

# APPENDICES



# Appendices

## APPENDIX 1.1

### Part – A

#### **Layout of Finance Accounts**

*(Reference: Paragraph-1.1; Page 1)*

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

<b>VOLUME – I</b>	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements
Statement No. 3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund)
Statement No. 5	Statement of Progressive Capital Expenditure
Statement No. 6	Statement of Borrowings and other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Investments of the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Grants-in-Aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No. 12	Statement of Sources and Application of Funds for expenditure other than revenue account
Statement No. 13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
<b>Notes to Accounts</b>	
<b>VOLUME - II (Part- I Detailed Statements)</b>	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Head
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Sub-Heads
Statement No. 17	Detailed Statement of Borrowings and Other Liabilities
Statement No. 18	Detailed Statement of Loans and Advances given by the Government
Statement No. 19	Detailed Statement of Investments of the Government
Statement No. 20	Detailed Statement of Guarantees given by the Government
Statement No. 21	Detailed Statement on Contingency Fund and other Public Account Transactions
Statement No. 22	Detailed Statement on Investments of Earmarked Funds

VOLUME-II (Part- II Appendices)	
I	Comparative Expenditure on Salary
II	Comparative Expenditure on Subsidy
III	Grants-in-Aid/ Assistance given by the State Government (Institution-wise and Scheme-wise)
IV	Detailed of Externally Aided Projects
V	Plan Scheme Expenditure A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes) B. State Plan Schemes
VI	Direct Transfer of Central Scheme funds to Implementing Agencies in the State (Fund routed outside State Budgets) (Unaudited Figures)
VII	Acceptance and Reconciliation of Balances (as depicted in Statement 18 and 21)
VIII	Financial results of Irrigation Schemes
IX	Commitments of the Government-List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-salary portion
XI	Major policy Decisions of the Government during the year or New schemes proposed in the Budget
XII	Committed Liabilities of the Government
XIII	Re-organisation of the States-items for which allocation of balances between/among the States has not been finalised.

### **Part – B**

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

Norms/ ceilings prescribed by the 12<sup>th</sup> Finance Commission for selected fiscal variables along with its projections for a set of fiscal aggregates and commitments/ projections made by State Governments in their Fiscal Responsibility Acts and other statements required to be laid in the Legislature under the Act are used to make a qualitative assessment of trends and patterns of major fiscal aggregates. Assuming that Gross State Domestic Product<sup>1</sup> (GSDP) is a good indicator of the performance of a State's economy, major fiscal aggregates like Tax and Non-Tax Revenue, Revenue and Capital Expenditure, Internal Debt and Revenue and Fiscal Deficits have been presented as *percentages* to the GSDP at current market prices. The buoyancy co-efficient for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether mobilisation of resources, pattern of expenditure, *etc.* are keeping pace with changes in the base or if these fiscal aggregates are also affected by factors other than GSDP. The New GSDP series at current prices (Base Year 2011-12) as furnished by the Directorate of Economics and Statistics of the State Government, have been used in estimating these *percentages* and buoyancy ratios.

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

<sup>1</sup> GSDP is defined as the total income of the State or the Market Value of goods and services produced using labour and all other factors of production.

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

Terms	Basis of Calculation
Buoyancy of a Parameter (X) with respect to another Parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/ \text{Previous year Amount})-1]* 100$
Development Expenditure	Social Services + Economic Services
Average Interest paid by the State	$\text{Interest Payment}/ [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/ 2]*100$
Interest Spread	GSDP Growth – Average Interest Rate
Quantum Spread	Debt Stock *Interest Spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening Balance} + \text{Closing Balance of Loans and Advances})/ 2]*100$
Revenue Deficit/ Surplus	Revenue Receipts – Revenue Expenditure
Fiscal Deficit/ Surplus	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Compound Annual Growth Rate (CAGR)	Compound Annual Growth Rate (CAGR) is calculated by taking the $n^{\text{th}}$ root of the total <i>percentage</i> growth rate, where $n$ is the number of years in the period being considered. $\text{CAGR} = ((\text{Ending Value}/ \text{Beginning Value})^{(1/\text{period})}) - 1$
Core Public Goods and Merit Goods	<p><b>Core Public Goods</b> are goods which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtraction from any other individual's consumption of that good, <i>e.g.</i> enforcement of law and order, security and protection of rights; pollution free air and other environmental goods, road infrastructure, <i>etc.</i></p> <p><b>Merit Goods</b> are commodities that the Public Sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water, sanitation, <i>etc.</i></p>

**Part – C**  
**State Profile**  
(Reference: Paragraph-1.1; Page-1)

A. General Data		
Sl. No.	Particulars	Figures
1.	Area	83,743 sq. km.
2.	Population (Ministry of Health and Social Welfare)	
	Male	8,03,000
	Female	7,59,000
	<b>Total</b>	15,62,000
3.	Density of Population (as per 2011 Census) (All India Average = 422 persons per sq. km.)	18 persons per sq. km.
4.	Population Below Poverty Line (All India Average = 21.92 per cent)	34.67 per cent
5.	Population Growth (2013 to 2023) (All India average = 11.68 per cent)	10.47 per cent
6.	Literacy (as per 2011 Census) (All India Average = 74 per cent)	65.40 per cent
7.	Infant Mortality (per 1000 live births) (All India Average = 28 per 1000 live births)	21
8.	Gross State Domestic Product (GSDP)	39,671.24 crore
9.	GSDP <sup>1</sup> CAGR (2012-13 to 2022-23)	11.76 per cent

B. Financial Data								
Particulars	CAGR 2013-14 to 2016-17		CAGR 2017-18 to 2020-21		CAGR 2020-21 to 2021-22		CAGR 2022-23	
	NE&H States	Arunachal Pradesh	NE&H States	Arunachal Pradesh	NE&H States	Arunachal Pradesh	NE&H States	Arunachal Pradesh
RR	14.75	26.49	5.93	7.52	18.08	23.99	10.93	12.04
OTR	10.92	17.71	6.36	20.62	19.62	14.58	17.39	36.44
NTR	9.18	10.39	2.52	31.70	2.89	(-7.39)	32.79	31.39
State's share of Union taxes	31.82	100.17	(-6.96)	4.27	46.49	39.83	9.44	13.97
GIA from GoI	7.67	(-18.40)	15.55	9.33	6.08	(-4.79)	6.2	(-7.90)
TR	18.01	27.48	10.68	6.24	14.07	21.86	8.59	15.63
RE	14.34	17.91	7.61	6.28	14	21.08	15.14	9.91
CE	15.97	(-2.77)	6.83	17.13	28.31	26.64	0.65	24.95
Disb. Of Loans and Advances	30.34	(-17.70)	(-13.71)	(-1.81)	70.92	(-46.67)	(-27.81)	31.64
TE	14.6	13.80	7.48	8.93	16.26	22.63	13.1	14.28
RE on Education	11.57	21.96	6.49	-2.10	8.28	45.41	11.59	17.26

<sup>2</sup> Based on the data furnished by the Directorate of Economics and Statistics, Government of Arunachal Pradesh

Particulars	CAGR 2013-14 to 2016-17		CAGR 2017-18 to 2020-21		CAGR 2020-21 to 2021-22		CAGR 2022-23	
	NE&H States	Arunachal Pradesh	NE&H States	Arunachal Pradesh	NE&H States	Arunachal Pradesh	NE&H States	Arunachal Pradesh
RE on Health and Family welfare	17.29	30.44	12.67	1.30	18.04	45.06	9.15	9.88
RE on Salaries and Wages	8.77	11.85	6.27	4.48	7.51	20.59	9.81	11.32
RE on Pension	16.5	17.15	11.27	5.51	25.75	25.52	10.74	22.22
RE on Subsidies	49.24	(-)5.22	49.24	179.22	0.22	(-)100.00	15.5	0.00

Source: State Finances Audit Report 2022-23 issued by the Office of the Comptroller and Auditor General of India (Economic Division)

**APPENDIX 1.2**

**Summarised financial position of the Government of Arunachal Pradesh as on 31 March 2023**

(Reference: Paragraph-1.7; Page-13)

(₹ in crore)

As on 31 March 2022	Liabilities		As on 31 March 2023
	<b>Internal Debt</b>		
	-	Market Loans not bearing interest	-
	5,594.17	Market Loans bearing interest	5,983.17
	0.31	Loans from LIC	0.22
	1,021.48	Loans from NABARD	1,210.08
<b>8,130.52</b>	106.34	Loans from other Institutions	111.42
	-	Ways and Means and Advances	-
	1,408.22	Special Securities issued to National Small Savings Fund of the Central Government	1,215.95
	-	Overdraft from Reserve Bank of India	-
	-	Other Loans	-
	<b>Loans and Advances from Central Government</b>		
	35.07	Non-Plan Loans	34.80
	25.53	Loans from State Plan Schemes	1.40
	(-6.70)	Loans for Central Plan Schemes	(-7.59)
<b>705.30</b>	11.53	Loans for Centrally Sponsored Plan Schemes	11.53
	35.71	Loans for Special Schemes	35.03
	604.16	Other Loans for States	2,168.26
<b>0.05</b>	<b>Contingency Fund</b>		
<b>2,962.88</b>	<b>Small Savings, Provident Funds, etc.</b>		
<b>155.83</b>	<b>Deposits</b>		
<b>(-1,274.43)</b>	<b>Suspense and Miscellaneous Balances</b>		
<b>3,811.87</b>	<b>Reserve Funds</b>		
	<b>Surplus on Government Account</b>		
<b>34,749.33</b>	29,364.33	(i) Revenue Surplus as on 31 March 2022	34,749.29
	5,385.00	(ii) Revenue Surplus during the year	6,370.47
<b>49,241.35</b>	<b>Total</b>		
	<b>57,750.76</b>		
	<b>Assets</b>		
	<b>Gross Capital Expenditure on Fixed Assets</b>		
<b>44,410.84</b>	251.13	Investments in Shares of Companies, Corporations, Co-operatives, etc.	251.13
	44,159.71	Other Capital Expenditure	52,267.07
	<b>Loans and Advances</b>		
	10.00	Loans for Power Projects	10.00
<b>91.56</b>	68.99	Other Development Loans	68.22
	12.57	Loans to Government Servants and Miscellaneous Loans	11.85



As on 31 March 2022	Liabilities		As on 31 March 2023	
502.51	Civil Advances		502.38	
(-119.91)	Remittance Balances		293.96	
<b>Suspense and Miscellaneous Balances</b>				
<b>4,356.35</b>	<b>Cash</b>		<b>4,346.15</b>	
	-	Cash in Treasuries and Local Remittances		-
	(-)2,063.52	Deposits with Reserve Bank and other Banks		(-)945.59
	(-)2.40	Departmental Cash Balance		(-)18.39
	0.01	Permanent Advances		0.01
	4,392.63	Cash Balance Investments		3,045.88
	2,029.63	Investments of Earmarked Funds		2,264.24
<b>49,241.35</b>	<b>Total</b>		<b>57,750.76</b>	

Source: Finance Accounts of respective year

### APPENDIX 1.3

#### Fiscal Responsibility and Budget Management Act, 2006

(Reference: Paragraph-1.9; Page-18)

#### Fiscal Responsibility and Budget Management Act

The State Government enacted the Arunachal Pradesh Fiscal Responsibility and Budget Management (APFRBM) Act, 2006 to

- (i) ensure fiscal prudence, stability and efficiency,
- (ii) achieve fiscal consolidation for facilitating the generation of Revenue Surplus for enhancing the scope for improvement of investment in the Social and Economic Sectors/ Infrastructure,
- (iii) ensure Fiscal and Debt Sustainability through progressive reduction of Fiscal Deficit and proper Debt Management System and
- (iv) provide a more transparent and accountable system of budgeting that would ensure an efficient and effective system of governance.

The APFRBM Act, 2006, came into effect on 30 March 2006, and the Fiscal Responsibility and Budget Management (FRBM) Rules, 2007, came into force with effect from 12 February 2007. The Rules set the following fiscal targets for the State Government;

- Maintain at least the level of Revenue Surplus in the Base Year (average of 2001-02 to 2003-04) in subsequent years, beginning with Financial Year 2005-06 and ending with 2008-09, and adhere to it thereafter;
- Reduce every year the fiscal deficit by a minimum of 0.03 *per cent* of the GSDP by the end of each financial year, beginning with Financial Year 2005-06, so as to reduce the same to three *per cent* or below by 2009-10 and adhere to it thereafter.

During 2021-22, Government of Arunachal Pradesh had amended FRBM Act with the following revised target:

- The normal limit of net borrowing of State Government for the financial 2021-22 to 2025-26 to be fixed and maintained at four *per cent* of GSDP in 2021-22, 3.5 *per cent* in 2022-23 and three *per cent* of GSDP from 2023-24 to 2025-26.
- Government of Arunachal Pradesh did not include target of Revenue surplus and ratio of Outstanding Debt to GSDP in ammended FRBM.

#### ❖ Fiscal Policy Statements

As prescribed in the Act, the State incorporated the following statements in the Budget for the year 2022-23.

- Macro-Economic Framework Statement, giving an overview of the State economy;
- Medium Term Fiscal Plan (MTFP) Statement, prescribing fiscal targets and assumptions for achieving them. As per the MTFP Statement of March 2023, the rolling targets for fiscal indicators for 2022-23 were as under:

---

Revenue Surplus as <i>percentage</i> of GSDP	20.60
Fiscal Deficit as <i>percentage</i> of GSDP	2.20
Gross Own Tax Revenue as <i>percentage</i> of GSDP	10.30
Total outstanding liabilities at the end of the year ( <i>in crore</i> )	12,783.90
Liabilities as <i>percentage</i> of GSDP for the year 2022-23	43.52

- Fiscal Plan Strategy Statement of the State for the ensuing year relating to Taxation, Expenditure, Borrowings, Lending, Investments, *etc.*

**APPENDIX 2.1**

**Abstract of Receipts and Disbursements for 2022-23**

(Reference: Paragraph-2.3; Page-24)

(₹ in crore)

Section - A					
Receipts			Disbursements		
2021-22	Name of components	2022-23	2021-22	Name of components	2022-23
1,639.79	Own Tax Revenue	2,237.35	<b>4,833.96</b>	<b>General Services</b>	<b>5,204.55</b>
774.67	Non-tax Revenue	1,017.87	<b>5,760.02</b>	<b>Social Services</b>	<b>5,844.24</b>
14,643.90	State Share of Union Taxes	16,689.17	2,315.07	Education, Sports, Art and Culture	2,748.48
3,220.05	Grants for Centrally Sponsored Schemes	2,848.20	1,347.52	Health and Family Welfare	1,480.63
439.69	Finance Commission Grants	210.40	1,384.72	Water Supply, Sanitation, Housing and Urban Development	889.25
513.54	Other Grants To State With Legislature	785.15	42.96	Information and Broadcasting	54.65
			57.67	Labour and Welfare	58.69
			569.53	Social Welfare and Nutrition	566.97
			42.55	Others	45.57
			<b>5,252.66</b>	<b>Economics Services</b>	<b>6,368.88</b>
			1,238.96	Agriculture and Allied Activities	1,633.69
			673.81	Rural Development	1,099.95
			3.30	Special Areas Programme	113.94
			400.14	Irrigation and Flood Control	363.15
			1,380.18	Energy	1,425.31
			124.04	Industries and Minerals	149.92
			1,037.29	Transport	1,105.74
			48.08	Communications	51.72
			82.49	Science, Technology and Environment	124.05
			264.37	General Economic Services	301.41
<b>21,231.64</b>	<b>Total Revenue Receipts</b>	<b>23,788.14</b>	<b>15,846.64</b>	<b>Total Disbursements</b>	<b>17,417.67</b>
			<b>5,385.00</b>	<b>Revenue Surplus</b>	<b>6,370.47</b>
<b>Receipts</b>				<b>Disbursements</b>	
<b>Section - B</b>					
<b>3,389.33</b>	<b>Opening Cash Balance, including Permanent Advances and Cash Balance Investment</b>	<b>4,356.35</b>	<b>-</b>	<b>Opening Overdraft from RBI</b>	<b>-</b>
			<b>1,618.39</b>	<b>General Services</b>	<b>1,645.19</b>
			<b>1,350.29</b>	<b>Social Services</b>	<b>1,418.54</b>

Section - A					
Receipts			Disbursements		
2021-22	Name of components	2022-23	2021-22	Name of components	2022-23
			281.09	Education, Sports, Arts and Culture	285.80
			24.82	Health and Family Welfare	97.46
			715.30	Water Supply, Sanitation, Housing and Urban Development	863.09
			315.26	Social Welfare and Nutrition	152.82
			7.39	Information and Broadcasting	4.25
			6.43	Others	15.12
			<b>3,519.65</b>	<b>Economics Services</b>	<b>5,043.63</b>
			44.79	Agriculture and Allied Activities	65.85
			37.00	Rural Development Programme	79.15
			110.11	Special Areas Programme	70.97
			147.76	Irrigation and Flood Control	334.62
			430.69	Energy	543.94
			26.35	Industry and Minerals	29.10
			2,677.90	Transport	3,817.01
			-	Science, Technology and Environment	85.77
			45.05	General Economic Services	17.22
	- Miscellaneous Capital Receipts	-	<b>6,488.33</b>	<b>Capital Expenditure</b>	<b>8,107.36</b>
6.85	Recoveries of Loans and Advances	4.86	2.56	Loans and Advances Disbursed	3.37
5,385.00	Revenue Surplus brought down	6,370.47			
8,781.18	Sub Total	10,731.68			
1,482.71	Public Debt Receipts	2,479.56	354.71	Repayment of Public Debt	551.11
1,111.52	Internal Debt other than Ways and Means Advances and Overdraft	915.45	329.11	Internal Debt other than Ways and Means Advances and Overdraft	525.14
	- Net transactions under Ways and Means Advances, incl. Overdraft	-	-	Net transactions under Ways and Means Advances incl. Overdraft	-

Section - A					
Receipts			Disbursements		
2021-22	Name of components	2022-23	2021-22	Name of components	2022-23
371.19	Loans and Advances from Central Govt.	1,564.11	25.60	Repayment of Loans and Advances to Central Govt.	25.97
<b>7,413.34</b>	<b>Public Accounts Receipts</b>	<b>8,796.08</b>	<b>6,475.28</b>	<b>Repayment of Public Accounts</b>	<b>8,999.33</b>
666.99	Small Savings and Provident Funds	639.91	423.53	Small Savings and Provident Funds	485.23
975.31	Reserve funds	244.98	242.29	Reserve Funds	189.27
(-)12.57	Suspense and Miscellaneous	(-)0.42	(-)30.48	Suspense and Miscellaneous	5.22
5,101.80	Remittances	6,990.66	5,128.50	Remittances	7,404.54
681.81	Deposits and Advances	920.95	711.44	Deposits and Advances	915.07
-	<b>Earmarked Funds</b>	-	<b>4,356.35</b>	<b>Closing Cash Balances</b>	<b>4,346.15</b>
			-	Cash in Treasuries and Local Remittances	-
			(-)2,063.52	Deposits with Reserve Bank and other Banks	(-)945.59
			(-)2.40	Departmental Cash Balance incl. Permanent Advances	(-)18.39
			6,422.27	Cash Balance Investment and Investment of Earmarked Funds	5,310.13
<b>17,677.23</b>	<b>Grand Total</b>	<b>22,007.32</b>	<b>17,677.23</b>	<b>Grand Total</b>	<b>22,007.32</b>

Source: Finance Accounts of respective year

### Explanatory Notes

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

## APPENDIX 2.2

## Time Series Data on State Government Finances

(Reference: Paragraph-2.4.1.1; Page-26)

(₹ in crore)

Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
<b>PART A (RECEIPTS)</b>					
<b>1. Revenue Receipts</b>	16,195.96	14,888.55	17,123.51	21,231.64	23,788.14
<b>(a) Own Tax Revenue</b>	<b>1,068.04 (7)</b>	<b>1,228.73 (8)</b>	<b>1,431.10 (8)</b>	<b>1,639.79 (8)</b>	<b>2,237.35 (9)</b>
Goods and Service Tax	601 (56)	801.55 (65)	859.29 (60)	1,131.00 (69)	1,607.05 (72)
Taxes on Sales, Trade, etc.	268.74 (25)	219.82 (18)	283.09 (20)	324.61 (20)	221.82 (10)
State Excise	136.73 (13)	144.97 (12)	238.02 (17)	115.92 (7)	280.87 (13)
Taxes on Vehicles	32.43 (3)	38.12 (3)	32.71 (2)	48.94 (3)	62.11 (3)
Stamp and Registration Fees	9.16 (1)	8.14 (1)	10.47 (1)	12.48 (1)	17.82 (1)
Land Revenue	14.58 (1)	15.97 (1)	7.52 (1)	6.83 (0)	47.67 (2)
Taxes on Goods and passengers	5.40 (10)	0.16 (0)	0 (0)	0.01 (0)	0.01 (0)
<b>(b) Non-Tax Revenue</b>	608.87 (4)	651.38 (4)	836.53 (5)	774.67 (4)	1,017.87 (4)
<b>(c) State Share in Union Taxes/ Duties</b>	10,436.14 (64)	8,987.57 (60)	10,472.58 (61)	14,643.90 (69)	16,689.17 (70)
<b>(d) Grants-in-Aid from GoI</b>	4,082.91 (25)	4,020.87 (27)	4,383.30 (26)	4,173.28 (20)	3,843.75 (16)
<b>2. Miscellaneous Capital Receipts</b>	0.00	0.00	0.00	0.00	0.00
<b>3. Recoveries of Loans and Advances</b>	5.08	7.03	5.94	6.85	4.86
<b>4. Total Revenue and Non-Debt Capital Receipts (1+2+3)</b>	<b>16,201.04</b>	<b>14,895.58</b>	<b>17,129.45</b>	<b>21,238.49</b>	<b>23,793.00</b>
<b>5. Public Debt Receipts</b>	<b>1,204.97</b>	<b>1,790.70</b>	<b>1,516.06</b>	<b>1,482.71</b>	<b>2,479.56</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,204.97	1,790.70	1,283.09	1,111.52	915.45
Net Transactions under Ways and Mean Advances and Overdrafts	0.00	0.00	0.00	0.00	0.00
Loans and Advances from GoI	0	0	232.97	371.19	1,564.11
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>17,406.01</b>	<b>16,686.28</b>	<b>18,645.51</b>	<b>22,721.20</b>	<b>26,272.56</b>
<b>7. Contingency Fund Receipts</b>	0.00	0.00	0.00	0.00	0.00
8. Public Accounts Receipts	7,411.96	3,434.93	4,523.68	7,413.34	8,796.08
<b>9. Total Receipts of Government (6+7+8)</b>	<b>24,817.97</b>	<b>20,121.21</b>	<b>23,169.19</b>	<b>30,134.54</b>	<b>35,068.64</b>
<b>PART B (EXPENDITURE/ DISBURSEMENTS)</b>					
<b>10. Revenue Expenditure</b>	<b>12,429.48</b>	<b>12,218.73</b>	<b>13,087.50</b>	<b>15,846.64</b>	<b>17,417.67</b>

Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
General Services (including Interest Payments)	3,823.32	3,831.05	4,216.56	4,833.96	5,204.55
Social Services	4,472.42	4,256.22	4,359.45	5,760.02	5,844.24
Economic Services	4,133.74	4,131.46	4,511.49	5,252.66	6,368.88
<b>11. Capital Expenditure</b>	<b>5,727.43</b>	<b>3,693.05</b>	<b>5,123.35</b>	<b>6,488.33</b>	<b>8,107.36</b>
General Services	1,062.03	657.91	743.99	1,618.39	1,645.19
Social Services	1,227.31	724.97	647.43	1,350.29	1,418.54
Economic Services	3,438.09	2,310.17	3,731.93	3,519.65	5,043.63
<b>12. Disbursement of Loans and Advances</b>	<b>20.16</b>	<b>16.02</b>	<b>4.8</b>	<b>2.56</b>	<b>3.37</b>
<b>13. Total of Revenue Expenditure, Capital Outlay and Disbursement of Loans and Advances (10+11+12)</b>	<b>18,177.07</b>	<b>15,927.80</b>	<b>18,215.65</b>	<b>22,337.53</b>	<b>25,528.40</b>
<b>14. Repayment of Public Debt</b>	<b>279.76</b>	<b>353.6</b>	<b>259.49</b>	<b>354.71</b>	<b>551.11</b>
Internal Debt (including Ways and Means Advances and Overdrafts)	253.4	327.32	233.77	329.11	525.14
Loans and Advances from GoI	26.36	26.28	25.72	25.6	25.97
<b>15. Appropriation to Contingency Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>16. Total Disbursement out of Consolidated Fund (13+14+15)</b>	<b>18,456.83</b>	<b>16,281.40</b>	<b>18,475.14</b>	<b>22,692.24</b>	<b>26,079.51</b>
17. Contingency Fund Disbursements	0.00	0.00	0.00	0.00	0.00
18. Public Account Disbursements	5,996.65	5,376.96	4,318.54	6,475.28	8,999.33
<b>19. Total Disbursements by the State (16+17+18)</b>	<b>24,453.48</b>	<b>21,658.36</b>	<b>22,793.68</b>	<b>29,167.52</b>	<b>35,078.84</b>
<b>PART C (DEFICIT/SURPLUS)</b>					
<b>20. Revenue Deficit (-)/ Surplus (+) {1-10}</b>	<b>3,766.48</b>	<b>2,669.82</b>	<b>4,036.01</b>	<b>5,385.00</b>	<b>6,370.47</b>
<b>21. Fiscal Deficit (-)/ Surplus (+) {4-13}</b>	<b>(-1,976.03)</b>	<b>(-1,032.22)</b>	<b>(-1,086.20)</b>	<b>(-1,099.04)</b>	<b>(-1,735.40)</b>
<b>22. Primary Deficit (-)/ Surplus (+) {21+23}</b>	<b>(-1,449.93)</b>	<b>(-417.69)</b>	<b>(-333.86)</b>	<b>(-321.42)</b>	<b>(-900.76)</b>
<b>PART D (OTHER DATA)</b>					
23. Interest Payments (included in Revenue Expenditure)	526.1	614.53	752.34	777.62	834.64
24. Financial Assistance to Local Bodies, etc.	54.63	238.25	139.52	219.88	3,411.73
25. Ways and Means Advances/ Overdraft availed (days)	-	-	-	-	-



Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
26. Interest on Ways and Means Advances/ Overdraft	-	-	-	-	-
<b>27. Gross State Domestic Product (GSDP)</b>	25,334.86	30,025.23	30,945.33	35,483.76	39,671.24
28. Outstanding Fiscal Liabilities (year-end)	8,588.42	12,131.46	12,010.30	13,736.76	15,646.75
29. Outstanding Guarantees (year-end)	0.97	0.97	0.97	5.97	8.72
30. Maximum Amount Guaranteed (year-end)	2.00	2.00	2.00	7.00	7.00
31. Number of incomplete projects	135	101	80	83	80
32. Capital blocked in incomplete projects	1,195.16	846.98	741.64	661.31	741.81
<b>PART - E (FISCAL HEALTH INDICATORS) {per cent}</b>					
<b>I Resource Mobilisation</b>					
33. Own Tax Revenue/ GSDP	4.22	4.09	4.62	4.62	5.64
34. Own Non-Tax Revenue/ GSDP	2.40	2.17	2.70	2.18	2.57
35. Central Tax Transfer/ GSDP	57.31	43.33	48.01	53.03	51.76
<b>II Expenditure Management</b>					
36. Total Expenditure/ GSDP	71.75	53.05	58.86	62.95	64.35
37. Total Expenditure/ Revenue Receipts	112.23	106.98	106.38	105.21	107.32
38. Revenue Expenditure/ Total Expenditure	68.38	76.71	71.85	70.94	68.23
39. Expenditure on Social Services/ Total Expenditure	24.60	26.72	23.93	25.79	22.89
40. Expenditure on Economics Services/ Total Expenditure	22.74	25.94	24.77	23.51	24.95
41. Capital Expenditure/ Total Expenditure	31.51	23.19	28.13	29.05	31.76
42. Capital Expenditure on social and Economics Services/ Total Expenditure	25.67	19.06	24.04	21.80	25.31
<b>III Management of Fiscal Imbalances</b>					
43. Revenue Surplus/ GSDP	14.87	8.89	13.04	15.18	16.06
44. Fiscal Deficit (-) or Surplus (+)/ GSDP	(-7.80)	(-3.44)	(-3.51)	(-3.10)	(-4.37)

*State Finances Audit Report for the year ended 31 March 2023*

Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
45. Primary Deficit (-) or Surplus (+)/ GSDP	(-)5.72	(-)1.39	(-)1.08	(-)0.91	(-)2.27
46. Revenue Surplus/ Fiscal Surplus	(-)190.61	(-)258.65	(-)371.57	(-)489.97	(-)367.09
<b>IV Management of Fiscal Liabilities</b>					
47. Fiscal Liabilities/ GSDP	33.90	40.40	38.81	38.71	39.44
48. Fiscal Liabilities/ RR	53.03	81.48	70.14	64.70	65.78
49. Primary Deficit <i>vis-à-vis</i> Quantum Spread	(-)1,248.75	146.90	(-)606.10	275.94	(-)407.72
50. Debt Redemption (Principal + Interest)/ Total Debt Receipts	52.73	42.95	51.13	62.51	67.87
<b>V Other Fiscal Health Indicators</b>					
51. Balance from Current Revenue ( <b>₹ in crore</b> )	-	-	-	-	-
52. Financial Assets/ Liabilities (ratio)	1.13	1.08	1.11	1.12	1.12

Source: Finance Accounts of respective year

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

## APPENDIX 2.3

**Details of funds parked in Single Nodal Accounts as on 31 March 2023**  
(Reference: Paragraphs-2.4.3.2; Pages- 38)

CSS Scheme Name	Amount Released by GOI Total	Center Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Top up (unclassified) Released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
Seed and Planting Material	0.77	0.00	0.00	0.00	0.00	0.65	0.90
Edible Oil - oil Palm (Krishionnati Yojna)	9.47	0.00	1.05	0.00	1.05	10.29	1.28
Edible Oil -Oilseeds (Krishionnati Yojna)	0.26	0.00	0.00	0.00	0.00	0.00	0.01
Integrated Development of Horticulture	10.25	10.15	1.13	0.00	11.28	11.53	2.28
Food and Nutrition Security (Krishionnati Yojana)	1.38	1.38	0.15	0.00	1.54	5.99	0.04
Agriculture Extension	9.75	12.65	2.14	0.00	14.79	17.14	.90
Rashtriya Krishi Vikas Yojna	33.21	32.46	3.61	0.00	36.07	84.22	7.80
Digital Agriculture	0.00	0.68	0.08	0.00	0.75	1.03	0.12
Revision of norms for Central Assistance Released to States/UTs for meeting expenditure on intra-state movement handing of foodgrains and FPS dealers' margin under NFSA	8.39	25.82	20.21	0.00	46.03	11.44	46.22
Forest Fire Prevention and Management Scheme	1.98	1.98	0.22	0.00	2.20	1.88	1.76
Project Elephant	0.27	0.27	0.03	0.00	0.30	2.44	0.25
Biodiversity Conservation	0.22	0.00	0.00	0.00	0.00	0.63	0.00
Green India Mission-National Afforestation Programme	21.28	0.00	0.15	0.00	0.15	11.90	3.18

*State Finances Audit Report for the year ended 31 March 2023*

CSS Scheme Name	Amount Released by GOI Total	Center Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Top up (unclassified) Released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
Project Tiger	7.87	5.65	0.63	0.00	6.27	10.09	1.58
Integrated Development of Wildlife Habitats	2.76	2.99	0.33	0.00	3.33	5.93	0.07
Pm Formalization of Micro Food Processing Enterprise	0.00	0.00	0.78	0.00	0.78	6.55	1.78
Tertiary Care Programs	0.00	6.53	0.00	0.00	6.53	0.00	6.65
Strengthening of State Drug Regulatory Systems	0.00	4.00	0.00	0.00	4.00	0.00	4.11
Pradhan Mantri Ayushman Bharat Health Infrastructure Mission	0.10	0.56	0.06	0.00	0.62	0.00	0.64
Flexible Pool for RCH and Health System Strengthening, National Health Programme and national urban health Mission	204.36	264.50	36.01	0.00	300.51	405.13	19.19
Human Resources for Health and Medical Education	0.00	0.00	0.00	0.00	0.00	17.93	0.65
National AYUSH Misson (NAM)	4.02	6.37	0.78	0.00	7.15	8.84	6.10
Rashtriya Uchhatar Shiksha Abhiyan (RUSA)	27.73	27.73	6.28	0.00	34.00	26.08	13.02
Modernisation of Police Forces	100.91	4.05	0.00	5.00	9.05	12.37	19.91
Border Area Development Program	9.12	49.21	7.24	0.00	56.45	92.59	28.41
National Career Service	1.32	1.32	0.00	0.00	1.32	0.21	1.32
Infrastructure Facilities for Judiciary	32.38	3.16	0.35	0.00	3.51	4.28	2.12
Digitalization of Primary Agriculture Cooperative Societies	0.15	0.09	0.02	0.00	0.11	0.00	0.11
Jal Jeevan Mission (JJM)/ National Rural Drinking Water Mission	1,116.35	0.00	184.26	0.00	184.26	1,465.19	538.35

CSS Scheme Name	Amount Released by GOI Total	Center Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Top up (unclassified) Released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
SBM-Rural (DWS)	14.72	7.36	12.72	0.00	20.08	27.08	19.61
Pradhan Mantri Matsya Sampada Yojana (PMMSY)	31.78	13.52	2.06	0.00	15.58	26.17	7.44
Livestock Health and Disease Control Programme CSS	0.00	0.00	0.00	0.00	0.00	0.68	0.67
National Livestock Mission	2.62	2.62	0.29	0.00	2.91	18.32	1.89
Livestock Census and Integrated Sample Survey	1.25	1.99	1.30	0.18	3.47	4.09	2.27
Other Items of State/ UT Component- PMAY Urban	1.47	7.40	0.76	0.00	8.15	40.86	14.56
National Urban Livelihood Mission -State Component	0.00	0.00	0.00	0.00	0.00	7.87	4.27
Mission For Development of 100 Smart Cities	98.00	188.00	3.94	0.00	191.94	328.53	84.61
Urban Rejuvenation Mission-500 Cities	0.15	3.05	0.00	0.00	3.05	50.08	16.05
Swachh Bharat Mission (SBM) - Urban	0.00	6.71	0.00	0.00	6.71	5.33	19.09
Pradhan Mantri Jan Vikas Karyakaram	0.00	10.88	0.00	0.00	10.88	143.26	18.41
Development of Skills	10.81	7.46	0.00	0.00	7.46	9.98	0.01
Strengthening of Infrastructure for Institutional Training	9.83	15.46	.15	0.00	15.61	21.95	12.12
Skill Acquisition and Knowledge Awareness for Livelihood Promotion	0.00	0.00	.00	0.00	0.00	0.05	0.00
Skill Strengthening for Industrial Value Enhancements	0.51	1.35	0.00	0.00	1.35	0.49	1.84

*State Finances Audit Report for the year ended 31 March 2023*

CSS Scheme Name	Amount Released by GOI Total	Center Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Top up (unclassified) Released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
Rashtriya Gram Swaraj Abhiyan(RGSA)	108.69	126.10	14.01	0.00	140.11	132.45	12.07
Shyama Prasad Mukherjee Rurban Mission	0.00	0.00	0.00	0.00	0.00	3.19	0.86
Indira Gandhi National Old Age Pension Scheme	0.00	0.00	46.27	0.00	46.27	29.50	36.90
National Family Benefit Scheme	0.00	0.00	0.00	0.00	0.00	0.00	.25
Indira Gandhi National Widow Pension Scheme	0.00	0.00	8.79	0.00	8.79	5.56	5.82
Indira Gandhi National Disability Pension Scheme	0.00	0.00	4.81	0.00	4.81	2.91	2.58
Pradhan Mantri Gram Sadak Yojna	1,018.74	1,046.00	196.34	0.00	1,242.34	1,128.11	474.36
Pradhan Mantri Awas Yojna (PMAY)-Rural	69.25	105.20	26.69	0.00	131.88	138.60	6.31
National Rural Livelihood Mission	101.10	85.83	9.54	32.33	127.70	159.80	24.71
Pradhan Mantri Krishi Sinchayi Yojna-Watershed Development Component	70.08	93.06	10.34	0.00	103.40	60.09	43.96
Mahatma Gandhi National Rural Gurantee Program	582.96	183.53	54.15	0.00	237.68	236.97	1.86
Teachers Training and Adult Education	0.00	0.00	0.00	0.00	0.00	0.20	0.15
Samagra Shiksha	252.29	477.29	252.00	0.00	729.30	601.45	195.65
New India Literacy Programme	0.65	0.00	0.00	00.00	0.00	0.00	0.00
Pradhan Mantri Poshan Shakti Nirman (Erstwhile National Programme of Mid Day Meal in Schools)	17.07	29.06	8.90	0.00	37.95	55.80	6.46

CSS Scheme Name	Amount Released by GOI Total	Center Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Top up (unclassified) Released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
Atal Vayo Abhyuday Yojana (AVYAY)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Post Matric Scholarship-Tribal	96.16	108.34	12.04	0.00	120.38	115.95	63.19
Pradhan Mantri Adi Adarsh Gram Yojana	0.00	0.00	0.00	7.34	7.34	30.78	21.68
Support To Tribal Research Institutes	0.00	0.00	0.00	1.29	1.29	10.47	1.28
Pre Matric Scholarship-Tribal	2.67	3.46	0.49	0.00	3.95	2.53	2.88
Irrigation Census	0.00	0.52	.00	0.00	0.52	0.60	0.18
Har Khet Ko Pani	41.95	65.31	7.26	0.00	72.56	144.04	17.69
Saksham Anganwadi and Poshan 2.0 (Umbrella ICDS-Anganwadi Services Poshan Abhiyan Scheme for Adolescent Girls National Creche Scheme)	137.78	141.79	45.26	0.00	187.05	209.94	71.37
Mission Vatsalya (Child Protection Services and Child Welfare Services)	29.36	10.93	7.71	0.00	18.64	16.57	18.28
SAMBAL (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer Women helpline Nari Adalat etc.)	6.48	0.00	0.00	0.00	0.00	0.00	0.00
SAMARTHYA (Shakti Sadan (Swadhar Ujjawala Widow Home) Shakhi Niwas Palna PMMVY National Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc.)	4.50	0.63	0.16	0.00	0.80	5.11	5.45
<b>Total</b>	<b>4,315.18</b>	<b>3,204.40</b>	<b>991.47</b>	<b>46.14</b>	<b>4,242.00</b>	<b>5,989.69</b>	<b>1,925.53</b>

**APPENDIX 3.1**

**Cases where Supplementary Provision was required  
(Reference: Paragraph-3.5.2; Page-97)**

(₹ in crore)

Sl. No.	Grant No and Name	Section	Original	Actual Expenditure	Supplementary required
1	1-Legislative Assembly	Revenue-charged	0.87	2.64	1.77
2	1-Legislative Assembly	Capital-voted	0.00	5.57	5.57
3	3-General Administration Department	Revenue-voted	17.76	26.45	8.69
4	4-Election	Revenue-voted	27.90	29.06	1.16
5	12-Social Security and Welfare	Revenue-charged	3.50	5.06	1.56
6	14-Secondary Education	Revenue-voted	542.24	565.61	23.37
7	15-Health Services	Revenue-voted	1,106.42	1,282.23	175.81
8	16-Art and Cultural Affairs	Revenue-voted	12.80	13.89	1.10
9	16-Art and Cultural Affairs	Capital-voted	2.85	2.94	0.09
10	18-Research	Revenue-voted	18.28	19.61	1.33
11	18-Research	Capital-voted	1.54	1.78	0.24
12	19-Industries	Revenue-voted	39.86	42.76	2.90
13	19-Industries	Capital-voted	6.55	23.61	17.06
14	20-Labour and Employment	Capital-voted	0.00	0.30	0.30
15	21-Sports	Revenue-voted	32.03	47.23	15.20
16	21-Sports	Capital-voted	25.65	35.03	9.38
17	22-Food and Civil Supplies	Revenue-voted	162.23	427.34	265.11
18	23-Environment and Forests	Capital-voted	2.75	27.64	24.89
19	24-Agriculture	Revenue-voted	337.99	354.30	16.31
20	26-Rural Works Department	Capital-voted	1,545.77	1,985.19	439.43
21	29-Co-operation Department	Capital-voted	1.00	1.00	0.00
22	30-State Transport Services	Revenue-voted	162.07	200.25	38.17
23	30-State Transport Services	Capital-voted	8.74	13.09	4.35
24	31-Public Works Department	Capital-voted	581.27	2,362.97	1,781.71
25	33-North Eastern Council	Revenue-voted	5.00	112.73	107.73
26	34-Power (Electrical)	Capital-voted	147.65	360.23	212.58
27	35-Information and Public Relations	Revenue-voted	45.09	54.65	9.56
28	36-Economic and Statistics	Revenue-voted	28.48	29.29	0.81
29	36-Economic and Statistics	Capital-voted	1.00	1.00	0.00



Sl. No.	Grant No and Name	Section	Original	Actual Expenditure	Supplementary required
30	37-Legal Metrology and Consumer Affairs	Revenue-voted	14.45	15.75	1.30
31	37-Legal Metrology and Consumer Affairs	Capital-voted	0.54	0.61	0.07
32	38-Water Resource Department	Capital-voted	20.72	334.62	313.89
33	42-Rural Development	Revenue-voted	595.78	765.78	170.00
34	42-Rural Development	Capital-voted	21.44	79.15	57.71
35	43-Fisheries	Revenue-voted	39.51	54.13	14.63
36	44-Attached Offices of the Secretariat Administration	Revenue-voted	9.98	12.15	2.18
37	45-Civil Aviation	Revenue-voted	51.05	94.05	43.01
38	45-Civil Aviation	Capital-voted	24.04	38.57	14.53
39	46-Arunachal Pradesh Public Service Commission and Staff Selection Board	Revenue-voted	14.20	16.39	2.19
40	47-Law, Legislative and Justice	Revenue-voted	28.94	31.86	2.92
41	47-Law, Legislative and Justice	Capital-voted	19.06	63.56	44.51
42	49-Science and Technology	Revenue-voted	36.77	67.04	30.27
43	51-Library	Capital-voted	0.00	0.35	0.35
44	52-Youth Affairs	Revenue-voted	12.64	33.24	20.60
45	53-Fire and Emergency Services	Revenue-voted	32.08	32.35	0.27
46	53-Fire and Emergency Services	Capital-voted	11.75	12.25	0.50
47	54-Tax, Excise and Narcotics	Revenue-voted	32.30	36.62	4.32
48	54-Tax, Excise and Narcotics	Capital-voted	0.44	0.44	0.00
49	56-Tourism Department	Revenue-voted	40.51	46.82	6.30
50	57-Urban Development	Revenue-voted	124.90	127.42	2.52
51	57-Urban Development	Capital-voted	101.73	183.86	82.13
52	58-Printing	Capital-voted	0.43	0.43	0.00
53	59-Public Health Engineering and Water Supply	Revenue-voted	612.83	633.97	21.14
54	59-Public Health Engineering and Water Supply	Capital-voted	297.49	430.35	132.86
55	60-Textile and Handicrafts	Capital-voted	0.70	2.74	2.04
56	61-Geology and Mining	Revenue-voted	24.00	27.97	3.97
57	62-Transport	Revenue-voted	5.65	5.86	0.21
58	63-Protocol Department	Revenue-voted	3.14	3.47	0.33

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Grant No and Name	Section	Original	Actual Expenditure	Supplementary required
59	64-Trade and Commerce	Revenue-voted	8.04	11.56	3.52
60	65-Department for Development of Tirap, Changlang and Longding Districts	Revenue-voted	1.11	1.11	0.01
61	66-Hydro Power Development	Revenue-voted	228.28	284.16	55.87
62	66-Hydro Power Development	Capital-voted	63.55	183.70	120.15
63	67-Arunachal Pradesh Information Commission	Revenue-voted	4.78	6.44	1.66
64	68-Town Planning Department	Capital-voted	23.73	195.26	171.53
65	70-Administrative Training Institute	Capital-voted	5.50	7.71	2.21
66	71-Department of Karmik and Adhyatmik (Chos-rig) Affairs	Revenue-voted	3.75	5.85	2.10
67	71-Department of Karmik and Adhyatmik (Chos-rig) Affairs	Capital-voted	13.45	19.71	6.26
68	72-Prison	Revenue-voted	20.78	25.28	4.50
69	72-Prison	Capital-voted	10.96	12.67	1.71
70	73-Information Technology and Communication	Capital-voted	0.00	85.77	85.77
71	75-Higher and Technical Education	Revenue-voted	320.00	347.45	27.45
72	75-Higher and Technical Education	Capital-voted	43.47	48.99	5.51
73	76-Elementary Education	Revenue-voted	1,317.35	1,668.47	351.12
74	76-Elementary Education	Capital-voted	39.72	122.97	83.25
75	77-Gauhati High Court Itanagar Permanent Bench	Revenue-charged	9.83	11.91	2.08
76	79-Skill Development and Entrepreneurship	Capital-voted	2.10	3.94	1.84
77	80-Medical Education, Training and Research	Revenue-voted	57.55	170.72	113.17
78	81-Family Welfare	Revenue-voted	14.25	27.68	13.43
79	82-Department of Indigenous Affairs	Revenue-voted	25.57	32.40	6.83
80	82-Department of Indigenous Affairs	Capital-voted	10.50	17.78	7.28
<b>Total</b>			<b>9,268.58</b>	<b>14,476.78</b>	<b>5,208.20</b>

Source: Appropriation Accounts, 2022-23

## APPENDIX 3.2

**Cases of Unnecessary or Excessive Supplementary Provision**  
**(₹10 lakh or more in each case)**  
**(Reference: Paragraph-3.5.2.1; Page-98)**

(₹ in crore)

Sl. No.	Grant No. and Name	Original	Supplementary	Actual Expenditure	Savings out of Provisions
<b>Revenue-Voted</b>					
1	7-Accounts and Treasuries	235.76	50.91	201.44	34.32
2	11-Women and Child Development	441.48	0.02	293.03	148.45
3	13-Audit and Pension	1,662.16	129.41	1,509.50	152.66
4	25-Disaster Management	286.30	29.11	189.67	96.62
5	26-Rural Works Department	365.34	154.65	347.37	17.97
6	27-Panchayati Raj	395.56	89.08	337.96	57.60
7	34-Power (Electrical)	1,283.25	77.18	1,141.15	142.10
8	38-Water Resource Department	472.35	147.83	363.15	109.19
9	73-Information Technology and Communication	54.77	4.24	52.91	1.85
<b>Sub Total</b>		<b>5,196.96</b>	<b>682.42</b>	<b>4,436.19</b>	<b>760.77</b>
<b>Revenue-Charged</b>					
10	Public Debt	922.61	1.72	905.56	17.04
<b>Sub Total</b>		<b>922.61</b>	<b>1.72</b>	<b>905.56</b>	<b>17.04</b>
<b>Capital-Voted</b>					
11	15-Health Services	84.08	5.72	82.89	1.20
12	27-Panchayati Raj	0.00	0.50	0.00	0.00
13	43-Fisheries	33.41	1.90	32.15	1.26
14	56-Tourism Department	20.47	2.35	12.88	7.59
15	80-Medical Education, Training and Research	24.85	18.70	14.57	10.28
<b>Sub Total</b>		<b>162.81</b>	<b>29.18</b>	<b>142.49</b>	<b>20.33</b>
<b>Grand Total</b>		<b>6,282.38</b>	<b>713.32</b>	<b>5,484.23</b>	<b>798.14</b>

Source: Appropriation Accounts, 2022-23

**APPENDIX 3.3**

**Details of Excessive/ Inadequate Supplementary Provision (₹One crore and above)  
(Reference: Paragraph-3.5.2.2; Page-99)**

(₹ in crore)

Sl. No.	Grant No. and Name	Details of budget provision			Expenditure	Supplementary
		Original	Supplementary	Total Grant		Excess (+)/ Less (-)
<b>Revenue-Voted</b>						
1	7-Accounts and Treasuries	235.76	50.91	286.67	201.44	85.23
2	13-Audit and Pension	1,662.16	129.41	1,791.57	1,509.50	282.07
3	14-Secondary Education	542.24	36.09	578.33	565.61	12.72
4	15-Health Services	1,106.42	233.89	1,340.31	1,282.23	58.08
5	19-Industries	39.86	5.12	44.98	42.76	2.22
6	22-Food and Civil Supplies	162.23	421.37	583.60	427.34	156.26
7	24-Agriculture	337.99	21.19	359.18	354.30	4.88
8	25-Disaster Management	286.30	29.11	315.40	189.67	125.73
9	26-Rural Works Department	365.34	154.65	519.99	347.37	172.62
10	27-Panchayati Raj	395.56	89.08	484.65	337.96	146.68
11	30-State Transport Services	162.07	46.66	208.74	200.25	8.49
12	34-Power (Electrical)	1,283.25	77.18	1,360.43	1,141.15	219.29
13	38-Water Resource Department	472.35	147.83	620.18	363.15	257.02
14	42-Rural Development	595.78	156.26	752.04	765.78	(-) 13.74
15	45-Civil Aviation	51.05	46.46	97.50	94.05	3.45
16	53-Fire and Emergency Services	32.08	2.09	34.17	32.35	1.82
17	56-Tourism Department	40.51	11.20	51.71	46.82	4.89
18	57-Urban Development	124.90	20.03	144.92	127.42	17.50
19	59-Public Health Engineering and Water Supply	612.83	257.77	870.60	633.97	236.63
20	62-Transport	5.65	6.16	11.81	5.86	5.95
21	66-Hydro Power Development	228.28	242.62	470.91	284.16	186.75
22	73-Information Technology and Communication	54.77	4.24	59.00	52.91	6.09
23	76-Elementary Education	1,317.35	752.67	2,070.03	1,668.47	401.55
<b>Total</b>		<b>10,114.72</b>	<b>2,941.98</b>	<b>13,056.70</b>	<b>10,674.52</b>	<b>2,395.92</b>

Sl. No.	Grant No. and Name	Details of budget provision			Expenditure	Supplementary
		Original	Supplementary	Total Grant		Excess (+)/ Less (-)
<b>Revenue-Charged</b>						
24	Public Debt	922.61	1.72	924.32	905.56	18.76
<b>Total</b>		<b>922.61</b>	<b>1.72</b>	<b>924.32</b>	<b>905.56</b>	<b>18.76</b>
<b>Capital-Voted</b>						
25	15-Health Services	84.08	5.72	89.81	82.89	6.92
26	21-Sports	25.65	23.23	48.88	35.03	13.85
27	26-Rural Works Department	1,545.77	490.57	2,036.34	1,985.19	51.15
28	31-Public Works Department	581.27	1,974.91	2,556.18	2,362.97	193.21
29	34-Power (Electrical)	147.65	223.04	370.70	360.23	10.47
30	38-Water Resource Department	20.72	323.81	344.54	334.62	9.92
31	42-Rural Development	21.44	61.01	82.45	79.15	3.30
32	43-Fisheries	33.41	1.90	35.31	32.15	3.16
33	45-Civil Aviation	24.04	17.79	41.83	38.57	3.26
34	56-Tourism Department	20.47	2.35	22.82	12.88	9.94
35	57-Urban Development	101.73	83.61	185.34	183.86	1.48
36	59-Public Health Engineering and Water Supply	297.49	166.38	463.87	430.35	33.52
37	60-Textile and Handicrafts	0.70	7.29	7.99	2.74	5.25
38	66-Hydro Power Development	63.55	127.04	190.59	183.70	6.88
39	76-Elementary Education	39.72	92.88	132.60	122.97	9.63
40	80-Medical Education, Training and Research	24.85	18.70	43.55	14.57	28.98
41	82-Department of Indigenous Affairs	10.50	9.65	20.15	17.78	2.37
<b>Total</b>		<b>3,043.04</b>	<b>3,629.91</b>	<b>6,672.95</b>	<b>6,279.65</b>	<b>393.30</b>

Source: Appropriation Accounts, 2022-23

**APPENDIX 3.4**

**Details of Sanctions where Head of Accounts was not Mentioned during 2022-23**

*(Reference: Paragraph-3.5.4; Page-101)*

Sl. No.	Name of Schemes	Amount (₹ in Lakh)	Sanctioning Authority
1	C/o Protection wall at Kodok Jobe Nacho	20	Secretary WRD, Govt of AP
2	C/o MIP at Tachering village in Payeng Circle	30	Secretary WRD, Govt of AP
3	C/o Protection wall at Taniam Potung Daporijo	15	Secretary WRD, Govt of AP
4	C/o Flood Control at Eru Village Upper subansiri	25	Secretary WRD, Govt of AP
5	C/o CC Lining of MIP from Kayeng Nala to Jakering WRC fields at Ragmi village Nacho Circle	25	Secretary WRD, Govt of AP
6	C/o Retaining wall at Gyasing village Jaring circle	25	Secretary WRD, Govt of AP
7	C/o flood protection work at Gomsil Nallah at Rani village Pasighat	6.32	Secretary WRD, Govt of AP
8	C/o Land protection wall at Lower Chinhan village under Lazu Circle in Tirap	19.75	Secretary WRD, Govt of AP
9	C/o Land development work at New Bunting village in Tirap under Deomali Division	24.69	Secretary WRD, Govt of AP
10	C/o Land protection wall at Sabua Nallah Deomali under Deomali Division	19.75	Secretary WRD, Govt of AP
11	C/o Land protection with Drainage system near DDI office Khonsa in Tirap	19.75	Secretary WRD, Govt of AP
12	C/o MIC at Sigglasow nallah attrang Singhi, Seppa Division	1.73	Secretary WRD, Govt of AP
13	C/o MIC at Debe Nallah Nere under Seppa wr Division	6.2	Secretary WRD, Govt of AP
14	C/o MIC at Karasow Sapawa under Seppa Division	6.28	Secretary WRD, Govt of AP
15	C/o Goyeng MIC at Mirku, pasighat under Pasighat Div	0.87	Secretary WRD, Govt of AP
16	C/o Community MIP at Paimori under Likabali Division	1.19	Secretary WRD, Govt of AP
17	C/o compound wall at divisional store under Pasighat WRD Division	1.39	Secretary WRD, Govt of AP
18	C/o development of Tourist Circuit in changlang District WW-II cemetroy at Jairampur and Amphitheatre and Tourist Amenities under Bordumsa Division	100	Secretary WRD, Govt of AP
19	C/o MIC at Nigcho under Seppa Division	2.38	Secretary WRD, Govt of AP
20	C/o MIC at Kamrungbung under Seppa WR Division	2.12	Secretary WRD, Govt of AP
21	C/o MIP at Richik Village under Pipsorang Circle Kra Daadi	10	Secretary WRD, Govt of AP
22	C/o large size Dug Masonry wells OD2 OM, ID-1, 76 M depth-15 M Depth including energisation at Old Deka Agril Field 2 Nos. Likabali	0.93	Secretary WRD, Govt of AP
23	C/o community MIP at sibe under Likabali WR Division	1.14	Secretary WRD, Govt of AP
24	C/o Retaining Wall at Old Radio Station, Tezu	12	Secretary WRD, Govt of AP
25	C/o Community MIP at ringi under Basar Division in Lower subansiri	0.87	Secretary WRD, Govt of AP
26	C/o MIP at Tarik Zara village under Pipsorang Circle	7.5	Secretary WRD, Govt of AP

Sl. No.	Name of Schemes	Amount (₹ in Lakh)	Sanctioning Authority
27	C/o Flood Protection work on ropi River at Jori WRC field in west siang under Aalo Division	79	Secretary WRD, Govt of AP
28	C/o approach road at Moya area at Kamba in west siang Distt under aalo Wr Division	49	Secretary WRD, Govt of AP
29	C/o water cum soil Conservation project at Glago in East Kameng	25.02	Secretary WRD, Govt of AP
30	C/o flood Protection work at downstream of Lohit River bridge to protect Alubari village	58.9	Secretary WRD, Govt of AP
31	C/o Infrastructure at Palin in KraDadi under WR Division	10.63	Secretary WRD, Govt of AP
32	C/o Water conservation at Ningcho Village under Seppa	30	Secretary WRD, Govt of AP
33	C/o Anti erosion work to protect Upper Salma Tang at Mechuka (Phase-II)	24	Secretary WRD, Govt of AP
34	C/o Anti erosion work to protect Upper Salma Tang at Mechuka (Phase-III)	24	Secretary WRD, Govt of AP
35	C/o Flood control work at Hime village in lower siang	25	Secretary WRD, Govt of AP
36	C/o flood protection work at Diilo Siigang Lower subansiri	24	Secretary WRD, Govt of AP
37	C/o drainage and protection wall at Hailyang Siigang Quarry Line Hapoli Lower Subansiri	44.17	Secretary WRD, Govt of AP
38	Water conservation at Rote Rome at Seppa in east kameng	30	Secretary WRD, Govt of AP
39	C/o Anti Erosion Protection work near Kameng River at Rajabapak Colony Seppa	42.21	Secretary WRD, Govt of AP
40	Anti Erosion work on Sille River to protect Ering WRC field area at Leku are under Pasighat Division	50.76	Secretary WRD, Govt of AP
41	C/o RRM work at Kirdo Taipodia land at Likabali village under Lower Siang	24	Secretary WRD, Govt of AP
42	C/o Community Command area Development work at Pugi Rijo in Lower Siang	25	Secretary WRD, Govt of AP
43	C/o Anti-Erosion work to protect Upper Salma Tang at Mechuka Phase I in Shi Yomi	24	Secretary WRD, Govt of AP
44	C/o Cluster MIPs under Gensi block Lower Siang	226	Secretary WRD, Govt of AP
45	C/o Estimation for Celebration of Brahmputra Utsav under Azadi ka Amrit Mahotsav	1.5	Secretary WRD, Govt of AP
46	C/o flood embankment work on Denning River to protect Government residential area, Telluliang	30	Secretary WRD, Govt of AP
47	C/o Flood Protection work at TR Camp, Tezu	24	Secretary WRD, Govt of AP
48	C/o Multipurpose Fish Farming at Ruru Hapa under Banderdewa under WRD div	20.57	Secretary WRD, Govt of AP
49	C/o Improvement of various Irrigation headwork ar Leparada	24	Secretary WRD, Govt of AP
50	C/o Retaining Wall at Uppar Nyobom village Basar, Leparada	24	Secretary WRD, Govt of AP
51	C/o Land Protection work at Uppar colony near resident of Boto Basar in Leparada	24	Secretary WRD, Govt of AP
52	C/o Parking Lot near PW DIB Aalo	19.85	Secretary WRD, Govt of AP
53	C/o Community Dere at Beye Village in Aalo	21	Secretary WRD, Govt of AP

Sl. No.	Name of Schemes	Amount (₹ in Lakh)	Sanctioning Authority
54	C/o Land Development at Moya, Lame Hipe at Kombo, Aalo	3.03	Secretary WRD, Govt of AP
55	C/o approach road at Moya area at Kamba in west siang Distt under aalo Wr Division	49	Secretary WRD, Govt of AP
56	C/o Retaining Wall at Guni Village Nirjuli 2 A	16.46	Secretary WRD, Govt of AP
57	C/o River training work at Jairampur in Changlang distt	25	Secretary WRD, Govt of AP
58	C/o Flood protection at Beh Nallah at Angrim Valley in dibang valley	25	Secretary WRD, Govt of AP
59	C/o soil erosion protection work at Lirung Ginder Garden on Jia River Purbuk sub Division	5.25	Secretary WRD, Govt of AP
60	C/o Innovative cum Mutipurpose water conservation project at Tamak korong at Bizari, under Roing Division	70	Secretary WRD, Govt of AP
61	C/o flood protection work behind Darlong Village at Seijosa	25	Secretary WRD, Govt of AP
62	C/o Flood protection work A/3 Village near Dibru river under WRD Seijosa	30	Secretary WRD, Govt of AP
63	C/o Protection work from dipik to upper Dikalmukh in Pakke Kessang	25	Secretary WRD, Govt of AP
64	C/o Renovation and Maintenance of MIP/MIC of Gangte and Chambang circle in Kra Daadi	25	Secretary WRD, Govt of AP
65	c/o Approach Road from PMGSY road to Bangchi forest beat office Palin Circle in Kra Daadi	25	Secretary WRD, Govt of AP
66	C/o protection wall at Pakke Kessang Lower Bazar line	24	Secretary WRD, Govt of AP
67	C/o Flood Protection Work at Monai-II Rubber Garden area in Pakke Kessang	20	Secretary WRD, Govt of AP
68	C/o Flood Protection Work at pakke kessang opposite bank old ALC line	24	Secretary WRD, Govt of AP
69	C/o Flood protection at Monai-I Rubber Garden area in pakke kessang	20	Secretary WRD, Govt of AP
70	MIC at Deedarso	7.08	Secretary WRD, Govt of AP
71	C/o Infrastructure at Likabali Division	11.87	Secretary WRD, Govt of AP
72	C/o Land Protection work at Garak WRD at Koyu village Lower siang	12	Secretary WRD, Govt of AP
73	C/o Renovation and Extension of completed MIP under Nari Koyu Circle	2.59	Secretary WRD, Govt of AP
74	C/o CRM Wall around general ground Gensi	25	Secretary WRD, Govt of AP
75	C/o Cluster MIPs under sibe Circle in Lower siang	25	Secretary WRD, Govt of AP
76	Flood Control work at Medical Nallah Seijosa in Pakke	25	Secretary WRD, Govt of AP
77	Flood Protection work near Existing Embankment work at Pakke River	25	Secretary WRD, Govt of AP
78	C/o Gabion Revetment at Pakke river	20	Secretary WRD, Govt of AP
79	C/o Protection work at Jully Lanka in Pakke Kessang	25	Secretary WRD, Govt of AP
80	C/o Protection work at Mybung Nallah in Pakke Kessang	25	Secretary WRD, Govt of AP



Sl. No.	Name of Schemes	Amount (₹ in Lakh)	Sanctioning Authority
81	C/o Protection Work near Forest Nursery in seijosa in Pakke	25	Secretary WRD, Govt of AP
82	C/o Earthen Embankment At Pakke Kessang	20	Secretary WRD, Govt of AP
83	C/o MIC at Lankasow Strem unfer Seppa	1.2	Secretary WRD, Govt of AP
84	Improvement of Minor Irrigation Project under WRD, Seppa	1.78	Secretary WRD, Govt of AP
85	C/o Infrastructure of AE- sub div at Chayangtajo under Seppa Division	6.1	Secretary WRD, Govt of AP
86	C/o Maye Karong MIP at Yagrung Pasighat	0.5	Secretary WRD, Govt of AP
87	Cluster of MIP at Ruksing East siang	2.07	Secretary WRD, Govt of AP
88	C/o ering MIP at gobo area Yagrung East siang, Pasighat	1.89	Secretary WRD, Govt of AP
89	C/o Keyi MIP at Tapat Patang sille Village under Pasighat	2.71	Secretary WRD, Govt of AP
90	C/o sikel MIC at balek, East siang Pasighat	0.58	Secretary WRD, Govt of AP
91	C/o Type-II, 2 unit for Sille sub- Division East siang, Pasighat	1.11	Secretary WRD, Govt of AP
92	C/o Emergent flood and Erosion protection work on no.3 at Komlight Siang river	20	Secretary WRD, Govt of AP
93	C/o Rotkeng MIC Yagrung under Pasighat Division	0.55	Secretary WRD, Govt of AP
94	C/o Tabi MIC at Pasighat	1.88	Secretary WRD, Govt of AP
95	C/o RCC Protection Wall at Macha Nallah near PWD bridge	34.44	Secretary WRD, Govt of AP
96	C/o River training and Land management work at Gandhi Gram under Bordumsa Division	24	Secretary WRD, Govt of AP
97	C/o Protection Wall at Hydrel Colony Seppa	10	Secretary WRD, Govt of AP
98	C/o flood protection work at Pyiiith Kley under Supyu L/subansiri Namsai Division	24	Secretary WRD, Govt of AP
99	C/o Security fencing and improvement of forbay tank and penstock pipe at Tissue MHS	22.5	Secretary DHPD, Govt of AP
<b>Total</b>		<b>2,205.06</b>	

Source: Sanction order received from State Government

**APPENDIX 3.5**

**Injudicious Re-appropriation resulted in Savings/ Excess over ₹One crore  
(Reference: Paragraph-3.5.5; Page-101)**

(₹ in crore)

Sl. No.	Number and Name of Grant	Head of Account	Total Grant (O+S)	Re appropriation (+)	Final Grant	Actual Expenditure	Saving
<b>Part A: Excessive Re-appropriation</b>							
1	1-Legislative Assembly	04-2011-02-800-02	2.00	2.00	4.00	3.20	0.79
2	2-Governor Secretariat	2012-03-103-02	0.01	0.07	0.08	0.00	0.08
		2012-03-103-04	0.05	0.27	0.32	0.00	0.32
		2012-03-103-05	0.04	0.01	0.05	0.04	0.01
		2012-03-103-06	0.07	0.27	0.34	0.00	0.34
		2012-03-103-07	0.01	0.02	0.03	0.00	0.03
		2012-03-103-09	0.02	0.08	0.09	0.00	0.09
		2012-03-800-01	0.00	0.02	0.03	0.00	0.02
3	4-Election	2015-106-01	0.52	1.98	2.50	2.27	0.23
		2015-108-01	4.36	0.55	4.91	4.88	0.03
		2052-090-07	11.33	8.94	20.27	20.26	0.01
		2052-090-19	0.94	0.04	0.99	0.94	0.04
		2052-090-21	0.97	0.10	1.07	1.06	0.01
		2251-090-02	11.54	4.61	16.15	16.13	0.02
4	6-District Administration Department	2053-093-04	4.79	3.23	8.02	5.52	2.50
		2053-093-10	9.92	0.78	10.71	10.25	0.46
		2053-094-04	2.12	2.38	4.50	4.10	0.40
		2053-094-07	1.08	1.10	2.18	2.08	0.09
		2053-101-02	0.09	0.06	0.15	0.14	0.01
5	7-Accounts and Treasuries	2049-03-117-01	33.57	0.71	34.28	0.16	34.12
		2054-097-01	22.73	0.48	23.21	23.10	0.11
		2071-01-119-01	18.09	17.12	35.20	0.23	34.97
6	8-Home Department	2055-001-01	54.55	6.34	60.89	59.09	1.80
		2055-104-01	167.64	0.31	167.95	167.69	0.26
		2055-109-01	503.99	4.20	508.19	485.06	23.13
		03-2055-115-03	0.00	5.04	5.04	5.00	0.04
		03-2055-117-04	0.00	0.32	0.32	0.04	0.29
		04-2055-108-01	0.73	12.82	13.55	8.30	5.25
7	11-Women and Child Development	03-2235-02-102-01	6.67	19.11	25.78	11.52	14.26
		03-2235-02-103-10	0.00	0.45	0.45	0.23	0.22
		03-2235-02-103-11	0.00	0.98	0.99	0.46	0.52
		03-2235-02-103-12	0.00	0.60	0.60	0.00	0.60
		04-2235-02-200-09	5.73	7.94	13.66	13.55	0.11
8	13-Audit and Pension	2071-01-104-01	462.15	213.15	675.29	573.26	102.03
9	14-Secondary Education	2202-02-109-07	408.31	33.39	441.70	436.31	5.39
		2204-101-01	20.13	0.36	20.49	18.51	1.98
10	15-Health Services	2210-04-101-01	4.83	0.69	5.52	5.48	0.04
		2210-06-001-01	5.67	1.75	7.42	7.41	0.01
		2210-06-101-01	113.92	8.14	122.06	121.87	0.20
		2210-06-101-03	6.79	0.70	7.49	7.46	0.03
		2210-06-101-04	6.00	0.53	6.53	6.51	0.02
		2210-06-101-05	4.39	0.58	4.97	4.91	0.07
		03-2210-06-200-01	10.00	0.26	10.26	7.15	3.11

Sl. No.	Number and Name of Grant	Head of Account	Total Grant (O+S)	Re appropriation (+)	Final Grant	Actual Expenditure	Saving
<b>Part A: Excessive Re-appropriation</b>							
11	19-Industries	2851-001-01	26.46	2.66	29.12	27.68	1.44
		2851-105-01	0.77	0.99	1.76	1.15	0.61
		2852-80-800-08	1.25	6.02	7.27	7.12	0.15
12	21-Sports	2204-001-02	3.67	0.06	3.73	3.63	0.10
		2204-001-04	3.51	1.42	4.93	4.88	0.05
13	22-Food and Civil Supplies	03-3456-001-08	5.31	1.64	6.95	6.30	0.65
		03-3456-001-09	2.41	0.04	2.45	2.13	0.32
14	23-Environment and Forests	2406-01-005-01	5.21	3.07	8.28	7.80	0.48
		03-2406-01-101-09	0.00	4.56	4.56	0.43	4.13
		03-2406-01-101-11	0.00	0.43	0.43	0.00	0.43
		3435-60-800-01	2.77	0.35	3.13	1.48	1.65
15	24-Agriculture	2401-001-01	79.36	4.92	84.28	84.22	0.06
		2401-796-06	0.70	4.38	5.08	2.56	2.52
		04-2401-104-03	10.45	117.13	127.58	110.20	17.38
16	25-Disaster Management	2235-01-001-01	9.84	1.28	11.12	10.79	0.33
		2235-60-200-02	0.28	0.01	0.29	0.28	0.01
		05-2245-05-101-01	291.78	0.22	292.00	166.67	125.33
17	26-Rural Works Department	04-5054-04-337-10	353.22	170.00	523.22	489.06	34.16
		04-5054-04-337-16	230.61	53.43	284.05	272.57	11.48
18	27-Panchayati Raj	2015-107-01	0.52	1.22	1.74	1.63	0.11
		2515-001-01	33.50	0.38	33.88	32.87	1.01
		05-2515-102-06	37.92	0.70	38.63	32.03	6.59
19	28-Animal Husbandry, Veterinary and Dairy Development	2404-102-01	3.61	0.09	3.70	3.33	0.37
20	30-State Transport Services	3055-001-04	166.59	2.23	168.82	168.15	0.66
21	31-Public Works Department	2059-80-001-01	73.26	159.93	233.19	136.44	96.75
		2059-80-001-02	151.17	64.13	215.30	184.54	30.76
		2059-80-001-03	27.14	8.77	35.91	24.09	11.82
		3054-04-105-01	100.00	104.48	204.48	170.69	33.79
		04-5054-04-337-07	1736.63	37.36	1773.99	1591.11	182.88
		07-5054-04-337-11	28.36	3.14	31.50	29.33	2.17
22	34-Power (Electrical)	04-2810-102-01	27.88	0.02	27.90	27.62	0.27
23	35-Information and Public Relations	2220-60-101-02	31.94	2.29	34.22	34.14	0.08
24	36-Economics and Statistics	3454-01-001-01	15.67	2.92	18.59	18.16	0.43
25	37-Legal Metrology and Consumer Affairs	3475-103-01	1.51	0.25	1.76	1.41	0.35
		3475-106-01	11.24	0.86	12.10	11.78	0.33

Sl. No.	Number and Name of Grant	Head of Account	Total Grant (O+S)	Re appropriation (+)	Final Grant	Actual Expenditure	Saving
<b>Part A: Excessive Re-appropriation</b>							
26	38-Water Resource Department	2702-80-800-09	15.00	7.76	22.76	19.05	3.70
		03-2702-80-005-03	72.62	2.80	75.42	72.56	2.86
27	41-Land Management	2029-103-01	25.83	0.01	25.84	25.42	0.42
		2030-02-101-01	0.22	2.26	2.48	1.55	0.93
		2506-001-01	0.69	1.11	1.80	1.28	0.52
28	42-Rural Development	03-2501-06-796-01	4.00	44.31	48.31	45.59	2.71
		03-2505-02-796-02	104.15	127.78	231.93	231.68	0.25
		2515-001-01	162.67	20.25	182.92	180.18	2.74
		04-2515-102-07	22.00	15.00	37.00	22.00	15.00
29	44-Attached Offices of the Secretariat Administration	2052-091-02	10.15	0.02	10.17	9.92	0.26
30	45-Civil Aviation	3053-80-001-01	7.19	0.94	8.13	6.00	2.13
31	47-Law, Legislative and Justice	2014-119-01	1.43	0.19	1.62	1.31	0.31
		04-4070-800-24	58.76	2.05	60.80	60.05	0.75
32	48-Horticulture	04-2401-119-24	160.50	7.45	167.95	166.02	1.93
33	49-Science and Technology	3425-60-600-04	5.98	1.13	7.10	7.05	0.05
34	50-Planning and Investment	3451-102-01	8.87	6.83	15.70	15.45	0.25
		03-4070-800-18	33.33	41.67	75.00	73.87	1.13
35	51-Library	2205-001-01	2.69	0.37	3.06	3.03	0.03
36	52- Youth Affairs	2204-001-01	7.79	0.33	8.13	8.03	0.10
37	53-Fire and Emergency Services	04-2070-108-02	0.88	0.16	1.03	1.00	0.03
38	54-Tax and Excise and Narcotics	2039-001-02	21.17	0.05	21.22	21.16	0.06
39	55-State Lotteries	2075-103-01	1.12	0.13	1.25	1.20	0.05
40	57-Urban Development	03-2217-80-191-06	5.56	5.00	10.56	10.47	0.09
		04-2217-05-053-01	20.03	7.56	27.58	27.45	0.13
41	60-Textile and Handicrafts	2851-001-01	36.46	3.09	39.55	38.75	0.80
		04-2851-104-01	14.80	0.10	14.90	14.60	0.30
		04-4851-104-01	7.79	0.20	7.99	2.74	5.25
42	62-Transport	3055-001-01	5.16	0.01	5.17	5.17	0.01
43	70-Administrative Training Institute	2070-003-01	3.21	0.05	3.26	3.16	0.10
44	72-Prison	2056-001-01	20.88	0.06	20.93	20.89	0.04
45	73-Information Technology and Communication	04-3425-60-600-10	36.24	2.41	38.65	34.41	4.24
46	74-Social Justice, Empowerment and Tribal Affairs	03-2235-60-796-03	0.00	46.40	46.40	46.27	0.13
		04-2235-02-200-04	11.77	0.35	12.12	11.99	0.13

Sl. No.	Number and Name of Grant	Head of Account	Total Grant (O+S)	Re appropriation (+)	Final Grant	Actual Expenditure	Saving
<b>Part A: Excessive Re-appropriation</b>							
47	75-Higher and Technical Education	2203-105-01	20.09	0.29	20.38	19.77	0.61
		2203-105-02	1.36	0.51	1.87	1.73	0.15
		04-4202-01-203-05	30.51	11.91	42.42	41.04	1.39
48	76-Elementary Education	2202-01-001-01	707.37	108.07	815.44	748.55	66.89
		2202-01-107-03	0.27	0.27	0.55	0.52	0.03
		2202-80-001-01	8.52	0.71	9.24	8.68	0.55
49	78-Political Department	2251-090-04	1.00	0.15	1.15	1.14	0.01
50	79-Skill Development and Entrepreneurship	2230-03-101-01	16.65	0.80	17.45	17.24	0.21
		03-2230-03-101-05	0.00	9.70	9.70	8.13	1.57
		04-2230-03-101-06	12.90	1.22	14.12	14.04	0.08
<b>Total</b>		<b>121</b>	<b>7,067.87</b>	<b>1,605.32</b>	<b>8,673.19</b>	<b>7,750.55</b>	<b>922.64</b>

Source: Detailed Appropriation Accounts, 2022-23

Sl. No.	Number and Name of Grant	Head of Account	Total Grant (O+S)	Re appropriation (+)	Final Grant	Actual Expenditure	Excess
<b>Part B: Inadequate Re-Appropriation</b>							
1	13-Audit and Pension	2047-103-01	2.24	0.33	2.57	2.74	0.17
2	23-Environment and Forests	03-2406-01-101-10	0.00	6.21	6.21	6.27	0.07
		03-2406-01-101-12	0.01	1.85	1.86	3.33	1.47
		3435-03-103-02	0.14	0.17	0.31	0.59	0.29
3	24-Agriculture	2401-115-09	0.30	2.06	2.36	6.83	4.47
		2401-115-12	2.32	0.90	3.22	6.44	3.22
		2401-796-13	0.70	1.00	1.70	3.40	1.70
4	42-Rural Development	03-2501-06-101-09	3.79	14.14	17.93	25.55	7.62
		03-2501-06-796-05	6.65	39.88	46.53	73.40	26.87
5	43-Fisheries	04-2405-101-12	0.53	0.33	0.86	1.68	0.82
		04-4405-101-02	24.20	1.92	26.12	27.33	1.21
6	47-Law, Legislative and Justice	2014-105-01	1.00	0.10	1.10	1.20	0.11
		2014-105-02	1.02	0.10	1.12	1.22	0.10
		2014-105-05	5.96	0.01	5.97	6.67	0.70
7	75-Higher and Technical Education	04-2202-03-103-03	41.90	19.47	61.37	62.54	1.17
<b>Total</b>		<b>15</b>	<b>90.77</b>	<b>88.46</b>	<b>179.23</b>	<b>229.20</b>	<b>49.97</b>

Sl. No.	Number and Name of Grant	Head of Account	Total Grant (O+S)	Re appropriation (+)	Final Grant	Actual Expenditure	Saving
<b>Part C: Unnecessary Re-Appropriation</b>							
1	2-Governor Secretariat	2012-03-103-02	0.01	0.07	0.08	0.00	0.01
		2012-03-103-04	0.05	0.27	0.32	0.00	0.05
		2012-03-103-06	0.07	0.27	0.34	0.00	0.07
		2012-03-103-07	0.01	0.02	0.03	0.00	0.01
		2012-03-103-09	0.02	0.08	0.09	0.00	0.02
2	7-Accounts and Treasuries	2049-03-117-01	33.57	0.71	34.28	0.16	33.41
		2071-01-119-01	18.09	17.12	35.20	0.23	17.86
3	8-Home Department	2055-109-01	503.99	4.20	508.19	485.06	18.92
4	14-Secondary Education	2204-101-01	20.13	0.36	20.49	18.51	1.62
5	15-Health Services	03-2210-06-200-01	10.00	0.26	10.26	7.15	2.85
6	16-Art and Cultural Affairs	2205-102-07	13.53	0.09	13.62	3.61	9.92
7	21-Sports	2204-001-02	3.67	0.06	3.73	3.63	0.05
8	22-Food and Civil Supplies	03-3456-001-09	2.41	0.04	2.45	2.13	0.28
9	23-Environment and Forests	3435-60-800-01	2.77	0.35	3.13	1.48	1.30
10	25-Disaster Management	2235-60-200-02	0.28	0.01	0.29	0.28	0.01
		05-2245-05-101-01	291.78	0.22	292.00	166.67	125.12
11	27-Panchayati Raj	2515-001-01	33.50	0.38	33.88	32.87	0.63
		05-2515-102-06	37.92	0.70	38.63	32.03	5.89
12	28-Animal Husbandry, Veterinary and Dairy Development	2404-102-01	3.61	0.09	3.70	3.33	0.28
13	31-Public Works Department	2059-80-001-03	27.14	8.77	35.91	24.09	3.05
		04-5054-04-337-07	1736.63	37.36	1773.99	1591.11	145.52
14	34-Power (Electrical)	04-2810-102-01	27.88	0.02	27.90	27.62	0.26
15	37-Legal Metrology and Consumer Affairs	3475-103-01	1.51	0.25	1.76	1.41	0.10
16	38-Water Resource Department	03-2702-80-005-03	72.62	2.80	75.42	72.56	0.06
17	41-Land Management	2029-103-01	25.83	0.01	25.84	25.42	0.41
18	44-Attached Offices of the Secretariat Administration	2052-091-02	10.15	0.02	10.17	9.92	0.23

Sl. No.	Number and Name of Grant	Head of Account	Total Grant (O+S)	Re appropriation (+)	Final Grant	Actual Expenditure	Saving
<b>Part C: Unnecessary Re-Appropriation</b>							
19	45-Civil Aviation	3053-80-001-01	7.19	0.94	8.13	6.00	1.19
20	47-Law, Legislative and Justice	2014-119-01	1.43	0.19	1.62	1.31	0.12
21	48-Horticulture	2401-001-01	41.20	3.08	44.28	38.13	3.08
22	54-Tax, Excise and Narcotics	2039-001-02	21.17	0.05	21.22	21.16	0.01
23	60-Textile and Handicrafts	04-2851-104-01	14.80	0.10	14.90	14.60	0.20
		04-4851-104-01	7.79	0.20	7.99	2.74	5.05
24	70-Administrative Training Institute	2070-003-01	3.21	0.05	3.26	3.16	0.05
25	73-Information Technology and Communication	04-3425-60-600-10	36.24	2.41	38.65	34.41	1.83
26	75-Higher and Technical Education	2203-105-01	20.09	0.29	20.38	19.77	0.32
<b>Total</b>		<b>35</b>	<b>3030.29</b>	<b>81.84</b>	<b>3112.12</b>	<b>2650.55</b>	<b>379.74</b>

Sl. No.	Number and Name of Grant	Head of Account	Total Grant (O+S)	Re appropriation (-)	Final Grant	Actual Expenditure	Excess
<b>Part D: Injudicious Re-Appropriation</b>							
1	6-District Administration Department	2053-093-01	268.42	22.85	245.58	246.71	1.13
2	22-Food and Civil Supplies	04-5475-102-03	3.23	0.78	2.45	2.74	0.29
3	24-Agriculture	2401-113-05	0.56	0.56	0.00	0.68	0.68
4	24-Agriculture	04-4435-01-800-04	44.90	41.24	3.66	3.76	0.10
5	35-Information and Public Relations	2220-60-001-01	22.29	2.29	20.00	20.51	0.51
6	47-Law, Legislative and Justice	2014-105-03	17.15	0.07	17.08	17.28	0.19
7	48-Horticulture	04-2415-01-277-02	7.70	2.84	4.86	6.37	1.51
8	51-Library	2205-105-01	3.07	0.37	2.71	2.73	0.03
9	73-Information Technology and Communication	3425-60-001-01	9.35	0.33	9.02	9.17	0.15
10	75-Higher and Technical Education	04-4202-02-104-06	2.60	0.80	1.80	3.30	1.50
<b>Total</b>		<b>10</b>	<b>379.27</b>	<b>72.11</b>	<b>307.16</b>	<b>313.25</b>	<b>6.09</b>

Source: Detailed Appropriation Accounts, 2022-23

## APPENDIX 3.6

**Statement of Various Grant/ Appropriation where Savings were more than  
₹One crore and more than 20 per cent of the Total Provision  
(Reference: Paragraph-3.5.6; Page-102)**

(₹ in crore)

Sl. No.	Grant No and Name	Total Grant	Actual Expenditure	Saving	Percentage
<b>Revenue-Voted</b>					
1	1-Legislative Assembly	96.42	71.33	25.09	26.02
2	7-Accounts and Treasuries	286.67	201.44	85.23	29.73
3	9-Secretariat Transport	36.50	9.30	27.20	74.52
4	11-Women and Child Development	441.49	293.03	148.47	33.63
5	13-Audit and Pension	1791.57	1509.50	282.07	15.74
6	22-Food and Civil Supplies	583.60	427.34	156.26	26.78
7	23-Environment and Forests	798.35	506.50	291.85	36.56
8	25-Disaster Management	315.40	189.67	125.73	39.86
9	26-Rural Works Department	519.99	347.37	172.62	33.20
10	27-Panchayati Raj	484.65	337.96	146.68	30.27
11	31-Public Works Department	1,433.63	1,056.63	377	26.30
12	34-Power (Electrical)	1360.43	1141.15	219.29	16.12
13	38-Water Resource Department	620.18	363.15	257.02	41.44
14	41-Land Management	59.21	31.01	28.21	47.64
15	50-Planning and Investment	565.83	126.19	439.64	77.70
16	59-Public Health Engineering and Water Supply	870.60	633.97	236.63	27.18
17	62-Transport	11.81	5.86	5.95	50.36
18	66-Hydro Power Development	470.91	284.16	186.75	39.66
19	68-Town Planning Department	122.01	86.28	35.73	29.28
20	70-Administrative Training Institute	10.71	5.88	4.83	45.14
21	76-Elementary Education	2070.03	1668.47	401.55	19.40
<b>Total</b>		<b>12,949.99</b>	<b>9,296.19</b>	<b>3,653.80</b>	
<b>Revenue-Charged</b>					
19	2-Governor Secretariat	12.20	8.60	3.60	29.51
20	46-Arunachal Pradesh Public Service Commission and Staff Selection Board	14.06	10.76	3.29	23.43
<b>Total</b>		<b>26.26</b>	<b>19.36</b>	<b>6.89</b>	
<b>Capital-Voted</b>					
21	7-Accounts and Treasuries	4.65	2.37	2.28	48.98
22	11-Women and Child Development	5.23	4.05	1.19	22.68
23	14-Secondary Education	82.53	36.17	46.36	56.18
24	21-Sports	48.88	35.03	13.85	28.34
25	24-Agriculture	118.9	3.96	114.94	96.67
26	28-Animal Husbandry, Veterinary and Dairy Development	12.00	2.10	9.90	82.50



Sl. No.	Grant No and Name	Total Grant	Actual Expenditure	Saving	Percentage
27	33-North Eastern Council	95.00	26.80	68.21	71.79
28	50-Planning and Investment	2,788.11	869.23	1,918.88	68.82
29	52-Youth Affairs	5.10	0.10	5.00	98.04
30	56-Tourism Department	22.82	12.88	9.94	43.56
31	60-Textile and Handicrafts	7.99	2.74	5.25	65.67
32	80-Medical Education, Training and Research	43.55	14.57	28.98	66.54
<b>Total</b>		<b>3,234.76</b>	<b>1,010.00</b>	<b>2,224.78</b>	
<b>Capital-Charged</b>					
33	<i>Public Debt</i>	801.01	551.11	249.90	31.20
<b>Total</b>		<b>801.01</b>	<b>551.11</b>	<b>249.90</b>	

Source: Appropriation Accounts, 2022-23

**APPENDIX 3.7 (A)**

**Cases of Substantial Surrenders (100 per cent and above of Total Provisions) made during 2022-23**

(Reference: Paragraph-3.5.8; Page-108)

(₹ in crore)

Sl. No.	Number and Name of Grant	Head of Account	Original	Details of Surrender Amount	Per cent
<b>Part A: Surrendered 100 per cent and above</b>					
1	4-Election	2015-105-03	0.03	0.03	100
2	8-Home Department	03-2055-101-03	2.22	2.22	100
		03-2055-104-005	1.11	1.11	100
		03-2055-109-02	1.00	1.00	100
		03-2055-115-04	2.22	2.22	100
		03-2055-117-02	1.11	1.11	100
		03-2055-117-03	1.11	1.11	100
		03-4055-211-01	10.71	10.71	100
3	9-Secretariat Transport	2070-800-01	16.05	16.05	100
		2070-800-09	8.75	8.75	100
4	11-Women and Child Development	03-2235-02-103-02	9.11	9.11	100
		03-2235-02-104-05	0.28	0.28	100
		04-2235-02-102-04	0.04	0.04	100
5	12-Social Security Welfare	2235-60-200-11	0.02	0.02	100
6	14-Secondary Education	03-2202-04-200-01	1.44	1.44	100
7	20-Labour and Employment	04-2230-01-103-01	0.30	0.30	100
8	22-Food and Civil Supplies	2408-02-190-02	47.50	142.69	300.40
9	23-Environment and Forests	03-2406-01-101-05	16.67	16.67	100
		03-2406-01-102-04	5.56	5.56	100
		03-2406-02-110-26	2.06	2.06	100
		03-2406-02-110-40	1.11	1.11	100
		03-2406-02-110-42	0.67	0.67	100
10	24-Agriculture	2401-103-04	0.56	0.56	100
		2401-104-02	2.22	2.22	100
		2401-105-02	2.22	2.22	100
		2401-113-05	0.56	0.56	100
		2401-114-01	7.78	7.78	100
		2401-115-02	22.22	22.22	100
		2401-115-04	10.00	10.00	100
		2401-115-05	22.22	22.22	100
		2401-115-06	0.56	0.56	100
03-2408-01-800-01	7.78	7.78	100		
11	26-Rural Works Department	2402-103-01	8.00	32.27	403.37
		2402-103-02	0.30	0.30	100
		2402-800-02	0.05	0.05	100
		3054-04-337-01	1.05	18.00	1,714.29
		3054-80-800-01	13.00	19.13	147.15
		04-5054-04-800-02	53.43	53.43	100

Sl. No.	Number and Name of Grant	Head of Account	Original	Details of Surrender Amount	Per cent
<b>Part A: Surrendered 100 per cent and above</b>					
12	28-Animal Husbandry, Veterinary and Dairy Development	03-2403-101-12	5.56	5.56	100
		03-2403-101-13	1.67	1.67	100
		03-2403-101-15	11.11	11.11	100
		08-2403-106-06	5.56	5.56	100
13	31-Public Works Department	2216-05-053-01	1.00	1.00	100
14	33-North Eastern Council	09-2552-01-101-08	1.00	1.00	100
		09-2552-01-101-11	1.00	1.00	100
		09-2552-20-101-02	1.00	1.00	100
		09-4552-03-106-02	5.00	5.00	100
		09-4552-06-600-73	5.00	5.00	100
		09-4552-07-102-12	5.00	5.00	100
		09-4552-12-052-08	1.00	1.00	100
		09-4552-12-052-09	5.00	5.00	100
		09-4552-16-337-01	20.00	20.00	100
		09-4552-16-337-03	5.00	5.00	100
		09-4552-16-337-04	5.00	5.00	100
		09-4552-16-337-16	10.00	10.00	100
		09-4552-19-103-04	5.00	5.00	100
		09-4552-19-103-06	1.00	1.00	100
09-4552-29-800-01	2.00	2.00	100		
15	34-Power (Electrical)	04-2801-05-052-01	19.03	19.03	100
16	36-Economics and Statistics	08-3454-01-800-01	1.22	1.22	100
		08-3454-02-202-01	0.22	0.22	100
17	37-Legal Metrology and Consumer Affairs	08-3456-800-05	1.11	1.11	100
18	38-Water Resource Department	2702-80-052-01	10.00	30.00	300
		03-2702-80-005-02	166.67	166.67	100
19	41-Land Management	03-2506-103-01	2.22	2.22	100
20	42-Rural Development	03-2501-06-102-13	7.78	7.78	100
		03-2501-06-800-04	55.56	55.56	100
		03-2505-01-702-02	11.11	11.11	100
		03-2505-60-701-08	111.11	111.11	100
		03-2505-60-703-01	3.33	3.33	100
21	43-Fisheries	03-4405-101-01	11.11	11.11	100
22	48-Horticulture	04-4401-119-02	0.31	0.31	100
23	50-Planning and Investment	03-3451-800-03	432.22	432.22	100
		04-4070-800-10	200.00	200.00	100
		04-4070-800-14	138.89	138.89	100
		07-4070-800-15	211.11	211.11	100
		08-4070-796-01	115.00	115.00	100
24	55-State Lotteries	2075-103-02	0.40	0.40	100
25	57-Urban Development	03-2217-80-191-03	5.56	5.56	100

Sl. No.	Number and Name of Grant	Head of Account	Original	Details of Surrender Amount	Per cent
<b>Part A: Surrendered 100 per cent and above</b>					
26	59-Public Health Engineering and Water Supply	03-2215-01-102-08	50.00	50.00	100
		03-2215-02-105-02	5.56	5.56	100
		04-2215-01-101-01	20.76	20.76	100
27	60-Textile and Handicrafts	04-4851-107-01	0.20	0.20	100
28	66-Hydro Power Development	2801-04-052-01	20.00	132.37	661.87
29	73-Information Technology and Communication	08-3425-60-600-02	0.12	0.12	100
30	74-Social Justice, Empowerment and Tribal Affairs	03-2235-02-200-05	1.11	1.11	100
		03-2235-03-102-01	61.11	61.11	100
		03-2235-60-102-02	2.22	2.22	100
		08-2235-02-104-04	0.56	0.56	100
		08-2235-60-102-03	1.11	1.11	100
		04-4235-02-103-01	0.44	0.44	100
		08-4235-02-800-05	40.00	40.00	100
31	75-Higher and Technical Education	03-2202-03-103-02	16.67	16.67	100
		03-4202-01-203-04	11.11	11.11	100
32	76-Elementary Education	04-2202-01-102-02	0.50	0.50	100
33	79-Skill Development and Entrepreneurship	03-2230-03-101-02	11.11	11.11	100
		03-2230-03-101-03	1.11	1.11	100
		03-2230-03-102-02	2.22	2.22	100
<b>Total</b>		<b>98</b>	<b>2,127.79</b>	<b>2,402.70</b>	

Source: Detailed Appropriation Accounts, 2022-23

Sl. No.	Number and Name of Grant	Head of Account	Original	Details of Surrender Amount	Per cent
<b>Part B: Substantial Surrendered 50 per cent and above</b>					
1	2-Governor Secretariat	2012-03-105-01	0.40	0.30	75.00
2	3-General Administration Department	2013-106-01	1.10	0.78	70.91
		2013-106-03	2.80	2.35	83.93
3	4-Election	2015-105-03	0.03	0.03	100.00
4	5-Secretariat Administration	2052-090-11	1.50	0.80	53.22
		2059-01-053-12	16.40	10.40	63.41
5	6-District Administration Department	2053-094-08	0.30	0.25	83.33
		2053-800-01	0.01	0.01	88.00
6	8-Home Department	2055-104-03	18.12	12.07	66.62
		2055-117-01	41.17	26.84	65.20
		03-2055-101-03	2.22	2.22	100.00
		03-2055-104-005	1.11	1.11	100.00
		03-2055-109-02	1.00	1.00	100.00
		03-2055-115-04	2.22	2.22	100.00
		03-2055-115-06	0.44	0.44	99.98
		03-2055-116-01	1.11	1.11	99.99
		03-2055-117-02	1.11	1.11	100.00
		03-2055-117-03	1.11	1.11	100.00
		2235-60-200-08	0.99	0.68	69.15
		03-4055-211-01	10.71	10.71	100.00
7	9-Secretariat Transport	2013-106-05	6.20	4.01	64.61
		2070-800-01	16.05	16.05	100.00
		2070-800-09	8.75	8.75	100.00
8	11-Women and Child Development	2235-02-200-01	204.44	180.38	88.23
		03-2235-02-103-02	9.11	9.11	100.00
		03-2235-02-103-03	50.00	49.70	99.40
		03-2235-02-104-05	0.28	0.28	100.00
		04-2235-02-102-04	0.04	0.04	100.00
9	12-Social Security and Welfare	2235-60-200-11	0.02	0.02	100.00
10	13-Audit and Pension	2071-01-105-01	83.19	53.71	64.56
		2071-01-111-01	64.17	51.29	79.93
11	14-Secondary Education	03-2202-04-200-01	1.44	1.44	100.00
		08-2202-02-107-02	2.22	1.13	50.91
12	19-Industries	03-2408-01-103-07	8.89	7.35	82.66
		2851-102-08	3.18	2.38	74.80
13	20-Labour and Employment	04-2230-01-103-01	0.30	0.30	100.00
14	22-Food and Civil Supplies	2408-02-190-02	47.50	142.69	300.40
		03-3456-102-01	11.11	10.91	98.20

Sl. No.	Number and Name of Grant	Head of Account	Original	Details of Surrender Amount	Per cent
<b>Part B: Substantial Surrendered 50 per cent and above</b>					
15	23-Environment and Forests	2406-01-101-01	10.21	6.49	63.55
		2406-01-102-01	18.67	11.24	60.19
		2406-02-112-01	8.79	4.96	56.47
		03-2406-01-101-04	1.11	1.11	99.84
		03-2406-01-101-05	16.67	16.67	100.00
		03-2406-01-102-04	5.56	5.56	100.00
		03-2406-02-110-26	2.06	2.06	100.00
		03-2406-02-110-40	1.11	1.11	100.00
		03-2406-02-110-42	0.67	0.67	100.00
		08-2406-04-103-01	400.00	204.71	51.18
		3435-03-101-02	0.23	0.14	58.70
		3435-03-101-02	0.23	0.14	58.70
		3435-03-101-03	6.25	5.25	84.00
16	24-Agriculture	2401-105-01	8.96	5.97	66.60
		2401-103-04	0.56	0.56	100.00
		2401-104-02	2.22	2.22	100.00
		2401-105-02	2.22	2.22	100.00
		2401-113-04	100.00	88.07	88.07
		2401-113-05	0.56	0.56	100.00
		2401-114-01	7.78	7.78	100.00
		2401-115-02	22.22	22.22	100.00
		2401-115-04	10.00	10.00	100.00
		2401-115-05	22.22	22.22	100.00
		2401-115-06	0.56	0.56	100.00
		03-2408-01-800-01	7.78	7.78	100.00
		04-4401-104-01	74.00	73.75	99.66
		04-4435-01-800-04	44.90	41.24	91.84
17	26-Rural Works Department	2402-101-01	5.81	4.35	74.95
		2402-102-04	1.07	0.70	65.42
		2402-103-01	8.00	35.27	440.85
		2402-103-02	0.30	0.30	100.00
		2402-109-01	6.91	5.25	76.03
		2402-800-02	0.05	0.05	100.00
		3054-04-337-01	1.05	18.00	1,714.29
		3054-80-800-01	13.00	19.13	147.15
		03-5054-04-337-09	1,333.33	791.31	59.35
		04-5054-04-800-02	53.43	53.43	100.00

Sl. No.	Number and Name of Grant	Head of Account	Original	Details of Surrender Amount	Per cent
<b>Part B: Substantial Surrendered 50 per cent and above</b>					
18	28-Animal Husbandry, Veterinary and Dairy Development	03-2403-101-12	5.56	5.56	100.00
		03-2403-101-13	1.67	1.67	100.00
		03-2403-101-15	11.11	11.11	100.00
		04-2403-101-16	25.31	18.00	71.12
		08-2403-106-06	5.56	5.56	100.00
		4403-101-02	12.00	9.05	75.42
19	31-Public Works Department	2059-80-051-02	179.30	165.13	92.10
		2216-05-053-01	1.00	1.00	100.00
		04-3054-04-337-07	149.63	115.67	77.30
20	33-North Eastern Council	09-2552-01-101-08	1.00	1.00	100.00
		09-2552-01-101-11	1.00	1.00	100.00
		09-2552-01-101-14	1.00	0.99	99.44
		09-2552-20-101-02	1.00	1.00	100.00
		09-4552-03-106-02	5.00	5.00	100.00
		09-4552-06-600-73	5.00	5.00	100.00
		09-4552-07-102-12	5.00	5.00	100.00
		09-4552-07-102-16	5.00	3.00	60.00
		09-4552-12-052-08	1.00	1.00	100.00
		09-4552-12-052-09	5.00	5.00	100.00
		09-4552-16-337-01	20.00	20.00	100.00
		09-4552-16-337-02	20.00	14.60	73.00
		09-4552-16-337-03	5.00	5.00	100.00
		09-4552-16-337-04	5.00	5.00	100.00
		09-4552-16-337-16	10.00	10.00	100.00
		09-4552-19-103-04	5.00	5.00	100.00
		09-4552-19-103-06	1.00	1.00	100.00
09-4552-29-800-01	2.00	2.00	100.00		
21	34-Power (Electrical)	2801-05-052-02	55.00	44.47	80.85
		04-2801-05-052-01	19.03	19.03	100.00
22	36-Economics and Statistics	08-3454-01-800-01	1.22	1.22	100.00
		08-3454-02-202-01	0.22	0.22	100.00
23	37-Legal Metrology and Consumer Affairs	08-3456-800-05	1.11	1.11	100.00
24	38-Water Resource Department	2702-80-052-01	10.00	30.00	300.00
		03-2702-80-005-02	166.67	166.67	100.00
25	41-Land Management	2029-103-03	30.00	27.49	91.63
		03-2506-103-01	2.22	2.22	100.00

Sl. No.	Number and Name of Grant	Head of Account	Original	Details of Surrender Amount	Per cent
<b>Part B: Substantial Surrendered 50 per cent and above</b>					
26	42-Rural Development	03-2501-06-101-05	222.22	173.61	78.12
		03-2501-06-102-13	7.78	7.78	100.00
		03-2501-06-800-04	55.56	55.56	100.00
		03-2505-01-702-02	11.11	11.11	100.00
		03-2505-60-701-08	111.11	111.11	100.00
		03-2505-60-703-01	3.33	3.33	100.00
27	43-Fisheries	03-2405-101-10	11.11	5.56	50.07
		03-4405-101-01	11.11	11.11	100.00
28	48-Horticulture	03-2401-108-04	0.44	0.43	96.40
		04-4401-119-02	0.31	0.31	100.00
29	50-Planning and Investment	03-3451-800-03	432.22	432.22	100.00
		04-4070-800-10	200.00	200.00	100.00
		04-4070-800-14	138.89	138.89	100.00
		04-4070-800-16	300.00	274.06	91.35
		04-4070-800-24	1,394.78	1,046.93	75.06
		07-4070-800-15	211.11	211.11	100.00
		08-4070-796-01	115.00	115.00	100.00
30	51-Library	04-2205-105-03	4.60	3.25	70.65
31	52-Youth Affairs	04-4202-03-101-01	5.10	5.00	98.04
32	53-Fire and Emergency Services	2070-800-06	0.21	0.16	75.73
33	55-State Lotteries	2075-103-02	0.40	0.40	100.00
34	57-Urban Development	03-2217-80-191-03	5.56	5.56	100.00
35	59-Public Health Engineering and Water Supply	03-2215-01-102-08	50.00	50.00	100.00
		03-2215-02-105-02	5.56	5.56	100.00
		04-2215-01-101-01	20.76	20.76	100.00
36	60-Textile and Handicrafts	2851-104-01	0.50	0.35	70.00
		04-4851-107-01	0.20	0.20	100.00
37	66-Hydro Power Development	2801-04-052-01	20.00	132.37	661.87
38	68-Town Planning Department	03-2217-80-191-05	11.11	8.21	73.90
39	73-Information Technology and Communication	08-3425-60-600-02	0.12	0.12	100.00
40	74-Social Justice, Empowerment and Tribal Affairs	03-2235-02-200-05	1.11	1.11	100.00
		03-2235-03-102-01	61.11	61.11	100.00
		03-2235-60-102-02	2.22	2.22	100.00
		08-2235-02-104-04	0.56	0.56	100.00
		08-2235-60-102-03	1.11	1.11	100.00
		04-4235-02-103-01	0.44	0.44	100.00
		08-4235-02-800-05	40.00	40.00	100.00
		08-4235-60-796-01	66.67	59.33	88.99



Sl. No.	Number and Name of Grant	Head of Account	Original	Details of Surrender Amount	Per cent
<b>Part B: Substantial Surrendered 50 per cent and above</b>					
41	75-Higher and Technical Education	03-2202-03-103-02	16.67	16.67	100.00
		03-2202-03-107-04	133.33	74.46	55.85
		03-4202-01-203-04	11.11	11.11	100.00
42	76-Elementary Education	03-2202-01-112-01	61.56	42.35	68.80
		04-2202-01-102-02	0.50	0.50	100.00
43	79-Skill Development and Entrepreneurship	03-2230-03-101-02	11.11	11.11	100.00
		03-2230-03-101-03	1.11	1.11	100.00
		03-2230-03-102-02	2.22	2.22	100.00
44	81-Family Welfare	04-2211-101-04	13.50	9.00	66.67
<b>Total</b>		<b>158</b>	<b>7,368.35</b>	<b>6,165.34</b>	

Source: Detailed Appropriation Accounts, 2022-23

**APPENDIX 3.8**

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

(Reference: Paragraph-3.5.9 and 3.5.10; Page-108 and 109)

(₹ in crore)

Sl. No.	Grant No and Name	Section	Saving	Surrender	Saving to be Surrender
1	1-Legislative Assembly	Revenue-voted	25.09	22.68	2.41
2	2-Governor Secretariat	Revenue-charged	3.60	1.77	1.83
3	6-District Administration Department	Revenue-voted	53.16	46.12	7.05
4	7-Accounts and Treasuries	Revenue-voted	85.23	15.38	69.85
5	8-Home Department	Revenue-voted	39.47	3.48	35.99
6	11-Women and Child Development	Revenue-voted	148.47	132.42	16.04
7	13-Audit and Pension	Revenue-voted	282.07	0.63	281.44
8	14-Secondary Education	Revenue-voted	12.72	0.00	12.72
9	14-Secondary Education	Capital-voted	46.36	34.01	12.36
10	15-Health Services	Revenue-voted	58.08	1.00	57.08
11	15-Health Services	Capital-voted	6.92	0.00	6.92
12	19-Industries	Revenue-voted	2.22	0.00	2.22
13	21-Sports	Capital-voted	13.85	0.00	13.85
14	22-Food and Civil Supplies	Revenue-voted	156.26	151.75	4.51
15	23-Environment and Forests	Revenue-voted	291.85	267.09	24.76
16	24-Agriculture	Revenue-voted	4.88	0.00	4.88
17	25-Disaster Management	Revenue-voted	125.73	0.00	125.73
18	26-Rural Works Department	Revenue-voted	172.62	168.60	4.02
19	26-Rural Works Department	Capital-voted	51.15	0.00	51.15
20	27-Panchayati Raj	Revenue-voted	146.68	0.59	146.09
21	28-Animal Husbandry, Veterinary and Dairy Development	Revenue-voted	15.49	10.60	4.90
22	30-State Transport Services	Revenue-voted	8.49	7.19	1.30
23	31-Public Works Department	Revenue-voted	377.00	187.78	189.22
24	31-Public Works Department	Capital-voted	193.21	0.00	193.21
25	34-Power (Electrical)	Revenue-voted	219.29	215.87	3.41
26	34-Power (Electrical)	Capital-voted	10.47	0.00	10.47
27	38-Water Resource Department	Revenue-voted	257.02	250.45	6.57
28	38-Water Resource Department	Capital-voted	9.92	0.00	9.92
29	41-Land Management	Revenue-voted	28.21	26.33	1.88
30	42-Rural Development	Capital-voted	3.30	0.00	3.30
31	43-Fisheries	Capital-voted	3.16	0.00	3.16
32	45-Civil Aviation	Revenue-voted	3.45	0.00	3.45
33	45-Civil Aviation	Capital-voted	3.26	0.00	3.26
34	46-Arunachal Pradesh Public Service Commission and Staff Selection Board	Revenue-charged	3.29	2.16	1.13
35	50-Planning and Investment	Revenue-voted	439.64	428.68	10.95

Sl. No.	Grant No and Name	Section	Saving	Surrender	Saving to be Surrender
36	50-Planning and Investment	Capital-voted	1,918.88	1,636.92	281.96
37	53-Fire and Emergency Services	Revenue-voted	1.82	0.00	1.82
38	56-Tourism Department	Revenue-voted	4.89	0.00	4.89
39	56-Tourism Department	Capital-voted	9.94	0.00	9.94
40	57-Urban Development	Capital-voted	1.48	0.00	1.48
41	59-Public Health Engineering	Capital-voted	33.52	0.00	33.52
42	60-Textile and Handicrafts	Revenue-voted	2.37	0.62	1.74
43	60-Textile and Handicrafts	Capital-voted	5.25	0.00	5.25
44	62-Transport	Revenue-voted	5.95	0.00	5.95
45	65-Department for Development of Tirap, Changlang and Longding Districts	Capital-voted	5.83	0.00	5.83
46	66-Hydro Power Development	Revenue-voted	186.75	184.25	2.50
47	66-Hydro Power Development	Capital-voted	6.88	0.00	6.88
48	68-Town Planning Department	Revenue-voted	35.73	3.13	32.59
49	70-Administrative Training Institute	Revenue-voted	4.83	2.16	2.68
50	73-Information Technology and Communication	Revenue-voted	6.09	2.00	4.09
51	76-Elementary Education	Revenue-voted	401.55	0.00	401.55
52	76-Elementary Education	Capital-voted	9.63	0.00	9.63
53	79-Skill Development and Entrepreneurship	Revenue-voted	9.61	7.76	1.85
54	80-Medical Education, Training and Research	Capital-voted	28.98	0.00	28.98
55	82-Department of Indigenous Affairs	Capital-voted	2.37	0.00	2.37
56	Public Debt	Revenue-charged	18.76	0.00	18.76
57	Public Debt	Capital-charged	249.90	30.31	219.59
	<b>Total</b>	<b>57</b>	<b>6,252.62</b>	<b>3,841.73</b>	<b>2,410.88</b>

Source: Appropriation Accounts, 2022-23

**APPENDIX 3.9**

**Un-utilised Provision of Fund during 2022-23**  
(Reference: Paragraph- 3.3.2 and 3.7.2; Page-94 and 114)

(₹ in crore)

Sl. No.	Number and Name of Grant	Head of Account	Original	Supplementary	Reappropriation	Total	Saving
1	1-Legislative Assembly	04-4070-003-01	0.00	6.39	0.00	6.39	6.39
2	2-Governor Secretariat	2012-03-103-02	0.01	0.00	0.07	0.08	0.08
		2012-03-103-04	0.05	0.00	0.27	0.32	0.32
		2012-03-103-06	0.07	0.00	0.27	0.34	0.34
		2012-03-103-07	0.01	0.00	0.02	0.03	0.03
		2012-03-103-09	0.02	0.00	0.08	0.09	0.09
		2012-03-800-01	0.00	0.00	0.02	0.03	0.02
3	3-General Administration Department	2013-101-02	0.15	0.01	0.00	0.16	0.16
		2013-102-02	0.08	0.00	0.00	0.08	0.08
4	11-Women and Child Development	03-2235-02-103-03	50.00	0.00	(-)49.70	0.30	0.30
		03-2235-02-103-12	0.00	0.00	0.60	0.60	0.60
5	14-Secondary Education	2202-02-108-01	0.05	0.00	0.00	0.05	0.05
		03-2202-02-101-01	0.00	0.10	0.00	0.10	0.10
6	15-Health Services	05-2210-01-800-02	11.08	37.92	0.00	49.00	49.00
7	22-Food and Civil Supplies	03-3456-102-01	11.11	0.00	(-)10.91	0.20	0.20
8	23-Environment and Forests	03-2406-01-101-11	0.00	0.00	0.43	0.43	0.43
		03-2406-02-110-02	11.11	0.00	(-)5.11	6.00	6.00
		03-2406-02-110-37	3.22	0.00	(-)0.53	2.69	2.69
9	24-Agriculture	2401-789-08	0.00	0.06	0.00	0.06	0.06
		2401-796-02	0.00	1.05	0.00	1.05	1.05
10	27-Panchayati Raj	05-2515-001-07	85.25	0.00	(-)9.73	75.52	75.52
		05-2515-001-08	91.75	0.00	(-)28.89	62.86	62.86
		04-4515-101-02	0.00	0.50	0.00	0.50	0.50
11	31-Public Works Department	07-4059-80-800-15	0.00	1.76	0.00	1.76	1.76
12	75-Higher and Technical Education	03-4202-02-789-01	0.00	0.30	0.00	0.30	0.30
13	Public Debt	2049-04-106-01	0.90	0.00	0.00	0.90	0.90
		6003-110-01	312.00	0.00	(-)27.00	285.00	285.00
<b>Total</b>		<b>27</b>	<b>576.86</b>	<b>48.09</b>	<b>133.65</b>	<b>494.85</b>	<b>494.84</b>

Source: Detailed Appropriation Accounts, 2022-23

## APPENDIX 3.10

## Statement showing excess expenditure relating to previous years requiring regularisation (Reference: Paragraph-3.5.12.1; Page-110)

(₹ in crore)

Year	No. of Grants/ Appropriations	Grants/ Appropriations	Excess Amount	Stage of consideration by PAC
1986-87 (UT Period)	13	1,7,11,12,13,15,17,30,32,34,39,40 and 42	6.56	<b>Total four times the PAC was held during 2022-23, but no paragraph on SFAR up to March 2022 has been selected for the discussion, despite many efforts of PAG office.</b>
1986-87 (State Period)	28	1,2,3,6,7,8,10,11,13,14,16,18,19,20,22, 24,27,28, 29,31,32,33,34,38,39,40,42 and 43	12.71	
1987-88	16	14,18,19,22,23,24,26,30,31,32,33,34,35,40,4 2 and <i>Public Debt</i>	9.06	
1988-89	12	1,13,15,17,21,24,30,31,32,34,40 and <i>Public Debt</i>	54.51	
1989-90	15	8,10,15,30,31,32,33,34,38,40,43,45,48, 49 and <i>Public Debt</i>	17.49	
1990-91	16	5,8,13,15,19,23,24,26,30,31,32,34,40,44,48 and <i>Public Debt</i>	28.61	
1991-92	17	4,8,10,14,15,18,19,23,25,28,30,31,34,37,42,4 3 and <i>Public Debt</i>	63.12	
1992-93	11	14,15,18,28,30,31,34,40,43,21 and 38	27.91	
1993-94	12	8,15,19,25,28,30,31,32,34,38,40 and 45	30.66	
1994-95	18	6,8,11,15,21,22,23,26,28,29,31,32,34,38,40, 42,43 and 45	64.45	
1995-96	24	8,9,11,13,14,15,16,18,20,21,23,24,28,29,31,3 2,34,40, 41,51,53,59,60 and <i>Public Debt</i>	38.41	
1996-97	12	1,9,11,13,14,21,28,30,31,34,40 and 51	14.86	
1997-98	15	9,10,11,13,15,20,25,30,31,34,41,46,48, 59 and 60	25.34	
1998-99	15	1,7,13,15,19,20,31,34,36,41,50,53,54, 64 and <i>Public Debt</i>	25.26	
1999-00	7	13,31,44,52,53,60 and <i>Public Debt</i>	14.27	
2000-01	12	1,3,8,13,19,28,32,34,36,50,52 and 62	13.27	
2001-02	13	1,7,8,11,13,14,16,22,28,33,35,48 and 59	27.08	
2002-03	14	1,4,5,7,13,19,23,28,31,43,46,58,61 and 62	9.7	
2003-04	21	5,13,15,16,24,26,28,31,32,33,35,36,42,43,44, 47,56,58, 59,61 and 62	20.15	
2004-05	17	8,14,15,18,19,26,28,31,32,33,40,43,48, 58,61,65,66 and <i>Public Debt</i>	46.46	
2005-06	13	1,5,8,16,25,35,41,43,52,56,58,60,66 and <i>Public Debt</i>	266.95	
2006-07	18	5,11,13,15,24,28,29,33,35,36,38,40,41,48,58, 60, 61,62 and <i>Public Debt</i>	173.74	
2007-08	19	1,8,13,17,24,29,30,35,36,37,43,48,51, 52, 58,62,63,64 and 65	31.77	
2008-09	13	5,9,14,17,29,34,37,43,45,48,56,59 and 65	70.6	

Year	No. of Grants/ Appropriations	Grants/ Appropriations	Excess Amount	Stage of consideration by PAC
2009-10	12	13,14,16,28,31,35,36,43,44,50,53 and 56	33.37	
2010-11	17	12, 13, 14, 16, 20, 28, 29, 30, 33, 36, 44, 48, 54, 56, 61, 72 and <i>Public Debt</i>	157.64	
2011-12	16	8,16,17,19,29,34,37,39,43,45,47,48,51,62,65,66	43.75	
2012-13	5	5,13,23,43,62	63.06	
2013-14	16	7,13,17,18,25,29,30,35,43,47,48,51,54,60,62,	65.87	
2014-15	12	1,7,13,16,19,21,43,52,70,72,76,97	705.09	
2015-16	15	5, 7, 13, 14, 16, 26, 43, 48, 51, 53, 65, 67, 71, 76, 97	474.5	
2016-17	15	6, 8, 13, 17, 26, 33, 43, 48, 55, 59, 62, 63, 65, 71, 76	344.92	
2017-18	9	12, 13, 30, 33, 41, 50, 72, 74, 76	176.99	
2018-19	7	1,7,13,43,48,81,71	21.67	
2019-20	5	19,25,40,71,73	15.76	
2020-21	1	25	8.87	
2021-22	8	6,8,11,37,41,48,65,70	16.01	
<b>TOTAL</b>			<b>3,220.44</b>	

Source: Appropriation Account, 2022-23

## APPENDIX 3.11

## Details of Excess expenditure at Sub-Head level made during 2022-23

(Reference: Paragraph-3.5.12.1; Page-110)

Sl. No.	Number and Name of Grant	Head of Account	Original	Supplementary	Re-appropriation		Final Appropriation	Actual Expenditure	Excess
					Minus	Plus			
1	6-District Administration Department	2053-093-01	268.42	0.00	22.85	0.00	245.58	246.71	1.13
2	8-Home Department	04-4055-800-09	0.00	0.00	0.00	0.00	0.00	5.46	5.46
3	13-Audit and Pension	2047-103-01	2.24	0.00	0.00	0.33	2.57	2.74	0.17
4	14-Secondary Education	04-2204-104-15	1.93	3.02	0.00	0.00	4.95	5.00	0.05
5	19-Industries	04-4851-102-01	6.55	16.95	0.00	0.00	23.50	23.61	0.11
6	22-Food and Civil Supplies	04-5475-102-03	3.23	0.00	0.78	0.00	2.45	2.74	0.29
		03-2406-01-101-10	0.00	0.00	0.00	6.21	6.21	6.27	0.07
7	23-Environment and Forests	03-2406-01-101-12	0.00	0.01	0.00	1.85	1.85	3.33	1.47
		3435-03-103-02	0.14	0.00	0.00	0.17	0.31	0.59	0.29
		2401-113-05	0.56	0.00	0.56	0.00	0.00	0.68	0.68
		2401-115-03	0.00	0.00	0.00	0.00	0.00	4.62	4.62
		2401-115-09	0.00	0.30	0.00	2.06	2.36	6.83	4.47
		2401-115-12	0.00	2.32	0.00	0.90	3.22	6.44	3.22
8	24-Agriculture	2401-789-13	0.00	0.27	0.00	0.00	0.27	0.53	0.27
		2401-796-04	0.00	0.00	0.00	0.00	0.00	6.52	6.52
		2401-796-08	0.00	0.51	0.00	0.00	0.51	0.57	0.06
		2401-796-13	0.00	0.70	0.00	1.00	1.70	3.40	1.70
		04-4435-01-800-04	44.90	0.00	41.24	0.00	3.66	3.76	0.10
9	33-North Eastern Council	09-2552-800-33	0.00	0.00	0.00	0.00	0.00	107.68	107.68
10	35-Information and Public Relations	2220-60-001-01	22.14	0.15	2.29	0.00	20.00	20.51	0.51

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Number and Name of Grant	Head of Account	Original	Supplementary	Re-appropriation		Final Appropriation	Actual Expenditure	Excess
					Minus	Plus			
11	42-Rural Development	03-2501-06-101-09	0.00	3.79	0.00	14.14	17.93	25.55	7.62
		03-2501-06-796-05	0.00	6.65	0.00	39.88	46.53	73.40	26.87
12	43-Fisheries	04-2405-101-12	0.53	0.00	0.00	0.33	0.86	1.68	0.82
		04-4405-101-02	22.30	1.90	0.00	1.92	26.12	27.33	1.21
13	47-Law, Legislative and Justice	2014-105-01	1.00	0.00	0.00	0.10	1.10	1.20	0.11
		2014-105-02	1.02	0.00	0.00	0.10	1.12	1.22	0.10
		2014-105-03	16.64	0.51	0.07	0.00	17.08	17.28	0.19
		2014-105-05	4.66	1.30	0.00	0.01	5.97	6.67	0.70
14	48-Horticulture	04-2415-01-277-02	7.70	0.00	2.84	0.00	4.86	6.37	1.51
15	51-Library	2205-105-01	3.07	0.00	0.37	0.00	2.71	2.73	0.03
16	64-Trade and Commerce	04-60-800-11	1.65	0.79	0.00	0.00	2.44	2.70	0.26
17	71-Department of Karmik and Adhyatmik (Chos-Rig) Affairs	04-4202-04-101-01	13.45	6.02	0.00	0.00	19.47	19.71	0.24
18	73-Information Technology and Communication	3425-60-001-01	9.35	0.00	0.33	0.00	9.02	9.17	0.15
19	75-Higher and Technical Education	04-2202-03-103-03	36.78	5.13	0.00	19.47	61.37	62.54	1.17
		04-4202-02-104-06	2.60	0.00	0.80	0.00	1.80	3.30	1.50
		08-4202-02-104-07	0.00	1.45	0.00	0.00	1.45	1.90	0.45
20	Public Debt	6003-105-01	147.71	0.00	0.00	0.00	147.71	160.10	12.39
		6003-111-06	133.10	0.00	0.00	0.00	133.10	192.26	59.16
<b>Total</b>			<b>751.65</b>	<b>51.79</b>	<b>72.11</b>	<b>88.46</b>	<b>819.78</b>	<b>1,073.12</b>	<b>253.34</b>

Source: Appropriation Accounts, 2022-23



## APPENDIX 3.12

## Details of Lump Sum Provision for Creation of Asset

(Reference: Paragraph-3.6.1; Page-112)

(₹ in crore)

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Re-appropriation		Final Grant or Appropriation	Actual Expenditure
						(-)	(+)		
Part - A									
1	8-Home Department	04-4055-216-02	Creation of Assets under BA/SDS	146.92	0.00	5.40	0.00	141.52	135.69
2	11-Women and Child Development	04-4235-02-103-01	Creation of Assets under BA/SDS	5.23	0.00	0.99	0.00	4.25	4.05
3	15-Health Services	04-4210-04-200-02	Creation of Assets under BA/SDS	84.08	0.00	26.68	0.00	57.40	50.48
4	16-Art and Cultural Affairs	4202-04-101-01	Creation of Assets under BA/SDS	2.85	0.35	0.00	0.00	3.20	2.94
5	18-Research	04-4202-04-101-001	Creation of Assets under BA/SDS	1.54	0.49	0.00	0.00	2.03	1.78
6	19-Industries	04-4851-102-01	Creation of Assets under BA/SDS	6.55	16.95	0.00	0.00	23.50	23.61
7	20-Labour and Employment	04-4250-201-02	Creation of Assets under BA/SDS	0.00	0.30	0.00	0.00	0.30	0.30
8	21-Sports	04-4202-03-102-01	Creation of Assets under BA/SDS	25.65	21.82	0.00	0.00	47.47	33.62
9	22-Food and Civil Supplies	04-5456-102-03	Creation of Assets under BA/SDS	3.23	0.00	0.78	0.00	2.45	2.74
10	23-Environment and Forests	04-4406-01-101-02	Creation of Assets under BA/SDS	2.75	24.89	0.00	0.00	27.64	27.64
11	24-Agriculture	04-4401-104-01	Creation of Assets under BA/SDS	74.00	0.00	73.75	0.00	0.25	0.20
12	26-Rural Works Department	04-5054-04-337-10	Creation of Assets under BA/SDS	159.00	194.22	0.00	170.00	523.22	489.06

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Re-appropriation		Final Grant or Appropriation	Actual Expenditure
						(-)	(+)		
<b>Part - A</b>									
13	28-Animal Husbandry, Veterinary and Dairy Development	4403-101-02	Creation of Assets under BA/SDS	12.00	0.00	9.05	0.00	2.95	2.10
14	30-State Transport Services	04-5055-800-03	Creation of Assets under BA/SDS	8.74	4.96	0.00	0.00	13.70	13.09
15	31-Public Works Department	04-4059-01-051-01	Creation of Assets under BA/SDS	61.44	466.23	0.00	0.00	527.67	527.65
16	31-Public Works Department	04-4216-01-106-03	Creation of Assets under BA/SDS	10.00	51.76	0.00	0.00	61.76	53.62
17	31-Public Works Department	03-5054-04-337-20	Creation of Assets under BA/SDS	200.00	0.00	40.50	0.00	159.50	159.50
18	31-Public Works Department	04-5054-04-337-07	Creation of Assets under BA/SDS	309.83	1,426.80	0.00	37.36	1,773.99	1,591.11
19	34-Power (Electrical)	04-4801-01-052-02	Creation of Assets under BA/SDS	147.65	215.61	0.00	0.00	363.26	352.79
20	35-Information and Public Relations	04-4220-60-101-02	Creation of Assets under BA/SDS	5.02	0.00	0.78	0.00	4.25	4.25
21	36-Economics and Statistics	04-5475-112-02	Creation of Assets under BA/SDS	1.00	0.00	0.00	0.00	1.00	1.00
22	37-Legal Metrology and Consumer Affairs	04-5475-115-01	Creation of Assets under BA/SDS	0.54	0.20	0.00	0.00	0.74	0.61
23	38-Water Resource Department	04-4711-01-103-02	Creation of Assets under BA/SDS	20.72	273.99	0.00	0.00	294.71	290.00
24	41-Land Management	04-4070-800-24	Creation of Assets under BA/SDS	1.40	0.00	0.00	0.00	1.40	1.40
25	42-Rural Development	04-4515-103-03	Creation of Assets under BA/SDS	21.44	61.01	0.00	0.00	82.45	79.15
26	43-Fisheries	04-4405-101-02	Creation of Assets under BA/SDS	22.30	1.90	0.00	1.92	26.12	27.33

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Re-appropriation		Final Grant or Appropriation	Actual Expenditure
						(-)	(+)		
<b>Part - A</b>									
27	45-Civil Aviation	04-5053-60-101-01	Creation of Assets under BA/SDS	24.04	17.79	0.00	0.00	41.83	29.28
28	45-Civil Aviation	04-5053-80-800-04	Creation of Assets under BA/SDS	0.00	0.00	0.00	0.00	0.00	9.29
29	47-Law, Legislative and Justice	04-4070-800-24	Creation of Assets under BA/SDS	13.50	45.26	0.00	2.05	60.80	60.05
30	50-Planning and Investment	04-4070-800-24	Creation of Assets under BA/SDS	1,394.78	0.00	1,046.93	0.00	347.85	80.47
31	51-Library	04-4202-04-105-02	Creation of Assets under BA/SDS	0.00	0.35	0.00	0.00	0.35	0.35
32	52-Youth Affairs	04-4202-03-101-01	Creation of Assets under BA/SDS	5.10	0.00	5.00	0.00	0.10	0.10
33	53-Fire and Emergency Services	04-4070-800-24	Creation of Assets under BA/SDS	11.75	0.50	0.00	0.00	12.25	12.25
34	54-Tax, Excise and Narcotics	04-4070-800-24	Creation of Assets under BA/SDS	0.44	0.00	0.00	0.00	0.44	0.44
35	56-Tourism Department	04-5452-01-101-54	Creation of Assets under BA/SDS	20.47	2.35	0.00	0.00	22.82	12.88
36	57-Urban Development	04-4217-60-051-18	Creation of Assets under BA/SDS	101.73	66.81	0.00	0.00	168.55	167.06
37	59-Public Health Engineering and Water Supply	04-4215-01-101-03	Creation of Assets under BA/SDS	119.00	16.48	0.00	0.00	135.48	135.32
38	59-Public Health Engineering and Water Supply	04-4215-01-102-02	Creation of Assets under BA/SDS	178.49	142.31	0.00	0.00	320.81	287.45
39	60-Textile and Handicrafts	04-4851-104-01	Creation of Assets under BA/SDS	0.50	7.29	0.00	0.20	7.99	2.74
40	61-Geology and Mining	04-4853-60-004-01	Creation of Assets under BA/SDS	2.95	0.00	0.00	0.00	2.95	2.75

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Re-appropriation		Final Grant or Appropriation	Actual Expenditure
						(-)	(+)		
<b>Part - A</b>									
41	62-Transport	04-5056-101-01	Creation of Assets under BA/SDS	0.22	0.00	0.00	0.00	0.22	0.22
42	65-Department for Development of Tirap, Changlang and Longding Districts	04-4575-03-796-01	Creation of Assets under BA/SDS	50.00	0.00	0.00	0.00	50.00	45.55
43	66-Hydro Power Development	04-4801-01-052-02	Creation of Assets under BA/SDS	59.10	63.79	0.00	0.00	122.89	116.02
44	68-Town Planning Department	04-4217-03-051-04	Creation of Assets under BA/SDS	1.51	2.42	0.00	0.00	3.92	3.32
45	70-Administrative Training Institute	04-4070-003-01	Creation of Assets under BA/SDS	5.50	2.21	0.00	0.00	7.71	7.71
46	71-Department of Karmik and Adhyatmik (Chos-Rig) Affairs	04-4202-04-101-01	Creation of Assets under BA/SDS	13.45	6.02	0.00	0.00	19.47	19.71
47	72-Prison	04-4055-216-02	Creation of Assets under BA/SDS	10.96	1.75	0.00	0.00	12.71	12.67
48	73-Information Technology and Communication	04-5425-600-02	Creation of Assets under BA/SDS	0.00	85.77	0.00	0.00	85.77	85.77
49	75-Higher and Technical Education	04-4202-01-203-05	Creation of Assets under BA/SDS	29.76	0.75	0.00	11.91	42.42	41.04
50	75-Higher and Technical Education	04-4202-02-104-06	Creation of Assets under BA/SDS	2.60	0.00	0.80	0.00	1.80	3.30
51	76-Elementary Education	04-4202-01-201-03	Creation of Assets under BA/SDS	39.72	92.02	0.00	0.00	131.74	122.10

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Re-appropriation		Final Grant or Appropriation	Actual Expenditure
						(-)	(+)		
<b>Part - A</b>									
52	79-Skill Development and Entrepreneurship	04-4250-203-02	Creation of Assets under BA/SDS	2.10	0.23	0.00	0.00	4.40	3.94
53	80-Medical Education, Training and Research	04-4210-03-200-01	Creation of Assets under BA/SDS	24.85	18.70	0.00	0.00	43.55	14.57
54	82-Department of Indigenous Affairs	04-4202-04-101-01	Creation of Assets under BA/SDS	10.50	9.65	0.00	0.00	20.15	17.78
<b>Total</b>				<b>3,456.89</b>	<b>3,343.95</b>	<b>1,210.66</b>	<b>223.44</b>	<b>5,815.68</b>	<b>5,169.81</b>

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Reappropriation		Final Grant or Appropriation	Actual Expenditure
						(-)	(+)		
<b>Part - B</b>									
1	6-District Administration Department	2053-093-11	Schemes under BA/ SDS	0.25	0.00	0.00	0.10	0.35	10.25
2	8-Home Department	04-2055-108-01	Schemes under BA/ SDS	0.73	0.00	0.00	12.82	13.55	8.30
3	8-Home Department	04-2235-60-200-10	Schemes under BA/ SDS	2.00	0.00	0.00	0.60	2.60	2.60
4	9-Secretariat Transport	3055-003-01	Schemes under BA/ SDS	0.00	0.00	0.00	3.00	3.00	3.00
5	11-Women and Child Development	04-2235-02-200-09	Schemes under BA/ SDS	5.73	0.00	0.00	7.94	13.66	13.55
6	13-Audit and Pension	2047-103-02	Schemes under BA/ SDS	0.50	0.00	0.00	0.00	0.50	0.19
7	14-Secondary Education	04-2202-02-109-02	Schemes under BA/ SDS	114.48	0.00	29.84	0.00	84.64	83.18
8	14-Secondary Education	04-2204-104-15	Schemes under BA/ SDS	1.93	3.02	0.00	0.00	4.95	5.00
9	15-Health Services	04-2210-04-200-01	Schemes under BA/ SDS	96.82	54.62	0.00	0.00	151.44	149.94
10	16-Art and Cultural Affairs	2205-102-07	Schemes under BA/ SDS	11.66	1.87	0.00	0.09	3.62	3.61
11	18-Research	2205-102-07	Schemes under BA/ SDS	3.56	0.85	0.00	0.00	4.41	4.35
12	19-Industries	2851-102-08	Schemes under BA/ SDS	3.18	0.00	2.38	0.00	0.80	0.80
13	19-Industries	2852-80-102-01	Schemes under BA/ SDS	0.00	2.00	0.00	0.00	2.00	1.98
14	21-Sports	2204-104-15	Schemes under BA/ SDS	17.43	15.49	0.00	0.00	32.92	32.50
15	22-Food and Civil Supplies	04-3456-102-02	Schemes under BA/ SDS	0.00	2.28	0.00	0.00	2.28	1.69

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Reappropriation		Final Grant or Appropriation	Actual Expenditure
						(-)	(+)		
<b>Part - B</b>									
16	23-Environment and Forests	04-2406-01-101-06	Schemes under BA/ SDS	19.96	0.00	0.00	35.24	55.20	55.20
17	23-Environment and Forests	3435-03-101-03	Schemes under BA/ SDS	6.25	0.00	5.25	0.00	1.00	1.00
18	24-Agriculture	04-2401-104-03	Schemes under BA/ SDS	6.85	3.60	0.00	117.13	127.58	110.20
19	25-Disaster Management	04-2245-02-101-03	Schemes under BA/ SDS	1.00	0.10	0.00	0.00	1.10	1.10
20	26-Rural Works Department	2402-102-03	Schemes under BA/ SDS	15.50	7.25	0.00	0.00	22.75	22.75
21	26-Rural Works Department	04-3054-04-105-02	Schemes under BA/ SDS	60.00	21.50	19.00	0.00	62.50	62.50
22	27-Panchayati Raj	04-2515-101-02	Schemes under BA/ SDS	127.00	0.63	0.00	0.00	127.63	127.63
23	28-Animal Husbandry, Veterinary and Dairy Development	04-2403-101-16	Schemes under BA/ SDS	25.31	0.00	18.00	0.00	7.31	7.31
24	29-Co-operation Department	04-2425-106-03	Schemes under BA/ SDS	0.50	0.00	0.00	0.00	0.50	0.50
25	31-Public Works Department	2059-80-051-02	Schemes under BA/ SDS	179.30	0.00	165.13	0.00	14.17	14.14
26	31-Public Works Department	04-2216-05-053-02	Schemes under BA/ SDS	19.10	0.00	0.00	0.00	19.10	19.10
27	31-Public Works Department	04-3054-04-337-07	Schemes under BA/ SDS	149.63	0.00	115.67	0.00	33.96	33.79
28	34-Power (Electrical)	04-2810-102-01	Schemes under BA/ SDS	3.63	24.25	0.00	0.02	27.90	27.62
29	35-Information and Public Relations	2220-60-101-02	Schemes under BA/ SDS	22.95	8.99	0.00	2.29	34.22	34.14
30	37-Legal Metrology and Consumer Affairs	04-3475-106-02	Schemes under BA/ SDS	0.77	1.80	0.00	0.00	2.57	2.57

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Reappropriation		Final Grant or Appropriation	Actual Expenditure
						(-)	(+)		
<b>Part - B</b>									
31	38-Water Resource Department	04-2702-03-102-03	Schemes under BA/ SDS	40.55	16.60	0.00	0.00	57.15	57.14
32	41-Land Management	04-2506-800-08	Schemes under BA/ SDS	0.25	0.00	0.00	0.00	0.25	0.25
33	42-Rural Development	04-2515-102-07	Schemes under BA/ SDS	22.00	0.00	0.00	15.00	37.00	22.00
34	43-Fisheries	04-2405-101-12	Schemes under BA/ SDS	0.53	0.00	0.00	0.33	0.86	1.68
35	45-Civil Aviation	04-3053-60-101-01	Schemes under BA/ SDS	2.40	0.00	0.94	0.00	1.46	1.44
36	47-Law, Legislative and Justice	2014-105-04	Schemes under BA/ SDS	0.00	0.69	0.00	0.00	0.69	0.34
37	48-Horticulture	04-2401-119-24	Schemes under BA/ SDS	160.50	0.00	0.00	7.45	167.95	166.02
38	48-Horticulture	04-2415-01-277-02	Schemes under BA/ SDS	7.70	0.00	2.84	0.00	4.86	6.37
39	49-Science and Technology	04-3425-60-600-10	Schemes under BA/ SDS	12.00	21.89	0.00	0.00	33.89	33.89
40	50-Planning and Investment	04-3451-102-08	Schemes under BA/ SDS	116.04	0.00	2.57	0.00	113.47	102.77
41	51-Library	04-2205-105-03	Schemes under BA/ SDS	4.60	0.00	3.25	0.00	1.35	1.35
42	52-Youth Affairs	04-2204-101-02	Schemes under BA/ SDS	6.30	17.17	0.00	0.00	23.47	23.39
43	53-Fire Emergency Services	04-2070-108-02	Schemes under BA/ SDS	0.00	0.88	0.00	0.16	1.03	1.00
44	54-Tax, Excise and Narcotics	2039-104-01	Schemes under BA/ SDS	1.76	0.48	0.00	0.00	2.24	2.24
45	56-Tourism Department	04-3452-01-101-03	Schemes under BA/ SDS	27.03	7.45	0.00	0.00	34.48	30.30



Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Reappropriation		Final Grant or Appropriation	Actual Expenditure
						(-)	(+)		
<b>Part - B</b>									
46	57-Urban Development	2217-03-053-01	Schemes under BA/ SDS	24.40	0.00	0.40	0.00	24.00	24.00
47	57-Urban Development	04-2217-05-053-01	Schemes under BA/ SDS	0.00	20.03	0.00	7.56	27.58	27.45
48	58-Printing	2058-103-03	Schemes under BA/ SDS	1.22	0.00	0.00	0.00	1.22	1.20
49	59-Public Health Engineering and Water Supply	04-2215-01-102-09	Schemes under BA/ SDS	31.14	0.00	8.86	0.00	40.00	39.95
50	60-Textile and Handicrafts	04-2851-104-01	Schemes under BA/ SDS	14.80	0.00	0.00	0.10	14.90	14.60
51	61-Geology and Mining	04-2853-02-102-02	Schemes under BA/ SDS	4.55	0.00	0.00	0.00	4.55	4.55
52	62-Transport	04-3055-800-09	Schemes under BA/ SDS	0.33	0.00	0.00	0.00	0.33	0.33
53	64-Trade and Commerce	04-2875-60-800-11	Schemes under BA/ SDS	1.65	0.79	0.00	0.00	2.44	2.70
54	66-Hydro Power Development	04-2801-01-052-01	Schemes under BA/ SDS	7.00	5.25	0.00	0.00	12.25	12.25
55	68-Town Planning Department	04-2217-03-053-01	Schemes under BA/ SDS	11.99	0.00	0.00	4.25	16.25	16.24
56	70-Administrative Training Institute	04-2070-003-03	Schemes under BA/ SDS	7.50	0.00	2.21	0.00	5.30	2.71
57	71-Department of Karmik and Adhyatmik (Chos-Rig) Affairs	04-2205-102-07	Schemes under BA/ SDS	2.55	2.39	0.00	0.00	4.94	4.63
58	72-Prison	04-2056-101-01	Schemes under BA/ SDS	0.69	0.00	0.00	0.00	0.69	0.69
59	73-Information Technology and Communication	04-3425-60-600-10	Schemes under BA/ SDS	32.00	4.24	0.00	2.41	38.65	34.41

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Number and Name of Grant	Head of Account	Details of the Scheme	Original	Supplementary	Reappropriation		Final Grant or Appropriation	Actual Expenditure
						(-)	(+)		
<b>Part - B</b>									
60	75-Higher and Technical Education	04-2202-03-103-03	Schemes under BA/ SDS	36.78	5.13	0.00	19.47	61.37	62.54
61	75-Higher and Technical Education	2203-105-02	Schemes under BA/ SDS	1.36	0.00	0.00	0.51	1.87	1.73
62	76-Elementary Education	04-2202-01-101-01	Schemes under BA/ SDS	94.69	70.29	0.00	0.00	164.98	143.47
63	79-Skill Development and Entrepreneurship	04-2230-03-101-06	Schemes under BA/ SDS	12.90	0.00	0.00	1.22	0.00	14.04
64	80-Medical Education, Training and Research	04-2210-05-200-02	Schemes under BA/ SDS	44.50	113.18	0.00	5.88	163.56	163.56
65	81-Family Welfare	04-2211-101-04	Schemes under BA/ SDS	13.50	0.00	9.00	0.00	4.50	4.23
66	82-Department of Indigenous Affairs	04-2205-102-07	Schemes under BA/ SDS	25.10	6.66	0.00	0.00	31.76	31.63
<b>Total</b>				<b>1,666.31</b>	<b>441.34</b>	<b>385.34</b>	<b>243.55</b>	<b>1,959.46</b>	<b>1,897.57</b>

Source: Appropriation Accounts, 2022-23

## APPENDIX 3.13

## Details of variation between Revised Estimate and Actual Expenditure

(Reference: Paragraph-3.7.3; Page-116)

Sl. No.	Head of Account	Budget Estimate	Revised Estimate	Actual Expenditure	Variation Shortfall (-)/ Excess (+)	Variation Shortfall (-)/ Excess (+) (In per cent)
1	2011-Parliament/state/Union Territory	97.29	86.44	73.97	12.47	14.42
2	2012-Governor	12.20	10.43	8.60	1.83	17.53
3	2014-Administration of Justice	38.78	43.90	43.77	0.13	0.30
4	2051-Public service Commission	14.20	17.20	27.16	(+ )9.95	57.86
5	2053-District Administration	469.67	467.72	416.51	51.21	10.95
6	2059-Public Works	454.98	511.76	370.99	140.78	27.51
7	2071-Pension and other Retirement Benefits	1,849.00	1,996.89	1,665.22	331.67	16.61
8	2202-General Education	2,135.87	2,947.63	2,533.28	414.34	14.06
9	2215-Water Supply and Sanitation	612.83	870.60	633.97	236.63	27.18
10	2216-Housing	48.65	59.99	41.57	18.42	30.70
11	2217-Urban Development	246.91	263.80	213.71	50.10	18.99
12	2235-Social Security and Welfare	539.72	367.83	348.53	19.30	5.25
13	2245-Relief on Account of Natural Calamities	276.00	303.82	178.45	125.38	41.27
14	2402-Soil and Water Conservation	153.08	195.60	109.05	86.54	44.25
15	2406-Forestry and Wildlife	787.63	749.00	313.13	435.87	58.19
16	2408-Food Storage and Warehousing	75.28	498.05	345.62	152.44	30.61
17	2435-Other Agricultural Programmes	5.03	5.45	4.22	1.23	22.64
18	2501-Special Programme for Rural Development (Area Development)	285.56	162.31	194.04	(+)31.73	19.55
19	2515-Other Rural Development Programme	576.76	698.54	534.82	163.72	23.44
20	2552-North Eastern Areas	5.00	5.05	112.73	(+)107.68	2,132.28

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Head of Account	Budget Estimate	Revised Estimate	Actual Expenditure	Variation Shortfall (-)/ Excess (+)	Variation Shortfall (-)/ Excess (+) (In per cent)
21	2702-Minor Irrigation	467.35	556.56	329.14	227.42	40.86
22	2711-Flood Control	5.00	63.61	34.01	29.60	46.53
23	2801-Power	1,486.25	1,780.47	1,374.71	405.76	22.79
24	3053-Civil Aviation	7.51	9.59	7.44	2.15	22.40
25	3054-Roads and Bridges	1,158.65	1,065.02	888.38	176.64	16.59
26	3435-Ecology and Environment	10.71	5.58	4.09	1.49	26.69
27	4070-Capital Out lay on Other Administrative Services	2,821.45	1,240.92	957.39	283.53	22.85
28	4202-Capital Outlay on Education (Education)	224.81	323.82	285.80	38.02	11.74
29	4210-Capital Outlay on Medical	108.93	133.36	97.46	35.90	26.92
30	4216-Capital Outlay on Housing (PWD)	10.00	61.76	53.62	8.14	13.18
31	4575-Capital Outlay on Other special Areas Programme	50.00	50.00	44.17	5.83	11.66
32	4851-Capital Outlay on Village and Small Industries	7.25	31.49	26.35	5.14	16.32
33	5452-Capital Outlay on Tourism	20.47	22.82	12.88	9.94	43.56

Source: Monthly Civil Accounts 2022-23 and Annual Financial Statements-2023-24

## APPENDIX 4.1(A)

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

(Reference: Paragraph-4.5; Page-134)

Year	Opening as 1 April		Accumulation during the year		Clearance during the year		Closing as on 31 March (₹ in crore)					
	Year	No.	Amount	Year	No.	Amount	Year	No.	Amount			
2018-19	Up to 2017-18	233	1,256.47	Up to 2018-19	0	0.00	Up to 2018-19	168	819.18	Up to 2017-18	65	437.29
	2018-19	0	0.00	2018-19	209	1,198.05	2018-19	0	0	2018-19	209	1,198.05
	<b>Total</b>	<b>233</b>	<b>1,256.47</b>	<b>Total</b>	<b>209</b>	<b>1,198.05</b>	<b>Total</b>	<b>168</b>	<b>819.18</b>	<b>Total</b>	<b>274</b>	<b>1,635.34</b>
2019-20	Up to 2017-18	65	437.29	Up to 2017-18	0	0.00	Up to 2017-18	49	343.49	Up to 2017-18	16	93.80
	2018-19	209	1,198.05	2018-19	0	0.00	2018-19	92	404.57	2018-19	117	793.48
	2019-20	0	0.00	2019-20	195	773.23	2019-20	0	0.00	2019-20	195	773.23
<b>Total</b>	<b>274</b>	<b>1,635.34</b>	<b>Total</b>	<b>195</b>	<b>773.23</b>	<b>Total</b>	<b>141</b>	<b>748.06</b>	<b>Total</b>	<b>328</b>	<b>1,660.50</b>	
2020-21	Up to 2017-18	16	93.80	Up to 2017-18	0	0.00	Up to 2017-18	11	92.13	Up to 2017-18	5	1.67
	2018-19	117	793.48	2018-19	0	0.00	2018-19	51	647.03	2018-19	66	146.45
	2019-20	195	773.23	2019-20	0	0.00	2019-20	7	7.73	2019-20	188	765.50
	2020-21*	0	0.00	2020-21	185	1,358.48	2020-21	0	0.00	2020-21	185	1,358.48
<b>Total</b>	<b>328</b>	<b>1,660.50</b>	<b>Total</b>	<b>185</b>	<b>1,358.48</b>	<b>Total</b>	<b>69</b>	<b>746.89</b>	<b>Total</b>	<b>444</b>	<b>2,272.10</b>	
2021-22	Up to 2017-18	5	1.67	Up to 2017-18	0	0.00	Up to 2017-18	03	1.38	Up to 2017-18	02	0.29
	2018-19	66	146.44	2018-19	0	0.00	2018-19	41	113.51	2018-19	25	32.93
	2019-20	188	765.50	2019-20	0	0.00	2019-20	130	714.35	2019-20	58	51.15
	2020-21	185	1,358.48	2020-21	0	0.00	2020-21	95	892.39	2020-21	90	466.09
	2021-22	0	0.00	2021-22	298	1,835.68	2021-22	0	0.00	2021-22	298	1,835.68
<b>Total</b>	<b>444</b>	<b>2,272.10</b>	<b>Total</b>	<b>298</b>	<b>1,835.68</b>	<b>Total</b>	<b>269</b>	<b>1,721.63</b>	<b>Total</b>	<b>473</b>	<b>2,386.14</b>	



## APPENDIX 4.1(B)

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

(Reference: Paragraph-4.5; Page-134)

(₹ in crore)

Name of the Departments	No. of UCs pending	Amount	Purpose
Education	54	373.93	State council for Technical Education, GIA to RGU, Compensation to TAMLA large size Society, GIA to various schools, C/o Boys Hostel at RKM Deomali, SAMAGRA Shiksha
Home (Police)	4	3.37	Implementation of National Emergency Response Support System, Payment of POL, E-Prison Project under CSS Sector
Information and Public Relation	35	53.18	Grants to Literary Society, Implementation of e-HRMS and e-Office, Maintenance of RIT Dashboard under SIC, In house development of web Application.
Social Welfare, Women and Child Development	67	17.47	Expenses on Salary/ Non-Salary Component, Expenditure for SCPS, SARA, DCPUs, JJBs, CWCs, SAA and Child Care Institutions
Sports and Youth Affairs	28	7.73	Youth Eco Adventure Cum Awareness Camp, Maintenance of Vehicles, Payment of Meetings, Project Scheme Induction of Student at State Sports School MIAO
Tourism	8	13.35	District tourism Promotion council, Arunachal Tourism Society
Civil Supplies and Consumer Affairs	2	0.62	Honorarium and Perks and Facilities in respect of the Chairman, Building Rent and Stationary, Furniture
Cultural Affairs	1	1.00	For Mega Cultural Meet, Creation of Corpus Fund, GIA for Promotion of Art and Culture
Finance	1	2.35	Project for E-District.
Planning Programme Implementation Economics and Statistics.	9	35.96	GIA for State Level Relief Committee
Relief and Rehabilitation	24	192.37	Central Share of SDRF, GIA for State Disaster Mitigation Restriction, Minister Relief Fund for financial assistance to medical patient
District Administration	8	1.44	Job Mela against District Industries, Corpus Fund for Sanskar Bharati, for running of Office

Name of the Departments	No. of UCs pending	Amount	Purpose
Health and Family Welfare	21	111.32	Mukhya Mantri Rogi Kalyan Kosh, for Implementation of NRHM in Arunachal Pradesh, Covid-19 emergency response and RCC building for N. seva Bharti, Installation of 800 KVA transformer at 181 Military Hospital Bomdila, Installation of New DG Set at RKM, Grant for AYUSH, NRHM, ABPMJAY
Rural Development and Panchayati Raj	12	451.84	GIA for Pradhan Mantri Krishi Sinchayee Yojana (PMKSY), PMAY, RGSA and MGNREGA GIA for National Rural Livelihood Mission (NRLM), Phase 1 of Shyam Prasad Mukherji Urban Mission, Health Sector Grant for conversion of rural PHCs and SCs into Health Centre, Basic Grant for Zilla Parishad and Gram Panchayat, DPR Expenditure Sanction
Science and Technology	35	15.75	High Resolution Satellite Data Procurement for science Fairs, India International Science Fair, ES in Innovation Hub and Digital Space Education Centre, National Mathematics day, Improvement of Valu addition of Large Cardamom
Secretariat Administration	2	3.10	GIA for Arunachal Pradesh State Legal Service Authority as Salary/ Wages
General Administration	4	4.23	Annual Skill Mela cum Skill Development, SCPs SARA DCPU CWC specialised Adoption Agency and Child Care Institutes, Implementation of e-Office
Industries	9	0.15	Chief Minister Yuva Kaushal Yojana, Honorarium and other perks to the Chairman,
Personnel Administrative Reforms, Administration and Training	1	4.00	Conduct of various recruitment Examinations and Related Expenditure
Urban Development Municipal Administration and Govt. Estates	24	240.82	Towards Swachh Bharat Mission (Urban) and Pradhan Mantri Awas Yojana-Urban, Grants for Urban Local Bodies etc.
<b>Total</b>	<b>349</b>	<b>1,533.98</b>	

Source: Finance Accounts, 2022-23 and information furnished by Office of the Principal Accountant General



## APPENDIX 4.2

**Details of Major Head where more than 50 per cent of Expenditure was booked under Minor Head-800 Other Expenditure during 2022-23**

*(Reference: Paragraph-4.7.1; Page-137)*

(₹ in crore)

Major Head	Details of Major Head	Total Expenditure	Booked under Minor Head-800	Percentage to TE
<b>Revenue Expenditure Booked under MH 800-Other Expenditure</b>				
2552	North Eastern Areas	112.73	107.68	95.52
2711	Flood Control and Drainage	34.01	32.86	96.62
2852	Industries	9.10	7.12	78.24
3275	Other Communication Services	51.72	51.72	100.00
<b>Sub-Total</b>		<b>207.56</b>	<b>199.38</b>	<b>96.06</b>
<b>Capital Expenditure Booked under MH800-Other Expenditure</b>				
4070	Capital outlay on Other Administrative Services	957.39	949.69	99.20
4235	Capital Outlay on social security and Welfare	152.82	126.96	83.08
4435	Capital Outlay on Other Agricultural Programmes	3.76	3.76	100.00
<b>Sub-Total</b>		<b>1,113.97</b>	<b>1,080.41</b>	<b>96.99</b>
<b>Grand Total</b>		<b>1,321.53</b>	<b>1,279.79</b>	<b>96.84</b>

Source: Finance Accounts, 2022-23

**APPENDIX 4.3**

**Details of Expenditure booked under 50-Other charges for the period 2020-23**  
(Reference: Paragraph-4.7.3; Page-141)

(₹ in crore)

Sl. No.	Name of DDO/ Department	Bill No.	Date	Item	Name of Supplier	Amount Booked Under	Amount to be Booked	Amount
1	Deputy Director, Fisheries, Itanagar	60 and 61	31-03-2023	Creation of Assets	-	50-OC	31-GIA-General	22.50
2	DPO, Boleng	64	22-03-2023	Stationery	M/s D O Enterprise	50-OC	13-OE	0.03
		61	23-03-2023	Stationery	M/s D O Enterprise	50-OC	13-OE	0.42
		59	23-03-2023	Stationery		50-OC	13-OE	0.33
		60	23-03-2023	Stationery		50-OC	13-OE	0.25
3	DDSE, Longding	231		Stationery	M/s Winto Enterprises	50-OC	13-OE	0.03
		226		Stationery	M/s N and K Enterprises	50-OC	13-OE	0.03
		225		Stationery		50-OC	13-OE	0.03
		229		Stationery		50-OC	13-OE	0.03
		238		Stationery		50-OC	13-OE	0.01
		228		Stationery	50-OC	13-OE	0.02	
242		Stationery	M/s KLC Enterprise	50-OC	13-OE	0.04		
4	DC, Shi Yomi, Tato	145		Stationery	M/s K and M Enterprises	50-OC	13-OE	0.03
		144		Stationery		50-OC	13-OE	0.02
		143		Stationery		50-OC	13-OE	0.04
		142		Stationery		50-OC	13-OE	0.03
		141		Stationery		50-OC	13-OE	0.03
		147		Stationery		50-OC	13-OE	0.03
		146		Stationery		50-OC	13-OE	0.03
5	ADC, Shi Yomi, Monigong	92	17-03-2023	Stationery	M/s G and M Associates	50-OC	13-OE	0.11
		93	17-03-2023	Stationery		50-OC	13-OE	0.07
		95	17-03-2023	Stationery		50-OC	13-OE	0.06
		94	17-03-2023	Stationery		50-OC	13-OE	0.08
6	SP, West Siang District, Aalo	447	20-03-2023	Stationery	M/s Pragati Enterprises and others	50-OC	13-OE	0.08
		448		Stationery	M/s TG Enterprises	50-OC	13-OE	0.04
		437		Stationery	M/s BK Lobom Enterprises	50-OC	13-OE	0.03
		440		Stationery	M/s U Like Offset	50-OC	13-OE	0.08

Sl. No.	Name of DDO/ Department	Bill No.	Date	Item	Name of Supplier	Amount Booked Under	Amount to be Booked	Amount	
7	Asst. Commandant, 2nd AAP, Aalo	410	17-03-2023	Stationery	M/s G and M Associates	50-OC	13-OE	0.07	
		411		Stationery	M/s Lisum Cyber Café	50-OC	13-OE	0.09	
8	Directorate, Food and Civil Supplies, Naharlagun	312	13-03-2023	Stationery	TK Enterprise	50-OC	13-OE	0.40	
		313	13-03-2023	Stationery		50-OC	13-OE	0.40	
		314	13-03-2023	Stationery		50-OC	13-OE	0.40	
		315	13-03-2023	Stationery		50-OC	13-OE	0.40	
		311	13-03-2023	Stationery		50-OC	13-OE	0.20	
		341	15-03-2023	Stationery		50-OC	13-OE	0.44	
		346	15-03-2023	Stationery		50-OC	13-OE	0.44	
		345	15-03-2023	Stationery		50-OC	13-OE	0.44	
		343	15-03-2023	Stationery		50-OC	13-OE	0.44	
		342	15-03-2023	Stationery		50-OC	13-OE	0.44	
		344	15-03-2023	Stationery		50-OC	13-OE	0.44	
347	15-03-2023	Stationery	50-OC	13-OE	0.38				
9	DC, Raga	265	21-03-2023	Stationery	M/s Nitin Enterprise and others	50-OC	13-OE	0.06	
		290		Stationery	M/s Nigom Enterprises	50-OC	13-OE	0.07	
		261	20-03-2023	Stationery		50-OC	13-OE	0.05	
		262	20-03-2023	Stationery		50-OC	13-OE	0.03	
10	Asst. Director of Industries, DIC, Bomdila	106	21-03-2023	Stationery	M/s T W Enterprise	50-OC	13-OE	0.07	
		102	21-03-2023	Stationery	M/s Tsering Tashi Sharmu	50-OC	13-OE	0.06	
		104	21-03-2023	Stationery	M/s Seijal Enterprises	50-OC	13-OE	0.01	
11	SP (SB), PHQ, Itanagar	74	24-03-2023	Stationery	M/s Swastik Systems	50-OC	13-OE	0.02	
		78	25-03-2023	Stationery		50-OC	13-OE	0.02	
		71	25-03-2023	Stationery		50-OC	13-OE	0.02	
		75	24-03-2023	Stationery		M/s Soft Mart	50-OC	13-OE	0.02
		70	25-03-2023	Stationery		Solution	50-OC	13-OE	0.02
12	ADC, Kanubari	174		Stationery	M/s W.T. Enterprises	50-OC	13-OE	0.08	
13	ADC, Upper Siang District, Mariyang	98	23-03-2023	Stationery	M/s Aarya Enterprises	50-OC	13-OE	0.08	
		99	23-03-2023	Stationery		50-OC	13-OE	0.06	
14	DMO, Boleng	277		Stationery	M/s Kiyum Shopping Centre	50-OC	13-OE	0.12	
15	FAO, Deptt. of Trade and Commerce, Itanagar	120	18-03-2023	Stationery	M/s Rumin Enterprises	50-OC	13-OE	0.17	
		132	20-03-2023	Stationery		50-OC	13-OE	0.20	
		131	20-03-2023	Stationery		50-OC	13-OE	0.18	
		130	20-03-2023	Stationery		50-OC	13-OE	0.19	
		133	21-03-2023	Stationery		50-OC	13-OE	0.26	
		117	17-03-2023	Stationery		50-OC	13-OE	0.18	

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Name of DDO/ Department	Bill No.	Date	Item	Name of Supplier	Amount Booked Under	Amount to be Booked	Amount
16	FAO, Planning and Investment	526	24-03-2023	Stationery	M/s NE Computers	50-OC	13-OE	0.31
		457	15-03-2023	Stationery	M/s Interior Décor	50-OC	13-OE	0.99
		458	15-03-2023	Stationery	M/s NE Computers	50-OC	13-OE	1.84
		461	16-03-2023	Stationery	M/s ND	50-OC	13-OE	0.66
		445	13-03-2023	Stationery	Enterprises	50-OC	13-OE	1.04
		447	13-03-2023	Stationery		50-OC	13-OE	1.08
		485	20-03-2023	Stationery	M/s Interior Décor	50-OC	13-OE	2.73
		522	23-03-2023	Stationery		50-OC	13-OE	1.02
17	DC, Namsai	831		Stationery	M/s Namsai Store	50-OC	13-OE	0.05
		830	15-03-2023	HSD	Arunachal Trade and Agencies	50-OC	13-OE	0.01
		814	06-03-2023	Misc Items	M/s Ganesh Sweets	50-OC	13-OE	0.03
		809	02-03-2023	Misc Items	Golden Pagoda Eco Resort	50-OC	13-OE	0.11
		810		Bus Hire Charge	M/s Chowpoo Enterprises	50-OC	13--OE	0.24
		813	06-03-2023	Misc Items	Arunachal Trade and Agencies	50-OC	13-OE	0.19
		811	-	Misc Items	Chowpoo Tour and Travels	50-OC	13-OE	0.04
		827	-	Misc Items	Alka Hotel and Restaurant	50-OC	13-OE	0.02
18	SP (Telecom) Chimpu	306	24-03-2023	Misc Items	M/s Geshela Enterprises	50-OC	13-OE	0.04
19	Commandant, 1 <sup>st</sup> AAP Bn, Chimpu	808	21-03-2023	Sports Kit	Arunachal Sports	50-OC	13-OE	0.02
<b>Total</b>								<b>41.85</b>

Source: Voucher of March 2023

## APPENDIX 5.1

Summarised financial results of SPSEs (all Government companies) as per their latest accounts finalised as on 30 September 2023

(Reference: Paragraphs-5.3, 5.8, 5.9 and 5.10; Pages-153, 157 and 158)

(Figures in Columns 5 (a) to (12) and (14) are ₹ in crore)

Sl. No.	Sector and Name of Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)			Turnover	Impact of Accounts Comments	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed <sup>28</sup>	Net Worth	Earning before Interest & Tax (EBIT) <sup>39</sup>	Percentage return on capital employed	Long Term Borrowings
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation									
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>A. Working Government Companies</b>															
<b>FINANCING</b>															
1.	Arunachal Pradesh Industrial Development and Financial Corporation Limited	2020-21	2022-23	(-) 1.64	0.22	0.19	(-) 2.05	-	4.20	(-) 25.39	4.56	(-) 21.19	(-) 1.83	(-) 40.13	25.75
<b>Total of the Sector</b>				(-) 1.64	0.22	0.19	(-) 2.05	-	4.20	(-) 25.39	4.56	(-) 21.19	(-) 1.83	(-) 40.13	25.75
<b>MINING</b>															
2.	Arunachal Pradesh Mineral Development and Trading Corporation Limited	2006-07	2022-23	(-) 0.22	-	0.01	(-) 0.23	-	2.48	1.13	3.62	3.61	(-) 0.23	(-) 6.35	0.01
<b>Total of the Sector</b>				(-) 0.22	-	0.01	(-) 0.23	-	2.48	1.13	3.62	3.61	(-) 0.23	(-) 6.35	0.01
<b>FOREST</b>															
3.	Arunachal Pradesh Forest Corporation Limited	2012-13	2022-23	(-) 0.63	-	0.29	(-) 0.92**	-	4.50	12.93	17.43	17.43	(-) 0.92	(-) 5.28	Nil
<b>Total of the Sector</b>				(-) 0.63	-	0.29	(-) 0.92	-	4.50	12.93	17.43	17.43	(-) 0.92	(-) 5.28	Nil
<b>POLICE</b>															

Sl. No.	Sector and Name of Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)				Turnover	Impact of Accounts Comments	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed <sup>38</sup>	Net Worth	Earning before Interest & Tax (EBIT) <sup>39</sup>	Percentage return on capital employed	Long Term Borrowings
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation	Net Profit/ Loss									
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
4.	Arunachal Police Housing and Welfare Corporation Limited	2020-21	2022-23	4.10	-	0.35	3.75	3.97	-	0.02	35.14	35.16	35.16	3.75	10.67	Nil
<b>POWER</b>																
	Hydro Power Development Corporation of Arunachal Pradesh Limited	2014-15	2022-23	(-) 0.22	-	0.19	(-) 0.41	Nil*	-	12.45**	1.11	13.56	13.56	(-) 0.41	(-) 3.02	Nil
<b>SERVICE</b>																
6	Arunachal Pradesh Donyi Polo Hotel Corporation Limited	2020-21	2022-23	(-) 1.05	-	0.04	(-) 1.09	0.91	-	1.00	(-) 4.56	(-) 3.56	(-) 3.56	(-) 1.09	Not workable	Nil
<b>B. Non-Working Government Companies</b>																
<b>CEMENT</b>																
7.	Parasram Cement Limited	2008-09	2013-14	-	-	-	-	-	-	0.24	(-) 2.66	(-) 0.96	(-) 2.42	-	-	1.46
<b>Total of the Sector</b>																
<b>Total of B</b>																
<b>GRAND TOTAL (A+B)</b>																
				0.34	0.22	1.07	(-) 0.95	12.52	-	24.89	17.70	69.81	42.59	(-) 0.73	(-) 1.05	27.22

\* The Company at serial no. A5 above had no turnover during the year and its Revenue (net profit) comprised only 'Other Income' (viz. Interest Income on TDRs: ₹ 1.01 crore).

\*\* Paid up capital of Company at serial no. A5 includes 'Share application money pending allotment' amounting to ₹ 7.45 crore.