



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

# Appropriation Accounts 2024-25



Government of Arunachal Pradesh

# **APPROPRIATION ACCOUNTS**

**2024-25**

**GOVERNMENT OF  
ARUNACHAL PRADESH**



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## INTRODUCTORY TO APPROPRIATION ACCOUNTS

This compilation containing Appropriation Accounts of the Government of Arunachal Pradesh for 2024-25 presents the accounts of sums expended in the year ended 31 March 2025, compared with sums specified in the Schedules appended to the Appropriation Acts, passed under Articles 204 and 205 of the Constitution of India.

In these Accounts: -

'O' - stands for Original Grant or Appropriation

'S' - stands for Supplementary Grant or Appropriation

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

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

### SAVINGS

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

### EXCESS

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

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



# **SUMMARY OF APPROPRIATION ACCOUNTS**



## SUMMARY OF APPROPRIATION ACCOUNTS 2024-2025

Number & Name of Grant or Appropriation	Total Grant / Appropriation (In thousands of ₹)		Actual Expenditure (In thousands of ₹)		Savings (In thousands of ₹)		Excess (In thousands of ₹)	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
1 Legislative Assembly Voted <i>Charged</i>	1,46,91,31 3,10,24	25,14,45 ...	76,27,25 1,05,82	23,60,68 ...	70,64,06 2,04,42	1,53,77 ...	...	...
2 Governor Secretariat <i>Charged</i>	13,07,27	71,76	8,88,12	53,38	4,19,15	18,38	...	...
3 General Administration Department Voted	35,73,94	6,17,94	30,22,80	6,08,93	5,51,14	9,01	...	...
4 Election Voted	2,46,06,36	50,00	1,35,01,62	40,00	1,11,04,74	10,00	...	...
5 Secretariat Administration Voted	3,29,09,06	7,50,47	2,40,48,25	5,41,56	88,60,81	2,08,91	...	...
6 District Administration Department Voted	7,64,08,80	12,90,89	4,66,68,42	11,93,99	2,97,40,38	96,90	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS 2024-2025

Number & Name of Grant or Appropriation (1)	Total Grant / Appropriation (2)		Actual Expenditure (4)		Savings (6)		Excess (8)	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(In thousands of ₹)								
7	Accounts and Treasuries Voted	3,40,45,96	8,00,00	2,91,15,49	3,66,34	49,30,47	4,33,66	...
8	Home Department Voted	14,82,29,41	1,88,77,86	13,63,27,88	1,75,16,32	1,19,01,53	13,61,54	...
9	Secretariat Transport Voted	8,09,65	25,00,00	6,74,54	8,17,08	1,35,11	16,82,92	...
11	Women and Child Development Voted	4,69,63,82	29,80,61	3,34,00,60	18,97,50	1,35,63,22	10,83,11	...
12	Social Security and Welfare <i>Charged</i>	7,00,00	...	5,00,00	...	2,00,00	...	...
13	Audit and Pension Voted	22,17,38,26	1,05,00	19,29,01,80	47,22	2,88,36,46	57,78	...

## SUMMARY OF APPROPRIATION ACCOUNTS 2024-2025

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
14 Secondary Education Voted	7,13,05,85	4,56,60,23	6,35,81,88	4,78,20,37	77,23,97	...	...	(21,60,13,737) 21,60,14
15 Health Services Voted	16,89,04,14	62,90,15	14,93,77,08	53,25,13	1,95,27,06	9,65,02	...	...
16 Art and Cultural Affairs Voted	30,29,61	27,29,24	26,83,88	21,29,38	3,45,73	5,99,86	...	...
17 Gazetteer Voted	2,51,72	5,00	2,20,92	5,00	30,80	...	...	...
18 Research Voted	21,07,75	5,26,47	20,59,28	8,17,47	48,47	...	...	(2,90,99,980) 2,91,00
19 Industries Voted	63,15,80	98,56,83	52,72,67	88,02,68	10,43,13	10,54,15	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS 2024-2025

Number & Name of Grant or Appropriation (1)	Total Grant / Appropriation (In thousands of ₹)		Actual Expenditure (In thousands of ₹)		Savings (In thousands of ₹)		Excess (In thousands of ₹)	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
20 Labour and Employment Voted	11,90,06	86,68	10,71,37	68,21	1,18,69	18,47	...	...
21 Sports Voted	75,76,67	1,00,87,04	72,81,68	1,15,77,53	2,94,99	...	...	(14,90,49,081) 14,90,49
22 Food and Civil Supplies Voted	2,76,89,78	4,81,49	2,57,76,84	5,46,87	19,12,94	...	...	(65,38,357) 65,38
23 Environment and Forests Voted	8,05,96,30	4,22,42,70	3,05,32,98	1,23,86,43	5,00,63,32	2,98,56,27	...	...
24 Agriculture Voted	4,83,45,05	28,93,18	4,70,97,63	31,87,09	12,47,42	...	...	(2,93,91,545) 2,93,91
25 Disaster Management Voted	4,75,02,86	75,00	4,06,77,91	40,00	68,24,95	35,00	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS 2024-2025

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
26 Rural Works Department Voted	7,37,81,61	19,22,23,49	4,40,14,90	18,28,50,47	2,97,66,71	93,73,02	...	...
27 Panchayati Raj Voted	5,08,07,67	2,90,00	4,03,27,63	2,87,84	1,04,80,04	2,16	...	...
28 Animal Husbandry, Veterinary and Dairy Development Voted	2,49,24,84	7,45,67	1,93,25,31	5,74,22	55,99,53	1,71,45	...	...
29 Co-operation Department Voted	24,45,50	1,56,00	22,68,40	1,56,00	1,77,10	...	...	...
30 State Transport Services Voted	2,39,00,98	26,71,80	1,64,64,79	20,90,09	74,36,19	5,81,71	...	...
31 Public Works Department Voted	26,11,13,39	26,28,22,95	19,95,84,95	31,89,48,05	6,15,28,44	...	...	(5,61,25,10,188) 5,61,25,10

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-2025**

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
34 Power (Electrical) Voted	16,94,78,09	5,05,73,03	12,89,78,40	5,03,05,51	4,04,99,69	2,67,52	...	...
35 Information and Public Relations Voted	67,42,07	6,04,00	63,54,62	5,17,96	3,87,45	86,04	...	...
36 Economics and Statistics Voted	31,36,48	60,50	29,99,09	60,14	1,37,39	36	...	...
37 Legal Metrology And Consumer Affairs Voted	15,82,36	92,70	13,72,92	1,15,91	2,09,44	...	...	(23,20,697) 23,21
38 Water Resource Department Voted	15,29,62,92	7,34,99,22	11,17,49,73	6,48,72,42	4,12,13,19	86,26,80	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS 2024-2025

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
41 Land Management Voted	46,23,54	1,79,20	41,01,16	70,00	5,22,38	1,09,20	...	...
42 Rural Development Voted	10,15,92,59	69,72,23	5,66,56,12	68,76,90	4,49,36,47	95,33	...	...
43 Fisheries Voted	1,26,81,70	17,38,68	82,80,25	20,01,26	44,01,45	...	...	(2,62,57,998) 2,62,58
44 Attached Offices of the Secretariat Administration Voted	21,81,25	60,00	20,00,88	27,85	1,80,37	32,15	...	...
45 Civil Aviation Voted	1,26,55,73	11,37,68	90,08,00	15,92,90	36,47,73	...	...	(4,55,21,571) 4,55,22
46 Arunachal Pradesh Public Service Commission and Staff Selection Board Voted	11,51,33	5,00	11,51,33	2,75	...	2,25	...	...
Charged	13,56,16	...	11,57,72	...	1,98,44	...	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-2025**

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
47 Law, Legislative and Justice Voted	47,83,46	1,34,03,24	46,05,27	1,29,46,84	1,78,19	4,56,40	...	...
48 Horticulture Voted	2,07,16,15	7,87,00	2,05,34,21	11,92,12	1,81,94	...	...	(4,05,12,351) 4,05,12
49 Science and Technology Voted	64,76,01	5,00	62,64,74	4,93	2,11,27	7	...	...
50 Planning and Investment Voted	9,44,70,15	20,81,16,66	1,71,36,33	6,96,49,95	7,73,33,82	13,84,66,71	...	...
51 Library Voted	17,41,09	3,30,00	15,17,29	8,74,86	2,23,80	...	...	(5,44,86,168) 5,44,86
52 Youth Affairs Voted	55,57,55	2,60,00	55,53,21	2,59,98	4,34	2	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS 2024-2025

Number & Name of Grant or Appropriation (1)	Total Grant / Appropriation (In thousands of ₹)		Actual Expenditure (In thousands of ₹)		Savings (In thousands of ₹)		Excess (In thousands of ₹)	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
53 Fire and Emergency Services Voted	44,83,33	39,85,00	38,55,99	41,81,53	6,27,34	...	...	(1,96,52,562) 1,96,53
54 Tax, Excise and Narcotics Voted	44,20,95	98,05	40,92,26	97,74	3,28,69	31	...	...
55 State Lotteries Voted	1,53,32	5,00	1,51,96	...	1,36	5,00	...	...
56 Tourism Department Voted	98,61,69	64,77,75	94,94,30	64,67,75	3,67,39	10,00	...	...
57 Urban Development Voted	4,60,31,41	3,35,77,67	4,48,50,02	5,03,39,59	11,81,39	...	...	(1,67,61,92,506) 1,67,61,92
58 Printing Voted	16,66,27	96,00	16,48,85	90,92	17,42	5,08	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-2025**

Number & Name of Grant or Appropriation (1)	Total Grant / Appropriation (In thousands of ₹)		Actual Expenditure (In thousands of ₹)		Savings (In thousands of ₹)		Excess (In thousands of ₹)	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
59 Public Health Engineering and Water Supply Voted	12,71,38,87	3,28,35,86	9,58,11,19	3,53,91,47	3,13,27,68	...	...	(25,55,61,456) 25,55,61
60 Textile and Handicrafts Voted	89,41,79	22,06,50	78,37,99	22,03,43	11,03,80	3,07	...	...
61 Geology and Mining Voted	30,55,67	2,67,00	29,30,32	2,46,57	1,25,35	20,43	...	...
62 Transport Voted	17,40,66	54,00	17,23,70	1,70,96	16,96	...	...	(1,16,95,688) 1,16,96
63 Protocol Department Voted	7,11,22	1,16,68	4,71,04	1,16,61	2,40,18	7	...	...
64 Trade and Commerce Voted	14,28,11	87,00	9,22,43	51,85	5,05,68	35,15	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS 2024-2025

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
65 Department for Development of Tirap, Changlang and Longding Districts Voted	5,31,10	58,34,00	2,91,80	60,68,11	2,39,30	...	...	(2,34,10,904) 2,34,11
66 Hydro Power Development Voted	11,57,11,87	1,42,79,74	7,73,20,83	2,27,11,50	3,83,91,04	...	...	(84,31,75,635) 84,31,76
67 Arunachal Pradesh Information Commission Voted	8,16,58	60,00	7,71,33	56,50	45,25	3,50	...	...
68 Town Planning Department Voted	2,29,22,23	1,08,12,50	1,40,82,62	93,27,91	88,39,61	14,84,59	...	...
69 Parliamentary Affairs Department Voted	3,41,93	46,67	3,34,14	26,67	7,79	20,00	...	...
70 Administrative Training Institute Voted	6,29,14	8,68,74	5,87,67	1,39,99	41,47	7,28,75	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS 2024-2025

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
71 Department of Kamnik and Adhyatmik (Chos-Rig) Affairs Voted	22,15,48	55,88,60	23,50,56	53,77,02	...	2,11,58	(1,35,08,371) 1,35,08	...
72 Prison Voted	28,61,90	56,86,00	26,50,07	56,85,92	2,11,83	8	...	...
73 Information Technology and Communication Voted	64,81,70	8,00	55,21,41	1,97	9,60,29	6,03	...	...
74 Social Justice, Empowerment and Tribal Affairs Voted	1,60,39,31	2,60,92,34	1,29,09,82	1,37,17,08	31,29,49	1,23,75,26	...	...
75 Higher and Technical Education Voted	3,60,40,61	1,87,67,20	2,91,48,48	1,85,89,26	68,92,13	1,77,94	...	...
76 Elementary Education Voted	20,67,40,69	1,42,95,08	20,21,56,62	1,76,83,07	45,84,07	...	...	(33,87,98,926) 33,87,99

## SUMMARY OF APPROPRIATION ACCOUNTS 2024-2025

Number & Name of Grant or Appropriation (1)	Total Grant / Appropriation (In thousands of ₹)		Actual Expenditure (In thousands of ₹)		Savings (In thousands of ₹)		Excess (In thousands of ₹)	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
77 Gauthati High Court, Itanagar Permanent Bench								
	17,42,68	38,12	17,24,88	37,79	17,80	33	...	...
78 Political Department Voted	2,88,60	5,00	1,62,73	...	1,25,87	5,00	...	...
79 Skill Development and Entrepreneurship Voted	41,87,26	17,65,00	25,38,05	11,44,99	16,49,21	6,20,01	...	...
80 Medical Education, Training and Research Voted	1,10,65,00	57,09,68	1,14,36,75	56,09,98	...	99,70	(3,71,75,000) 3,71,75	...
81 Family Welfare Voted	61,73,41	5,00	51,56,29	...	10,17,12	5,00	...	...
82 Department of Indigenous Affairs Voted	25,97,98	84,27,14	25,97,46	77,94,22	52	6,32,92	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS 2024-2025

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
97 Public Debt								
Charged	10,48,56,54	11,94,83,03	10,02,05,88	8,07,50,44	46,50,66	3,87,32,59	...	...
Voted	275,35,76,70	116,62,12,48	211,69,78,98	104,76,67,34	63,71,04,55	21,23,47,03	5,06,83	9,38,01,89
Charged	11,02,72,89	11,95,92,91	10,45,82,42	8,08,41,61	56,90,47	3,87,51,30	...	...
Grand Total	286,38,49,59	128,58,05,39	222,15,61,40	112,85,08,95	64,27,95,02	25,10,98,33	5,06,83	9,38,01,89

**SUMMARY OF APPROPRIATION ACCOUNTS–Contd.**

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

<b>Serial Number</b>	<b>REVENUE-Voted</b>
1.	71. Department of Karmik and Adhyatmik (Chos-Rig) Affairs
2.	80. Medical Education, Training and Research
	<b>CAPITAL-Voted</b>
1.	14. Secondary Education
2.	18. Research
3.	21. Sports
4.	22. Food and Civil Supplies
5.	24. Agriculture
6.	31. Public Works Department
7.	37. Legal Metrology and Consumer Affairs
8.	43. Fisheries
9.	45. Civil Aviation
10.	48. Horticulture
11.	51. Library
12.	53. Fire and Emergency Services
13.	57. Urban Development
14.	59. Public Health Engineering and Water Supply
15.	62. Transport
16.	65. Department for Development of Tirap, Changlang and Longding Districts
17.	66. Hydro Power Development
18.	76. Elementary Education

**SUMMARY OF APPROPRIATION ACCOUNTS-Concl.**

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

Reconciliation between the total expenditure according to the Appropriation Accounts for 2024-25 and that shown in the Finance Accounts for that year is given below:-

	<b>Voted</b>		<b>Charged</b>		<b>Total</b>
	<b>Revenue</b>	<b>Capital</b>	<b>Revenue</b>	<b>Capital</b>	
	<i>(₹in thousands)</i>				
<b>Total Expenditure according to the Appropriation Accounts</b>	2,11,69,78,98	1,04,76,67,34	<i>10,45,82,42</i>	<i>8,08,41,61</i>	3,35,00,70,35
<b>Total Deduct- recoveries shown in Appendix</b>	5,05,53,23	3,77,98,83	...	...	8,83,52,06
<b>Net Total Expenditure as shown in Statement 11 of the Finance Accounts</b>	2,06,64,25,75	1,00,98,68,51	<i>10,45,82,42</i>	<i>8,08,41,61</i>	3,26,17,18,29

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

Details of recoveries referred to above are given in the Appendix II at page 336.

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

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

#### **Opinion**

The Appropriation Accounts of the Government of Arunachal Pradesh for the year ended 31 March 2025 present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2025 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Arunachal Pradesh being presented separately for the year ended 31 March 2025.

#### **Basis for Opinion**

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

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

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

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



**Responsibilities for Compilation of Annual Accounts**

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

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

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

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

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

**Emphasis of Matter**

I want to draw attention to:

There was excess disbursement of ₹943.09 crore over the authorisation made by the State Legislature under 20 grants during the financial year 2024-25. Excess disbursement of ₹4,160.61 crore under 78 grants pertaining to the years 1986-87 to 2023-24 is yet to be regularised by the State Legislature.

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



(K. SANJAY MURTHY)

**Date: 28 November 2025**

**Place: New Delhi**

**Comptroller and Auditor General of India**



## GRANT NO. 1 LEGISLATIVE ASSEMBLY

		<b>Total grant/ appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2011</b>	<b>Parliament/ State/ Union Territory Legislatures</b>			
<b>Voted:</b>				
Original	1,46,91,31	1,46,91,31	76,27,25	(-)70,64,06
Amount surrendered during the year (31 March 2025)				66,97,25
<b>Charged:</b>				
Original	3,10,24	3,10,24	1,05,82	(-)2,04,42
Amount surrendered during the year (31 March 2025)				1,98,34
<b>Capital</b>				
<b>Major Head:</b>				
<b>4070</b>	<b>Capital Outlay on Other Administrative Services</b>			
<b>Voted:</b>				
Original	22,00,00			
Supplementary	3,14,45	25,14,45	23,60,68	(-)1,53,77
Amount surrendered during the year				...

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

**1.1.1** As the overall expenditure of ₹7,627.25 lakh fell far short of the original provision of ₹14,691.31 lakh in the grant, provision made through original grant proved excessive.

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

**1.1.2** Out of the available savings of ₹7,064.06 lakh (48.08 *per cent* of the total provision) in the grant, ₹6,697.25 lakh (94.81 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**1.1.3** Savings of ₹2,508.88 lakh and ₹2,415.84 lakh constituting 26.02 *per cent* and 24.42 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**1.1.4** Savings occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2011 Parliament/ State/ Union Territory Legislatures.</b>			
02 State/ Union Territory Legislatures			
101 Legislative Assembly			
01 Speaker, Deputy Speaker			
O 3,610.00			
R (-)1,915.00	1,695.00	1,678.60	(-)16.40

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,876.44 lakh mainly under Repair and Maintenance and Other Revenue Expenditure and increase of ₹365.00 lakh mainly towards Printing and Publication and Digital Equipment due to requirement of less/ more funds under respective heads and surrender of ₹403.56 lakh mainly from Repair and Maintenance and Foreign Travel Expenses was made without assigning any reason.

<b>(ii) 2011 Parliament/ State/ Union Territory Legislatures</b>			
02 State/ Union Territory Legislatures			
101 Legislative Assembly			
02 Establishment Expenses of MLAs			
O 1,832.70			
R (-)675.04	1,157.66	1,064.64	(-)93.02

Reduction in provision by re-appropriation was the net effect of decrease of ₹0.84 lakh under Domestic Travel Expenses and increase of ₹161.80 lakh mainly towards Minor Civil and Electric Works and Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹836.00 lakh mainly from Other Revenue Expenditure and Office Expenses was made without assigning any reason.

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

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(iii) 2011 Parliament/ State/ Union Territory Legislatures</b>			
02 State/ Union Territory Legislatures			
103 Legislative Secretariat			
01 Establishment Expenses			
O	9,228.61		
R	(-)4,372.07	4,856.54	4,719.74
			(-)136.80

Reduction in provision by re-appropriation was the net effect of decrease of ₹15.82 lakh under Domestic Travel Expenses and increase of ₹1,101.44 lakh mainly towards Other Revenue Expenditure and Printing and Publication due to requirement of less/ more funds under respective heads and surrender of ₹5,457.69 lakh mainly from Salaries and Foreign Travel Expenses was made without assigning any reason.

Reasons for the savings at serial numbers (i) to (iii) have not been intimated (July 2025).

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

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 04 State Plan Schemes</b>			
<b>2011 Parliament/ State/ Union Territory Legislatures</b>			
02 State/ Union Territory Legislatures			
800 Other Expenditure			
02 Schemes under Budget Announcement/ State Development Schemes			
O	20.00		
R	264.86	284.86	164.28
			(-)120.58

Augmentation of provision by re-appropriation was due to requirement of more fund mainly towards Foreign Travel Expenses and Other Revenue Expenditure.

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

**Charged:**

**1.1.1** As the overall expenditure of ₹105.82 lakh fell far short of the original provision of ₹310.24 lakh in the appropriation, provision made through original appropriation proved excessive.

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

**1.1.2** Out of the available savings of ₹204.42 lakh (65.89 *per cent* of the total provision) in the appropriation, ₹198.34 lakh (97.03 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**1.1.3** Savings occurred mainly under:

<b>Serial Head Number</b>	<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>2011 Parliament/ State/ Union Territory Legislatures.</b>			
02 <i>State/ Union Territory Legislatures</i>			
101 Legislative Assembly			
01 Speaker, Deputy Speaker			
<i>O</i> 310.24			
<i>R</i> (-)198.34	111.90	105.82	(-)6.08

Reduction in provision by re-appropriation was the net effect of decrease of ₹1.66 lakh under Foreign Travel Expenses and Other Revenue Expenditure and increase of ₹1.66 lakh towards Domestic Travel Expenses due to requirement of less/ more funds under respective heads and surrender of ₹198.34 lakh from Repair and Maintenance and Foreign Travel Expenses was made without assigning any reason.

Reasons for the savings have not been intimated (July 2025).

**Capital:****Voted:**

**1.2.1** In view of the overall savings of ₹153.77 lakh (6.12 *per cent* of the total provision) in the grant, supplementary provision of ₹314.45 lakh obtained in March 2025 proved excessive.

**1.2.2** No part of the available savings of ₹153.77 lakh was anticipated for surrender during the year.

**GRANT NO. 1 LEGISLATIVE ASSEMBLY – Concl.****1.2.3 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>4070 Capital Outlay on Other Administrative Services</b>			
001 Direction and Administration			
04 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
O 2,000.00			
S 314.45			
R 3.21	2,317.66	2,259.48	(-)58.18

Augmentation of provision by re-appropriation was the net effect of increase of ₹655.55 lakh towards Information, Computer, Telecommunications (ICT) equipment and decrease of ₹652.34 lakh under Motor Vehicles and Furniture & Fixtures due to requirement of more/ less funds under respective heads.

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

(ii) 04 State Plan Schemes			
<b>4070 Capital Outlay on Other Administrative Services</b>			
800 Other Expenditure			
01 Construction of Buildings			
O 200.00			
R (-)3.21	196.79	101.20	(-)95.59

Reduction in provision by re-appropriation was the net effect of decrease of ₹88.28 lakh under Buildings and Structures and Other Capital Expenditure and increase of ₹85.07 lakh towards Infrastructural Assets and Furniture & Fixtures due to requirement of less/ more funds under respective heads.

Reasons for the savings have not been intimated (July 2025).

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

		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2012</b>	<b>President, Vice-President/ Governor, Administrator of Union Territories</b>			
<i>Original</i>	<i>11,59,43</i>			
<i>Supplementary</i>	<i>1,47,84</i>	<i>13,07,27</i>	<i>8,88,12</i>	<i>(-)4,19,15</i>
<i>Amount surrendered during the year</i>				...

**Capital**

**Major Head:**

**4075 Capital Outlay on Miscellaneous General  
Services**

<i>Original</i>	<i>25,00</i>			
<i>Supplementary</i>	<i>46,76</i>	<i>71,76</i>	<i>53,38</i>	<i>(-)18,38</i>
<i>Amount surrendered during the year</i>				...

**Notes and Comments:**

**Revenue:**

**2.1.1** As the overall expenditure of ₹888.12 lakh fell short of the original provision of ₹1,159.43 lakh in the appropriation, supplementary provision of ₹147.84 lakh obtained in March 2025 proved totally unnecessary.

**2.1.2** No part of the available savings of ₹419.15 lakh (32.06 per cent of the total provision) was anticipated for surrender during the year.

**2.1.3** Savings of ₹360.08 lakh and ₹531.32 lakh constituting 29.51 per cent and 37.56 per cent of the total provision had also occurred under the Revenue Section of this appropriation in 2022-23 and 2023-24 respectively.

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

2.1.4 Savings occurred mainly under:

Serial Head Number	Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
<b>(i) 2012 President, Vice-President/Governor, Administrator of Union Territories</b>			
03	<i>Governor/ Administrator of Union Territories</i>		
090	Secretariat		
01	Governor's Establishment Expenses		
O	537.34		
S	42.46	579.80	413.51
			(-)166.29

Savings were reportedly due to non-payment of MACP (Modified Assured Carrier Progression) arrear owing to administrative reasons, less number of tours by officers/ officials as an austerity measure, late receipt of fund under Digital Equipment and non-payment of honorarium.

<b>(ii) 2012 President, Vice-President/Governor, Administrator of Union Territories</b>			
03	<i>Governor/ Administrator of Union Territories</i>		
101	Emoluments and Allowances of the Governor/ Administrator of Union Territories		
01	Pay Allowances of Governor		
O	42.00		
R	(-)20.58	21.42	21.41
			(-)0.01

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

<b>(iii) 2012 President, Vice-President/Governor, Administrator of Union Territories</b>			
03	<i>Governor/ Administrator of Union Territories</i>		
103	Household Establishment		
01	Establishment Charges		
O	459.99		
R	(-)13.80	446.19	373.46
			(-)72.73

Reduction in provision by re-appropriation was the net effect of decrease of ₹55.94 lakh mainly under Salaries and Other Revenue Expenditure and increase of ₹42.14 lakh mainly towards Digital Equipment and Fuels and Lubricants due to requirement of less/ more funds under respective heads.

Savings were reportedly due to held up of Salaries of some regular staffs, minimisation of expenditure as an austerity measure and late receipt of fund under Digital Equipment.

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

<b>Serial Head Number</b>		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) <b>2012 President, Vice-President/Governor, Administrator of Union Territories</b>				
03	<i>Governor/ Administrator of Union Territories</i>			
103	Household Establishment			
02	Renewal of Furnishing of Governor House			
	<i>O</i>	<i>1.00</i>		
	<i>S</i>	<i>9.98</i>	<i>10.98</i>	<i>1.64</i>
				<i>(-)9.34</i>

The department stated (July 2025) that savings occurred as no works were undertaken during the year.

(v) <b>2012 President, Vice-President/Governor, Administrator of Union Territories</b>				
03	<i>Governor/Administrator of Union Territories</i>			
103	Household Establishment			
04	Maintenance of Garden			
	<i>O</i>	<i>5.00</i>		
	<i>S</i>	<i>37.14</i>	<i>42.14</i>	<i>1.35</i>
				<i>(-)40.79</i>

The department stated (July 2025) that savings occurred as less purchases/ works were undertaken during the year.

(vi) <b>2012 President, Vice-President/Governor, Administrator of Union Territories</b>				
03	<i>Governor/Administrator of Union Territories</i>			
103	Household Establishment			
05	Electricity Charges of Governor House			
	<i>O</i>	<i>4.00</i>		
	<i>S</i>	<i>5.97</i>	<i>9.97</i>	<i>1.89</i>
				<i>(-)8.08</i>

The department stated (July 2025) that the fund provision was kept as per prescribed ceiling limit under GAP Rules, 1987 and savings were the unspent amount after clearing of electricity bills submitted by the Power Department, Government of Arunachal Pradesh.

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

<b>Serial Head Number</b>		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(vii) <b>2012 President, Vice-President/Governor, Administrator of Union Territories</b>				
03	<i>Governor/Administrator of Union Territories</i>			
103	Household Establishment			
06	Repair / Maintenance of Official Residence of Governor			
	<i>O</i>	6.60		
	<i>S</i>	43.86	50.46	1.48
				(-)48.98

The department stated (July 2025) that savings occurred as purchases and works were not undertaken during the year.

(viii) <b>2012 President, Vice-President/Governor, Administrator of Union Territories</b>				
03	<i>Governor/Administrator of Union Territories</i>			
105	Medical Facilities			
01	Medical Facilities of Governor			
	<i>O</i>	22.00		
	<i>R</i>	(-)17.00	5.00	1.22
				(-)3.78

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

(ix) <b>2012 President, Vice-President/Governor, Administrator of Union Territories</b>				
03	<i>Governor/Administrator of Union Territories</i>			
107	Expenditure from Contract Allowance			
01	Establishment Charges			
	<i>O</i>	5.00		
	<i>S</i>	5.85		
	<i>R</i>	8.73	19.58	2.73
				(-)16.85

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

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

**APPROPRIATION NO. 2 GOVERNOR SECRETARIAT – Concl'd.****Capital:**

**2.2.1** In view of the overall savings of ₹18.38 lakh (25.61 *per cent* of the total provision) in the appropriation, supplementary provision of ₹46.76 lakh obtained in March 2025 proved excessive.

**2.2.2** No part of the available savings of ₹18.38 lakh was anticipated for surrender during the year.

**2.2.3** Savings of ₹11.14 lakh constituting 12.52 *per cent* of the total provision had occurred under the Capital Section of this appropriation in 2023-24 also.

**2.2.4** Savings occurred mainly under:

<b>Serial Head Number</b>	<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 4075 Capital Outlay on Miscellaneous General Services</b>			
001 Direction and Administration			
01 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
<i>O</i>	25.00		
<i>S</i>	46.76	71.76	53.38
			(-)18.38

The department stated (July 2025) that provision was kept for purchase of vehicle along with spare parts and insurance and savings occurred due to purchase of vehicle at lower cost than anticipation, free insurance of Government Vehicles, non-purchase of spare parts as an austerity measure and also due to late receipt of fund for procurement under object heads Machinery and Equipment, Information, Computer, Telecommunications (ICT) equipment and Furniture & Fixtures.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2013 Council of Ministers</b>				
Original	35,73,94	35,73,94	30,22,80	(-)5,51,14
Amount surrendered during the year (31 March 2025)				5,36,63

**Capital**

**Major Head:**

**4070 Capital Outlay on Other Administrative  
Services**

Original	30,00			
Supplementary	5,87,94	6,17,94	6,08,93	(-)9,01
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**3.1.1** In view of the overall savings of ₹551.14 lakh (15.42 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**3.1.2** Out of the available savings of ₹551.14 lakh in the grant, ₹536.63 lakh (97.37 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**GRANT NO. 3 GENERAL ADMINISTRATION DEPARTMENT – Contd.****3.1.3 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2013 Council of Ministers</b>			
101 Salaries of Ministers and Deputy Ministers			
01 Establishment Charges of Ministers			
O 2,727.52			
R (-)2,498.74	228.78	228.70	(-)0.08

Reduction in provision by re-appropriation (₹1,962.11 lakh) was due to requirement of less fund under Salaries and surrender (₹536.63 lakh) also from Salaries was made without assigning any reason.

<b>(ii) 2013 Council of Ministers</b>			
101 Salaries of Ministers and Deputy Ministers			
02 Establishment Charges of Leader of Opposition			
O 15.12			
R (-)10.08	5.04	...	(-)5.04

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

Savings were reportedly due to non-receipt of bills.

**3.1.4 Savings mentioned at note 3.1.3 were partly offset by excess mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2013 Council of Ministers</b>			
104 Entertainment and Hospitality Expenses			
01 Hospitality Expenses			
O 265.00			
R 235.00	500.00	499.22	(-)0.78

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

**GRANT NO. 3 GENERAL ADMINISTRATION DEPARTMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(ii) <b>2013 Council of Ministers</b>				
105	Discretionary Grant by Ministers			
01	Discretionary Grant			
	O	38.00		
	R	127.00	165.00	...

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

(iii) <b>2013 Council of Ministers</b>				
105	Discretionary Grant by Ministers			
03	Discretionary Grants of Principal Advisors and Advisors			
	O	20.00		
	R	10.00	30.00	...

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

(iv) <b>2013 Council of Ministers</b>				
106	Cabinet Secretariat			
01	Establishment Expenses of Chief Minister's Office			
	O	20.00		
	R	45.50	65.44	(-)0.06

Augmentation of provision by re-appropriation was the net effect of increase of ₹50.00 lakh mainly towards Office Expenses and Repair and Maintenance and decrease of ₹4.50 lakh under Other Revenue Expenditure due to requirement of more/ less funds under respective heads.

**GRANT NO. 3 GENERAL ADMINISTRATION DEPARTMENT – Concl'd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(v) <b>2013 Council of Ministers</b>				
106	Cabinet Secretariat			
02	Establishment Expenses of Cabinet Department			
	O	26.60		
	R	35.62	62.15	(-)0.07
		62.22		

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

(vi) <b>2013 Council of Ministers</b>				
106	Cabinet Secretariat			
03	Establishment Charges of Council of Ministers			
	O	46.00		
	R	1,121.85	1,166.34	(-)1.51
		1,167.85		

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,146.85 lakh towards Office Expenses and decrease of ₹25.00 lakh under Repair and Maintenance due to requirement of more/ less funds under respective heads.

(vii) <b>2013 Council of Ministers</b>				
106	Cabinet Secretariat			
04	Establishment Expenses for Nazarath			
	O	231.00		
	R	405.54	633.32	(-)3.22
		636.54		

Augmentation of provision by re-appropriation was the net effect of increase of ₹415.54 lakh mainly towards Office Expenses and Fuels and Lubricants and decrease of ₹10.00 lakh under Repair and Maintenance due to requirement of more/ less funds under respective heads.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2015 Elections</b>				
Original	2,46,06,36	2,46,06,36	1,35,01,62	(-)1,11,04,74
Amount surrendered during the year (31 March 2025)				1,07,78,36
<b>Capital</b>				
<b>Major Head:</b>				
<b>4075 Capital Outlay on Miscellaneous General Services</b>				
Original	50,00	50,00	40,00	(-)10,00
Amount surrendered during the year (31 March 2025)				10,00

**Notes and Comments:**

**Revenue:**

**4.1.1** As the overall expenditure of ₹13,501.62 lakh fell far short of the original provision of ₹24,606.36 lakh in the grant, provision made through original grant proved excessive.

**4.1.2** Out of the available savings of ₹11,104.74 lakh (45.13 *per cent* of the total provision) in the grant, ₹10,778.36 lakh (97.06 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**4.1.3** Savings of ₹15,141.21 lakh constituting 67.10 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**GRANT NO. 4 ELECTION – Contd.****4.1.4 Savings occurred mainly under:**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2015 Elections</b>				
103	Preparation and Printing of Electoral Rolls			
01	Printing of Electoral Rolls			
	O	1,918.68		
	R	(-),1,363.38	555.30	555.12
				(-)0.18

Reduction in provision by re-appropriation was the net effect of decrease of ₹10.00 lakh under Repair and Maintenance and increase of ₹50.30 lakh towards Fuels and Lubricants and Digital Equipment due to requirement of less/ more funds under respective heads and surrender of ₹1,403.68 lakh mainly from Salaries and Other Revenue Expenditure was made without assigning any reason.

<b>(ii) 2015 Elections</b>				
104	Charges for Conduct of Elections for Lok Sabha and State/Union Territory Legislative Assemblies when held Simultaneously			
01	Election Charges			
	O	17,938.00		
	R	(-),7,739.72	10,198.28	10,185.45
				(-)12.83

Reduction in provision by re-appropriation was the net effect of decrease of ₹796.72 lakh mainly under Office Expenses and Other Revenue Expenditure and increase of ₹15.28 lakh towards Rent, Rates and Taxes for others due to requirement of less/ more funds under respective heads and surrender of ₹6,958.28 lakh mainly from Salaries and Domestic Travel Expenses was made without assigning any reason.

Savings were reportedly due to non-submission of contingency bills by suppliers in District Election Offices (DEOs) and Chief Election Offices (CEO's) timely and late submission of TA (Traveling Allowance) bills by officers/ officials in connection with State Election 2024.

**GRANT NO. 4 ELECTION – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(iii) 2015 Elections</b>				
106	Charges for conduct of elections to State/Union Territory Legislature			
01	Election Charges			
	O	90.00		
	R	(-90.00	...	...

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

<b>(iv) 2015 Elections</b>				
108	Issue of Photo Identity – Cards to Voters			
01	Issue of Identity Cards			
	O	2,362.00		
	R	(-)2,040.00	322.00	321.83
				(-)0.17

Reduction in provision by re-appropriation (₹45.00 lakh) was due to requirement of more fund mainly towards Fuels and Lubricants and Digital Equipment and surrender (₹2,085.00 lakh) mainly from Salaries and Office Expenses was made without assigning any reason.

**4.1.5** Savings mentioned at note **4.1.4** were partly offset by excess mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2015 Elections</b>				
102	Electoral Officers			
01	Establishment Charges			
	O	2,297.68		
	R	454.74	2,752.42	2,439.22
				(-)313.20

Augmentation of provision by re-appropriation was the net effect of increase of ₹696.14 lakh mainly towards Allowances and Repair and Maintenance due to requirement of more fund and surrender of ₹241.40 lakh from Fuels and Lubricants and Wages without assigning any reason.

Savings were reportedly due to non-payment of MACP, leave encashment, non-receipt of Hometown LTC (Leave Travel Concession) bills, non-payment of various contingency bills and non-filling up of vacant posts.

**GRANT NO. 4 ELECTION – Concl.****Capital:**

**4.2.1** In view of the overall savings of ₹10.00 lakh (20.00 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**4.2.2** The entire savings of ₹10.00 lakh was precisely anticipated and surrendered in March 2025.

**4.2.3** Savings occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>4075 Capital Outlay on Miscellaneous General Services</b>			
001 Direction and Administration			
01 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
O	50.00		
R	(-)10.00	40.00	40.00 ...

Reduction in provision by re-appropriation was the net effect of decrease of ₹10.00 lakh under Machinery and Equipment and increase of ₹10.00 lakh towards Information, Computer, Telecommunications (ICT) equipment due to requirement of less/ more funds under respective heads and surrender of ₹10.00 lakh from Machinery and Equipment was made without assigning any reason.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>2059</b>	<b>Public Works</b>			
<b>2251</b>	<b>Secretariat-Social Services</b>			
Original	3,29,09,06	3,29,09,06	2,40,48,25	(-)88,60,81
Amount surrendered during the year (31 March 2025)				87,21,93

**Capital**

**Major Head:**

**4070 Capital Outlay on Other Administrative Services**

Original	1,50,00			
Supplementary	6,00,47	7,50,47	5,41,56	(-)2,08,91
Amount surrendered during the year (31 March 2025)				1,00,00

**Notes and Comments:**

**Revenue:**

**5.1.1** As the overall expenditure of ₹24,048.25 lakh fell far short of the original provision of ₹32,909.06 lakh in the grant, provision made through original grant proved excessive.

**5.1.2** Out of the available savings of ₹8,860.81 lakh (26.93 *per cent* of the total provision) in the grant, ₹8,721.93 lakh (98.43 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**5.1.3** Savings of ₹8,782.64 lakh constituting 26.98 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**GRANT NO. 5 SECRETARIAT ADMINISTRATION – Contd.****5.1.4 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2052 Secretariat-General Services</b>			
090 Secretariat			
02 Establishment Charges of General Administrative Department			
O 12,700.21			
R (-)4,702.68	7,997.53	7,986.64	(-)10.89

Reduction in provision by re-appropriation was the net effect of decrease of ₹846.84 lakh mainly under Revenue Expenditure and Domestic Travel Expenses and increase of ₹1,203.56 lakh mainly towards Rent, Rates and Taxes for Land and Buildings and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹5,059.40 lakh from Salaries was made without assigning any reason.

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

<b>(ii) 2052 Secretariat-General Services</b>			
090 Secretariat			
03 Establishment Charges of Home Department			
O 2,165.55			
R (-)237.53	1,928.02	1,924.62	(-)3.40

Reduction in provision by re-appropriation was the net effect of decrease of ₹292.54 lakh mainly under Allowances and Salaries and increase of ₹55.01 lakh mainly towards Secret Service Expenditure and Fuels and Lubricants due to requirement of less/ more funds under respective heads.

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

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
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**(iii) 2052 Secretariat-General Services**

090 Secretariat

04 Establishment Charges of Finance  
Department

O 8,066.59

R (-)6,144.24

1,922.35

1,921.86

(-)0.49

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,852.62 lakh mainly under Salaries and Other Revenue Expenditure and increase of ₹10.00 lakh towards Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹3,301.62 lakh from Salaries was made without assigning any reason.

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

090 Secretariat

11 Establishment Charges of  
Administrative Reforms Department

O 271.00

R (-)108.30

162.70

95.01

(-)67.69

Reduction in provision by re-appropriation was the net effect of decrease of ₹176.00 lakh under Other Revenue Expenditure and Training Expenses and increase of ₹67.70 lakh mainly towards Awards and Prizes and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

Savings were reportedly due to conducting of less number of training, non-conducting of induction training for Assistant Section Officers as no recruitments were done during the year and also no expenditure under One Man Inquiry Commission.

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

090 Secretariat

16 Establishment Charges of Vigilance  
Branch

O 99.00

R (-)20.00

79.00

71.20

(-)7.80

Reduction in provision by re-appropriation was the net effect of decrease of ₹30.00 lakh mainly under Other Revenue Expenditure and Fuels and Lubricants and increase of ₹10.00 lakh towards Office Expenses and Professional Services due to requirement of less/ more funds under respective heads.

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

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(vi) <b>2052 Secretariat-General Services</b>				
090	Secretariat			
22	Establishment Expenses of DRC Kolkata			
	O	377.65		
	R	(-73.98)	302.75	(-)0.92
		303.67		

Reduction in provision by re-appropriation was the net effect of decrease of ₹88.48 lakh mainly under Other Revenue Expenditure and Allowances and increase of ₹14.50 lakh towards Office Expenses and Printing and Publication due to requirement of less/ more funds under respective heads.

(vii) <b>2059 Public Works</b>				
01	Office Buildings			
053	Maintenance and Repairs			
12	Other Maintenance Expenditure (Secretariat Building)			
	O	1,239.22		
	R	(-)990.92	247.92	(-)0.38
		248.30		

Reduction in provision by surrender was due to requirement of less fund under Minor Civil and Electric Works.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>2052 Secretariat-General Services</b>				
090	Secretariat			
01	Establishment Charges of Chief Secretary			
	O	835.46		
	R	345.93	1,181.19	(-)0.20
		1,181.39		

Augmentation of provision by re-appropriation was the net effect of increase of ₹447.66 lakh towards Office Expenses and Other Revenue Expenditure and decrease of ₹101.73 lakh mainly under Salaries and Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(ii) <b>2052 Secretariat-General Services</b>				
090	Secretariat			
05	Establishment Charges of Law Department			
O	1,274.16			
R	628.89	1,903.05	1,902.54	(-)0.51

Augmentation of provision by re-appropriation was the net effect of increase of ₹656.56 lakh mainly towards Office Expenses and Other Revenue Expenditure and decrease of ₹27.67 lakh mainly under Leave Travel Concession and Allowances due to requirement of more/ less funds under respective heads.

(iii) <b>2052 Secretariat-General Services</b>				
090	Secretariat			
07	Establishment Charges of Legislative Section			
O	1,694.53			
R	428.27	2,122.80	2,122.23	(-)0.57

Augmentation of provision by re-appropriation was the net effect of increase of ₹580.00 lakh towards Other Revenue Expenditure and Office Expenses and decrease of ₹151.73 lakh mainly under Salaries and Allowances due to requirement of more/ less funds under respective heads.

(iv) <b>2052 Secretariat-General Services</b>				
090	Secretariat			
18	Establishment Charges for Nazarath Branch			
O	296.50			
R	818.80	1,115.30	1,074.32	(-)40.98

Augmentation of provision by re-appropriation was the net effect of increase of ₹876.80 lakh mainly towards Office Expenses and Repair and Maintenance and decrease of ₹58.00 lakh under Other Revenue Expenditure due to requirement of more/ less funds under respective heads.

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

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

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(v) <b>2052 Secretariat-General Services</b>			
090 Secretariat			
20 Establishment Expenses of DRC Guwahati			
O	420.12		
R	38.41	458.53	458.15
			(-)0.38

Augmentation of provision by re-appropriation was the net effect of increase of ₹158.21 lakh mainly towards Office Expenses and Materials and Supplies and decrease of ₹119.80 lakh mainly under Rent, Rates and Taxes for Land and Buildings and Other Revenue Expenditure due to requirement of more/ less funds under respective heads.

(vi) <b>2251 Secretariat-Social Services</b>				
090 Secretariat				
01 Establishment Charges of Supply and Transport Department				
O	1,900.90			
R	712.43	2,613.33	2,613.31	(-)0.02

Augmentation of provision by re-appropriation was the net effect of increase of ₹727.83 lakh mainly towards Office Expenses and Other Revenue Expenditure and decrease of ₹15.40 lakh mainly under Allowances and Salaries due to requirement of more/ less funds under respective heads.

(vii) <b>2251 Secretariat-Social Services</b>				
090 Secretariat				
02 Establishment Charges of Education Department				
O	1,270.86			
R	579.16	1,850.02	1,849.97	(-)0.05

Augmentation of provision by re-appropriation was the net effect of increase of ₹586.20 lakh mainly towards Office Expenses and Other Revenue Expenditure and decrease of ₹7.04 lakh under Leave Travel Concession and Salaries due to requirement of more/ less funds under respective heads.

**Capital:**

**5.2.1** In view of the overall savings of ₹208.91 lakh (27.84 per cent of the total provision) in the grant, supplementary provision of ₹600.47 lakh obtained in March 2025 proved excessive.

**5.2.2** Out of the available savings of ₹208.91 lakh in the grant, ₹100.00 lakh (47.87 per cent of the total savings) only was anticipated and surrendered in March 2025.

**GRANT NO. 5 SECRETARIAT ADMINISTRATION – Concl'd.****5.2.3 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 4070 Capital Outlay on Other Administrative Services</b>			
001 Direction and Administration			
04 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
O 150.00			
S 500.47			
R (-)100.00	550.47	541.56	(-)8.91

Reduction in provision by re-appropriation was the net effect of decrease of ₹38.47 lakh under Information, Computer, Telecommunications (ICT) equipment and increase of ₹38.47 lakh mainly towards Motor Vehicles and Machinery and Equipment due to requirement of less/ more funds under respective heads and surrender of ₹100.00 lakh from Information, Computer, Telecommunications (ICT) equipment was made without assigning any reason.

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

<b>(ii) 04 State Plan Schemes</b>			
<b>4070 Capital Outlay on Other Administrative Services</b>			
800 Other Expenditure			
24 Creation of Assets under Budget Announcement/State Development Schemes			
S 100.00	100.00	...	(-)100.00

The department stated (July 2025) that the fund was surrendered vide Letter No. GAD-211/2024/1754 dated 21 March 2025. But the amount has not been reflected in the list of surrenders furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2053 District Administration</b>				
<b>2075 Miscellaneous General Services</b>				
Original	7,64,08,80	7,64,08,80	4,66,68,42	(-)2,97,40,38
Amount surrendered during the year (31 March 2025)				2,71,00,48

**Capital**

**Major Head:**

**4070 Capital Outlay on Other Administrative Services**

Original	4,00,00			
Supplementary	8,90,89	12,90,89	11,93,99	(-)96,90
Amount surrendered during the year (31 March 2025)				50,00

**Notes and Comments:**

**Revenue:**

**6.1.1** As the overall expenditure of ₹46,668.42 lakh fell far short of the original provision of ₹76,408.80 lakh in the grant, provision made through original grant proved excessive.

**6.1.2** Out of the available savings of ₹29,740.38 lakh (38.92 *per cent* of the total provision) in the grant, ₹27,100.48 lakh (91.12 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**6.1.3** Savings of ₹5,316.48 lakh and ₹19,251.34 lakh constituting 11.32 *per cent* and 31.73 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

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

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2053 District Administration</b>			
093 District Establishments			
01 Establishment Charges			
O 52,531.80			
R (-)22,759.44	29,772.36	28,179.27	(-)1,593.09

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,507.48 lakh mainly under Allowances and Salaries and increase of ₹3,441.43 lakh mainly towards Other Revenue Expenditure and Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹22,693.39 lakh mainly from Salaries and Allowances was made without assigning any reason.

<b>(ii) 2053 District Administration</b>			
093 District Establishments			
10 Expenditure on Under Trial Prisoner (UTP)			
O 1,346.00			
R (-)172.00	1,174.00	1,173.57	(-)0.43

Reduction in provision by re-appropriation was the net effect of decrease of ₹98.50 lakh under Other Revenue Expenditure and increase of ₹118.00 lakh towards Other Revenue Expenditure due to requirement of less/ more funds under respective heads and surrender of ₹191.50 lakh from Other Revenue Expenditure was made without assigning any reason.

<b>(iii) 2053 District Administration</b>			
094 Other Establishments			
01 Establishment Charges			
O 19,939.20			
R (-)4,055.20	15,884.00	14,924.05	(-)959.95

Reduction in provision by re-appropriation was the net effect of decrease of ₹735.54 lakh mainly under Other Revenue Expenditure and Salaries and increase of ₹637.90 lakh mainly towards Repair and Maintenance and Fuels and Lubricants due to requirement of less/ more funds under respective heads and surrender of ₹3,957.56 lakh mainly from Allowances and Office Expenses was made without assigning any reason.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) <b>2053 District Administration</b>				
094	Other Establishments			
03	Honorarium to Gaon Buras			
	O	1,123.20		
	R	(-)50.76	1,072.44	1,033.00
				(-)39.44

Reduction in provision by re-appropriation was the net effect of decrease of ₹24.40 lakh under Other Revenue Expenditure and increase of ₹25.04 lakh towards Other Revenue Expenditure due to requirement of less/ more funds under respective heads and surrender of ₹51.40 lakh from Other Revenue Expenditure was made without assigning any reason.

(v) <b>2053 District Administration</b>				
094	Other Establishments			
08	Establishment Expenses of Secretariat District Administration			
	O	39.00		
	R	(-)34.15	4.85	4.84
				(-)0.01

Reduction in provision by re-appropriation was the net effect of decrease of ₹1.35 lakh under Other Revenue Expenditure and increase of ₹1.35 lakh towards Fuels and Lubricants and Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹34.15 lakh from Office Expenses and Other Revenue Expenditure was made without assigning any reason.

(vi) <b>2053 District Administration</b>				
101	Commissioners			
01	Establishment Charges			
	O	424.00		
	R	(-)133.60	290.40	267.69
				(-)22.71

Reduction in provision by re-appropriation was the net effect of decrease of ₹3.30 lakh mainly under Minor Civil and Electric Works and Leave Travel Concession and increase of ₹3.30 lakh mainly towards Repair and Maintenance and Leave Travel Concession due to requirement of less/ more funds under respective heads and surrender of ₹133.60 lakh mainly from Office Expenses and Salaries was made without assigning any reason.

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

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(vii) 04 State Plan Schemes			
<b>2053 District Administration</b>			
093 District Establishments			
11 Schemes under BA/ SDS			
O	10.00		
R	(-)10.00	...	...

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

Reasons for the savings at serial numbers (i), (iii), (iv) and (vi) have not been intimated (July 2025).

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

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>2053 District Administration</b>			
093 District Establishments			
03 Honorarium to Gaon Buras			
O	840.60		
R	28.55	869.15	851.17
			(-)17.98

Augmentation of provision by re-appropriation was the net effect of increase of ₹67.65 lakh towards Other Revenue Expenditure and decrease of ₹21.10 lakh under Other Revenue Expenditure due to requirement of more/ less funds under respective heads and surrender of ₹18.00 lakh from Other Revenue Expenditure was made without assigning any reason.

Reasons for the savings have not been intimated (July 2025).

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(ii) <b>2053 District Administration</b>				
094	Other Establishments			
07	Expenditure on Under Trial Prisoners (UTP)			
	O	154.00		
	R	87.00	234.77	(-)6.23
		241.00		

Augmentation of provision by re-appropriation was the net effect of increase of ₹106.50 lakh towards Other Revenue Expenditure and decrease of ₹9.50 lakh under Other Revenue Expenditure due to requirement of more/ less funds under respective heads and surrender of ₹10.00 lakh also from Other Revenue Expenditure was made without assigning any reason.

Reasons for the savings have not been intimated (July 2025).

**Capital:**

**6.2.1** In view of the overall savings of ₹96.90 lakh (7.51 *per cent* of the total provision) in the grant, supplementary provision of ₹890.89 lakh obtained in March 2025 proved excessive.

**6.2.2** Out of the available savings of ₹96.90 lakh in the grant, ₹50.00 lakh (51.60 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**6.2.3** Savings of ₹500.74 lakh constituting 44.01 *per cent* of the total provision had occurred under the Capital Section of this grant in 2023-24 also.

**6.2.4** Savings occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>4070 Capital Outlay on Other Administrative Services</b>				
001	Direction and Administration			
04	Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
	O	50.00		
	S	420.89	440.53	(-)30.36
		470.89		

Reasons for the savings have not been intimated (July 2025).

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

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(ii) 04 State Plan Schemes			
<b>4070 Capital Outlay on Other Administrative Services</b>			
001 Direction and Administration			
04 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
O	100.00		
R	(-)100.00	...	...

Withdrawal of entire provision by re-appropriation (₹50.00 lakh) was due to no requirement of fund under Motor Vehicles and that by surrender (₹50.00 lakh) also from Motor Vehicles was made without assigning any reason.

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

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>4070 Capital Outlay on Other Administrative Services</b>			
001 Direction and Administration			
01 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and ICT equipment <i>etc.</i> for Divisional Commissioners			
O	4.00		
R	6.00	10.00	9.91
			(-)0.09

Augmentation of provision by re-appropriation was due to requirement of more fund towards Information, Computer, Telecommunications (ICT) equipment.

**GRANT NO. 6 DISTRICT ADMINISTRATION DEPARTMENT – Concl'd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(ii) 4070 Capital Outlay on Other Administrative Services</b>			
001 Direction and Administration			
02 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and ICT equipment <i>etc.</i> for Deputy Commissioners			
O	56.00		
S	280.00		
R	29.40	365.40	356.63
			(-)8.77

Augmentation of provision by re-appropriation was due to requirement of more fund towards Furniture & Fixtures and Information, Computer, Telecommunications (ICT) equipment.

<b>(iii) 4070 Capital Outlay on Other Administrative Services</b>			
001 Direction and Administration			
03 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and ICT equipment <i>etc.</i> for Additional Deputy Commissioners			
O	90.00		
S	180.00		
R	14.60	284.60	277.11
			(-)7.49

Augmentation of provision by re-appropriation was the net effect of increase of ₹16.60 lakh towards Furniture & Fixtures and Information, Computer, Telecommunications (ICT) equipment and decrease of ₹ two lakh under Furniture & Fixtures due to requirement of more/ less funds under respective heads.

Reasons for the savings at serial numbers (ii) and (iii) have not been intimated (July 2025).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2049</b>	<b>Interest Payments</b>			
<b>2054</b>	<b>Treasury and Accounts Administration</b>			
<b>2071</b>	<b>Pensions and Other Retirement Benefits</b>			
<b>2235</b>	<b>Social Security and Welfare</b>			
Original	3,40,45,96	3,40,45,96	2,91,15,49	(-)49,30,47
Amount surrendered during the year (31 March 2025)				49,17,92

**Capital**

**Major Heads:**

**4070 Capital Outlay on Other Administrative Services**

**7610 Loans to Government Servants etc.**

Original	8,00,00	8,00,00	3,66,34	(-)4,33,66
Amount surrendered during the year (31 March 2025)				3,44,69

**Notes and Comments:**

**Revenue:**

**7.1.1** In view of the overall savings of ₹4,930.47 lakh (14.48 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**7.1.2** Out of the available savings of ₹4,930.47 lakh in the grant, ₹4,917.92 lakh (99.75 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**7.1.3** Savings of ₹8,523.13 lakh and ₹2,884.70 lakh constituting 29.73 *per cent* and 8.57 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

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

7.1.4 Savings occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2049 Interest Payments</b>				
03	<i>Interest on Small Savings, Provident Funds etc.</i>			
117	Interest on Defined Contribution Pension Scheme			
01	Interest Payments of NPS			
	O	20.00		
	R	(-)10.00	10.00	5.18
				(-)4.82

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

<b>(ii) 2054 Treasury and Accounts Administration</b>				
095	Directorate of Accounts and Treasuries			
01	Establishment Charges			
	O	1,195.25		
	R	(-)43.16	1,152.09	1,151.69
				(-)0.40

Reduction in provision by re-appropriation was the net effect of decrease of ₹131.86 lakh mainly under Wages and Allowances and increase of ₹88.70 lakh mainly towards Office Expenses and Minor Civil and Electric Works due to requirement of less/ more funds under respective heads.

<b>(iii) 2071 Pensions and Other Retirement Benefits</b>				
01	<i>Civil</i>			
117	Government Contribution for Defined Contribution Pension Scheme			
01	Government Contribution			
	O	30,115.00		
	R	(-)5,252.87	24,862.13	24,861.03
				(-)1.10

Reduction in provision by re-appropriation (₹334.95 lakh) was due to requirement of less fund under Pensionary Charges and surrender (₹4,917.92 lakh) also from Pensionary Charges was made without assigning any reason.

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

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

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2054 Treasury and Accounts</b>			
<b>Administration</b>			
097 Treasury Establishment			
01 Establishment Charges			
O 2,588.71			
R 379.01	2,967.72	2,960.63	(-)7.09

Augmentation of provision by re-appropriation was the net effect of increase of ₹504.04 lakh mainly towards Office Expenses and Other Revenue Expenditure and decrease of ₹125.03 lakh under Allowances and Fuels and Lubricants due to requirement of more/ less funds under respective heads.

Savings were reportedly mainly under Pensionary Charges and Printing due to no requirement of fund.

**Capital:**

7.2.1 As the overall expenditure of ₹366.34 lakh fell far short of the original provision of ₹800.00 lakh in the grant, provision made through original grant proved excessive.

7.2.2 Out of the available savings of ₹433.66 lakh (54.21 *per cent* of the total provision) in the grant, ₹344.69 lakh (79.48 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

7.2.3 Savings of ₹227.75 lakh and ₹245.58 lakh constituting 48.98 *per cent* and 44.19 *per cent* of the total provision had also occurred under the Capital Section of this grant in 2022-23 and 2023-24 respectively.

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

7.2.4 Savings occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 4070 Capital Outlay on Other Administrative Services</b>			
001 Direction and Administration			
04 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
O 500.00			
R (-)294.69	205.31	193.70	(-)11.61

Reduction in provision by surrender was due to requirement of less fund mainly under Furniture & Fixtures and Machinery and Equipment.

Savings were reportedly due to late receipt of bills.

<b>(ii) 7610 Loans to Government Servants <i>etc.</i></b>			
201 House Building Advances			
01 House Building			
O 250.00			
R (-)50.00	200.00	126.90	(-)73.10

Reduction in provision by surrender was due to requirement of less fund under Loans and Advances.

Reasons for the savings have not been intimated (July 2025).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2055 Police</b>				
<b>2235 Social Security and Welfare</b>				
Original	14,82,29,11			
Supplementary	30	14,82,29,41	13,63,27,88	(-)1,19,01,53
Amount surrendered during the year (31 March 2025)				88,67,98

**Capital**

**Major Head:**

**4055 Capital Outlay on Police**

Original	1,57,46,00			
Supplementary	31,31,86	1,88,77,86	1,75,16,32	(-)13,61,54
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**8.1.1** As the overall expenditure of ₹1,36,327.88 lakh fell short of the original provision of ₹1,48,229.11 lakh in the grant, supplementary provision of ₹0.30 lakh obtained in March 2025 proved totally unnecessary.

**8.1.2** Out of the available savings of ₹11,901.53 lakh in the grant, ₹8,867.98 lakh (74.51 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**8.1.3** Savings of ₹7,490.87 lakh constituting 5.80 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**GRANT NO. 8 HOME DEPARTMENT – Contd.****8.1.4 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2055 Police</b>			
104 Special Police			
01 Armed Police Battalion			
O 21,124.18			
R (-)1,612.95	19,511.23	19,281.34	(-)229.89

Reduction in provision by re-appropriation was the net effect of decrease of ₹ two lakh under Printing and Publication and Rent for others and increase of ₹122.80 lakh mainly towards Leave Travel Concession and Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹1,733.75 lakh mainly from Allowances and Office Expenses was made without assigning any reason.

<b>(ii) 2055 Police</b>			
104 Special Police			
02 India Reserve Battalion			
O 46,373.21			
R (-)1,839.14	44,534.07	43,600.81	(-)933.26

Reduction in provision by re-appropriation was the net effect of decrease of ₹149.59 lakh mainly under Office Expenses and Domestic Travel Expenses and increase of ₹745.23 lakh mainly towards Salaries and Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹2,434.78 lakh from Allowances and Other Revenue Expenditure was made without assigning any reason.

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

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(iii) 2055 Police</b>				
109	District Police			
01	Establishment Expenses			
	O	61,159.08		
	R	(-7,211.02)	53,948.06	52,568.58
				(-)1,379.48

Reduction in provision by re-appropriation was the net effect of decrease of ₹9,690.16 lakh mainly under Salaries and Allowances and increase of ₹3,140.94 lakh mainly towards Office Expenses and Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹661.80 lakh from Salaries was made without assigning any reason.

The department stated (July 2025) that the actual expenditure under this head was ₹52,620.86 lakh and savings were stated to be the residual savings under Salaries (due to non-payment of MACP, HRA, arrears, leave encashment and suspension of police personnel's), DTE, Office Expenses, LTC *etc.* But as per accounts, the expenditure under this head was ₹52,568.58 lakh.

<b>(iv) 2055 Police</b>				
114	Wireless and Computers			
01	Establishment Expenses			
	O	7,199.19		
	R	(-)646.17	6,553.02	6,325.88
				(-)227.14

Reduction in provision by re-appropriation was the net effect of decrease of ₹708.72 lakh mainly under Repair and Maintenance and Allowances and increase of ₹73.69 lakh mainly towards Leave Travel Concession and Reward due to requirement of less/ more funds under respective heads and surrender of ₹11.14 lakh from Other Revenue Expenditure was made without assigning any reason.

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

<b>(v) 03 Centrally Sponsored Schemes</b>				
<b>2055 Police</b>				
115	Modernisation of Police Force			
03	Modernisation of Police Force (Police Head Quarters)			
	O	500.00		
	R	(-)500.00	...	...
			...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Grants-in-Aid-General (Central Share and State Share).

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(vi) 03	Centrally Sponsored Schemes			
	<b>2055 Police</b>			
116	Forensic Science			
01	Forensic Science Laboratory			
	O	350.00		
	R	(-)350.00	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Grants-in-Aid General (Central Share).

(vii) 04	State Plan Schemes			
	<b>2055 Police</b>			
108	State Headquarters Police			
01	Schemes under BA/ SDS			
	O	2,350.00		
	R	(-)1,598.28	751.72	1,253.78
				(+)502.06

Reduction in provision by re-appropriation was the net effect of decrease of ₹33.28 lakh under Office Expenses and increase of ₹10.00 lakh towards Other Revenue Expenditure due to requirement of less/ more funds under respective heads and surrender of ₹1,575.00 lakh from Minor Civil and Electric Works and Materials and Supplies was made without assigning any reason.

The department stated (July 2025) that the actual budget grant under this head was ₹1,351.24 lakh and ₹1,253.78 lakh was utilised by the department after obtaining expenditure authorisation from the Finance Department, Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by Finance Department, Government of Arunachal Pradesh.

The excess expenditure was incurred without the approval of the Legislative Assembly.

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

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2055 Police</b>				
001	Direction and Administration			
01	Headquarters Establishment			
	O	6,235.74		
	R	1,321.56	7,557.30	7,157.76
				(-)399.54

Augmentation of provision by re-appropriation (₹3,773.07 lakh) was due to requirement of more fund mainly towards Salaries and Other Revenue Expenditure and surrender (₹2,451.51 lakh) mainly from Materials and Supplies and Office Expenses was made without assigning any reason.

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

<b>(ii) 2055 Police</b>				
001	Direction and Administration			
03	Arunachal Pradesh State Human Rights Commission (APSHRC)			
	S	0.30		
	R	152.50	152.80	147.38
				(-)5.42

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

Savings were stated (July 2025) as the residual savings under Grants-in-Aid Salary and Non-Salary.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iii) <b>2055 Police</b>				
104	Special Police			
03	Deployment Charges of Central Armed Police Force(CAPF)			
	O	890.00		
	R	1,111.44	2,001.44	2,001.44
				...

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

(iv) <b>2055 Police</b>				
117	Internal Security			
01	Establishment Expenses			
	O	1,732.54		
	R	2,192.14	3,924.68	3,559.34
				(-)365.34

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,217.14 lakh towards Allowances and Salaries and decrease of ₹25.00 lakh under Other Revenue Expenditure due to requirement of more/ less funds under respective heads.

Savings were stated (July 2025) as the residual savings under Salaries.

(v) <b>2235 Social Security and Welfare</b>				
60	<i>Other Social Security and Welfare Programmes</i>			
200	Other Programmes			
08	Establishment of Rajya Sainik Board			
	O	29.53		
	R	20.61	50.14	63.39
				(+)13.25

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

The department stated (July 2025) that the actual budget grant under this head was ₹81.28 lakh as per the Revised Estimate received from the Finance Department (Budget), Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

The excess expenditure was incurred without the approval of the Legislative Assembly.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(vi) 04	State Plan Schemes			
	<b>2235 Social Security and Welfare</b>			
60	<i>Other Social Security and Welfare Programmes</i>			
200	Other Programmes			
10	Schemes under BA/ SDS			
	O	240.00		
	R	100.00	340.00	(-)0.01

Augmentation of provision by re-appropriation was the net effect of increase of ₹105.00 lakh mainly towards Office Expenses and Materials and Supplies and decrease of ₹ five lakh under Printing and Publication due to requirement of more/ less funds under respective heads.

**Capital:**

**8.2.1** In view of the overall savings of ₹1,361.54 lakh (7.21 *per cent* of the total provision) in the grant, supplementary provision of ₹3,131.86 lakh obtained in March 2025 proved excessive.

**8.2.2** No part of the available savings of ₹1,361.54 lakh was anticipated for surrender during the year.

**8.2.3** Savings occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 03	Centrally Sponsored Schemes			
	<b>4055 Capital Outlay on Police</b>			
207	State Police			
06	Forensic Science Laboratory			
	O	150.00		
	R	(-)150.00	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Machinery and Equipment (Central Share).

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

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(ii) 04 State Plan Schemes			
<b>4055 Capital Outlay on Police</b>			
216 Other Police Organisations			
02 Creation of Assets under BA/ SDS			
O 15,496.00			
S 1,144.68			
R (-)100.00	16,540.68	15,286.70	(-)1,253.98

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,113.22 lakh under Infrastructural Assets and Motor Vehicles and increase of ₹4,013.22 lakh towards Buildings and Structures and Information, Computer, Telecommunications (ICT) equipment due to requirement of less/ more funds under respective heads.

The department stated (July 2025) that the actual budget grant under this head was ₹15,403.16 lakh and actual expenditure under this head was ₹15,291.36 lakh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh and as per accounts, the expenditure under this head was ₹15,286.70 lakh.

**GRANT NO. 8 HOME DEPARTMENT – Concl.**

8.2.4 Savings mentioned at note 8.2.3 were partly offset by excess mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 4055 Capital Outlay on Police</b>			
207 State Police			
12 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
O	100.00		
S	1,280.00		
R	150.00	1,530.00	1,424.71
			(-)105.29

Augmentation of provision by re-appropriation was the net effect of increase of ₹180.00 lakh towards Information, Computer, Telecommunications (ICT) equipment and Machinery and Equipment and decrease of ₹30.00 lakh under Furniture & Fixtures and Motor Vehicles due to requirement of more/ less funds under respective heads.

Savings were stated (July 2025) to be the residual savings under object heads Machinery and Equipment, Information, Computer, Telecommunications (ICT) equipment and Furniture & Fixtures.

<b>(ii) 04 State Plan Schemes</b>			
<b>4055 Capital Outlay on Police</b>			
207 State Police			
13 Schemes under Road Safety			
R	100.00	100.00	98.90
			(-)1.10

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

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2013 Council of Ministers</b>				
<b>2052 Secretariat-General Services</b>				
Original	7,80,00			
Supplementary	29,65	8,09,65	6,74,54	(-)1,35,11
Amount surrendered during the year (31 March 2025)				1,18,00

**Capital**

**Major Heads:**

**4070 Capital Outlay on Other Administrative Services**

**4075 Capital Outlay on Miscellaneous General Services**

Original	25,00,00	25,00,00	8,17,08	(-)16,82,92
Amount surrendered during the year (31 March 2025)				16,80,70

**Notes and Comments:**

**Revenue:**

**9.1.1** As the overall expenditure of ₹674.54 lakh fell short of the original provision of ₹780.00 lakh in the grant, supplementary provision of ₹29.65 lakh obtained in March 2025 proved totally unnecessary.

**9.1.2** Out of the available savings of ₹135.11 lakh in the grant, ₹118.00 lakh (87.34 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**9.1.3** Savings of ₹2,720.20 lakh and ₹3,136.30 lakh constituting 74.52 *per cent* and 82.53 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2013 Council of Ministers</b>				
106	Cabinet Secretariat			
05	Purchase of Vehicle for Council of Ministers			
O	390.00			
S	16.93			
R	(-)50.00	356.93	356.44	(-)0.49

Reduction in provision by re-appropriation was the net effect of decrease of ₹63.00 lakh under Other Revenue Expenditure and Office Expenses and increase of ₹63.00 lakh towards Repair and Maintenance and Fuels and Lubricants due to requirement of less/ more funds under respective heads and surrender of ₹50.00 lakh from Office Expenses was made without assigning any reason.

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

090	Secretariat			
09	Expenditure for Secretariat			
O	390.00			
S	12.72			
R	(-)68.00	334.72	318.11	(-)16.61

Reduction in provision by re-appropriation was the net effect of decrease of ₹63.00 lakh under Other Revenue Expenditure and Office Expenses and increase of ₹63.00 lakh mainly towards Repair and Maintenance and Fuels and Lubricants due to requirement of less/ more funds under respective heads and surrender of ₹68.00 lakh from Office Expenses and Repair and Maintenance was made without assigning any reason.

Reasons for the savings have not been intimated (July 2025).

**Capital:**

**9.2.1** As the overall expenditure of ₹817.08 lakh fell far short of the original provision of ₹2,500.00 lakh in the grant, provision made through original grant proved excessive.

**9.2.2** Out of the available savings of ₹1,682.92 lakh (67.32 *per cent* of the total provision) in the grant, ₹1,680.70 lakh (99.87 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**9.2.3** Savings of ₹41.51 lakh constituting 11.49 *per cent* of the total provision had occurred under the Capital Section of this grant in 2023-24 also.

**GRANT NO. 9 SECRETARIAT TRANSPORT – Concl'd.****9.2.4 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 4070 Capital Outlay on Other Administrative Services</b>			
001 Direction and Administration			
04 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
O 1,500.00			
R (-)852.80	647.20	645.68	(-)1.52

Reduction in provision by re-appropriation was the net effect of decrease of ₹54.43 lakh under Motor Vehicles and increase of ₹10.00 lakh towards Furniture & Fixtures due to requirement of less/ more funds under respective heads and surrender of ₹808.37 lakh from Information, Computer, Telecommunications (ICT) equipment and Motor Vehicles was made without assigning any reason.

<b>(ii) 4075 Capital Outlay on Miscellaneous General Services</b>			
001 Direction and Administration			
01 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
O 1,000.00			
R (-)827.90	172.10	171.40	(-)0.70

Reduction in provision by re-appropriation (₹44.43 lakh) was due to requirement of more fund towards Motor Vehicles and Furniture & Fixtures and surrender (₹872.33 lakh) from Motor Vehicles and Information, Computer, Telecommunications (ICT) equipment was made without assigning any reason.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2235</b>	<b>Social Security and Welfare</b>			
<b>2236</b>	<b>Nutrition</b>			
Original	4,26,37,17			
Supplementary	43,26,65	4,69,63,82	3,34,00,60	(-)1,35,63,22
Amount surrendered during the year				...

**Capital**

**Major Heads:**

<b>4235</b>	<b>Capital Outlay on Social Security and Welfare</b>			
<b>4250</b>	<b>Capital Outlay on other Social Services</b>			
Original	16,03,33			
Supplementary	13,77,28	29,80,61	18,97,50	(-)10,83,11
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**11.1.1** As the overall expenditure of ₹33,400.60 lakh fell short of the original provision of ₹42,637.17 lakh in the grant, supplementary provision of ₹4,326.65 lakh obtained in March 2025 proved totally unnecessary.

**11.1.2** No part of the available savings of ₹13,563.22 lakh (28.88 *per cent* of the total provision) was anticipated for surrender during the year.

**GRANT NO. 11 WOMEN AND CHILD DEVELOPMENT – Contd.****11.1.3 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
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**(i) 2235 Social Security and Welfare**02 *Social Welfare*

001 Direction and Administration

01 Establishment Expenses

O 4,227.28

R (-)171.64

4,055.64

4,055.64

...

Reduction in provision by re-appropriation was the net effect of decrease of ₹209.44 lakh mainly under Allowances and Salaries and increase of ₹37.80 lakh mainly towards Leave Travel Concession and Office Expenses due to requirement of less/ more funds under respective heads.

**(ii) 2235 Social Security and Welfare**02 *Social Welfare*

200 Other Programmes

01 Women and Child Services

O 2,832.18

R (-)232.00

2,600.18

2,600.18

...

Reduction in provision by re-appropriation was the net effect of decrease of ₹275.10 lakh under Allowances and Salaries and increase of ₹43.10 lakh mainly towards Office Expenses and Minor Civil and Electric Works due to requirement of less/ more funds under respective heads.

**(iii) 03 Centrally Sponsored Schemes****2235 Social Security and Welfare**02 *Social Welfare*

102 Child Welfare

01 Integrated Child Protection Schemes

O 2,250.00

R 1,125.15

3,375.15

1,733.30

(-)1,641.85

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,914.93 lakh towards Grants-in-Aid Salaries (Central Share and State Share) and decrease of ₹789.78 lakh under Grants-in-Aid General (Central Share and State Share) due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-release of fund by the Government of India for which budget provision was kept during finalisation of Revised Estimate 2024-25.

**GRANT NO. 11 WOMEN AND CHILD DEVELOPMENT – Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) 03 Centrally Sponsored Schemes <b>2235 Social Security and Welfare</b> 02 <i>Social Welfare</i> 102 Child Welfare 03 Integrated Child Development Schemes (Anganwadi Services)			
O	1,100.00		
R	(-1,100.00	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Other Revenue Expenditure (Central Share and State Share).

(v) 03 Centrally Sponsored Schemes <b>2235 Social Security and Welfare</b> 02 <i>Social Welfare</i> 102 Child Welfare 07 Integrated Child Development Schemes (Training)			
O	480.00		
R	(-)480.00	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Salaries (Central Share and State Share).

(vi) 03 Centrally Sponsored Schemes <b>2235 Social Security and Welfare</b> 02 <i>Social Welfare</i> 102 Child Welfare 08 Poshan Abhiyaan			
O	2,000.00		
R	(-)1,900.00	100.00	72.55
			(-)27.45

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

Savings were reportedly due to non-release of fund by the Government of India for which budget provision was kept during finalisation of Revised Estimate 2024-25.

**GRANT NO. 11 WOMEN AND CHILD DEVELOPMENT – Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(vii) 03 Centrally Sponsored Schemes			
<b>2235 Social Security and Welfare</b>			
02 <i>Social Welfare</i>			
102 Child Welfare			
09 Non- Institutional Care- Sponsored/Foster care/After care			
O	2,010.00		
R	(-) <i>536.40</i>	1,473.60	412.56
			(-) <i>1,061.04</i>

Reduction in provision by re-appropriation was the net effect of decrease of ₹540.00 lakh under Grants-in-Aid General (Top Up) and increase of ₹3.60 lakh towards Grants-in-Aid General (Central Share and State Share) due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-release of fund by the Government of India for which budget provision was kept during finalisation of Revised Estimate 2024-25.

(viii) 03 Centrally Sponsored Schemes			
<b>2235 Social Security and Welfare</b>			
02 <i>Social Welfare</i>			
102 Child Welfare			
10 Child Care Institution (Juvenile Justice Board and Child Welfare Committee)			
O	1,184.00		
R	(-) <i>1,184.00</i>	...	...
			...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Grants for creation of Capital Assets (Top Up, Central Share and State Share).

(ix) 03 Centrally Sponsored Schemes			
<b>2235 Social Security and Welfare</b>			
02 <i>Social Welfare</i>			
102 Child Welfare			
12 Child Helpline			
O	1,163.00		
R	(-) <i>1,163.00</i>	...	...
			...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Grants-in-Aid Salaries (Central Share).

## GRANT NO. 11 WOMEN AND CHILD DEVELOPMENT – Contd.

Serial Head Number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(x) 03	Centrally Sponsored Schemes			
	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	102 Child Welfare			
	13 Anganwadi Services (Salary)			
	O	17,100.00		
	R	139.16	17,239.16	16,445.51
				(-793.65)

Augmentation of provision by re-appropriation was due to requirement of more fund towards Salaries (Top Up, Central Share and State Share).

(xi) 03	Centrally Sponsored Schemes			
	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	102 Child Welfare			
	14 Schemes for Adolescent Girls			
	O	590.00		
	R	(-101.04)	488.96	45.96
				(-443.00)

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

(xii) 03	Centrally Sponsored Schemes			
	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	102 Child Welfare			
	16 Scheme for Care and Support to Victims under Section 4 & 6 of POCSO Act, 2012			
	S	250.00	250.00	...
				(-250.00)

**GRANT NO. 11 WOMEN AND CHILD DEVELOPMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xiii) 03	Centrally Sponsored Schemes			
	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	103 Women's Welfare			
	03 Poshan Abhiyan			
	S	340.63		
	R	1,703.23	2,043.86	...
				(-)2,043.86

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

Reasons for the savings at serial numbers (x) to (xiii) have not been intimated (July 2025).

(xiv) 03	Centrally Sponsored Schemes			
	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	103 Women's Welfare			
	04 Beti Bachao Beti Padhao (BBBP)			
	O	600.00		
	R	(-)600.00	...	...
				...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Grants-in-Aid General (Central Share).

(xv) 03	Centrally Sponsored Schemes			
	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	103 Women's Welfare			
	05 One Stop Centre (OSC)			
	O	981.00		
	R	243.12	1,224.12	496.16
				(-)727.96

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

**GRANT NO. 11 WOMEN AND CHILD DEVELOPMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xvi) 03	Centrally Sponsored Schemes			
	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	103 Women's Welfare			
	06 Women Helpline			
	O	90.00		
	R	1.75	45.13	(-46.62)
		91.75		

Augmentation of provision by re-appropriation was the net effect of increase of ₹89.65 lakh towards Grants-in-Aid Salaries (Central Share) and decrease of ₹87.90 lakh under Grants-in-Aid General (Central Share) due to requirement of more/ less funds under respective heads.

(xvii) 03	Centrally Sponsored Schemes			
	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	103 Women's Welfare			
	08 Shakti Sadan (Merging Swadhar and Ujjwala Scheme)			
	O	120.00		
	R	3.06	5.06	(-118.00)
		123.06		

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

(xviii) 03	Centrally Sponsored Schemes			
	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	103 Women's Welfare			
	09 Shakti Niwas			
	O	180.00		
	R	151.96	148.52	(-183.44)
		331.96		

Augmentation of provision by re-appropriation was the net effect of increase of ₹331.96 lakh towards Grants-in-Aid General (Central Share and State Share) and Grants-in-Aid Salaries (Central Share and State Share) and decrease of ₹180.00 lakh under Other Revenue Expenditure (Central Share and State Share) due to requirement of more/ less funds under respective heads.

**GRANT NO. 11 WOMEN AND CHILD DEVELOPMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xix) 03	Centrally Sponsored Schemes			
	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	103 Women's Welfare			
	10 Palna-Creche Facility			
	O	120.00		
	R	(-)120.00	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Grants-in-Aid Salaries (Central Share) and Grants-in-Aid General (State Share).

(xx) 03	Centrally Sponsored Schemes			
	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	103 Women's Welfare			
	11 Pradhan Mantri Matru Vandhana Yojana (PMMVY)			
	O	340.00		
	R	3.42	343.42	220.16
				(-)123.26

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

(xxi) 03	Centrally Sponsored Schemes			
	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	103 Women's Welfare			
	12 Hub for Empowerment of Women			
	O	610.00		
	R	14.78	624.78	15.60
				(-)609.18

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

(xxii) 03	Centrally Sponsored Schemes			
	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	103 Women's Welfare			
	14 Training			
	S	523.57	523.57	41.00
				(-)482.57

**GRANT NO. 11 WOMEN AND CHILD DEVELOPMENT – Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xxiii) 03 Centrally Sponsored Schemes <b>2235 Social Security and Welfare</b> 02 <i>Social Welfare</i> 103 Women's Welfare 15 Anganwadi-cum-Creches (Palna)			
S	138.65	138.65	96.45
			(-)42.20
(xxiv) 03 Centrally Sponsored Schemes <b>2235 Social Security and Welfare</b> 02 <i>Social Welfare</i> 796 Tribal Areas Sub-Plan 01 Beti Bachao Beti Padhao (BBBP)			
S	1,777.78	1,777.78	...
			(-)1,777.78
(xxv) 08 Central Plan Schemes (Fully funded by Central Government) <b>2235 Social Security and Welfare</b> 02 <i>Social Welfare</i> 102 Child Welfare 17 Child Helpline			
S	913.46	913.46	530.35
			(-)383.11

Savings at serial numbers (xv) to (xviii) and (xx) to (xxv) were reportedly due to non-release of fund by the Government of India for which budget provision was kept during finalisation of Revised Estimate 2024-25.

**GRANT NO. 11 WOMEN AND CHILD DEVELOPMENT – Contd.**

**11.1.4** Savings mentioned at note **11.1.3** were partly offset by excess mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 03 Centrally Sponsored Schemes <b>2235 Social Security and Welfare</b> 02 <i>Social Welfare</i> 102 Child Welfare 15 Creation of Capital Assets (Construction of CCIs including JJRs and CWCs)	R 532.98	532.98	70.41
			(-)462.57

Creation of provision by re-appropriation was due to requirement of more fund towards Grants for creation of Capital Assets (Central Share and State Share).

(ii) 03 Centrally Sponsored Schemes <b>2235 Social Security and Welfare</b> 02 <i>Social Welfare</i> 796 Tribal Areas Sub-Plan 12 Integrated Child Development Schemes (Anganwadi Services)	O 900.00 R 3,263.51	4,163.51	2,130.10	(-)2,033.41
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Augmentation of provision by re-appropriation was due to requirement of more fund mainly towards Other Revenue Expenditure (Central Share and State Share) and Rent, Rates and Taxes for Land and Buildings (Central Share and State Share).

Savings at serial numbers (i) and (ii) were reportedly due to non-release of fund by the Government of India for which budget provision was kept during finalisation of Revised Estimate 2024-25.

**GRANT NO. 11 WOMEN AND CHILD DEVELOPMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iii) 04	State Plan Schemes			
	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	200 Other programmes			
	09 Schemes under BA/ SDS			
	O	1,054.71		
	R	(-) <i>310.84</i>	743.87	1,104.95
				(+) <i>361.08</i>

Reduction in provision by re-appropriation was the net effect of decrease of ₹637.51 lakh under Other Revenue Expenditure and Grants for creation of Capital Assets and increase of ₹326.67 lakh towards Grants-in-Aid General and Grants-in-Aid Salaries due to requirement of less/ more funds under respective heads.

The department stated (July 2025) that the actual budget grant under this head was ₹1,104.95 lakh and accordingly expenditure was incurred. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

The excess expenditure was incurred without the approval of the Legislative Assembly.

(iv) 03	Centrally Sponsored Schemes			
	<b>2236 Nutrition</b>			
	02 <i>Distribution of Nutritious Food and Beverages</i>			
	101 Special Nutrition Programmes			
	03 Purchase of Food Grains			
	O	2,700.00		
	R	43.08	2,743.08	2,743.08
				...

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

**GRANT NO. 11 WOMEN AND CHILD DEVELOPMENT – Concltd.****Capital:**

**11.2.1** In view of the overall savings of ₹1,083.11 lakh (36.34 *per cent* of the total provision) in the grant, supplementary provision of ₹1,377.28 lakh obtained in March 2025 proved excessive.

**11.2.2** No part of the available savings of ₹1,083.11 lakh was anticipated for surrender during the year.

**11.2.3** Savings of ₹118.70 lakh and ₹1,842.64 lakh constituting 22.68 *per cent* and 51.53 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**11.2.4** Savings occurred mainly under:

Serial Head Number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
<b>4235 Capital Outlay on Social Security and Welfare</b>			
02 Social Welfare			
103 Women's Welfare			
01 Creation of Assets under BA/ SDS			
O	1,598.33		
S	1,340.61		
R	5.00	2,943.94	1,860.83
			(-)1,083.11

Augmentation of provision by re-appropriation was due to requirement of more fund towards Buildings and Structures.

The department stated (July 2025) that the actual budget grant under this head was ₹2,822.86 lakh and there was a savings of ₹962.03 lakh. Savings were reportedly due to allotment of fund of ₹919.04 lakh under SASCI in Revised Estimate 2024-25 by the Finance Department (Budget), Government of Arunachal Pradesh and non utilisation of ₹52.87 lakh provided for construction of 50 Capacity Home at Yupia, Papum Pare District.

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

		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2235 Social Security and Welfare</b>				
<i>Original</i>	<i>7,00,00</i>	<i>7,00,00</i>	<i>5,00,00</i>	<i>(-)2,00,00</i>
<i>Amount surrendered during the year (31 March 2025)</i>				<i>2,00,00</i>

**Notes and Comments:**

**Revenue:**

**12.1.1** As the overall expenditure of ₹500.00 lakh fell far short of the original provision of ₹700.00 lakh in the appropriation, provision made through original appropriation proved excessive.

**12.1.2** The entire savings of ₹200.00 lakh (28.57 per cent of the total provision) was precisely anticipated and surrendered in March 2025.

**12.1.3** Savings occurred mainly under:

<b>Serial Head Number</b>		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>2235 Social Security and Welfare</b>			
60	<i>Other Social Security and Welfare Programmes</i>			
200	<i>Other Programmes</i>			
11	<i>Payment Against Human Right Violation</i>			
	<i>O</i>	<i>40.00</i>		
	<i>R</i>	<i>(-)30.00</i>	<i>10.00</i>	<i>10.00</i>
				<i>...</i>

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

**APPROPRIATION NO. 12 SOCIAL SECURITY AND WELFARE – Contd.**

<b>Serial Head Number</b>		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(ii) <b>2235 Social Security and Welfare</b>				
60	<i>Other Social Security and Welfare Programmes</i>			
200	Other Programmes			
13	Workman Compensation			
	<i>O</i>		50.00	
	<i>R</i>		(-)30.98	
		19.02	19.02	...

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

(iii) <b>2235 Social Security and Welfare</b>				
60	<i>Other Social Security and Welfare Programmes</i>			
200	Other Programmes			
14	Payment on Victim Compensation Scheme			
	<i>O</i>		500.00	
	<i>R</i>		(-)171.96	
		328.04	328.04	...

Reduction in provision by re-appropriation (₹32.94 lakh) was due to requirement of less fund under Other Revenue Expenditure and surrender (₹139.02 lakh) also from Other Revenue Expenditure was made without assigning any reason.

**APPROPRIATION NO. 12 SOCIAL SECURITY AND WELFARE – Concl'd.**

*12.1.4* Savings mentioned at note *12.1.3* were partly offset by excess mainly under:

<b>Serial Head Number</b>	<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>2235 Social Security and Welfare</b>			
60 <i>Other Social Security and Welfare Programmes</i>			
200 Other Programmes			
04 Payment of Compensation Under M.V. Act (No Fault Liability)			
<i>O</i>	<i>70.00</i>		
<i>R</i>	<i>27.94</i>	<i>97.94</i>	<i>97.94</i> ...

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

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2047</b>	<b>Other Fiscal Services</b>			
<b>2054</b>	<b>Treasury and Accounts Administration</b>			
<b>2071</b>	<b>Pensions and Other Retirement Benefits</b>			
Original	20,15,94,45			
Supplementary	2,01,43,81	22,17,38,26	19,29,01,80	(-)2,88,36,46
Amount surrendered during the year (31 March 2025)				50,00
<b>Capital</b>				
<b>Major Heads:</b>				
<b>4070</b>	<b>Capital Outlay on Other Administrative Services</b>			
<b>4075</b>	<b>Capital Outlay on Miscellaneous General Services</b>			
Original	1,05,00	1,05,00	47,22	(-)57,78
Amount surrendered during the year (31 March 2025)				57,36

**Notes and Comments:**

**Revenue:**

**13.1.1** As the overall expenditure of ₹1,92,901.80 lakh fell short of the original provision of ₹2,01,594.45 lakh in the grant, supplementary provision of ₹20,143.81 lakh obtained in March 2025 proved totally unnecessary.

**13.1.2** Out of the available savings of ₹28,836.46 lakh in the grant, ₹50.00 lakh (0.17 per cent of the total savings) only was anticipated and surrendered in March 2025.

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

**13.1.3** Savings of ₹28,206.76 lakh and ₹53,697.58 lakh constituting 15.74 *per cent* and 23.85 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**13.1.4** Savings occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2047 Other Fiscal Services</b>				
103	Promotion of Small Savings			
01	Establishment Charges			
	O	238.88		
	R	(-)6.11	219.71	(-)13.06
		232.77		

Reduction in provision by re-appropriation was the net effect of decrease of ₹24.96 lakh under Salaries and increase of ₹18.85 lakh mainly towards Other Revenue Expenditure and Repair and Maintenance due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-finalisation of MACP owing to non-clearance from Departmental Promotion Committee and submission of less number of TA and LTC bills by the officers/officials of Directorate of Small Savings.

**(ii) 2054 Treasury and Accounts****Administration**

098 Local Fund Audit

01 Establishment Charges of Director of Audit and Pension

O 884.22

S 106.71

R (-)38.64

952.29

864.76

(-)87.53

Reduction in provision by re-appropriation was the net effect of decrease of ₹91.86 lakh under Salaries and Allowances and increase of ₹103.22 lakh mainly towards Other Revenue Expenditure and Grants-in-Aid Salaries due to requirement of less/ more funds under respective heads and surrender (₹50.00 lakh) from Allowances was made without assigning any reason.

Savings were reportedly mainly under object heads Salaries, Wages and Allowances.

## GRANT NO. 13 AUDIT AND PENSION – Contd.

Serial Head Number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) <b>2071 Pensions and Other Retirement Benefits</b>			
<i>01 Civil</i>			
101 Superannuation and Retirement Allowances			
01 Ordinary Pension			
O	69,137.00		
S	6,913.70	76,050.70	68,536.53
			(-)7,514.17
(iv) <b>2071 Pensions and Other Retirement Benefits</b>			
<i>01 Civil</i>			
102 Commuted Value of Pensions			
01 Ordinary Pension			
O	28,714.16		
S	2,871.41	31,585.57	28,565.85
			(-)3,019.72
(v) <b>2071 Pensions and Other Retirement Benefits</b>			
<i>01 Civil</i>			
104 Gratuities			
01 Payment of Gratuities			
O	75,395.30		
S	7,539.52	82,934.82	71,256.92
			(-)11,677.90
(vi) <b>2071 Pensions and Other Retirement Benefits</b>			
<i>01 Civil</i>			
105 Family Pensions			
01 Ordinary Pension			
O	3,139.65		
S	313.95	3,453.60	3,356.52
			(-)97.08
(vii) <b>2071 Pensions and Other Retirement Benefits</b>			
<i>01 Civil</i>			
111 Pensions to Legislators			
01 Members of Legislative Assembly			
O	2,571.03		
S	257.10	2,828.13	2,733.69
			(-)94.44

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

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(viii) 2071 Pensions and Other Retirement</b>			
<b>Benefits</b>			
<i>01 Civil</i>			
115	Leave Encashment Benefits		
01	Leave Encashment on Retirement or Death or Termination of Service <i>etc.</i>		
O	21,414.21		
S	2,141.42	23,555.63	17,174.13
			(-)6,381.50

While furnishing the reasons for the savings at serial numbers (iii) to (viii), the department stated (July 2025) that the Directorate of Audit and Pension issues Pension Payment Orders (PPO) according to the option of the pensioners and major portion of the expenditure is incurred outside the state as pensioners are scattered all over India including Nepal and hence department is not in a position to furnish specific reason for savings/excess on pension and other retirement benefits.

**13.1.5** Savings mentioned at note **13.1.4** were partly offset by excess mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 03 Centrally Sponsored Schemes</b>			
<b>2054 Treasury and Accounts</b>			
<b>Administration</b>			
098	Local Fund Audit		
03	Social Audit under MGNREGA		
O	45.00		
R	(-)5.25	39.75	138.75
			(+)99.00

Reduction in provision by re-appropriation was the net effect of decrease of ₹45.00 lakh under Other Revenue Expenditure and increase of ₹39.75 lakh towards Grants-in-Aid General due to requirement of less/ more funds under respective heads.

Excess was reportedly due to release of State Share of ₹98.99 lakh under Mahatma Gandhi National Rural Guarantee Program - Social Audit unit vide Letter No. SPMU-11011/21/2024(E-189133) dated: 29 March 2025 which was not incorporated during finalisation of Revised Estimate 2024-25.

The excess expenditure was incurred without the approval of the Legislative Assembly.

**GRANT NO. 13 AUDIT AND PENSION – Concl'd.****Capital:**

**13.2.1** As the overall expenditure of ₹47.22 lakh fell far short of the original provision of ₹105.00 lakh in the grant, provision made through original grant proved excessive.

**13.2.2** Out of the available savings of ₹57.78 lakh (55.03 *per cent* of the total provision) in the grant, ₹57.36 lakh (99.27 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**13.2.3** Savings occurred mainly under:

Serial Head Number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
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**(i) 4070 Capital Outlay on Other****Administrative Services**

001 Direction and Administration

01 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and ICT equipment *etc.* for Divisional Commissioners

O 15.00

R (-)10.00

5.00

4.97

(-)0.03

Reduction in provision by re-appropriation (₹7.64 lakh) was due to requirement of less fund under Motor Vehicles and Furniture & Fixtures and surrender (₹2.36 lakh) from Furniture & Fixtures was made without assigning any reason.

**(ii) 4075 Capital Outlay on Miscellaneous****General Services**

001 Direction and Administration

01 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment *etc.*

O 85.00

R (-)42.36

42.64

42.25

(-)0.39

Reduction in provision by re-appropriation (₹7.64 lakh) was due to requirement of more fund towards Motor Vehicles and surrender (₹50.00 lakh) from Information, Computer, Telecommunications (ICT) equipment and Furniture and Fixtures was made without assigning any reason.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2202</b>	<b>General Education</b>			
<b>2204</b>	<b>Sports and Youth Services</b>			
Original	7,13,05,85	7,13,05,85	6,35,81,88	(-)77,23,97
Amount surrendered during the year (31 March 2025)				47,64,31

**Capital**

**Major Head:**

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

Original	3,99,15,09			
Supplementary	57,45,14	4,56,60,23	4,78,20,37	(+)21,60,14
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**14.1.1** In view of the overall savings of ₹7,723.97 lakh (10.83 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**14.1.2** Out of the available savings of ₹7,723.97 lakh in the grant, ₹4,764.31 lakh (61.68 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**14.1.3** Savings of ₹22,106.33 lakh constituting 28.80 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**GRANT NO. 14 SECONDARY EDUCATION – Contd.****14.1.4 Savings occurred mainly under:**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>2202 General Education</b>				
02	<i>Secondary Education</i>			
109	Government Secondary Schools			
07	District Establishment			
O	51,125.70			
R	189.94	51,315.64	50,647.46	(-)668.18

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,021.66 lakh mainly towards Salaries and Office Expenses and decrease of ₹2,831.72 lakh mainly under Allowances and Repair and Maintenance due to requirement of more/ less funds under respective heads.

Reasons for the savings have not been intimated (July 2025).

(ii) <b>2202 General Education</b>				
04	<i>Adult Education</i>			
001	Direction and Administration			
01	District Establishment			
O	2,086.16			
R	(-)558.69	1,527.47	1,524.92	(-)2.55

Reduction in provision by re-appropriation was the net effect of decrease of ₹644.69 lakh mainly under Allowances and Salaries and increase of ₹86.00 lakh mainly towards Office Expenses and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

(iii) 03	Centrally Sponsored Schemes			
<b>2202 General Education</b>				
02	<i>Secondary Education</i>			
101	Inspection			
01	New India Literacy Programme			
O	65.00			
R	(-)30.61	34.39	34.39	...

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

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

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) 04 State Plan Schemes			
<b>2202 General Education</b>			
02 Secondary Education			
109 Government Secondary Schools			
02 Schemes under BA/ SDS			
O 13,701.40			
R (-)4,814.40	8,887.00	7,130.89	(-)1,756.11

Reduction in provision by re-appropriation was the net effect of decrease of ₹62.69 lakh under Other Revenue Expenditure and increase of ₹12.60 lakh towards Scholarships and Grants-in-Aid General due to requirement of less/ more funds under respective heads and surrender of ₹4,764.31 lakh from Other Revenue Expenditure and Minor Civil and Electric Works was made without assigning any reason.

(v) 08 Central Plan Schemes (Fully funded by Central Government)			
<b>2202 General Education</b>			
02 Secondary Education			
796 Tribal Area Sub Plan			
02 Pre Matric Scholarship for Scheduled Tribe Students			
O 170.00			
R 72.75	242.75	...	(-)242.75

Augmentation of provision by re-appropriation was the net effect of increase of ₹89.75 lakh towards Scholarships and decrease of ₹17.00 lakh under Scholarships due to requirement of more/ less funds under respective heads.

(vi) <b>2204 Sports and Youth Services</b>			
101 Physical Education			
01 NCC/Scout & Guides Activities in School			
O 2,253.23			
R (-)100.54	2,152.69	1,865.71	(-)286.98

Reduction in provision by re-appropriation was the net effect of decrease of ₹276.70 lakh mainly under Allowances and Fuels and Lubricants and increase of ₹176.16 lakh mainly towards Salaries and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

Reasons for the savings at serial numbers (iv) to (vi) have not been intimated (July 2025).

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

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

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2202 General Education</b>			
80 General			
001 Direction and Administration			
01 Establishment Expenses			
O	1,024.49		
R	196.64	1,221.13	1,218.03
			(-)3.10

Augmentation of provision by re-appropriation was the net effect of increase of ₹283.00 lakh mainly towards Office Expenses and Other Revenue Expenditure and decrease of ₹86.36 lakh mainly under Allowances and Salaries due to requirement of more/ less funds under respective heads.

<b>(ii) 04 State Plan Schemes</b>			
<b>2204 Sports and Youth Services</b>			
104 Sports and Games			
15 Schemes under BA/ SDS			
O	864.87		
R	280.39	1,145.26	1,145.26
			...

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

**Capital:**

**14.2.1** The expenditure exceeded the grant by ₹2,160.14 lakh (Actual excess: ₹21,60,13,737); the excess requires regularisation.

**14.2.2** In view of the excess of ₹2,160.14 lakh in the grant, supplementary provision of ₹5,745.14 lakh obtained in March 2025 proved inadequate.

**14.2.3** The excess expenditure worked out to 4.73 *per cent* over the total provision.

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

14.2.4 Excess occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes			
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
01 <i>General Education</i>			
202 Secondary Education			
03 Creation of Assets under BA/ SDS			
O 39,865.09			
S 5,707.19	45,572.28	47,732.59	(+)2,160.31

Reasons for the excess have not been intimated (July 2025).

The excess expenditure was incurred without the approval of the Legislative Assembly.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2210 Medical and Public Health</b>				
Original	15,41,68,83			
Supplementary	1,47,35,31	16,89,04,14	14,93,77,08	(-)1,95,27,06
Amount surrendered during the year				...

**Capital**

**Major Head:**

**4210 Capital Outlay on Medical and  
Public Health**

Original	44,63,75			
Supplementary	18,26,40	62,90,15	53,25,13	(-)9,65,02
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**15.1.1** As the overall expenditure of ₹1,49,377.08 lakh fell short of the original provision of ₹1,54,168.83 lakh in the grant, supplementary provision of ₹14,735.31 lakh obtained in March 2025 proved totally unnecessary.

**15.1.2** No part of the available savings of ₹19,527.06 lakh was anticipated for surrender during the year.

**15.1.3** Savings of ₹10,183.96 lakh constituting 6.77 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**GRANT NO. 15 HEALTH SERVICES – Contd.****15.1.4 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
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**(i) 2210 Medical and Public Health***01 Urban Health Services-Allopathy*

001 Direction and Administration

01 Establishment Expenses

O 6,965.23

R (-)829.12 6,136.11 6,101.49 (-)34.62

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,029.12 lakh mainly under Allowances and Salaries and increase of ₹2,200.00 lakh mainly towards Other Revenue Expenditure and Materials and Supplies due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-payment of MACP arrear.

**(ii) 2210 Medical and Public Health***01 Urban Health Services-Allopathy*

104 Medical Stores Depots

01 Establishment Expenses

O 49.42

R (-)16.64 32.78 32.78 ...

Reduction in provision by re-appropriation was the net effect of decrease of ₹19.14 lakh mainly under Salaries and Allowances and increase of ₹2.50 lakh towards Office Expenses and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

**(iii) 2210 Medical and Public Health***03 Rural Health Services-Allopathy*

110 Hospitals and Dispensaries

01 Establishment Expenses

O 66,750.17

R (-)3,213.18 63,536.99 57,924.26 (-)5,612.73

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,361.30 lakh mainly under Allowances and Other Revenue Expenditure and increase of ₹1,148.12 lakh mainly towards Salaries and Minor Civil and Electric Works due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-filling up of vacant posts, non-payment of MACP arrear and leave encashment.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) <b>2210 Medical and Public Health</b>				
04	<i>Rural Health Services-Other Systems of Medicine</i>			
102	Homeopathy			
01	Establishment Expenses			
	O	3,061.32		
	R	(-)109.63	2,951.69	2,812.05
				(-)139.64

Reduction in provision by re-appropriation was the net effect of decrease of ₹182.64 lakh under Allowances and Wages and increase of ₹73.01 lakh mainly towards Leave Travel Concession and Salaries due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-filling up of vacant posts, non-payment of MACP arrear and leave encashment.

(v) <b>2210 Medical and Public Health</b>				
05	<i>Medical Education, Training and Research</i>			
105	Allopathy			
01	Training			
	O	376.03		
	R	(-)78.08	297.95	297.95
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹99.08 lakh under Allowances and Salaries and increase of ₹21.00 lakh mainly towards Office Expenses and Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

(vi) <b>2210 Medical and Public Health</b>				
06	<i>Public Health</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	810.02		
	R	(-)34.89	775.13	572.08
				(-)203.05

Reduction in provision by re-appropriation was the net effect of decrease of ₹66.82 lakh under Allowances and Wages and increase of ₹31.93 lakh mainly towards Salaries and Office Expenses due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-payment of MACP arrear.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(vii) 2210 Medical and Public Health</b>				
06	<i>Public Health</i>			
101	Prevention and Control of diseases			
01	Malaria Eradication Programme			
O	17,129.51			
R	(-)834.80	16,294.71	15,615.58	(-)679.13

Reduction in provision by re-appropriation was the net effect of decrease of ₹906.30 lakh under Allowances and Salaries and increase of ₹71.50 lakh mainly towards Office Expenses and Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-filling up of vacant posts, non-payment of MACP arrear and leave encashment.

<b>(viii) 2210 Medical and Public Health</b>				
06	<i>Public Health</i>			
101	Prevention and Control of diseases			
03	T.B. Control Programme			
O	906.30			
R	(-)46.17	860.13	825.31	(-)34.82

Reduction in provision by re-appropriation was the net effect of decrease of ₹70.47 lakh under Allowances and increase of ₹24.30 lakh mainly towards Salaries and Leave Travel Concession due to requirement of less/ more funds under respective heads.

Savings were reportedly under Salaries and Allowances due to non-filling up of vacant posts.

<b>(ix) 2210 Medical and Public Health</b>				
06	<i>Public Health</i>			
101	Prevention and Control of diseases			
04	Leprosy Control Programme			
O	684.34			
R	(-)59.08	625.26	571.12	(-)54.14

Reduction in provision by re-appropriation was the net effect of decrease of ₹71.08 lakh mainly under Allowances and Wages and increase of ₹12.00 lakh mainly towards Leave Travel Concession and Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(x) <b>2210 Medical and Public Health</b>				
06	<i>Public Health</i>			
101	Prevention and Control of diseases			
05	Mobile Eye Clinic			
	O	646.49		
	R	(-36.89)	584.16	(-25.44)
		609.60		

Reduction in provision by re-appropriation was the net effect of decrease of ₹48.29 lakh under Allowances and increase of ₹11.40 lakh mainly towards Salaries and Office Expenses due to requirement of less/ more funds under respective heads.

Savings at serial numbers (ix) and (x) were reportedly due to non-payment of MACP arrear.

(xi) <b>2210 Medical and Public Health</b>				
06	<i>Public Health</i>			
112	Public Health Education			
01	Health Education			
	O	87.89		
	R	(-11.03)	74.43	(-2.43)
		76.86		

Reduction in provision by re-appropriation was the net effect of decrease of ₹13.92 lakh under Allowances and Salaries and increase of ₹2.89 lakh mainly towards Other Revenue Expenditure and Office Expenses due to requirement of less/ more funds under respective heads.

(xii) 03	Centrally Sponsored Schemes			
	<b>2210 Medical and Public Health</b>			
	01 <i>Urban Health Services-Allopathy</i>			
	110 Hospital and Dispensaries			
	02 Ayushman Bharat - Pradhan Mantri Jan Arogya Yojana (ABPMJAY)			
	O	123.56		
	R	(-123.56)	...	...
		...	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Grants-in-Aid General.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xiii) 03	Centrally Sponsored Schemes			
	<b>2210 Medical and Public Health</b>			
02	<i>Urban Health Services-Other systems of medicines</i>			
101	Ayurveda			
04	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM - ABHIM)			
	O	900.00		
	R	(-729.49)	170.51	171.11
				(+)0.60

Reduction in provision by re-appropriation was due to requirement of less fund under Grants for creation of Capital Assets (Central Share and State Share) and Grants-in-Aid General (Central Share and State Share).

The department stated (July 2025) that the expenditure was incurred as per the budgetary support and expenditure sanction received from the Finance Department (Budget), Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by Finance Department (Budget), Government of Arunachal Pradesh.

The excess expenditure was incurred without the approval of the Legislative Assembly.

(xiv) 03	Centrally Sponsored Schemes			
	<b>2210 Medical and Public Health</b>			
03	<i>Rural Health Services-Allopathy</i>			
789	Special Component Plan for Scheduled Castes			
01	Flexible Pool for RCH & health System Strengthening, National Health Programme and Urban health System			
	O	1,491.38		
	R	(-1,491.38)	...	...
				...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund mainly under Grants for creation of Capital Assets (Central Share and State Share) and Grants-in-Aid Salaries (Central Share and State Share).

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

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xv) 03 Centrally Sponsored Schemes			
<b>2210 Medical and Public Health</b>			
03 <i>Rural Health Services-Allopathy</i>			
796 Tribal Area Sub-plan			
01 Flexible Pool for RCH & health System Strengthening, National Health Programme and Urban health System			
O	13,126.81		
S	14,735.31		
R	2,436.92	30,299.04	14,716.62
			(-)15,582.42

Augmentation of provision by re-appropriation was the net effect of increase of ₹9,341.85 lakh towards Grants-in-Aid General (Central Share) and Grants for creation of Capital Assets (Central Share) and decrease of ₹6,904.93 lakh mainly under Grants-in-Aid Salaries (Central Share and State Share) and Grants-in-Aid General (State Share) due to requirement of more/ less funds under respective heads.

The department stated (July 2025) that the expenditure was incurred as per the budgetary support and expenditure sanction received from the Finance Department (Budget), Government for Arunachal Pradesh and savings were due to non-sanction of remaining amount by the Finance Department (Budget), Government of Arunachal Pradesh.

(xvi) 03 Centrally Sponsored Schemes			
<b>2210 Medical and Public Health</b>			
06 <i>Public Health</i>			
101 Prevention and Control of diseases			
09 COVID-19 Emergency Response and Health Systems Preparedness			
O	653.00		
R	(-)653.00	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Grants for creation of Capital Assets and Grants-in-Aid General.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xvii) 05	Finance Commission Recommendation			
	<b>2210 Medical and Public Health</b>			
	01 <i>Urban Health Services-Allopathy</i>			
	800 Other Expenditure			
	02 Maintenance of Assets			
	O	5,400.00	2,705.43	(-)2,694.57

The department stated (July 2025) that the expenditure was incurred as per the budgetary support and expenditure sanction received from the Finance Department (Budget), Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by Finance Department (Budget), Government of Arunachal Pradesh.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>2210 Medical and Public Health</b>			
	04 <i>Rural Health Services-Other Systems of Medicine</i>			
	101 Ayurveda			
	01 Establishment Expenses			
	O	485.25		
	R	221.83	590.87	(-)116.21
		707.08		

Augmentation of provision by re-appropriation was the net effect of increase of ₹318.24 lakh mainly towards Salaries and Office Expenses and decrease of ₹96.41 lakh under Allowances due to requirement of more/ less funds under respective heads.

Savings were reportedly under Salaries and Allowances due to non-payment of MACP arrear and leave encashment.

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

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(ii) 03 Centrally Sponsored Schemes			
<b>2210 Medical and Public Health</b>			
03 <i>Rural Health Services-Allopathy</i>			
101 Health Sub-centres			
01 Flexible Pool for RCH & health System Strengthening, National Health Programme and Urban health System			
O	18,381.81		
R	5,251.46	23,633.27	29,297.55
			(+)5,664.28

Augmentation of provision by re-appropriation was the net effect of increase of ₹13,911.64 lakh towards Grants-in-Aid General (Central Share and State Share) and Grants for creation of Capital Assets (State Share and Central Share) and decrease of ₹8,660.18 lakh under Grants-in-Aid Salaries (Central Share and State Share) due to requirement of more/ less funds under respective heads.

The department stated (July 2025) that the expenditure was incurred as per the budgetary support and expenditure sanction received from the Finance Department (Budget), Government of Arunachal Pradesh and excess was due to reflection of less budget provision by the Finance Department (Budget), Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by Finance Department (Budget), Government of Arunachal Pradesh.

The excess expenditure was incurred without the approval of the Legislative Assembly.

(iii) 03 Centrally Sponsored Schemes				
<b>2210 Medical and Public Health</b>				
06 <i>Public Health</i>				
200 Other Systems				
02 National Ayush Mission (NAM)				
O	1,600.00			
R	65.38	1,665.38	1,665.38	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹657.75 lakh towards Grants-in-Aid Salaries (Central Share and State Share) and Grants-in-Aid General (State Share) and decrease of ₹592.37 lakh under Grants-in-Aid General (Central Share) and Grants for creation of Capital Assets (Central Share and State Share) due to requirement of more/ less funds under respective heads.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) 04	State Plan Schemes			
	<b>2210 Medical and Public Health</b>			
	04 <i>Rural Health Services-Other Systems of Medicine</i>			
	200 Other Systems			
	01 Schemes under BA/ SDS			
	O	14,443.75		
	R	(-)103.84	14,339.91	14,721.87
				(+)381.96

Reduction in provision by re-appropriation was the net effect of decrease of ₹11,538.88 lakh mainly under Other Revenue Expenditure and Repair and Maintenance and increase of ₹11,435.04 lakh mainly towards Grants-in-Aid General and Grants-in-Aid Salaries due to requirement of less/ more funds under respective heads.

The department stated (July 2025) that the expenditure was incurred as per the budgetary support and expenditure sanction received from the Finance Department (Budget), Government of Arunachal Pradesh and excess was due to reflection of less budget provision by the Finance Department (Budget), Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by Finance Department (Budget), Government of Arunachal Pradesh.

The excess expenditure was incurred without the approval of the Legislative Assembly.

**Capital:**

**15.2.1** In view of the overall savings of ₹965.02 lakh (15.34 *per cent* of the total provision) in the grant, supplementary provision of ₹1,826.40 lakh obtained in March 2025 proved excessive.

**15.2.2** No part of the available savings of ₹965.02 lakh was anticipated for surrender during the year.

**GRANT NO. 15 HEALTH SERVICES – Concl.****15.2.3 Savings occurred mainly under:**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
	<b>4210 Capital Outlay on Medical and Public Health</b>			
	04 <i>Public Health</i>			
	200 Other Programmes			
	02 Creation of Assets under BA/ SDS			
	O	4,443.75		
	S	1,699.73	5,178.46	(-965.02)
		6,143.48		

Savings were reportedly due to incurring of less expenditure by the executing agencies. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilisation certificates.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2205 Art and Culture</b>				
Original	19,08,78			
Supplementary	11,20,83	30,29,61	26,83,88	(-)3,45,73
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
Original	19,32,00			
Supplementary	7,97,24	27,29,24	21,29,38	(-)5,99,86
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**16.1.1** In view of the overall savings of ₹345.73 lakh (11.41 *per cent* of the total provision) in the grant, supplementary provision of ₹1,120.83 lakh obtained in March 2025 proved excessive.

**16.1.2** No part of the available savings of ₹345.73 lakh was anticipated for surrender during the year.

**GRANT NO. 16 ART AND CULTURAL AFFAIRS – Concl'd.****16.1.3 Savings occurred mainly under:**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
	<b>2205 Art and Culture</b>			
102	Promotion of Arts and Culture			
07	Schemes under BA/ SDS			
	O	716.12		
	S	957.04	1,331.59	(-)341.57
		1,673.16		

Reasons for the savings have not been intimated (July 2025).

**Capital:**

**16.2.1** In view of the overall savings of ₹599.86 lakh (21.98 *per cent* of the total provision) in the grant, supplementary provision of ₹797.24 lakh obtained in March 2025 proved excessive.

**16.2.2** No part of the available savings of ₹599.86 lakh was anticipated for surrender during the year.

**16.2.3 Savings occurred mainly under:**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
04	<i>Art and Culture</i>			
101	Fine Arts Education			
01	Creation of Assets under BA/ SDS			
	O	1,922.00		
	S	797.24	2,119.39	(-)599.85
		2,719.24		

Reasons for the savings have not been intimated (July 2025).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2070 Other Administrative Services</b>				
Original	2,51,72	2,51,72	2,20,92	(-)30,80
Amount surrendered during the year (31 March 2025)				27,33

**Capital**

**Major Head:**

**4070 Capital Outlay on Other Administrative  
Services**

Supplementary	5,00	5,00	5,00	...
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**Voted:**

**17.1.1** In view of the overall savings of ₹30.80 lakh (12.24 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**17.1.2** Out of the available savings of ₹30.80 lakh in the grant, ₹27.33 lakh (88.73 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**GRANT NO. 17 GAZETTEER – Concl.****17.1.3 Savings occurred mainly under:**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>2070 Other Administrative Services</b>			
	800 Other Expenditure			
	05 Establishment Charges of Gazetteer			
	O	251.72		
	R	(-)27.33	224.39	220.92
				(-)3.47

Reduction in provision by re-appropriation was the net effect of decrease of ₹5.75 lakh from Salaries and Domestic Travel Expenses and increase of ₹5.75 lakh towards Leave Travel Concession and Fuels and Lubricants due to requirement of less/ more funds under respective heads and surrender of ₹27.33 lakh mainly from Salaries and Allowances was made without assigning any reason.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2205 Art and Culture</b>				
Original	19,41,82			
Supplementary	1,65,93	21,07,75	20,59,28	(-)48,47
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Heads:</b>				
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
<b>4250 Capital Outlay on other Social Services</b>				
Original	4,17,40			
Supplementary	1,09,07	5,26,47	8,17,47	(+)2,91,00
Amount surrendered during the year				...

**Notes and Comments:**

**Capital:**

**18.2.1** The expenditure exceeded the grant by ₹291.00 lakh (Actual excess: ₹2,90,99,980); the excess requires regularisation.

**18.2.2** In view of the excess of ₹291.00 lakh in the grant, supplementary provision of ₹109.07 lakh obtained in March 2025 proved inadequate.

**18.2.3** The excess expenditure worked out to 55.27 per cent over the total provision.

**GRANT NO. 18 RESEARCH – Concl'd.**

**18.2.4** Excess occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes			
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
04 <i>Art and Culture</i>			
101 Fine Arts Education			
01 Creation of Assets under BA/ SDS			
O	412.40		
S	82.60	495.00	786.00
			(+)291.00

Reasons for the excess have not been intimated (July 2025).

The excess expenditure was incurred without the approval of the Legislative Assembly.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2230</b>	<b>Labour, Employment and Skill Development</b>			
<b>2408</b>	<b>Food, Storage and Warehousing</b>			
<b>2851</b>	<b>Village and Small Industries</b>			
<b>2852</b>	<b>Industries</b>			
Original	50,22,30			
Supplementary	12,93,50	63,15,80	52,72,67	(-)10,43,13
Amount surrendered during the year				...

**Capital**

**Major Heads:**

<b>4851</b>	<b>Capital Outlay on Village and Small Industries</b>			
<b>4852</b>	<b>Capital Outlay on Iron and Steel Industries</b>			
Original	18,98,50			
Supplementary	79,58,33	98,56,83	88,02,68	(-)10,54,15
Amount surrendered during the year (31 March 2025)				12,93,50

**Notes and Comments:**

**Revenue:**

**19.1.1** In view of the overall savings of ₹1,043.13 lakh (16.52 *per cent* of the total provision) in the grant, supplementary provision of ₹1,293.50 lakh obtained in March 2025 proved excessive.

**GRANT NO. 19 INDUSTRIES – Contd.**

**19.1.2** No part of the available savings of ₹1,043.13 lakh was anticipated for surrender during the year.

**19.1.3** Savings of ₹1,302.01 lakh constituting 22.45 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**19.1.4** Savings occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 03 Centrally Sponsored Schemes			
<b>2408 Food, Storage and Warehousing</b>			
01 Food			
103 Food Processing			
07 PM formalisation of Micro Food Processing Enterprise Schemes (PMFME)			
O	1,146.55		
S	229.00		
R	(-)13.63	1,361.92	1,222.70
			(-)139.22

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

Savings were reportedly due to receipt of expenditure authorisation of ₹1,222.70 lakh only from Finance Department, Government of Arunachal Pradesh.

**(ii) 2851 Village and Small Industries**

001 Direction and Administration

01 Establishment Expenses

O	3,161.75		
R	(-)76.77	3,084.98	3,030.56
			(-)54.42

Reduction in provision by re-appropriation was the net effect of decrease of ₹246.21 lakh mainly under Allowances and Salaries and increase of ₹169.44 lakh mainly towards Office Expenses and Minor Civil and Electric Works due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-clearance of arrear payments and leave encashment of employees.

**GRANT NO. 19 INDUSTRIES – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iii) <b>2851 Village and Small Industries</b>				
105	Khadi and Village Industries			
01	Establishment Expenses			
	O	40.00		
	R	(-)29.80	10.20	...
				(-)10.20

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

(iv) <b>2852 Industries</b>				
80	General			
800	Other Expenditure			
08	Grants to APIDFC			
	O	40.00		
	R	(-)29.80	10.20	...
				(-)10.20

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

For savings at serial number (iii) and (iv), the department stated (July 2025) that provision was kept for payment of honorarium for Chairman and Vice Chairman of Arunachal Pradesh Khadi and Village Industries Board (APKVIB) which remained un-utilised due to non-posting of Chairman and Vice Chairman of APKVIB.

(v) 03	Centrally Sponsored Schemes			
	<b>2852 Industries</b>			
	80 General			
	102 Industrial Productivity			
	04 Promotion of MSME in NER & Sikkim			
	S	822.50	822.50	...
				(-)822.50

The department stated (July 2025) that, out of the total budget provision of ₹822.50 lakh, ₹672.58 lakh was allocated by the Ministry of Micro, Small & Medium Enterprises, Government of India as the first installment of non-recurring Government of India grant through CNA account of the Department of Industries, Government of Arunachal Pradesh vide Letter No. NER/01/FFC-Papumpare/AP/1<sup>st</sup> Instl/2023-24 Dated: 01.03.2024. The remaining ₹150.00 lakh was drawn under head of account 4851-00-102(03)-04 Promotion of MSME in NER & Sikkim.

**GRANT NO. 19 INDUSTRIES – Contd.**

19.1.5 Savings mentioned at note 19.1.4 were partly offset by excess mainly under:

Serial Head Number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 08 Central Plan Schemes (Fully funded by Central Government)			
<b>2408 Food, Storage and Warehousing</b>			
01 Food			
103 Food Processing			
07 PM formalisation of Micro Food Processing Enterprise Schemes (PMFME)			
R	150.00	150.00	...

Creation of provision by re-appropriation was due to requirement of more fund towards Grants-in-Aid General.

**Capital:**

19.2.1 In view of the overall savings of ₹1,054.15 lakh (10.69 per cent of the total provision) in the grant, supplementary provision of ₹7,958.33 lakh obtained in March 2025 proved excessive.

19.2.2 Out of the available savings of ₹1,054.15 lakh in the grant, ₹1,293.50 lakh (122.71 per cent of the total savings) was injudiciously surrendered in March 2025.

19.2.3 Savings occurred mainly under:

Serial Head Number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
<b>4851 Capital Outlay on Village and Small Industries</b>			
102 Small scale Industries			
04 Promotion of MSME in NER & Sikkim			
O	822.50		
R	(-)822.50	...	(+)150.00

Withdrawal of entire provision by surrender from Buildings and Structures was made without assigning any reason.

Excess was due to erroneous reflection of budget provision of ₹150.00 lakh under 2852-80-102(03)-04 instead of this head. This has a reference to note 19.1.4(v).

The excess expenditure was incurred without the approval of the Legislative Assembly.

**GRANT NO. 19 INDUSTRIES – Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(ii) 04 State Plan Schemes			
<b>4852 Capital Outlay on Iron &amp; Steel Industries</b>			
02 <i>Manufacture</i>			
004 Research and Development			
01 Creation of Assets under BA/ SDS			
O 1,000.00			
R (-)1,000.00	...	...	...

Withdrawal of entire provision by re-appropriation (₹529.00 lakh) was due to no requirement of fund under Buildings and Structures and Infrastructural Assets and surrender (₹471.00 lakh) also from Buildings and Structures and Infrastructural Assets was made without assigning any reason.

**19.2.4** Savings mentioned at note **19.2.3** were partly offset by excess mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>4851 Capital Outlay on Village and Small Industries</b>			
102 Small scale Industries			
02 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
O 10.00			
R 31.33	41.33	40.68	(-)0.65

Augmentation of provision by re-appropriation was due to requirement of more fund mainly towards Motor Vehicles and Information, Computer, Telecommunications (ICT) equipment.

**GRANT NO. 19 INDUSTRIES – Concl.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(ii) 04 State Plan Schemes			
<b>4851 Capital Outlay on Village and Small Industries</b>			
102 Small scale Industries			
01 Creation of Assets under BA/ SDS			
O	66.00		
S	7,958.33		
R	497.67	8,522.00	8,612.00
			(+)90.00

Augmentation of provision by re-appropriation was due to requirement of more fund towards Buildings and Structures.

The department stated (July 2025) that the actual budget grant under this head was ₹8,812.00 lakh and budgetary support and expenditure authorisation for ₹8,512.00 lakh was received vide Letter No. SPMU-11011/12/2025 (E-242637) dated: 28.03.2025 and ₹100.00 lakh vide Letter Nos. DOI-13012/1/2025 dated: 19.03.2025 and DOI-13012/1/2025 dated: 28.03.2025.

The excess expenditure was incurred without the approval of the Legislative Assembly.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2230</b>	<b>Labour, Employment and Skill Development</b>			
Original	11,90,06	11,90,06	10,71,37	(-)1,18,69
Amount surrendered during the year (31 March 2025)				41,52

**Capital**

**Major Head:**

**4250 Capital Outlay on other Social Services**

Original	2,00			
Supplementary	84,68	86,68	68,21	(-)18,47
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**20.1.1** In view of the overall savings of ₹118.69 lakh (9.97 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**20.1.2** Out of the available savings of ₹118.69 lakh in the grant, ₹41.52 lakh (34.98 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**20.1.3** Savings of ₹193.07 lakh and ₹458.23 lakh constituting 15.25 *per cent* and 32.39 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2230 Labour, Employment and Skill Development</b>				
<i>01 Labour</i>				
001	Direction and Administration			
01	Establishment Expenses			
	O	788.05		
	R	16.36	804.41	754.16
				(-)50.25

Augmentation of provision by re-appropriation was the net effect of increase of ₹36.57 lakh mainly towards Office Expenses and Other Revenue Expenditure and decrease of ₹20.21 lakh under Salaries and Wages due to requirement of more/ less funds under respective heads.

Savings were reportedly due to delay in MACP payment by headquarters' establishment and district establishment.

<b>(ii) 2230 Labour, Employment and Skill Development</b>				
<i>02 Employment Service</i>				
001	Direction and Administration			
02	Establishment Expenses			
	O	292.01		
	R	18.80	310.81	265.45
				(-)45.36

Augmentation of provision by re-appropriation was the net effect of increase of ₹28.05 lakh mainly towards Other Revenue Expenditure and Office Expenses and decrease of ₹9.25 lakh under Salaries and Wages due to requirement of more/ less funds under respective heads.

Savings were reportedly due to delay in MACP payment by headquarters' establishment and district establishment.

**GRANT NO. 20 LABOUR AND EMPLOYMENT – Concl.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iii) 04	State Plan Schemes			
	<b>2230 Labour, Employment and Skill Development</b>			
	02 <i>Employment Service</i>			
	101 Employment Services			
	09 Schemes under Budget Announcement/State Development Schemes			
	O	110.00		
	R	(-76.68)	33.32	51.76
				(+)18.44

Reduction in provision by re-appropriation was the net effect of decrease of ₹68.48 lakh under Other Revenue Expenditure and increase of ₹33.32 lakh towards Minor Civil and Electric Works due to requirement of less/ more funds under respective heads and surrender of ₹41.52 lakh from Other Revenue Expenditure was made without assigning any reason.

Reasons for the excess have not been intimated (July 2025).

The excess expenditure was incurred without the approval of the Legislative Assembly.

**Capital:**

**20.2.1** In view of the overall savings of ₹18.47 lakh (21.31 *per cent* of the total provision) in the grant, supplementary provision of ₹84.68 lakh obtained in March 2025 proved excessive.

**20.2.2** No part of the available savings of ₹18.47 lakh was anticipated for surrender during the year.

**20.2.3** Savings of ₹18.55 lakh constituting 26.50 *per cent* of the total provision had occurred under the Capital Section of this grant in 2023-24 also.

**20.2.4** Savings occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
	<b>4250 Capital Outlay on other Social Services</b>			
	201 Labour			
	02 Creation of Assets under BA/ SDS			
	S	76.68	76.68	58.24
				(-)18.44

Reasons for the savings have not been intimated (July 2025).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2204 Sports and Youth Services</b>				
Original	65,35,44			
Supplementary	10,41,23	75,76,67	72,81,68	(-)2,94,99
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
Original	72,67,00			
Supplementary	28,20,04	1,00,87,04	1,15,77,53	(+)14,90,49
Amount surrendered during the year				...

**Notes and Comments:**

**Capital:**

**21.2.1** The expenditure exceeded the grant by ₹1,490.49 lakh (Actual excess: ₹14,90,49,081); the excess requires regularisation.

**21.2.2** In view of the excess of ₹1,490.49 lakh in the grant, supplementary provision of ₹2,820.04 lakh obtained in March 2025 proved inadequate.

**21.2.3** The excess expenditure worked out to 14.78 *per cent* over the total provision.

**GRANT NO. 21 SPORTS – Concl'd.**

**21.2.4** Excess occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
03	<i>Sports and Youth Services</i>			
102	Sports Stadia			
01	Creation of Assets under BA/ SDS			
	O	7,262.00		
	S	2,805.04	10,067.04	11,557.55
				(+)1,490.51

Reasons for the excess have not been intimated (July 2025).

The excess expenditure was incurred without the approval of the Legislative Assembly.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2408</b>	<b>Food, Storage and Warehousing</b>			
<b>3456</b>	<b>Civil Supplies</b>			
Original	2,44,78,90			
Supplementary	32,10,88	2,76,89,78	2,57,76,84	(-)19,12,94
Amount surrendered during the year (31 March 2025)				13,97,92

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

Original	4,30,00			
Supplementary	51,49	4,81,49	5,46,87	(+)65,38
Amount surrendered during the year				...

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

**22.1.1** In view of the overall savings of ₹1,912.94 lakh (6.91 *per cent* of the total provision) in the grant, supplementary provision of ₹3,210.88 lakh obtained in March 2025 proved excessive.

**22.1.2** Out of the available savings of ₹1,912.94 lakh in the grant, ₹1,397.92 lakh (73.08 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**22.1.3** Savings of ₹15,626.07 lakh and ₹12,410.32 lakh constituting 26.78 *per cent* and 46.16 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**GRANT NO. 22 FOOD AND CIVIL SUPPLIES – Contd.****22.1.4 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2408 Food, Storage and Warehousing</b>			
02 <i>Storage and Warehousing</i>			
190 Assistance to Public Sector and Other Undertakings			
01 Land Transport Subsidy (LTS)			
O 1,100.00			
R (-)1,100.00	...	...	...

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

<b>(ii) 3456 Civil Supplies</b>			
001 Direction and Administration			
01 Establishment Expenses			
O 14,420.61			
S 3,145.08			
R (-)5,925.98	11,639.71	11,242.80	(-)396.91

Reduction in provision by re-appropriation was the net effect of decrease of ₹5,988.87 lakh mainly under Allowances and Materials and Supplies and increase of ₹119.28 lakh mainly towards Office Expenses and Minor Civil and Electric Works due to requirement of less/ more funds under respective heads and surrender of ₹56.39 lakh mainly from Repair and Maintenance and Grants-in-Aid General was made without assigning any reason.

Savings were reportedly due to non-sanction of arrear pay, MACP arrear and other personal claims.

<b>(iii) 3456 Civil Supplies</b>			
001 Direction and Administration			
08 Establishment Expenses of Deputy Resident Commissioner Mohanbari			
O 585.54			
R (-)11.13	574.41	574.41	...

Reduction in provision by re-appropriation (₹34.34 lakh) was due to requirement of more fund mainly towards Salaries and Other Revenue Expenditure and surrender (₹45.47 lakh) mainly from Office Expenses and Wages was made without assigning any reason.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) <b>3456 Civil Supplies</b>				
190	Assistance to Public Sector and Other Undertakings			
01	State Food Commission			
	O	49.42		
	R	(-)20.42	29.00	22.00
				(-)7.00

Reduction in provision by re-appropriation (₹11.00 lakh) was due to requirement of more fund mainly towards Rent, Rates and Taxes for Land and Buildings and Printing and Publication and surrender (₹31.42 lakh) mainly from Salaries and Allowances was made without assigning any reason.

(v) 03	Centrally Sponsored Schemes			
	<b>3456 Civil Supplies</b>			
102	Civil Supplies Scheme			
03	Public Distribution System (SMART-PDS)			
	O	140.00		
	R	(-)62.14	77.86	26.15
				(-)51.71

Reduction in provision by surrender was due to requirement of less fund under Office Expenses (Central Share and State Share).

The department stated (July 2025) that actual budget grant under this head was ₹25.85 lakh which was fully utilised by the department. But the contention of was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh. As per accounts, expenditure under this head was ₹26.15 lakh.

(vi) 04	State Plan Schemes			
	<b>3456 Civil Supplies</b>			
102	Civil Supplies Scheme			
02	Schemes under BA/ SDS			
	O	40.00		
	S	65.80	105.80	...
				(-)105.80

The department stated (July 2025) that whole fund was allotted to various executing agencies. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilisation certificates.

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

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>2408 Food, Storage and Warehousing</b>				
02	<i>Storage and Warehousing</i>			
190	Assistance to Public Sector and Other Undertakings			
02	Hill Transport Subsidy (HTS)			
	O	5,900.00		
	R	5,199.55	11,099.55	11,093.94
				(-)5.61

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

(ii) 03	Centrally Sponsored Schemes			
	<b>2408 Food, Storage and Warehousing</b>			
	01 <i>Food</i>			
	102 Food Subsidies			
	03 Assistance to State Agencies for inter-state movement of food grain and FPS dealers margin under NFSA			
	O	2,000.00		
	R	501.33	2,501.33	2,553.33
				(+)52.00

Augmentation of provision by re-appropriation (₹581.33 lakh) was due to requirement of more fund towards Other Revenue Expenditure (Central Share and State Share) and surrender (₹80.00 lakh) from Other Revenue Expenditure (Top Up) was made without assigning any reason.

The department stated (July 2025) that actual budget grant under this head was ₹2,219.86 lakh which was fully utilised by the department. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh. As per accounts, expenditure under this head was ₹2,553.33 lakh.

The excess expenditure was incurred without the approval of the Legislative Assembly.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iii) <b>3456 Civil Supplies</b>				
001	Direction and Administration			
09	Establishment Expenses of Deputy Resident Commissioner Lilabari			
	O	243.33		
	R	20.87	264.20	264.20
				...

Augmentation of provision by re-appropriation (₹43.37 lakh) was due to requirement of more fund mainly towards Other Revenue Expenditure and Salaries and surrender (₹22.50 lakh) from Office Expenses and Domestic Travel Expenses was made without assigning any reason.

**Capital:**

**22.2.1** The expenditure exceeded the grant by ₹65.38 lakh (Actual excess: ₹65,38,357); the excess requires regularisation.

**22.2.2** In view of the excess of ₹65.38 lakh in the grant, supplementary provision of ₹51.49 lakh obtained in March 2025 proved inadequate.

**22.2.3** The excess expenditure worked out to 13.58 *per cent* over the total provision.

**22.2.4** Excess occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
	<b>5475 Capital Outlay on other General Economic Services</b>			
	102 Civil Supplies			
	03 Creation of Assets under BA/ SDS			
	O	400.00		
	S	22.20	422.20	503.00
				(+)80.80

The department stated (July 2025) that whole fund was allotted to various executing agencies and specific reasons for the excess have not been intimated.

The excess expenditure was incurred without the approval of the Legislative Assembly.

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

**22.2.5** Excess mentioned at note **22.2.4** were partly offset by savings mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>5475 Capital Outlay on other General Economic Services</b>			
102 Civil Supplies			
04 Purchase of Vehicle, Machinery equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
O	30.00		
S	29.29	59.29	43.87
			(-)15.42

Specific reasons for the savings have not been intimated (July 2025).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2406</b>	<b>Forestry and Wild Life</b>			
<b>3435</b>	<b>Ecology and Environment</b>			
Original	8,05,96,20			
Supplementary	10	8,05,96,30	3,05,32,98	(-)5,00,63,32
Amount surrendered during the year (31 March 2025)				4,43,43,18

**Capital****Major Heads:**

**4406 Capital Outlay on Forestry and Wild Life**

**5425 Capital Outlay on Other Scientific and Environmental Research**

Original	4,12,00,19			
Supplementary	10,42,51	4,22,42,70	1,23,86,43	(-)2,98,56,27
Amount surrendered during the year (31 March 2025)				2,88,98,43

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

**23.1.1** As the overall expenditure of ₹30,532.98 lakh fell far short of the original provision of ₹80,596.20 lakh in the grant, supplementary provision of ₹0.10 lakh obtained in March 2025 proved totally unnecessary.

**23.1.2** Out of the available savings of ₹50,063.32 lakh (62.12 *per cent* of the total provision) in the grant, ₹44,343.18 lakh (88.57 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

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

**23.1.3** Savings of ₹29,184.99 lakh and ₹66,820.35 lakh constituting 36.56 *per cent* and 66.72 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**23.1.4** Savings occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2406 Forestry and Wild Life</b>			
<i>01 Forestry</i>			
001 Direction and Administration			
01 Establishment Expenses			
O	33,690.94		
R	(-16,167.45)	17,523.49	16,487.78
			(-1,035.71)

Reduction in provision by re-appropriation was the net effect of decrease of ₹940.85 lakh mainly under Allowances and Grants-in-Aid Salaries and increase of ₹568.69 lakh mainly towards Office Expenses and Minor Civil and Electric Works due to requirement of less/ more funds under respective heads and surrender of ₹15,795.29 lakh from Salaries and Allowances was made without assigning any reason.

Savings were mainly under Salaries and Allowances due to non-drawal of arrear pay and leave encashment of retired/death persons as pension papers are under process and due to non-submission of LTC bills.

<b>(ii) 2406 Forestry and Wild Life</b>			
<i>01 Forestry</i>			
003 Education and Training			
01 Establishment Expenses			
O	610.60		
R	(-52.59)	558.01	484.37
			(-73.64)

Reduction in provision by re-appropriation was the net effect of decrease of ₹162.80 lakh mainly under Allowances and Salaries and increase of ₹110.21 lakh mainly towards Training Expenses and Printing and Publication due to requirement of less/ more funds under respective heads.

Savings were mainly under Salaries and Allowances due to non-drawal of arrear pay and leave encashment of retired/death persons as pension papers are under process and due to non-submission of LTC bills.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iii) <b>2406 Forestry and Wild Life</b>				
01	<i>Forestry</i>			
004	Research			
01	Establishment Expenses			
	O	1,091.40		
	R	(-)350.10	741.30	601.78
				(-)139.52

Reduction in provision by re-appropriation was the net effect of decrease of ₹360.10 lakh mainly under Allowances and Salaries and increase of ₹10.00 lakh mainly towards Domestic Travel Expenses and Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

(iv) <b>2406 Forestry and Wild Life</b>				
01	<i>Forestry</i>			
005	Survey and Utilisation of Forest Resources			
01	Establishment Expenses			
	O	1,166.10		
	R	(-)352.00	814.10	668.93
				(-)145.17

Reduction in provision by re-appropriation was the net effect of decrease of ₹378.00 lakh mainly under Allowances and Salaries and increase of ₹26.00 lakh mainly towards Domestic Travel Expenses and Office Expenses due to requirement of less/ more funds under respective heads.

(v) <b>2406 Forestry and Wild Life</b>				
01	<i>Forestry</i>			
101	Forest Conservation, Development and Regeneration			
01	Establishment Expenses			
	O	637.00		
	R	(-)409.00	228.00	165.55
				(-)62.45

Reduction in provision by re-appropriation was the net effect of decrease of ₹415.50 lakh mainly under Salaries and Allowances and increase of ₹6.50 lakh mainly towards Office Expenses and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(vi) <b>2406 Forestry and Wild Life</b>				
01	<i>Forestry</i>			
102	Social and Farm Forestry			
01	Establishment Expenses			
	O	1,115.80		
	R	(-)146.97	968.83	833.48
				(-)135.35

Reduction in provision by re-appropriation was the net effect of decrease of ₹181.50 lakh mainly under Salaries and Allowances and increase of ₹34.53 lakh mainly towards Other Revenue Expenditure and Minor Civil and Electric Works due to requirement of less/ more funds under respective heads.

(vii) <b>2406 Forestry and Wild Life</b>				
01	<i>Forestry</i>			
105	Forest Produce			
01	Orchids and Mechanic Logging and Marketing of Timber			
	O	726.30		
	R	(-)261.80	464.50	375.99
				(-)88.51

Reduction in provision by re-appropriation was the net effect of decrease of ₹268.80 lakh mainly under Salaries and Allowances and increase of ₹ seven lakh towards Office Expenses and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

(viii) <b>2406 Forestry and Wild Life</b>				
02	<i>Environmental Forestry and Wild Life</i>			
110	Wild Life Preservation			
01	Establishment Expenses			
	O	3,112.70		
	R	(-)845.70	2,267.00	2,205.75
				(-)61.25

Reduction in provision by re-appropriation was the net effect of decrease of ₹851.70 lakh mainly under Allowances and Salaries and increase of ₹ six lakh towards Office Expenses and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(ix) <b>2406 Forestry and Wild Life</b>				
02	<i>Environmental Forestry and Wild Life</i>			
111	Zoological Park			
01	Establishment Expenses			
	O	695.70		
	R	(-96.50)	599.20	540.06
				(-)59.14

Reduction in provision by re-appropriation was the net effect of decrease of ₹307.50 lakh mainly under Salaries and Allowances and increase of ₹211.00 lakh towards Other Revenue Expenditure and Office Expenses due to requirement of less/ more funds under respective heads.

Savings at serial numbers (iii) to (ix) were mainly under Salaries and Allowances due to non-drawal of arrear pay and leave encashment of retired/death persons as pension papers are under process and due to non-submission of LTC bills.

(x) 03	Centrally Sponsored Schemes			
	<b>2406 Forestry and Wild Life</b>			
	01 <i>Forestry</i>			
	101 Forest Conservation, Development and Regeneration			
	08 National Mission for a Green India (GIM)			
	O	2,100.00		
	R	327.78	2,427.78	...
				(-)2,427.78

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

Reasons for the savings have not been intimated (July 2025).

(xi) 03	Centrally Sponsored Schemes			
	<b>2406 Forestry and Wild Life</b>			
	01 <i>Forestry</i>			
	101 Forest Conservation, Development and Regeneration			
	09 National Bamboo Mission			
	O	200.00		
	R	(-)23.33	176.67	117.85
				(-)58.82

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

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xii) 03	Centrally Sponsored Schemes			
	<b>2406 Forestry and Wild Life</b>			
	<i>01 Forestry</i>			
	101 Forest Conservation, Development and Regeneration			
	12 Integrated Development of Wild Life Habitats			
	O	1,200.00		
	R	189.40	1,389.40	1,160.91
				(-)228.49

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

Reasons for the savings at serial number (xi) and (xii) have not been intimated (July 2025).

(xiii) 03	Centrally Sponsored Schemes			
	<b>2406 Forestry and Wild Life</b>			
	<i>01 Forestry</i>			
	101 Forest Conservation, Development and Regeneration			
	15 Dibang Bio-sphere Reserve			
	O	50.00		
	R	(-)50.00	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Other Revenue Expenditure (Central Share and State Share).

(xiv) 03	Centrally Sponsored Schemes			
	<b>2406 Forestry and Wild Life</b>			
	<i>01 Forestry</i>			
	796 Tribal Area Sub-plan			
	05 Project Elephant			
	O	200.00		
	R	(-)130.00	70.00	70.00
				...

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

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xv) 08	Central Plan Schemes (Fully funded by Central Government)			
	<b>2406 Forestry and Wild Life</b>			
	04 <i>Afforestation and Ecology Development</i>			
	103 State Compensatory Afforestation (SCA)			
	01 State Authority			
	O 30,000.00			
	R (-)28,547.89	1,452.11	1,365.76	(-)86.35

Reduction in provision by re-appropriation was the net effect of decrease of ₹86.50 lakh under Fuels and Lubricants and Wages and increase of ₹86.50 lakh towards Materials and Supplies and Rent, Rates and Taxes for Land and Buildings due to requirement of less/ more funds under respective heads and surrender of ₹28,547.89 lakh mainly from Other Revenue Expenditure and Office Expenses was made without assigning any reason.

Savings were reportedly due to late engagement of staff, non-hiring of buildings and non-payment of Professional Services charge

**(xvi) 3435 Ecology and Environment**

03 *Environmental Research and Ecological Regeneration*

101 Conservation Programmes

02 State Wetland Authority (SWA)

O 24.00

R (-)12.50

11.50

11.46

(-)0.04

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

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xvii) <b>3435 Ecology and Environment</b>				
03	<i>Environmental Research and Ecological Regeneration</i>			
103	Research and Ecological Regeneration			
01	Arunachal Pradesh State Medicinal Plant Board			
	O	71.14		
	R	(-)20.54	50.60	48.22
				(-)2.38

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

(xviii) <b>3435 Ecology and Environment</b>				
03	<i>Environmental Research and Ecological Regeneration</i>			
103	Research and Ecological Regeneration			
02	Arunachal Pradesh Biodiversity Board			
	O	20.98		
	R	(-)7.38	13.60	1.66
				(-)11.94

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

Savings were reportedly due to discontinuation of services of the Chairman and Vice-Chairman of Arunachal Pradesh Biodiversity Board under the Department of Environment and Forests *w.e.f.* 02.06.2024.

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xix) <b>3435 Ecology and Environment</b>				
03	<i>Environmental Research and Ecological Regeneration</i>			
103	Research and Ecological Regeneration			
03	Arunachal Pradesh Bamboo Research Development Agency			
	O	63.24		
	R	(-)26.34	36.90	35.06
				(-)1.84

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

**(xx) 3435 Ecology and Environment**

60	<i>Others</i>			
800	Other Expenditure			
01	Sloping Water Shed Environmental Engineering Technology			
	O	276.80		
	R	(-)116.40	160.40	136.94
				(-)23.46

Reduction in provision by re-appropriation was due to requirement of less fund mainly from Salaries and Allowances.

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

**(xxi) 04 State Plan Schemes****3435 Ecology and Environment**

03	<i>Environmental Research and Ecological Regeneration</i>			
101	Conservation Programmes			
03	Schemes under BA/SDS			
	O	100.00		
	R	(-)25.00	75.00	81.20
				(+)6.20

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

Reasons for the excess have not been intimated (July 2025).

The excess expenditure was incurred without the approval of the Legislative Assembly.

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

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

Serial Head Number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) <b>2406 Forestry and Wild Life</b>				
02	<i>Environmental Forestry and Wild Life</i>			
112	Public Gardens			
01	Recreation Forestry			
	O	101.00		
	R	79.00	180.00	180.00
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹88.00 lakh towards Other Revenue Expenditure and decrease of ₹ nine lakh under Repair and Maintenance due to requirement of more/ less funds under respective heads.

(ii) <b>2406 Forestry and Wild Life</b>				
02	<i>Environmental Forestry and Wild Life</i>			
112	Public Gardens			
02	Raj Bhawan Lawn and Garden			
	O	32.00		
	R	42.00	74.00	74.00
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹44.00 lakh towards Other Revenue Expenditure and decrease of ₹ two lakh under Repair and Maintenance due to requirement of more/ less funds under respective heads.

(iii) 03	Centrally Sponsored Schemes			
	<b>2406 Forestry and Wild Life</b>			
	01 <i>Forestry</i>			
	101 Forest Conservation, Development and Regeneration			
	10 Project Tiger			
	O	1,200.00		
	R	895.39	2,095.39	1,551.44
				(-543.95)

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

Reasons for the savings have not been intimated (July 2025).

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) 03	Centrally Sponsored Schemes			
	<b>2406 Forestry and Wild Life</b>			
	<i>01 Forestry</i>			
	101 Forest Conservation, Development and Regeneration			
	11 Project Elephant			
	O	200.00		
	R	143.52	343.00	(-)0.52

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

(v) 03	Centrally Sponsored Schemes			
	<b>2406 Forestry and Wild Life</b>			
	<i>01 Forestry</i>			
	796 Tribal Area Sub-plan			
	03 National Bamboo Mission			
	O	200.00		
	R	437.78	259.93	(-)377.85

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

Reasons for the savings have not been intimated (July 2025).

(vi) 03	Centrally Sponsored Schemes			
	<b>2406 Forestry and Wild Life</b>			
	<i>01 Forestry</i>			
	796 Tribal Area Sub-plan			
	09 Dibang Bio-sphere Reserve			
	O	50.00		
	R	38.90	88.89	(-)0.01

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

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

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(vii) 04	State Plan Schemes			
	<b>2406 Forestry and Wild Life</b>			
	01 <i>Forestry</i>			
	101 Forest Conservation, Development and Regeneration			
	06 Schemes under BA/ SDS			
	O	1,442.50		
	R	1,065.26	2,507.76	2,435.16
				(-72.60)

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

Reasons for the savings have not been intimated (July 2025).

**Capital:**

**23.2.1** As the overall expenditure of ₹12,386.43 lakh fell far short of the original provision of ₹41,200.19 lakh in the grant, supplementary provision of ₹1,042.51 lakh obtained in March 2025 proved totally unnecessary.

**23.2.2** Out of the available savings of ₹29,856.27 lakh (70.68 *per cent* of the total provision) in the grant, ₹28,898.43 lakh (96.79 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**23.2.3** Savings of ₹3,418.77 lakh constituting 13.53 *per cent* of the total provision had occurred under the Capital Section of this grant in 2023-24 also.

**GRANT NO. 23 ENVIRONMENT AND FORESTS – Contd.****23.2.4 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes			
<b>4406 Capital Outlay on Forestry and Wild Life</b>			
01 Forestry			
101 Forest Conservation, Development and Regeneration			
02 Creation of Assets under BA/ SDS			
O 1,150.19			
S 1,030.51			
R (-)10.00	2,170.70	1,428.60	(-)742.10

Reduction in provision by re-appropriation was the net effect of decrease of ₹170.22 lakh under Infrastructural Assets and increase of ₹160.22 lakh towards Other Fixed Assets and Buildings and Structures due to requirement of less/ more funds under respective heads.

Reasons for the savings have not been intimated (July 2025).

(ii) 08 Central Plan Schemes (Fully funded by Central Government)			
<b>4406 Capital Outlay on Forestry and Wild Life</b>			
01 Forestry			
101 Forest Conservation, Development and Regeneration			
04 Purchase of Vehicles for State Compensatory Afforestation (SCA), State Authority CAMPA			
O 40,000.00			
R (-)28,898.43	11,101.57	10,885.83	(-)215.74

Reduction in provision by surrender was due to requirement of less fund mainly under Other Fixed Assets and Other Capital Expenditure.

Savings were reportedly due incurring of expenditure as per actual requirement and restriction of expenditure as per APO 2024-25 (Vol-I and Vol-II).

**GRANT NO. 23 ENVIRONMENT AND FORESTS – Concl.**

23.2.5 Savings mentioned at note 23.2.4 were partly offset by excess mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>4406 Capital Outlay on Forestry and Wild Life</b>			
<i>01 Forestry</i>			
101 Forest Conservation, Development and Regeneration			
03 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
O	45.00		
R	15.00	60.00	60.00
			...

Augmentation of provision by re-appropriation was the net effect of increase of ₹35.00 lakh towards Information, Computer, Telecommunications (ICT) equipment and Furniture & Fixtures and decrease of ₹20.00 lakh under Motor Vehicles due to requirement of more/ less funds under respective heads.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2401</b>	<b>Crop Husbandry</b>			
<b>2435</b>	<b>Other Agricultural Programmes</b>			
Original	4,59,85,12			
Supplementary	23,59,93	4,83,45,05	4,70,97,63	(-)12,47,42
Amount surrendered during the year				...

**Capital**

**Major Heads:**

<b>4401</b>	<b>Capital Outlay on Crop Husbandry</b>			
<b>4415</b>	<b>Capital Outlay on Agricultural Research and Education</b>			
<b>4435</b>	<b>Capital Outlay on Other Agricultural Programmes</b>			
Original	4,96,25			
Supplementary	23,96,93	28,93,18	31,87,09	(+)2,93,91
Amount surrendered during the year				...

**Notes and Comments:**

**Capital:**

**24.2.1** The expenditure exceeded the grant by ₹293.91 lakh (Actual excess: ₹2,93,91,545); the excess requires regularisation.

**24.2.2** In view of the excess of ₹293.91 lakh in the grant, supplementary provision of ₹2,396.93 lakh obtained in March 2025 proved inadequate.

**24.2.3** The excess expenditure worked out to 10.16 *per cent* over the total provision.

**GRANT NO. 24 AGRICULTURE – Contd.**

**24.2.4** Excess occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
	<b>4435 Capital Outlay on Other Agricultural Programmes</b>			
	01 <i>Marketing Quality Control</i>			
	800 Other Expenditure			
	04 Creation of Assets under Budget Announcement/State Development Schemes			
	O	50.00		
	S	2,371.93		
	R	431.25	2,853.18	3,108.18
				(+)255.00

Augmentation of provision by re-appropriation was due to requirement of more fund towards Buildings and Structures.

Specific reasons for the excess have not been intimated (July 2025).

The excess expenditure was incurred without the approval of the Legislative Assembly.

**24.2.5** Excess mentioned at note **24.2.4** were partly offset by savings mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
	<b>4401 Capital Outlay on Crop Husbandry</b>			
	104 Agricultural Farms			
	01 Creation of Assets under BA/ SDS			
	O	400.00		
	R	(-)400.00	...	40.00
				(+)40.00

Withdrawal of entire provision by re-appropriation was due to no requirement of fund mainly under Buildings and Structures and Motor Vehicles.

Reasons for the excess have not been intimated (July 2025).

The excess expenditure was incurred without the approval of the Legislative Assembly.

**GRANT NO. 24 AGRICULTURE – Concl'd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(ii) 04	State Plan Schemes			
	<b>4415 Capital Outlay on Agricultural Research and Education</b>			
80	<i>General</i>			
277	Education			
01	Creation of Assets under BA/ SDS			
	O	31.25		
	R	(-)31.25	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Buildings and Structures.

**GRANT NO. 25 DISASTER MANAGEMENT  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2235</b>	<b>Social Security and Welfare</b>			
<b>2245</b>	<b>Relief on Account of Natural Calamities</b>			
<b>2551</b>	<b>Hill Areas</b>			
Original	4,64,41,73			
Supplementary	10,61,13	4,75,02,86	4,06,77,91	(-)68,24,95
Amount surrendered during the year				...

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

<b>4235</b>	<b>Capital Outlay on Social Security and Welfare</b>			
Original	5,00			
Supplementary	70,00	75,00	40,00	(-)35,00
Amount surrendered during the year				...

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

**25.1.1** As the overall expenditure of ₹40,677.91 lakh fell short of the original provision of ₹46,441.73 lakh in the grant, supplementary provision of ₹1,061.13 lakh obtained in March 2025 proved totally unnecessary.

**25.1.2** No part of the available savings of ₹6,824.95 lakh (14.37 *per cent* of the total provision) was anticipated for surrender during the year.

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.****25.1.3 Savings occurred mainly under:**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>2235 Social Security and Welfare</b>				
01 <i>Rehabilitation</i>				
001 Direction and Administration				
01 Establishment Expenses				
O	1,372.96			
R	(-)88.91	1,284.05	1,290.34	(+)6.29

Reduction in provision by re-appropriation was the net effect of decrease of ₹136.21 lakh mainly under Salaries and Allowances and increase of ₹47.30 lakh mainly towards Office Expenses and Repair and Maintenance due to requirement of less/ more funds under respective heads.

Excess was reportedly due to drawal of pay and allowances and arrear DA in respect of all the officers and staffs of Directorate of Disaster Management.

The excess expenditure was incurred without the approval of the Legislative Assembly.

(ii) 04 State Plan Schemes				
<b>2245 Relief on Account of Natural Calamities</b>				
02 <i>Floods, Cyclones etc.</i>				
101 Gratuitous Relief				
03 Schemes under BA/ SDS				
O	120.00			
R	(-)83.20	36.80	36.80	...

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

(iii) 05 Finance Commission Recommendation				
<b>2245 Relief on Account of Natural Calamities</b>				
02 <i>Floods, Cyclones etc.</i>				
101 Gratuitous Relief				
04 Ex-gratia payment to bereaved family				
O	1,600.00			
R	(-)716.64	883.36	...	(-)883.36

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

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) 05 Finance Commission Recommendation			
<b>2245 Relief on Account of Natural Calamities</b>			
02 <i>Floods, Cyclones etc.</i>			
101 Gratuitous Relief			
05 Ex-gratia payment for loss of a limb or eye (s)			
O 900.00			
R 248.37	1,148.37	500.00	(-)648.37

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

(v) 05 Finance Commission Recommendation			
<b>2245 Relief on Account of Natural Calamities</b>			
02 <i>Floods, Cyclones etc.</i>			
101 Gratuitous Relief			
06 Grievous injury requiring hospitalisation			
O 600.00			
R (-)69.99	530.01	200.00	(-)330.01

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

(vi) 05 Finance Commission Recommendation			
<b>2245 Relief on Account of Natural Calamities</b>			
02 <i>Floods, Cyclones etc.</i>			
101 Gratuitous Relief			
07 Clothing, utensils and household goods to victims affected by natural calamities			
O 4,100.00			
R (-)123.17	3,976.83	2,600.00	(-)1,376.83

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

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(vii) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	02 <i>Floods, Cyclones etc.</i>			
	101 Gratuitous Relief			
	08 Gratuitous relief for families whose livelihood is seriously affected			
	O 500.00			
	R (-)146.65	353.35	200.00	(-)153.35

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

(viii) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	02 <i>Floods, Cyclones etc.</i>			
	101 Gratuitous Relief			
	09 Relief Measures			
	O 50.00			
	R 833.36	883.36	...	(-)883.36

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

(ix) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	02 <i>Floods, Cyclones etc.</i>			
	102 Drinking Water Supply			
	01 Drinking Water Supply			
	O 350.00			
	R 3.35	353.35	200.00	(-)153.35

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

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(x) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	02 <i>Floods, Cyclones etc.</i>			
	105 Veterinary care			
	01 Animal Husbandry-Assistance to small farmers and landless livestock owner			
	O	2,226.00		
	R	(-1,443.36)	782.64	226.00
				(-556.64)

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

(xi) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	02 <i>Floods, Cyclones etc.</i>			
	106 Repairs and restoration of damaged roads and bridges			
	01 Repairs and Restoration of damaged roads and bridges			
	O	4,000.00		
	R	100.16	4,100.16	3,000.00
				(-1,100.16)

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

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xii) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	<i>02 Floods, Cyclones etc.</i>			
109	Repairs and restoration of damaged water supply, drainage and sewerage works			
01	Repairs and restoration of damaged water supply, drainage and sewerage works			
	O 3,000.00			
	R (-)1,149.93	1,850.07	1,500.00	(-)350.07

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

(xiii) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	<i>02 Floods, Cyclones etc.</i>			
110	Assistance for repairs and restoration of damaged water supply, drainage and sewerage works			
01	Restoration of power supply			
	O 2,000.00			
	R (-)49.93	1,950.07	1,500.00	(-)450.07

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

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xiv) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	02 <i>Floods, Cyclones etc.</i>			
	111 Ex-gratia payments to bereaved families			
	01 Ex-gratia payment to next to kin of the deceased person died due to COVID-19			
	O 50.00			
	R (-)50.00	...	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Other Revenue Expenditure.

(xv) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	02 <i>Floods, Cyclones etc.</i>			
	112 Evacuation of population			
	01 Evacuation of population			
	O 250.00			
	R (-)73.33	176.67	100.00	(-)76.67

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

(xvi) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	02 <i>Floods, Cyclones etc.</i>			
	112 Evacuation of population			
	02 Search and Rescue operation			
	O 1,200.00			
	R 743.39	1,943.39	200.00	(-)1,743.39

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

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xvii) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	<i>02 Floods, Cyclones etc.</i>			
113	Assistance for repairs/Reconstruction of Houses			
02	Restoration of School Building/Community Health Centre's			
	O	700.00		
	R	(-)434.99	265.01	100.00
				(-)165.01

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

(xviii) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	<i>02 Floods, Cyclones etc.</i>			
114	Assistance to Farmers for purchase of Agricultural inputs			
01	Assistance for Farmers for purchase of Agricultural inputs			
	O	1,000.00		
	R	(-)823.33	176.67	...
				(-)176.67

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

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xix) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	02 <i>Floods, Cyclones etc.</i>			
114	Assistance to Farmers for purchase of Agricultural inputs			
02	Assistance to small and marginal farmers having land holding up to 02 hectares			
	O	500.00		
	R	(-)323.33	176.67	...
				(-)176.67

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

(xx) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	02 <i>Floods, Cyclones etc.</i>			
114	Assistance to Farmers for purchase of Agricultural inputs			
03	Locust Control			
	O	150.00		
	R	26.67	176.67	...
				(-)176.67

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

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xxi) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	<i>02 Floods, Cyclones etc.</i>			
	115 Assistance to Farmers to clear sand/silt/salinity from lands			
	01 Assistance to Farmers to clear sand/silt/ salinity from land			
	O	800.00		
	R	613.38	1,413.38	300.00
				(-)1,113.38

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

Reasons for the savings at serial numbers (iii) to (xiii) and (xv) to (xxi) have not been intimated (July 2025).

(xxii) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	<i>02 Floods, Cyclones etc.</i>			
	118 Assistance for repairs/replacement of damaged boats and equipment for fishing			
	01 Assistance for repairs/ replacement of damaged boats and equipment of fishing			
	O	400.00		
	R	(-)400.00	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Other Revenue Expenditure.

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xxiii) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	02 <i>Floods, Cyclones etc.</i>			
	119 Assistance to artisans for repairs/replacement of damaged tools and equipments			
	01 Assistance to artisans for repairs/replacement of damaged tools and equipments			
	O 406.00			
	R (-)406.00	...	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Other Revenue Expenditure.

(xxiv) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	02 <i>Floods, Cyclones etc.</i>			
	122 Repairs and restoration of damaged irrigation and flood control works			
	01 Repairs and restoration of damaged irrigation and flood control works			
	O 5,500.00			
	S 857.44			
	R 709.44	7,066.88	4,000.00	(-)3,066.88

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

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xxv) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	02 <i>Floods, Cyclones etc.</i>			
	193 Assistance to Local bodies and other non-Government Bodies/Institutions			
	01 Restoration of community Assets owned by Panchayat			
	O 735.00			
	R (-)469.99	265.01	150.00	(-)115.01

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

(xxvi) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	05 <i>State Disaster Response Fund</i>			
	101 Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund			
	01 State Disaster Response Fund (SDRF)			
	O 44,315.80			
	R (-)5,780.24	38,535.56	12,844.00	(-)25,691.56

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

(xxvii) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	08 <i>State Disaster Mitigation Fund</i>			
	101 Disaster Mitigation			
	01 Flood Mitigation Works			
	O 1,000.00			
	R (-)1,000.00	...	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Grants-in-Aid General.

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xxviii) 05 Finance Commission Recommendation			
<b>2245 Relief on Account of Natural Calamities</b>			
08 <i>State Disaster Mitigation Fund</i>			
101 Disaster Mitigation			
05 Landslide, Avalanches, GLOF & LLOF Mitigation Works			
O 3,000.00			
R (-)3,000.00	...	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Grants-in-Aid General.

(xxix) 05 Finance Commission Recommendation			
<b>2245 Relief on Account of Natural Calamities</b>			
08 <i>State Disaster Mitigation Fund</i>			
101 Disaster Mitigation			
06 Lightening Mitigation Works			
O 100.00			
R (-)100.00	...	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Grants-in-Aid General.

(xxx) 05 Finance Commission Recommendation			
<b>2245 Relief on Account of Natural Calamities</b>			
08 <i>State Disaster Mitigation Fund</i>			
101 Disaster Mitigation			
07 Mitigation of risk due to other subject			
O 2,320.00			
R 3,524.44	5,844.44	...	(-)5,844.44

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

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xxxix) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	80 <i>General</i>			
	101 Centre for Training in disaster preparedness			
	01 Training and Capacity building			
	O	2,589.00		
	R	171.95	2,760.95	700.00
				(-)2,060.95

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

(xxxix) 05	Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	80 <i>General</i>			
	101 Centre for Training in disaster preparedness			
	02 Procurement of essential equipment for response to disaster			
	O	1,681.50		
	R	405.88	2,087.38	681.50
				(-)1,405.88

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

Reasons for the savings at serial numbers (xxiv) to (xxvi) and (xxx) to (xxxii) have not been intimated (July 2025).

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.**

25.1.4 Savings mentioned at note 25.1.3 were partly offset by excess mainly under:

Serial Head Number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i)	<b>2245 Relief on Account of Natural Calamities</b>			
	02 <i>Floods, Cyclones etc.</i>			
	101 Gratuitous Relief			
	02 Relief Fund			
	O	500.00		
	R	1,000.00	1,000.00	(-)500.00

Augmentation of provision by re-appropriation was due to requirement of more fund towards Grants-in-Aid.

The department stated (July 2025) that the actual budget grant under this head was ₹1,000.00 lakh only. Savings were reportedly due to receipt of budgetary support and finance concurrence for ₹1,000.00 lakh only from the Finance Department (Budget), Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(ii)	05 Finance Commission Recommendation			
	<b>2245 Relief on Account of Natural Calamities</b>			
	02 <i>Floods, Cyclones etc.</i>			
	113 Assistance for repairs/reconstruction of Houses			
	01 Assistance for repairs/reconstruction of Houses			
	O	672.50		
	R	546.53	1,219.03	(-)479.03

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

**GRANT NO. 25 DISASTER MANAGEMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iii) 05	Finance Commission Recommendation			
<b>2245</b>	<b>Relief on Account of Natural Calamities</b>			
02	<i>Floods, Cyclones etc.</i>			
282	Public Health			
01	Clearance of affected areas, debris in public areas/draining of flood water in affected areas/disposal of dead bodies/carcasses			
	O	2,000.00		
	R	1,496.28	3,496.28	2,460.00
				(-)1,036.28

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

Savings at serial numbers (ii) to (iii) were reportedly due to non-requirement of funds in the districts.

(iv) 05	Finance Commission Recommendation			
<b>2245</b>	<b>Relief on Account of Natural Calamities</b>			
08	<i>State Disaster Mitigation Fund</i>			
797	Transfer to Reserve Funds/Deposits Accounts			
01	Transfer to SDMF funds			
	O	64.20		
	R	5,780.24	5,844.44	5,844.44
				...

Augmentation of provision by re-appropriation was due to requirement of more fund towards Inter Account Transfers.

**GRANT NO. 25 DISASTER MANAGEMENT – Concl.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(v) 08	Central Plan Schemes (Fully funded by Central Government)			
	<b>2245 Relief on Account of Natural Calamities</b>			
	02 Floods, Cyclones etc.			
	800 Other Expenditure			
	01 Management of Natural Disaster			
	O	8.40		
	R	29.80	43.20	(+)5.00

Augmentation of provision by re-appropriation was due to requirement of more fund towards Grants-in-Aid Salaries.

Excess was reportedly due to drawal of fund for capacity building and awareness generation activities after all codal formalities and the approval of the Government of Arunachal Pradesh.

The excess expenditure was incurred without the approval of the Legislative Assembly.

**Capital:**

**25.2.1** In view of the overall savings of ₹35.00 lakh (46.67 per cent of the total provision) in the grant, supplementary provision of ₹70.00 lakh obtained in March 2025 proved excessive.

**25.2.2** No part of the available savings of ₹35.00 lakh was anticipated for surrender during the year.

**25.2.3** Savings occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>4235 Capital Outlay on Social Security and Welfare</b>			
	01 Rehabilitation			
	001 Direction and Administration			
	01 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment etc.			
	O	5.00		
	S	25.00	...	(-)30.00

Reasons for the savings have not been intimated (July 2025).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2402 Soil and Water Conservation</b>				
<b>3054 Roads and Bridges</b>				
Original	7,17,41,40			
Supplementary	20,40,21	7,37,81,61	4,40,14,90	(-)2,97,66,71
Amount surrendered during the year (31 March 2025)				2,83,28,31

**Capital****Major Heads:****4402 Capital Outlay on Soil and Water Conservation****5054 Capital Outlay on Roads and Bridges**

Original	16,55,85,27			
Supplementary	2,66,38,22	19,22,23,49	18,28,50,47	(-)93,73,02
Amount surrendered during the year				...

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

**26.1.1** As the overall expenditure of ₹44,014.90 lakh fell far short of the original provision of ₹71,741.40 lakh in the grant, supplementary provision of ₹2,040.21 lakh obtained in March 2025 proved totally unnecessary.

**26.1.2** Out of the available savings of ₹29,766.71 lakh (40.34 *per cent* of the total provision) in the grant, ₹28,328.31 lakh (95.17 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**GRANT NO. 26 RURAL WORKS DEPARTMENT – Contd.**

**26.1.3** Savings of ₹17,261.82 lakh and ₹18,667.87 lakh constituting 33.20 *per cent* and 31.07 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**26.1.4** Savings occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2402 Soil and Water Conservation</b>			
001 Direction and Administration			
01 Establishment Expenses			
O 19,367.90			
R (-)10,835.70	8,532.20	7,897.08	(-)635.12

Reduction in provision by re-appropriation was the net effect of decrease of ₹78.80 lakh mainly under Wages and Other Revenue Expenditure and increase of ₹58.00 lakh mainly towards Fuels and Lubricants and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹10,814.90 lakh mainly from Allowances and Salaries was made without assigning any reason.

The department stated (July 2025) that savings ₹135.12 lakh were due to non-finalisation of MACP arrear and non-sanction of contingency posts under various DDOs and reason for savings of ₹500.00 lakh which pertain to object head Repair and Maintenance have not been intimated (July 2025).

<b>(ii) 2402 Soil and Water Conservation</b>			
101 Soil Survey and Testing			
01 Establishment Expenses			
O 2,253.50			
R (-)2,046.80	206.70	183.23	(-)23.47

Reduction in provision by re-appropriation was the net effect of decrease of ₹10.00 lakh under Repair and Maintenance and Other Revenue Expenditure and increase of ₹40.30 lakh mainly towards Wages and Domestic Travel Expenses due to requirement of less/ more funds under respective heads and surrender of ₹2,077.10 lakh from Allowances and Salaries was made without assigning any reason.

Savings were reportedly due to non-finalisation of MACP arrear and non-sanction of contingency posts under various DDOs.

**GRANT NO. 26 RURAL WORKS DEPARTMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(iii) 2402 Soil and Water Conservation</b>				
102	Soil Conservation			
04	Establishment Expenses of Director of Soil and Water Conservation			
	O	4,126.40		
	R	(-3,119.10)	1,007.30	771.89
				(-235.41)

Reduction in provision by re-appropriation was the net effect of decrease of ₹43.00 lakh mainly under Wages and Repair and Maintenance and increase of ₹35.00 lakh mainly towards Office Expenses and Other Revenue Expenditure due to requirement of less/ more funds under respective heads and surrender of ₹3,111.10 lakh mainly from Allowances and Salaries was made without assigning any reason.

Savings were reportedly due to non-finalisation of MACP arrear and non-sanction of contingency posts under various DDOs.

<b>(iv) 2402 Soil and Water Conservation</b>				
103	Land Reclamation and Development			
01	Maintenance of Schemes			
	O	3,104.00		
	R	(-104.00)	3,000.00	2,999.98
				(-0.02)

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,004.00 lakh under Minor Civil and Electric Works and Other Revenue Expenditure and increase of ₹2,000.00 lakh towards Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹100.00 lakh from Minor Civil and Electric Works was made without assigning any reason.

<b>(v) 2402 Soil and Water Conservation</b>				
103	Land Reclamation and Development			
02	State Land Use Board			
	O	343.00		
	R	(-343.00)	...	...
				...

Withdrawal of entire provision by surrender mainly from Repair and Maintenance and Minor Civil and Electric Works was made without assigning any reason.

**GRANT NO. 26 RURAL WORKS DEPARTMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(vi) 2402 Soil and Water Conservation</b>				
109	Extension and Training			
01	Establishment Expenses			
	O	325.60		
	R	(-172.40)	153.20	56.90
				(-96.30)

Reduction in provision by re-appropriation was the net effect of decrease of ₹ one lakh under Domestic Travel Expenses and increase of ₹4.50 lakh mainly towards Office Expenses and Leave Travel Concession due to requirement of less/ more funds under respective heads and surrender of ₹175.90 lakh from Salaries and Allowances was made without assigning any reason.

Savings were reportedly due to non-finalisation of MACP arrear and non-sanction of contingency posts under various DDOs.

<b>(vii) 2402 Soil and Water Conservation</b>				
800	Other Expenditure			
01	Power Driven Agricultural Machineries			
	O	187.00		
	R	(-66.00)	121.00	75.90
				(-45.10)

Reduction in provision by re-appropriation was the net effect of decrease of ₹ two lakh under Office Expenses and increase of ₹ one lakh towards Other Revenue Expenditure due to requirement of less/ more funds under respective heads and surrender of ₹65.00 lakh from Wages was made without assigning any reason.

Savings were reportedly due to non-sanction of contingency posts under various DDOs.

<b>(viii) 2402 Soil and Water Conservation</b>				
800	Other Expenditure			
02	Building			
	O	52.00		
	R	(-52.00)	...	...
				...

Withdrawal of entire provision by surrender mainly from Repair and Maintenance and Minor Civil and Electric Works was made without assigning any reason.

**GRANT NO. 26 RURAL WORKS DEPARTMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(ix) 04	State Plan Schemes			
	<b>2402 Soil and Water Conservation</b>			
	102 Soil Conservation			
	03 Schemes under BA/ SDS			
	O	150.00		
	R	(-150.00	...	...

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

(x)	<b>3054 Roads and Bridges</b>			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	34,947.00		
	R	(-23,719.10	11,227.90	10,824.92
				(-402.98

Reduction in provision by re-appropriation was the net effect of decrease of ₹12,711.79 lakh mainly under Allowances and Salaries and increase of ₹432.00 lakh mainly towards Office Expenses and Fuels and Lubricants due to requirement of less/ more funds under respective heads and surrender of ₹11,439.31 lakh from Salaries and Allowances was made without assigning any reason.

Savings were reportedly due to non-finalisation of MACP arrear and non-sanction of contingency posts under various DDOs.

(xi)	<b>3054 Roads and Bridges</b>			
	80 <i>General</i>			
	800 Other Expenditure			
	01 Maintenance of Assets			
	O	3,330.00		
	R	(-1,330.00	2,000.00	2,000.00
				...

Reduction in provision by re-appropriation was due to requirement of less fund mainly from Minor Civil and Electric Works and Repair and Maintenance.

**GRANT NO. 26 RURAL WORKS DEPARTMENT – Concl.**

26.1.5 Savings mentioned at note 26.1.4 were partly offset by excess mainly under:

Serial Head Number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i)	<b>3054 Roads and Bridges</b>			
	04 District and Other Roads			
	337 Road Works			
	01 Rural Link Road			
	O	3,305.00		
	R	12,695.00	16,000.00	16,000.00

Augmentation of provision by re-appropriation was the net effect of increase of ₹14,700.00 lakh towards Repair and Maintenance and decrease of ₹2,005.00 lakh under Minor Civil and Electric Works and Other Revenue Expenditure due to requirement of more/ less funds under respective heads.

(ii)	04 State Plan Schemes			
	<b>3054 Roads and Bridges</b>			
	04 District and Other Roads			
	105 Maintenance and Repairs			
	02 Schemes under BA/ SDS			
	O	250.00		
	S	2,040.21		
	R	914.79	3,205.00	3,205.00

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

**GRANT NO. 27 PANCHAYATI RAJ  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2015 Elections</b>				
<b>2515 Other Rural Development Programmes</b>				
Original	5,08,07,67	5,08,07,67	4,03,27,63	(-)1,04,80,04
Amount surrendered during the year (31 March 2025)				29,69,22
<b>Capital</b>				
<b>Major Heads:</b>				
<b>4075 Capital Outlay on Miscellaneous General Services</b>				
<b>4515 Capital Outlay on Other Rural Development Programmes</b>				
Original	60,00			
Supplementary	2,30,00	2,90,00	2,87,84	(-)2,16
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**27.1.1** In view of the overall savings of ₹10,480.04 lakh (20.63 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**27.1.2** Out of the available savings of ₹10,480.04 lakh in the grant, ₹2,969.22 lakh (28.33 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**27.1.3** Savings of ₹14,668.34 lakh and ₹37,117.93 lakh constituting 30.27 *per cent* and 57.98 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**GRANT NO. 27 PANCHAYATI RAJ – Contd.****27.1.4 Savings occurred mainly under:**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2015 Elections</b>				
101	Election Commission			
01	Establishment Expenses			
	O	281.74		
	R	(-17.35)	264.39	263.16
				(-1.23)

Reduction in provision by re-appropriation was the net effect of decrease of ₹45.39 lakh mainly under Allowances and Other Revenue Expenditure and increase of ₹28.04 lakh mainly towards Minor Civil and Electric works and Professional Services due to requirement of less/ more funds under respective heads.

<b>(ii) 03 Centrally Sponsored Schemes</b>				
<b>2515 Other Rural Development Programmes</b>				
789	Special Component Plan for Scheduled Castes			
01	Rashtriya Gram Swaraj Abhiyan (RGSA)			
	O	3,666.00		
	R	(-2,433.78)	1,232.22	1,232.22
				...

Reduction in provision by re-appropriation (₹733.78 lakh) was due to requirement of less fund under Grants-in-Aid General (Central Share and State Share) and Grants for creation of Capital Assets (Central Share and State Share) and surrender (₹1,700.00 lakh) from Grants for creation of Capital Assets (Central Share and State Share) and Grants-in-Aid General (Central Share and State Share) was made without assigning any reason.

**GRANT NO. 27 PANCHAYATI RAJ – Contd.**

Serial Head Number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 03	Centrally Sponsored Schemes			
	<b>2515 Other Rural Development Programmes</b>			
	796 Tibal Area Sub-plan			
	01 Rashtriya Gram Swaraj Abhiyan (RGSA)			
	O	3,667.32		
	R	(-),2,556.20	1,111.12	1,111.32
				(+)0.20
<p>Reduction in provision by re-appropriation (₹1,286.98 lakh) was due to requirement of less fund under Grants-in-Aid General (Central Share and State Share) and Grants for creation of Capital Assets (Central Share and State Share) and surrender (₹1,269.22 lakh) also from Grants-in-Aid General (Central Share and State Share) and Grants for creation of Capital Assets (Central Share and State Share) was made without assigning any reason.</p>				
<p>Reasons for the final excess have not been intimated (July 2025).</p>				
<p>The excess expenditure was incurred without the approval of the Legislative Assembly.</p>				
(iv) 05	Finance Commission Recommendation			
	<b>2515 Other Rural Development Programmes</b>			
	001 Direction and Administration			
	07 Panchayat Local Bodies (Tied)			
	O	7,951.86	7,951.86	5,100.00
				(-)2,851.86
(v) 05	Finance Commission Recommendation			
	<b>2515 Other Rural Development Programmes</b>			
	001 Direction and Administration			
	08 Panchayat Local Bodies (Untied)			
	O	6,885.54	6,885.54	3,400.00
				(-)3,485.54
(vi) 05	Finance Commission Recommendation			
	<b>2515 Other Rural Development Programmes</b>			
	102 Community Development			
	06 Health Sector Grant			
	O	4,062.60	4,062.60	3,034.52
				(-)1,028.08

Reasons for the savings at serial numbers (iv) to (vi) have not been intimated (July 2025).

**GRANT NO. 27 PANCHAYATI RAJ – Concl'd.**

27.1.5 Savings mentioned at note 27.1.4 were partly offset by excess mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>2015 Elections</b>				
107	Election Tribunals			
01	Establishment Expenses			
	O	34.62		
	R	12.40	47.02	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹15.00 lakh mainly towards Office Expenses and Other Revenue Expenditure and decrease of ₹2.60 lakh under Grants-in-Aid Salaries due to requirement of more/ less funds under respective heads.

(ii) <b>2015 Elections</b>				
109	Charges for conduct of election to Panchayats/ Local Bodies			
01	Panchayat Elections			
	O	15.00		
	R	102.56	117.56	117.56

Augmentation of provision by re-appropriation was the net effect of increase of ₹112.56 lakh mainly towards Office Expenses and Printing and Publication and decrease of ₹10.00 lakh under Advertising and Publicity and Repair and Maintenance due to requirement of more/ less funds under respective heads.

(iii) 03	Centrally Sponsored Schemes			
	<b>2515 Other Rural Development Programmes</b>			
101	Panchayati Raj			
03	Rashtriya Gram Swaraj Abhiyan (RGSA)			
	O	3,666.68		
	R	1,767.99	5,434.67	5,434.67

Augmentation of provision by re-appropriation was due to requirement of more fund towards Grants-in-Aid General (Central Share and State Share) and Grants for creation of Capital Assets (Central Share and State Share).

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY  
DEVELOPMENT  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2403</b>	<b>Animal Husbandry</b>			
<b>2404</b>	<b>Dairy Development</b>			
<b>2415</b>	<b>Agricultural Research and Education</b>			
Original	2,46,27,11			
Supplementary	2,97,73	2,49,24,84	1,93,25,31	(-)55,99,53
Amount surrendered during the year				...

**Capital****Major Heads:**

<b>4403</b>	<b>Capital Outlay on Animal Husbandry</b>			
<b>4404</b>	<b>Capital Outlay on Dairy Development</b>			
Original	7,32,50			
Supplementary	13,17	7,45,67	5,74,22	(-)1,71,45
Amount surrendered during the year				...

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

**28.1.1** As the overall expenditure of ₹19,325.31 lakh fell short of the original provision of ₹24,627.11 lakh in the grant, supplementary provision of ₹297.73 lakh obtained in March 2025 proved totally unnecessary.

**28.1.2** No part of the available savings of ₹5,599.53 lakh was anticipated for surrender during the year.

**28.1.3** Savings of ₹2,768.38 lakh constituting 11.94 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY  
DEVELOPMENT – Contd.**

**28.1.4 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
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(i) **2403 Animal Husbandry**

001 Direction and Administration

01 Establishment Expenses

O 4,354.52

R (-)392.58

3,961.94

3,748.33

(-)213.61

Reduction in provision by re-appropriation was the net effect of decrease of ₹577.33 lakh mainly under Allowances and Wages and increase of ₹184.75 lakh mainly towards Office Expenses and Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-release of arrear payments, MACP arrear increment and leave encashment in District level DDOs.

(ii) **2403 Animal Husbandry**

101 Veterinary Services and Animal  
Health

01 Establishment Expenses

O 7,527.35

R (-)1,150.10

6,377.25

6,058.50

(-)318.75

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,417.85 lakh under Allowances and Salaries and increase of ₹267.75 lakh mainly towards Materials and Supplies and Fuels and Lubricants due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-release of arrear payments, MACP arrear increment and Leave encashment in District level DDOs.

(iii) **2403 Animal Husbandry**

103 Poultry Development

01 Establishment Expenses

O 544.86

R (-)17.25

527.61

527.61

...

Reduction in provision by re-appropriation was the net effect of decrease of ₹135.32 lakh mainly under Allowances and Salaries and increase of ₹118.07 lakh mainly towards Materials and Supplies and Minor Civil and Electric Works due to requirement of less/ more funds under respective heads.

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY  
DEVELOPMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) <b>2403 Animal Husbandry</b>				
104	Sheep and Wool Development			
01	Establishment Expenses			
	O	329.00		
	R	(-)47.13	281.87	281.87
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹54.18 lakh mainly under Allowances and Salaries and increase of ₹7.05 lakh mainly towards Fuels and Lubricants and Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

(v) <b>2403 Animal Husbandry</b>				
105	Piggery Development			
01	Establishment Expenses			
	O	532.93		
	R	21.13	554.06	469.21
				(-)84.85

Augmentation of provision by re-appropriation was the net effect of increase of ₹75.13 lakh mainly towards Materials and Supplies and Salaries and decrease of ₹54.00 lakh under Allowances and Fuels and Lubricants due to requirement of more/ less funds under respective heads.

(vi) <b>2403 Animal Husbandry</b>				
107	Fodder and Feed Development			
01	Establishment Expenses			
	O	727.08		
	R	(-)15.43	711.65	594.70
				(-)116.95

Reduction in provision by re-appropriation was the net effect of decrease of ₹73.88 lakh mainly under Allowances and Salaries and increase of ₹58.45 lakh mainly towards Materials and Supplies and Leave Travel Concession due to requirement of less/ more funds under respective heads.

Savings at serial numbers (v) and (vi) were reportedly due to non-release of arrear payments, MACP arrear increment and leave encashment in District level DDOs.

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY  
DEVELOPMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(vii) <b>2403 Animal Husbandry</b>				
109	Extension and Training			
01	Establishment Expenses			
	O	457.34		
	R	(-)48.92	408.42	405.42
				(-)3.00

Reduction in provision by re-appropriation was the net effect of decrease of ₹62.14 lakh under Allowances and Fuels and Lubricants and increase of ₹13.22 lakh mainly towards Salaries and Training Expenses due to requirement of less/ more funds under respective heads.

(viii) 03	Centrally Sponsored Schemes			
	<b>2403 Animal Husbandry</b>			
101	Veterinary Services and Animal Health			
15	National Livestock Mission (NLM)			
	O	400.00		
	R	(-)400.00	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Other Revenue Expenditure (Central Share and State Share).

(ix) 03	Centrally Sponsored Schemes			
	<b>2403 Animal Husbandry</b>			
101	Veterinary Services and Animal Health			
21	National Livestock Health and Disease Control Programme (ESVHD-MVU)			
	O	1,629.20		
	R	1,758.40	3,387.60	...
				(-)3,387.60

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

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

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY  
DEVELOPMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(x) 03	Centrally Sponsored Schemes			
	<b>2403 Animal Husbandry</b>			
101	Veterinary Services and Animal Health			
24	National Livestock Mission - Livestock Insurance (50:50)			
	O	10.00		
	R	(-)10.00	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Salaries (Central Share and State Share).

(xi) 03	Centrally Sponsored Schemes			
	<b>2403 Animal Husbandry</b>			
101	Veterinary Services and Animal Health			
25	National Livestock Health and Disease Control Programme (90:10)			
	O	200.00		
	R	43.36	243.36	...
				(-)243.36

Augmentation of provision by re-appropriation was the net effect of increase of ₹243.36 lakh towards Wages (Central Share and State Share) and decrease of ₹200.00 lakh under Salaries (Central Share and State Share) due to requirement of more/ less funds under respective heads.

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

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY  
DEVELOPMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xii) 04	State Plan Schemes			
	<b>2403 Animal Husbandry</b>			
101	Veterinary Services and Animal Health			
16	Schemes under BA/ SDS			
	O	1,602.50		
	R	(-756.50)	846.00	351.00
				(-495.00)

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,386.50 lakh under Repair and Maintenance and Other Revenue Expenditure and increase of ₹630.00 lakh mainly towards Materials and Supplies and Training Expenses due to requirement of less/ more funds under respective heads.

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

(xiii) 08	Central Plan Schemes (Fully funded by Central Government)			
	<b>2403 Animal Husbandry</b>			
101	Veterinary Services and Animal Health			
20	Livestock Census & Integrated Sample Survey Scheme (Other Components)			
	O	50.00		
	R	(-38.00)	12.00	12.00
				...

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

(xiv) 08	Central Plan Schemes (Fully funded by Central Government)			
	<b>2403 Animal Husbandry</b>			
101	Veterinary Services and Animal Health			
22	National Livestock Mission - Training Assistance			
	O	135.00		
	R	(-40.00)	95.00	95.00
				...

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

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY  
DEVELOPMENT – Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xv) 08 Central Plan Schemes (Fully funded by Central Government)			
<b>2403 Animal Husbandry</b>			
106 Other Live Stock Development			
06 Rastriya Gokul Mission, RGM, (APLDS)			
O 200.00			
R (-)200.00	...	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Materials and Supplies.

(xvi) 08 Central Plan Schemes (Fully funded by Central Government)			
<b>2403 Animal Husbandry</b>			
789 Special Component Plan for Scheduled Castes			
05 National Livestock Mission - Training Assistance			
O 150.00			
R (-)150.00	...	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Other Revenue Expenditure.

(xvii) 08 Central Plan Schemes (Fully funded by Central Government)			
<b>2403 Animal Husbandry</b>			
796 Tribal Areas Sub-plan			
03 Livestock Census & Integrated Sample Survey Scheme (Other Components)			
O 136.00			
R (-)136.00	...	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Other Revenue Expenditure.

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY  
DEVELOPMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xviii) <b>2404 Dairy Development</b>				
102	Dairy Development Projects			
01	Establishment Expenses			
	O	472.93		
	R	(-)97.25	375.68	375.68
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹114.00 lakh mainly under Salaries and Allowances and increase of ₹16.75 lakh mainly towards Fuels and Lubricants and Digital Equipment due to requirement of less/ more funds under respective heads.

(xix) **2415 Agricultural Research and  
Education**

03 *Animal Husbandry*

004 Research

01 Establishment Expenses

O 531.57

R (-)54.33      477.24      302.25      (-)174.99

Reduction in provision by re-appropriation was the net effect of decrease of ₹58.23 lakh mainly under Allowances and Salaries and increase of ₹3.90 lakh mainly towards Leave Travel Concession and Office Expenses due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-release of arrear payments, MACP arrear increment and leave encashment in District level DDOs.

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY  
DEVELOPMENT – Contd.**

**28.1.5** Savings mentioned at note **28.1.4** were partly offset by excess mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>2403 Animal Husbandry</b>			
	102 Cattle and Buffalo Development			
	01 Establishment Expenses			
	O	3,965.08		
	R	410.23	4,375.31	4,110.90
				(-264.41)

Augmentation of provision by re-appropriation was the net effect of increase of ₹793.91 lakh mainly towards Allowances and Materials and Supplies and decrease of ₹383.68 lakh under Salaries and Domestic Travel Expenses due to requirement of more/less funds under respective heads.

Savings were reportedly due to non-release of arrear payments, MACP arrear increment and leave encashment in District level DDOs.

(ii)	<b>2403 Animal Husbandry</b>			
	106 Other Live Stock Development			
	01 Establishment Expenses			
	O	135.75		
	R	63.47	199.22	199.22
				...

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

(iii)	03 Centrally Sponsored Schemes			
	<b>2403 Animal Husbandry</b>			
	101 Veterinary Services and Animal Health			
	18 National Livestock Health and Disease Control Programme			
	R	156.04	156.04	156.04
				...

Creation of provision by re-appropriation was due to requirement of more fund towards Materials and Supplies (Central Share and State Share) and Wages (Central Share and State Share).

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY  
DEVELOPMENT – Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) 03 Centrally Sponsored Schemes <b>2403 Animal Husbandry</b>			
101 Veterinary Services and Animal Health			
23 National Livestock Mission - BDL&P-S			
R	124.76	124.76	124.76 ...

Creation of provision by re-appropriation was due to requirement of more fund towards Materials and Supplies (Central Share and State Share).

(v) 03 Centrally Sponsored Schemes <b>2403 Animal Husbandry</b>			
789 Special Component Plan for Scheduled Castes			
14 National Livestock Health and Disease Control Programme			
R	16.13	16.13	16.13 ...

Creation of provision by re-appropriation was due to requirement of more fund towards Materials and Supplies (Central Share and State Share) and Fuels and Lubricants (Central Share and State Share).

(vi) 03 Centrally Sponsored Schemes <b>2403 Animal Husbandry</b>			
796 Tribal Areas Sub-plan			
06 National Livestock Mission - BDL&P-S			
R	60.81	60.81	60.81 ...

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

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY  
DEVELOPMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(vii) 08	Central Plan Schemes (Fully funded by Central Government)			
	<b>2403 Animal Husbandry</b>			
	796 Tribal Areas Sub-plan			
05	National Livestock Mission - Training Assistance			
	R	31.52	31.52	...

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

(viii) 04	State Plan Schemes			
	<b>2404 Dairy Development</b>			
	102 Dairy Development Projects			
	11 Schemes under BA/ SDS			
	O	150.00		
	S	297.73		
	R	572.27	1,020.00	1,020.00 ...

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

**Capital:**

**28.2.1** As the overall expenditure of ₹574.22 lakh fell short of the original provision of ₹732.50 lakh in the grant, supplementary provision of ₹13.17 lakh obtained in March 2025 proved totally unnecessary.

**28.2.2** No part of the available savings of ₹171.45 lakh was anticipated for surrender during the year.

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY  
DEVELOPMENT – Contd.**

**28.2.3** Savings occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 03	Centrally Sponsored Schemes			
	<b>4403 Capital Outlay on Animal Husbandry</b>			
101	Veterinary Services and Animal Health			
01	National Livestock Mission (NLM)			
	O	400.00		
	R	(-)400.00	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Infrastructural Assets (Central Share) and Buildings and Structures (State Share).

(ii) 04	State Plan Schemes			
	<b>4404 Capital Outlay on Dairy Development</b>			
102	Dairy Development Projects			
01	Creation of Assets under BA/ SDS			
	O	30.00		
	R	(-)30.00	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Buildings and Structures and Infrastructural Assets.

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY  
DEVELOPMENT – Concl.d.**

28.2.4 Savings mentioned at note 28.2.3 were partly offset by excess mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 4403 Capital Outlay on Animal Husbandry</b>			
101	Veterinary services and Animal Health		
03	Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>		
O	10.00		
R	56.67	66.67	...

Augmentation of provision by re-appropriation was due to requirement of more fund mainly towards Motor Vehicles and Furniture & Fixtures.

<b>(ii) 04 State Plan Schemes</b>			
<b>4403 Capital Outlay on Animal Husbandry</b>			
101	Veterinary services and Animal Health		
02	Creation of Assets under BA/ SDS		
O	292.50		
S	13.17		
R	373.33	679.00	507.55 (-)171.45

Augmentation of provision by re-appropriation was the net effect of increase of ₹495.83 lakh towards Buildings and Structures and decrease of ₹122.50 lakh under Other Capital Expenditure due to requirement of more/ less funds under respective heads.

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

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2425 Co-operation</b>				
Original	24,45,40			
Supplementary	10	24,45,50	22,68,40	(-)1,77,10
Amount surrendered during the year (31 March 2025)				1,57,46

**Capital**

**Major Heads:**

**4425 Capital Outlay on Co-operation**

**6425 Loans for Co-operation**

Original	5,00			
Supplementary	1,51,00	1,56,00	1,56,00	...
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**29.1.1** As the overall expenditure of ₹2,268.40 lakh fell short of the original provision of ₹2,445.40 lakh in the grant, supplementary provision of ₹0.10 lakh obtained in March 2025 proved totally unnecessary.

**29.1.2** Out of the available savings of ₹177.10 lakh in the grant, ₹157.46 lakh (88.91 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**29.1.3** Savings of ₹371.23 lakh constituting 15.14 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**GRANT NO. 29 CO-OPERATION DEPARTMENT – Contd.**

29.1.4 Savings occurred mainly under:

Serial Head Number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i)	<b>2425 Co-operation</b>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	2,187.40		
	R	(-)54.88	2,150.75	(+)18.23
		2,132.52		

Reduction in provision by re-appropriation was the net effect of decrease of ₹138.39 lakh mainly under Salaries and Allowances and increase of ₹183.51 lakh mainly towards Office Expenses and Other Revenue Expenditure due to requirement of less/ more funds under respective heads and surrender of ₹100.00 lakh from Allowances was made without assigning any reason.

Excess was reportedly due to drawal of leave encashment and MACP arrear.

The excess expenditure was incurred without the approval of the Legislative Assembly.

(ii)	03 Centrally Sponsored Schemes			
	<b>2425 Co-operation</b>			
	101 Audit of Co-operatives			
	02 Implementation of Computerisation of PACS/Lamps			
	O	21.00		
	R	(-)10.54	10.09	(-)0.37
		10.46		

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

(iii)	03 Centrally Sponsored Schemes			
	<b>2425 Co-operation</b>			
	789 Special Component Plan for Scheduled Castes			
	01 Implementation of Computerisation of PACS/Lamps			
	O	15.00		
	R	(-)15.00	...	...
		...	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Other Revenue Expenditure (Central Share and State Share).

**GRANT NO. 29 CO-OPERATION DEPARTMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) 03	Centrally Sponsored Schemes			
	<b>2425 Co-operation</b>			
796	Tribal Areas Sub Plan			
01	Implementation of Computerisation of PACS/Lamps			
	O	24.00		
	R	(-)24.00	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Other Revenue Expenditure (Central Share and State Share).

(v) 04	State Plan Schemes			
	<b>2425 Co-operation</b>			
106	Assistance to multipurpose rural Co-operatives			
03	Schemes under BA/ SDS			
	O	187.00		
	R	(-)136.00	51.00	51.00

Reduction in provision by re-appropriation was the net effect of decrease of ₹129.54 lakh under Other Revenue Expenditure and increase of ₹51.00 lakh towards Grants-in-Aid Salaries and Grants-in-Aid General due to requirement of less/ more funds under respective heads and surrender of ₹57.46 lakh from Other Revenue Expenditure was made without assigning any reason.

**GRANT NO. 29 CO-OPERATION DEPARTMENT – Concl.**

29.1.5 Savings mentioned at note 29.1.4 were partly offset by excess mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 03 Centrally Sponsored Schemes			
<b>2425 Co-operation</b>			
004 Research and Evaluation			
02 Strengthening of Cooperative through Intervention			
O	4.00		
S	0.10		
R	89.96	56.56	(-37.50)
	94.06		

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

Savings were reportedly due to delay in selection of vendor in GeM portal and issue of work order.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3055 Road Transport</b>				
Original	2,39,00,98	2,39,00,98	1,64,64,79	(-)74,36,19
Amount surrendered during the year (31 March 2025)				73,76,15

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

Original	14,16,00			
Supplementary	12,55,80	26,71,80	20,90,09	(-)5,81,71
Amount surrendered during the year				...

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

**30.1.1** As the overall expenditure of ₹16,464.79 lakh fell far short of the original provision of ₹23,900.98 lakh in the grant, provision made through original grant proved excessive.

**30.1.2** Out of the available savings of ₹7,436.19 lakh (31.11 *per cent* of the total provision) in the grant, ₹7,376.15 lakh (99.19 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**GRANT NO. 30 STATE TRANSPORT SERVICES – Contd.****30.1.3 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 3055 Road Transport</b>			
001 Direction and Administration			
03 Establishment Expenses in respect of General Manager, State Transport			
O 5,034.84			
R (-)3,344.39	1,690.45	1,661.03	(-)29.42

Reduction in provision by re-appropriation was the net effect of decrease of ₹70.76 lakh under Wages and Leave Travel Concession and increase of ₹188.41 lakh mainly towards Office Expenses and Rent Rate and Taxes due to requirement of less/ more funds under respective heads and surrender of ₹3,462.04 lakh from Allowances and Salaries was made without assigning any reason.

The department stated (July 2025) that actual budget grant under Office Expenses was ₹90.00 lakh and savings were reportedly due to reflection of budget provision of ₹115.00 lakh under Office Expenses. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

<b>(ii) 3055 Road Transport</b>			
001 Direction and Administration			
04 Operational Expenses in respect of General Manager, State Transport			
O 15,883.14			
R (-)2,839.96	13,043.18	13,043.18	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,309.09 lakh mainly under Salaries and Allowances and increase of ₹3,724.00 lakh mainly towards Minor Civil and Electric Works and Materials and Supplies due to requirement of less/ more funds under respective heads and surrender of ₹2,254.87 lakh mainly from Fuels and Lubricants and Allowances was made without assigning any reason.

**GRANT NO. 30 STATE TRANSPORT SERVICES – Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iii) 04 State Plan Schemes			
<b>3055 Road Transport</b>			
800 Other Expenditure			
09 Schemes under Budget Announcement/State Development Schemes			
O     2,983.00			
R    (-)1,191.80	1,791.20	1,760.59	(-)30.61

Reduction in provision by re-appropriation (₹467.44 lakh) was due to requirement of more fund towards Other Revenue Expenditure and surrender (₹1,659.24 lakh) mainly from Minor Civil and Electric Works and Materials and Supplies was made without assigning any reason.

The department stated (July 2025) that ₹58.00 lakh was allotted to various executing agencies and savings were due to non-utilisation of allotted fund fully by the executing agencies. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilisation certificates.

**Capital:**

**30.2.1** In view of the overall savings of ₹581.71 lakh (21.77 per cent of the total provision) in the grant, supplementary provision of ₹1,255.80 lakh obtained in March 2025 proved excessive.

**30.2.2** No part of the available savings of ₹581.71 lakh was anticipated for surrender during the year.

**GRANT NO. 30 STATE TRANSPORT SERVICES – Concl'd.****30.2.3 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>5055 Capital Outlay on Road Transport</b>			
001 Direction and Administration			
01 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
O	20.00		
S	20.00	40.00	...
			(-)40.00

The department stated (July 2025) that no fund was received under this head. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(ii) 04 State Plan Schemes				
<b>5055 Capital Outlay on Road Transport</b>				
800 Other expenditure				
03 Creation of Assets under Budget Announcement/State Development Schemes				
O	1,396.00			
S	1,235.80	2,631.80	2,090.09	(-)541.71

The department stated (July 2025) that ₹982.00 lakh was allotted to various executing agencies and savings were due to non-utilisation of allotted fund fully by the executing agencies. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilisation certificates.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2059</b>	<b>Public Works</b>			
<b>2216</b>	<b>Housing</b>			
<b>3054</b>	<b>Roads and Bridges</b>			
Original	26,11,13,39	26,11,13,39	19,95,84,95	(-)6,15,28,44
Amount surrendered during the year (31 March 2025)				5,65,50,10

**Capital**

**Major Heads:**

<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4216</b>	<b>Capital Outlay on Housing</b>			
<b>5054</b>	<b>Capital Outlay on Roads and Bridges</b>			
Original	11,26,65,51			
Supplementary	15,01,57,44	26,28,22,95	31,89,48,05	(+)5,61,25,10
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**31.1.1** As the overall expenditure of ₹1,99,584.95 lakh fell far short of the original provision of ₹2,61,113.39 lakh in the grant, provision made through original grant proved excessive.

**31.1.2** Out of the available savings of ₹61,528.44 lakh (23.56 *per cent* of the total provision) in the grant, ₹56,550.10 lakh (91.90 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**GRANT NO. 31 PUBLIC WORKS DEPARTMENT – Contd.****31.1.3 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2059 Public Works</b>			
80 <i>General</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 51,193.69			
R (-)27,532.59	23,661.10	23,263.67	(-)397.43

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,350.72 lakh mainly under Salaries and Repair and Maintenance and increase of ₹1,253.68 lakh mainly towards Office Expenses and Other Revenue Expenditure due to requirement of less/ more funds under respective heads and surrender of ₹26,435.55 lakh from Allowances was made without assigning any reason.

<b>(ii) 2059 Public Works</b>			
80 <i>General</i>			
001 Direction and Administration			
02 Execution			
O 62,752.83			
R (-)35,465.13	27,287.70	26,536.35	(-)751.35

Reduction in provision by re-appropriation was the net effect of decrease of ₹5,449.08 lakh mainly under Salaries and Allowances and increase of ₹98.50 lakh mainly towards Leave Travel Concession and Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹30,114.55 lakh from Salaries was made without assigning any reason.

Savings at serial numbers (i) and (ii) were reportedly under object heads Salaries, Allowances and Wages.

<b>(iii) 2059 Public Works</b>			
80 <i>General</i>			
001 Direction and Administration			
03 Structural Planning			
O 4,423.63			
R (-)70.33	4,353.30	4,353.29	(-)0.01

Reduction in provision by re-appropriation was the net effect of decrease of ₹331.63 lakh mainly under Allowances and Fuels and Lubricants and increase of ₹261.30 lakh mainly towards Salaries and Leave Travel Concession due to requirement of less/ more funds under respective heads.

**GRANT NO. 31 PUBLIC WORKS DEPARTMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) <b>2059 Public Works</b>				
80	<i>General</i>			
001	Direction and Administration			
04	Architectural Planning			
	O	706.64		
	R	(-47.34)	659.30	659.30
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹56.92 lakh mainly under Allowances and Other Revenue Expenditure and increase of ₹9.58 lakh mainly towards Salaries and Leave Travel Concession due to requirement of less/ more funds under respective heads.

(v) 04	State Plan Schemes			
	<b>2059 Public Works</b>			
	80 <i>General</i>			
	051 Construction			
	02 Budget Announcement/ State Development Schemes			
	O	3,040.00		
	R	(-1,361.26)	1,678.74	1,678.74
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,366.26 lakh under Repair and Maintenance and Minor Civil and Electric Works and increase of ₹5.00 lakh towards Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

(vi) <b>2216 Housing</b>				
	05 <i>General Pool Accommodation</i>			
	053 Maintenance and Repairs			
	01 Repair and Maintenance of Government Residential Buildings			
	O	123.00		
	R	(-123.00)	...	...
				...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Repair and Maintenance and Minor Civil and Electric Works.

**GRANT NO. 31 PUBLIC WORKS DEPARTMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(vii) 04	State Plan Schemes			
	<b>2216 Housing</b>			
	05 <i>General Pool Accommodation</i>			
	053 Maintenance and Repairs			
	02 Schemes under BA/ SDS			
	O	8,092.70		
	R	(-7,142.70	950.00	950.00
				...

Reduction in provision by re-appropriation was due to requirement of less fund under Repair and Maintenance and Minor Civil and Electric Works.

**(viii) 3054 Roads and Bridges**

04	<i>District and Other Roads</i>			
105	Maintenance and Repairs			
01	Other Maintenance Expenditure			
	O	33,552.84		
	R	(-10,552.84	23,000.00	23,000.00
				...

Reduction in provision by re-appropriation was due to requirement of less fund under Repair and Maintenance and Minor Civil and Electric Works.

**(ix) 04 State Plan Schemes****3054 Roads and Bridges**

04	<i>District and Other Roads</i>			
337	Road Works			
07	Budget Announcement/ State Development Schemes			
	O	30,910.00		
	R	(-23,817.75	7,092.25	7,092.25
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹24,492.75 lakh under Repair and Maintenance and Minor Civil and Electric Works and increase of ₹675.00 lakh towards Other Revenue Expenditure and Printing and Publication due to requirement of less/ more funds under respective heads.

**GRANT NO. 31 PUBLIC WORKS DEPARTMENT – Contd.**

**31.1.4** Savings mentioned at note **31.1.3** were partly offset by excess mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2216 Housing</b>				
05	<i>General Pool Accommodation</i>			
001	Direction & Administration			
01	Establishment Expenses			
O	4,098.74			
R	449.26	4,548.00	4,548.00	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,306.80 lakh mainly towards Wages and Salaries and decrease of ₹857.54 lakh mainly under Repair and Maintenance and Allowances due to requirement of more/ less funds under respective heads.

<b>(ii) 3054 Roads and Bridges</b>				
04	<i>District and Other Roads</i>			
001	Direction and Administration			
01	Establishment Expenses			
O	36,402.86			
R	1,262.34	37,665.20	36,932.66	(-732.54)

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,880.97 lakh mainly towards Salaries and Wages and decrease of ₹618.63 lakh mainly under Allowances and Fuels and Lubricants due to requirement of more/ less funds under respective heads.

Final savings were reportedly under object heads Salaries and Allowances after payment of Salaries and Allowances of employees.

<b>(iii) 3054 Roads and Bridges</b>				
04	<i>District and Other Roads</i>			
337	Road Works			
08	Maintenance of Roads			
O	5,357.50			
R	35,642.50	41,000.00	41,000.00	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹38,760.00 lakh towards Repair and Maintenance and decrease of ₹3,117.50 lakh under Minor Civil and Electric Works due to requirement of more/ less funds under respective heads.

**GRANT NO. 31 PUBLIC WORKS DEPARTMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) <b>3054 Roads and Bridges</b>				
80	<i>General</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	2,458.96		
	R	198.74	2,657.70	2,657.69
				(-)0.01

Augmentation of provision by re-appropriation was the net effect of increase of ₹290.23 lakh mainly towards Office Expenses and Salaries and decrease of ₹91.49 lakh under Allowances and Professional Services due to requirement of more/ less funds under respective heads.

(v) 08	Central Plan Schemes (Fully funded by Central Government)			
	<b>3054 Roads and Bridges</b>			
	80 <i>General</i>			
	797 Transfers to/from Reserve Fund/Deposit Account			
	01 Central Road and Infrastructure Fund (CRIF)			
	O	18,000.00		
	R	12,010.00	30,010.00	26,913.00
				(-)3,097.00

Augmentation of provision by re-appropriation was due to requirement of more fund towards Inter Account Transfers.

Final savings were reportedly due to reimbursement of less fund by the Government of India under CRIF.

**Capital:**

**31.2.1** The expenditure exceeded the grant by ₹56,125.10 lakh (Actual excess: ₹5,61,25,10,188); the excess requires regularisation.

**31.2.2** In view of the excess of ₹56,125.10 lakh in the grant, supplementary provision of ₹1,50,157.44 lakh obtained in March 2025 proved inadequate.

**31.2.3** The excess expenditure worked out to 26.35 *per cent* over the total provision.

**31.2.4** Excess of ₹29,351.93 lakh constituting 11.19 *per cent* over the total provision had occurred under the Capital Section of this grant in 2023-24 also.

**GRANT NO. 31 PUBLIC WORKS DEPARTMENT – Contd.**

**31.2.5** Excess occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes			
<b>5054 Capital Outlay on Roads and Bridges</b>			
04 <i>District and Other Roads</i>			
337 Road Works			
07 Budget Announcement/ State Development Schemes			
O 87,734.45			
S 31,376.44			
R 10.00	1,19,120.89	1,45,846.89	(+)26,726.00

Augmentation of provision by re-appropriation was the net effect of increase of ₹12,510.00 lakh towards Infrastructural Assets and decrease of ₹12,500.00 lakh under Buildings and Structures due to requirement of more/ less funds under respective heads.

Excess was reportedly due to non-reflection of funds released by the Department of Finance, Planning & Investment vide Letter No. PLNG-11084/1/2024-O/o, DIR-SP-FPID-Part(3) dated: 18.03.2025 under 'Special Assistance to States for Capital Investment' (SASCI) during finalisation of Revised Estimate 2024-25 by the Finance Department (Budget), Government of Arunachal Pradesh.

The excess expenditure was incurred without the approval of the Legislative Assembly.

(ii) 08 Central Plan Schemes (Fully funded by Central Government)			
<b>5054 Capital Outlay on Roads and Bridges</b>			
04 <i>District and Other Roads</i>			
337 Road Works			
20 Schemes Under Central Roads Funds (CRF)			
O 18,000.00			
S 10.00			
R 12,000.00	30,010.00	30,000.00	(-)10.00

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

Final savings were reportedly due to drawal of fund as per sanction accorded by the Government of Arunachal Pradesh under CRIF in 2024-25.

**GRANT NO. 31 PUBLIC WORKS DEPARTMENT – Contd.**

**31.2.6** Excess mentioned at note **31.2.5** were partly offset by savings mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes			
<b>5054 Capital Outlay on Roads and Bridges</b>			
04 <i>District and Other Roads</i>			
337 Road Works			
19 Schemes under Rural Infrastructure Development Fund (RIDF)			
S	37,204.62	37,204.62	36,603.83
			(-)600.79

Savings were reportedly due to making of payments as per actual physical progress of the projects.

**GRANT NO. 31 PUBLIC WORKS DEPARTMENT – Concl'd.****31.2.7 Suspense Transaction:**

(a) No expenditure under the grant was booked under ‘Suspense’ in 2024-25, which is not a final head of account. It accommodates transaction pending their adjustments to the final head of account. Therefore, balances under ‘suspense’ heads are carried forward from year to year. Under the ‘suspense’ four sub-heads *viz.* (i) Stock, (ii) Purchase, (iii) Miscellaneous Work Advances and (iv) Workshop Suspense are operated in the books of the state. The nature of the transactions under each of these heads is explained below:

(i) Stock- To this head are charged the values of materials acquired, and not for any particular work. It is credited with the value of materials issued for use on works or sold or transferred to other divisions. This sub-head will, therefore, have a plus of debit balance normally for the book value of materials held in stock and unadjusted charges connected with manufactures, if any.

(ii) Purchase- Operation of this sub head has been discontinued. However, only previous balances are carried forward.

(iii) Miscellaneous Work Advances- Under this sub-head are booked debits for the value of stores sold on credit, expenditure incurred on deposit works in the excess of deposits received, losses of cash or stores not written off and sums recoverable from government servants *etc.* A debit balances under the sub-head thus represents a recoverable amount.

(iv) Workshop Suspense- The charges in respect of jobs executed in Public Works Department Workshop for or on behalf of other agencies are debited to this head, pending recovery or adjustment.

(b) An analysis of transaction under the “Suspense” is included in this grant during 2024-25 is given below:

<b>Sub-head</b>	<b>Opening balance as on 1<sup>st</sup> April 2024</b>	<b>Debit (+)</b>	<b>Credit (-)</b>	<b>Closing balance as on 31<sup>st</sup> March 2025</b>
				(₹ in lakh)
Stock	(+3,34.61	...	...	(+3,34.61
Purchase	(-)18,05.36	...	...	(-)18,05.36
Miscellaneous Public Works Advances	(+5,54.26	...	...	(+5,54.26
Workshop Suspense	(+1,30.92	...	...	(+1,30.92

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2801 Power</b>				
<b>2810 New and Renewable Energy</b>				
Original	16,94,77,79			
Supplementary	30	16,94,78,09	12,89,78,40	(-)4,04,99,69
Amount surrendered during the year (31 March 2025)				4,02,77,99

**Capital**

**Major Head:**

**4801 Capital Outlay on Power Projects**

Original	3,16,03,48			
Supplementary	1,89,69,55	5,05,73,03	5,03,05,51	(-)2,67,52
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**34.1.1** As the overall expenditure of ₹1,28,978.40 lakh fell short of the original provision of ₹1,69,478.09 lakh in the grant, supplementary provision of ₹0.30 lakh obtained in March 2025 proved totally unnecessary.

**34.1.2** Out of the available savings of ₹40,499.69 lakh in the grant, ₹40,277.99 lakh (99.45 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**34.1.3** Savings of ₹21,928.60 lakh and ₹31,943.24 lakh constituting 16.12 *per cent* and 20.26 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**GRANT NO. 34 POWER (ELECTRICAL) – Contd.**

34.1.4 Savings occurred mainly under:

Serial Head Number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) <b>2801 Power</b>				
01	<i>Hydel Generation</i>			
101	Purchase of Power			
01	Purchase of Electricity			
	O	80,000.00		
	R	(-15,129.10)	64,870.90	64,870.90
				...

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

(ii) <b>2801 Power</b>				
05	<i>Transmission and Distribution</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	70,697.02		
	R	(-25,587.66)	45,109.36	44,875.91
				(-)233.45

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,006.65 lakh mainly under Wages and Salaries and increase of ₹3,567.88 lakh mainly towards Allowances and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹25,148.89 lakh from Salaries was made without assigning any reason.

Savings were reportedly due to non-payment of MACP arrear and making payment under advertisement as per bills claimed.

(iii) <b>2810 New and Renewable Energy</b>				
800	Other Expenditure			
03	Grants to Arunachal Pradesh Power Development Agency			
	O	44.52		
	R	(-)4.52	40.00	32.20
				(-)7.80

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

Savings were reportedly due to release of fund as per requirement placed by Arunachal Pradesh Power Development Agency.

**GRANT NO. 34 POWER (ELECTRICAL) – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) 04	State Plan Schemes			
	<b>2810 New and Renewable Energy</b>			
102	Renewable Energy for Rural Applications			
01	Schemes under BA/ SDS			
	O	2,112.65		
	R	(- )804.68	1,307.97	1,307.97
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹819.68 lakh under Grants for creation of Capital Assets and increase of ₹15.00 lakh towards Grants-in-Aid General due to requirement of less/ more funds under respective heads.

**34.1.5** Savings mentioned at note **34.1.4** were partly offset by excess mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>2801 Power</b>			
	05 <i>Transmission and Distribution</i>			
	052 Machinery and Equipment			
	02 Maintenance of Assets			
	O	14,000.00		
	R	500.00	14,500.00	14,499.95
				(- )0.05

Augmentation of provision by re-appropriation was the net effect of increase of ₹6,500.00 lakh towards Repair and Maintenance and decrease of ₹6,000.00 lakh under Minor Civil and Electric Works due to requirement of more/ less funds under respective heads.

(ii)	<b>2810 New and Renewable Energy</b>			
	800 Other Expenditure			
	01 Grants to Arunachal Pradesh Energy Development Agency			
	O	2,623.60		
	R	91.66	2,715.26	2,715.26
				...

Augmentation of provision by re-appropriation was due to requirement of more fund towards Grants-in-Aid Salaries.

**GRANT NO. 34 POWER (ELECTRICAL) – Concl'd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iii) 03	Centrally Sponsored Schemes			
	<b>2810 New and Renewable Energy</b>			
101	Grid Interactive and Distributed Renewable Power			
02	Pradhan Mantri Kisan Urja Suraksha Evam Utthan Mahabhiyan (PM- KUSUM)			
S	0.20			
R	307.20	307.40	327.00	(+)19.60

Augmentation of provision by re-appropriation was due to requirement of more fund towards Grants for creation of Capital Assets (State Share) and Grants-in-Aid General (Central Share).

The department stated (July 2025) that expenditure was incurred after obtaining administrative approval, expenditure sanction and LOC (Letter of Credit) authorisation from the competent authority and excess was due to reflection of short budget grant during finalisation of Revised Estimate 2024-25.

The excess expenditure was incurred without the approval of the Legislative Assembly.

(iv) 03	Centrally Sponsored Schemes			
	<b>2810 New and Renewable Energy</b>			
103	Renewable Energy for Urban, Industrial & Commercial Applications			
01	Bureau of Energy Efficiency (BEE)			
S	0.10			
R	349.11	349.21	349.21	...

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

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2220 Information and Publicity</b>				
Original	52,00,53			
Supplementary	15,41,54	67,42,07	63,54,62	(-)3,87,45
Amount surrendered during the year (31 March 2025)				30,00

**Capital**

**Major Head:**

**4220 Capital Outlay on Information and  
Publicity**

Original	6,04,00	6,04,00	5,17,96	(-)86,04
Amount surrendered during the year (31 March 2025)				2,02,60

**Notes and Comments:**

**Revenue:**

**35.1.1** In view of the overall savings of ₹387.45 lakh (5.75 per cent of the total provision) in the grant, supplementary provision of ₹1,541.54 lakh obtained in March 2025 proved excessive.

**35.1.2** Out of the available savings of ₹387.45 lakh (5.75 per cent of the total provision) in the grant, ₹30.00 lakh (7.74 per cent of the total savings) only was anticipated and surrendered in March 2025.

**GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS – Contd.****35.1.3 Savings occurred mainly under:**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>2220 Information and Publicity</b>			
	60 Others			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	2,624.53		
	R	(-)52.06	2,572.47	2,500.47
				(-)72.00

Reduction in provision by re-appropriation was the net effect of decrease of ₹92.78 lakh from Salaries and Allowances and increase of ₹70.72 lakh mainly towards Wages and Domestic Travel Expenses due to requirement of less/ more funds under respective heads and surrender of ₹30.00 lakh from Allowances was made without assigning any reason.

The department stated (July 2025) that savings were due to non-payment of arrear pay, arrear MACP, other allowances and non-filling up of vacant posts.

(ii)	04 State Plan Schemes			
	<b>2220 Information and Publicity</b>			
	60 Others			
	101 Advertising and Visual Publicity			
	02 Schemes under BA/ SDS			
	O	2,576.00		
	S	1,541.54		
	R	22.06	4,139.60	3,854.15
				(-)285.45

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

The department stated (July 2025) that savings were due to non-implementation of some of the schemes in the fag end of the financial year.

**GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS – Concl'd.****Capital:**

**35.2.1** In view of the overall savings of ₹86.04 lakh (14.25 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**35.2.2** Out of the available savings of ₹86.04 lakh (14.25 *per cent* of the total provision) in the grant, ₹202.60 lakh (235.47 *per cent* of the total savings) was injudiciously surrendered in March 2025.

**35.2.3** Savings occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes			
<b>4220 Capital Outlay on Information and Publicity</b>			
60 Others			
101 Buildings			
02 Creation of Assets under BA/ SDS			
O	594.00		
R	(-)202.60	391.40	507.96
			(+)116.56

Reduction in provision by re-appropriation was the net effect of decrease of ₹71.40 lakh from Buildings and Structures and increase of ₹71.40 lakh towards Information, Computer, Telecommunications (ICT) equipment due to requirement of less/ more funds under respective heads and surrender of ₹202.60 lakh from Buildings and Structures was made without assigning any reason.

The department stated (July 2025) that the actual Budget allocation under this head was ₹528.00 lakh as per the Revised Estimate 2024-25 received from the Planning & Finance Department, Government of Arunachal Pradesh and accordingly, expenditure of ₹507.96 lakh was incurred and there was a saving of ₹20.04 lakh due to non- implementation of some schemes at the fag end of the year.

The excess expenditure was incurred without the approval of the Legislative Assembly.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3454 Census, Surveys and Statistics</b>				
Original	31,29,66			
Supplementary	6,82	31,36,48	29,99,09	(-)1,37,39
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>5475 Capital Outlay on other General Economic Services</b>				
Original	55,00			
Supplementary	5,50	60,50	60,14	(-)36
Amount surrendered during the year				...

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3475 Other General Economic Services</b>				
Original	15,38,45			
Supplementary	43,91	15,82,36	13,72,92	(-)2,09,44
Amount surrendered during the year (31 March 2025)				50,00

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

Original	60,00			
Supplementary	32,70	92,70	1,15,91	(+)23,21
Amount surrendered during the year				...

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

**37.1.1** As the overall expenditure of ₹1,372.92 lakh fell short of the original provision of ₹1,538.45 lakh in the grant, supplementary provision of ₹43.91 lakh obtained in March 2025 proved totally unnecessary.

**37.1.2** Out of the available savings of ₹209.44 lakh in the grant, ₹50.00 lakh (23.87 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**37.1.3** Savings of ₹122.98 lakh constituting 8.59 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**GRANT NO. 37 LEGAL METROLOGY AND CONSUMER AFFAIRS – Contd.**

37.1.4 Savings occurred mainly under:

Serial Head Number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i)	<b>3475 Other General Economic Services</b>			
	106 Regulations of Weights and Measures			
	01 Establishment Expenses			
	O	1,274.62		
	S	32.56		
	R	(-)50.00	1,257.18	1,152.61
				(-)104.57

Reduction in provision by re-appropriation was the net effect of decrease of ₹55.62 lakh mainly under Allowances and Repair and Maintenance and increase of ₹55.62 lakh mainly towards Office Expenses and Domestic Travel Expenses due to requirement of less/ more funds under respective heads and surrender of ₹50.00 lakh from Allowances was made without assigning any reason.

Savings were reportedly due to non-filling up of vacant posts and non-payment of MACP arrear of employees.

(ii)	04 State Plan Schemes			
	<b>3475 Other General Economic Services</b>			
	106 Regulations of Weights and Measures			
	02 Schemes under BA/ SDS			
	O	115.00		
	R	(-)21.50	93.50	62.76
				(-)30.74

Reduction in provision by re-appropriation was the net effect of decrease of ₹52.50 lakh under Other Revenue Expenditure and increase of ₹31.00 lakh towards Minor Civil and Electric Works and Office Expenses due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-utilisation of fund by the executing agencies.

**Capital:**

**37.2.1** The expenditure exceeded the grant by ₹23.21 lakh (Actual excess: ₹23,20,697); the excess requires regularisation.

**37.2.2** In view of the excess of ₹23.21 lakh in the grant, supplementary provision of ₹32.70 lakh obtained in March 2025 proved inadequate.

**37.2.3** The excess expenditure worked out to 25.03 *per cent* over the total provision.

**GRANT NO. 37 LEGAL METROLOGY AND CONSUMER AFFAIRS – Concl'd.**

**37.2.4** Excess of ₹56.82 lakh constituting 42.23 *per cent* over the total provision had occurred under the Capital Section of this grant in 2023-24 also.

**37.2.5** Excess occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes			
<b>5475 Capital Outlay on other General Economic Services</b>			
115 Financial Support for Infrastructure Development			
01 Creation of Assets under BA/ SDS			
O 50.00			
S 21.50	71.50	95.85	(+)24.35

Specific reasons for the excess have not been intimated (July 2025).

The excess expenditure was incurred without the approval of the Legislative Assembly.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2702 Minor Irrigation</b>				
<b>2711 Flood Control and Drainage</b>				
Original	6,07,42,14			
Supplementary	9,22,20,78	15,29,62,92	11,17,49,73	(-)4,12,13,19
Amount surrendered during the year (31 March 2025)				4,11,60,00

**Capital****Major Heads:****4702 Capital Outlay on Minor Irrigation****4711 Capital Outlay on Flood Control  
Projects**

Original	5,39,26,79			
Supplementary	1,95,72,43	7,34,99,22	6,48,72,42	(-)86,26,80
Amount surrendered during the year				...

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

**38.1.1** In view of the overall savings of ₹41,213.19 lakh (26.94 *per cent* of the total provision) in the grant, supplementary provision of ₹92,220.78 lakh obtained in March 2025 proved excessive.

**38.1.2** Out of the available savings of ₹41,213.19 lakh in the grant, ₹41,160.00 lakh (99.87 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**38.1.3** Savings of ₹25,702.44 lakh and ₹21,426.19 lakh constituting 41.44 *per cent* and 34.73 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**GRANT NO. 38 WATER RESOURCE DEPARTMENT – Contd.****38.1.4 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>2702 Minor Irrigation</b>			
80 <i>General</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 42,664.55			
R (-)24,911.63	17,752.92	17,699.73	(-)53.19

Reduction in provision by re-appropriation was the net effect of decrease of ₹7,630.77 lakh mainly under Repair and Maintenance and Allowances and increase of ₹788.10 lakh mainly towards Other Revenue Expenditure and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹18,068.96 lakh mainly from Salaries and Repair and Maintenance was made without assigning any reason.

Reasons for the savings have not been intimated (July 2025).

(ii) <b>2702 Minor Irrigation</b>			
80 <i>General</i>			
052 Machinery and Equipment			
01 Maintenance of Assets			
O 9,500.00			
R (-)9,500.00	...	...	...

Withdrawal of entire provision by surrender from Repair and Maintenance and Minor Civil and Electric Works was made without assigning any reason.

(iii) 04 State Plan Schemes			
<b>2702 Minor Irrigation</b>			
03 <i>Maintenance</i>			
102 Lift Irrigation Schemes			
03 Schemes under BA/SDS			
O 87.59			
R (-)87.59	...	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Minor Civil and Electric Works.

**GRANT NO. 38 WATER RESOURCE DEPARTMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) <b>2711 Flood Control and Drainage</b>				
01	<i>Flood Control</i>			
800	Other Expenditure			
02	Restoration of Flood Protection Work			
O	1,840.00			
S	92,220.78			
R	(-30,060.78)	64,000.00	64,000.00	...

Reduction in provision by re-appropriation (₹16,469.74 lakh) was due to requirement of less fund under Repair and Maintenance and surrender (₹13,591.04 lakh) from Repair and Maintenance and Minor Civil and Electric Works was made without assigning any reason.

**38.1.5** Savings mentioned at note **38.1.4** were partly offset by excess mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>2702 Minor Irrigation</b>				
80	<i>General</i>			
800	Other Expenditure			
09	Maintenance of Assets			
O	6,600.00			
R	23,400.00	30,000.00	30,000.00	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹28,400.00 lakh towards Repair and Maintenance and decrease of ₹5,000.00 lakh under Minor Civil and Electric Works due to requirement of more/ less funds under respective heads.

**Capital:**

**38.2.1** In view of the overall savings of ₹8,626.80 lakh (11.74 *per cent* of the total provision) in the grant, supplementary provision of ₹19,572.43 lakh obtained in March 2025 proved excessive.

**38.2.2** No part of the available savings of ₹8,626.80 lakh was anticipated for surrender during the year.

**GRANT NO. 38 WATER RESOURCE DEPARTMENT – Contd.****38.2.3 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 03 Centrally Sponsored Schemes			
<b>4702 Capital Outlay on Minor Irrigation</b>			
101 Surface Water			
02 PMKSY- Har Khet Ko Pani (Surface Water)			
O 11,500.00			
R (-)1,397.63	10,102.37	1,641.11	(-)8,461.26

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

Reasons for the savings have not been intimated (July 2025).

(ii) 03 Centrally Sponsored Schemes			
<b>4702 Capital Outlay on Minor Irrigation</b>			
102 Ground Water			
01 PMKSY- Har Khet Ko Pani (Ground Water)			
O 2,549.00			
R (-)2,424.70	124.30	124.30	...

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

(iii) 03 Centrally Sponsored Schemes			
<b>4702 Capital Outlay on Minor Irrigation</b>			
796 Tribal Area Sub-plan			
01 PMKSY- Har Khet Ko Pani (Surface Water)			
O 11,498.00			
R (-)4,553.56	6,944.44	6,944.44	...

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

**GRANT NO. 38 WATER RESOURCE DEPARTMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) 03	Centrally Sponsored Schemes			
	<b>4702 Capital Outlay on Minor Irrigation</b>			
796	Tribal Area Sub-plan			
02	PMKSY- Har Khet Ko Pani (Ground Water)			
	O	2,549.00		
	R	(-)2,549.00	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Infrastructural Assets (Central Share and State Share).

**38.2.4** Savings mentioned at note **38.2.3** were partly offset by excess mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>4702 Capital Outlay on Minor Irrigation</b>			
001	Direction and Administration			
01	Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
	O	30.00		
	R	47.95	77.95	77.83
				(-)0.12

Augmentation of provision by re-appropriation was the net effect of increase of ₹57.95 lakh mainly towards Machinery and Equipment and Motor Vehicles and decrease of ₹10.00 lakh under Furniture & Fixtures due to requirement of more/ less funds under respective heads.

**GRANT NO. 38 WATER RESOURCE DEPARTMENT – Concl'd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(ii) 04	State Plan Schemes			
	<b>4702 Capital Outlay on Minor Irrigation</b>			
	101 Surface Water			
	01 Creation of Assets under BA/ SDS			
	O	6,317.36		
	R	6,518.04	12,835.40	12,708.19
				(-)127.21

Augmentation of provision by re-appropriation was the net effect of increase of ₹6,718.04 lakh towards Buildings and Structures and decrease of ₹200.00 lakh under Infrastructural Assets due to requirement of more/ less funds under respective heads.

Reasons for the savings have not been intimated (July 2025).

(iii) 04	State Plan Schemes			
	<b>4711 Capital Outlay on Flood Control Projects</b>			
	01 <i>Flood Control</i>			
	103 Civil Works			
	02 Creation of Assets under BA/ SDS			
	O	19,479.43		
	S	14,832.43		
	R	4,362.90	38,674.76	38,636.55
				(-)38.21

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

Reasons for the savings have not been intimated (July 2025).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2029</b>	<b>Land Revenue</b>			
<b>2030</b>	<b>Stamps and Registration</b>			
<b>2506</b>	<b>Land Reforms</b>			
Original	39,43,16			
Supplementary	6,80,38	46,23,54	41,01,16	(-)5,22,38
Amount surrendered during the year (31 March 2025)				2,79,09

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

Original	60,00			
Supplementary	1,19,20	1,79,20	70,00	(-)1,09,20
Amount surrendered during the year				...

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

**41.1.1** In view of the overall savings of ₹522.38 lakh (11.30 *per cent* of the total provision) in the grant, supplementary provision of ₹680.38 lakh obtained in March 2025 proved excessive.

**41.1.2** Out of the available savings of ₹522.38 lakh in the grant, ₹279.09 lakh (53.43 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**41.1.3** Savings of ₹2,820.64 lakh and ₹1,266.09 lakh constituting 47.64 *per cent* and 32.94 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**GRANT NO. 41 LAND MANAGEMENT – Contd.****41.1.4 Savings occurred mainly under:**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>2029 Land Revenue</b>			
	103 Land Records			
	01 Establishment Expenses			
	O 3,084.78			
	S 110.00			
	R (-)132.60	3,062.18	2,780.35	(-)281.83

Reduction in provision by re-appropriation was the net effect of decrease of ₹44.72 lakh mainly under Other Revenue Expenditure and Leave Travel Concession and increase of ₹61.00 lakh mainly towards Office Expenses and Fuels and Lubricants due to requirement of less/ more funds under respective heads and surrender of ₹148.88 lakh from Allowances was made without assigning any reason.

Reasons for the savings have not been intimated (July 2025).

(ii)	<b>2029 Land Revenue</b>			
	103 Land Records			
	03 Acquisition of Land and payment of Compensation			
	O 500.00			
	S 570.38			
	R (-)24.47	1,045.91	1,045.91	...

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

(iii)	<b>2030 Stamps and Registration</b>			
	02 <i>Stamps - Non-Judicial</i>			
	101 Cost of Stamps			
	01 Purchase of Stamps			
	O 151.68			
	R (-)19.12	132.56	110.11	(-)22.45

Reduction in provision by re-appropriation was the net effect of decrease of ₹24.50 lakh mainly under Office Expenses and Fuels and Lubricants and increase of ₹5.38 lakh mainly towards Repair and Maintenance and Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

Reasons for the savings have not been intimated (July 2025).

**GRANT NO. 41 LAND MANAGEMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) 04	State Plan Schemes			
	<b>2506 Land Reforms</b>			
	800 Other Expenditure			
	08 Schemes under Budget Announcement/State Development Schemes			
	O 148.00			
	R (-)119.20	28.80	90.26	(+)61.46

Reduction in provision by re-appropriation was the net effect of decrease of ₹13.49 lakh under Office Expenses and Other Revenue Expenditure and increase of ₹24.50 lakh towards Minor Civil and Electric Works due to requirement of less/ more funds under respective heads and surrender of ₹130.21 lakh from Other Revenue Expenditure was made without assigning any reason.

Reasons for the excess have not been intimated (July 2025).

The excess expenditure was incurred without the approval of the Legislative Assembly.

**41.1.5** Savings mentioned at note **41.1.4** were partly offset by excess mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>2506 Land Reforms</b>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O 58.70			
	R 16.30	75.00	74.52	(-)0.48

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

**Capital:**

**41.2.1** In view of the overall savings of ₹109.20 lakh (60.94 *per cent* of the total provision) in the grant, supplementary provision of ₹119.20 lakh obtained in March 2025 proved excessive.

**41.2.2** No part of the available savings of ₹109.20 lakh was anticipated for surrender during the year.

**GRANT NO. 41 LAND MANAGEMENT – Concl.**

41.2.3 Savings occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
	<b>4070 Capital Outlay on Other Administrative Services</b>			
800	Other Expenditure			
24	Creation of Assets under Budget Announcement/State Development Schemes			
	O	50.00		
	S	119.20	60.03	(-)109.17

Reasons for the savings have not been intimated (July 2025).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2501</b>	<b>Special Programmes for Rural Development</b>			
<b>2505</b>	<b>Rural Employment</b>			
<b>2515</b>	<b>Other Rural Development Programmes</b>			
Original	10,15,92,59	10,15,92,59	5,66,56,12	(-)4,49,36,47
Amount surrendered during the year (31 March 2025)				75,03,14
<b>Capital</b>				
<b>Major Head:</b>				
<b>4515</b>	<b>Capital Outlay on Other Rural Development Programmes</b>			
Original	25,67,39			
Supplementary	44,04,84	69,72,23	68,76,90	(-)95,33
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**42.1.1** As the overall expenditure of ₹56,656.12 lakh fell far short of the original provision of ₹1,01,592.59 lakh in the grant, provision made through original grant proved excessive.

**42.1.2** Out of the available savings of ₹44,936.47 lakh (44.23 *per cent* of the total provision) in the grant, ₹7,503.14 lakh (16.70 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**42.1.3** Savings of ₹455.73 lakh constituting 6.56 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**GRANT NO. 42 RURAL DEVELOPMENT – Contd.****42.1.4 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 03 Centrally Sponsored Schemes <b>2501 Special Programmes for Rural Development</b>			
06 <i>Self Employment Programmes</i>			
101 Swarnajayanti Gram Swarozgar Yojana			
06 Dindayal Upadhyay Gramin Kaushalaya Yojana (DDUGKY)			
O 2,200.00			
R (-)918.03	1,281.97	582.11	(-)699.86

Reduction in provision by re-appropriation (₹275.09 lakh) was due to requirement of less fund under Grants-in-Aid General (Central Share) and surrender (₹642.94 lakh) from Grants-in-Aid General (Central Share and State Share) was made without assigning any reason.

(ii) 03 Centrally Sponsored Schemes <b>2501 Special Programmes for Rural Development</b>			
06 <i>Self Employment Programmes</i>			
101 Swarnajayanti Gram Swarozgar Yojana			
07 Mahila Kisan Sashaktikaran Pariyojana			
O 770.00			
R (-)351.72	418.28	393.28	(-)25.00

Reduction in provision by surrender was due to requirement of less fund under Grants-in-Aid Salaries (Central Share and State Share).

**GRANT NO. 42 RURAL DEVELOPMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iii) 03	Centrally Sponsored Schemes			
	<b>2501 Special Programmes for Rural Development</b>			
	06 <i>Self Employment Programmes</i>			
	101 Swarnajayanti Gram Swarozgar Yojana			
	13 Start-up Village Entrepreneurship Programme			
	O	400.00		
	R	(-)194.44	205.56	111.11
				(-)94.45

Reduction in provision by surrender was due to requirement of less fund under Grants-in-Aid General (Central Share and State Share).

(iv) 03	Centrally Sponsored Schemes			
	<b>2501 Special Programmes for Rural Development</b>			
	06 <i>Self Employment Programmes</i>			
	796 Tribal Area Sub-plan			
	05 Pradhan Mantri Krishi Sinchai Yojana (PMKSY)			
	O	14,000.00		
	R	349.15	14,349.15	7,143.00
				(-)7,206.15

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

(v) 03	Centrally Sponsored Schemes			
	<b>2501 Special Programmes for Rural Development</b>			
	06 <i>Self Employment Programmes</i>			
	796 Tribal Area Sub-plan			
	10 Rural Self Employment Training Institute (RSETI)			
	O	170.00		
	R	(-)120.61	49.39	...
				(-)49.39

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

Savings at serial numbers (i) and (v) were reportedly due to non-receipt of Central grants from the Government of India and finance concurrence from the Finance Department, Government of Arunachal Pradesh in time.

**GRANT NO. 42 RURAL DEVELOPMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(vi) 03	Centrally Sponsored Schemes			
	<b>2505 Rural Employment</b>			
	02 <i>Rural Employment Guarantee Scheme</i>			
	101 National Rural Employment Guarantee Scheme			
	03 MGNREGA Admin			
	O	4,510.00		
	R	(-4,510.00	...	...

Withdrawal of entire provision by surrender from Grants-in-Aid General was made without assigning any reason.

(vii) 03	Centrally Sponsored Schemes			
	<b>2505 Rural Employment</b>			
	02 <i>Rural Employment Guarantee Scheme</i>			
	101 National Rural Employment Guarantee Scheme			
	05 MGNREGA CFP			
	O	219.00		
	R	(-)219.00	...	...

Withdrawal of entire provision by surrender from Grants-in-Aid General was made without assigning any reason.

(viii) 03	Centrally Sponsored Schemes			
	<b>2505 Rural Employment</b>			
	02 <i>Rural Employment Guarantee Scheme</i>			
	101 National Rural Employment Guarantee Scheme			
	08 State Employment Guarantee Fund			
	O	41,000.00		
	R	184.89	41,184.89	16,312.66
				(-)24,872.23

Augmentation of provision by re-appropriation (₹1,122.54 lakh) was due to requirement of more fund towards Grants-in-Aid General (Central Share) and surrender (₹937.65 lakh) from Grants-in-Aid General (State Share) was made without assigning any reason.

Savings were reportedly due to non-receipt of Central grants from the Government of India and finance concurrence from the Finance Department, Government of Arunachal Pradesh in time.

**GRANT NO. 42 RURAL DEVELOPMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(ix) 03	Centrally Sponsored Schemes			
	<b>2505 Rural Employment</b>			
	02 <i>Rural Employment Guarantee Scheme</i>			
	796 Tribal Area Sub-plan			
	01 Pradhan Mantri Awas Yojana (PMAY)			
	O	1,111.47		
	R	(-646.39)	465.08	111.11
				(-353.97)

Reduction in provision by surrender was due to requirement of less fund under Grants-in-Aid General (Central Share and State Share).

Savings were reportedly due to non-receipt of Central Grants from the Government of India and finance concurrence from the Finance Department, Government of Arunachal Pradesh in time.

**(x) 2515 Other Rural Development****Programmes**

001 Direction and Administration

01 Establishment Expenses

O 21,164.21

R (-7,827.98)

13,336.23

11,724.47

(-1,611.76)

Reduction in provision by re-appropriation was the net effect of decrease of ₹7,984.30 lakh mainly under Grants-in-Aid Salaries and Allowances and increase of ₹156.32 lakh mainly towards Minor Civil and Electric Works and Repairs and Maintenance due to requirement of less/ more funds under respective heads.

Savings at serial numbers (ix) to (x) were reportedly due to non-receipt of Central grants from the Government of India and finance concurrence from the Finance Department, Government of Arunachal Pradesh in time.

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

102 Community Development

07 Schemes under BA/ SDS

O 1,198.17

R (-1,098.17)

100.00

100.00

...

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

**GRANT NO. 42 RURAL DEVELOPMENT – Concl'd.**

42.1.5 Savings mentioned at note 42.1.4 were partly offset by excess mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 03 Centrally Sponsored Schemes			
<b>2501 Special Programmes for Rural Development</b>			
06 <i>Self Employment Programmes</i>			
101 Swarnajayanti Gram Swarozgar Yojana			
05 National Rural Livelihood Mission (NRLM)			
O	4,848.74		
R	7,850.16	12,698.90	10,178.38
			(-),520.52

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

Savings were reportedly due to non-receipt of Central grants from the Government of India and finance concurrence from the Finance Department, Government of Arunachal Pradesh the in time.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2405 Fisheries</b>				
Original	84,63,71			
Supplementary	42,17,99	1,26,81,70	82,80,25	(-)44,01,45
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Heads:</b>				
<b>4405 Capital Outlay on Fisheries</b>				
<b>5475 Capital Outlay on other General Economic Services</b>				
Original	7,78,50			
Supplementary	9,60,18	17,38,68	20,01,26	(+)2,62,58
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**43.1.1** As the overall expenditure of ₹8,280.25 lakh fell short of the original provision of ₹8463.71 lakh in the grant, supplementary provision of ₹4,217.99 lakh obtained in March 2025 proved totally unnecessary.

**43.1.2** No part of the available savings of ₹4,401.45 lakh (34.71 *per cent* of the total provision) was anticipated for surrender during the year.

**43.1.3** Savings of ₹3,643.44 lakh constituting 34.88 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**GRANT NO. 43 FISHERIES – Contd.**

43.1.4 Savings occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>2405 Fisheries</b>				
001	Direction and Administration			
01	Establishment Expenses			
	O	3,309.99		
	R	(-)42.25	3,267.74	3,267.74
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹168.99 lakh mainly under Salaries and Allowances and increase of ₹126.74 lakh mainly towards Other Revenue Expenditure and Digital Equipment due to requirement of less/more funds under respective heads.

(ii) 03	Centrally Sponsored Schemes			
	<b>2405 Fisheries</b>			
796	Tribal Areas Sub-plan			
01	Pradhan Mantri Matsya Sampada Yojana (PMMSY)			
	O	3,822.22		
	S	4,217.99		
	R	641.17	8,681.38	4,390.03
				(-)4,291.35

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

Reasons for the savings have not been intimated (July 2025).

(iii) 04	State Plan Schemes			
	<b>2405 Fisheries</b>			
101	Inland fisheries			
12	Schemes under BA/ SDS			
	O	1,331.50		
	R	(-)598.92	732.58	622.48
				(-)110.10

Reduction in provision by re-appropriation was the net effect of decrease of ₹964.02 lakh under Other Revenue Expenditure and increase of ₹365.10 lakh towards Minor Civil and Electric Works due to requirement of less/more funds under respective heads.

Reasons for the savings have not been intimated (July 2025).

**GRANT NO. 43 FISHERIES – Concl'd.****Capital:**

**43.2.1** The expenditure exceeded the grant by ₹262.58 lakh (Actual excess: ₹2,62,57,998); the excess requires regularisation.

**43.2.2** In view of the excess of ₹262.58 lakh in the grant, supplementary provision of ₹960.18 lakh obtained in March 2025 proved inadequate.

**43.2.3** The excess expenditure worked out to 15.10 *per cent* over the total provision.

**43.2.4** Excess of ₹114.11 lakh constituting 4.27 *per cent* over the total provision had occurred under the Capital Section of this grant in 2023-24 also.

**43.2.5** Excess occurred mainly under:

Serial Head Number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	<b>4405 Capital Outlay on Fisheries</b>			
	101 Inland Fisheries			
	02 Creation of Assets under BA/ SDS			
	O	461.00		
	S	955.18		
	R	312.50	1,728.68	1,991.26
				(+)262.58

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

Reasons for the excess have not been intimated (July 2025).

The excess expenditure was incurred without the approval of the Legislative Assembly.

**43.2.6** Excess mentioned at note **43.2.5** were partly offset by savings mainly under:

Serial Head Number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	<b>4405 Capital Outlay on Fisheries</b>			
	800 Other Expenditure			
	03 Scheme on ACA/SPA/SIDF <i>etc.</i>			
	O	312.50		
	R	(-)312.50	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Infrastructural Assets.

**GRANT NO. 44 ATTACHED OFFICES OF THE SECRETARIAT  
ADMINISTRATION  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2052 Secretariat-General Services</b>				
Original	14,49,72			
Supplementary	7,31,53	21,81,25	20,00,88	(-)1,80,37
Amount surrendered during the year (31 March 2025)				1,60,00

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

Original	60,00	60,00	27,85	(-)32,15
Amount surrendered during the year (31 March 2025)				3,40

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

**44.1.1** In view of the overall savings of ₹180.37 lakh (8.27 *per cent* of the total provision) in the grant, supplementary provision of ₹731.53 lakh obtained in March 2025 proved excessive.

**44.1.2** Out of the available savings of ₹180.37 lakh (8.27 *per cent* of the total provision) in the grant, ₹160.00 lakh (88.71 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**GRANT NO. 44 ATTACHED OFFICES OF THE SECRETARIAT  
ADMINISTRATION – Contd.**

**44.1.3 Savings occurred mainly under:**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2052 Secretariat-General Services</b>				
091	Attached Offices			
01	Establishment Charges Commissioner, Itanagar			
	O	243.02		
	R	(-)34.98	208.04	(-)0.05

Reduction in provision by re-appropriation was the net effect of decrease of ₹3.36 lakh from Digital Equipment and increase of ₹3.36 lakh mainly towards Wages and Domestic Travel Expenses due to requirement of less/ more funds under respective heads and surrender of ₹34.98 lakh mainly from Salaries and Allowances was made without assigning any reason.

<b>(ii) 2052 Secretariat-General Services</b>				
091	Attached Offices			
02	Resident Commissioner, Arunachal Pradesh, New Delhi			
	O	1,206.70		
	S	97.02		
	R	(-)125.02	1,178.70	(-)14.95

Reduction in provision by re-appropriation was the net effect of decrease of ₹58.48 lakh mainly from Salaries and Wages and increase of ₹58.48 lakh mainly towards Office Expenses and Digital Equipment due to requirement of less/ more funds under respective heads and surrender of ₹125.02 lakh mainly from Wages and Minor Civil and Electric Works was made without assigning any reason.

Reasons for the savings have not been intimated (July 2025).

**GRANT NO. 44 ATTACHED OFFICES OF THE SECRETARIAT  
ADMINISTRATION – Concl'd.**

**Capital:**

**44.2.1** As the overall expenditure of ₹27.85 lakh fell far short of the original provision of ₹60.00 lakh in the grant, provision made through original grant proved excessive.

**44.2.2** Out of the available savings of ₹32.15 lakh (53.58 *per cent* of the total provision) in the grant, ₹3.40 lakh (10.58 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**44.2.3** Savings occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>4070 Capital Outlay on Other Administrative Services</b>			
001 Direction and Administration			
04 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
O	60.00		
R	(-)30.00	30.00	27.85
			(-)2.15

Reduction in provision by re-appropriation (₹26.60 lakh) was due to requirement of less fund mainly under Motor Vehicles and Machinery and Equipment and surrender (₹3.40 lakh) also from Motor Vehicles was made without assigning any reason.

**GRANT NO. 45 CIVIL AVIATION  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2070</b>	<b>Other Administrative Services</b>			
<b>3053</b>	<b>Civil Aviation</b>			
<b>3275</b>	<b>Other Communication Services</b>			
Original	91,54,04			
Supplementary	35,01,69	1,26,55,73	90,08,00	(-)36,47,73
Amount surrendered during the year (31 March 2025)				34,72,37

**Capital**

**Major Heads:**

<b>4070</b>	<b>Capital Outlay on Other Administrative Services</b>			
<b>5053</b>	<b>Capital Outlay on Civil Aviation</b>			
Original	7,81,60			
Supplementary	3,56,08	11,37,68	15,92,90	(+)4,55,22
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**45.1.1** As the overall expenditure of ₹9,008.00 lakh fell short of the original provision of ₹9,154.04 lakh in the grant, supplementary provision of ₹3,501.69 lakh obtained in March 2025 proved totally unnecessary.

**45.1.2** Out of the available savings of ₹3,647.73 lakh (28.82 per cent of the total provision) in the grant, ₹3,472.37 lakh (95.19 per cent of the total savings) was precisely anticipated and surrendered in March 2025.

**GRANT NO. 45 CIVIL AVIATION – Contd.**

**45.1.3** Savings of ₹3,581.58 lakh constituting 31.39 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**45.1.4** Savings occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2070 Other Administrative Services</b>			
114 Purchase and Maintenance of transport			
01 Communication Flight			
O 1,500.00			
R (-)1,500.00	...	...	...

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

<b>(ii) 2070 Other Administrative Services</b>			
114 Purchase and Maintenance of transport			
02 VIP Movement			
O 1,500.00			
R (-)386.75	1,113.25	1,103.24	(-)10.01

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

Savings were reportedly due to allotment of additional funds by the Finance Department (Budget), Government of Arunachal Pradesh vide Letter No.BT-45/DCA/PRE/9982 dated 13.03.2025.

<b>(iii) 3053 Civil Aviation</b>			
80 General			
001 Direction and Administration			
01 Establishment Expenses			
O 560.16			
S 2,152.36	2,712.52	2,693.70	(-)18.82

The department stated (July 2025) that arrear pay and allowances in respect of one UDC could not be drawn due to non-receipt of IPS checking and ₹8.64 lakh was surrendered vide Letter No. DCA/BT/257/2022-23 dated: 22.03.2025 to the Finance Department (Budget), Government of Arunachal Pradesh. Savings of ₹1.72 lakh under LTC also occurred due to non-receipt of LTC claims.

**GRANT NO. 45 CIVIL AVIATION – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) 04	State Plan Schemes			
	<b>3053 Civil Aviation</b>			
	60 Other Aeronautical Services			
	101 Communications			
	01 Schemes under BA/SDS			
	O	514.40		
	R	(-)5.89	508.51	363.20
				(-)145.31

Reduction in provision by re-appropriation was the net effect of decrease of ₹304.70 lakh under Other Revenue Expenditure and increase of ₹304.70 lakh mainly towards Minor Civil and Electric Works and Materials and Supplies due to requirement of less/ more funds under respective heads and surrender of ₹5.89 lakh from Other Revenue Expenditure was made without assigning any reason.

The department stated (July 2025) that the actual budget grant under this head was ₹442.13 lakh and ₹135.00 lakh was allotted to various executing agencies and savings were mainly due to non-utilisation of fund fully by the executing agencies. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(v)	<b>3275 Other Communication Services</b>			
	800 Other Expenditure			
	01 Maintenance of Assets			
	O	5,079.48		
	S	1,349.33		
	R	(-)1,579.73	4,849.08	4,847.87
				(-)1.21

Reduction in provision by re-appropriation was the net effect of decrease of ₹7.57 lakh under Advertising and Publicity and increase of ₹7.57 lakh towards Digital Equipment due to requirement of less/ more funds under respective heads and surrender of ₹1,579.73 lakh mainly from Other Revenue Expenditure and Office Expenses was made without assigning any reason.

**GRANT NO. 45 CIVIL AVIATION – Concl'd.****Capital:**

**45.2.1** The expenditure exceeded the grant by ₹455.22 lakh (Actual excess: ₹4,55,21,571); the excess requires regularisation.

**45.2.2** In view of the excess of ₹455.22 lakh in the grant, supplementary provision of ₹356.08 lakh obtained in March 2025 proved inadequate.

**45.2.3** The excess expenditure worked out to 40.01 *per cent* over the total provision.

**45.2.4** Excess occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes			
<b>5053 Capital Outlay on Civil Aviation</b>			
60 Other Aeronautical Services			
101 Communication			
01 Creation of Assets under BA/ SDS			
O 771.60			
S 346.08	1,117.68	1,573.06	(+)455.38

The department stated (July 2025) that excess was due to non-reflection of fund allotted under 'Special Assistance to States for Capital Investment' (SASCI) vide State Planning & Investment Division Letter No. PLNG-11084/1/2024-part(3)/1813 (e-204920) dated: 19.03.2025 in the final budget grant.

The excess expenditure was incurred without the approval of the Legislative Assembly.

**GRANT NO. 46 ARUNACHAL PRADESH PUBLIC SERVICE COMMISSION  
AND STAFF SELECTION BOARD**

		<b>Total grant/ appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2051 Public Service Commission</b>				
<b>Voted:</b>				
Original	1,58,13			
Supplementary	9,93,20	11,51,33	11,51,33	...
Amount surrendered during the year				...
<b>Charged:</b>				
Original	8,83,71			
Supplementary	4,72,45	13,56,16	11,57,72	(-)1,98,44
Amount surrendered during the year (31 March 2025)				1,07,60
<b>Capital</b>				
<b>Major Head:</b>				
<b>4070 Capital Outlay on Other Administrative Services</b>				
<b>Voted:</b>				
Original	5,00	5,00	2,75	(-)2,25
Amount surrendered during the year				...

**GRANT NO. 46 ARUNACHAL PRADESH PUBLIC SERVICE COMMISSION  
AND STAFF SELECTION BOARD – Contd.**

**Notes and Comments:**

**Revenue:**

**Charged:**

**46.1.1** In view of the overall savings of ₹198.44 lakh (14.63 *per cent* of the total provision) in the appropriation, supplementary provision of ₹472.45 lakh obtained in March 2025 proved excessive.

**46.1.2** Out of the available savings of ₹198.44 lakh, ₹107.60 lakh (54.22 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**46.1.3** Savings occurred mainly under:

<b>Serial Head Number</b>	<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>2051 Public Service Commission</b>			
102 State Public Service Commission			
01 Establishment Expenses			
<i>O</i>	883.71		
<i>S</i>	472.45		
<i>R</i>	(-)107.60	1,248.56	1,157.72
			(-)90.84

Reduction in provision by re-appropriation was the net effect of decrease of ₹71.46 lakh under Allowances and Minor Civil and Electric Works and increase of ₹71.46 lakh towards Office Expenses and Other Revenue Expenditure due to requirement of less/ more funds under respective heads and surrender of ₹107.60 lakh mainly from Salaries and Wages was made without assigning any reason.

Savings were reportedly due to transfer posting of officers/officials and non-submission of bills on time by various examination centres.

**Capital:**

**Voted:**

**46.2.1** As the overall expenditure of ₹2.75 lakh fell far short of the original provision of ₹5.00 lakh in the grant, provision made through original grant proved excessive.

**46.2.2** No part of the available savings of ₹2.25 lakh (45.00 *per cent* of the total provision), was anticipated for surrender during the year.

**GRANT NO. 46 ARUNACHAL PRADESH PUBLIC SERVICE COMMISSION  
AND STAFF SELECTION BOARD – Concl.d.**

**46.2.3** Savings occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>4070 Capital Outlay on Other Administrative Services</b>			
001 Direction and Administration			
04 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
O	5.00	5.00	2.75
			(-).2.25

**GRANT NO. 47 LAW, LEGISLATIVE AND JUSTICE  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2014 Administration of Justice</b>				
Original	38,25,70			
Supplementary	9,57,76	47,83,46	46,05,27	(-),1,78,19
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Heads:</b>				
<b>4059 Capital Outlay on Public Works</b>				
<b>4070 Capital Outlay on Other Administrative Services</b>				
Original	17,96,00			
Supplementary	1,16,07,24	1,34,03,24	1,29,46,84	(-),4,56,40
Amount surrendered during the year				...

**GRANT NO. 48 HORTICULTURE  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2401 Crop Husbandry</b>				
<b>2415 Agricultural Research and Education</b>				
Original	1,99,96,42			
Supplementary	7,19,73	2,07,16,15	2,05,34,21	(-)1,81,94
Amount surrendered during the year				...

**Capital****Major Heads:****4401 Capital Outlay on Crop Husbandry****4415 Capital Outlay on Agricultural Research  
and Education****5475 Capital Outlay on Other General  
Economic Services**

Original	7,87,00	7,87,00	11,92,12	(+)4,05,12
Amount surrendered during the year (31 March 2025)				1,64,50

**Notes and Comments:****Capital:**

**48.2.1** The expenditure exceeded the grant by ₹405.12 lakh (Actual excess: ₹4,05,12,351); the excess requires regularisation.

**48.2.2** Against the excess of ₹405.12 lakh in the grant, surrender of ₹164.50 lakh in March 2025 was injudicious.

**48.2.3** The excess expenditure worked out to 51.48 *per cent* over the total provision.

**48.2.4** Excess of ₹2,054.21 lakh constituting 6.61 *per cent* over the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**GRANT NO. 48 HORTICULTURE – Contd.**

48.2.5 Excess occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes			
<b>4401 Capital Outlay on Crop Husbandry</b>			
119 Horticulture and Vegetable Crops			
02 Creation of Assets under BA/ SDS			
O 175.00			
R (-)142.50	32.50	232.12	(+)199.62

Reduction in provision by re-appropriation (₹62.50 lakh) was due to requirement of less fund under Infrastructural Assets and Buildings and Structures and surrender (₹80.00 lakh) from Buildings and Structures was made without assigning any reason.

The excess expenditure was incurred without the approval of the Legislative Assembly.

(ii) 04 State Plan Schemes			
<b>4415 Capital Outlay on Agricultural Research and Education</b>			
80 General			
277 Education			
01 Creation of Assets under BA/ SDS			
O 524.50			
R (-)9.50	515.00	885.00	(+)370.00

Reduction in provision by re-appropriation was the net effect of decrease of ₹74.50 lakh under Machinery and Equipment and Buildings and Structures and increase of ₹145.00 lakh towards Infrastructural Assets due to requirement of less/ more funds under respective heads and surrender of ₹80.00 lakh from Buildings and Structures was made without assigning any reason.

Reasons for the excess at serial numbers (i) and (ii) have not been intimated (July 2025).

The excess expenditure was incurred without the approval of the Legislative Assembly.

**GRANT NO. 48 HORTICULTURE – Concl.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iii) <b>5475 Capital Outlay on other General Economic Services</b>				
001	Direction and Administration			
01	Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
O	10.00			
R	65.00	75.00	75.00	...

Augmentation of provision by re-appropriation was due to requirement of more fund mainly towards Motor Vehicles and Information, Computer, Telecommunications (ICT) equipment.

**48.2.6** Excess mentioned at note **48.2.5** were partly offset by savings mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
<b>4401 Capital Outlay on Crop Husbandry</b>				
119	Horticulture and Vegetable Crops			
03	Schemes under Rural Infrastructure Development Fund (RIDF)			
O	77.50			
R	(-)77.50	...	...	...

Withdrawal of entire provision by re-appropriation (₹73.00 lakh) was due to no requirement of fund under Infrastructural Assets and surrender (₹4.50 lakh) also from Infrastructural Assets was made without assigning any reason.

**GRANT NO. 49 SCIENCE AND TECHNOLOGY  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3425 Other Scientific Research</b>				
Original	64,09,45			
Supplementary	66,56	64,76,01	62,64,74	(-)2,11,27
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>5425 Capital Outlay on Other Scientific and Environmental Research</b>				
Original	5,00	5,00	4,93	(-)7
Amount surrendered during the year				...

**GRANT NO. 50 PLANNING AND INVESTMENT  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2575 Other Special Area Programmes</b>				
<b>3451 Secretariat-Economic Services</b>				
Original	9,44,70,15	9,44,70,15	1,71,36,33	(-)7,73,33,82
Amount surrendered during the year (31 March 2025)				8,83,64,50

**Capital**

**Major Heads:**

<b>4070 Capital Outlay on Other Administrative Services</b>				
<b>4575 Capital Outlay on other Special Areas Programmes</b>				
<b>5475 Capital Outlay on other General Economic Services</b>				
Original	20,81,16,66	20,81,16,66	6,96,49,95	(-)13,84,66,71
Amount surrendered during the year (31 March 2025)				10,46,11,05

**Notes and Comments:**

**Revenue:**

**50.1.1** As the overall expenditure of ₹17,136.33 lakh fell far short of the original provision of ₹94,470.15 lakh in the grant, provision made through original grant proved excessive.

**50.1.2** Against the available savings of ₹77,333.82 lakh in the grant, surrender of ₹88,364.50 lakh (114.26 *per cent* over the total savings) in March 2025 was injudicious.

**50.1.3** Savings of ₹43,963.90 lakh and ₹18,828.45 lakh constituting 77.70 *per cent* and 50.49 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**GRANT NO. 50 PLANNING AND INVESTMENT – Contd.****50.1.4 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 03 Centrally Sponsored Schemes			
<b>2575 Other Special Area Programmes</b>			
03 Tribal Areas			
796 Tribal Area Sub-Plan			
03 Development of Model Villages (PMKSY-AIBP, National/Special Projects)			
O 1,000.00			
R (-)1,000.00	...	...	...

Withdrawal of entire provision by surrender from Grants for creation of Capital Assets was made without assigning any reason.

(ii) 03 Centrally Sponsored Schemes			
<b>2575 Other Special Area Programmes</b>			
03 Tribal Areas			
796 Tribal Area Sub-Plan			
04 Vibrant Villages Programme (VVP)			
O 1,100.00			
R (-)1,100.00	...	...	...

Withdrawal of entire provision by surrender from Grants for creation of Capital Assets (Central Share and State Share) was made without assigning any reason.

(iii) <b>3451 Secretariat-Economic Services</b>			
090 Secretariat			
01 Establishment Expenses			
O 1,454.86			
R (-)383.86	1,071.00	836.93	(-)234.07

Reduction in provision by re-appropriation was the net effect of decrease of ₹589.51 lakh mainly under Salaries and Minor Civil and Electric Works and increase of ₹205.65 lakh mainly towards Allowances and Fuels and Lubricants due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-completion of pay finalisation process of officers/ officials of Planning & Investment Department, Government of Arunachal Pradesh from the Directorate of Audit and Pension during the financial year.

**GRANT NO. 50 PLANNING AND INVESTMENT – Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) 04 State Plan Schemes			
<b>3451 Secretariat-Economic Services</b>			
102 District Planning Machinery			
08 Schemes under BA/ SDS			
O 89,108.08			
R (-)86,937.47	2,170.61	13,504.95	(+)11,334.34

Reduction in provision by re-appropriation (₹672.97 lakh) was due to requirement of less fund under Minor Civil and Electric Works and surrender (₹86,264.50 lakh) from Other Revenue Expenditure and Minor Civil and Electric Works was made without assigning any reason.

The department stated (July 2025) that the actual budget grant under this head was ₹13,997.55 lakh as per the expenditure authorisation received from the Finance Department (Budget), Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

The excess expenditure was incurred without the approval of the Legislative Assembly.

**50.1.5** Savings mentioned at note **50.1.4** were partly offset by excess mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>3451 Secretariat-Economic Services</b>			
102 District Planning Machinery			
01 Establishment Expenses of District Planning			
O 1,807.21			
R 1,056.83	2,864.04	2,794.45	(-)69.59

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,580.11 lakh mainly towards Other Revenue Expenditure and Office Expenses and decrease of ₹523.28 lakh under Salaries due to requirement of more/ less funds under respective heads.

Final savings were reportedly due to non-completion of pay fixation process of officers/ officials of District Planning unit, Government of Arunachal Pradesh from the Directorate of Audit and Pension during the financial year.

**GRANT NO. 50 PLANNING AND INVESTMENT – Contd.****Capital:**

**50.2.1** As the overall expenditure of ₹69,649.95 lakh fell far short of the original provision of ₹2,08,116.66 lakh in the grant, provision made through original grant proved excessive.

**50.2.2** Out of the available savings of ₹1,38,466.71 lakh (66.53 *per cent* of the total provision) in the grant, ₹1,04,611.05 lakh (75.55 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**50.2.3** Savings of ₹1,91,888.14 lakh and ₹2,01,289.61 lakh constituting 68.82 *per cent* and 78.40 *per cent* of the total provision had also occurred under the Capital Section of this grant in 2022-23 and 2023-24 respectively.

**50.2.4** Savings occurred mainly under:

Serial Head Number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
<b>4070 Capital Outlay on Other Administrative Services</b>			
800 Other Expenditure			
18 Scheme under BADP			
O	2,400.00		
R	7,600.00	10,000.00	...
			(-)10,000.00

Augmentation of provision by re-appropriation (₹7,840.00 lakh) was due to requirement of more fund towards Infrastructural Assets (Central Share) and surrender (₹240.00 lakh) from Infrastructural Assets (State Share) was made without assigning any reason.

The department stated (July 2025) that no fund was received under this head. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(ii) 04 State Plan Schemes			
<b>4070 Capital Outlay on Other Administrative Services</b>			
800 Other Expenditure			
14 Schemes under Infrastructure Development Fund (SIDF)			
O	5,552.50		
R	(-)5,552.50	...	...

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

**GRANT NO. 50 PLANNING AND INVESTMENT – Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iii) 04 State Plan Schemes			
<b>4070 Capital Outlay on Other Administrative Services</b>			
800 Other Expenditure			
16 Scheme under RIDF			
O 50,000.00			
R (-)50,000.00	...	...	...

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

(iv) 04 State Plan Schemes			
<b>4070 Capital Outlay on Other Administrative Services</b>			
800 Other Expenditure			
24 Creation of Assets under Budget Announcement/State Development Schemes			
O 92,244.16			
R (-)82,625.68	9,618.48	9,618.48	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹34,107.13 lakh under Infrastructural Assets and increase of ₹300.00 lakh towards Motor Vehicles due to requirement of less/ more funds under respective heads and surrender of ₹48,818.55 lakh from Infrastructural Assets was made without assigning any reason.

(v) 03 Centrally Sponsored Schemes			
<b>4575 Capital Outlay on other Special Areas Programmes</b>			
03 Tribal Areas			
796 Tribal Area Sub-Plan			
02 Vibrant Villages Programme (VVP)			
O 9,900.00			
R 10,957.13	20,857.13	...	(-)20,857.13

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

Specific reasons for the savings have not been intimated (July 2025).

**GRANT NO. 50 PLANNING AND INVESTMENT – Concl.**

**50.2.5** Savings mentioned at note **50.2.4** were partly offset by excess mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
	<b>4070 Capital Outlay on Other Administrative Services</b>			
	800 Other Expenditure			
	19 Schemes under MLA LAD/Untied Fund			
	O 48,000.00			
	R 15,000.00	63,000.00	60,002.13	(-),997.87

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

Savings were reportedly due to non-implementation of some of the schemes in time.

**GRANT NO. 51 LIBRARY  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2205 Art and Culture</b>				
Original	17,41,09	17,41,09	15,17,29	(-)2,23,80
Amount surrendered during the year (31 March 2025)				1,52,04

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

Original	2,52,00			
Supplementary	78,00	3,30,00	8,74,86	(+)5,44,86
Amount surrendered during the year				...

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

**51.1.1** In view of the overall savings of ₹223.80 lakh (12.85 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**51.1.2** Out of the available savings of ₹223.80 lakh in the grant, ₹152.04 lakh (67.94 *per cent* of the total provision) only was anticipated and surrendered in March 2025.

**51.1.3** Savings of ₹358.95 lakh and ₹150.37 lakh constituting 19.61 *per cent* and 6.81 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**GRANT NO. 51 LIBRARY – Contd.****51.1.4 Savings occurred mainly under:**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2205 Art and Culture</b>				
001	Direction and Administration			
01	Establishment Expenses			
	O	339.85		
	R	(-20.64)	294.91	(-24.30)
		319.21		

Reduction in provision by re-appropriation was the net effect of decrease of ₹68.14 lakh mainly under Allowances and Salaries and increase of ₹56.50 lakh mainly towards Office Expenses and Domestic Travel Expenses due to requirement of less/ more funds under respective heads and surrender of ₹ nine lakh from Fuels and Lubricants was made without assigning any reason.

<b>(ii) 2205 Art and Culture</b>				
105	Public Libraries			
01	Maintenance of State Library			
	O	318.50		
	R	(-23.65)	271.09	(-23.76)
		294.85		

Reduction in provision by re-appropriation was the net effect of decrease of ₹27.73 lakh mainly under Allowances and Leave Travel Concession and increase of ₹4.08 lakh mainly towards Other Revenue Expenditure and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

<b>(iii) 2205 Art and Culture</b>				
105	Public Libraries			
02	Maintenance of District Libraries			
	O	952.74		
	R	(-32.75)	896.29	(-23.70)
		919.99		

Reduction in provision by re-appropriation was the net effect of decrease of ₹13.25 lakh mainly under Domestic Travel Expenses and Wages and increase of ₹28.94 lakh mainly towards Office Expenses and Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹48.44 lakh from Allowances was made without assigning any reason.

Savings at serial numbers (i) to (iii) were reportedly due to non-filling up of newly created nine posts of Junior Librarian and three posts of District Library and Information Officer during the year 2024-25.

**GRANT NO. 51 LIBRARY – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) 04	State Plan Schemes			
	<b>2205 Art and Culture</b>			
	105 Public Libraries			
	03 Schemes under BA/ SDS			
	O	130.00		
	R	(-)75.00	55.00	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹9.40 lakh under Other Revenue Expenditure and increase of ₹29.00 lakh towards Minor Civil and Electric Works and Advertising and Publicity due to requirement of less/ more funds under respective heads and surrender of ₹94.60 lakh from Other Revenue Expenditure was made without assigning any reason.

**Capital:**

**51.2.1** The expenditure exceeded the grant by ₹544.86 lakh (Actual excess: ₹5,44,86,168); the excess requires regularisation.

**51.2.2** In view of the excess of ₹544.86 lakh in the grant, supplementary provision of ₹78.00 lakh obtained in March 2025 proved inadequate.

**51.2.3** The excess expenditure worked out to 165.11 *per cent* over the total provision.

**51.2.4** Excess of ₹448.31 lakh constituting 142.55 *per cent* over the total provision had occurred under the Capital Section of this grant in 2023-24 also.

**GRANT NO. 51 LIBRARY – Concl'd.**

**51.2.5** Excess occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes			
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
04 <i>Art and Culture</i>			
105 Public Libraries			
02 Creation of Assets under BA/ SDS			
O	250.00		
S	75.00	325.00	869.87
			(+)544.87

The department stated (July 2025) that the excess was due to non-reflection of budget provision of ₹550.00 lakh under 'Scheme for Special Assistance to States for Capital Investment' released by the Department of Finance, Planning & Investment, Government of Arunachal Pradesh vide File No. PLNG-11084/1/2024-O/o, DIR-SP-FPID-Part(3)/1813 Dated: 19 March 2025.

The excess expenditure was incurred without the approval of the Legislative Assembly.

**GRANT NO. 52 YOUTH AFFAIRS  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2204 Sports and Youth Services</b>				
Original	27,13,75			
Supplementary	28,43,80	55,57,55	55,53,21	(-)4,34
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
Original	2,58,44			
Supplementary	1,56	2,60,00	2,59,98	(-)2
Amount surrendered during the year				...

**GRANT NO. 53 FIRE AND EMERGENCY SERVICES  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2070 Other Administrative Services</b>				
Original	44,83,33	44,83,33	38,55,99	(-)6,27,34
Amount surrendered during the year (31 March 2025)				5,79,48

**Capital**

**Major Head:**

**4070 Capital Outlay on Other Administrative Services**

Original	39,85,00	39,85,00	41,81,53	(+)1,96,53
Amount surrendered during the year (31 March 2025)				12,00,00

**Notes and Comments:**

**Revenue:**

**53.1.1** In view of the overall savings of ₹627.34 lakh (13.99 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**53.1.2** Out of the available savings of ₹627.34 lakh in the grant, ₹579.48 lakh (92.37 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**53.1.3** Savings of ₹383.58 lakh constituting 10.83 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**GRANT NO. 53 FIRE AND EMERGENCY SERVICES – Contd.**

**53.1.4** Savings occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 03	Centrally Sponsored Schemes			
	<b>2070 Other Administrative Services</b>			
	800 Other Expenditure			
	10 Modernisation of Fire Service			
	O	639.67		
	R	(-639.67	...	...

Withdrawal of entire provision by re-appropriation (₹60.19 lakh) was due to no requirement of fund under Other Revenue Expenditure and that by surrender (₹579.48 lakh) also from Other Revenue Expenditure was made without assigning any reason.

**53.1.5** Savings mentioned at note **53.1.4** were partly offset by excess mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>2070 Other Administrative Services</b>			
	108 Fire Protection and Control			
	01 Protection and Control			
	O	3,843.66		
	R	60.19	3,903.85	3,855.99
				(-47.86)

Augmentation of provision by re-appropriation was the net effect of increase of ₹181.51 lakh mainly towards Salaries and Office Expenses and decrease of ₹121.32 lakh mainly under Allowances and Fuels and Lubricants due to requirement of more/ less funds under respective heads.

Final savings were reportedly mainly under Salaries due to non-filling up of various vacant posts and residual saving of different object heads in the districts.

**Capital:**

**53.2.1** The expenditure exceeded the grant by ₹196.53 lakh (Actual excess: ₹1,96,52,562); the excess requires regularisation.

**53.2.2** Against the excess of ₹196.53 lakh in the grant, surrender of ₹1,200.00 lakh in March 2025 was injudicious.

**53.2.3** The excess expenditure worked out to 4.93 *per cent* over the total provision.

**GRANT NO. 53 FIRE AND EMERGENCY SERVICES – Concl.**

**53.2.4** Excess occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>4070 Capital Outlay on Other Administrative Services</b>			
	001 Direction and Administration			
	04 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
	O	5.00		
	R	25.00	30.00	29.53
				(-)0.47

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

(ii)	04 State Plan Schemes			
	<b>4070 Capital Outlay on Other Administrative Services</b>			
	800 Other Expenditure			
	24 Creation of Assets under Budget Announcement/State Development Schemes			
	O	3,980.00		
	R	(-)1,225.00	2,755.00	4,152.00
				(+)1,397.00

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,580.00 lakh under Machinery and Equipment and Infrastructural Assets and increase of ₹2,555.00 lakh towards Buildings and Structures due to requirement of less/ more funds under respective heads and surrender of ₹1,200.00 lakh from Machinery and Equipment was made without assigning any reason.

Excess was reportedly due to release of fund of ₹1,397.00 lakh under 'Special Assistance to States for Capital Investment' by the Department of Finance, Planning & Investment vide Letter No. PLNG-11084/1/2024-O/o DIR-SP-FPID-Part(03)/1766 dated: 18.03.2025 after finalisation of Revised Estimate 2024-25.

The excess expenditure was incurred without the approval of the Legislative Assembly.

**GRANT NO. 54 TAX, EXCISE AND NARCOTICS  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2039 State Excise</b>				
Original	44,20,95	44,20,95	40,92,26	(-)3,28,69
Amount surrendered during the year (31 March 2025)				1,91,26

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

Original	40,00			
Supplementary	58,05	98,05	97,74	(-)31
Amount surrendered during the year				...

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

**54.1.1** In view of the overall saving of ₹328.69 lakh (7.43 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**54.1.2** Out of the available savings of ₹328.69 lakh in the grant, ₹191.26 lakh (58.19 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**54.1.3** Savings of ₹424.31 lakh constituting 9.73 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**GRANT NO. 54 TAX, EXCISE AND NARCOTICS – Contd.****54.1.4 Savings occurred mainly under:**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2039 State Excise</b>				
001	Direction and Administration			
01	Headquarter Establishment			
	O	1,312.08		
	R	(-)6.38	1,305.70	1,202.27
				(-)103.43

Reduction in provision by re-appropriation was the net effect of decrease of ₹44.00 lakh under Repair and Maintenance and increase of ₹158.62 lakh mainly towards Other Revenue Expenditure and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹121.00 lakh from Repair and Maintenance and Minor Civil and Electric Works was made without assigning any reason.

Reasons for the savings have not been intimated (July 2025).

<b>(ii) 2039 State Excise</b>				
001	Direction and Administration			
02	District Establishment			
	O	2,808.87		
	R	(-)297.94	2,510.43	2,457.56
				(-)53.37

Reduction in provision by re-appropriation was the net effect of decrease of ₹263.18 lakh mainly under Allowances and Repair and Maintenance and increase of ₹35.50 lakh mainly towards Office Expenses and Other Revenue Expenditure due to requirement of less/ more funds under respective heads and surrender of ₹70.26 lakh from Minor Civil and Electric Works and Repair and Maintenance was made without assigning any reason.

Reasons for the savings have not been intimated (July 2025).

**GRANT NO. 54 TAX, EXCISE AND NARCOTICS – Concl'd.**

**54.1.5** Savings mentioned at note **54.1.4** were partly offset by excess mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
	<b>2039 State Excise</b>			
104	Purchase of Liquors and Spirits			
01	Schemes under BA/SDS			
	O	300.00		
	R	113.06	413.06	432.43
				(+)19.37

Augmentation of provision by re-appropriation was the net effect of increase of ₹113.96 lakh towards Other Revenue Expenditure and decrease of ₹0.90 lakh under Minor Civil and Electric Works due to requirement of more/ less funds under respective heads.

Reasons for the excess have not been intimated (July 2025).

The excess expenditure was incurred without the approval of the Legislative Assembly.

**GRANT NO. 55 STATE LOTTERIES  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2075 Miscellaneous General Services</b>				
Original	1,41,01			
Supplementary	12,31	1,53,32	1,51,96	(-)1,36
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4075 Capital Outlay on Miscellaneous General Services</b>				
Original	3,00			
Supplementary	2,00	5,00	...	(-)5,00
Amount surrendered during the year				...

**Notes and Comments:**

**Capital:**

**55.2.1** In view of the non-utilisation of the entire provision of ₹5.00 lakh in the grant, provision made through original grant was totally unnecessary.

**55.2.2** No part of the available savings of ₹5.00 lakh (100.00 *per cent* of the total provision) was anticipated for surrender during the year.

**GRANT NO. 55 STATE LOTTERIES – Concl.**

55.2.3 Savings occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>4075 Capital Outlay on Miscellaneous General Services</b>			
001 Direction and Administration			
01 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
O	3.00		
S	2.00	5.00	...
			(-)5.00

Reasons for the savings have not been intimated (July 2025).

**GRANT NO. 56 TOURISM DEPARTMENT  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3452 Tourism</b>				
Original	82,38,33			
Supplementary	16,23,36	98,61,69	94,94,30	(-)3,67,39
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Heads:</b>				
<b>5452 Capital Outlay on Tourism</b>				
<b>5475 Capital Outlay on other General Economic Services</b>				
Original	12,99,74			
Supplementary	51,78,01	64,77,75	64,67,75	(-)10,00
Amount surrendered during the year				...

**GRANT NO. 57 URBAN DEVELOPMENT  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2216 Housing</b>				
<b>2217 Urban Development</b>				
Original	1,79,33,28			
Supplementary	2,80,98,13	4,60,31,41	4,48,50,02	(-)11,81,39
Amount surrendered during the year				...

**Capital**

**Major Heads:**

**4216 Capital Outlay on Housing**

**4217 Capital Outlay on Urban Development**

Original	2,20,98,58			
Supplementary	1,14,79,09	3,35,77,67	5,03,39,59	(+)1,67,61,92
Amount surrendered during the year				...

**Notes and Comments:**

**Capital:**

**57.2.1** The expenditure exceeded the grant by ₹16,761.92 lakh (Actual excess: ₹1,67,61,92,506); the excess requires regularisation.

**57.2.2** In view of the excess of ₹16,761.92 lakh in the grant, supplementary provision of ₹11,479.09 lakh obtained in March 2025 proved inadequate.

**57.2.3** The excess expenditure worked out to 49.92 *per cent* over the total provision.

**GRANT NO. 57 URBAN DEVELOPMENT – Contd.**

57.2.4 Excess occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>4217 Capital Outlay on Urban Development</b>			
	60 <i>Other Urban Development Schemes</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	10.00		
	R	65.90	75.90	...

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

(ii)	04 State Plan Schemes			
	<b>4217 Capital Outlay on Urban Development</b>			
	60 <i>Other Urban Development Schemes</i>			
	051 Construction			
	18 Creation of Assets under BA/SDS			
	O	22,018.58		
	S	9,589.09		
	R	4.10	31,611.77	48,373.70 (+)16,761.93

Augmentation of provision by re-appropriation was the net effect of increase of ₹9,930.74 lakh towards Buildings and Structures and decrease of ₹9,926.64 lakh under Other Capital Expenditure and Infrastructural Assets due to requirement of more/ less funds under respective heads.

Excess was reportedly due to release of additional fund under ‘Special Assistance to States for Capital Investment’ by the Department of Finance, Planning & Investment, Government of Arunachal Pradesh after finalisation of Revised Estimate 2024-25.

The excess expenditure was incurred without the approval of the Legislative Assembly.

**GRANT NO. 57 URBAN DEVELOPMENT – Concl.**

57.2.5 Excess mentioned at note 57.2.4 were partly offset by savings mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes			
<b>4216 Capital Outlay on Housing</b>			
01 <i>Government Residential Buildings</i>			
106 General Pool Accommodation			
04 Creation of Assets under BA/SDS			
O	70.00		
R	(-)70.00	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Buildings and Structures and Infrastructural Assets.

**GRANT NO. 58 PRINTING  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2058 Stationery and Printing</b>				
Original	16,49,03			
Supplementary	17,24	16,66,27	16,48,85	(-)17,42
Amount surrendered during the year (31 March 2025)				6,77
<b>Capital</b>				
<b>Major Head:</b>				
<b>4058 Capital Outlay on Stationery and Printing</b>				
Original	10,00			
Supplementary	86,00	96,00	90,92	(-)5,08
Amount surrendered during the year				...

**Notes and Comments:**

**Capital:**

**58.2.1** In view of the overall saving of ₹5.08 lakh (5.29 *per cent* of the total provision) in the grant, supplementary provision of ₹86.00 lakh obtained in March 2025 proved excessive.

**58.2.2** No part of the available savings of ₹5.08 lakh was anticipated for surrender during the year.

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING AND WATER SUPPLY  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2215 Water Supply and Sanitation</b>				
Original	10,91,79,50			
Supplementary	1,79,59,37	12,71,38,87	9,58,11,19	(-)3,13,27,68
Amount surrendered during the year (31 March 2025)				3,10,00,00
<b>Capital</b>				
<b>Major Head:</b>				
<b>4215 Capital Outlay on Water Supply and Sanitation</b>				
Original	2,57,88,09			
Supplementary	70,47,77	3,28,35,86	3,53,91,47	(+)25,55,61
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**59.1.1** As the overall expenditure of ₹95,811.19 lakh fell short of the original provision of ₹1,09,179.50 lakh in the grant, supplementary provision of ₹17,959.37 lakh obtained in March 2025 proved totally unnecessary.

**59.1.2** Out of the available savings of ₹31,327.68 lakh in the grant, ₹31,000.00 lakh (98.95 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**59.1.3** Savings of ₹23,662.94 lakh and ₹18,210.66 lakh constituting 27.18 *per cent* and 16.58 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING AND WATER SUPPLY –  
Contd.**

59.1.4 Savings occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>2215 Water Supply and Sanitation</b>			
01 <i>Water Supply</i>			
102 Rural water supply programmes			
01 Establishment Expenses			
O	95,745.17		
S	14,198.03		
R	(-27,162.69)	82,780.51	82,452.84
			(-327.67)

Reduction in provision by re-appropriation was the net effect of decrease of ₹27,793.58 lakh under Allowances and Salaries and increase of ₹31,630.89 lakh mainly towards Repair and Maintenance and Minor Civil and Electric Works due to requirement of less/ more funds under respective heads and surrender of ₹31,000.00 lakh from Repair and Maintenance and Minor Civil and Electric Works was made without assigning any reason.

Savings were reportedly due to non-drawal of MACP arrear, leave encashment and non-filling up of vacant posts.

(ii) 03 Centrally Sponsored Schemes			
<b>2215 Water Supply and Sanitation</b>			
01 <i>Water Supply</i>			
102 Rural water supply programmes			
10 Jal Jeevan Mission (JJM)			
O	1,000.00		
R	(-1,000.00)	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Repair and Maintenance and Minor Civil and Electric Works.

(iii) 03 Centrally Sponsored Schemes			
<b>2215 Water Supply and Sanitation</b>			
01 <i>Water Supply</i>			
796 Tribal Area Sub-plan			
01 Jal Jeevan Mission (JJM)			
O	273.00		
R	(-273.00)	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Repair and Maintenance and Minor Civil and Electric Works.

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING AND WATER SUPPLY –  
Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) 03 Centrally Sponsored Schemes			
<b>2215 Water Supply and Sanitation</b>			
02 Sewerage and Sanitation			
796 Tribal Area Sub-plan			
01 Swachh Bharat Mission (Gramin)(SBM)			
O	2,449.70		
R	(-)2,449.70	...	...

Withdrawal of entire provision by re-appropriation mainly from Other Revenue Expenditure (Central Share, State Share and Top Up) and Minor Civil and Electric Works (Central Share and State Share) was due to no requirement of fund.

(v) 04 State Plan Schemes			
<b>2215 Water Supply and Sanitation</b>			
01 Water Supply			
101 Urban water supply programmes			
01 Schemes under BA/ SDS			
O	2,400.53		
R	(-)113.51	2,287.02	2,287.02 ...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,400.53 lakh under Minor Civil and Electric Works and Repair and Maintenance and increase of ₹1,287.02 lakh towards Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

**Capital:**

**59.2.1** The expenditure exceeded the grant by ₹2,555.61 lakh (Actual excess: ₹25,55,61,456); the excess requires regularisation.

**59.2.2** In view of the excess of ₹2,555.61 lakh in the grant, supplementary provision of ₹7,047.77 lakh obtained in March 2025 proved inadequate.

**59.2.3** The excess expenditure worked out to 7.78 per cent over the total provision.

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING AND WATER SUPPLY –  
Contd.**

**59.2.4** Excess occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>4215 Capital Outlay on Water Supply and Sanitation</b>			
01 <i>Water Supply</i>			
102 Rural Water Supply			
04 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
O	20.00		
R	95.26	115.26	115.25
			(-)0.01

Augmentation of provision by re-appropriation was due to requirement of more fund mainly towards Motor Vehicles and Information, Computer, Telecommunications (ICT) equipment.

(ii) 04 State Plan Schemes			
<b>4215 Capital Outlay on Water Supply     and Sanitation</b>			
01 <i>Water Supply</i>			
102 Rural Water Supply			
02 Creation of Assets under BA/ SDS			
O	13,500.00		
S	5,547.77		
R	10,952.23	30,000.00	32,555.62
			(+)2,555.62

Augmentation of provision by re-appropriation was the net effect of increase of ₹17,702.23 lakh towards Infrastructural Assets and decrease of ₹6,750.00 lakh under Buildings and Structures due to requirement of more/ less funds under respective heads.

The department stated (July 2025) that the actual budget grant under this head was ₹34,310.60 lakh as per the budgetary support received from the Finance Department (Budget), Government of Arunachal Pradesh and budget provision of ₹4,310.60 lakh was not incorporated during finalisation of Revised Estimate 2024-25. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

The excess expenditure was incurred without the approval of the Legislative Assembly.

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING AND WATER SUPPLY –  
Contd.**

**59.2.5** Excess mentioned at note **59.2.4** were partly offset by savings mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 03 Centrally Sponsored Schemes <b>4215 Capital Outlay on Water Supply and Sanitation</b>			
01 <i>Water Supply</i>			
102 Rural Water Supply			
03 Jal Jeevan Mission (JJM)			
O 2,000.00			
R (-)2,000.00	...	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Infrastructural Assets and Buildings and Structures.

(ii) 03 Centrally Sponsored Schemes <b>4215 Capital Outlay on Water Supply and Sanitation</b>			
01 <i>Water Supply</i>			
796 Tribal Area Sub-plan			
01 Jal Jeevan Mission (JJM)			
O 972.00			
R (-)972.00	...	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Infrastructural Assets and Buildings and Structures.

(iii) 04 State Plan Schemes <b>4215 Capital Outlay on Water Supply and Sanitation</b>			
01 <i>Water Supply</i>			
101 Urban Water Supply			
03 Creation of Assets under BA/ SDS			
O 8,271.89			
R (-)7,051.29	1,220.60	1,220.60	...

Reduction in provision by re-appropriation was due to requirement of less fund under Buildings and Structures and Infrastructural Assets.

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING AND WATER SUPPLY –  
Concl'd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) 04 State Plan Schemes			
<b>4215 Capital Outlay on Water Supply and Sanitation</b>			
01 <i>Water Supply</i>			
800 Other Expenditure			
04 Schemes under ACA/SPA			
O 1,024.00			
R (-)1,024.00	...	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Infrastructural Assets.

**GRANT NO. 60 TEXTILE AND HANDICRAFTS  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2851 Village and Small Industries</b>				
Original	89,41,79	89,41,79	78,37,99	(-)11,03,80
Amount surrendered during the year (31 March 2025)				9,29,46

**Capital****Major Head:****4851 Capital Outlay on Village and Small Industries**

Original	9,65,00			
Supplementary	12,41,50	22,06,50	22,03,43	(-)3,07
Amount surrendered during the year				...

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

**60.1.1** In view of the overall savings of ₹1,103.80 lakh (12.34 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**60.1.2** Out of the available savings of ₹1,103.80 lakh in the grant, ₹929.46 lakh (84.21 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**60.1.3** Savings of ₹2,666.66 lakh constituting 26.11 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**GRANT NO. 60 TEXTILE AND HANDICRAFTS – Contd.****60.1.4 Savings occurred mainly under:**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2851 Village and Small Industries</b>				
001	Direction and Administration			
01	Establishment Expenses			
	O	5,207.12		
	R	(-820.37)	4,386.75	4,248.62
				(-138.13)

Reduction in provision by re-appropriation was the net effect of decrease of ₹450.30 lakh mainly under Allowances and Salaries and increase of ₹190.99 lakh mainly towards Digital Equipment and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹561.06 lakh mainly from Repair and Maintenance and Allowances was made without assigning any reason.

The department stated (July 2025) that the savings were the residual savings of 24 numbers of DDOs, retirement of some officers/ officials during the financial year and non-payment of MACP arrear of some officials at the fag end of the financial year.

<b>(ii) 2851 Village and Small Industries</b>				
001	Direction and Administration			
02	Establishment Expenses of Sericulture Department			
	O	994.67		
	R	(-115.69)	878.98	844.51
				(-34.47)

Reduction in provision by re-appropriation was the net effect of decrease of ₹225.59 lakh under Allowances and Salaries and increase of ₹129.90 lakh mainly towards Digital Equipment and Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹20.00 lakh from Minor Civil and Electric Works was made without assigning any reason.

The department stated (July 2025) that the savings were the residual savings of 16 numbers of DDO's, retirement of some officers/ officials during the financial year and non-payment of arrear pay of some officials at the fag end of the financial year.

<b>(iii) 2851 Village and Small Industries</b>				
103	Handloom Industries			
01	Establishment Expenses			
	O	350.00		
	R	(-50.90)	299.10	299.10
				...

Reduction in provision by surrender was due to requirement of less fund under Scholarships.

**GRANT NO. 60 TEXTILE AND HANDICRAFTS – Concl.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) 04	State Plan Schemes			
	<b>2851 Village and Small Industries</b>			
	104 Handicraft Industries			
	02 Schemes under BA/ SDS			
	O	990.00		
	R	(-47.50)	942.50	942.11
				(-0.39)

Reduction in provision by re-appropriation (₹250.00 lakh) was due to requirement of more fund towards Subsidies and surrender (₹297.50 lakh) from Other Revenue Expenditure was made without assigning any reason.

**60.1.5** Savings mentioned at note **60.1.4** were partly offset by excess mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
	<b>2851 Village and Small Industries</b>			
	107 Sericulture Industries			
	04 Schemes under Budget			
	Announcement/ State Development Schemes			
	O	1,400.00		
	R	105.00	1,505.00	1,503.65
				(-1.35)

Augmentation of provision by re-appropriation was the net effect of increase of ₹250.00 lakh towards Subsidies and decrease of ₹145.00 lakh under Other Revenue Expenditure due to requirement of more/ less funds under respective heads.

**GRANT NO. 61 GEOLOGY AND MINING  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2853</b>	<b>Non-ferrous Mining and Metallurgical Industries</b>			
Original	29,94,59			
Supplementary	61,08	30,55,67	29,30,32	(-)1,25,35
Amount surrendered during the year				...

**Capital****Major Head:****4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries**

Original	2,67,00	2,67,00	2,46,57	(-)20,43
Amount surrendered during the year (31 March 2025)				20,33

**Notes and Comments:****Capital:**

**61.2.1** In view of the overall savings of ₹20.43 lakh (7.65 per cent of the total provision) in the grant, provision made through original grant proved excessive.

**61.2.2** Out of the available savings of ₹20.43 lakh in the grant, ₹20.33 lakh (99.51 per cent of the total savings) was precisely anticipated and surrendered in March 2025.

**GRANT NO. 61 GEOLOGY AND MINING – Concl'd.****61.2.3 Savings occurred mainly under:**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
<b>4853</b>	<b>Capital Outlay on Non-Ferrous Mining and Metallurgical Industries</b>			
60	<i>Other Mining and Metallurgical Industries</i>			
004	Research and Development			
01	Creation of Assets under BA/ SDS			
	O	264.00		
	R	(-)54.00	210.00	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹193.67 lakh under Infrastructural Assets and Information, Computer, Telecommunications (ICT) equipment and increase of ₹160.00 lakh towards Buildings and Structures due to requirement of less/ more funds under respective heads and surrender of ₹20.33 lakh from Infrastructural Assets was made without assigning any reason.

**61.2.4 Savings mentioned at note 61.2.3 were partly offset by excess mainly under:**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>4853</b>	<b>Capital Outlay on Non-Ferrous Mining and Metallurgical Industries</b>			
01	<i>Mineral Exploration and Development</i>			
001	Direction and Administration			
01	Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
	O	3.00		
	R	33.67	36.57	(-)0.10

Augmentation of provision by re-appropriation was due to requirement of more fund mainly towards Motor Vehicles and Information, Computer, Telecommunications (ICT) equipment.

**GRANT NO. 62 TRANSPORT  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>3055 Road Transport</b>				
<b>3056 Inward Water Transport</b>				
Original	8,12,53			
Supplementary	9,28,13	17,40,66	17,23,70	(-)16,96
Amount surrendered during the year				...
<b>Capital</b>				
<b>Major Heads:</b>				
<b>5475 Capital Outlay on Other General Economic Services</b>				
<b>5055 Capital Outlay on Road Transport</b>				
Original	2,00			
Supplementary	52,00	54,00	1,70,96	(+)1,16,96
Amount surrendered during the year				...

**Notes and Comments:**

**Capital:**

**62.2.1** The expenditure exceeded the grant by ₹116.96 lakh (Actual excess: ₹1,16,95,688); the excess requires regularisation.

**62.2.2** In view of the excess of ₹116.96 lakh in the grant, supplementary provision of ₹52.00 lakh obtained in March 2025 proved inadequate.

**62.2.3** The excess expenditure worked out to 216.59 *per cent* over the total provision.

**GRANT NO. 62 TRANSPORT – Concl.**

**62.2.4** Excess occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
	<b>5055 Capital Outlay on Road Transport</b>			
800	Other expenditure			
03	Creation of Assets under Budget Announcement/State Development Schemes			
S		44.00	160.96	(+)116.96

Reasons for the excess have not been intimated (July 2025).

The excess expenditure was incurred without the approval of the Legislative Assembly.

**GRANT NO. 63 PROTOCOL DEPARTMENT  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2070 Other Administrative Services</b>				
Original	7,11,22	7,11,22	4,71,04	(-)2,40,18
Amount surrendered during the year (31 March 2025)				2,37,92

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

Original	48,00			
Supplementary	68,68	1,16,68	1,16,61	(-)7
Amount surrendered during the year				...

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

**63.1.1** As the overall expenditure of ₹471.04 lakh fell far short of the original provision of ₹711.22 lakh in the grant, provision made through original grant proved excessive.

**63.1.2** Out of the available savings of ₹240.18 lakh (33.77 *per cent* of the total provision) in the grant, ₹237.92 lakh (99.06 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**GRANT NO. 63 PROTOCOL DEPARTMENT – Concl'd.****63.1.3 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2070 Other Administrative Services</b>			
001 Direction and Administration			
01 Establishment Expenses			
O	711.22		
R	(-)237.92	473.30	471.04
			(-)2.26

Reduction in provision by re-appropriation was the net effect of decrease of ₹66.96 lakh mainly under Office Expenses and Repair and Maintenance and increase of ₹66.96 lakh mainly towards Fuels and Lubricants and Wages due to requirement of less/ more funds under respective heads and surrender of ₹237.92 lakh from Office Expenses and Other Revenue Expenditure was made without assigning any reason.

**GRANT NO. 64 TRADE AND COMMERCE  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2875 Other Industries</b>				
Original	14,28,11	14,28,11	9,22,43	(-)5,05,68
Amount surrendered during the year (31 March 2025)				1,35,90
<b>Capital</b>				
<b>Major Head:</b>				
<b>4875 Capital Outlay on Other Industries</b>				
Original	41,60			
Supplementary	45,40	87,00	51,85	(-)35,15
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**64.1.1** As the overall expenditure of ₹922.43 lakh fell far short of the original provision of ₹1,428.11 lakh in the grant, provision made through original grant proved excessive.

**64.1.2** Out of the available savings of ₹505.68 lakh (35.41 *per cent* of the total provision) in the grant, ₹135.90 lakh (26.87 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**64.1.3** Savings of ₹696.78 lakh constituting 53.15 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**GRANT NO. 64 TRADE AND COMMERCE – Contd.**

**64.1.4** Savings occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>2875 Other Industries</b>				
60	<i>Other Industries</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	869.71		
	R	(-133.50)	736.21	726.03
				(-10.18)

Reduction in provision by re-appropriation was the net effect of decrease of ₹164.60 lakh mainly under Minor Civil and Electric Works and Allowances and increase of ₹167.00 lakh mainly towards Office Expenses and Rent, Rates and Taxes for Land and Buildings due to requirement of less/ more funds under respective heads and surrender of ₹135.90 lakh from Repair and Maintenance and Minor Civil and Electric Works was made without assigning any reason.

Reasons for the savings have not been intimated (July 2025).

(ii) 04	State Plan Schemes			
	<b>2875 Other Industries</b>			
	60 <i>Other Industries</i>			
	800 Other Expenditure			
	11 Schemes under Budget			
	Announcement/State Development			
	Schemes			
	O	558.40		
	R	(-2.40)	556.00	196.39
				(-359.61)

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

Reasons for the savings have not been intimated (July 2025).

**Capital:**

**64.2.1** In view of the overall savings of ₹35.15 lakh (40.40 *per cent* of the total provision) in the grant, supplementary provision of ₹45.40 lakh obtained in March 2025 proved excessive.

**64.2.2** No part of the available savings of ₹35.15 lakh was anticipated for surrender during the year.

**GRANT NO. 64 TRADE AND COMMERCE – Concl.**

64.2.3 Savings occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes			
<b>4875 Capital Outlay on Other Industries</b>			
60 <i>Other Industries</i>			
004 Research and Development			
01 Creation of Assets under BA/ SDS			
O	39.60		
S	37.40	77.00	42.00
			(-)35.00

Reasons for the savings have not been intimated (July 2025).

**GRANT NO. 65 DEPARTMENT FOR DEVELOPMENT OF TIRAP, CHANGLANG  
AND LONGDING DISTRICTS  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2575 Other Special Area Programmes</b>				
Original	2,08,09			
Supplementary	3,23,01	5,31,10	2,91,80	(-)2,39,30
Amount surrendered during the year				...

**Capital****Major Head:****4575 Capital Outlay on Other Special Areas  
Programmes**

Original	49,50,00			
Supplementary	8,84,00	58,34,00	60,68,11	(+)2,34,11
Amount surrendered during the year				...

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

**65.1.1** In view of the overall savings of ₹239.30 lakh (45.06 *per cent* of the total provision) in the grant, supplementary provision of ₹323.01 lakh obtained in March 2025 proved excessive.

**65.1.2** No part of the available savings of ₹239.30 lakh was anticipated for surrender during the year.

**65.1.3** Savings of ₹68.75 lakh constituting 29.53 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**GRANT NO. 65 DEPARTMENT FOR DEVELOPMENT OF TIRAP, CHANGLANG  
AND LONGDING DISTRICTS – Concl'd.**

65.1.4 Savings occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
	<b>2575 Other Special Area Programmes</b>			
	03 Tribal Areas			
	796 Tribal Area Sub-Plan			
	02 Schemes under BA/ SDS			
	O	50.00		
	S	321.00	134.99	(-236.01)

Reasons for the savings have not been intimated (July 2025).

**Capital:**

65.2.1 The expenditure exceeded the grant by ₹234.11 lakh (Actual excess: ₹2,34,10,904); the excess requires regularisation.

65.2.2 In view of the excess of ₹234.11 lakh in the grant, supplementary provision of ₹884.00 lakh obtained in March 2025 proved inadequate.

65.2.3 The excess expenditure worked out to 4.01 *per cent* over the total provision.

65.2.4 Excess occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
	<b>4575 Capital Outlay on Other Special Areas Programmes</b>			
	03 Tribal Areas			
	796 Tribal Area Sub-Plan			
	01 Creation of Assets under BA/ SDS			
	O	4,950.00		
	S	879.00	6,063.12	(+234.12)

Reasons for the excess have not been intimated (July 2025).

The excess expenditure was incurred without the approval of the Legislative Assembly.

**GRANT NO. 66 HYDRO POWER DEVELOPMENT  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2801 Power</b>				
<b>2810 New and Renewable Energy</b>				
Original	6,38,13,87			
Supplementary	5,18,98,00	11,57,11,87	7,73,20,83	(-)3,83,91,04
Amount surrendered during the year (31 March 2025)				3,82,00,00

**Capital**

**Major Head:**

**4801 Capital Outlay on Power Projects**

Original	84,36,39			
Supplementary	58,43,35	1,42,79,74	2,27,11,50	(+)84,31,76
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**66.1.1** In view of the overall savings of ₹38,391.04 lakh (33.18 *per cent* of the total provision) in the grant, supplementary provision of ₹51,898.00 lakh obtained in March 2025 proved excessive.

**66.1.2** Out of the available savings of ₹38,391.04 lakh in the grant, ₹38,200.00 lakh (99.50 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**66.1.3** Savings of ₹18,674.84 lakh and ₹14,300.53 lakh constituting 39.66 *per cent* and 25.36 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**GRANT NO. 66 HYDRO POWER DEVELOPMENT – Contd.**

66.1.4 Savings occurred mainly under:

Serial Head Number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
<b>(i) 2801 Power</b>			
04 Diesel/Gas Power Generation			
052 Machinery and Equipment			
01 Maintenance of Assets			
O	17,420.00		
S	50,398.00		
R	(-10,648.00)	57,170.00	57,169.99
			(-0.01)

Reduction in provision by re-appropriation was the net effect of decrease of ₹5,014.00 lakh under Minor Civil and Electric Works and Other Revenue Expenditure and increase of ₹3,052.00 lakh towards Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹8,686.00 lakh from Minor Civil and Electric Works was made without assigning any reason.

<b>(ii) 2801 Power</b>			
05 Transmission and Distribution			
001 Direction and Administration			
01 Establishment Expenses			
O	46,393.87		
R	(-27,552.00)	18,841.87	18,650.84
			(-191.03)

Reduction in provision by re-appropriation was the net effect of decrease of ₹30.00 lakh under Leave Travel Concession and Grants-in-Aid and increase of ₹1,992.00 lakh mainly towards Allowances and Other Revenue Expenditure due to requirement of less/ more funds under respective heads and surrender of ₹29,514.00 lakh from Salaries was made without assigning any reason.

Savings were reportedly due to non-payment of leave encashment, MACP arrear *etc.* and late receipt of bills.

**Capital:**

**66.2.1** The expenditure exceeded the grant by ₹8,431.76 lakh (Actual excess: ₹84,31,75,635); the excess requires regularisation.

**66.2.2** In view of the excess of ₹8,431.76 lakh in the grant, supplementary provision of ₹5,843.35 lakh obtained in March 2025 proved inadequate.

**66.2.3** The excess expenditure worked out to 59.05 *per cent* over the total provision.

**GRANT NO. 66 HYDRO POWER DEVELOPMENT – Concl.**

**66.2.4** Excess occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
	<b>4801 Capital Outlay on Power Projects</b>			
	01 <i>Hydel Generation</i>			
	052 Machinery and Equipment			
	02 Creation of Assets under BA/ SDS			
	O	8,416.39		
	S	3,732.31	12,148.70	20,581.50
				(+)8,432.80

Excess was reportedly due to release of fund by the Department of Finance, Planning & Investment vide Letter Nos. PLNG-11084/1/2024-O/o, DIR-SP-FPID-Part(3)/1766 dated:18.03.2025,PLNG-11084/1/2024-O/o, DIR-SP-FPID-Part(3)/1814 dated: 19.03.2025 and PLNG-11084/1/2024-O/o, DIR-SP-FPID-Part(3)/1813 dated: 19.03.2025 under ‘Special Assistance to States for Capital Investment’ after finalisation of Revised Estimate 2024-25.

The excess expenditure was incurred without the approval of the Legislative Assembly.

**GRANT NO. 67 ARUNACHAL PRADESH INFORMATION COMMISSION  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2070 Other Administrative Services</b>				
Original	5,86,75			
Supplementary	2,29,83	8,16,58	7,71,33	(-)45,25
Amount surrendered during the year				...

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

Supplementary	60,00	60,00	56,50	(-)3,50
Amount surrendered during the year				...

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

**67.1.1** In view of the overall savings of ₹45.25 lakh (5.54 *per cent* of the total provision) in the grant, supplementary provision of ₹229.83 lakh obtained in March 2025 proved excessive.

**67.1.2** No part of the available savings of ₹45.25 lakh was anticipated for surrender during the year.

**67.1.3** Savings of ₹107.53 lakh constituting 17.07 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**GRANT NO. 67 ARUNACHAL PRADESH INFORMATION COMMISSION –  
Concl.**

**67.1.4** Savings occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>2070 Other Administrative Services</b>			
	105 Special Commission of Enquiry			
	01 Establishment Expenses			
	O	586.75		
	S	229.83	816.58	771.33
				(-)45.25

Reasons for the savings have not been intimated (July 2025).

**Capital:**

**67.2.1** In view of the overall savings of ₹3.50 lakh (5.83 *per cent* of the total provision) in the grant, supplementary provision of ₹60.00 lakh obtained in March 2025 proved excessive.

**67.2.2** No part of the available savings of ₹3.50 lakh was anticipated for surrender during the year.

**67.2.3** Savings occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>4070 Capital Outlay on Other Administrative Services</b>			
	001 Direction and Administration			
	04 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
	S	60.00	60.00	56.50
				(-)3.50

**GRANT NO. 68 TOWN PLANNING DEPARTMENT  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2217 Urban Development</b>				
Original	2,29,22,13			
Supplementary	10	2,29,22,23	1,40,82,62	(-)88,39,61
Amount surrendered during the year (31 March 2025)				30,68,54

**Capital****Major Heads:****4217 Capital Outlay on Urban Development****4235 Capital Outlay on Social Security and Welfare****4250 Capital Outlay on Other Social Services**

Original	1,08,12,50	1,08,12,50	93,27,91	(-)14,84,59
Amount surrendered during the year (31 March 2025)				14,82,57

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

**68.1.1** As the overall expenditure of ₹14,082.62 lakh fell far short of the original provision of ₹22,922.13 lakh in the grant, supplementary provision of ₹0.10 lakh obtained in March 2025 proved totally unnecessary.

**68.1.2** Out of the available savings of ₹8,839.61 lakh (38.56 *per cent* of the total provision) in the grant, ₹3,068.54 lakh (34.71 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**68.1.3** Savings of ₹3,572.70 lakh and ₹64,420.81 lakh constituting 29.28 *per cent* and 84.68 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**GRANT NO. 68 TOWN PLANNING DEPARTMENT – Contd.****68.1.4 Savings occurred mainly under:**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>2217 Urban Development</b>			
	03 <i>Integrated Development of Small and Medium Towns</i>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	644.00		
	R	(-)48.87	595.13	591.75
				(-)3.38

Reduction in provision by re-appropriation was the net effect of decrease of ₹173.87 lakh mainly under Salaries and Allowances and increase of ₹125.00 lakh mainly towards Minor Civil and Electric Works and Office Expenses due to requirement of less/ more funds under respective heads.

(ii)	03 Centrally Sponsored Schemes			
	<b>2217 Urban Development</b>			
	80 <i>General</i>			
	191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards <i>etc.</i>			
	03 National Urban Livelihood Mission			
	O	874.32		
	R	334.27	1,208.59	607.77
				(-)600.82

Augmentation of provision by re-appropriation was the net effect of increase of ₹346.08 lakh towards Grants-in-Aid General (Central Share) and decrease of ₹11.81 lakh under Grants-in-Aid General (State Share) due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-release of fund by the Government of India.

**GRANT NO. 68 TOWN PLANNING DEPARTMENT – Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iii) 03 Centrally Sponsored Schemes			
<b>2217 Urban Development</b>			
80 <i>General</i>			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards <i>etc.</i>			
06 Pradhan Mantri Awas Yojana (PMAY)			
O 3,759.99			
R (-)1,386.89	2,373.10	944.20	(-)1,428.90

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

Savings were reportedly due to non-release of fund by the Government of India.

(iv) 03 Centrally Sponsored Schemes			
<b>2217 Urban Development</b>			
80 <i>General</i>			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards <i>etc.</i>			
07 AMRUT 2.0, Project			
O 2,041.20			
R (-)2,041.20	...	291.97	(+)291.97

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Grants-in-Aid General (Central Share and State Share).

The department stated (July 2025) that expenditure was incurred after obtaining sanction and expenditure authorisation from the Finance Department, Government of Arunachal Pradesh and excess was due to non-reflection of budget provision by the Finance Department (Budget), Government of Arunachal Pradesh during finalisation of Revised Estimate 2024-25.

The excess expenditure was incurred without the approval of the Legislative Assembly.

**GRANT NO. 68 TOWN PLANNING DEPARTMENT – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(v) 03	Centrally Sponsored Schemes			
	<b>2217 Urban Development</b>			
	80 <i>General</i>			
	191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards <i>etc.</i>			
	08 AMRUT 2.0, Administration			
	O	21.67		
	R	66.33	88.00	(-)88.00

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

Savings were reportedly due to non-receipt of fund from the Government of India.

(vi) 03	Centrally Sponsored Schemes			
	<b>2217 Urban Development</b>			
	80 <i>General</i>			
	191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards <i>etc.</i>			
	16 IHHL/ CT/ PT/ Aspirational Toilets (SBM - 2.0)			
	O	20.82		
	R	(-)20.82	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Grants-in-Aid General (Central Share and State Share).

**GRANT NO. 68 TOWN PLANNING DEPARTMENT – Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(vii) 03 Centrally Sponsored Schemes			
<b>2217 Urban Development</b>			
80 <i>General</i>			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards <i>etc.</i>			
17 Used Water Management (SBM - 2.0)			
O 2,125.82			
R (-)2,125.82	...	...	...

Withdrawal of entire provision by re-appropriation (₹328.95 lakh) was due to no requirement of fund under Grants-in-Aid General (Central Share) and that by surrender (₹1,796.87 lakh) from Grants-in-Aid General (Central Share and State Share) was made without assigning any reason.

(viii) 03 Centrally Sponsored Schemes			
<b>2217 Urban Development</b>			
80 <i>General</i>			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards <i>etc.</i>			
18 Solid Waste Management (SBM - 2.0)			
O 1,021.81			
R (-)964.35	57.46	57.46	...

Reduction in provision by surrender was due to requirement of less fund under Grants-in-Aid General (Central Share and State Share).

**GRANT NO. 68 TOWN PLANNING DEPARTMENT – Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(ix) 03 Centrally Sponsored Schemes			
<b>2217 Urban Development</b>			
80 <i>General</i>			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards <i>etc.</i>			
19 IEC & Behaviour Change (SBM - 2.0)			
O	272.69		
R	(-)272.69	...	...

Withdrawal of entire provision by surrender from Grants-in-Aid General (Central Share and State Share) was made without assigning any reason.

(x) 03 Centrally Sponsored Schemes			
<b>2217 Urban Development</b>			
80 <i>General</i>			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards <i>etc.</i>			
20 Capacity Building, Skill Development and Knowledge Management (SBM 2.0)			
O	142.96		
R	(-)34.63	108.33	108.33
			...

Reduction in provision by surrender was due to requirement of less fund under Grants-in-Aid General (State Share and Central Share).

**GRANT NO. 68 TOWN PLANNING DEPARTMENT – Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(xi) 03 Centrally Sponsored Schemes			
<b>2217 Urban Development</b>			
80 <i>General</i>			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards <i>etc.</i>			
21 Formulation of GIS based master plan (AMRUT 2.0)			
O	1,106.94		
R	1,144.43	2,251.37	...
			(-)2,251.37

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

Savings were reportedly due to non-receipt of fund from the Government of India.

(xii) 05 Finance Commission Recommendation			
<b>2217 Urban Development</b>			
03 <i>Integrated Development of Small and Medium Towns</i>			
800 Other expenditure			
03 Scheme for Urban Local Bodies (ULB)			
O	9,700.00	9,700.00	6,074.00
			(-)3,626.00

Savings were reportedly due to non-release of fund by the Government of India.

**GRANT NO. 68 TOWN PLANNING DEPARTMENT – Contd.**

**68.1.5** Savings mentioned at note **68.1.4** were partly offset by excess mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2217 Urban Development</b>				
80	<i>General</i>			
001	Direction and Administration			
03	Establishment Expenses for Urban Local Bodies			
	O	191.95		
	R	168.95	360.90	358.18
				(-)2.72

Augmentation of provision by re-appropriation was the net effect of increase of ₹179.95 lakh mainly towards Minor Civil and Electric Works and Office Expenses and decrease of ₹11.00 lakh under Wages and Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

<b>(ii) 2217 Urban Development</b>				
80	<i>General</i>			
192	Assistance to Municipalities / Municipal Council			
02	Municipalities/ Municipal Council Pasighat			
	O	100.00		
	R	59.14	159.14	159.14
				...

Augmentation of provision by re-appropriation was due to requirement of more fund towards Grants-in-Aid Salaries.

<b>(iii) 2217 Urban Development</b>				
80	<i>General</i>			
192	Assistance to Municipalities / Municipal Council			
03	Municipalities/Municipal Council Itanagar			
	O	560.00		
	R	23.56	583.56	583.56
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹83.56 lakh towards Grants-in-Aid Salaries and decrease of ₹60.00 lakh under Grants-in-Aid due to requirement of more/ less funds under respective heads.

**GRANT NO. 68 TOWN PLANNING DEPARTMENT – Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) 03 Centrally Sponsored Schemes			
<b>2217 Urban Development</b>			
80 <i>General</i>			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards <i>etc.</i>			
04 Swachh Bharat Mission (SBM)			
S	0.10		
R	79.28	79.38	...

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

(v) 03 Centrally Sponsored Schemes			
<b>2217 Urban Development</b>			
80 <i>General</i>			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards <i>etc.</i>			
05 Atal Mission for Rejuvenation and Urban Transformation (AMRUT)			
	...	1,959.40	(+)1,959.40

The department stated (July 2025) that expenditure was incurred after obtaining sanction and expenditure authorisation from the Finance Department, Government of Arunachal Pradesh and excess was due to non-reflection of budget provision by the Finance Department (Budget), Government of Arunachal Pradesh during finalisation of Revised Estimate 2024-25.

The excess expenditure was incurred without the approval of the Legislative Assembly.

**GRANT NO. 68 TOWN PLANNING DEPARTMENT – Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(vi) 03 Centrally Sponsored Schemes			
<b>2217 Urban Development</b>			
80 <i>General</i>			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards <i>etc.</i>			
09 AMRUT 2.0, Information, Education and Communication			
O	4.46		
R	122.54	127.00	109.00
			(-)18.00

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

Savings were reportedly due to non-receipt of fund from the Government of India.

(vii) 04 State Plan Schemes			
<b>2217 Urban Development</b>			
03 <i>Integrated Development of Small and Medium Towns</i>			
053 Maintenance and Repairs			
01 Schemes under BA/ SDS			
O	333.50		
R	1,828.23	2,161.73	2,158.49
			(-)3.24

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

**Capital:**

**68.2.1** In view of the overall savings of ₹1,484.59 lakh (13.73 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**68.2.2** Out of the available savings of ₹1,484.59 lakh in the grant, ₹1,482.57 lakh (99.86 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**GRANT NO. 68 TOWN PLANNING DEPARTMENT – Concl.****68.2.3 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes			
<b>4217 Capital Outlay on Urban Development</b>			
03 <i>Integrated Development of Small and Medium Towns</i>			
051 Construction			
04 Creation of Assets under BA/ SDS			
O	4,676.50		
R	(-1,481.57)	3,194.93	3,194.93 ...

Reduction in provision by re-appropriation (₹ one lakh) was due to requirement of more fund towards Infrastructural Assets and surrender (₹1,482.57 lakh) from Infrastructural Assets was made without assigning any reason.

**GRANT NO. 69 PARLIAMENTARY AFFAIRS DEPARTMENT  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2052 Secretariat-General Services</b>				
Original	2,04,22			
Supplementary	1,37,71	3,41,93	3,34,14	(-)7,79
Amount surrendered during the year (31 March 2025)				7,50
<b>Capital</b>				
<b>Major Head:</b>				
<b>4070 Capital Outlay on Other Administrative Services</b>				
Original	10,00			
Supplementary	36,67	46,67	26,67	(-)20,00
Amount surrendered during the year				...

**Notes and Comments:**

**Capital:**

**69.2.1** In view of the overall savings of ₹20.00 lakh (42.85 *per cent* of the total provision) in the grant, supplementary provision of ₹36.67 lakh obtained in March 2025 proved excessive.

**69.2.2** No part of the available savings of ₹20.00 lakh was anticipated for surrender during the year.

**GRANT NO. 69 PARLIAMENTARY AFFAIRS DEPARTMENT – Concl'd.****69.2.3 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>4070 Capital Outlay on Other Administrative Services</b>			
001 Direction and Administration			
04 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
O 10.00			
S 36.67	46.67	26.67	(-)20.00

Savings were reportedly due to late receipt of fund from the Finance Department, Government of Arunachal Pradesh and inability to fulfill required codal formalities prescribed under GFR and Delegation of Financial Power Rules.

**GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2070 Other Administrative Services</b>				
Original	4,68,42			
Supplementary	1,60,72	6,29,14	5,87,67	(-)41,47
Amount surrendered during the year				...

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

Original	3,01,20			
Supplementary	5,67,54	8,68,74	1,39,99	(-)7,28,75
Amount surrendered during the year				...

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

**70.1.1** In view of the overall savings of ₹41.47 lakh (6.59 *per cent* of the total provision) in the grant, supplementary provision of ₹160.72 lakh obtained in March 2025 proved excessive.

**70.1.2** No part of the available savings of ₹41.47 lakh was anticipated for surrender during the year.

**70.1.3** Savings of ₹483.42 lakh and ₹891.98 lakh constituting 45.14 *per cent* and 63.22 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE – Contd.****70.1.4 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes			
<b>2070 Other Administrative Services</b>			
003 Training			
03 Schemes under BA/ SDS			
O 170.00			
S 105.00	275.00	235.41	(-39.59)

The department stated (July 2025) that savings were under the training component due to some administrative reasons which was surrendered. But as per list of surrenders furnished by the Finance Department (Budget), Government of Arunachal Pradesh, the amount has not been reflected as surrendered.

**Capital:**

**70.2.1** As the overall expenditure of ₹139.99 lakh fell far short of the original provision of ₹301.20 lakh in the grant, supplementary provision of ₹567.54 lakh obtained in March 2025 proved totally unnecessary.

**70.2.2** No part of the available savings of ₹728.75 lakh (83.89 *per cent* of the total provision) was anticipated for surrender during the year.

**GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE – Concl'd.****70.2.3 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes			
<b>4070 Capital Outlay on Other Administrative Services</b>			
003 Training			
01 Creation of Assets under BA/ SDS			
O	299.20		
S	542.54		
R	2.00	843.74	115.00
			(-)728.74

Augmentation of provision by re-appropriation was the net effect of increase of ₹157.00 lakh towards Buildings and Structures and decrease of ₹155.00 lakh under Infrastructural Assets due to requirement of more/ less funds under respective heads.

The department stated (July 2025) that fund allotted for new administrative block of ATI (Administrative Training Institute) was surrendered due to some administrative reasons. But as per list of surrenders furnished by the Finance Department (Budget), Government of Arunachal Pradesh, the amount has not been reflected as surrendered.

**GRANT NO. 71 DEPARTMENT OF KARMIK AND ADHYATMIK (CHOS-RIG)  
AFFAIRS  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2205 Art and Culture</b>				
Original	5,12,10			
Supplementary	17,03,38	22,15,48	23,50,56	(+)1,35,08
Amount surrendered during the year				...

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

Original	31,74,30			
Supplementary	24,14,30	55,88,60	53,77,02	(-)2,11,58
Amount surrendered during the year				...

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

**71.1.1** The expenditure exceeded the grant by ₹135.08 lakh (Actual excess: ₹1,35,08,371); the excess requires regularisation.

**71.1.2** In view of the excess of ₹135.08 lakh in the grant, supplementary provision of ₹1,703.38 lakh obtained in March 2025 proved inadequate.

**71.1.3** The excess expenditure worked out to 6.10 *per cent* over the total provision.

**GRANT NO. 71 DEPARTMENT OF KARMIK AND ADHYATMIK (CHOS-RIG)  
AFFAIRS – Concl.d.**

**71.1.4** Excess occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
	<b>2205 Art and Culture</b>			
	102 Promotion of Arts and Culture			
	07 Schemes under BA/ SDS			
	O	352.70		
	S	1,685.30	2,038.00	2,185.80
				(+)147.80

Reasons for the excess have not been intimated (July 2025).

The excess expenditure was incurred without the approval of the Legislative Assembly.

**71.1.5** Excess mentioned at note **71.1.4** were partly offset by savings mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>2205 Art and Culture</b>			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	159.40		
	S	18.08	177.48	164.76
				(-)12.72

Reasons for the savings have not been intimated (July 2025).

**GRANT NO. 72 PRISON  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2056 Jails</b>				
Original	28,61,90	28,61,90	26,50,07	(-)2,11,83
Amount surrendered during the year (31 March 2025)				2,02,02
<b>Capital</b>				
<b>Major Head:</b>				
<b>4055 Capital Outlay on Police</b>				
Original	51,82,00			
Supplementary	5,04,00	56,86,00	56,85,92	(-)8
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**72.1.1** In view of the overall savings of ₹211.83 lakh (7.40 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**72.1.2** Out of the available savings of ₹211.83 lakh in the grant, ₹202.02 lakh (95.37 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**72.1.3** Savings of ₹1824.43 lakh constituting 42.05 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**GRANT NO. 72 PRISON – Concl.**

72.1.4 Savings occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>2056 Jails</b>			
001 Direction and Administration			
01 Headquarter Establishment			
O 2,795.90			
R (-)201.02	2,594.88	2,585.07	(-)9.81

Reduction in provision by re-appropriation was the net effect of decrease of ₹126.00 lakh mainly under Allowances and Salaries and increase of ₹127.00 lakh mainly towards Office Expenses and Cost of Ration due to requirement of less/ more funds under respective heads and surrender of ₹202.02 lakh from Repair and Maintenance and Materials and Supplies was made without assigning any reason.

**GRANT NO. 73 INFORMATION TECHNOLOGY AND COMMUNICATION  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3425 Other Scientific Research</b>				
Original	64,81,70	64,81,70	55,21,41	(-)9,60,29
Amount surrendered during the year (31 March 2025)				6,55,68

**Capital****Major Head:****5425 Capital Outlay on Other Scientific and  
Environmental Research**

Original	5,00			
Supplementary	3,00	8,00	1,97	(-)6,03
Amount surrendered during the year (31 March 2025)				6,00

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

**73.1.1** In view of the overall savings of ₹960.29 lakh (14.82 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**73.1.2** Out of the available savings of ₹960.29 lakh in the grant, ₹655.68 lakh (68.28 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**73.1.3** Savings of ₹609.06 lakh and ₹671.28 lakh constituting 10.32 *per cent* and 19.84 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**GRANT NO. 73 INFORMATION TECHNOLOGY AND COMMUNICATION –  
Contd.**

73.1.4 Savings occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>3425 Other Scientific Research</b>			
	60 Others			
	001 Direction and Administration			
	01 Establishment Expenses			
	O	1,256.60		
	R	(-)66.95	1,189.65	1,094.14
				(-)95.51

Reduction in provision by re-appropriation was the net effect of decrease of ₹104.95 lakh mainly under Allowances and Salaries and increase of ₹38.00 lakh mainly towards Office Expenses and Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-payment of MACP of eight numbers of Group 'C' officials, absorption of two numbers of Group 'C' officials in the Chief Electoral office, Itanagar, non-payment of Salaries in respect of one Group 'C' official due to criminal case in court and demise of one Group 'C' staff.

(ii)	03 Centrally Sponsored Schemes			
	<b>3425 Other Scientific Research</b>			
	60 Others			
	796 Tribal Areas Sub-plan			
	02 State Wide Area Network (SWAN)			
	O	1,000.00		
	R	(-)1,000.00	...	...

Withdrawal of entire provision by re-appropriation (₹344.32 lakh) was due to no requirement of fund under Grants for creation of Capital Assets (Central Share and State Share) and that by surrender (₹655.68 lakh) also from Grants for creation of Capital Assets (Central Share and State Share) was made without assigning any reason.

**GRANT NO. 73 INFORMATION TECHNOLOGY AND COMMUNICATION –  
Contd.**

73.1.5 Savings mentioned at note 73.1.4 were partly offset by excess mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 3425 Other Scientific Research</b>			
60 Others			
200 Assistance to Other Scientific Bodies			
03 Arunachal Pradesh State Council of Information Technology			
O	1,167.10		
R	211.27	1,378.37	1,369.27
			(-9.10)

Augmentation of provision by re-appropriation was the net effect of increase of ₹380.00 lakh towards Grants-in-Aid General and decrease of ₹168.73 lakh under Grants-in-Aid Salaries due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-disbursement of MACP.

**Capital:**

**73.2.1** As the overall expenditure of ₹1.97 lakh fell far short of the original provision of ₹5.00 lakh in the grant, supplementary provision of ₹3.00 lakh obtained in March 2025 proved totally unnecessary.

**73.2.2** Out of the available savings of ₹6.03 lakh (75.38 *per cent* of the total provision) in the grant, ₹6.00 lakh (99.50 *per cent* of the total savings) was precisely anticipated and surrendered in March 2025.

**GRANT NO. 73 INFORMATION TECHNOLOGY AND COMMUNICATION –  
Concl'd.**

73.2.3 Savings occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 5425 Capital Outlay on Other Scientific and Environmental Research</b>			
600 Other Services			
03 Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
O           5.00			
S           3.00			
R           (-)6.00	2.00	1.97	(-)0.03

Reduction in provision by surrender was due to requirement of less fund under Furniture & Fixtures.

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2235 Social Security and Welfare</b>				
Original	1,43,93,47			
Supplementary	16,45,84	1,60,39,31	1,29,09,82	(-)31,29,49
Amount surrendered during the year				...

**Capital**

**Major Heads:**

**4225 Capital Outlay on Welfare of  
Scheduled Castes, Scheduled Tribes,  
Other Backward Classes and Minorities**

**4235 Capital Outlay on Social Security and  
Welfare**

**4250 Capital Outlay on Other Social Services**

Original	1,54,23,40			
Supplementary	1,06,68,94	2,60,92,34	1,37,17,08	(-)1,23,75,26
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**74.1.1** As the overall expenditure of ₹12,909.82 lakh fell short of the original provision of ₹14,393.47 lakh in the grant, supplementary provision of ₹1,645.84 lakh obtained in March 2025 proved totally unnecessary.

**74.1.2** No part of the available savings of ₹3,129.49 lakh was anticipated for surrender during the year.

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS –  
Contd.**

**74.1.3 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 03 Centrally Sponsored Schemes			
<b>2235 Social Security and Welfare</b>			
02 <i>Social Welfare</i>			
200 Other programmes			
05 National Action Plan for Drug Demand Reduction (NAPDDR)			
O 300.00			
R (-)300.00	...	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Other Revenue Expenditure.

(ii) 08 Central Plan Schemes (Fully funded by Central Government)			
<b>2235 Social Security and Welfare</b>			
02 <i>Social Welfare</i>			
101 Welfare of handicapped			
01 Scheme for Implementation for Rights of Persons with Disabilities Act, 2016 (SIPDA)			
O 500.00			
R (-)500.00	...	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Other Revenue Expenditure.

(iii) 08 Central Plan Schemes (Fully funded by Central Government)			
<b>2235 Social Security and Welfare</b>			
02 <i>Social Welfare</i>			
104 Welfare of Aged, Infirm and Destitute			
04 Atal Vayo Abhyuday Yojana (AVYAY)			
O 200.00			
R (-)200.00	...	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Other Revenue Expenditure.

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS –  
Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) 08 Central Plan Schemes (Fully funded by Central Government)			
<b>2235 Social Security and Welfare</b>			
60 <i>Other Social Security and Welfare Programmes</i>			
102 Pensions under Social Security Schemes			
02 Indira Gandhi Old Age Pension Scheme (IGNOAPS)			
O 1,088.00			
S 1,000.00			
R (-)165.22	1,922.78	50.57	(-)1,872.21

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,088.00 lakh under Other Revenue Expenditure and increase of ₹922.78 lakh towards Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

The department stated (July 2025) that the actual budget grant under this head was ₹50.57 lakh which was fully utilised. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(v) 08 Central Plan Schemes (Fully funded by Central Government)			
<b>2235 Social Security and Welfare</b>			
60 <i>Other Social Security and Welfare Programmes</i>			
102 Pensions under Social Security Schemes			
03 Indira Gandhi National Disability Pension Scheme (IGNDPS)			
O 102.00			
S 122.12			
R (-)102.00	122.12	19.71	(-)102.41

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

The department stated (July 2025) that the actual budget grant under this head was ₹19.71 lakh which was fully utilised. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS –  
Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(vi) 08 Central Plan Schemes (Fully funded by Central Government)			
<b>2235 Social Security and Welfare</b>			
60 <i>Other Social Security and Welfare Programmes</i>			
102 Pensions under Social Security Schemes			
04 National Family Benefit Scheme			
O	60.00		
R	1.80	61.80	...
			(-)61.80

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

Savings were reportedly due to non-receipt of fund from the Finance Department (Budget), Government of Arunachal Pradesh.

(vii) 08 Central Plan Schemes (Fully funded by Central Government)			
<b>2235 Social Security and Welfare</b>			
60 <i>Other Social Security and Welfare Programmes</i>			
796 Tribal Area Sub-Plan			
01 Support to Tribal Research Institutes (TRIs) Sub-Schemes (TSS)			
O	500.00		
S	323.72		
R	889.62	1,713.34	150.00
			(-)1,563.34

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

The department stated (July 2025) that the actual budget grant under this head was ₹150.00 lakh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS –  
Contd.**

74.1.4 Savings mentioned at note 74.1.3 were partly offset by excess mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>2235 Social Security and Welfare</b>			
02 <i>Social Welfare</i>			
001 Direction and Administration			
01 Establishment Expenses			
O	315.87		
R	66.02	381.89	376.38
			(-) <b>5.51</b>

Augmentation of provision by re-appropriation was the net effect of increase of ₹86.00 lakh mainly towards Minor Civil and Electric Works and Office Expenses and decrease of ₹19.98 lakh mainly under Allowances and Salaries due to requirement of more/ less funds under respective heads.

The department stated (July 2025) that savings were under object head Domestic Travel Expenses and also residual savings of other object heads.

(ii) 04 State Plan Schemes				
<b>2235 Social Security and Welfare</b>				
02 <i>Social Welfare</i>				
200 Other programmes				
04 National Programmes of Rehabilitation for Person with Disabilities (NPRPD)				
O	11,105.60			
R	157.56	11,263.16	11,328.45	(+) <b>65.29</b>

Augmentation of provision by re-appropriation was the net effect of increase of ₹337.16 lakh mainly towards Grants-in-Aid Salaries and Grants-in-Aid General and decrease of ₹179.60 lakh under Other Revenue Expenditure due to requirement of more/ less funds under respective heads.

The department stated (July 2025) that the actual expenditure under this head was ₹11,125.24 lakh and hence there was a saving of ₹137.92 lakh reasons for which have not been intimated (July 2025). But as per accounts, expenditure under this head was ₹11,328.45 lakh.

The excess expenditure was incurred without the approval of the Legislative Assembly.

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS –  
Contd.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iii) 08 Central Plan Schemes (Fully funded by Central Government)			
<b>2235 Social Security and Welfare</b>			
02 <i>Social Welfare</i>			
200 Other programmes			
05 National Action Plan for Drug Demand Reduction (NAPDDR)			
S 100.00			
R 200.80	300.80	150.40	(-150.40)

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

The department stated (July 2025) that the actual budget grant under this head was ₹150.40 lakh which was fully utilised. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(iv) 08 Central Plan Schemes (Fully funded by Central Government)			
<b>2235 Social Security and Welfare</b>			
03 <i>National Social Assistance Programme</i>			
102 National Family Benefit Scheme			
01 Indira Gandhi National Widow Pension Scheme (IGNWPS)			
O 222.00			
S 100.00			
R (-)48.58	273.42	834.31	(+)560.89

Reduction in provision by re-appropriation was the net effect of decrease of ₹222.00 lakh under Other Revenue Expenditure and increase of ₹173.42 lakh towards Other Revenue Expenditure due to requirement of less/ more funds under respective heads.

The department stated (July 2025) that the actual budget grant under this head was ₹834.31 lakh and hence there was no excess. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

The excess expenditure was incurred without the approval of the Legislative Assembly.

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS –  
Contd.**

**Capital:**

**74.2.1** As the overall expenditure of ₹13,717.08 lakh fell short of the original provision of ₹15,423.40 lakh in the grant, supplementary provision of ₹10,668.94 lakh obtained in March 2025 proved totally unnecessary.

**74.2.2** No part of the available savings of ₹12,375.26 lakh (47.43 *per cent* of the total provision) was anticipated for surrender during the year.

**74.2.3** Savings occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 03 Centrally Sponsored Schemes			
<b>4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
04 <i>04 Welfare of Minorities</i>			
102 Economic Development			
01 Programme for Welfare of Minorities			
O	6,763.00		
S	3,733.08		
R	500.00	10,996.08	3,677.08
			(-)7,319.00

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

Reasons for the savings have not been intimated (July 2025).

(ii) 03 Centrally Sponsored Schemes			
<b>4235 Capital Outlay on Social Security and Welfare</b>			
02 <i>Social Welfare</i>			
101 Welfare of Handicapped			
01 Creation of Barrier Free Environment			
S	1,000.00	1,000.00	...
			(-)1,000.00

Savings were reportedly due to non-receipt of sanction during the financial year 2024-25 from the Finance Department, Government of Arunachal Pradesh.

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS –  
Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iii) 04	State Plan Schemes			
	<b>4235 Capital Outlay on Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	103 Women's Welfare			
	01 Creation of Assets under BA/ SDS			
	O	158.40		
	R	(-2.14	156.26	...
				(-)156.26

Reduction in provision by re-appropriation was the net effect of decrease of ₹93.40 lakh under Buildings and Structures and increase of ₹91.26 lakh towards Infrastructural Assets due to requirement of less/ more funds under respective heads.

The department stated (July 2025) that the expenditure was booked under the head of Account 2235-02-200(04)-00-35 Grants for creation of Capital Assets as per the authorisation accorded.

(iv) 08	Central Plan Schemes (Fully funded by Central Government)			
	<b>4235 Capital Outlay on Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	800 Other Expenditure			
	01 Creation of Assets			
	O	8,000.00		
	S	5,927.86		
	R	2.14	13,930.00	10,030.00
				(-)3,900.00

Augmentation of provision by re-appropriation was the net effect of increase of ₹4,002.14 lakh towards Buildings and Structures and decrease of ₹4,000.00 lakh under Infrastructural Assets due to requirement of more/ less funds under respective heads.

The department stated (July 2025) that the expenditure was incurred as per the authorisation received from the Finance Department, Government of Arunachal Pradesh.

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS –  
Concl.**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(v) 08			
	Central Plan Schemes (Fully funded by Central Government)		
<b>4235</b>	<b>Capital Outlay on Social Security and Welfare</b>		
60	<i>Other Social Security and Welfare Programmes</i>		
796	Tribal Area Sub-plan		
01	Special Central Assistance to Tribal Sub-Schemes (TSS)		
O	500.00		
R	(-)500.00	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Buildings and Structures.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2202 General Education</b>				
<b>2203 Technical Education</b>				
Original	3,60,40,61	3,60,40,61	2,91,48,48	(-)68,92,13
Amount surrendered during the year (31 March 2025)				60,23,29
<b>Capital</b>				
<b>Major Head:</b>				
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>				
Original	1,33,98,70			
Supplementary	53,68,50	1,87,67,20	1,85,89,26	(-)1,77,94
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**75.1.1** In view of the overall savings of ₹6,892.13 lakh (19.12 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

**75.1.2** Out of the available savings of ₹6,892.13 lakh in the grant, ₹6,023.29 lakh (87.39 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**75.1.3** Savings of ₹12,078.96 lakh constituting 31.41 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2023-24 also.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION – Contd.**

75.1.4 Savings occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2202 General Education</b>				
03	<i>University and Higher Education</i>			
001	Direction and Administration			
01	Directorate Establishment			
	O	663.84		
	R	11.07	674.91	629.35
				(-)45.56

Augmentation of provision by re-appropriation was the net effect of increase of ₹72.00 lakh mainly towards Minor Civil and Electric Works and Repair and Maintenance and decrease of ₹58.25 lakh mainly under Allowances and Salaries due to requirement of more/ less funds under respective heads and surrender of ₹2.68 lakh from Wages was made without assigning any reason.

Savings were reportedly due to non-filling up of vacant posts and non-payment of MACP arrear.

<b>(ii) 2202 General Education</b>				
03	<i>University and Higher Education</i>			
103	Government Colleges and Institutes			
01	College Establishment			
	O	12,452.68		
	R	(-)908.85	11,543.83	10,902.54
				(-)641.29

Reduction in provision by re-appropriation (₹375.11 lakh) was due to requirement of more fund mainly towards Wages and Office Expenses and surrender (₹1,283.96 lakh) from Allowances was made without assigning any reason.

Savings were reportedly due to non-filling up of vacant posts and non-utilisation of provision made for grant of advance increments to Assistant Professors for acquiring Ph.D/ M.Phil as per UGC regulation, carrier advancement schemes due to non-completion of required formalities during the year.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iii) 03	Centrally Sponsored Schemes			
	<b>2202 General Education</b>			
	03 <i>University and Higher Education</i>			
	101 Institutes of higher learning			
	01 Rashtriya Uchhatar Shiksha Abhiyan (RUSA)/ PM-USHA			
	O	1,500.00		
	R	(-)368.29	1,131.71	1,131.71 ...

Reduction in provision by re-appropriation (₹32.51 lakh) was due to requirement of less fund under Grants for creation of Capital Assets (State Share) and surrender (₹335.78 lakh) from Grants for creation of Capital Assets (Central Share and State Share) was made without assigning any reason.

(iv) 03	Centrally Sponsored Schemes			
	<b>2202 General Education</b>			
	03 <i>University and Higher Education</i>			
	789 Special Component Plan for Schedule Caste			
	01 Rashtriya Uchhatar Shiksha Abhiyan (RUSA)/ PM-USHA			
	O	250.00		
	R	(-)30.97	219.03	219.03 ...

Reduction in provision by re-appropriation was due to requirement of less fund under Grants for creation of Capital Assets (Central Share and State Share).

(v) 03	Centrally Sponsored Schemes			
	<b>2202 General Education</b>			
	03 <i>University and Higher Education</i>			
	796 Tribal Area Sub Plan			
	01 Post Matric Scholarship for Scheduled Tribe Students			
	O	12,500.00		
	R	(-)1,388.88	11,111.12	11,111.12 ...

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

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(vi) 03	Centrally Sponsored Schemes			
	<b>2202 General Education</b>			
	03 <i>University and Higher Education</i>			
	796 Tribal Area Sub Plan			
	02 Rashtriya Uchhatar Shiksha Abhiyan (RUSA)/ PM-USHA			
	O	150.00		
	R	(-)40.53	109.47	109.47
				...

Reduction in provision by re-appropriation was due to requirement of less fund under Grants for creation of Capital Assets (Central Share and State Share).

(vii) 04	State Plan Schemes			
	<b>2202 General Education</b>			
	03 <i>University and Higher Education</i>			
	103 Government Colleges and Institutes			
	03 Schemes under BA/ SDS			
	O	4,296.41		
	R	(-)2,904.13	1,392.28	1,215.84
				(-)176.44

Reduction in provision by re-appropriation was the net effect of decrease of ₹303.71 lakh under Other Revenue Expenditure and Minor Civil and Electric Works and increase of ₹41.00 lakh towards Printing and Publication and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹2,641.42 lakh from Scholarships and Grants for creation of Capital Assets was made without assigning any reason.

The department stated (July 2025) that the expenditure was incurred as per budget grant received from the Finance Department (Budget), Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(viii) 04	State Plan Schemes			
	<b>2202 General Education</b>			
	03 <i>University and Higher Education</i>			
104	Assistance to Non-Government Colleges and Institutes			
02	Arunachal Pradesh Private Educational Institutions Regulatory Commission			
	O	330.51		
	R	(-217.13)	113.38	110.12
				(-3.26)

Reduction in provision by re-appropriation (₹17.14 lakh) was due to requirement of less fund under Grants-in-Aid Salaries and surrender (₹199.99 lakh) from Grants-in-Aid Salaries and Grants-in-Aid General was made without assigning any reason.

(ix)	<b>2203 Technical Education</b>			
	105 Polytechnics			
	01 Polytechnic Establishment			
	O	2,638.29		
	R	(-146.20)	2,492.09	2,484.80
				(-7.29)

Reduction in provision by re-appropriation was the net effect of decrease of ₹320.71 lakh under Allowances and Wages and increase of ₹174.51 lakh mainly towards Salaries and Office Expenses due to requirement of less/ more funds under respective heads.

(x)	04 State Plan Schemes			
	<b>2203 Technical Education</b>			
	105 Polytechnics			
	02 Schemes under BA/SDS			
	O	250.00		
	R	(-150.50)	99.50	104.50
				(+5.00)

Reduction in provision by re-appropriation (₹20.00 lakh) was due to requirement of more fund towards Office Expenses and surrender (₹170.50 lakh) mainly from Other Revenue Expenditure and Minor Civil and Electric Works was made without assigning any reason.

The department stated (July 2025) that the expenditure was incurred as per budget grant received from the Finance Department (Budget), Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

The excess expenditure was incurred without the approval of the Legislative Assembly.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION – Concl.**

75.1.5 Savings mentioned at note 75.1.4 were partly offset by excess mainly under:

Serial Head Number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	<b>2202 General Education</b>			
	03 <i>University and Higher Education</i>			
	104 Assistance to Non-Government Colleges and Institutes			
	03 Arunachal Pradesh State Higher Education Council (APSHEC)			
	O	31.88		
	R	18.12	50.00	50.00
				...

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

(ii) 04	State Plan Schemes			
	<b>2202 General Education</b>			
	03 <i>University and Higher Education</i>			
	104 Assistance to Non-Government Colleges and Institutes			
	04 Arunachal Pradesh University (APU)			
	O	927.00		
	R	73.00	1,000.00	1,000.00
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹202.54 lakh towards Grants-in-Aid General and decrease of ₹129.54 lakh under Grants-in-Aid Salaries due to requirement of more/ less funds under respective heads.

(iii) 04	State Plan Schemes			
	<b>2203 Technical Education</b>			
	112 Engineering/Technical Colleges and Institutes			
	03 State Council for Technical Education			
	O	50.00		
	R	30.00	80.00	80.00
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹30.68 lakh towards Grants-in-Aid General and decrease of ₹0.60 lakh under Grants-in-Aid Salaries due to requirement of more/ less funds under respective heads and surrender of ₹0.08 lakh from Grants-in-Aid Salaries was made without assigning any reason.

**GRANT NO. 76 ELEMENTARY EDUCATION  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2202 General Education</b>				
Original	20,67,40,09			
Supplementary	60	20,67,40,69	20,21,56,62	(-)45,84,07
Amount surrendered during the year (31 March 2025)				11,09,22

**Capital**

**Major Head:**

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

Original	65,17,05			
Supplementary	77,78,03	1,42,95,08	1,76,83,07	(+)33,87,99
Amount surrendered during the year				...

**Notes and Comments:**

**Capital:**

**76.2.1** The expenditure exceeded the grant by ₹3,387.99 lakh (Actual excess: ₹33,87,98,926); the excess requires regularisation.

**76.2.2** In view of the excess of ₹3,387.99 lakh in the grant, supplementary provision of ₹7,778.03 lakh obtained in March 2025 proved inadequate.

**76.2.3** The excess expenditure worked out to 23.70 per cent over the total provision.

**GRANT NO. 76 ELEMENTARY EDUCATION – Concl'd.**

76.2.4 Excess occurred mainly under:

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes			
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
01 General Education			
201 Elementary Education			
03 Creation of Assets under BA/ SDS			
O	6,477.05		
S	7,756.75	14,223.80	17,622.19
			(+)3,388.39

The department stated (July 2025) that ₹33,308.30 lakh was released by the Department of Finance, Planning & Investment on 19.03.2025 under 'Special Assistance to States for Capital Investment' (SASCI) vide Letter No. PLNG-11084/1/2024-O/o DIR-SP-FPID-part(3)/1813 dated: 19.03.2025 and accordingly expenditure was incurred. Excess was reportedly due to non-reflection of budget provision under SASCI during finalisation of Revised Estimate 2024-25 by the Finance Department (Budget), Government of Arunachal Pradesh.

The excess expenditure was incurred without the approval of the Legislative Assembly.

**APPROPRIATION NO. 77 GAUHATI HIGH COURT, ITANAGAR PERMANENT  
BENCH  
(All Charged)**

		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2014 Administration of Justice</b>				
<i>Original</i>	<i>14,08,38</i>			
<i>Supplementary</i>	<i>3,34,30</i>	<i>17,42,68</i>	<i>17,24,88</i>	<i>(-)17,80</i>
<i>Amount surrendered during the year</i>				...
<b>Capital</b>				
<b>Major Head:</b>				
<b>4070 Capital Outlay on Other Administrative Services</b>				
<i>Original</i>	<i>10,00</i>			
<i>Supplementary</i>	<i>28,12</i>	<i>38,12</i>	<i>37,79</i>	<i>(-)33</i>
<i>Amount surrendered during the year</i>				...

**GRANT NO. 78 POLITICAL DEPARTMENT  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2251 Secretariat-Social Services</b>				
Original	2,88,60	2,88,60	1,62,73	(-)1,25,87
Amount surrendered during the year (31 March 2025)				84,18
<b>Capital</b>				
<b>Major Head:</b>				
<b>4250 Capital Outlay on Other Social Services</b>				
Supplementary	5,00	5,00	...	(-)5,00
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**78.1.1** As the overall expenditure of ₹162.73 lakh fell far short of the original provision of ₹288.60 lakh in the grant, provision made through original grant proved excessive.

**78.1.2** Out of the available savings of ₹125.87 lakh (43.61 *per cent* of the total provision) in the grant, ₹84.18 lakh (66.88 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**78.1.3** Savings of ₹67.38 lakh and ₹67.38 lakh constituting 21.53 *per cent* and 21.33 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**GRANT NO. 78 POLITICAL DEPARTMENT – Concl.****78.1.4 Savings occurred mainly under:**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 2251 Secretariat-Social Services</b>				
090	Secretariat			
04	Lokayukta			
	O	175.10		
	R	(-116.18)	58.92	50.70
				(-8.22)

Reduction in provision by re-appropriation was the net effect of decrease of ₹45.55 lakh mainly under Allowances and Leave Travel Concession and increase of ₹0.55 lakh towards Medical Treatment due to requirement of less/ more funds under respective heads and surrender of ₹71.18 lakh mainly from Salaries and Wages was made without assigning any reason.

Reasons for the savings have not been intimated (July 2025).

**Capital:**

**78.2.1** In view of the non-utilisation of the entire provision of ₹5.00 lakh in the grant, provision made through original grant was totally unnecessary.

**78.2.2** No part of the available savings of ₹5.00 lakh was anticipated for surrender during the year.

**78.2.3 Savings occurred mainly under:**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
<b>(i) 4250 Capital Outlay on Other Social Services</b>				
001	Direction and Administration			
01	Purchase of Vehicle, Machinery & equipment, Furniture and Fixtures, Computer Items and Information Communication Technology (ICT) equipment <i>etc.</i>			
	S	5.00	5.00	...
				(-5.00)

Reasons for the savings have not been intimated (July 2025).

**GRANT NO. 79 SKILL DEVELOPMENT AND ENTREPRENEURSHIP  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2230</b>	<b>Labour, Employment and Skill Development</b>			
Original	41,87,26	41,87,26	25,38,05	(-)16,49,21
Amount surrendered during the year (31 March 2025)				14,46,87

**Capital****Major Head:****4250 Capital Outlay on Other Social Services**

Original	4,80,00			
Supplementary	12,85,00	17,65,00	11,44,99	(-)6,20,01
Amount surrendered during the year				...

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

**79.1.1** As the overall expenditure of ₹2,538.05 lakh fell far short of the original provision of ₹4,187.26 lakh in the grant, provision made through original grant proved excessive.

**79.1.2** Out of the available savings of ₹1,649.21 lakh (39.39 *per cent* of the total provision) in the grant, ₹1,446.87 lakh (87.73 *per cent* of the total savings) only was anticipated and surrendered in March 2025.

**79.1.3** Savings of ₹961.36 lakh and ₹2,931.29 lakh constituting 16.77 *per cent* and 43.00 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**GRANT NO. 79 SKILL DEVELOPMENT AND ENTREPRENEURSHIP – Contd.**

79.1.4 Savings occurred mainly under:

Serial Head Number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i)	<b>2230 Labour, Employment and Skill Development</b>			
	03 <i>Training</i>			
	101 Industrial Training Institutes			
	01 Establishment Expenses of ITI			
	O	2,409.26		
	R	(-)274.87	2,134.39	2,055.06
				(-)79.33

Reduction in provision by re-appropriation was the net effect of decrease of ₹217.36 lakh mainly under Salaries and Allowances and increase of ₹147.36 lakh mainly towards Wages and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹204.87 lakh from Allowances was made without assigning any reason.

Savings were reportedly due to non-clearance of MACP, non-drawal of arrear bills, non-filling up of vacant posts and non-submission of LTC bills timely.

(ii)	03 Centrally Sponsored Schemes			
	<b>2230 Labour, Employment and Skill Development</b>			
	03 <i>Training</i>			
	101 Industrial Training Institutes			
	08 Skill Development Mission (SANKALP)			
	O	900.00		
	R	(-)800.00	100.00	100.00
				...

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

**GRANT NO. 79 SKILL DEVELOPMENT AND ENTREPRENEURSHIP – Concl'd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iii) 04	State Plan Schemes			
	<b>2230 Labour, Employment and Skill Development</b>			
	03 Training			
	101 Industrial Training Institutes			
	06 Schemes under BA/ SDS			
	O	878.00		
	R	(-372.00)	506.00	383.00
				(-123.00)

Reduction in provision by re-appropriation was the net effect of decrease of ₹170.00 lakh under Other Revenue Expenditure and increase of ₹240.00 lakh towards Scholarships and Repair and Maintenance due to requirement of less/ more funds under respective heads and surrender of ₹442.00 lakh from Other Revenue Expenditure was made without assigning any reason.

Savings were reportedly due to non-drawal of fund from the treasury for some technical reasons.

**Capital:**

**79.2.1** In view of the overall savings of ₹620.01 lakh (35.13 *per cent* of the total provision) in the grant, supplementary provision of ₹1,285.00 lakh obtained in March 2025 proved excessive.

**79.2.2** No part of the available savings of ₹621.00 lakh was anticipated for surrender during the year.

**79.2.3** Savings occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04	State Plan Schemes			
	<b>4250 Capital Outlay on Other Social Services</b>			
	203 Employment			
	02 Creation of Assets under BA/ SDS			
	O	478.00		
	S	1,282.00	1,760.00	1,140.00
				(-620.00)

Savings were reportedly due to non-drawal of fund from the treasury for some technical reasons.

**GRANT NO. 80 MEDICAL EDUCATION, TRAINING AND RESEARCH  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2210 Medical and Public Health</b>				
Original	1,10,65,00	1,10,65,00	1,14,36,75	(+)3,71,75
Amount surrendered during the year (31 March 2025)				4,53,23

**Capital**

**Major Head:**

**4210 Capital Outlay on Medical and Public  
Health**

Original	30,00,00			
Supplementary	27,09,68	57,09,68	56,09,98	(-)99,70
Amount surrendered during the year				...

**Notes and Comments:**

**Revenue:**

**80.1.1** The expenditure exceeded the grant by ₹371.75 lakh (Actual excess: ₹3,71,75,000); the excess requires regularisation.

**80.1.2** Against the excess of ₹371.75 lakh in the grant, surrender of ₹453.23 lakh in March 2025 was injudicious.

**80.1.3** The excess expenditure worked out to 3.36 *per cent* over the total provision.

**GRANT NO. 80 MEDICAL EDUCATION, TRAINING AND RESEARCH – Concl'd.**

**80.1.4** Excess occurred mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>2210 Medical and Public Health</b>			
	05 <i>Medical Education, Training and Research</i>			
	105 Allopathy			
	03 Establishment Expenses			
	O	165.00		
	R	296.77	461.77	1,286.75
				(+)824.98

Augmentation of provision by re-appropriation was the net effect of increase of ₹316.77 lakh mainly towards Grants-in-Aid Salaries and Materials and Supplies and decrease of ₹20.00 lakh under Repair and Maintenance due to requirement of more/ less funds under respective heads.

Specific reasons for the excess expenditure have not been intimated (July 2025).

The excess expenditure was incurred without the approval of the Legislative Assembly.

**80.1.5** Excess mentioned at note **80.1.4** were partly offset by savings mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	04 State Plan Schemes			
	<b>2210 Medical and Public Health</b>			
	05 <i>Medical Education, Training and Research</i>			
	200 Other Systems			
	02 Schemes under Budget Announcement/State Development Schemes			
	O	10,900.00		
	R	(-)750.00	10,150.00	10,150.00
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹6,346.77 lakh mainly under Grants for creation of Capital Assets and Other Revenue Expenditure and increase of ₹6,050.00 lakh mainly towards Grants-in-Aid Salaries and Scholarships due to requirement of less/ more funds under respective heads and surrender of ₹453.23 lakh from Grants for creation of Capital Assets was made without assigning any reason.

**GRANT NO. 81 FAMILY WELFARE  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2210 Medical and Public Health</b>				
<b>2211 Family Welfare</b>				
Original	39,56,38			
Supplementary	22,17,03	61,73,41	51,56,29	(-)10,17,12
Amount surrendered during the year				...

**Capital****Major Head:****4211 Capital Outlay on Family Welfare**

Supplementary	5,00	5,00	...	(-)5,00
Amount surrendered during the year				...

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

**81.1.1** In view of the overall savings of ₹1,017.12 lakh (16.48 *per cent* of the total provision) in the grant, supplementary provision of ₹2,217.03 lakh obtained in March 2025 proved excessive.

**81.1.2** No part of the available savings of ₹1,017.12 lakh was anticipated for surrender during the year.

**GRANT NO. 81 FAMILY WELFARE – Contd.****81.1.3 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes			
<b>2211 Family Welfare</b>			
101 Rural Family Welfare Services			
04 Schemes under BA/ SDS			
O	100.00		
R	(-)100.00	...	...

Withdrawal of entire provision by re-appropriation was due to no requirement of fund under Other Revenue Expenditure.

(ii) 08 Central Plan Schemes (Fully funded by Central Government)			
<b>2211 Family Welfare</b>			
101 Rural Family Welfare Services			
05 Infrastructure Maintenance (Maintenance of State/ DF WB)			
O	366.13		
S	255.24	621.37	517.55
			(-)103.82

The department stated (July 2025) that the actual budget grant under this head was ₹517.55 lakh as per the Revised Estimate 2024-25. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(iii) 08 Central Plan Schemes (Fully funded by Central Government)			
<b>2211 Family Welfare</b>			
101 Rural Family Welfare Services			
06 Infrastructure Maintenance (Sub-Centre)			
O	253.57		
S	330.12	583.69	479.86
			(-)103.83

The department stated (July 2025) that the actual budget grant under this head was ₹479.86 lakh as per the Revised Estimate 2024-25. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 81 FAMILY WELFARE – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) 08	Central Plan Schemes (Fully funded by Central Government)			
	<b>2211 Family Welfare</b>			
	102 Urban Family Welfare Services			
	03 Infrastructure Maintenance			
	O	45.17		
	S	213.32	258.49	154.66
				(-)103.83

The department stated (July 2025) that the actual budget grant under this head was ₹154.66 lakh as per the Revised Estimate 2024-25. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(v) 08	Central Plan Schemes (Fully funded by Central Government)			
	<b>2211 Family Welfare</b>			
	789 Special Component Plan for Scheduled Castes			
	01 Infrastructure Maintenance (MAintenance of State/ DF WB)			
	O	93.52		
	S	160.04	253.56	130.56
				(-)123.00

The department stated (July 2025) that the actual budget grant under this head was ₹130.56 lakh as per the Revised Estimate 2024-25. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(vi) 08	Central Plan Schemes (Fully funded by Central Government)			
	<b>2211 Family Welfare</b>			
	789 Special Component Plan for Scheduled Castes			
	02 Infrastructure Maintenance (Sub - Centre)			
	O	18.88		
	S	130.76	149.64	26.64
				(-)123.00

The department stated (July 2025) that the actual budget grant under this head was ₹26.64 lakh as per the Revised Estimate 2024-25. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 81 FAMILY WELFARE – Contd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(vii) 08	Central Plan Schemes (Fully funded by Central Government)			
	<b>2211 Family Welfare</b>			
789	Special Component Plan for Scheduled Castes			
03	Infrastructure Maintenance (Urban Family Welfare)			
	O	17.68		
	S	128.52	23.20	(-)123.00

The department stated (July 2025) that the actual budget grant under this head was ₹23.20 lakh as per the Revised Estimate 2024-25. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(viii) 08	Central Plan Schemes (Fully funded by Central Government)			
	<b>2211 Family Welfare</b>			
796	Tribal Area Sub-plan			
01	Infrastructure Maintenance (Maintenance of State/ DF WB)			
	O	514.80		
	S	360.11	745.93	(-)128.98

The department stated (July 2025) that the actual budget grant under this head was ₹745.93 lakh as per the Revised Estimate 2024-25. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(ix) 08	Central Plan Schemes (Fully funded by Central Government)			
	<b>2211 Family Welfare</b>			
796	Tribal Area Sub-plan			
02	Infrastructure Maintenance (Sub - Centre)			
	O	253.20		
	S	329.41	478.78	(-)103.83

The department stated (July 2025) that the actual budget grant under this head was ₹478.78 lakh as per the Revised Estimate 2024-25. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 81 FAMILY WELFARE – Concl'd.**

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(x) 08	Central Plan Schemes (Fully funded by Central Government)			
	<b>2211 Family Welfare</b>			
796	Tribal Area Sub-plan			
03	Infrastructure Maintenance (Urban Family Welfare)			
	O	185.05		
	S	193.08	274.30	(-)103.83

The department stated (July 2025) that the actual budget grant under this head was ₹274.30 lakh as per the Revised Estimate 2024-25. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**81.1.4** Savings mentioned at note **81.1.3** were partly offset by excess mainly under:

<b>Serial Head Number</b>		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>2210 Medical and Public Health</b>			
	06 <i>Public Health</i>			
	101 Prevention and Control of diseases			
	02 Expanded Programme of Immunisation (EPI)			
	O	1,996.38		
	S	68.27		
	R	100.00	2,165.65	(+)1.00

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

The department stated (July 2025) that the actual budget grant under this head was ₹2,165.65 lakh as per the Revised Estimate 2024-25. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

The excess expenditure was incurred without the approval of the Legislative Assembly.

**Capital:**

**81.2.1** In view of the non-utilisation of the entire provision of ₹5.00 lakh in the grant, provision made through original grant was totally unnecessary.

**81.2.2** No part of the available savings of ₹5.00 lakh was anticipated for surrender during the year.

**GRANT NO. 82 DEPARTMENT OF INDIGENOUS AFFAIRS  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2205 Art and Culture</b>				
Original	23,90,54			
Supplementary	2,07,44	25,97,98	25,97,46	(-)52
Amount surrendered during the year				...

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

Original	37,84,90			
Supplementary	46,42,24	84,27,14	77,94,22	(-)6,32,92
Amount surrendered during the year				...

**Notes and Comments:****Capital:**

**82.2.1** In view of the overall saving of ₹632.92 lakh (7.51 per cent of the total provision) in the grant, supplementary provision of ₹4,642.24 lakh obtained in March 2025 proved excessive.

**82.2.2** No part of the available savings of ₹632.92 lakh was anticipated for surrender during the year.

**82.2.3** Savings of ₹237.39 lakh and ₹967.73 lakh constituting 11.78 per cent and 26.78 per cent of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**GRANT NO. 82 DEPARTMENT OF INDIGENOUS AFFAIRS – Concl.****82.2.4 Savings occurred mainly under:**

<b>Serial Head Number</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) 04 State Plan Schemes			
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
04 <i>Art and Culture</i>			
101 Fine Arts Education			
01 Creation of Assets under BA/ SDS			
O	3,784.90		
S	4,642.24	8,427.14	7,794.22
			(-)632.92

Savings were reportedly due to non-drawal of fund placed to the executing agencies and non-receipt of finance concurrence in time.

**PUBLIC DEBT**  
*(All Charged)*

	<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in thousand)</b>
<b>Revenue</b>			
<b>Major Heads:</b>			
<b>2048 Appropriation for Reduction or Avoidance of Debt</b>			
<b>2049 Interest Payments</b>			
<i>Original</i>	<i>10,27,24,97</i>		
<i>Supplementary</i>	<i>21,31,57</i>	<i>10,48,56,54</i>	<i>10,02,05,88</i>
			<i>(-)46,50,66</i>
<i>Amount surrendered during the year</i>			...

**Capital**

**Major Heads:**

**6003 Internal Debt of the State Government**

**6004 Loans and Advances from the Central Government**

<i>Original</i>	<i>11,94,83,03</i>	<i>11,94,83,03</i>	<i>8,07,50,44</i>	<i>(-)3,87,32,59</i>
<i>Amount surrendered during the year (31 March 2025)</i>				<i>3,10,56</i>

**Notes and Comments:**

**Capital:**

**97.2.1** As the overall expenditure of ₹80,750.44 lakh fell far short of the original provision of ₹1,19,483.03 lakh in the appropriation, provision made through original appropriation proved excessive.

**97.2.2** Out of the available savings of ₹38,732.59 lakh (32.42 per cent of the total provision) in the appropriation, ₹310.56 lakh (0.80 per cent of the total savings) only was anticipated and surrendered in March 2025.

**97.2.3** Savings of ₹24,990.45 lakh and ₹34,320.97 lakh constituting 31.20 per cent and 37.78 per cent of the total provision had also occurred under the Revenue Section of this grant in 2022-23 and 2023-24 respectively.

**PUBLIC DEBT – Contd.**

97.2.4 Savings occurred mainly under:

<b>Serial Head Number</b>		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i)	<b>6003 Internal Debt of the State</b>			
	<b>Government</b>			
105	Loans From the National Bank for Agricultural and Rural Development			
01	Repayment of Loans for National Agriculture Bank for Agricultural Rural Development			
	<i>O</i>	31,027.00	30,813.31	(-)213.69

Reasons for the savings have not been intimated (July 2025).

(ii)	<b>6003 Internal Debt of the State</b>			
	<b>Government</b>			
108	Loans from National Co-operative Development Corporation			
03	Loans from National Cooperative Development Corporation			
	<i>O</i>	558.66		
	<i>R</i>	(-)348.48	210.18	...

Reduction in provision by re-appropriation (₹37.92 lakh) was due to requirement of less fund under Repayment of Borrowings and surrender (₹310.56 lakh) also from Repayment of Borrowings was made without assigning any reason.

(iii)	<b>6003 Internal Debt of the State</b>			
	<b>Government</b>			
110	Ways and Means Advances from the Reserve Bank of India			
01	Repayment of Advances Taken for Reserve Bank of India Under Ways and Means			
	<i>O</i>	37,300.00	37,300.00	(-)37,300.00

**PUBLIC DEBT – Concl.**

<b>Serial Head Number</b>		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(iv) <b>6004 Loans and Advances from the Central Government</b>				
02	<i>Loans for State/Union Territory Plan Schemes</i>			
101	Block Loans			
01	Repayment of Block Loans			
	<i>O</i>	2,413.32		
	<i>R</i>	0.01	1,573.79	(-)839.54
		2,413.33		

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

(v) <b>6004 Loans and Advances from the Central Government</b>				
03	<i>Loans for Central Plan Schemes</i>			
800	Other Loans			
02	Repayment of NLCPR Loan			
	<i>O</i>	89.41	23.00	(-)66.41
		89.41		

Reasons for the savings at serial numbers (iii) to (v) have not been intimated (July 2025).

97.2.5 Savings mentioned at note 97.2.4 were partly offset by excess mainly under:

<b>Serial Head Number</b>		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Savings(-) (₹ in lakh)</b>
(i) <b>6003 Internal Debt of the State Government</b>				
800	Other Loans			
01	Loans from Rural Electrification Corporation Limited			
	<i>O</i>	8.00		
	<i>R</i>	37.92	45.92	...
		45.92		

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

**APPENDIX I**

**Expenditure met out of the advances from the Contingency Fund sanctioned during 2024-25 which were not recouped to the Fund till the close of the year.**

<b>Major Head</b>	<b>Amount of advance sanctioned</b>	<b>Date of sanction</b>	<b>Expenditure from the advance</b>	<b>Date of recoupment of advance in the subsequent year</b>
	(₹ in thousand)			

-Nil-

## APPENDIX II

(Refer to the Summary of Appropriation Accounts at Page-xxiv)  
Grant-wise details of estimates and actuals of recoveries adjusted in the  
accounts in reduction of expenditure

Sl. No.	Number of Grant	Name of Grant	Budget Estimates		Actuals		Actuals Compared with Budget Estimates More(+) Less(-)	
			Revenue	Capital	Revenue	Capital	Revenue	Capital
(In thousands of ₹)								
		1	2	3	4	5	6	7
1.	04	Election	...	...	1,35,96,50	...	(+)1,35,96,50	...
2.	23	Environment and Forests	...	...	13,65,76	1,08,85,83	(+)13,65,76	(+)1,08,85,83
3.	25	Disaster Management	4,43,80,00	...	1,93,57,50	...	(-)2,50,22,50	...
4.	31	Public Works Department	...	3,00,10,00	...	2,69,13,00	...	(-)30,97,00
5.	76	Elementary Education	...	...	1,62,33,47	...	(+)1,62,33,47	...
<b>Total</b>			<b>4,43,80,00</b>	<b>3,00,10,00</b>	<b>5,05,53,23</b>	<b>3,77,98,83</b>	<b>(+)61,73,23</b>	<b>(+)77,88,83</b>

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