------------------------------------|--|--------------------|---------------------------|---|
| (ix) <b>2202 General Education</b> |  |                    |                           |   |
| 03                                 | <i>University and Higher Education</i> |                    |                           |   |
| 103                                | Government Colleges and Institutes     |                    |                           |   |
| 01                                 | College Establishment                  |                    |                           |   |
|                                    | O                                      | 10,726.59          |                           |   |
|                                    | R                                      | 63.10              | 10,789.69                 | 10,696.38                                   |
|                                    |  |                    |                           | (-)93.31                                    |

Augmentation of provision by re-appropriation was the net effect of increase of ₹212.44 lakh mainly towards Wages and Salaries and decrease of ₹149.34 lakh mainly under Allowances and Domestic Travel Expenses was due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-filling up of vacant posts and non-utilisation of provision made for grant of advance increments to Assistant Professors for acquiring Ph.D/M.Phil as per UGC regulations, Career Advancement schemes due to non-completion of required formalities during the financial year.

**75.1.4** Savings mentioned at note **75.1.3** were partly offset by excess mainly under:

| <b>Serial Head number</b>           |                           | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------------|---------------------------|--------------------|---------------------------|---|
| (i) <b>2203 Technical Education</b> |                           |                    |                           |   |
| 105                                 | Polytechnics              |                    |                           |   |
| 01                                  | Polytechnic Establishment |                    |                           |   |
|                                     | O                         | 2,189.60           |                           |   |
|                                     | R                         | 132.71             | 2,322.31                  | 2,259.47                                    |
|                                     |                           |                    |                           | (-)62.84                                    |

Augmentation of provision by re-appropriation was the net effect of increase of ₹224.11 lakh mainly towards Salaries and Wages and decrease of ₹91.40 lakh under Other Revenue Expenditure and Minor Civil and Electric Works due to requirement of more/ less funds under respective heads.

Final savings were reportedly due to non-filling up of 31 vacant posts of teaching and non-teaching staffs, provision made for arrear payment to the eligible employees under Career Advancement Scheme/MACP scheme remained unutilised due to non-completion of required formalities during the financial year.

**Capital:**

**75.2.1** In view of the overall savings of ₹1,150.31 lakh (11.10 *per cent* of the total provision) in the grant, supplementary provision of ₹6,943.26 lakh obtained in March 2024 proved excessive.

**75.2.2** No part of the available savings of ₹1,150.31 lakh was anticipated for surrender during the year.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION – Contd.****75.2.3 Savings occurred mainly under:**

| <b>Serial Head number</b>  | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|--|--------------------|---------------------------|---|
| (i) 08 Central Plan Schemes<br>(Fully funded by Central Government)  |                    |                           |   |
| <b>4202 Capital Outlay on Education,<br/>Sports, Art and Culture</b> |                    |                           |   |
| 02 Technical Education   |                    |                           |   |
| 104 Polytechnics   |                    |                           |   |
| 03 Construction of 7 New Polytechnic                                 |                    |                           |   |
| S  | 850.00             | 850.00                    | 250.00                                      |
|  |                    |                           | (-)600.00                                   |

The department stated that the actual Budget Grant under this head was ₹250.00 lakh which has been fully utilised by the department. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|   |           |     |     |     |
|---|-----------|-----|-----|-----|
| (ii) 104 Polytechnics                     |           |     |     |     |
| 07 Setting Up of New Polytechnics (PMKVY) |           |     |     |     |
| O   | 280.00    |     |     |     |
| R   | (-)280.00 | ... | ... | ... |

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

|   |          |     |     |     |
|---|----------|-----|-----|-----|
| (iii) 789 Special Component Plan for Scheduled Castes |          |     |     |     |
| 01 Setting Up of New Polytechnics (PMKVY)             |          |     |     |     |
| O   | 60.00    |     |     |     |
| R   | (-)60.00 | ... | ... | ... |

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

|   |           |     |     |     |
|---|-----------|-----|-----|-----|
| (iv) 796 Tribal Area Sub-plan             |           |     |     |     |
| 01 Setting Up of New Polytechnics (PMKVY) |           |     |     |     |
| O   | 650.00    |     |     |     |
| R   | (-)650.00 | ... | ... | ... |

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Machinery and Equipment and Buildings and Structures (Central Share).

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION – Contd.**

| <b>Serial Head<br/>number</b>  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (v) <b>4202 Capital Outlay on Education,<br/>Sports, Art and Culture</b>   |                        |                               |   |
| 01 <i>General Education</i>  |                        |                               |   |
| 203 University and Higher Education  |                        |                               |   |
| 06 Purchase of Vehicle, Machinery &<br>equipment, Furniture and Fixtures,<br>Computer Items and Information<br>Communication Technology (ICT)<br>equipment <i>etc.</i> |                        |                               |   |
| O  | 25.00                  |                               |   |
| R  | (-)12.00               | 13.00                         | 13.00   |
|  |                        |                               | ...   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹25.00 lakh under Motor Vehicles and increase of ₹13.00 lakh towards Information, Computer, Telecommunications (ICT) equipment and Furniture & Fixtures due to requirement of less/ more funds under respective heads.

|  |          |      |      |
|--|----------|------|------|
| (vi) 02 <i>Technical Education</i>   |          |      |      |
| 104 Polytechnics   |          |      |      |
| 08 Purchase of Vehicle, Machinery &<br>equipment, Furniture and Fixtures,<br>Computer Items and Information<br>Communication Technology (ICT)<br>equipment <i>etc.</i> |          |      |      |
| O  | 20.00    |      |      |
| R  | (-)13.00 | 7.00 | 7.00 |
|  |          |      | ...  |

Reduction in provision by re-appropriation was the net effect of decrease of ₹20.00 lakh under Motor Vehicles and increase of ₹ seven lakh towards Information, Computer, Telecommunications (ICT) equipment and Furniture & Fixtures due to requirement of less/ more funds under respective heads.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION – Concl'd.**

**75.2.4** Savings mentioned at note **75.2.3** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b> |  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|--|------------------------|-------------------------------|---|
| (i) 04                        | State Plan Schemes   |                        |                               |   |
|                               | <b>4202 Capital Outlay on Education,<br/>Sports, Art and Culture</b> |                        |                               |   |
| 01                            | <i>General Education</i>   |                        |                               |   |
| 203                           | University and Higher<br>Education                                   |                        |                               |   |
| 05                            | Schemes under BA/SDS   |                        |                               |   |
|                               | O  | 2,220.24               |                               |   |
|                               | S  | 6,093.26               |                               |   |
|                               | R  | 727.00                 | 9,040.50                      | 8,490.13  |
|                               |  |                        |                               | (-)550.37                                       |

Augmentation of provision by re-appropriation was the net effect of increase of ₹787.00 lakh towards Infrastructural Assets and Buildings and Structures and decrease of ₹60.00 lakh under Other Fixed Assets due to requirement of more/ less funds under respective heads.

The department stated (August 2024) that the actual expenditure under this head was ₹8,540.87 lakh which was as per the Budget Grant received from the Finance Department (Budget), Government of Arunachal Pradesh and savings were due to erroneous reflection of budget provision. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh and as per accounts, expenditure under this head was ₹8,490.13 lakh.

|         |                                     |        |        |         |
|---------|-------------------------------------|--------|--------|---------|
| (ii) 02 | <i>Technical Education</i>          |        |        |         |
| 104     | Polytechnics                        |        |        |         |
| 06      | Creation of Assets under<br>BA/ SDS |        |        |         |
|         | O                                   | 165.00 |        |         |
|         | R                                   | 288.00 | 453.00 | 453.06  |
|         |                                     |        |        | (+)0.06 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹298.00 lakh towards Buildings and Structures and Infrastructural Assets and decrease of ₹10.00 lakh under Other Fixed Assets due to requirement of more/ less funds under respective heads.

Specific reasons for the excess have not been intimated (August 2024).

**GRANT NO. 76 ELEMENTARY EDUCATION  
(All Voted)**

|   |             | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|-------------|------------------------|-------------------------------|---|
| <b>Revenue</b>  |             |                        |                               |   |
| <b>Major Head:</b>                                    |             |                        |                               |   |
| <b>2202 General Education</b>                         |             |                        |                               |   |
| Original  | 13,66,00,01 |                        |                               |   |
| Supplementary   | 5,02,71,67  | 18,68,71,68            | 16,18,53,23                   | (-)2,50,18,45                                       |
| Amount surrendered<br>during the year (31 March 2024) |             |                        |                               | 90,00   |

**Capital**

**Major Head:**

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

|                                       |          |          |          |             |
|---------------------------------------|----------|----------|----------|-------------|
| Original                              | 14,70,60 |          |          |             |
| Supplementary                         | 83,70,60 | 98,41,20 | 85,61,41 | (-)12,79,79 |
| Amount surrendered<br>during the year |          |          |          | ...         |

**Notes and Comments:**

**Revenue:**

**76.1.1** In view of the overall savings of ₹25,018.45 lakh (13.39 *per cent* of the total provision) in the grant, supplementary provision of ₹50,271.67 lakh obtained in March 2024 proved excessive.

**76.1.2** Out of the available savings of ₹25,018.45 lakh, ₹90.00 lakh (0.36 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**76.1.3** Savings of ₹40,155.46 lakh constituting 19.40 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 76 ELEMENTARY EDUCATION - Contd.**

**76.1.4** Savings occurred mainly under:

| <b>Serial Head<br/>number</b>                         | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (i) 03 Centrally Sponsored Schemes                    |                        |                               |   |
| <b>2202 General Education</b>                         |                        |                               |   |
| 01 <i>Elementary Education</i>                        |                        |                               |   |
| 101 Government Primary Schools                        |                        |                               |   |
| 03 National Programme for Mid Day<br>Meals in Schools |                        |                               |   |
| O   | 2,319.20               |                               |   |
| R   | 1,195.19               | 3,514.39                      | 1,079.22  |
|   |                        |                               | (-)2,435.17                                     |

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,221.89 lakh towards Other Revenue Expenditure (Central Share and State Share) and decrease of ₹26.70 lakh under Other Revenue Expenditure (Top Up) due to requirement of more/ less funds under respective heads.

The department stated (August 2024) that the actual Budget Grant under this head was ₹1,079.22 lakh only as per the budgetary support received from the Finance Department (Budget), Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

|   |           |          |          |           |
|---|-----------|----------|----------|-----------|
| (ii) 101 Government Primary Schools       |           |          |          |           |
| 04 Samagra Shiksha-Secondary<br>Education |           |          |          |           |
| O   | 4,846.18  |          |          |           |
| R   | (-)529.32 | 4,316.86 | 3,511.61 | (-)805.25 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,907.17 lakh under Grants-in-Aid General (Central Share) and Grants-in-Aid Salaries (Central Share) and increase of ₹2,377.85 lakh mainly towards Grants for creation of Capital Assets (Central Share) and Grants-in-Aid Salaries (Top Up) due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-release of 2<sup>nd</sup> phase of 4<sup>th</sup> installment by the Government of Arunachal Pradesh.

**GRANT NO. 76 ELEMENTARY EDUCATION - Contd.**

| <b>Serial Head<br/>number</b>  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (iii) 03 Centrally Sponsored Schemes   |                        |                               |   |
| <b>2202 General Education</b>  |                        |                               |   |
| 01 <i>Elementary Education</i>   |                        |                               |   |
| 101 Government Primary Schools   |                        |                               |   |
| 06 Samagra Shiksha - Elementary Education  |                        |                               |   |
| O  | 22,175.00              |                               |   |
| S  | 49,803.41              |                               |   |
| R  | 10,008.19              | 81,986.60                     | 62,381.60                                       |
|  |                        |                               | (-)19,605.00                                    |
| Reduction in provision by re-appropriation was the net effect of decrease of ₹11,375.00 lakh mainly under Grants-in-Aid General (Central Share) and Grants for creation of Capital Assets (Top Up) and increase of ₹21,383.19 lakh mainly towards Grants for creation of Capital Assets (Central Share) and Grants-in-Aid Salaries (Top Up) due to requirement of less/ more funds under respective heads. |                        |                               |   |
| Savings were reportedly due to non-release of 2 <sup>nd</sup> phase of 4 <sup>th</sup> installment by the Government of Arunachal Pradesh.   |                        |                               |   |
| (iv) 03 Centrally Sponsored Schemes  |                        |                               |   |
| <b>2202 General Education</b>  |                        |                               |   |
| 01 <i>Elementary Education</i>   |                        |                               |   |
| 102 Assistance to Non-Government Primary Schools   |                        |                               |   |
| 03 Samagra Shiksha - Externally Aided Component  |                        |                               |   |
| O  | 11.00                  |                               |   |
| R  | (-)11.00               | ...                           | ...   |
| (v) 789 Special Component Plan for Schedule Caste  |                        |                               |   |
| 02 Samagra Shiksha - Elementary Education  |                        |                               |   |
| O  | 11.00                  |                               |   |
| R  | (-)11.00               | ...                           | ...   |
| (vi) 789 Special Component Plan for Schedule Caste   |                        |                               |   |
| 03 Samagra Shiksha - Secondary Education   |                        |                               |   |
| O  | 11.00                  |                               |   |
| R  | (-)11.00               | ...                           | ...   |
| (vii) 796 Tribal Area Sub-plan   |                        |                               |   |
| 02 Samagra Shiksha - Elementary Education  |                        |                               |   |
| O  | 11.00                  |                               |   |
| R  | (-)11.00               | ...                           | ...   |

**GRANT NO. 76 ELEMENTARY EDUCATION - Contd.**

| <b>Serial Head<br/>number</b>            | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess<br/>Savings<br/>(₹ in lakhs)</b> |
|--|------------------------|-------------------------------|--|
| (viii) 03 Centrally Sponsored Schemes    |                        |                               |  |
| <b>2202 General Education</b>            |                        |                               |  |
| 01 Elementary Education                  |                        |                               |  |
| 796 Tribal Area Sub-plan                 |                        |                               |  |
| 03 Samagra Shiksha - Secondary Education |                        |                               |  |
| O 11.00                                  |                        |                               |  |
| R (-)11.00                               | ...                    | ...                           | ...  |

Withdrawal of the entire provision by re-appropriation at serial numbers (iv) to (viii) was due to requirement of less fund under Other Revenue Expenditure (Central Share and State Share).

|                                    |           |           |             |  |
|------------------------------------|-----------|-----------|-------------|--|
| (ix) <b>2202 General Education</b> |           |           |             |  |
| 01 Elementary Education            |           |           |             |  |
| 001 Direction and Administration   |           |           |             |  |
| 01 District Establishment          |           |           |             |  |
| O 89,020.68                        |           |           |             |  |
| R (-)12,347.53                     | 76,673.15 | 74,265.92 | (-)2,407.23 |  |

Reduction in provision by re-appropriation was the net effect of decrease of ₹12,573.75 lakh mainly under Allowances and Salaries and increase of ₹236.22 lakh mainly towards Office Expenses and Fuels and Lubricants due to requirement of less/ more funds under respective heads and surrender of ₹10.00 lakh from Other Revenue Expenditure was made without assigning any reason.

|                                  |        |        |          |  |
|----------------------------------|--------|--------|----------|--|
| (x) 80 General                   |        |        |          |  |
| 001 Direction and Administration |        |        |          |  |
| 01 Establishment Expenses        |        |        |          |  |
| O 1,042.38                       |        |        |          |  |
| R (-)151.95                      | 890.43 | 823.49 | (-)66.94 |  |

Reduction in provision by re-appropriation was the net effect of decrease of ₹124.17 lakh mainly under Allowances and Salaries and increase of ₹52.22 lakh mainly towards Office Expenses and Professional Services due to requirement of less/ more funds under respective heads and surrender of ₹80.00 lakh from Allowances and Minor Civil and Electric Works was made without assigning any reason.

While furnishing the reasons for the savings at serial numbers (ix) and (x), the department stated (August 2024) that savings were due to non-drawal of MACP arrear of teaching/ non-teaching staffs and incurring of expenditure as per actual requirements.

**GRANT NO. 76 ELEMENTARY EDUCATION - Contd.**

**76.1.5** Savings mentioned at note **76.1.4** were partly offset by excess mainly under:

| <b>Serial Head number</b> |                                | <b>Total grant</b> | <b>Actual expenditure</b> | <b>Excess(+) Savings(-)<br/>(₹ in lakh)</b> |
|---------------------------|--------------------------------|--------------------|---------------------------|---|
| (i) 03                    | Centrally Sponsored Schemes    |                    |                           |   |
|                           | <b>2202 General Education</b>  |                    |                           |   |
|                           | 01 <i>Elementary Education</i> |                    |                           |   |
|                           | 101 Government Primary Schools |                    |                           |   |
|                           | 05 Swachhta Action Plan        |                    |                           |   |
|                           | O                              | 20.00              |                           |   |
|                           | R                              | 30.15              | 50.15                     | 50.15                                       |

Augmentation of provision by re-appropriation was the net effect of increase of ₹50.15 lakh towards Other Revenue Expenditure (State Share and Top Up) and decrease of ₹20.00 lakh under Other Revenue Expenditure (Central Share) due to requirement of more/ less funds under respective heads.

|          |  |          |          |          |
|----------|--|----------|----------|----------|
| (ii) 796 | Tribal Area Sub-plan                               |          |          |          |
|          | 01 National Programme for Mid-Day Meals in Schools |          |          |          |
|          | O  | 1,393.98 |          |          |
|          | R  | 109.31   | 1,503.29 | 1,503.29 |

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

|          |                                |          |          |          |
|----------|--------------------------------|----------|----------|----------|
| (iii) 04 | State Plan Schemes             |          |          |          |
|          | <b>2202 General Education</b>  |          |          |          |
|          | 01 <i>Elementary Education</i> |          |          |          |
|          | 101 Government Primary Schools |          |          |          |
|          | 01 Schemes under BA/SDS        |          |          |          |
|          | O                              | 4,582.05 |          |          |
|          | R                              | 267.60   | 4,849.65 | 4,750.66 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹352.08 lakh towards Other Revenue Expenditure and decrease of ₹84.48 lakh under Scholarships due to requirement of more/ less funds under respective heads.

Final savings were reportedly under Scholarships/Stipend due to enrollment of less number of students in RIMC/Cambridge/Sainik School and also due to receipt of less demands from the districts under Girls Students Health and Hygiene and Vidhya Scheme.

**GRANT NO. 76 ELEMENTARY EDUCATION - Contd.**

| <b>Serial Head<br/>number</b>                       | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (iv) 04 State Plan Schemes                          |                        |                               |   |
| <b>2202 General Education</b>                       |                        |                               |   |
| 01 <i>Elementary Education</i>                      |                        |                               |   |
| 102 Assistance to Non-Government<br>Primary Schools |                        |                               |   |
| 04 Non-Government School                            |                        |                               |   |
| O   | 11,041.50              |                               |   |
| R   | 1,378.50               | 12,420.00                     | 12,920.00                                       |
|   |                        |                               | (+)500.00                                       |

Augmentation of provision by re-appropriation was the net effect of increase of ₹7,820.00 lakh towards Grants-in-Aid General and decrease of ₹6,441.50 lakh under Grants for creation of Capital Assets due to requirement of more/ less funds under respective heads.

The department stated (August 2024) that the actual Budget Grant under this head was ₹12,920.00 lakh as per Revised Estimate received from the Planning Department, Government of Arunachal Pradesh vide Letter No. PLNG-11098/1/2024 O/o DIR-SP-FPID/2205 dated 12.02.2024. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**Capital:**

**76.2.1** In view of the overall savings of ₹1,279.79 lakh (13.01 *per cent* of the total provision) in the grant, supplementary provision of ₹8,370.60 lakh obtained in March 2024 proved excessive.

**76.2.2** No part of the available savings of ₹1,279.79 lakh was anticipated for surrender during the year.

**GRANT NO. 76 ELEMENTARY EDUCATION - Contd.****76.2.3 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b>  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes  |                        |                               |   |
| <b>4202 Capital Outlay on Education, Sports,<br/>Art and Culture</b> |                        |                               |   |
| 01 General Education   |                        |                               |   |
| 201 Elementary Education   |                        |                               |   |
| 03 Creation of Assets under<br>BA/ SDS                               |                        |                               |   |
| O 870.08   |                        |                               |   |
| S 8,283.93   |                        |                               |   |
| R 549.97   | 9,703.98               | 7,196.72                      | (-)2,507.26                                     |

Augmentation of provision by re-appropriation was the net effect of increase of ₹801.07 lakh towards Buildings and Structures and Infrastructural Assets and decrease of ₹251.10 lakh under Machinery and Equipment and Information, Computer, Telecommunications (ICT) equipment due to requirement of more/ less funds under respective heads.

Reasons for the savings have not been intimated (August 2024).

|   |       |       |         |
|---|-------|-------|---------|
| (ii) <b>4202 Capital Outlay on Education, Sports,<br/>Art and Culture</b>   |       |       |         |
| 01 General Education  |       |       |         |
| 201 Elementary Education  |       |       |         |
| 06 Purchase of Vehicle, Machinery &<br>equipment, Furniture and Fixtures,<br>Computer Items and Information<br>Communication Technology (ICT)<br>equipment etc. |       |       |         |
| O 70.00   |       |       |         |
| R (-)19.45  | 50.55 | 44.94 | (-)5.61 |

Reduction in provision by re-appropriation was the net effect of decrease of ₹59.45 lakh under Motor Vehicles and increase of ₹40.00 lakh mainly towards Information, Computer, Telecommunications (ICT) equipment and Furniture & Fixtures due to requirement of less/ more funds under respective heads.

Savings were reportedly due to incurring of expenditure as per actual requirements.

**GRANT NO. 76 ELEMENTARY EDUCATION - Concl'd.**

**76.2.4** Savings mentioned at note **76.2.3** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b>  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes  |                        |                               |   |
| <b>4202 Capital Outlay on Education,<br/>        Sports, Art and Culture</b> |                        |                               |   |
| 01 <i>General Education</i>  |                        |                               |   |
| 201 Elementary Education   |                        |                               |   |
| 04 Chief Minister Samast Shiksha<br>Yojana                                   |                        |                               |   |
| O           530.52   |                        |                               |   |
| R           (-)530.52  | ...                    | 1,233.08                      | (+)1,233.08                                     |

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

The department stated (August 2024) that this amount has been erroneously booked under this head instead of proper head of accounts 4202-01-201-03-00-72.

**GRANT NO. 77 GAUHATI HIGH COURT, ITANAGAR PERMANENT BENCH**

|   |                 | <b>Total grant/<br/>Appropriation</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|-----------------|---------------------------------------|-------------------------------|---|
| <b>Revenue</b>  |                 |                                       |                               |   |
| <b>Major Head:</b>  |                 |                                       |                               |   |
| <b>2014 Administration of Justice</b>                           |                 |                                       |                               |   |
| <b><i>Charged:</i></b>  |                 |                                       |                               |   |
| <i>Original</i>   | <i>11,43,40</i> |                                       |                               |   |
| <i>Supplementary</i>  | <i>39,75</i>    | <i>11,83,15</i>                       | <i>11,63,10</i>               | <i>(-)20,05</i>                                     |
| <i>Amount surrendered<br/>during the year</i>                   |                 |                                       |                               | ...   |
| <b>Capital</b>  |                 |                                       |                               |   |
| <b>Major Head:</b>  |                 |                                       |                               |   |
| <b>4070 Capital Outlay on Other<br/>Administrative Services</b> |                 |                                       |                               |   |
| <b>Voted:</b>   |                 |                                       |                               |   |
| Supplementary   | 3,26            | 3,26                                  | 3,26                          | ...   |
| Amount surrendered<br>during the year                           |                 |                                       |                               | ...   |

**GRANT NO. 78 POLITICAL DEPARTMENT  
(All Voted)**

|   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|------------------------|-------------------------------|---|
| <b>Revenue</b>  |                        |                               |   |
| <b>Major Head:</b>                                    |                        |                               |   |
| <b>2251 Secretariat-Social Services</b>               |                        |                               |   |
| Original  | 3,15,94                | 3,15,94                       | 2,48,56   |
|   |                        |                               | (-)67,38  |
| Amount surrendered<br>during the year (31 March 2024) |                        |                               | 64,51   |

**Notes and Comments:**

**Revenue:**

**78.1.1** In view of the overall savings of ₹67.38 lakh (21.33 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**78.1.2** Out of the available savings of ₹67.38 lakh, ₹64.51 lakh (95.74 *per cent* of the total savings) was precisely anticipated and surrendered in March 2024.

**78.1.3** Savings of ₹67.38 lakh constituting 21.53 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**78.1.4** Savings occurred mainly under:

| <b>Serial Head<br/>number</b>               | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|------------------------|-------------------------------|---|
| (i) <b>2251 Secretariat-Social Services</b> |                        |                               |   |
| 090 Secretariat                             |                        |                               |   |
| 03 Political Department                     |                        |                               |   |
| O   | 186.00                 |                               |   |
| R   | (-)41.00               | 145.00                        | 144.08  |
|   |                        |                               | (-)0.92   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹52.49 lakh under Other Revenue Expenditure and Office Expenses and increase of ₹56.00 lakh mainly towards Professional Services and Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹44.51 lakh from Other Revenue Expenditure was made without assigning any reason.

**GRANT NO. 78 POLITICAL DEPARTMENT – Concl'd.**

| <b>Serial Head<br/>number</b>                |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|---|------------------------|-------------------------------|---|
| (ii) <b>2251 Secretariat-Social Services</b> |   |                        |                               |   |
| 090 Secretariat                              |   |                        |                               |   |
| 04 Lokayukta                                 |   |                        |                               |   |
|  | O | 129.94                 |                               |   |
|  | R | (-)23.51               | 106.43                        | 104.48  |
|  |   |                        |                               | (-)1.95   |

Reduction in provision by re-appropriation was the net effect of decrease of ₹43.62 lakh mainly under Salaries and Other Revenue Expenditure and increase of ₹40.11 lakh mainly towards Allowances and Medical Treatment due to requirement of less/ more funds under respective heads and surrender of ₹20.00 lakh from Other Revenue Expenditure and Professional Services was made without assigning any reason.

**GRANT NO. 79 SKILL DEVELOPMENT AND ENTREPRENEURSHIP  
(All Voted)**

|                                       |   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---------------------------------------|---|------------------------|-------------------------------|---|
| <b>Revenue</b>                        |   |                        |                               |   |
| <b>Major Head:</b>                    |   |                        |                               |   |
| <b>2230</b>                           | <b>Labour, Employment and Skill<br/>Development</b> |                        |                               |   |
| Original                              | 54,48,55  |                        |                               |   |
| Supplementary                         | 13,68,53  | 68,17,08               | 38,85,79                      | (-)29,31,29   |
| Amount surrendered<br>during the year |   |                        |                               | ...   |

**Capital**

**Major Head:**

**4250 Capital Outlay on Other Social Services**

|                                       |         |         |         |            |
|---------------------------------------|---------|---------|---------|------------|
| Original                              | 4,60,00 |         |         |            |
| Supplementary                         | 13,00   | 4,73,00 | 6,52,44 | (+)1,79,44 |
| Amount surrendered<br>during the year |         |         |         | ...        |

**Notes and Comments:**

**Revenue:**

**79.1.1** As the overall expenditure of ₹3,885.79 lakh fell far short of the original provision of ₹5,448.55 lakh in the grant, supplementary provision of ₹1,368.53 lakh obtained in March 2024 proved totally unnecessary.

**79.1.2** No part of the available savings of ₹2,931.29 lakh (43.00 *per cent* of the total provision) was anticipated for surrender during the year.

**79.1.3** Savings of ₹961.36 lakh constituting 16.77 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2022-23 also.

**GRANT NO. 79 SKILL DEVELOPMENT AND ENTREPRENEURSHIP - Contd.**

**79.1.4** Savings occurred mainly under:

| <b>Serial Head<br/>number</b>  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) 03 Centrally Sponsored Schemes<br><b>2230 Labour, Employment and Skill<br/>Development</b> |                        |                               |   |
| 03 <i>Training</i>   |                        |                               |   |
| 003 Training of Craftsmen &<br>Supervisors   |                        |                               |   |
| 02 Pradhan Mantri Kaushal Vikas<br>Yajana  |                        |                               |   |
| O 995.50   |                        |                               |   |
| R (-)995.50  | ...                    | ...                           | ...   |

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

|  |          |        |  |  |             |
|--|----------|--------|--|--|-------------|
| (ii) 101 Industrial Training Institutes                          |          |        |  |  |             |
| 04 Strengthening of Infrastructure for<br>Institutional Training |          |        |  |  |             |
| O 891.00   |          |        |  |  |             |
| S 333.74   |          |        |  |  |             |
| R 701.26   | 1,926.00 | 153.07 |  |  | (-)1,772.93 |

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

Savings were reportedly under Central Share due to non-receipt of fund from the Government of India.

|   |        |     |  |  |           |
|---|--------|-----|--|--|-----------|
| (iii) 101 Industrial Training Institutes  |        |     |  |  |           |
| 08 Skill Development Mission<br>(SANKALP) |        |     |  |  |           |
| O 5.50                                    |        |     |  |  |           |
| S 324.50                                  | 330.00 | ... |  |  | (-)330.00 |

Savings were reportedly due to non-receipt of fund from the Government of India.

**GRANT NO. 79 SKILL DEVELOPMENT AND ENTREPRENEURSHIP - Contd.**

| <b>Serial Head<br/>number</b>                            | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (iv) 04 State Plan Schemes                               |                        |                               |   |
| <b>2230 Labour, Employment and Skill<br/>Development</b> |                        |                               |   |
| 03 Training  |                        |                               |   |
| 101 Industrial Training Institutes                       |                        |                               |   |
| 06 Schemes under BA/ SDS                                 |                        |                               |   |
| O  | 1,578.62               |                               |   |
| S  | 375.12                 | 1,953.74                      | 1,341.70  |
|  |                        |                               | (-)612.04                                       |

Savings were reportedly due to non-sanction of the schemes owing to imposition of model code of conduct.

|  |       |        |     |           |
|--|-------|--------|-----|-----------|
| (v) 03 Centrally Sponsored Schemes   |       |        |     |           |
| <b>2230 Labour, Employment and<br/>Skill Development</b>                       |       |        |     |           |
| 03 Training  |       |        |     |           |
| 101 Industrial Training Institutes   |       |        |     |           |
| 03 Skill Strengthening for Industrial<br>Value Enhancement (STRIVE)<br>Project |       |        |     |           |
| O  | 88.00 |        |     |           |
| R  | 98.90 | 186.90 | ... | (-)186.90 |

Augmentation of provision by re-appropriation was the net effect of increase of ₹106.90 lakh towards Other Revenue Expenditure (Central Share) and decrease of ₹ eight lakh under Other Revenue Expenditure (State Share) due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-receipt of fund from the Government of India.

**GRANT NO. 79 SKILL DEVELOPMENT AND ENTREPRENEURSHIP - Conclld.**

**79.1.5** Savings mentioned at note **79.1.4** were partly offset by excess mainly under:

| Serial Head<br>number |  | Total<br>grant | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in lakh) |
|-----------------------|--|----------------|-----------------------|--|
| (i)                   | <b>2230 Labour, Employment and Skill Development</b> |                |                       |  |
|                       | 03 Training  |                |                       |  |
|                       | 101 Industrial Training Institutes                   |                |                       |  |
|                       | 01 Establishment Expenses of ITI                     |                |                       |  |
|                       | O  | 1,889.93       |                       |  |
|                       | R  | 195.34         | 2,085.27              | 2,055.85                               |
|                       |  |                |                       | (-)29.42                               |

Augmentation of provision by re-appropriation was the net effect of increase of ₹216.73 lakh mainly towards Salaries and Office Expenses and decrease of ₹21.39 lakh under Allowances due to requirement of more/ less funds under respective heads.

Final savings were reportedly due to non-clearance of pension cases and non-filling up of vacant posts.

**Capital:**

**79.2.1** The expenditure exceeded the grant by ₹179.44 lakh (Actual excess: ₹1,79,44,293); the excess requires regularisation.

**79.2.2** In view of the overall excess of ₹179.44 lakh in the grant, supplementary provision of ₹13.00 lakh obtained in March 2024 proved inadequate.

**79.2.3** The excess expenditure worked out to 37.94 *per cent* over the total provision.

**79.2.4** Excess occurred mainly under:

| Serial Head<br>number |   | Total<br>grant | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in lakh) |
|-----------------------|---|----------------|-----------------------|--|
| (i)                   | 04 State Plan Schemes                               |                |                       |  |
|                       | <b>4250 Capital Outlay on other Social Services</b> |                |                       |  |
|                       | 203 Employment                                      |                |                       |  |
|                       | 02 Creation of Assets under BA/ SDS                 |                |                       |  |
|                       | O   | 460.00         |                       |  |
|                       | S   | 13.00          | 473.00                | 652.44                                 |
|                       |   |                |                       | (+)179.44                              |

The department stated (August 2024) that the actual Budget Grant under this head was ₹705.00 lakh and accordingly department incurred expenditure of ₹652.44 lakh and savings of ₹52.56 lakh was due to non-sanction of the schemes owing to imposition of model code of conduct. But as per budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh, the actual Budget Grant under this head was ₹473.00 lakh.

**GRANT NO. 80 MEDICAL EDUCATION, TRAINING AND RESEARCH**  
**(All Voted)**

|                                       |            | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---------------------------------------|------------|------------------------|-------------------------------|---|
| <b>Revenue</b>                        |            |                        |                               |   |
| <b>Major Head:</b>                    |            |                        |                               |   |
| <b>2210 Medical and Public Health</b> |            |                        |                               |   |
| Original                              | 43,49,60   |                        |                               |   |
| Supplementary                         | 1,12,50,71 | 1,56,00,31             | 1,54,99,81                    | (-)1,00,50  |
| Amount surrendered<br>during the year |            |                        |                               | ...   |

**Capital**

**Major Head:**

**4210 Capital Outlay on Medical and Public Health**

|   |          |          |          |            |
|---|----------|----------|----------|------------|
| Original  | 20,00,00 | 20,00,00 | 10,85,74 | (-)9,14,26 |
| Amount surrendered<br>during the year (31 March 2024) |          |          |          | 7,75,00    |

**Notes and Comments:**

**Capital:**

**80.2.1** As the overall expenditure of ₹1,085.74 lakh fell far short of the original provision of ₹2,000.00 lakh, provision made through original grant proved excessive.

**80.2.2** Out of the available savings of ₹914.26 lakh (45.71 *per cent* of the total provision), ₹775.00 lakh (84.77 *per cent* of the total savings) only was anticipated and surrendered in March 2024.

**80.2.3** Savings of ₹2,897.97 lakh constituting 66.54 *per cent* of the total provision had occurred under the Capital Section of this grant in 2022-23 also.

**GRANT NO. 80 MEDICAL EDUCATION, TRAINING AND RESEARCH - Concl'd.****80.2.4 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b>  | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|--|------------------------|-------------------------------|---|
| (i) 04 State Plan Schemes  |                        |                               |   |
| 4210 Capital Outlay on Medical and Public Health                           |                        |                               |   |
| 03 Medical Education Training and Research                                 |                        |                               |   |
| 200 Other Systems  |                        |                               |   |
| 01 Creation of Assets under Budget Announcement/ State Development Schemes |                        |                               |   |
| O  | 2,000.00               |                               |   |
| R  | (-)-775.00             | 1,225.00                      | 1,085.74  |
|  |                        |                               | (-)-139.26                                      |

Reduction in provision by re-appropriation was the net effect of decrease of ₹500.00 lakh under Infrastructural Assets and increase of ₹500.00 lakh towards Buildings and Structures due to requirement of less/ more funds under respective heads and surrender of ₹775.00 lakh from Infrastructural Assets was made without assigning any reason.

The department stated (August 2024) that savings of ₹7.86 lakh was due to incurring of ₹92.14 lakh for procurement of vehicles for which budget provision was ₹100.00 lakh and remaining savings were due to non-execution of schemes by the executing agencies.

**GRANT NO. 81 FAMILY WELFARE**  
**(All Voted)**

|                                       |          | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---------------------------------------|----------|------------------------|-------------------------------|---|
| <b>Revenue</b>                        |          |                        |                               |   |
| <b>Major Head:</b>                    |          |                        |                               |   |
| <b>2211 Family Welfare</b>            |          |                        |                               |   |
| Original                              | 25,75,00 |                        |                               |   |
| Supplementary                         | 8,54,02  | 34,29,02               | 34,29,02                      | ...   |
| Amount surrendered<br>during the year |          |                        |                               | ...   |

**GRANT NO. 82 DEPARTMENT OF INDIGENOUS AFFAIRS  
(All Voted)**

|                                       |                        | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---------------------------------------|------------------------|------------------------|-------------------------------|---|
| <b>Revenue</b>                        |                        |                        |                               |   |
| <b>Major Head:</b>                    |                        |                        |                               |   |
| <b>2205</b>                           | <b>Art and Culture</b> |                        |                               |   |
| Original                              | 19,46,76               |                        |                               |   |
| Supplementary                         | 3,12,69                | 22,59,45               | 21,20,75                      | (-)1,38,70  |
| Amount surrendered<br>during the year |                        |                        |                               | ...   |

**Capital**

**Major Head:**

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

|                                       |          |          |          |            |
|---------------------------------------|----------|----------|----------|------------|
| Original                              | 11,84,23 |          |          |            |
| Supplementary                         | 24,29,77 | 36,14,00 | 26,46,27 | (-)9,67,73 |
| Amount surrendered<br>during the year |          |          |          | ...        |

**Notes and Comments:**

**Revenue:**

**82.1.1** In view of the overall savings of ₹138.70 lakh (6.14 *per cent* of the total provision) in the grant, supplementary provision of ₹312.69 lakh obtained in March 2024 proved excessive.

**82.1.2** No part of the available savings of ₹138.70 lakh was anticipated for surrender during the year.

**GRANT NO. 82 DEPARTMENT OF INDIGENOUS AFFAIRS - Contd.****82.1.3 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b> |                                   | <b>Total<br/>grant</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|-----------------------------------|------------------------|-------------------------------|---|
| (i) 04                        | State Plan Schemes                |                        |                               |   |
|                               | <b>2205 Art and Culture</b>       |                        |                               |   |
|                               | 102 Promotion of Arts and Culture |                        |                               |   |
|                               | 07 Schemes under BA/ SDS          |                        |                               |   |
|                               | O                                 | 1,900.00               |                               |   |
|                               | S                                 | 291.43                 | 2,191.43                      | 2,052.77  |
|                               |                                   |                        |                               | (-)138.66                                       |

Savings were reportedly due to non-receipt of finance concurrence and expenditure authorisation in time from the Finance Department, Government of Arunachal Pradesh.

**Capital:**

**82.2.1** In view of the overall savings of ₹967.73 lakh (26.78 *per cent* of the total provision) in the grant, supplementary provision of ₹2,429.77 lakh obtained in March 2024 proved excessive.

**82.2.2** No part of the available savings of ₹967.73 lakh was anticipated for surrender during the year.

**82.2.3** Savings of ₹237.39 lakh constituting 11.78 *per cent* of the total provision had occurred under the Capital Section of this grant in 2022-23 also.

**82.2.4 Savings occurred mainly under:**

|        |  |          |          |           |
|--------|--|----------|----------|-----------|
| (i) 04 | State Plan Schemes   |          |          |           |
|        | <b>4202 Capital Outlay on Education,<br/>Sports, Art and Culture</b> |          |          |           |
|        | 04 <i>Art and Culture</i>  |          |          |           |
|        | 101 Fine Arts Education  |          |          |           |
|        | 01 Creation of Assets under<br>BA/ SDS                               |          |          |           |
|        | O  | 1,184.23 |          |           |
|        | S  | 2,429.77 | 3,614.00 | 2,646.27  |
|        |  |          |          | (-)967.73 |

The department stated (August 2024) that savings were due to non-drawal of funds placed to executing agencies and non-receipt of finance concurrence from the Finance Department, Government of Arunachal Pradesh in some cases due to imposition of model code of conduct.

**GRANT NO. 82 DEPARTMENT OF INDIGENOUS AFFAIRS - Concl'd.**

**82.2.5** Details of fund transferred to DDO's Bank Account:

| <b>Sl.<br/>No.</b> | <b>Name of DDO</b>                             | <b>Grant<br/>No.</b> | <b>Major<br/>Head</b> | <b>Amount<br/>Transferred<br/>during<br/>2023-24</b> | <b>Amount Spent<br/>out of total<br/>amount<br/>transferred<br/>during 2023-24</b> | <b>Unspent<br/>amount as<br/>on<br/>31 March<br/>2024<br/>(₹ in lakh)</b> |
|--------------------|--|----------------------|-----------------------|--|--|---|
| 1.                 | FAO,<br>Department of<br>Indigenous<br>Affairs | 82                   | 2205                  | 716.43   | 696.60   | 19.83   |

**PUBLIC DEBT**  
*(All Charged)*

|   |   | <b>Total<br/>Appropriation</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in thousand)</b> |
|---|---|--------------------------------|-------------------------------|---|
| <b>Revenue</b>                                |   |                                |                               |   |
| <b>Major Heads:</b>                           |   |                                |                               |   |
| <b>2048</b>                                   | <b>Appropriation for Reduction<br/>or Avoidance of Debt</b> |                                |                               |   |
| <b>2049</b>                                   | <b>Interest Payments</b>                                    |                                |                               |   |
| <i>Original</i>                               | <i>9,62,93,54</i>   |                                |                               |   |
| <i>Supplementary</i>                          | <i>20,18,46</i>   | <i>9,83,12,00</i>              | <i>9,28,60,76</i>             | <i>(-)54,51,24</i>                                  |
| <i>Amount surrendered<br/>during the year</i> |   |                                |                               | <i>...</i>  |

**Capital**

**Major Heads:**

|   |   |                   |                   |                      |
|---|---|-------------------|-------------------|----------------------|
| <b>6003</b>                                   | <b>Internal Debt of the State<br/>Government</b>          |                   |                   |                      |
| <b>6004</b>                                   | <b>Loans and Advances from<br/>the Central Government</b> |                   |                   |                      |
| <i>Original</i>                               | <i>8,29,92,06</i>   |                   |                   |                      |
| <i>Supplementary</i>                          | <i>78,68,94</i>   | <i>9,08,61,00</i> | <i>5,65,40,03</i> | <i>(-)3,43,20,97</i> |
| <i>Amount surrendered<br/>during the year</i> |   |                   |                   | <i>...</i>           |

**Notes and Comments:**

**Revenue:**

**97.1.1** As the overall expenditure of ₹92,860.76 lakh fell short of the original provision of ₹96,293.54 lakh in the appropriation, supplementary provision of ₹2,018.46 lakh obtained in March 2024 proved totally unnecessary.

**97.1.2** No part of the available savings of ₹5,451.25 lakh (5.54 per cent of the total provision) was anticipated for surrender during the year.

**PUBLIC DEBT - Contd.****97.1.3 Savings occurred mainly under:**

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>appropriation</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|--------------------------------|-------------------------------|---|
| (i)                           | <b>2049 Interest Payments</b>             |                                |                               |   |
|                               | 01 <i>Interest on Internal Debt</i>       |                                |                               |   |
|                               | 101 Interest on Market Loans              |                                |                               |   |
|                               | 01 Payment and Interest on<br>Market Loan |                                |                               |   |
|                               | <i>O</i>                                  | 47,448.00                      |                               |   |
|                               | <i>S</i>                                  | 1,881.24                       |                               |   |
|                               | <i>R</i>                                  | 829.76                         | 50,159.00                     | 46,106.44                                       |
|                               |   |                                |                               | (-)4,052.56                                     |

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

Reasons for the savings have not been intimated (August 2024).

|      |   |           |           |           |
|------|---|-----------|-----------|-----------|
| (ii) | <b>2049 Interest Payments</b>   |           |           |           |
|      | 01 <i>Interest on Internal Debt</i>   |           |           |           |
|      | 123 Interest on Special Securities<br>issued to National Small Savings<br>Fund of the Government by<br>Central Government |           |           |           |
|      | 01 Interest Payment on NSSF   |           |           |           |
|      | <i>O</i>  | 11,915.00 |           |           |
|      | <i>R</i>  | (-)900.00 | 11,015.00 | 10,066.39 |
|      |   |           |           | (-)948.61 |

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

Reasons for the savings have not been intimated (August 2024).

|       |   |           |           |           |
|-------|---|-----------|-----------|-----------|
| (iii) | <b>2049 Interest Payments</b>                                 |           |           |           |
|       | 03 <i>Interest on Small Savings,<br/>Provident Funds etc.</i> |           |           |           |
|       | 104 Interest on State Provident Funds                         |           |           |           |
|       | 01 Interest on State Provident Fund                           |           |           |           |
|       | <i>O</i>  | 22,862.61 |           |           |
|       | <i>R</i>  | (-)752.85 | 22,109.76 | 22,109.76 |
|       |   |           |           | ...       |

Reduction in provision by re-appropriation was due requirement less fund under Interest Payment.

**PUBLIC DEBT - Contd.**

| <b>Serial Head<br/>number</b> |   | <b>Total<br/>appropriation</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------|---|--------------------------------|-------------------------------|---|
| (iv)                          | <b>2049 Interest Payments</b>                                     |                                |                               |   |
| 04                            | <i>Interest on Loans and Advances<br/>from Central Government</i> |                                |                               |   |
| 101                           | Interest on Loans for State/Union<br>Territory Plan Schemes       |                                |                               |   |
| 02                            | Payment and Interest on Block<br>Loan                             |                                |                               |   |
|                               | <i>O</i>  | <i>499.18</i>                  |                               |   |
|                               | <i>R</i>  | <i>(-)186.89</i>               | <i>312.29</i>                 | <i>312.30</i>                                   |
|                               |   |                                |                               | <i>(+)0.01</i>                                  |

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

Reasons for the excess have not been intimated (August 2024).

|     |  |              |              |                 |
|-----|--|--------------|--------------|-----------------|
| (v) | <b>2049 Interest Payments</b>  |              |              |                 |
| 04  | <i>Interest on Loans and Advances from<br/>Central Government</i>                                |              |              |                 |
| 106 | Interest on Ways and Means Advances  |              |              |                 |
| 01  | Payment and Interest on Excess drawal of<br>Ways and Means Advances for Reserve Bank<br>of India |              |              |                 |
|     | <i>O</i>   | <i>90.00</i> | <i>90.00</i> | <i>...</i>      |
|     |  |              |              | <i>(-)90.00</i> |

Reasons for the savings have not been intimated (August 2024).

|      |  |               |               |                 |
|------|--|---------------|---------------|-----------------|
| (vi) | <b>2049 Interest Payments</b>                                |               |               |                 |
| 01   | <i>Interest on Internal Debt</i>                             |               |               |                 |
| 200  | Interest on Other Internal Debts                             |               |               |                 |
| 06   | Interest on National Co-operative<br>Development Corporation |               |               |                 |
|      | <i>O</i>   | <i>140.60</i> |               |                 |
|      | <i>R</i>   | <i>12.12</i>  | <i>152.72</i> | <i>87.94</i>    |
|      |  |               |               | <i>(-)64.78</i> |

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

Reasons for the savings have not been intimated (August 2024).

**PUBLIC DEBT - Contd.**

| <b>Serial Head<br/>number</b>       |  | <b>Total<br/>appropriation</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-------------------------------------|--|--------------------------------|-------------------------------|---|
| (vii) <b>2049 Interest Payments</b> |  |                                |                               |   |
| 01                                  | <i>Interest on Internal Debt</i>                                   |                                |                               |   |
| 200                                 | Interest on Other Internal Debts                                   |                                |                               |   |
| 04                                  | Interest on Loan from Rural<br>Electrification Corporation Limited |                                |                               |   |
|                                     | <i>O</i>   | 48.00                          |                               |   |
|                                     | <i>R</i>   | (-)28.00                       | 20.00                         | 16.71   |
|                                     |  |                                |                               | (-)3.29   |

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

|                                      |  |          |        |        |
|--------------------------------------|--|----------|--------|--------|
| (viii) <b>2049 Interest Payments</b> |  |          |        |        |
| 03                                   | <i>Interest on Small Savings, Provident<br/>Funds etc.</i> |          |        |        |
| 108                                  | Interest on Insurance and Pension<br>Fund                  |          |        |        |
| 01                                   | Payment on Interest of Insurance and<br>Pension Fund       |          |        |        |
|                                      | <i>O</i>   | 865.50   |        |        |
|                                      | <i>R</i>   | (-)12.25 | 853.25 | 853.25 |
|                                      |  |          |        | ...    |

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

**97.1.4** Savings mentioned at note **97.1.3** were partly offset by excess mainly under:

| <b>Serial Head<br/>number</b>     |   | <b>Total<br/>appropriation</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|-----------------------------------|---|--------------------------------|-------------------------------|---|
| (i) <b>2049 Interest Payments</b> |   |                                |                               |   |
| 01                                | <i>Interest on Internal Debt</i>                                  |                                |                               |   |
| 200                               | Interest on Other Internal Debts                                  |                                |                               |   |
| 03                                | Interest on Loan from National Agriculture<br>Rural Bank of India |                                |                               |   |
|                                   | <i>O</i>  | 5,267.02                       |                               |   |
|                                   | <i>R</i>  | 1,053.40                       | 6,320.42                      | 6,030.41  |
|                                   |   |                                |                               | (-)290.01                                       |

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

Reasons for the final savings have not been intimated (August 2024).

**PUBLIC DEBT - Contd.****Capital**

**97.2.1** As the overall expenditure of ₹56,540.03 lakh fell far short of the original provision of ₹82,992.06 lakh in the appropriation, supplementary provision of ₹7,868.94 lakh obtained in March 2024 proved totally unnecessary.

**97.2.2** No part of the available savings of ₹34,320.97 lakh (37.78 *per cent* of total provision) was anticipated for surrender during the year.

**97.2.3** Savings of ₹24,990.45 lakh constituting 31.20 *per cent* of the total provision had occurred under the Capital Charged Section of this Appropriation in 2022-23 also.

**97.2.4** Savings occurred mainly under:

| Serial Head<br>number |   | Total<br>appropriation | Actual<br>expenditure | Excess(+)<br>Savings(-)<br>(₹ in lakh) |
|-----------------------|---|------------------------|-----------------------|--|
| (i)                   | <b>6003 Internal Debt of the State Government</b>                                 |                        |                       |  |
| 110                   | Ways and Means Advances from<br>the Reserve Bank of India                         |                        |                       |  |
| 01                    | Repayment of Advances Taken<br>from Reserve Bank of India under<br>Ways and Means |                        |                       |  |
|                       | <i>O</i>  | 28,500.00              | 28,500.00             | ...                                    |
|                       |   |                        |                       | (-)28,500.00                           |

Reasons for the savings have not been intimated (August 2024).

|      |   |           |           |             |
|------|---|-----------|-----------|-------------|
| (ii) | <b>6003 Internal Debt of the State Government</b>                               |           |           |             |
| 105  | Loans from the National Bank<br>for Agricultural and Rural<br>Development       |           |           |             |
| 01   | Repayment of Loans to National<br>Bank for Agriculture and Rural<br>Development |           |           |             |
|      | <i>O</i>  | 17,060.46 |           |             |
|      | <i>S</i>  | 1,448.31  |           |             |
|      | <i>R</i>  | 257.73    | 18,766.50 | 13,295.12   |
|      |   |           |           | (-)5,471.38 |

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

Reasons for the savings have not been intimated (August 2024).

**PUBLIC DEBT - Concl'd.**

| <b>Serial Head<br/>number</b>                           |  | <b>Total<br/>appropriation</b> | <b>Actual<br/>expenditure</b> | <b>Excess(+)<br/>Savings(-)<br/>(₹ in lakh)</b> |
|---|--|--------------------------------|-------------------------------|---|
| (iii) <b>6003 Internal Debt of the State Government</b> |  |                                |                               |   |
| 108   | Loans from National Co-operative Development Corporation |                                |                               |   |
| 03  | Loans from National Cooperative Development Corporation  |                                |                               |   |
|   | <i>O</i>   | 558.66                         |                               |   |
|   | <i>R</i>   | 44.30                          | 602.96                        | 176.77  |
|   |  |                                |                               | (-)426.19                                       |

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

Reasons for the savings have not been intimated (August 2024).

|  |  |           |      |          |
|--|--|-----------|------|----------|
| (iv) <b>6003 Internal Debt of the State Government</b> |  |           |      |          |
| 800  | Other Loans  |           |      |          |
| 01   | Loans from Rural Electrification Corporation Limited |           |      |          |
|  | <i>O</i>   | 256.00    |      |          |
|  | <i>R</i>   | (-)255.00 | 1.00 | 87.40    |
|  |  |           |      | (+)86.40 |

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

Reasons for the final excess have not been intimated (August 2024).

|  |                               |       |       |          |
|--|-------------------------------|-------|-------|----------|
| (v) <b>6004 Loans and Advances from the Central Government</b> |                               |       |       |          |
| 03   | Loans for Central Plan Scheme |       |       |          |
| 800  | Other Loans                   |       |       |          |
| 02   | Repayment of NLCPR Loans      |       |       |          |
|  | <i>O</i>                      | 89.41 | 89.41 | 58.70    |
|  |                               |       |       | (-)30.71 |

Reasons for the savings have not been intimated (August 2024).

|   |   |          |       |          |
|---|---|----------|-------|----------|
| (vi) <b>6004 Loans and Advances from the Central Government</b> |   |          |       |          |
| 05  | Loans for Special Schemes                   |          |       |          |
| 101   | Schemes of North Eastern Council            |          |       |          |
| 01  | Repayment of Loan for North Eastern Council |          |       |          |
|   | <i>O</i>                                    | 67.63    |       |          |
|   | <i>R</i>                                    | (-)47.20 | 20.43 | 43.45    |
|   |   |          |       | (+)23.02 |

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

Reasons for the final excess have not been intimated (August 2024).

**APPENDIX I**

**Expenditure met out of the advances from the Contingency Fund sanctioned during 2023-24 which were not recouped to the Fund till the close of the year.**

| <b>Major Head</b> | <b>Amount of advance sanctioned</b> | <b>Date of sanction</b> | <b>Expenditure from the advance</b> | <b>Date of recoupment of advance in the subsequent year</b> |
|-------------------|-------------------------------------|-------------------------|-------------------------------------|---|
|                   | (₹ in thousand)                     |                         |                                     |   |

-Nil-

## APPENDIX II

**(Refer to the Summary of Appropriation Accounts at Page-xxv)**  
**Grant-wise details of estimates and actuals of recoveries adjusted in the**  
**accounts in reduction of expenditure**

| Sl. No.             | Number of Grant | Name of Grant           | Budget Estimates |         | Actuals    |            | Actuals Compared with Budget Estimates<br>More(+) Less(-) |               |
|---------------------|-----------------|-------------------------|------------------|---------|------------|------------|---|---------------|
|                     |                 |                         | Revenue          | Capital | Revenue    | Capital    | Revenue   | Capital       |
| (In thousands of ₹) |                 |                         |                  |         |            |            |   |               |
|                     |                 | 1                       | 2                | 3       | 4          | 5          | 6   | 7             |
| 1.                  | 22              | Food and Civil Supplies | ...              | ...     | ...        | 24         | ...   | (+) 24        |
| 2.                  | 23              | Environment and Forests | ...              | ...     | 9,77,47    | 1,73,53,24 | (+)9,77,47  | (+)1,73,53,24 |
| 3.                  | 25              | Disaster Management     | ...              | ...     | 1,22,80,00 | ...        | (+)1,22,80,00   | ...           |
| 4.                  | 31              | Public Works Department | ...              | ...     | ...        | 2,38,00,00 | ...   | (+)2,38,00,00 |
| Total               |                 |                         |                  |         | 1,32,57,47 | 4,11,53,48 | (+)1,32,57,47   | (+)4,11,53,48 |



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