



सत्यमेव जयते

Appropriation Accounts 2021-22



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



GOVERNMENT OF ARUNACHAL PRADESH

APPROPRIATION ACCOUNTS

2021-2022

**GOVERNMENT OF
ARUNACHAL PRADESH**

TABLE OF CONTENTS

	Page(s)
Introductory to Appropriation Accounts	v
Summary of Appropriation Accounts	ix-xxv
Certificate of the Comptroller and Auditor General of India	xxvii-xxix
Number and name of grant/appropriation	
1. Legislative Assembly	1-4
2. Governor	5-8
3. Council of Ministers	9
4. Election	10-11
5. Secretariat Administration	12
6. District Administration	13-14
7. Treasury and Accounts Administration	15
8. Police	16-18
9. Motor Garages	19-21
10. Other General, Social and Community Services	22
11. Social Welfare	23-24
12. Social Security and Welfare	25-26
13. Directorate of Accounts	27-30
14. Secondary Education	31-36
15. Health and Family Welfare	37-38
16. Art and Cultural Affairs	39-40
17. Gazetteer	41

TABLE OF CONTENTS – Contd.

	Page(s)
18. Research	42-43
19. Industries	44-48
20. Labour	49
21. Directorate of Sports	50-51
22. Food and Civil Supplies	52-53
23. Forests	54-63
24. Agriculture	64-65
25. Relief, Rehabilitation and Re-settlement	66-70
26. Rural Works Department	71-75
27. Panchayat	76-80
28. Animal Husbandry and Veterinary	81-87
29. Co-operation	88
30. State Transport	89
31. Public Works	90-94
32. Roads and Bridges	95-99
33. North Eastern Areas	100-112
34. Power	113-117
35. Information and Public Relations	118-120
36. Statistics	121-125
37. Legal Metrology and Consumer Affairs	126-128
38. Water Resource Department	129-134
39. Loans to Government Servants	135-136
40. Housing	137-138

TABLE OF CONTENTS – Contd.

	Page(s)
41. Land Management	139-142
42. Rural Development	143-147
43. Fisheries	148-150
44. Attached Offices of the Secretariat Administration	151-152
45. Civil Aviation	153-155
46. State Public Service Commission	156-157
47. Administration of Justice	158-161
48. Horticulture	162-165
49. Science and Technology	166-168
50. Secretariat Economic Services	169-174
51. Directorate of Library	175-176
52. Youth Affairs	177
53. Fire Protection and Control	178
54. State Tax and Excise	179-180
55. State Lotteries	181
56. Tourism	182-185
57. Urban Development	186-190
58. Stationery and Printing	191
59. Public Health Engineering	192-196
60. Textile and Handicrafts	197-198
61. Geology and Mining	199-200
62. Directorate of Transport	201-202
63. Protocol Department	203

TABLE OF CONTENTS – Concl'd.

	Page(s)
64. Trade and Commerce	204
65. Department of Tirap, Changlang and Longding	205-207
66. Hydro Power Development	208-211
67. State Information Commission	212
68. Town Planning Department	213-217
69. Parliamentary Affairs Department	218
70. Administrative Training Institute	219-220
71. Department of Tawang and West Kameng	221-222
72. Directorate of Prison	223-224
73. Information Technology	225
74. Social Justice, Empowerment and Tribal Affairs	226-230
75. Higher and Technical Education	231
76. Elementary Education	232-233
77. Gauhati High Court, Itanagar Permanent Bench	234
78. Political Department	235-236
79. Department of Skill Development and Entrepreneur	237-240
80. Directorate of Medical Education, Training and Research	241
81. Directorate of Family Welfare	242
82. Department of Indigenous Affairs	243-245
Public Debt	246-251
Appendix Grant-wise details of estimates and actuals of recoveries adjusted in the accounts in reduction of expenditure.	252

INTRODUCTORY TO APPROPRIATION ACCOUNTS

This compilation containing Appropriation Accounts of the Government of Arunachal Pradesh for 2021-22 presents the accounts of sums expended in the year ended 31 March 2022, 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 2021-22

(1)	Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
1	Legislative Assembly Voted <i>Charged</i>	1,04,33,60 76,62	...	92,43,02 48,12	...	11,90,58 28,50	...	...	...
2	Governor <i>Charged</i>	10,27,11	...	8,24,40	...	2,02,71	...	...	...
3	Council of Ministers Voted	20,55,46	...	20,29,54	...	25,92	...	...	...
4	Election Voted	27,04,50	...	25,66,67	...	1,37,83	...	...	...
5	Secretariat Administration Voted	2,31,06,63	...	2,29,78,22	...	1,28,41	...	...	...
6	District Administration Voted	4,10,04,71	1,00,00	3,93,84,99	1,10,00	16,19,72	...	...	(10,00,000) 10,00

SUMMARY OF APPROPRIATION ACCOUNTS

(1)	Number & Name of Grant or Appropriation	Total Grant / Appropriation (In thousands of ₹)		Actual Expenditure (In thousands of ₹)		Saving (In thousands of ₹)		Excess (In thousands of ₹)	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
7	Treasury and Accounts Administration								
	Voted	1,44,38,62	...	1,42,13,92	...	2,24,70	...	...	...
8	Police	11,92,46,75	1,86,73,50	11,45,15,70	1,92,73,53	47,31,05	...	...	(6,00,02,836) 6,00,03
9	Motor Garages	39,77,00	...	36,34,73	...	3,42,27	...	...	...
10	Other General, Social and Community Services								
	Voted	7,10	...	3,74	...	3,36	...	...	...
11	Social Welfare	2,75,84,51	4,59,00	2,73,76,60	4,95,00	2,07,91	...	...	(36,00,000) 36,00
12	Social Security and Welfare								
	Charged	8,11,22	...	3,20,00	...	4,91,22	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation (In thousands of ₹)		Actual Expenditure (In thousands of ₹)		Saving (In thousands of ₹)		Excess (In thousands of ₹)	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
13 Directorate of Accounts Voted	15,09,28,70	...	12,61,81,37	...	2,47,47,33	...	...	...
14 Secondary Education Voted	4,80,91,72	85,47,13	4,45,00,75	46,12,37	35,90,97	39,34,76	...	...
15 Health and Family Welfare Voted	12,21,55,60	26,21,10	11,93,11,21	20,67,37	28,44,39	5,53,73	...	...
16 Art and Cultural Affairs Voted	12,95,76	8,70,25	12,57,65	6,84,50	38,11	1,85,75	...	...
17 Gazetteer Voted	2,86,73	...	2,77,49	...	9,24	...	...	...
18 Research Voted	16,01,86	6,68,00	15,70,08	4,73,58	31,78	1,94,42	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
19 Industries								
	Voted	49,00,78	23,65,00	39,63,48	21,77,49	9,37,30	1,87,51	...
20 Labour								
	Voted	11,43,48	...	10,11,91	...	1,31,57	...	...
21 Directorate of Sports								
	Voted	25,93,11	90,91,09	24,75,79	89,84,06	1,17,32	1,07,03	...
22 Food and Civil Supplies								
	Voted	1,93,25,67	4,26,18	1,92,33,50	2,66,00	92,17	1,60,18	...
23 Forests								
	Voted	7,51,45,68	12,00,00	5,46,30,43	3,32,50	2,05,15,25	8,67,50	...
24 Agriculture								
	Voted	3,13,64,50	25,76,00	3,11,74,34	17,63,37	1,90,16	8,12,63	...

SUMMARY OF APPROPRIATION ACCOUNTS

(1)	Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
25	Relief, Rehabilitation and Re-settlement Voted	3,02,64,40	...	1,90,62,47	...	1,12,01,93	...	...	...
26	Rural Works Department Voted	3,02,56,35	16,99,38,46	2,72,89,66	16,63,34,96	29,66,69	36,03,50	...	...
27	Panchayat Voted	3,30,75,79	...	2,59,92,82	...	70,82,97	...	...	...
28	Animal Husbandry and Veterinary Voted	2,11,37,16	16,08,50	1,99,22,53	25,00	12,14,63	15,83,50	...	...
29	Co-operation Voted	17,99,78	6,01,14	17,44,96	6,01,14	54,82	...	...	...
30	State Transport Voted	1,54,86,81	18,12,50	1,47,97,13	18,04,52	6,89,68	7,98	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
31 Public Works								
Voted	4,38,88,94	4,62,77,13	3,12,87,26	4,34,66,36	1,26,01,68	28,10,77	...	...
32 Roads and Bridges								
Voted	9,01,51,70	13,15,51,10	6,96,48,15	9,31,32,87	2,05,03,55	3,84,18,23	...	...
33 North Eastern Areas								
Voted	7,45,20	66,31,10	2,34,54	57,66,39	5,10,66	8,64,71	...	...
34 Power								
Voted	13,56,43,15	4,22,78,12	11,80,91,37	3,33,18,36	1,75,51,78	89,59,76	...	...
35 Information and Public Relations								
Voted	52,69,61	7,84,50	42,96,55	7,38,50	9,73,06	46,00	...	...
36 Statistics								
Voted	28,82,57	1,00,00	26,80,28	95,00	2,02,29	5,00	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation (In thousands of ₹)		Actual Expenditure (In thousands of ₹)		Saving (In thousands of ₹)		Excess (In thousands of ₹)	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
37 Legal Metrology and Consumer Affairs Voted	12,21,08	58,00	11,33,64	67,99	87,44	...	...	(9,99,225) 9,99
38 Water Resource Department Voted	4,70,99,02	1,60,10,10	4,00,14,27	1,47,75,72	70,84,75	12,34,38	...	...
39 Loans to Government Servants Voted	...	7,00,00	...	2,56,30	...	4,43,70	...	...
40 Housing Voted	56,73,84	39,48,32	43,60,62	24,88,12	13,13,22	14,60,20	...	...
41 Land Management Voted	78,80,00	1,03,30	42,41,24	2,03,30	36,38,76	...	...	(1,00,00,000) 1,00,00
42 Rural Development Voted	4,58,91,07	37,30,39	4,17,33,85	37,00,28	41,57,22	30,11	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
43 Fisheries Voted	35,06,00	19,15,93	32,95,00	17,63,83	2,11,00	1,52,10	...	...
44 Attached Offices of the Secretariat Administration Voted	12,71,68	...	9,76,85	...	2,94,83	...	...	...
45 Civil Aviation Voted	58,77,22	73,38,81	55,35,24	64,67,35	3,41,98	8,71,46	...	...
46 State Public Service Commission Voted	14,00,00	...	14,00,00	...	...	...	...	...
47 Administration of Justice Charged	15,23,08	...	13,79,65	...	1,43,43	...	...	...
Voted	30,99,56	62,58,85	26,52,71	34,95,27	4,46,85	27,63,58	...	...
48 Horticulture Voted	1,63,81,66	80,00,00	1,69,44,95	...	...	80,00,00	(5,63,28,519)	5,63,29

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation (In thousands of ₹)		Actual Expenditure (In thousands of ₹)		Saving (In thousands of ₹)		Excess (In thousands of ₹)	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
49 Science and Technology Voted	32,02,06	...	27,94,13	...	4,07,93	...	...	...
50 Secretariat Economic Services Voted	1,09,98,96	26,89,65,19	1,07,67,30	9,22,32,37	2,31,66	17,67,32,82	...	...
51 Directorate of Library Voted	14,05,73	2,19,16	13,35,50	1,94,16	70,23	25,00	...	...
52 Youth Affairs Voted	22,03,60	...	21,82,31	...	21,29	...	...	...
53 Fire Protection and Control Voted	32,60,91	12,50,00	31,15,34	12,49,64	1,45,57	36	...	...
54 State Tax and Excise Voted	32,18,40	1,55,16	30,83,53	1,39,93	1,34,87	15,23	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

(1)	Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
55	State Lotteries	1,47,63	...	1,43,77	...	3,86	...	...	...
56	Tourism	48,91,61	45,66,52	34,11,23	40,76,12	14,80,38	4,90,40	...	...
57	Urban Development	2,04,74,91	1,89,08,07	1,75,31,21	1,74,15,50	29,43,70	14,92,57	...	...
58	Stationery and Printing	12,42,12	50,00	11,94,92	50,00	47,20	...	...	...
59	Public Health Engineering	11,22,23,36	4,28,79,63	9,60,25,73	3,30,45,19	1,61,97,63	98,34,44	...	...
60	Textile and Handicrafts	62,65,19	9,00,00	61,77,84	3,20,00	87,35	5,80,00	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
61 Geology and Mining Voted	24,12,57	1,60,00	23,70,78	1,38,00	41,79	22,00	...	...
62 Directorate of Transport Voted	6,57,44	3,50,00	6,26,40	49,97	31,04	3,00,03	...	...
63 Protocol Department Voted	3,44,34	...	3,43,52	...	82	...	...	...
64 Trade and Commerce Voted	6,95,52	...	6,03,63	...	91,89	...	...	...
65 Department of Tirap, Changlang and Longding Voted	1,42,40	50,00,00	86,69	52,44,44	55,71	...	...	(2,44,44,142) 2,44,44
66 Hydro Power Development Voted	2,23,35,49	1,04,26,48	1,99,27,02	97,50,64	24,08,47	6,75,84	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

(1)	Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
67	State Information Commission Voted	5,02,08	...	4,02,59	...	99,49	...	...	...
68	Town Planning Department Voted	2,29,92,64	1,90,31,64	2,05,54,27	1,85,81,24	24,38,37	4,50,40	...	...
69	Parliamentary Affairs Department Voted	2,19,71	...	2,10,49	...	9,22	...	...	...
70	Administrative Training Institute Voted	5,28,43	3,87,00	5,18,03	4,23,97	10,40	...	...	(36,97,000) 36,97
71	Department of Tawang and West Kameng Voted	6,19,50	12,75,00	3,60,30	12,43,19	2,59,20	31,81	...	...
72	Directorate of Prison Voted	18,11,81	20,00,10	18,06,73	11,94,78	5,08	8,05,32	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Saving		Excess	
	Revenue (2) (In thousands of ₹)	Capital (3)	Revenue (4) (In thousands of ₹)	Capital (5)	Revenue (6) (In thousands of ₹)	Capital (7)	Revenue (8) (In thousands of ₹)	Capital (9)
73 Information Technology Voted	51,08,95	...	51,06,61	...	2,34	...	...	...
74 Social Justice, Empowerment and Tribal Affairs Voted	1,29,58,42	3,22,26,36	99,69,09	3,10,69,01	29,89,33	11,57,35	...	...
75 Higher and Technical Education Voted	2,92,78,53	42,47,70	2,83,87,19	41,83,28	8,91,34	64,42	...	...
76 Elementary Education Voted	15,00,35,31	78,58,67	14,71,36,27	63,03,62	28,99,04	15,55,05	...	...
77 Gauhati High Court, Itanagar Permanent Bench Charged	10,40,41	...	8,42,93	...	1,97,48	...	...	...
78 Political Department Voted	3,19,99	...	2,76,92	...	43,07	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation (In thousands of ₹)		Actual Expenditure (In thousands of ₹)		Saving (In thousands of ₹)		Excess (In thousands of ₹)	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
79 Department of Skill Development and Entrepreneur Voted	50,42,08	6,05,00	46,55,24	6,05,00	3,86,84	...	...	...
80 Directorate of Medical Education, Training and Research Voted	1,22,56,30	4,15,00	1,22,16,01	4,14,99	40,29	1	...	...
81 Directorate of Family Welfare Voted	32,65,37	...	32,24,95	...	40,42	...	...	...
82 Department of Indigenous Affairs Voted	32,74,76	18,99,89	23,00,77	14,29,88	9,73,99	4,70,01	...	...
97 Public Debt Charged	10,52,41,00	6,37,25,43	9,77,60,15	3,54,70,88	74,80,85	2,82,54,55	...	...
Total Voted	1,69,76,31,18	92,10,20,07	1,50,77,17,53	64,90,95,95	19,04,76,94	27,29,61,55	5,63,29	10,37,43
Charged	10,97,19,44	6,37,25,43	10,11,75,25	3,54,70,88	85,44,19	2,82,54,55	...	...
Grand Total	1,80,73,50,62	98,47,45,50	1,60,88,92,78	68,45,66,83	19,90,21,13	30,12,16,10	5,63,29	10,37,43

SUMMARY OF APPROPRIATION ACCOUNTS–Contd.

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

**Serial
Number**

REVENUE-Voted

1. 48. Horticulture

CAPITAL-Voted

1. 06. District Administration
 2. 08. Police
 3. 11. Social Welfare
 4. 37. Legal Metrology and Consumer Affairs
 5. 41. Land Management
 6. 65. Department of Tirap, Changlang and Longding
 7. 70. Administrative Training Institute

SUMMARY OF APPROPRIATION ACCOUNTS-Concl'd.

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

Reconciliation between the total expenditure according to the Appropriation Accounts for 2021-22 and that shown in the Finance Accounts for that year is given below:-

	Voted		Charged		Total
	Revenue	Capital	Revenue	Capital	
	<i>(₹ in thousands)</i>				
Total Expenditure according to the Appropriation Accounts	1,50,77,17,53	64,90,95,95	<i>10,11,75,25</i>	<i>3,54,70,88</i>	2,29,34,59,61
Total Deduct- recoveries shown in Appendix	2,42,28,66	6,89	-	-	2,42,35,55
Net Total Expenditure as shown in Statement 11 of the Finance Accounts	1,48,34,88,87	64,90,89,06	<i>10,11,75,25</i>	<i>3,54,70,88</i>	2,26,92,24,06

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

Details of recoveries referred to above are given in the Appendix at page 252.

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 2022 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 2022 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 2022.

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 of 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 of 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 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.

Date: 12 December 2022

Place: New Delhi



(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

GRANT NO. 1 LEGISLATIVE ASSEMBLY

		Total grant/ appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2011 Parliament/State/Union Territory Legislatures				
Voted:				
Original	86,84,69			
Supplementary	17,48,91	1,04,33,60	92,43,02	(-)11,90,58
Amount surrendered during the year				...
Charged:				
Original	76,62	76,62	48,12	(-)28,50
Amount surrendered during the year (31 March 2022)				6,38

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

1.1.1 In view of the overall savings of ₹1,190.58 lakh (11.41 *per cent* of the total provision) in the grant, supplementary provision of ₹1,748.91 lakh obtained in March 2022 proved excessive.

1.1.2 No part of the available savings of ₹1,190.58 lakh was anticipated for surrender during the year.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2011 Parliament/State/Union Territory Legislatures			
02 State/Union Territory Legislatures			
101 Legislative Assembly			
02 Establishment Expenses of MLAs			
O 2,159.40			
R (-)830.00	1,329.40	1,046.56	(-)282.84

Reduction in provision by re-appropriation was the net effect of decrease of ₹860.00 lakh mainly under Other Charges and Office Expenses and increase of ₹30.00 lakh towards Salaries due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-finalisation of estimate related to installation of Broadcasting System in Assembly hall and fire extinguisher in the MLA Cottage.

(ii) 2011 Parliament/State/Union Territory Legislatures			
02 State/Union Territory Legislatures			
101 Legislative Assembly			
01 Speaker, Deputy Speaker			

O 2,327.30			
R 81.57	2,408.87	1,973.55	(-)435.32

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,037.57 lakh towards Office Expenses and Minor Works and decrease of ₹956.00 lakh under Publication and Other Charges due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-finalisation and non-submission of bills related to digitalization of custom printed items and installation of security system.

GRANT NO. 1 LEGISLATIVE ASSEMBLY-Contd.

1.1.4 Savings mentioned at note 1.1.3 were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2011 Parliament/State/Union Territory Legislatures			
02 State/Union Territory Legislatures			
103 Legislative Secretariat			
01 Establishment Expenses			
O	3,997.99		
S	1,748.91		
R	748.43	6,495.33	6,022.91
			(-472.42)

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,026.32 lakh mainly towards Office Expenses and Other Charges and decrease of ₹277.89 lakh mainly under Publication and Other Contractual Services due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-creation of posts for which budget provision was kept, non-payment of MACP arrear and other allowances and non-submission of final bills under maintenance/ electrical system and Annual Maintenance Charges (AMC) of digital screen.

Charged:

1.1.1 In view of the available savings of ₹28.50 lakh (37.20 per cent of the total provision) in the appropriation, provision made through original appropriation proved excessive.

1.1.2 Out of the available savings of ₹28.50 lakh, ₹6.38 lakh (22.39 per cent of the total savings) only was anticipated and surrendered in March 2022.

1.1.3 Savings of ₹25.03 lakh and ₹24.09 lakh constituting 29.23 per cent and 36.17 per cent of the total provision had also occurred under the Revenue-Charged Section of this appropriation in 2019-20 and 2020-21 respectively.

GRANT NO. 1 LEGISLATIVE ASSEMBLY-Concl'd.

1.1.4 Savings occurred mainly under:

Serial Head number	Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2011 Parliament/State/Union Territory Legislatures			
02	<i>State/Union Territory Legislatures</i>		
101	Legislative Assembly		
01	Speaker, Deputy Speaker		
<i>O</i>	76.62		
<i>R</i>	(-) <i>6.38</i>	70.24	48.12
			(-) <i>22.12</i>

Reduction in provision by re-appropriation was the net effect of decrease of ₹10.00 lakh under Medical Treatment and Foreign Travel Expenses and increase of ₹10.00 lakh towards Domestic Travel Expenses due to requirement of less/ more funds under respective heads and surrender of ₹6.38 lakh from Foreign Travel Expenses was made without assigning any reason.

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

APPROPRIATION NO. 2 GOVERNOR
(All Charged)

		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2012 President, Vice-President/ Governor, Administrator of Union Territories				
<i>Original</i>	8,65,22			
<i>Supplementary</i>	1,61,89	10,27,11	8,24,40	(-)2,02,71
<i>Amount surrendered during the year (31 March 2022)</i>				13,74

Notes and Comments:

Revenue:

2.1.1 As the overall expenditure of ₹824.40 lakh fell far short of the original appropriation of ₹865.22 lakh, supplementary provision of ₹161.89 lakh obtained in March 2022 proved totally unnecessary.

2.1.2 Out of the available savings of ₹202.71 lakh (19.74 per cent of the total provision), ₹13.74 lakh (6.78 per cent of the total savings) only was anticipated and surrendered in March 2022.

2.1.3 Savings of ₹259.22 lakh constituting 26.81 per cent of the total provision had occurred in the Revenue-Charged Section of this Appropriation in 2020-21 also.

APPROPRIATION NO. 2 GOVERNOR-Contd.

2.1.4 Savings occurred mainly under:

Serial Head number	Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2012 President, Vice-President/Governor, Administrator of Union Territories			
03 <i>Governor/Administrator of Union Territories</i>			
090 Secretariat			
01 Governor's Establishment Expenses			
O 378.02			
S 65.88			
R (-)10.00	433.90	390.43	(-)43.47

Reduction in provision by re-appropriation was the net effect of decrease of ₹1.26 lakh under Other Administrative Expenses and surrender of ₹8.74 lakh was made from Professional Services and Other Administrative Expenses without assigning any reason.

Savings were reportedly due to imposition of restriction for tour, visiting home town, non-payment of honorarium as an austerity measure and less number of local tours by the Hon'ble Governor.

(ii) 800 Other Expenditure			
04 Repairs/Maintenance of Official Residence of Governor			
O 6.60			
S 20.66	27.26	...	(-)27.26

The department stated (July 2022) that the savings occurred as the purchases/works were not undertaken during the year.

(iii) 102 Discretionary Grants			
01 Discretionary Grant of Governor			
O 50.00	50.00	24.25	(-)25.75

Savings were reportedly due to incurring of less expenditure by the Hon'ble Governor during 2021-22 as an austerity measure.

APPROPRIATION NO. 2 GOVERNOR-Contd.

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2012 President, Vice-President/Governor, Administrator of Union Territories				
03	<i>Governor/Administrator of Union Territories</i>			
103	Household Establishment			
01	Establishment Charges			
	<i>O</i>	<i>348.65</i>		
	<i>S</i>	<i>24.15</i>		
	<i>R</i>	<i>(-)5.00</i>	<i>347.41</i>	<i>(-)20.39</i>

Reduction in provision by re-appropriation was the net effect of decrease of ₹ eight lakh under Other Charges and increase of ₹ eight lakh towards Domestic Travel Expenses due to requirement of less/ more funds under respective heads and surrender of ₹ five lakh was made from Professional Services without assigning any reason.

Savings were reportedly due to allocation of excess budget provision by the Finance Department (Budget), Government of Arunachal Pradesh, submission of less numbers of medical reimbursement bills by staffs under household and imposition of restriction for tour and visiting home town as an austerity measure.

(v) 2012 President, Vice-President/Governor, Administrator of Union Territories				
03	<i>Governor/Administrator of Union Territories</i>			
800	Other Expenditure			
06	Expenditure on maintenance of garden			
	<i>O</i>	<i>5.00</i>		
	<i>S</i>	<i>14.44</i>		
	<i>R</i>	<i>7.99</i>	<i>27.43</i>	<i>0.05</i>
				<i>(-)27.38</i>

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

The department stated (July 2022) that savings occurred as limited purchases/works were undertaken during the year as an austerity measure.

APPROPRIATION NO. 2 GOVERNOR-Concl'd.

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vi) 2012	President, Vice-President/Governor, Administrator of Union Territories			
03	<i>Governor/Administrator of Union Territories</i>			
101	Emoluments and Allowances of the Governor/Administrator of U.Ts.			
01	Pay Allowances of Governor			
	O	42.00		
	R	(-)15.08	26.92	26.83
				(-)0.09

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

Savings were reportedly due to inconsistency in pension part in respect of the Hon'ble Governor.

(vii) 107	Expenditure from Contract Allowances			
01	Establishment Charges			
	O	5.00		
	S	11.46	16.46	4.54
				(-)11.92

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

(viii) 108	Tour Expenses			
01	Travel Expenses			
	O	15.00		
	S	10.75	25.75	15.06
				(-)10.69

Savings were reportedly due to curtailment of tour programme to minimize tour expenditure.

(ix) 800	Other Expenditure			
03	Renewal of furnishing of the Governor's house at Itanagar			
	O	1.00		
	S	5.98	6.98	...
				(-)6.98

The department stated (July 2022) that savings occurred as no works were undertaken during the year.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2013 Council of Ministers				
Original	17,89,20			
Supplementary	2,66,26	20,55,46	20,29,54	(-)25,92
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2015 Election				
Original	23,01,87			
Supplementary	4,02,63	27,04,50	25,66,67	(-)1,37,83
Amount surrendered during the year				...

Notes and Comments:

Revenue:

4.1.1 In view of the overall savings of ₹137.83 lakh (5.10 *per cent* of the total provision) in the grant, supplementary provision of ₹402.63 lakh obtained in March 2022 proved excessive.

4.1.2 No part of the available savings of ₹137.83 lakh was anticipated for surrender during the year.

4.1.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2015 Election				
102	Electoral Officers			
01	Establishment Charges			
	O	1,520.80		
	S	139.20	1,660.00	1,525.34
				(-)134.66

Savings were reportedly due to non-granting of MACP, ACP, non-drawal of leave encashment of retired employees, non-payment of various contingency bills and also non-filling up of vacant posts for which budgetary provision was kept.

GRANT NO. 4 ELECTION-Concl.**4.1.4** Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2021-22	Amount Spent out of total amount transferred during 2021-22	Unspent amount as on 31 March,2022 (₹ in lakh)
1.	Dy. Chief Electoral Officer	4	2015	2,704.50	2,566.67	137.83

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2052 Secretariat-General Services				
2059 Public Works				
2251 Secretariat-Social Services				
Original	1,64,91,85			
Supplementary	66,14,78	2,31,06,63	2,29,78,22	(-)1,28,41
Amount surrendered during the year (31 March 2022)				1,20,23

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2030 Stamps and Registration				
2053 District Administration				
Original	4,07,29,60			
Supplementary	2,75,11	4,10,04,71	3,93,84,99	(-)16,19,72
Amount surrendered during the year (31 March 2022)				7,17,63
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	1,00,00	1,00,00	1,10,00	(+)10,00
Amount surrendered during the year				...

Notes and Comments:

Capital:

6.2.1 The expenditure exceeded the grant by ₹10.00 lakh (Actual excess: ₹10,00,000); the excess requires regularisation.

6.2.2 In view of the overall excess of ₹10.00 lakh, provision made through original grant proved inadequate.

6.2.3 The excess expenditure worked out to 10.00 *per cent* over the original provision.

GRANT NO. 6 DISTRICT ADMINISTRATION-Concl.**6.2.4** Excess occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
24 Creations of Assets under Budget Announcement/ State Development Schemes			
O 100.00	100.00	110.00	(+)10.00

Reasons for the excess have not been intimated (July 2022).

6.2.5 Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2021-22	Amount Spent out of total amount transferred during 2021-22	Unspent amount as on 31 March,2022 (₹ in lakh)
1.	DC,Capital Complex	6	2053	1,289.30	962.49	326.81
2.	DC,Changlang	6	2053	1,115.43	1,112.59	2.84
3.	ADC,Miao	6	2053	131.19	63.54	67.65
4.	ADC,Bameng	6	2053	430.40	421.44	8.96
5.	ADC,Dirang	6	2053	266.50	256.40	10.10

**GRANT NO. 7 TREASURY AND ACCOUNTS ADMINISTRATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2049 Interest Payments				
2054 Treasury and Accounts Administration				
2071 Pensions and Other Retirement Benefits				
2235 Social Security and Welfare				
Original	1,44,38,52			
Supplementary	10	1,44,38,62	1,42,13,92	(-)2,24,70
Amount surrendered during the year (31 March 2022)				1,31,82

**GRANT NO. 8 POLICE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2055 Police				
2235 Social Security and Welfare				
Original	10,36,95,80			
Supplementary	1,55,50,95	11,92,46,75	11,45,15,70	(-)47,31,05
Amount surrendered during the year (31 March 2022)				10,42,59
Capital				
Major Heads:				
4055 Capital Outlay on Police				
Original	1,06,37,40			
Supplementary	80,36,10	1,86,73,50	1,92,73,53	(+)6,00,03
Amount surrendered during the year				...

Notes and Comments:

Capital:

8.2.1 The expenditure exceeded the grant by ₹600.03 lakh (Actual excess: ₹6,00,02,836); the excess requires regularisation.

8.2.2 In view of the overall excess of ₹600.03 lakh, supplementary provision of ₹8,036.10 lakh obtained in March 2022 proved inadequate.

8.2.3 The excess expenditure worked out to 3.21 *per cent* over the total provision.

GRANT NO. 8 POLICE-Contd.**8.2.4 Excess occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 4055 Capital Outlay on Police			
207 State Police			
10 Operational Vehicles			
S 68.12			
R 3,000.00	3,068.12	3,065.43	(-)2.69

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

Reasons for the savings have not been intimated (July 2022).

(ii) 04 State Plan Schemes			
4055 Capital Outlay on Police			
800 Other Expenditure			
09 Creation of Assets under Budget Announcement/State Development Schemes			
O 7,637.40			
S 220.04	7,857.44	8,469.31	(+)611.87

The department stated (July 2022) that the actual Budget Grant under this head was ₹8,377.44 lakh and expenditure was ₹8,374.32 lakh thereby resulting into savings of ₹3.12 lakh. But as per the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh, the actual budget under this head was ₹7,857.44 lakh and expenditure was ₹8,469.31 lakh as per accounts received from Account Rendering Units.

GRANT NO. 8 POLICE-Concl.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
4055 Capital Outlay on Police			
800 Other Expenditure			
06 Construction of Building for Police Personal in Tirap and Changlang			
O 3,000.00			
R (-)3,000.00

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

**GRANT NO. 9 MOTOR GARAGES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2013 Council of Ministers				
2052 Secretariat-General Services				
2070 Other Administrative Services				
3055 Road Transport				
Original	19,09,50			
Supplementary	20,67,50	39,77,00	36,34,73	(-)3,42,27
Amount surrendered during the year				...

Notes and Comments:

Revenue:

9.1.1 In view of the overall savings of ₹342.27 lakh (8.61 *per cent* of the total provision) in the grant, supplementary provision of ₹2,067.50 lakh obtained in March 2022 proved excessive.

9.1.2 No part of the available savings of ₹342.27 lakh was anticipated for surrender during the year.

GRANT NO. 9 MOTOR GARAGES-Contd.**9.1.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
3055 Road Transport			
003 Training			
01 Schemes under Budget Announcement/ State Development Schemes			
S 300.00	300.00	...	(-)300.00

Reasons for the savings have not been intimated (July 2022).

(ii) 2070 Other Administrative Services			
800 Other Expenditure			
09 VIP Movement			
O 937.70			
R (-)193.70	744.00	704.36	(-)39.64

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

Reasons for the savings have not been intimated (July 2022).

(iii) 2052 Secretariat-General Services			
090 Secretariat			
09 Expenditure for Secretariat			
O 156.50			
S 498.50			
R (-)35.00	620.00	619.91	(-)0.09

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

No specific reasons for the savings have been intimated (July 2022).

GRANT NO. 9 MOTOR GARAGES-Concl.

9.1.4 Savings mentioned at note 9.1.3 were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2070 Other Administrative Services			
800 Other Expenditure			
01 Communication Flight			
O 236.90			
S 1,269.00			
R 230.10	1,736.00	1,733.74	(-).26

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

Reasons for the final savings have not been intimated (July 2022).

**GRANT NO. 10 OTHER GENERAL, SOCIAL AND COMMUNITY SERVICES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2075 Miscellaneous General Services				
2250 Other Social Services				
Original	7,00			
Supplementary	10	7,10	3,74	(-)3,36
Amount surrendered during the year (31 March 2022)				2,98

**GRANT NO. 11 SOCIAL WELFARE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2235 Social Security and Welfare				
2236 Nutrition				
Original	2,35,24,85			
Supplementary	40,59,66	2,75,84,51	2,73,76,60	(-)2,07,91
Amount surrendered during the year				...
Capital				
Major Head:				
4235 Capital Outlay on Social Security and Welfare				
Original	4,59,00	4,59,00	4,95,00	(+)36,00
Amount surrendered during the year (31 March 2022)				1,14,00

Notes and Comments:

Capital:

11.2.1 The expenditure exceeded the grant by ₹36.00 lakh (Actual excess: ₹36,00,000); the excess requires regularisation.

11.2.2 In view of the overall excess of ₹36.00 lakh, surrender of ₹114.00 lakh in March 2022 was injudicious.

11.2.3 The excess expenditure worked out to 7.84 *per cent* over the total provision.

GRANT NO. 11 SOCIAL WELFARE-Conclld.**11.2.4** Excess occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4235 Capital Outlay on Social Security and Welfare			
02 <i>Social Welfare</i>			
800 Other Expenditure			
13 Creation of Assets under Budget Announcement/State Development Schemes			
O 459.00			
R (-)114.00	345.00	495.00	(+)150.00

Reduction in provision by surrender from Major Works was made in March 2022 without assigning any reason.

The department stated (July 2022) that the actual Budget Grant under this head was ₹495.00 lakh and accordingly department incurred expenditure of ₹495.00 lakh. But as per the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh, the actual budget under this head was ₹345.00 lakh.

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

		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2235 Social Security and Welfare				
<i>Original</i>	8,11,12			
<i>Supplementary</i>	10	8,11,22	3,20,00	(-)4,91,22
<i>Amount surrendered during the year (31 March 2022)</i>				4,91,22

Notes and Comments:**Revenue:**

12.1.1 As the overall expenditure of ₹320.00 lakh fell far short of the original provision of ₹811.12 lakh, supplementary provision of ₹0.10 lakh obtained in March 2022 proved totally unnecessary.

12.1.2 The entire savings of ₹491.22 lakh (60.55 per cent of the total provision) was anticipated and surrendered in March 2022.

12.1.3 Savings occurred mainly under:

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Savings(-) (in lakh)
(i) 2235	Social Security and Welfare			
60	<i>Other Social Security and Welfare Programmes</i>			
800	Other Expenditure			
02	Ex-gratia Payment			
	<i>O</i>	515.00		
	<i>R</i>	(-)459.50	55.50	...

Reduction in provision by surrender from Other Charges was made in March 2022 without assigning any reason.

APPROPRIATION NO. 12 SOCIAL SECURITY AND WELFARE-Concl'd.

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Savings(-) (in lakh)
(ii) 2235 Social Security and Welfare				
60	<i>Other Social Security and Welfare Programmes</i>			
800	Other Expenditure			
03	Workman Compensation			
	<i>O</i>	30.12		
	<i>R</i>	(-)30.12	...	...

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

(iii) 2235 Social Security and Welfare				
60	<i>Other Social Security and Welfare Programmes</i>			
200	Other Programmes			
04	Payment of Compensation Under M.V. Act (No Fault Liability)			
	<i>O</i>	120.00		
	<i>R</i>	(-)21.50	98.50	98.50

Reduction in provision by re-appropriation (₹19.90 lakh) was due to requirement of less fund under Other Charges and surrender (₹1.60 lakh) also from Other Charges was made without assigning any reason.

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

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2235 Social Security and Welfare				
60	<i>Other Social Security and Welfare Programmes</i>			
800	Other Expenditure			
09	Payment of Victim Compensation Scheme			
	<i>O</i>	146.00		
	<i>R</i>	18.25	164.25	164.25

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

**GRANT NO. 13 DIRECTORATE OF ACCOUNTS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2047 Other Fiscal Services				
2054 Treasury and Accounts Administration				
2071 Pensions and Other Retirement Benefits				
Original	15,09,28,70	15,09,28,70	12,61,81,37	(-)2,47,47,33
Amount surrendered during the year (31 March 2022)				1,00,39,20

Notes and Comments:

Revenue:

13.1.1 As the overall expenditure of ₹1,26,181.37 lakh fell far short of the original provision of ₹1,50,928.70 lakh, provision made through original grant proved excessive.

13.1.2 Out of the available savings of ₹24,747.33 lakh (16.40 *per cent* of the total provision), ₹10,039.20 lakh (40.57 *per cent* of the total savings) only was anticipated and surrendered in March 2022.

GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Contd.

13.1.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2071 Pensions and Other Retirement Benefits				
01	<i>Civil</i>			
105	Family Pensions			
01	Ordinary Pension			
	O	36,745.07		
	R	(-33,425.81)	3,319.26	2,824.34
				(-)494.92

Reduction in provision by re-appropriation (₹24,114.55 lakh) was due to requirement of less fund under Pensionary Charges and surrender (₹9,311.26 lakh) also from Pensionary Charges was made without assigning any reason.

(ii) 101 Superannuation and Retirement Allowances				
01	Ordinary Pension			
	O	73,401.93		
	R	(-)3,523.67	69,878.26	63,354.33
				(-)6,523.93

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

(iii) 111 Pensions to Legislators				
01	Members of Legislative Assembly			
	O	2,144.72		
	R	(-)727.94	1,416.78	1,264.81
				(-)151.97

Reduction in provision by surrender from Pensionary Charges was made in March 2022 without assigning any reason.

While furnishing the reasons for the savings at serial numbers (i), (ii) and (iii), the department stated (July 2022) that Directorate of Audit and Pension authorises Pension according to the option of the pensioners and major portion of the expenditure is incurred outside the state as pensioners are scattered all over India including Nepal and hence department is not in a position to monitor/control the expenditure on pension sector.

GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2047 Other Fiscal Services				
103	Promotion of Small Savings			
01	Establishment Charges			
	O	628.73		
	R	(-423.47)	205.26	198.34
				(-6.92)

Reduction in provision by re-appropriation was the net effect of decrease of ₹444.47 lakh mainly under Salaries and Other Charges and increase of ₹21.00 lakh towards Office Expenses and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

Reasons for the savings have not been intimated (July 2022).

13.1.4 Savings mentioned at note **13.1.3** were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2071 Pensions and Other Retirement Benefits				
01	Civil			
104	Gratuities			
01	Payment of Gratuities			
	O	21,389.14		
	R	17,238.52	38,627.66	34,734.46
				(-3,893.20)

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

(ii) 102 Commuted Value of Pensions
01 Ordinary Pension

	O	16,319.14		
	R	10,438.90	26,758.04	23,123.23
				(-3,634.81)

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

While furnishing the reasons for the final savings at serial numbers (i) and (ii), the department stated (July 2022) that Directorate of Audit and Pension authorises Pension according to the option of the pensioners and major portion of the expenditure is incurred outside the state as pensioners are scattered all over India including Nepal and hence department is not in a position to monitor/control the expenditure on pension sector.

GRANT NO. 13 DIRECTORATE OF ACCOUNTS-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2054 Treasury and Accounts				
Administration				
098	Local Fund Audit			
01	Establishment Charges of Director of Audit and Pension			
O	249.97			
R	384.27	634.24	631.87	(-)2.37

Augmentation of provision by re-appropriation was the net effect of increase of ₹400.68 lakh mainly towards Office Expenses and Salaries and decrease of ₹16.41 lakh under Minor Works and Wages due to requirement of less/ more funds under respective heads.

Savings were reportedly due to incurring of expenditure under Salaries, Office Expenses, Other Charges, Other Administrative Expenses and Minor Works as per actual requirement and submission of less number of bills under Overtime Allowances, Domestic Travel Expenses and LTC.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2202 General Education				
2204 Sports and Youth Services				
Original	4,68,48,57			
Supplementary	12,43,15	4,80,91,72	4,45,00,75	(-)35,90,97
Amount surrendered during the year				...
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	62,10,00			
Supplementary	23,37,13	85,47,13	46,12,37	(-)39,34,76
Amount surrendered during the year				...

Notes and Comments:

Revenue:

14.1.1 As the overall expenditure of ₹44,500.75 lakh fell far short of the original provision of ₹46,848.57 lakh, supplementary provision of ₹1,243.15 lakh obtained in March 2022 proved totally unnecessary.

14.1.2 No part of the available savings of ₹3,590.97 lakh (7.47 per cent of the total provision) was anticipated for surrender during the year.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2202 General Education			
02 Secondary Education			
800 Other Expenditure			
17 Schemes under Budget Announcement/State Development Schemes			
O 8,760.50			
R 239.37	8,999.87	6,063.47	(-)2,936.40

Augmentation of provision by re-appropriation was the net effect of increase of ₹241.37 lakh mainly towards Other Charges and decrease of ₹ two lakh mainly under Minor Works due to requirement of more/ less funds under respective heads.

The department stated (July 2022) that ₹355.86 lakh could not be utilised due to non-opening of bank account of beneficiaries for stipend and ₹2,580.54 lakh due to non-receipt of expenditure authorisation from the Finance Department (PFMS Cell), Government of Arunachal Pradesh.

(ii) 04 State Plan Schemes			
2204 Sports and Youth Services			
800 Other Expenditure			
11 Schemes under Budget Announcement/State Development Schemes			
O 536.15			
R (-)496.15	40.00	37.41	(-)2.59

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

Savings were due to non-drawal of some of the bills in the fag end of the financial year.

GRANT NO. 14 SECONDARY EDUCATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 03 Centrally Sponsored Schemes				
2202 General Education				
04 <i>Adult Education</i>				
200 Other Adult Education Programmes				
04 Adult Education				
	O	200.00		
	R	(-)200.00	...	...

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

(iv) 2202 General Education				
04 <i>Adult Education</i>				
001 Direction and Administration				
01 District Establishment				
	O	1,232.20		
	R	(-)14.12	1,218.08	1,116.06
				(-)102.02

Reduction in provision by re-appropriation was the net effect of decrease of ₹41.12 lakh mainly under Salaries and increase of ₹27.00 lakh mainly towards Salaries(LTC) due to requirement of less/ more funds under respective heads.

Savings were due to non-drawal of arrear in respect of teaching and non-teaching staffs.

(v) 2202 General Education				
02 <i>Secondary Education</i>				
109 Government Secondary Schools				
07 District Establishment				
	O	33,241.75		
	S	1,097.17		
	R	436.24	34,775.16	34,236.40
				(-)538.76

Augmentation of provision by re-appropriation was the net effect of increase of ₹447.24 lakh mainly towards Salaries and Other charges and decrease of ₹11.00 lakh under Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

Savings were due to non drawal of arrear in respect of teaching and non-teaching staffs.

GRANT NO. 14 SECONDARY EDUCATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vi) 2202 General Education				
80	<i>General</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	916.61		
	R	(-29.86)	886.75	876.98
				(-)9.77

Reduction in provision by re-appropriation was the net effect of decrease of ₹40.90 lakh mainly under Salaries and Office Expenses and increase of ₹11.04 lakh towards Domestic Travel Expenses and Salaries (LTC) due to requirement of less/ more funds under respective heads.

(vii) **2204 Sports and Youth Services**

- 102 Youth Welfare Programmes for Students
- 01 NCC Activities in College

O	12.00			
R	(-)12.00	...	...	...

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

(viii) **2204 Sports and Youth Services**

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

O	1,836.36			
S	20.00			
R	(-)8.68	1,847.68	1,846.26	(-)1.42

Reduction in provision by re-appropriation was the net effect of decrease of ₹ 24.04 lakh mainly under Salaries and Domestic Travel Expenses and increase of ₹15.36 lakh towards Other Charges and Rent, Rates and Taxes due to requirement of less/ more funds under respective heads.

Reasons for the savings have not been intimated (July 2022).

GRANT NO. 14 SECONDARY EDUCATION-Contd.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2202 General Education			
02 Secondary Education			
107 Scholarships			
02 Scholarship and Incentive			
O 100.00			
R 88.20	188.20	188.20	...

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

Capital:

14.2.1 As the overall expenditure of ₹4,612.37 lakh fell far short of the original provision of ₹6,210.00 lakh, supplementary provision of ₹2,337.13 lakh obtained in March 2022 proved totally unnecessary.

14.2.2 No part of the available savings of ₹3,934.76 lakh (46.04 per cent of the total provision) was anticipated for surrender during the year.

14.2.3 Excess occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 07 Non Lapsable Pool Fund			
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
600 General			
04 Schemes under NLCPR/NESIDS			
O 6,210.00			
R (-)6,210.00

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

GRANT NO. 14 SECONDARY EDUCATION-Concl'd.

14.2.4 Excess mentioned note 14.2.3 were partly offset by savings under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
01 <i>General Education</i>			
800 Other Expenditure			
32 Creation of Assets under Budget Announcement/ State Development Schemes			
S 1,346.21			
R 6,210.00	7,556.21	3,622.04	(-)3,934.17

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

Savings were due to non-receipt of expenditure authorisation from the Finance Department (Budget), Government of Arunachal Pradesh for construction of 12 numbers of DIETs in various locations and 46 numbers of Model Residential Schools under Mission Shiksha.

**GRANT NO. 15 HEALTH AND FAMILY WELFARE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2210 Medical and Public Health				
Original	10,25,42,78			
Supplementary	1,96,12,82	12,21,55,60	11,93,11,21	(-)28,44,39
Amount surrendered during the year				...
Capital				
Major Head:				
4210 Capital Outlay on Medical and Public Health				
Original	12,15,60			
Supplementary	14,05,50	26,21,10	20,67,37	(-)5,53,73
Amount surrendered during the year				...

Notes and Comments:

Capital:

15.2.1. In view of the overall savings of ₹553.73 lakh (21.13 *per cent* of the total provision) in the grant, supplementary provision of ₹1,405.50 lakh obtained in March 2022 proved excessive.

15.2.2 No part of the available savings of ₹ 553.73 lakh was anticipated for surrender during the year.

GRANT NO. 15 HEALTH AND FAMILY WELFARE-Concl.

15.2.3 Savings of ₹11,423.30 lakh and ₹3,869.52 lakh constituting 68.98 *per cent* and 80.78 *per cent* of the total provision had also occurred under the Capital Section of this grant in 2019-20 and 2020-21 respectively.

15.2.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4210 Capital Outlay on Medical and Public Health			
80 <i>General</i>			
800 Other Expenditure			
12 Creation of Assets under Budget Announcement/State Development Schemes			
O 1,215.60			
S 1,405.50	2,621.10	2,067.37	(-)553.73

Savings were reportedly due to late receipt of DPR/ Estimates which resulted into delay in sanctioning the schemes and also due to non – receipt of expenditure authorisation for LOC by executing agencies.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	9,65,12			
Supplementary	3,30,64	12,95,76	12,57,65	(-)38,11
Amount surrendered during the year				...
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	3,30,02			
Supplementary	5,40,23	8,70,25	6,84,50	(-)1,85,75
Amount surrendered during the year				...

Notes and Comments:

Capital:

16.2.1 In view of the available savings of ₹185.75 lakh (21.34 *per cent* of the total provision) in the grant, supplementary provision of ₹540.23 lakh obtained in March 2022 proved excessive.

16.2.2 No part of the available savings of ₹185.75 lakh was anticipated for surrender during the year.

GRANT NO. 16 ART AND CULTURAL AFFAIRS-Concl.

16.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
04 <i>Art and Culture</i>			
800 Other Expenditure			
09 Creation of Assets under Budget Announcement/State Development Schemes			
O 330.02			
S 540.23	870.25	684.50	(-)185.75

Reasons for the savings have not been intimated (July 2022).

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	1,54,12			
Supplementary	1,32,61	2,86,73	2,77,49	(-)9,24
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	15,28,53			
Supplementary	73,33	16,01,86	15,70,08	(-)31,78
Amount surrendered during the year				...
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	6,68,00	6,68,00	4,73,58	(-)1,94,42
Amount surrendered during the year (31 March 2022)				79,00

Notes and Comments:

Capital:

18.2.1 As the overall expenditure of ₹473.58 lakh fell far short of the original provision of ₹668.00 lakh, provision made through original grant proved excessive.

18.2.2 Out of the available savings of ₹194.42 lakh (29.10 *per cent* of the total provision), ₹79.00 lakh (40.63 *per cent* of the total savings) only was anticipated and surrendered in March 2022.

GRANT NO. 18 RESEARCH-Concl.

18.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
04 <i>Art and Culture</i>			
800 Other Expenditure			
09 Creation of Assets under Budget Announcement/State Development Schemes			
O 668.00			
R (-)79.00	589.00	473.59	(-)115.41

Reduction in provision by surrender from Major Works was made in March 2022 without assigning any reason.

The department stated that ₹185.00 lakh was allotted to the executing agencies and utilisation certificates are yet to be received. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilisation certificates.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2230 Labour, Employment and Skill Development				
2408 Food, Storage and Warehousing				
2851 Village and Small Industries				
2852 Industries				
2875 Other Industries				
Original	47,49,64			
Supplementary	1,51,14	49,00,78	39,63,48	(-)9,37,30
Amount surrendered during the year (31 March 2022)				6,48,80
Capital				
Major Heads:				
4851 Capital Outlay on Village and Small Industries				
Original	23,65,00	23,65,00	21,77,49	(-)1,87,51
Amount surrendered during the year (31 March 2022)				1,94,00

GRANT NO. 19 INDUSTRIES-Contd.**Notes and Comments:****Revenue:**

19.1.1 As the overall expenditure of ₹3,963.48 lakh fell far short of the original provision of ₹4,749.64 lakh, supplementary provision of ₹151.14 lakh obtained in March 2022 proved totally unnecessary.

19.1.2 Out of the available savings of ₹937.30 lakh (19.13 *per cent* of the total provision), ₹648.80 lakh (69.22 *per cent* of the total savings) only was anticipated and surrendered in March 2022.

19.1.3 Savings of substantial provision has become a regular feature under the Revenue Section of this grant as evident from the table given below:

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Savings Amount (₹ in lakh)	Per Cent
2016-17	6,385.03	3,793.80	2,591.23	40.58
2017-18	17,246.65	2,820.67	14,425.98	83.65
2018-19	3,999.36	2,488.66	1,510.70	37.77
2019-20	4,453.24	2,571.90	1,881.34	42.25
2020-21	3,025.73	2,803.14	222.59	7.36

19.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2852 Industries			
80 General			
800 Other Expenditure			
08 Grants to APIDFC			
O	1,500.00		
R	(-)915.83	584.17	583.95
			(-)0.22

Reduction in provision by re-appropriation was the net effect of decrease of ₹839.00 lakh under Grants-in-Aid General (Salary) and increase of ₹571.97 lakh towards Grants-in-Aid General (Non-Salary) due to requirement of less/ more funds under respective heads and surrender of ₹648.80 lakh from Grants-in-Aid General (Salary) was made without assigning any reason.

Reasons for the savings have not been intimated (July 2022).

GRANT NO. 19 INDUSTRIES-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 04	State Plan Schemes			
	2852 Industries			
80	General			
800	Other Expenditure			
10	Schemes under Budget Announcement/State Development Schemes			
	O	555.00		
	R	(-555.00	...	...

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

(iii) 2851 Village and Small Industries

001	Direction and Administration			
01	Establishment Expenses			
	O	2,502.46		
	R	(-99.64	2,402.82	2,302.86
				(-99.96

Reduction in provision by re-appropriation was the net effect of decrease of ₹136.82 lakh mainly under Salaries and Grant-in-Aid General (Non-Salary) and increase of ₹37.18 lakh towards Other Charges and Minor Works due to requirement of less/ more funds under respective heads.

The department stated (July 2022) that savings mainly occurred under Salaries head due to non-clearance of retirement benefits, leave encasements, arrears *etc.* of employees.

(iv) 04 State Plan Schemes**2851 Village and Small Industries**

800	Other Expenditure			
27	Schemes under Budget Announcement/State Development Schemes			
	O	180.00		
	R	(-71.00	109.00	58.99
				(-50.01

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

Savings were due to non-receipt of expenditure sanction from the Government of Arunachal Pradesh

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) 03 Centrally Sponsored Schemes			
2408 Food, Storage and Warehousing			
01 Food			
103 Food Processing			
07 PM formalization of Micro Food Processing Enterprise Schemes (PMFME)			
S 59.14			
R 640.05	699.19	612.20	(-)86.99

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

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

(ii) 2851 Village and Small Industries			
105 Khadi and Village Industries			
01 Establishment Expenses			
S 40.00			
R 264.80	304.80	253.59	(-)51.21

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

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

(iii) 2230 Labour, Employment and Skill Development			
01 Labour			
102 Working Conditions and Safety			
01 Establishment expenses of Technical Cell of Factory and Boiler			
O 12.18			
R 87.82	100.00	99.95	(-)0.05

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

Reasons for the final savings have not been intimated (July 2022).

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

19.2.1 In view of the overall savings of ₹187.51 lakh (7.93 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

19.2.2 Out of the available savings of ₹187.51 lakh, ₹194.00 lakh (103.46 *per cent* of the total savings) was injudiciously surrendered in March 2022.

19.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4851 Capital Outlay on Village and Small Industries			
800 Other Expenditure			
07 Creation of Assets under Budget Announcement/State Development Schemes			
O 2,365.00			
R (-)194.00	2,171.00	2,177.49	(+)6.49

Reduction in provision by surrender from Major Works was made in March 2022 without assigning any reason.

The department stated (July 2022) that expenditure under this head was booked by the executing agencies.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2230 Labour, Employment and Skill Development				
Original	8,57,82			
Supplementary	2,85,66	11,43,48	10,11,91	(-)1,31,57
Amount surrendered during the year				...

Notes and Comments:

Revenue:

20.1.1 In view of the overall savings of ₹131.57 lakh (11.51 *per cent* of total provision) in the grant, supplementary provision of ₹285.66 lakh obtained in March 2022 proved excessive.

20.1.2 No part of the available savings of ₹131.57 lakh was anticipated for surrender during the year.

20.1.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 08 Central Plan Schemes (Fully funded by Central Government)				
2230 Labour, Employment and Skill Development				
02	<i>Employment Service</i>			
101	Employment Services			
10	National Career Service Project			
S	152.40	152.40	21.18	(-)131.22

The department stated (July 2022) that ₹131.22 lakh could not be implemented as Ministry of Labour & Employment, Government of India instructed vide video conference on 22 February 2022 not to interlink employment exchanges of states who have adopted National Career Service (NCS).

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2204 Sports and Youth Services				
Original	23,48,54			
Supplementary	2,44,57	25,93,11	24,75,79	(-),17,32
Amount surrendered during the year				...
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	15,04,00			
Supplementary	75,87,09	90,91,09	89,84,06	(-),1,07,03
Amount surrendered during the year				...

GRANT NO. 21 DIRECTORATE OF SPORTS-Concl.**21.1.1** Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2021-22	Amount Spent out of total amount transferred during 2021-22	Unspent amount as on 31 March,2022 (₹ in lakh)
1.	Deputy Director, Technical	21	4202	454.04	NIL	454.04

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2408 Food, Storage and Warehousing				
3456 Civil Supplies				
Original	1,44,19,02			
Supplementary	49,06,65	1,93,25,67	1,92,33,50	(-)92,17
Amount surrendered during the year				...
Capital				
Major Heads:				
4408 Capital Outlay on Food, Storage and Warehousing				
5475 Capital Outlay on Other General Economic Services				
Original	3,00,00			
Supplementary	1,26,18	4,26,18	2,66,00	(-)1,60,18
Amount surrendered during the year				...

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Concltd.**Notes and Comments:****Capital:**

22.2.1 As the overall expenditure of ₹266.00 lakh fell short of original provision of ₹300.00 lakh, supplementary provision of ₹126.18 lakh obtained in March 2022 proved totally unnecessary.

22.2.2 No part of the available savings of ₹160.18 lakh (37.59 per cent of total provision) was anticipated for surrender during the year.

22.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5475 Capital Outlay on Other General Economic Services			
800 Other Expenditure			
04 Creation of Assets under Budget Announcement/State Development Schemes			
O 300.00			
S (-)126.18	426.18	266.00	(-)160.18

The department stated (July 2022) that whole amount of ₹426.18 lakh was allotted to the executing agencies and utilisation certificates are still awaited. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by the utilisation certificates.

22.2.4 Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2021-22	Amount Spent out of total amount transferred during 2021-22	Unspent amount as on 31 March,2022 (₹ in lakh)
1.	Director, Food and Civil Supply	22	2408	4,511.48	2,884.65	1,626.83

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2406 Forestry and Wild Life				
3435 Ecology and Environment				
Original	7,51,45,08			
Supplementary	60	7,51,45,68	5,46,30,43	(-)2,05,15,25
Amount surrendered during the year (31 March 2022)				1,87,55,02
Capital				
Major Head:				
4406 Capital Outlay on Forestry and Wild Life				
Original	12,00,00	12,00,00	3,32,50	(-)8,67,50
Amount surrendered during the year (31 March 2022)				7,40,00

Revenue:

23.1.1 As the overall expenditure of ₹54,630.43 lakh fell short of original provision of ₹75,145.08 lakh, supplementary provision of ₹0.60 lakh obtained in March 2022 proved totally unnecessary.

23.1.2 Out of the available savings of ₹20,515.25 lakh (27.30 *per cent* of total provision), ₹18,755.02 lakh (91.42 *per cent* of the total savings) only was anticipated and surrendered in March 2022.

GRANT NO. 23 FORESTS-Contd.

23.1.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)	
(i) 08	Central Plan Schemes(Fully funded by Central Government)				
	2406 Forestry and Wild Life				
	04 <i>Afforestation and Ecology Development</i>				
	103 State Compensatory Afforestation (SCA)				
	01 State Authority				
	O	40,000.00			
	R	(-14,013.61	25,986.39	24,228.66	(-)1,757.73

Reduction in provision by re-appropriation was the net effect of decreases of ₹1,412.00 lakh mainly under Other Charges and Wages and increase of ₹1,412.00 lakh towards Office Expenses and Minor Works and Surrender of ₹14,013.61 lakh was made from Other Charges without assigning any reason.

The department stated (July 2022) that the amount of monitoring and supervision charges at the rate of 12 per cent, Contingency Charges and Cost overhead under Compensatory Afforestation could not be utilised due to procedural and technical reasons and also codal formalities related to certain items could not be completed on time which resulted into savings.

(ii) **2406 Forestry and Wild Life**
 01 *Forestry*
 001 Direction and Administration
 01 Establishment Expenses

O	1,95,16.73			
R	(-)31,35.64	1,63,81.09	1,63,81.09	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,695.34 lakh mainly under Salaries and Wages and increase of ₹1,695.34 lakh mainly towards Other Charges and Minor Works due to requirement of less/ more funds under respective heads and surrender of ₹3,135.64 lakh from Salaries was made without assigning any reason.

GRANT NO. 23 FORESTS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2406 Forestry and Wild Life			
01 Forestry			
102 Social and Farm Forestry			
01 Establishment Expenses			
O 3,236.91			
R (-)2,412.20	824.71	824.71	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,754.62 lakh mainly under Salaries, Minor Works and Other Charges and increase of ₹29.36 lakh towards Office Expenses (POL) due to requirement of less/ more funds under respective heads and surrender of ₹686.94 lakh from Salaries was made without assigning any reason.

(iv) 2406 Forestry and Wild Life			
02 Environmental Forestry and Wild Life			
110 Wild Life Preservation			
01 Establishment Expenses			

O 3,136.20			
R (-)948.32	2,187.88	2,187.88	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,329.52 lakh mainly under Salaries and Office Expenses (POL) and increase of ₹381.20 lakh towards Other Charges and Domestic Travel Expenses due to requirement of less/ more funds under respective heads

(v) 105 Forest Produce			
01 Orchids and Mechanic Logging and Marketing of Timber			

O 1,593.94			
R (-)918.83	675.11	675.11	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹241.15 lakh mainly under Salaries and increase of ₹241.15 lakh towards Office Expenses and Minor Works due to requirement of less/ more funds under respective heads and surrender (₹918.83 lakh) from Salaries was made without assigning any reason.

GRANT NO. 23 FORESTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vi) 2406 Forestry and Wild Life				
02	<i>Environmental Forestry and Wild Life</i>			
112	Public Gardens			
01	Recreation Forestry			
O	957.88			
R	(-)446.22	511.66	511.66	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹579.47 lakh mainly under Minor Works and Other Charges and increase of ₹133.25 lakh mainly towards Minor Works(Assembly Lawn and Garden) due to requirement of less/ more funds under respective heads.

(vii) 2406 Forestry and Wild Life				
01	<i>Forestry</i>			
101	Forest Conservation, Development and Regeneration			
01	Establishment Expenses			

O	540.66			
R	(-)375.44	165.22	165.22	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹375.83 lakh mainly under Salaries and Minor Works and increase of ₹0.39 lakh towards Office Expenses due to requirement of less/ more funds under respective heads.

(viii) 2406 Forestry and Wild Life				
01	<i>Forestry</i>			
005	Survey and Utilisation of Forest Resources			
01	Establishment Expenses			

O	643.55			
R	(-)306.05	337.50	337.50	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹306.97 lakh mainly under Salaries and Minor Works and increase of ₹0.92 lakh towards Office Expenses due to requirement of less/ more funds under respective heads.

GRANT NO. 23 FORESTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ix) 2406 Forestry and Wild Life				
02	<i>Environmental Forestry and Wild Life</i>			
111	Zoological Park			
01	Establishment Expenses			
	O	944.86		
	R	(-303.78)	641.08	641.08
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹338.01 lakh mainly under Minor Works and Other Charges and increase of ₹34.23 lakh mainly towards Salaries and Office Expenses due to requirement of less/ more funds under respective heads.

(x) 04 State Plan Schemes				
3435 Ecology and Environment				
60	<i>Others</i>			
800	Other Expenditure			
11	Schemes under Budget Announcement/State Development Schemes			
	O	365.00		
	R	(-235.00)	130.00	130.00
				...

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

(xi) 2406 Forestry and Wild Life				
01	<i>Forestry</i>			
004	Research			
01	Establishment Expenses			
	O	1,099.81		
	R	(-167.60)	932.21	932.21
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹360.67 lakh mainly under Salaries and increase of ₹193.07 lakh mainly towards Minor Works and Office Expenses due to requirement of less/ more funds under respective heads.

GRANT NO. 23 FORESTS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(xii) 03 Centrally Sponsored Schemes			
2406 Forestry and Wild Life			
02 <i>Environmental Forestry and Wild Life</i>			
110 Wild Life Preservation			
05 Integrated Forest Protection Scheme			
O 150.00			
R (-)150.00

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

(xiii) 3435 Ecology and Environment			
60 <i>Others</i>			
800 Other Expenditure			
01 Sloping Water Shed Environmental Engineering Technology			
O 179.25			
R (-)70.39	108.86	106.48	(-)2.38

Reduction in provision by re-appropriation was the net effect of decrease of ₹72.39 lakh mainly under Salaries and Other Charges and increase of ₹ two lakh towards Office Expenses and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

The department stated (July 2022) that expenditure could not be incurred due to non-receipt of actual expenditure statement from the Directorate of Environment & Climate Change.

(xiv) 03 Centrally Sponsored Schemes			
2406 Forestry and Wild Life			
02 <i>Environmental Forestry and Wild Life</i>			
110 Wild Life Preservation			
27 Dibang Dihang Bio-sphere Reserve			
O 70.00			
R (-)70.00	...	...	...

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

GRANT NO. 23 FORESTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(xv) 2406 Forestry and Wild Life				
01	<i>Forestry</i>			
003	Education and Training			
01	Establishment Expenses			
	O	323.24		
	R	(-)69.64	253.60	253.60
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹147.09 lakh mainly under Salaries and Professional Services and increase of ₹77.45 lakh mainly towards Other Administrative Expenses due to requirement of less/ more funds under respective heads.

(xvi) 3435 Ecology and Environment

60	<i>Others</i>			
800	Other Expenditure			
09	Arunachal Pradesh Bamboo Research Development			
	O	66.20		
	R	(-)28.50	37.70	37.70
				...

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

23.1.4 Savings mentioned at note **23.1.3** were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04	State Plan Schemes			
2406	Forestry and Wild Life			
01	<i>Forestry</i>			
800	Other Expenditure			
10	Schemes under Budget Announcement/ State Development Schemes			
	O	835.00		
	R	2,122.04	2,957.04	2,956.94
				(-)0.10

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

Reasons for the final savings have not been intimated (July 2022).

GRANT NO. 23 FORESTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 03 Centrally Sponsored Schemes				
	2406 Forestry and Wild Life			
	01 <i>Forestry</i>			
	101 Forest Conservation, Development and Regeneration			
	05 Green India Mission			
	S 0.10			
	R 1,477.42	1,477.52	1,477.52	...

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

(iii) 03 Centrally Sponsored Schemes				
	2406 Forestry and Wild Life			
	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	02 Project Tiger			
	O 550.00			
	S 0.10			
	R 640.74	1,190.84	1,190.84	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹721.39 lakh mainly towards Other Charges and decrease of ₹80.65 lakh under Other Charges due to requirement of more/ less funds under respective heads.

(iv) 03 Centrally Sponsored Schemes				
	2406 Forestry and Wild Life			
	01 <i>Forestry</i>			
	800 Other Expenditure			
	05 National Bamboo Mission			
	O 200.00			
	R 369.44	569.44	569.44	...

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

GRANT NO. 23 FORESTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(v) 03 Centrally Sponsored Schemes				
	2406 Forestry and Wild Life			
	01 <i>Forestry</i>			
	101 Forest Conservation, Development and Regeneration			
	04 Integrated Forest Protection Scheme			
	S 0.10			
	R 99.46	99.56	99.56	...

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

(vi) 03 Centrally Sponsored Schemes				
	2406 Forestry and Wild Life			
	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	37 Integrated Wild Life Habitats			
	O 355.00			
	S 0.10			
	R 85.84	440.94	440.93	(-)0.01

Augmentation of provision by re-appropriation was the net effect of increase of ₹232.19 lakh towards Other Charges and decrease of ₹146.35 lakh under Other Charges (Central Share) due to requirement of more/ less funds under respective heads.

Reasons for the final savings have not been intimated (July 2022).

(vii) 110 Wild Life Preservation				
	42 Dibang Bio- Sphere Reserve			
	S 0.10			
	R 62.90	63.00	63.00	...

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

GRANT NO. 23 FORESTS- Concl'd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(viii) 2406 Forestry and Wild Life				
02	<i>Environmental Forestry and Wild Life</i>			
112	Public Gardens			
02	Raj Bhawan Lawn and Garden			
O	108.15			
R	47.97	156.12	156.12	...

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

Capital:

23.2.1 In view of the overall savings of ₹867.50 lakh (72.29 per cent of total provision) in the grant, provision made through original grant proved excessive.

23.2.2 Out of the total savings of ₹867.50 lakh, ₹740.00 lakh (85.30 per cent of the total savings) only was anticipated and surrendered in March 2022.

23.2.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04	State Plan Schemes			
4406	Capital Outlay on Forestry and Wild Life			
01	<i>Forestry</i>			
800	Other expenditure			
03	Creation of Assets under Budget Announcement/State Development Schemes			
O	1,200.00			
R	(-740.00)	460.00	332.50	(-127.50)

Reduction in provision by surrender from Major Works was made for which no reason was assigned.

Reasons for the savings have not been intimated (July 2022).

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2401 Crop Husbandry				
2408 Food, Storage and Warehousing				
2435 Other Agricultural Programmes				
Original	3,08,61,56			
Supplementary	5,02,94	3,13,64,50	3,11,74,34	(-)1,90,16
Amount surrendered during the year				...
Capital				
Major Heads:				
4415 Capital Outlay on Agricultural Research and Education				
4416 Investments in Agricultural Financial Institutions				
4435 Capital Outlay on Other Agricultural Programmes				
Original	3,65,00			
Supplementary	22,11,00	25,76,00	17,63,37	(-)8,12,63
Amount surrendered during the year				...

GRANT NO. 24 AGRICULTURE-Concltd.**Notes and Comments:****Capital**

24.2.1 In view of the overall savings of ₹812.63 lakh (31.55 *per cent* of the total provision) in the grant, supplementary provision of ₹2,211.00 lakh obtained in March 2022 proved excessive.

24.2.2 No part of the available savings of ₹812.63 lakh was anticipated for surrender during the year.

24.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4435 Capital Outlay on Other Agricultural Programmes			
01 <i>Marketing and Quality Control</i>			
800 Other Expenditure			
04 Creation of Assets under Budget Announcement/State Development Schemes			
O 365.00			
S 2,191.00	2,556.00	1,743.19	(-)812.81

The department stated (July 2022) that the actual Budget Grant under this head was ₹2,252.00 lakh and actual expenditure was ₹2,072.67 lakh and hence there was savings of ₹179.33 lakh only. But as per the budget documents, actual budget under this head was ₹2,556.00 lakh and expenditure was ₹1,743.19 lakh as per the accounts received from Account Rendering Units.

**GRANT NO. 25 RELIEF, REHABILITATION AND RE-SETTLEMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2235 Social Security and Welfare				
2245 Relief on Account of Natural Calamities				
2551 Hill Areas				
Original	2,98,76,13			
Supplementary	3,88,27	3,02,64,40	1,90,62,47	(-)1,12,01,93
Amount surrendered during the year				...

Notes and Comments

Revenue

25.1.1 As the overall expenditure of ₹19,062.47 lakh fell short of original provision of ₹29,876.13 lakh, supplementary provision of ₹ 388.27 lakh obtained in March 2022 proved totally unnecessary.

25.1.2 No part of the available savings of ₹11,201.93 lakh (37.01 *per cent* of total provision) was anticipated for surrender during the year.

25.1.3 Excess of ₹88.84 lakh and ₹886.59 lakh occurred under the Revenue Section of this grant in 2019-20 and 2020-21 respectively.

GRANT NO. 25 RELIEF, REHABILITATION AND RE-SETTLEMENT-Contd.**25.1.4 Savings occurred under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 05 Finance Commission Recommendations			
2245 Relief on Account of Natural Calamities			
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	27,800.00		
R	(-)27,800.00	...	...

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

(ii) 05 Finance Commission Recommendations			
2245 Relief on Account of Natural Calamities			
05			<i>State Disaster Response Fund</i>
101			Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund
02			State Disaster Response Mitigation Fund, COVID-19
S	379.24		
R	27,776.76	28,156.00	...
			(-)28,156.00

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

The department stated (July 2022) that there was no budget allocation under this head. But as per the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh, the actual budget under this head was ₹28,156.00 lakh.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 04 State Plan Schemes			
2245 Relief on Account of Natural Calamities			
02 <i>Floods, Cyclones etc.</i>			
800 Other Expenditure			
07 Schemes under Budget Announcement/State Development Schemes			
O 100.00	100.00	10.00	(-90.00)

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

(iv) 2235 Social Security and Welfare

 01 *Rehabilitation*

 001 Direction and Administration

 01 Establishment Expenses

O 937.63			
R (-)73.34	864.29	864.02	(-)0.27

Reduction in provision by re-appropriation was the net effect of decrease of ₹87.74 lakh mainly under Salaries and Other Charges and increase of ₹14.40 lakh towards Other Contractual Services due to requirement of less/ more funds under respective heads.

Savings were reportedly due to incurring of expenditure as per actual requirement.

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

25.1.5 Savings mentioned at note 25.1.4 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)			
2245 Relief on Account of Natural Calamities			
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)			
...	...	11,111.00	(+)11,111.00

The department stated (July 2022) that the actual Budget Grant under this head was ₹11,111.00 lakh. But as per the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh, no budget allocation was made under this head.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 08 Central Plan Schemes(Fully funded by Central Government)			
2245 Relief on Account of Natural Calamities			
02 <i>Floods, Cyclones etc.</i>			
800 Other Expenditure			
04 National Disaster Response Fund (NDRF)			
...	...	5,934.00	(+)5,934.00

The department stated (July 2022) that the actual Budget Grant under this head was ₹5,934.00 lakh. But as per the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh, no budget allocation was made under this head.

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2245 Relief on Account of Natural Calamities				
02	<i>Floods, Cyclones etc.</i>			
101	Gratuitous Relief			
02	Relief Fund			
O	1,000.00			
R	100.00	1,100.00	1,100.00	...

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

25.1.6 Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2021-22	Amount Spent out of total amount transferred during 2021-22	Unspent amount as on 31 March,2022 (₹ in lakh)
1.	Director	25	2245	359.07	222.03	137.04

**GRANT NO. 26 RURAL WORKS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2402 Soil and Water Conservation				
3054 Roads and Bridges				
Original	2,91,80,94			
Supplementary	10,75,41	3,02,56,35	2,72,89,66	(-)29,66,69
Amount surrendered during the year (31 March 2022)				29,10,00
Capital				
Major Head:				
5054 Capital Outlay on Roads and Bridges				
Original	15,93,00,00			
Supplementary	1,06,38,46	16,99,38,46	16,63,34,96	(-)36,03,50
Amount surrendered during the year				...

Notes and Comments

Revenue:

26.1.1 As the overall expenditure of ₹27,289.66 lakh fell far short of the original provision of ₹29,180.94 lakh, supplementary provision of ₹1,075.41 lakh obtained in March 2022 proved totally unnecessary.

26.1.2 Out of the available savings of ₹2,966.69 lakh (9.81 *per cent* of the total provision), ₹2,910.00 lakh (98.09 *per cent* of the total savings) was precisely anticipated and surrendered in March 2022.

GRANT NO. 26 RURAL WORKS - Contd.

26.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 3054 Roads and Bridges			
80 <i>General</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 14,045.39			
R (-)5,734.43	8,310.96	8,281.47	(-)29.49

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,025.89 lakh mainly under Salaries, Other Charges and Office Expenses and increase of ₹201.46 lakh towards Minor Works and Medical Treatment due to requirement of less/ more funds under respective heads and surrender of ₹2,910.00 lakh from Salaries was made without assigning any reason.

(ii) 2402 Soil and Water Conservation			
001 Direction and Administration			
01 Establishment Expenses			
O 8,751.75			
R (-)2,171.16	6,580.59	6,554.47	(-)26.12

Reduction in provision by re-appropriation was the net effect of decrease of ₹21,93.92 lakh mainly under Salaries, Office Expenses and Wages and increase of ₹22.76 lakh towards Other Charges and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

Savings at serial numbers (i) and (ii) were reportedly due to non-finalisation of MACP arrear and non-sanction of posts.

(iii) 103 Land Reclamation and Development			
01 Maintenance of Schemes			
O 578.70			
R (-)78.70	500.00	500.00	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹231.00 lakh under Other Charges and increase of ₹152.30 lakh towards Minor Works due to requirement of less/ more funds under respective heads.

(iv) 800 Other Expenditure			
01 Power Driven Agricultural Machineries			
O 169.30			
R (-)53.50	115.80	115.73	(-)0.07

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

GRANT NO. 26 RURAL WORKS - Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(v) 2402	Soil and Water Conservation			
	800 Other Expenditure			
	02 Building			
	O 46.04			
	R (-)46.04	...	...	...

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

(vi) 2402	Soil and Water Conservation			
	101 Soil Survey and Testing			
	01 Establishment Expenses			
	O 157.24			
	R (-)40.14	117.10	117.06	(-)0.04

Reduction in provision by re-appropriation was the net effect of decrease of ₹41.64 lakh mainly under Office Expenses and Salaries and increase of ₹1.50 lakh towards Other Charges due to requirement of less/ more funds under respective heads.

Savings at serial numbers (iv) and (vi) were reportedly the residual savings under various DDO's.

(vii) 109	Extension and Training			
	01 Establishment Expenses			
	O 177.79			
	R (-)33.89	143.90	142.93	(-)0.97

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

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

(viii) 103	Land Reclamation and Development			
	02 State Land Use Board			
	O 32.24			
	R (-)27.24	5.00	5.00	...

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

GRANT NO. 26 RURAL WORKS - Contd.

26.1.4 Savings mentioned at note **26.1.3** were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 3054 Roads and Bridges				
80	<i>General</i>			
800	Other Expenditure			
01	Maintenance of Assets			
	O	1,422.49		
	R	3,627.51	5,050.00	5,050.00
				...

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

(ii) 04 State Plan Schemes				
2402 Soil and Water Conservation				
800	Other Expenditure			
05	Schemes under Budget Announcement/State Development Schemes			
	O	200.00		
	R	1,225.00	1,425.00	1,425.00
				...

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

(iii) 04 State Plan Schemes				
3054 Roads and Bridges				
04	<i>District and Other Roads</i>			
800	Other Expenditure			
09	Schemes under Budget Announcement/State Development Schemes			
	O	3,500.00		
	S	575.41		
	R	322.59	4,398.00	4,398.00
				...

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

GRANT NO. 26 RURAL WORKS - Concl'd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 3054 Roads and Bridges				
04	<i>District and Other Roads</i>			
337	Road Works			
01	Rural Link Road			
	O	100.00		
	R	100.00	200.00	...

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

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2015 Election				
2515 Other Rural Development Programmes				
Original	3,30,75,29			
Supplementary	50	3,30,75,79	2,59,92,82	(-)70,82,97
Amount surrendered during the year (31 March 2022)				34,52,93

Notes and Comments:

Revenue:

27.1.1 As the overall expenditure of ₹25,992.82 lakh fell far short of the original provision of ₹33,075.29 lakh, supplementary provision of ₹0.50 lakh obtained in March 2022 proved totally unnecessary.

27.1.2 Out of the available savings of ₹7,082.97 lakh (21.41 *per cent* of the total provision), ₹3,452.93 lakh (48.75 *per cent* of the total savings) only was anticipated and surrendered in March 2022.

GRANT NO. 27 PANCHAYAT-Contd.

27.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 05 Finance Commission Recommendations			
2515 Other Rural Development Programmes			
001	Direction and Administration		
03	Panchayat/Local Bodies		
O	28,600.00		
R	(-)28,600.00	...	...

Reduction in provision by re-appropriation (₹25,164.78 lakh) was due to requirement of less fund under Grants-in-Aid General (Non-Salary) and surrender (₹3,435.22 lakh) also from Grants-in -Aid General (Non-Salary) was made without assigning any reason.

(ii) 2515 Other Rural Development Programmes			
001	Direction and Administration		
01	Establishment Expenses		
O	3,442.17		
R	(-)344.95	3,097.22	3,096.95 (-)0.27

Reduction in provision by re-appropriation was the net effect of decrease of ₹674.52 lakh mainly under Office Expenses and Salaries and increase of ₹329.57 lakh mainly towards Other Charges, and Other Contractual Services due to requirement of less/ more funds under respective heads.

The department stated (July 2022) that the DPC in respect of two employees for MACP arrear could not be completed on time due to non-submission of complete supporting documents which resulted into savings.

(iii) 2015 Election			
109	Charges for conduct of election To Panchayats / Local bodies etc.		
01	Panchayat Elections		
O	153.90		
R	(-)145.90	8.00	8.00 ...

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

GRANT NO. 27 PANCHAYAT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2015 Election				
101	Election Commission			
01	Establishment Expenses			
	O	302.89		
	R	(-38.39)	264.50	260.32
				(-)4.18

Reduction in provision by re-appropriation was the net effect of decrease of ₹47.71 lakh mainly under Minor Works and Salaries and increase of ₹27.03 lakh towards Other Charges due to requirement of less/ more funds under respective heads.

Reasons for the savings have not been intimated (July 2022)

(v) 2015 Election				
107	Election Tribunals			
01	Establishment Expenses			
	O	176.33		
	R	(-)26.33	150.00	150.00
				...

Reduction in provision by re-appropriation was the net effect of decrease of ₹91.33 lakh mainly under Office Expenses and Salaries and increase of ₹65.00 lakh towards Other Charges and Grant-in-Aid General (Non-Salary) due to requirement of less/more funds under respective heads.

27.1.4 Savings mentioned at note **27.1.3** were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 05	Finance Commission Recommendations			
	2515 Other Rural Development Programmes			
001	Direction and Administration			
07	Panchayat Local Bodies (Tied)			
	S	0.10		
	R	10,874.90	10,875.00	10,875.00
				...

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

GRANT NO. 27 PANCHAYAT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
---------------------------	--	--------------------	---------------------------	---

(ii) 05 Finance Commission Recommendations

2515 Other Rural Development Programmes

001 Direction and Administration

08 Panchayat Local Bodies (Untied)

S	0.10			
R	9,174.90	9,175.00	9,175.00	...

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

(iii) 03 Centrally Sponsored Schemes

2515 Other Rural Development Programmes

102 Community Development

05 Rashtriya Gram Swaraj Abhiyan

S	0.20			
R	1,406.25	1,406.45	1,406.45	...

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

(iv) 04 State Plan Schemes

2515 Other Rural Development Programmes

800 Other expenditure

13 Schemes under Budget
Announcement/State
Development Schemes

O	400.00			
R	454.49	854.49	854.32	(-)0.17

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

Final savings were reportedly due to non-receipt of sanction from the Finance Department (Budget), Government of Arunachal Pradesh within 31 March 2022.

GRANT NO. 27 PANCHAYAT-Concl.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(v) 05 Finance Commission Recommendations			
2515 Other Rural Development Programmes			
102 Community Development			
06 Health Sector Grant			
S 0.10			
R 3,792.10	3,792.20	166.78	(-)3,625.42

Augmentation of provision by re-appropriation was due to requirement of more fund towards Grant-in-Aid General (Non-Salary, Central Share).

Final savings were reportedly due to incurring of expenditure as per release by the Ministry of Finance, Government of India and sanction received from the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2403 Animal Husbandry				
2404 Dairy Development				
2415 Agricultural Research and Education				
Original	1,71,28,33			
Supplementary	40,08,83	2,11,37,16	1,99,22,53	(-)12,14,63
Amount surrendered during the year				...
Capital				
Major Heads:				
4403 Capital Outlay on Animal Husbandry				
4404 Capital Outlay on Dairy Development				
Original	16,08,50	16,08,50	25,00	(-)15,83,50
Amount surrendered during the year (31 March 2022)				15,83,50

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

28.1.1 In view of the overall savings of ₹1,214.63 lakh (5.75 *per cent* of the total provision) in the grant, supplementary provision of ₹4,008.83 lakh obtained in March 2022 proved excessive.

28.1.2 No part of the available savings of ₹1,214.63 lakh was anticipated for surrender during the year.

28.1.3 Savings of ₹2,208.47 lakh and ₹2,426.15 lakh constituting 10.55 *per cent* and 13.29 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2019-20 and 2020-21 respectively.

28.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2404 Dairy Development			
800 Other Expenditure			
03 Schemes under Budget Announcement/State Development Schemes			
O 1937.00			
R (-)1900.00	37.00	37.00	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,937.00 lakh under Supplies and Materials and increase of ₹37.00 lakh towards Other Charges due to requirement of less/more funds under respective heads.

(ii) 03 Centrally Sponsored Schemes

2403 Animal Husbandry			
113 Administrative Investigation and Statistics			
01 Statistical Cell (Integrated Sample Survey)			
S 380.00	380.00	230.00	(-)150.00

Savings were reportedly due to non-release of fund under Salaries head of Integrated Sample Survey staffs.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 03	Centrally Sponsored Schemes			
2403	Animal Husbandry			
101	Veterinary Services and Animal Health			
14	National Animal Disease Reporting System (NADRS)			
S	100.00			
R	698.71	798.71	...	(-) 798.71

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

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

(iv) 2403	Animal Husbandry			
105	Piggery Development			
01	Establishment Expenses			
O	452.06			
R	(-) 89.29	362.77	362.77	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹108.54 lakh under Supplies & Materials, Office Expenses and increase of ₹19.25 lakh mainly towards Salaries due to requirement of less/more funds under respective heads.

(v) 2403	Animal Husbandry			
107	Fodder and Feed Development			
01	Establishment Expenses			
O	611.66			
R	(-) 81.16	5,30.50	530.50	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹111.79 lakh mainly under Supplies & Materials and increase of ₹30.63 lakh towards Salaries due to requirement of less/more funds under respective heads.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
---------------------------	--	--------------------	---------------------------	---

(vi) 2403 Animal Husbandry

102 Cattle and Buffalo Development

01 Establishment Expenses

O 2,712.38

R (-)54.81

2,657.57

2,657.57

...

Reduction in provision by re-appropriation was the net effect of decrease of ₹185.16 lakh under Supplies & Materials, Domestic Travel Expenses and increase of ₹130.35 lakh towards Salaries due to requirement of less/more funds under respective heads.

(vii) 101 Veterinary Services and Animal Health

01 Establishment Expenses

O 5,286.65

R 119.01

5,405.66

5,262.69

(-)142.97

Augmentation of provision by re-appropriation was the net effect of increase of ₹251.91 lakh under Supplies & Materials and Salaries and decrease of ₹132.90 lakh mainly towards Salaries and Domestic Travel expenses due to requirement of more/ less funds under respective heads.

Savings were due to non-release of arrear payment, MACP and some arrear increment and leave encashment in districts.

(viii) 104 Sheep and Wool Development

01 Establishment Expenses

O 317.71

R (-)15.58

302.13

302.13

...

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

(ix) 109 Extension and Training

01 Establishment Expenses

O 272.28

S 2.26

R (-)13.67

260.87

260.87

...

Reduction in provision by re-appropriation was the net effect of decrease of ₹14.16 lakh under Salaries and Other Charges and increase of ₹0.49 lakh towards Salaries (LTC) due to requirement of less/more funds under respective heads.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(x) 2404 Dairy Development			
102 Dairy Development Projects			
01 Establishment Expenses			
O 296.65			
S 5.00			
R 21.63	323.28	289.27	(-)34.01

Augmentation of provision by re-appropriation was the net effect of increase of ₹31.53 lakh mainly towards Salaries and Wages and decrease of ₹9.90 lakh under Office Expenses and Other Charges due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-release of fund under Salaries at the fag end of the financial year.

(xi) 2415 Agricultural Research and Education03 *Animal Husbandry*

004 Research

01 Establishment Expenses

O 460.68

S 3.93

464.61

452.61

(-)12.00

Savings were reportedly due to non-release of fund under Salaries at the fag end of the financial year.

(xii) 2403 Animal Husbandry

106 Other Live Stock Development

01 Establishment Expenses

O 56.42

R (-)10.29

46.13

46.13

...

Reduction in provision by re-appropriation was the net effect of decrease of ₹13.98 lakh under Salaries and Office Expenses and increase of ₹3.69 lakh towards Office Expenses due to requirement of less/more funds under respective heads.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Contd.

28.1.5 Savings mentioned at note **28.1.4** were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes				
2403 Animal Husbandry				
101 Veterinary Services and Animal Health				
15 National Livestock Mission (NLM)				
S	367.10			
R	1,162.72	1,529.82	1,529.82	...

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

(ii) 2403 Animal Husbandry				
001 Direction and Administration				
01 Establishment Expenses				
O	29,99.63			
R	145.03	3,144.66	3,067.72	(-) 76.94

Augmentation of provision by re-appropriation was the net effect of increase of ₹209.24 lakh mainly under Salaries and Wages and decrease of ₹64.21 lakh towards Other Charges, Office Expenses due to requirement of less/more funds under respective heads.

Final savings were due to non-release of arrear payment, MACP and some arrear increment and leave encashment in districts.

(iii) 2403 Animal Husbandry				
103 Poultry Development				
01 Establishment Expenses				
O	470.71			
R	17.70	488.41	488.41	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹188.86 lakh towards Salaries and decrease of ₹171.16 lakh under Supplies & Materials and Other Charges due to requirement of more/ less funds under respective heads.

GRANT NO. 28 ANIMAL HUSBANDRY AND VETERINARY-Concltd.**Capital:**

28.2.1 As the overall expenditure of ₹25.00 lakh fell far short of the original provision of ₹1,608.50 lakh, provision made through original grant proved excessive.

28.2.2 Out of the available savings of ₹1,583.50 lakh (98.45 *per cent* of the total provision), entire savings was precisely anticipated and surrendered in March 2022.

28.2.3 Savings of ₹110.30 lakh and ₹69.31 lakh constituting 41.39 *per cent* and 6.59 *per cent* of the total provision had also occurred under the Capital Section of this grant in 2019-20 and 2020-21 respectively.

28.2.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4403 Capital Outlay on Animal Husbandry			
800 Other Expenditure			
15 Creation of Assets under Budget Announcement/State Development Schemes			
O 858.50			
R (-)833.50	25.00	25.00	...

Reduction in provision by surrender from Major Works was made in March 2022 without assigning any reason.

(ii) 04 State Plan Schemes			
4404 Capital Outlay on Dairy Development			
800 Other Expenditure			
05 Creation of Assets under Budget Announcement/State Development Schemes			
O 750.00			
R (-)750.00	...	...	...

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

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2425 Co-operation				
Original	17,99,78	17,99,78	17,44,96	(-)54,82
Amount surrendered during the year (31 March 2022)				18,80
Capital				
Major Heads:				
4425 Capital Outlay on Co-operation				
Original	1,01,14			
Supplementary	5,00,00	6,01,14	6,01,14	...
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
3055 Road Transport				
Original	1,15,01,91			
Supplementary	39,84,90	1,54,86,81	1,47,97,13	(-)6,89,68
Amount surrendered during the year				...
Capital				
Major Head:				
5055 Capital Outlay on Road Transport				
Original	18,12,50	18,12,50	18,04,52	(-)7,98
Amount surrendered during the year (31 March 2022)				64,37

**GRANT NO. 31 PUBLIC WORKS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2059 Public Works				
Original	4,38,88,94	4,38,88,94	3,12,87,26	(-),1,26,01,68
Amount surrendered during the year (31 March 2022)				1,19,18,26
Capital				
Major Head:				
4059 Capital Outlay on Public Works				
Original	1,00,99,46			
Supplementary	3,61,77,67	4,62,77,13	4,34,66,36	(-)28,10,77
Amount surrendered during the year				...

Notes and Comments:

Revenue:

31.1.1 In view of the overall savings of ₹12,601.68 lakh (28.71 *per cent* of the original provision), original grant of ₹43,888.94 lakh proved excessive.

31.1.2 Out of the available savings of ₹12,601.68 lakh (28.71 *per cent* of the total provision), ₹11,918.26 lakh (94.58 *per cent* of the total savings) only was anticipated and surrendered in March 2022.

31.1.3 Savings of ₹6,750.14 lakh constituting 19.53 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2020-21 also.

GRANT NO. 31 PUBLIC WORKS-Contd.**31.1.4 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2059 Public Works			
80 General			
001 Direction and Administration			
01 Establishment Expenses			

O	17,842.51		
R	(-),8,253.92	9,588.59	9,167.63
			(-),420.96

Reduction in provision by surrender of ₹9,510.09 lakh from Salaries and Wages was made without assigning any reason and increase of ₹1,256.17 lakh mainly towards Minor Works and Office Expenses due to requirement of less/more funds under respective heads.

Savings were due to non-filling up of vacant posts.

(ii) 02 Execution

O	20,859.15		
R	(-),3,946.55	16,912.60	16,788.22
			(-),124.38

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,623.26 lakh mainly under Salaries and Salaries (LTC) and increase of ₹84.88 lakh mainly towards Other Charges and Other Administrative Expenses due to requirement of less/more funds under respective heads and surrender of ₹2,408.17 lakh from Salaries was made without assigning any reason.

Savings were due to non-filling up of vacant posts.

(iii) 04 Architectural Planning

O	544.37		
R	(-),16.01	528.36	473.89
			(-),54.47

Reduction in provision by re-appropriation was the net effect of decrease of ₹18.41 lakh mainly under Other Charges and Salaries and increase of ₹2.40 lakh towards Office Expenses due to requirement of less/more funds under respective heads.

Savings were due to non-filling up of vacant posts.

GRANT NO. 31 PUBLIC WORKS-Contd.

31.1.5 Savings mentioned at note **31.1.4** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2059 Public Works			
80 <i>General</i>			
001 Direction and Administration			
03 Structural Planning			
O 3,167.91			
R 298.22	3,466.13	3,382.52	(-)83.61

Augmentation of provision by re-appropriation was the net effect of increase of ₹368.42 lakh mainly towards Salaries and decrease of ₹70.20 lakh under Office Expenses (POL) and Other Charges due to requirement of more/less funds under respective heads.

Savings were due to non-filling up of vacant posts.

GRANT NO. 31 PUBLIC WORKS-Contd.**31.1.6 Suspense Transaction:**

(a) No expenditure under the grant was booked under 'Suspense' in 2021-22, 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 2021-22 is given below:

Sub-head	Opening balance as on 1st April 2021	Debit (+)	Credit (-)	Closing balance as on 31st March 2022
(₹ in lakh)				
Stock	(+)334.61	...	...	(+)334.61
Purchase	(-)1,805.36	...	...	(-)1,805.36
Miscellaneous Public Works Advances	(+)554.26	...	...	(+)554.26
Workshop Suspense	(+)130.92	...	...	(+)130.92

GRANT NO. 31 PUBLIC WORKS-Concl.**Capital:**

31.2.1 In view of the overall savings of ₹2,810.77 (6.07 *per cent* of the original provision) in the grant, supplementary provision of ₹36,177.67 lakh obtained in March 2022 proved excessive.

31.2.2 No part of the available savings of ₹2,810.77 lakh was anticipated for surrender during the year.

31.2.3 Savings of ₹5,578.19 lakh constituting 19.62 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2020-21 also.

31.2.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4059 Capital Outlay on Public Works			
80 <i>General</i>			
800 Other Expenditure			
19 Creation of Assets under Budget Announcement/State Development Schemes			
O 10,099.46			
S 31,248.87	41,348.33	38,537.56	(-)2,810.77

Savings were reportedly due to non-completion of physical works.

**GRANT NO. 32 ROADS AND BRIDGES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
3054 Roads and Bridges				
Original	5,64,33,26			
Supplementary	3,37,18,44	9,01,51,70	6,96,48,15	(-)2,05,03,55
Amount surrendered during the year (31 March 2022)				1,78,35,31
Capital				
Major Head:				
5054 Capital Outlay on Roads and Bridges				
Original	4,02,31,62			
Supplementary	9,13,19,48	13,15,51,10	9,31,32,87	(-)3,84,18,23
Amount surrendered during the year				...

Notes and Comments:

Revenue:

32.1.1 In view of the overall savings of ₹20,503.55 lakh (22.74 per cent of the total provision) in the grant, supplementary provision of ₹33,718.44 lakh obtained in March 2022 proved excessive.

32.1.2 Out of the available savings of ₹20,503.55 lakh, ₹17,835.31 lakh (86.99 per cent of the total savings) only was anticipated and surrendered in March 2022.

GRANT NO. 32 ROADS AND BRIDGES-Contd.

32.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 3054 Roads and Bridges			
04 <i>District and Other Roads</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 30,904.91			
S 8,283.65			
R (-)13,018.53	26,170.03	25,789.22	(-)380.81

Reduction in provision by re-appropriation was the net effect of decrease of ₹193.62 lakh mainly under Salaries (LTC) and Other Charges and increase of ₹175.09 lakh towards Wages and Office Expenses (POL) due to requirement of less/ more funds under respective heads and surrender of ₹13,000.00 lakh from Salaries was made without assigning any reason.

Savings were due to non-filling up of vacant posts.

(ii) 3054 Roads and Bridges			
04 <i>District and Other Roads</i>			
800 Other Expenditure			
01 Construction of District Roads			
O 1,00,00.00			
S 1,31,30.57			
R (-)37,85.45	19,345.12	17,140.13	(-)2,204.99

Reduction in provision by surrender from Minor Works was made in March 2022 without assigning any reason.

Savings were due to non-filling up of vacant posts.

(iii) 3054 Roads and Bridges			
04 <i>District and Other Roads</i>			
105 Maintenance and Repairs			
01 Other Maintenance Expenditure			
O 10,000.00			
S 12,304.22			
R (-)1,049.86	21,254.36	21,254.36	...

Reduction in provision by surrender from Minor Works was made in March 2022 without assigning any reason.

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 3054 Roads and Bridges			
80 <i>General</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 2,018.39			
R 18.53	2,036.92	1,954.48	(-)82.44

Augmentation of provision by re-appropriation was the net effect of increase of ₹143.97 lakh mainly towards Salaries and decrease of ₹125.44 lakh mainly under Other Charges and Office Expenses due to requirement of more/ less funds under respective heads.

Savings were due to non-filling up of vacant posts.

Capital:

32.2.1 In view of the overall savings of ₹38,418.23 lakh (29.20 *per cent* of the total provision) in the grant, supplementary provision of ₹91,319.48 lakh obtained in March 2022 proved excessive.

32.2.2 No part of the available savings of ₹38,418.23 lakh was anticipated for surrender during the year.

32.2.3 Savings of ₹18,506.84 lakh and ₹35,184.88 lakh constituting 18.31 *per cent* and 28.33 *per cent* of the total provision had also occurred under the Capital Section of this grant in 2019-20 and 2020-21 respectively.

32.2.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5054 Capital Outlay on Roads and Bridges			
80 <i>General</i>			
800 Other Expenditure			
03 Creation of Assets under Budget Announcement/State Development Schemes			
O 20,231.62			
S 57,371.25	77,602.87	42,307.04	(-)35,295.83

Reasons for the savings have not been intimated (July 2022).

GRANT NO. 32 ROADS AND BRIDGES-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 03	Centrally Sponsored Schemes			
5054	Capital Outlay on Roads and Bridges			
04	<i>District and Other Roads</i>			
800	Other Expenditure			
03	Schemes Under Central Road Fund (CRF)			
O	20,000.00			
R	(-)8,500.00	11,500.00	11,248.80	(-)251.20

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

Savings were reportedly due to non-completion of physical works.

(iii) 07	Non Lapsable Pool Fund			
5054	Capital Outlay on Roads and Bridges			
04	<i>District and Other Roads</i>			
337	Road Works			
11	Schemes under NLCPR/NESIDS			
S	17,320.86	17,320.86	14,450.03	(-)2,870.83

Savings were reportedly due to non-completion of physical works.

32.2.5 Savings mentioned at note **32.2.4** were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04	State Plan Schemes			
5054	Capital Outlay on Roads and Bridges			
04	<i>District and Other Roads</i>			
800	Other Expenditure			
04	Schemes under RIDF			
S	14,648.86			
R	8,497.30	23,146.16	23,146.16	...

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

GRANT NO. 32 ROADS AND BRIDGES-Concl.

32.2.6 Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2021-22	Amount Spent out of total amount transferred during 2021-22	Unspent amount as on 31 March,2022 (₹ in lakh)
1.	CE(SID & P),PWD	32	5054	12,189.98	11,617.81	572.17

**GRANT NO. 33 NORTH EASTERN AREAS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2552 North Eastern Areas				
Original	7,45,00			
Supplementary	20	7,45,20	2,34,54	(-)5,10,66
Amount surrendered during the year (31 March 2022)				1,63,66
Capital				
Major Head:				
4552 Capital Outlay on North Eastern Areas				
Original	66,30,00			
Supplementary	1,10	66,31,10	57,66,39	(-)8,64,71
Amount surrendered during the year(31 March 2022)				3,13,71

Notes and Comments:

Revenue:

33.1.1 As the overall expenditure of ₹234.54 lakh fell far short of the original provision of ₹745.00 lakh, supplementary provision of ₹0.20 lakh obtained in March 2022 proved totally unnecessary.

33.1.2 Out of the available savings of ₹510.66 lakh (68.53 *per cent* of the total provision), ₹163.66 lakh (32.05 *per cent* of the total savings) only was anticipated and surrendered in March 2022.

33.1.3 Savings of ₹158.62 lakh constituting 10.30 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2020-21 also.

GRANT NO. 33 NORTH EASTERN AREAS-Contd.**33.1.4 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 09 North Eastern Council			
2552 North Eastern Areas			
01 Horticulture			
800 Other Expenditure			
14 Cultivation of large Cardamom in various districts			
O 300.00			
R (-)300.00

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

(ii) 09 North Eastern Council			
2552 North Eastern Areas			
06 Education Department			
800 Other Expenditure			
62 Higher Professional Course			
O 175.00			
R (-)175.00	...	...	...

Withdrawal of the entire provision by re-appropriation (₹11.34 lakh) was due to requirement of less fund under Scholarship/Stipend (Central Share) and that by surrender (₹163.66 lakh) also from Scholarship/Stipend (Central Share) was made without assigning any reason.

(iii) 09 North Eastern Council			
2552 North Eastern Areas			
20 Textile & Handicrafts			
800 Other Expenditure			
02 Forestry and Sericulture related scheme			
O 120.00			
R (-)120.00	...	...	...

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

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 09 North Eastern Council			
2552 North Eastern Areas			
13 <i>Agriculture Department</i>			
800 Other Expenditure			
03 Promotion and Development of Cash Crops			
O 80.00			
R (-)80.00

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

(v) 09 North Eastern Council			
2552 North Eastern Areas			
01 <i>Horticulture</i>			
800 Other Expenditure			
16 Large Cardamom Cultivation at Pitam area of Sindak Village, Upper Subansiri District			
O 70.00			
R (-)70.00	...	...	...

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

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

33.1.5 Savings mentioned at note **33.1.4** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 09 North Eastern Council			
2552 North Eastern Areas			
04 Fishery			
101	Contribution to Central Resource Pool for Development of North Eastern Region		
01	Integrated Fishery Development Programme		
S	0.10		
R	234.44	234.54	234.54 ...

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

Reasons for the savings have not been intimated (July 2022).

Capital

33.2.1 As the overall expenditure of ₹5,766.39 lakh fell far short of the original provision of ₹ 6,630.00 lakh, supplementary provision of ₹1.10 lakh obtained in March 2022 proved totally unnecessary.

33.2.2 Out of the available savings of ₹864.71 lakh (13.04 *per cent* of the total provision), ₹313.71 lakh (36.28 *per cent* of the total savings) only was anticipated and surrendered in March 2022.

GRANT NO. 33 NORTH EASTERN AREAS-Contd.**33.2.3 Savings occurred mainly under:**

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 09 North Eastern Council				
4552 Capital Outlay on				
North Eastern Areas				
16 <i>Roads and Bridges</i>				
337 Road Works				
02 Rehabilitation and up gradation of Mirem Mikong Jonai Road				
O	1,375.00			
R	(-)835.00	540.00	...	(-)540.00

Reduction in provision by re-appropriation (₹521.39 lakh) was due to requirement of less fund under Major Works (Central Share) and surrender (₹313.61 lakh) also from Major Works (Central Share) was made without assigning any reason.

Reasons for the savings have not been intimated (July 2022).

(ii) 09 North Eastern Council				
4552 Capital Outlay on				
North Eastern Areas				
15 <i>Tourism Department</i>				
800 Other Expenditure				
06 C/o Mega Festival cum Multipurpose Ground at Tawang				
O	400.00			
R	(-)400.00	...	...	...

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

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
16 Roads and Bridges			
800 Other Expenditure			
03 Improvement road from Bordumsa to Borket in Changlang District			
O 500.00			
R (-)390.00	110.00	110.00	...
Reduction in provision by re-appropriation was due to requirement of less fund under Major Works (Central Share).			
(iv) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
16 Roads and Bridges			
800 Other Expenditure			
02 C/o Rural road from Nacho BRTF to Koba Village under Nacho Circle			
O 300.00			
R (-)300.00	...	...	...
Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Major Works (Central Share).			
(v) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
22 Public Health Engineering			
800 Other Expenditure			
04 C/o Water supply at CO HQr Dadam, Tirap district			
O 300.00			
R (-)224.61	75.39	75.39	...

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

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vi) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
07 Sports & Youth Affairs			
800 Other Expenditure			
16 C/o Outdoor Stadium at Jang in Tawang District			
O 200.00			
R (-)200.00

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

(vii) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
19 Water Resource Department			
800 Other Expenditure			
06 C/o Flood and Erosion management scheme at Injan, Changlang District			
O 150.00			
R (-)150.00	...	...	...

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

(viii) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
12 Power			
800 Other Expenditure			
07 Up gradation, Improvement & Renovation of Electrical Installation at Kalaktang			
O 120.00			
R (-)120.00	...	...	...

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

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ix) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
15 <i>Tourism Department</i>			
800 Other Expenditure			
08 Development of Wayside Amenities at Tago Puttu, Yazali			
O 100.00			
R (-)100.00

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

(x) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
03 <i>Veterinary Department</i>			
800 Other Expenditure			
02 Strengthening of Central Hatchery, Nirjuli			
O 65.00			
R (-)65.00	...	...	...

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

(xi) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
07 <i>Sports & Youth Affairs</i>			
800 Other Expenditure			
12 C/o Football Stadium at Saking, P/P Dist.			
O 50.00			
R (-)50.00	...	...	...

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

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(xii) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
07 Sports & Youth Affairs			
800 Other Expenditure			
09 C/o Outdoor Stadium at Sagalee, Papum Pare District			
O 30.00			
R (-)30.00

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

(xiii) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
03 Veterinary Department			
800 Other Expenditure			
03 Estt. of Poultry, Goatery, Dairy & Fishes at Mai Vill Lower Subansiri			
O 25.00			
R (-)25.00	...	...	...

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

33.2.4 Savings mentioned at not **33.2.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
16 Roads and Bridges			
800 Other Expenditure			
16 Pakke-Seijosa-Itakhola Road			
O 1,000.00			
R 1,000.00	2,000.00	2,000.00	...

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

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	12 Power			
	800 Other Expenditure			
	09 C/o 33KV line from Dirang to Jang in West Kameng and Tawang District			
	S 0.10			
	R 314.00	314.10	314.10	...

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

(iii)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	16 Roads and Bridges			
	337 Road Works			
	01 Schemes under North East Road Sector Development Scheme (NERSDS)			
	O 1,700.00			
	R 300.00	2,000.00	2,000.00	...

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

(iv)	09 North Eastern Council			
	4552 Capital Outlay on North Eastern Areas			
	16 Roads and Bridges			
	337 Road Works			
	04 C/o Rural road from Nacho BRTF to Koba Village under Nacho Circle			
	S 0.10			
	R 249.90	250.00	250.00	...

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

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(v) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
12 Power			
800 Other Expenditure			
08 System Improvement of Power Distribution Network in Dambuk			
S 0.10			
R 236.70	236.80	236.80	...

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

(vi) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
19 Water Resource Department			
103 Civil Works			
06 C/o Flood and Erosion management scheme at Injan, Changlang District			
S 0.10			
R 165.06	165.16	165.16	...

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

(vii) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
15 Tourism Department			
101 Tourist Centre			
08 Development of Wayside Amenities at Tago Puttu, Yazali			
S 0.10			
R 151.48	151.58	151.58	...

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

GRANT NO. 33 NORTH EASTERN AREAS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(viii) 09 North Eastern Council				
	4552 Capital Outlay on North Eastern Areas			
18	Medical Department			
800	Other Expenditure			
01	C/o of Hiya Primary Health Centre under ADC Nyapin			
	S 0.10			
	R 97.13	97.23	97.23	...

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

(ix) 09 North Eastern Council				
	4552 Capital Outlay on North Eastern Areas			
06	Education			
600	General			
11	Infrastructure Development of Model School at Paying Circle			
	S 0.10			
	R 43.06	43.16	43.16	...

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

(x) 09 North Eastern Council				
	4552 Capital Outlay on North Eastern Areas			
06	Education			
800	Other Expenditure			
06	Infrastructure development of School Building for 20 seat hostel at Basar Circle			
	S 0.10			
	R 13.80	13.90	12.90	(-)1.00

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

Reasons for the savings have not been intimated (July 2022).

GRANT NO. 33 NORTH EASTERN AREAS-Conclld.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(xi) 09 North Eastern Council				
4552 Capital Outlay on North Eastern Areas				
06 Education				
800 Other Expenditure				
73 Infrastructure Development of Leel M E School, Sangram				
S	0.10			
R	12.28	12.38	12.38	...

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

(xii) 09 North Eastern Council				
4552 Capital Outlay on North Eastern Areas				
07 Sports & Youth Affairs				
102 Sports Stadia				
16 C/o Outdoor Stadium at Jang in Tawang District				
S	0.10			
R	10.55	10.65	10.65	...

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

33.2.5 Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2021-22	Amount Spent out of total amount transferred during 2021-22	Unspent amount as on 31 March,2022 (₹ in lakh)
1.	Deputy Director, Technical	33	4552	10.65	NIL	10.65

**GRANT NO. 34 POWER
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2801 Power				
2810 New and Renewable Energy				
Original	10,24,49,26			
Supplementary	3,31,93,89	13,56,43,15	11,80,91,37	(-)1,75,51,78
Amount surrendered during the year (31 March 2022)				1,64,50,04
Capital				
Major Head:				
4801 Capital Outlay on Power Projects				
Original	1,44,00,00			
Supplementary	2,78,78,12	4,22,78,12	3,33,18,36	(-)89,59,76
Amount surrendered during the year				...

Notes and Comments:

Revenue:

34.1.1 In view of the available savings of ₹17,551.78 lakh (12.94 *per cent* of the total provision) in the grant, supplementary provision of ₹33,193.89 lakh obtained in March 2022 proved excessive.

GRANT NO. 34 POWER-Contd.

34.1.2 Out of the available savings of ₹17,551.78 lakh, ₹16,450.04 lakh (93.72 per cent of the total savings) only was anticipated and surrendered in March 2022.

34.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2801 Power			
05	<i>Transmission and Distribution</i>		
001	Direction and Administration		
01	Establishment Expenses		
O	38,631.39		
S	17,036.48		
R	(-)9,025.97	46,641.90	45,771.02
			(-)870.88

Reduction in provision by surrender of ₹9,138.05 lakh mainly from Other Charges and Salaries without assigning reason and increase of ₹112.08 lakh mainly towards POL and Professional Services was due to requirement of less/more funds under respective heads.

Savings were reportedly due to non-payment of MACP, arrear pay and non-receipt of expenditure authorisation and LOC authorisation from the Finance Department (Budget), Government of Arunachal Pradesh for purchase of six vehicles.

(ii) 2801 Power			
05	<i>Transmission and Distribution</i>		
800	Other Expenditure		
02	Maintenance of Assets		
O	10,407.30		
S	8,169.31		
R	(-)7,424.07	11,152.54	11,095.79
			(-)56.75

Reduction in provision by re-appropriation (₹234.38 lakh) was due to requirement of less fund under Other Charges and surrender (₹7,189.69 lakh) from Other Charges and Major Works was made without assigning any reason.

Savings were due to incurring of expenditure as per LOC authorisation received from the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 34 POWER-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2810 New and Renewable Energy				
800	Other Expenditure			
01	Grants to Arunachal Pradesh Energy Development Agency			
O	2,012.57			
S	174.27			
R	(-)122.30	2,064.54	2,064.54	...

Reduction in provision by surrender from Grant-in-Aid General (Non-Salary) was made in March 2022 without assigning reason.

(iv) 04	State Plan Schemes			
2810	New and Renewable Energy			
800	Other Expenditure			
06	Schemes under Budget Announcement/ State Development Schemes			
O	1,275.00			
S	590.58			
R	116.39	1,981.97	1,807.86	(-)174.11

Augmentation of provision by re-appropriation was due to requirement of more fund towards Grant-in-Aid General for creation of Capital Assets and Grant-in-Aid General (Non-Salary).

Savings were reportedly due to making of payment as per work done and LOC authorisation received from the Finance Department (Budget), Government of Arunachal Pradesh.

Capital:

34.2.1 In view of the available savings of ₹8,959.76 lakh (21.19 *per cent* of the total provision) in the grant, supplementary provision of ₹27,878.12 lakh obtained in March 2022 proved excessive.

34.2.2 No part of the available savings of ₹8,959.76 lakh was anticipated for surrender during the year.

GRANT NO. 34 POWER-Contd.

34.2.3 Savings of substantial provision has become a regular feature under the Capital-Voted Section of this grant as evident from the table given below:

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Savings Amount (₹ in lakh)	Per Cent
2016-17	18,450.00	11,482.95	6,967.05	37.76
2017-18	48,468.77	19,673.14	28,795.63	59.41
2018-19	1,62,210.58	84,731.30	5,603.69	16.73
2019-20	21,701.00	13,168.40	8,532.60	39.32
2020-21	21,113.60	15,291.86	5,821.74	27.57

34.2.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4801 Capital Outlay on Power Projects			
01 <i>Hydel Generation</i>			
800 Other Expenditure			
26 Creation of Assets under Budget Announcement/State Development Schemes			
O 13,700.00			
S 15,501.47	29,201.47	23,988.24	(-)5,213.23

Savings were reportedly due to incurring of expenditure as per work done and LOC authorisation received from the Finance Department (Budget), Government of Arunachal Pradesh.

(ii) 08 Central Plan Schemes (Fully Funded by Central Government)			
4801 Capital Outlay on Power Projects			
05 <i>Transmission and Distribution</i>			
052 Machinery and Equipment			
02 Shifting of Utilities (Electric Poles) from RoW of Trans Arunachal Highways			
S 2,106.28	2,106.28	...	(-)2,106.28

Specific reasons for the savings have not been intimated (July 2022).

GRANT NO. 34 POWER-Concl.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 07 Non Lapsable Pool Fund			
4801 Capital Outlay on Power Projects			
05 <i>Transmission and Distribution</i>			
800 Other Expenditure			
20 Schemes under NLCPR			
O 700.00			
S 2,889.91	3,589.91	1,952.42	(-),637.49

Savings were reportedly due to incurring of expenditure as per expenditure authorisation received from the Finance Department (Budget), Government of Arunachal Pradesh.

34.2.5 Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2021-22	Amount Spent out of total amount transferred during 2021-22	Unspent amount as on 31 March,2022 (₹ in lakh)
1.	CE(Com) cum CEI	34	2801	57,319.25	45,804.87	11,514.38

**GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2220 Information and Publicity				
Original	52,69,51			
Supplementary	10	52,69,61	42,96,55	(-)9,73,06
Amount surrendered during the year (31 March 2022)				8,25,73
Capital				
Major Head:				
4220 Capital Outlay on Information and Publicity				
Original	4,00,00			
Supplementary	3,84,50	7,84,50	7,38,50	(-)46,00
Amount surrendered during the year				...

Notes and Comments:

Revenue:

35.1.1 As the overall expenditure of ₹4,296.55 lakh fell far short of original provision of ₹5,269.51 lakh, supplementary provision of ₹0.10 lakh obtained in March 2022 proved totally unnecessary.

35.1.2 Out of the available savings of ₹973.06 lakh (18.47 *per cent* of the total provision), ₹825.73 lakh (84.86 *per cent* of the total savings) only was anticipated and surrendered in March 2022.

GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Contd.**35.1.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2220 Information and Publicity			
60 Others			
800 Other Expenditure			
09 Schemes under Budget Announcement/State Development Schemes			
O 3,150.00			
S 0.10			
R (-)739.84	2,410.26	2,374.16	(-)36.10

Reduction in provision by re-appropriation was the net effect of decrease of ₹206.70 lakh under Other Charges and increase of ₹181.00 lakh towards Grant-in-Aid General (Non-Salary) and Minor Works due to requirement of less/ more funds under respective heads and surrender of ₹714.14 lakh was made from Other Charges without assigning any reason.

The department stated (July 2022) that two numbers of the schemes could not be implemented due to non-receipt of Administrative approval and finance concurrence from the Finance Department(Budget), Government of Arunachal Pradesh.

(ii) 2220 Information and Publicity			
60 Others			
001 Direction and Administration			
01 Establishment Expenses			

O 2,119.51			
R (-)85.89	2,033.62	1,922.39	(-)111.23

Reduction in provision by re-appropriation was the net effect of decrease of ₹11.00 lakh under Minor Works and Office Expenses (POL) and increase of ₹36.70 lakh mainly towards Other Charges and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹111.59 lakh was made from Salaries and Domestic Travel Expenses without assigning any reason.

Savings were due to non - drawal of MACP, Arrear pay, LTC, Leave encashment, Leave Salary at the fag end of the financial year.

GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Concl'd.**Capital:**

35.2.1 In view of the available savings of ₹46.00 lakh (5.86 *per cent* of the total provision) in the grant, supplementary provision of ₹384.50 lakh obtained in March 2022 proved excessive.

35.2.2 No part of the available savings of ₹46.00 lakh was anticipated for surrender during the year.

35.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4220 Capital Outlay on Information and Publicity			
60 Others			
800 Other Expenditure			
06 Creation of Assets under Budget Announcement/State Development Schemes			
O 400.00			
S 384.50	784.50	738.50	(-)46.00

The department stated (July 2022) that the funds were allotted to the executing agencies and utilisation certificates are still awaited. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by the utilisation certificates.

**GRANT NO. 36 STATISTICS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
3454 Census, Surveys and Statistics				
Original	28,82,27			
Supplementary	30	28,82,57	26,80,28	(-)2,02,29
Amount surrendered during the year (31 March 2022)				1,80,74
Capital				
Major Head				
5475 Capital Outlay on Other General Economic Services				
Original	1,00,00	1,00,00	95,00	(-)5,00
Amount surrendered during the year (31 March 2022)				5,00

Notes and Comments:

Revenue:

36.1.1 As the overall expenditure of ₹2,680.28 lakh fell far short of the original provision of ₹2,882.27 lakh, supplementary provision of ₹0.30 lakh obtained in March 2022 proved totally unnecessary.

36.1.2 Out of the available savings of ₹202.29 lakh (7.02 *per cent* of the total provision), ₹180.74 lakh (89.35 *per cent* of the total savings) only was anticipated and surrendered in March 2022.

36.1.3 Savings occurred mainly under

GRANT NO. 36 STATISTICS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
	3454 Census, Surveys and Statistics			
800	Other Expenditure			
05	India Statistical Strengthening Project (ISSP)			
	O	20.00		
	R	(-)184.50	15.50	15.50

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

(ii) 08	Central Plan Schemes (Fully Funded by Central Government)			
	3454 Census, Surveys and Statistics			
01	Census			
800	Other Expenditure			
01	Population Census			
	O	306.44		
	R	(-)161.93	144.51	144.51

Reduction in provision by re-appropriation was the net effect of decrease of ₹306.44 lakh under Wages and increase of ₹144.51 lakh towards Office Expenses and Other Charges due to requirement of less/ more funds under respective heads.

(iii) 3454	Census, Surveys and Statistics			
02	Surveys and Statistics			
800	Other Expenditure			
04	Unique Identification (UIDs)			
	O	152.88		
	R	(-)53.24	99.64	93.74

Reduction in provision by re-appropriation (₹10.00 lakh) was due to requirement of less fund under Other Charges and surrender (₹43.24 lakh) mainly from Wages and Other Charges was made without assigning any reason.

Savings were reportedly due to frequent resignation of Aadhar Operators owing to temporary nature of job and time gap in the process of new engagements and non-payment of wages for four months by Shi Yomi District.

GRANT NO. 36 STATISTICS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 08	Central Plan Schemes (Fully Funded by Central Government)			
	3454 Census, Surveys and Statistics			
	02 <i>Surveys and Statistics</i>			
	800 Other Expenditure			
	02 Maintenance of Assets			
	O 50.00			
	R (-)50.00	...	...	...

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

(v) 06	Preparation of National Population Register (NPR)			
	O 44.46			
	R (-)44.46	...	...	...

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

(vi) 08	Central Plan Schemes (Fully Funded by Central Government)			
	3454 Census, Surveys and Statistics			
	01 <i>Census</i>			
	800 Other Expenditure			
	02 Economic Census			
	O 14.10			
	R (-)14.10	...	...	...

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

GRANT NO. 36 STATISTICS-Contd.

36.1.4 Savings mentioned at note **36.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
3454 Census, Surveys and Statistics			
<i>02 Surveys and Statistics</i>			
201 National Sample Survey Organisation			
01 National Sample Surveys Work			
O	380.00		
S	0.10		
R	179.38	559.48	559.44
			(-)0.04

Augmentation of provision by re-appropriation was the net effect of increase of ₹323.18 lakh mainly towards Salaries and Domestic Travel Expenses and decrease of ₹100.76 lakh under Salaries and Wages due to requirement of more/ less funds under respective heads and surrender of ₹43.04 lakh was made from Salaries without assigning any reason in March 2022.

The department stated (July 2022) that the actual Budget Grant under this head was ₹559.44 lakh. But as per the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh, the actual budget under this head was ₹559.48 lakh.

(ii) 3454 Census, Surveys and Statistics*02 Surveys and Statistics*

111 Vital Statistics

01 Establishment Expenses

O 3,46.38

S 0.10

R 71.55

4,18.03

4,14.15

(-)3.88

Augmentation of provision by re-appropriation was the net effect of increase of ₹96.79 lakh mainly towards Salaries and decrease of ₹25.24 lakh mainly under Other Charges and Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

Savings were due to incurring of less expenditure under object heads Salaries, Wages, Domestic Travel Expenses, Other Charges and LTC.

GRANT NO. 36 STATISTICS-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 3454 Census, Surveys and Statistics				
01	<i>Census</i>			
001	Direction and Administration			
01	Establishment Expenses of Directorate			
	O	1383.01		
	R	71.66	1,442.94	(-) 11.73

Augmentation of provision by re-appropriation was the net effect of increase of ₹117.92 lakh mainly towards Salaries and Publication and decrease of ₹46.26 lakh mainly under Other Charges, Domestic Travel Expenses and Minor Works due to requirement of more/ less funds under respective heads.

Savings were due to incurring of less expenditure under object heads Salaries, Wages, Office Expenses, Domestic Travel Expenses, Other Charges and LTC.

36.1.5 Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2021-22	Amount Spent out of total amount transferred during 2021-22	Unspent amount as on 31 March,2022 (₹ in lakh)
1.	Assistant Director	36	3454	724.45	597.01	127.44

**GRANT NO. 37 LEGAL METROLOGY AND CONSUMER AFFAIRS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
3475 Other General Economic Services				
Original	12,20,19			
Supplementary	89	12,21,08	11,33,64	(-)87,44
Amount surrendered during the year				...
Capital				
Major Head:				
5475 Capital Outlay on Other General Economic Services				
Supplementary	58,00	58,00	67,99	(+)9,99
Amount surrendered during the year				...

Notes and Comments:

Revenue:

37.1.1 As the overall expenditure of ₹1,133.64 lakh fell far short of the original provision of ₹1,220.19 lakh, supplementary provision of ₹0.89 lakh obtained in March 2022 proved totally unnecessary.

37.1.2 No part of the available savings of ₹87.44 lakh (7.16 *per cent* of total provision) was anticipated for surrender during the year.

GRANT NO. 37 LEGAL METROLOGY AND CONSUMER AFFAIRS-Contd.**37.1.3 Savings occurred mainly under:**

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes				
3475 Other General Economic Services				
800 Other Expenditure				
002 Schemes under Budget Announcement/ State Development Schemes				
O	100.00			
R	(-58.00)	42.00	40.34	(-1.66)

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

Reasons for the savings have not been intimated (July 2022).

(ii) 3475 Other General Economic Services

106 Regulations of Weights and Measures				
01 Establishment Expenses				
O	986.96			
S	0.89			
R	39.81	1,027.66	967.20	(-60.46)

Augmentation of provision by re-appropriation was the net effect of increase of ₹44.81 lakh mainly towards Medical Treatment and Office Expenses and decrease of ₹5.00 lakh mainly under Office Expenses (POL) and Domestic Travel Expenses due to requirement of more/less funds under respective heads.

The department stated (July 2022) that the DPC/DSC for promotion of regular Controller, Deputy Controller of Legal Metrology, Assistant Controller of Legal Metrology and Inspectors could not held which resulted into savings.

GRANT NO. 37 LEGAL METROLOGY AND CONSUMER AFFAIRS-Concl'd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 3475 Other General			
Economic Services			
800 Other Expenditure			
01 State Commission and District Fora			
O	133.23		
R	18.19	151.42	126.11
			(-)25.31

Augmentation of provision by re-appropriation was the net effect of increase of ₹38.50 lakh towards Office Expenses and Other Charges and decrease of ₹20.31 lakh under Salaries and Professional Services due to requirement of more/less funds under respective heads.

Savings were due to non-disbursement of remuneration to President of State Commission and members of District Forum owing to non-recruitment of President and members.

Capital:

37.2.1 The expenditure exceeded the grant by ₹9.99 lakh (Actual excess: ₹9,99,225); the excess requires regularisation.

37.2.2 The excess expenditure worked out to 17.22 *per cent* over the total provision.

37.2.3 Excess occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5475 Capital Outlay on Other			
General Economic Services			
800 Other Expenditure			
04 Creation of Assets under Budget Announcement/State Development Schemes			
S	58.00	58.00	67.99
			(+)9.99

The department stated (July 2022) that budget provision of ₹10.00 lakh was allotted under 3475-00-106-01-00-27 Minor Works for three schemes and excess was due to erroneous booking of expenditure under this head by the executing agencies instead of proper head of account 3475-00-106-01-00-27.

**GRANT NO. 38 WATER RESOURCE DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2702 Minor Irrigation				
2711 Flood Control and Drainage				
Original	3,79,16,26			
Supplementary	91,82,76	4,70,99,02	4,00,14,27	(-)70,84,75
Amount surrendered during the year (31 March 2022)				48,46,00
Capital				
Major Heads:				
4702 Capital Outlay on Minor Irrigation				
4711 Capital Outlay on Flood Control Projects				
Original	32,08,01			
Supplementary	1,28,02,09	1,60,10,10	1,47,75,72	(-)12,34,38
Amount surrendered during the year				...

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.**Notes and Comments:****Revenue:**

38.1.1 In view of the overall savings of ₹7,084.75 lakh (15.04 *per cent* of the total provision) in the grant, supplementary provision of ₹9,182.76 lakh obtained in March 2022 proved excessive.

38.1.2 Out of the available savings of ₹7,084.75 lakh, ₹4,846.00 lakh (68.40 *per cent* of the total savings) only was anticipated for surrender during the year.

38.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2702 Minor Irrigation			
80 <i>General</i>			
800 Other Expenditure			
14 Prime Minister Krishi Sinchayee Yojana (PMKSY – Per Drop More Crop)			
O 11,085.00			
R (-)11,085.00

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

(ii) 2702 Minor Irrigation			
80 <i>General</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 22,974.27			
R (-)8,857.59	14,116.68	13,935.74	(-)180.94

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,378.09 lakh mainly under Salaries and Office Expenses and increase of ₹366.50 lakh mainly towards Other Charges and Wages due to requirement of less/ more funds under respective heads and surrender of ₹4,846.00 lakh from Salaries was made without assigning any reason.

Reasons for the saving have not been intimated (July 2022).

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 04 State Plan Schemes				
	2702 Minor Irrigation			
	80 <i>General</i>			
	800 Other Expenditure			
	19 Schemes under Budget Announcement/State Development Schemes			
	O 1,006.99			
	S 5,644.14	6,651.13	5,066.93	(-)1,584.20

Reasons for the savings have not been intimated (July 2022).

(iv) 2702 Minor Irrigation				
	80 <i>General</i>			
	052 Machinery and Equipment			
	01 Maintenance of Assets			
	O 1,000.00			
	R (-)480.00	520.00	520.00	...

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

(v) 02 Upkeep of Machineries				
	O 250.00			
	R (-)250.00	...	...	...

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

(vi) 03 Centrally Sponsored Schemes				
	2702 Minor Irrigation			
	80 <i>General</i>			
	800 Other Expenditure			
	04 Rationalisation of Minor Irrigation System			
	O 100.00			
	R (-)100.00	...	...	...

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

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vii) 03 Centrally Sponsored Schemes			
2702 Minor Irrigation			
80 <i>General</i>			
005 Investigation			
01 Rationalisation of Minor Irrigation Statistics			
S 52.48	52.48	....	(-)52.48

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

38.1.4 Savings mentioned at note **38.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2702 Minor Irrigation			
80 <i>General</i>			
005 Investigation			
02 Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)			
S 2,789.14			
R 11,851.59	14,640.73	14,219.60	(-)421.13

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

Savings were due to non-release of fund by the Government of India.

(ii) 2711 Flood Control and Drainage			
01 <i>Flood Control</i>			
800 Other Expenditure			
02 Restoration of Flood Protection Work			
O 1,000.00			
R 2,500.00	3,500.00	3,499.99	(-)0.01

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

Reasons for the savings have not been intimated (July 2022).

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2702 Minor Irrigation			
80 <i>General</i>			
800 Other Expenditure			
09 Maintenance of Assets			
O 500.00			
R 1,575.00	2,075.00	2,075.00	...

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

Capital:

38.2.1 In view of the overall savings of ₹1,234.38 lakh (7.71 *per cent* of the total provision) in the grant, supplementary provision of ₹12,802.09 lakh obtained in March 2022 proved excessive.

38.2.2 No part of the available savings of ₹1,234.38 lakh was anticipated for surrender during the year.

38.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4711 Capital Outlay on Flood Control Projects			
01 <i>Flood Control</i>			
800 Other Expenditure			
02 Scheme under ACA/SPA (F.C on Shillong Nall to Protect Goilang Township)			
O 1,315.00			
R (-)1,315.00

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

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Concl'd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 04 State Plan Schemes			
4702 Capital Outlay on Minor Irrigation			
800 Other Expenditure			
04 Creation of Assets under Budget Announcement/State Development Schemes			
O 259.26			
S 1,672.57	1,931.83	1,539.78	(-)392.05

Savings were due to non-completion of works and non-tendering of SIDF schemes.

(iii) 04 State Plan Schemes			
4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
800 Other Expenditure			
07 Scheme under RIDF			
S 1,652.69	1,652.69	1,619.69	(-)33.00

Savings were due to non-sanction of new schemes by the Finance Department (Budget), Government of Arunachal Pradesh.

38.2.4 Savings mentioned at note **38.2.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
800 Other Expenditure			
10 Creation of Assets under Budget Announcement/State Development Schemes			
O 1,633.75			
S 9,476.83			
R 1,315.00	12,425.58	11,616.25	(-)809.33

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

Savings were due to non-completion of works and non-tendering of SIDF schemes.

**GRANT NO. 39 LOANS TO GOVERNMENT SERVANTS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Capital				
Major Head:				
7610 Loans to Government Servants etc.				
Original	7,00,00	7,00,00	2,56,30	(-)4,43,70
Amount surrendered during the year (31 March 2022)				2,50,00

Notes and Comments:

Capital:

39.2.1 In view of the available savings of ₹443.70 lakh in the grant, provision made through original grant proved excessive.

39.2.2 Out of the available savings of ₹4,43.70 lakh (63.38 per cent of the total provision), ₹250.00 lakh (56.34 per cent of the total savings) only was anticipated for surrender in March 2022.

39.2.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 7610 Loans to Government Servants, etc.				
201	House Building Advances			
01	House Building			
	O	600.00		
	R	(-)200.00	400.00	225.30
				(-)174.70

Reduction in provision by surrender from Loans and Advances was made in March 2022 without assigning any reason.

Savings were due to late receipt of fund and non-disbursement of second installment of HBA to Public Works Department staffs as they were attending training on e-office.

GRANT NO. 39 LOANS TO GOVERNMENT SERVANTS-Concl'd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 7610	Loans to Government Servants etc.			
204	Advances for Purchase of Computers			
01	Computer Advance			
	O 100.00			
	R (-)50.00	50.00	31.00	(-)19.00

Reduction in provision by surrender from Loans and Advances was made in March 2022 without assigning any reason.

Savings were due to late receipt of fund.

**GRANT NO. 40 HOUSING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2216 Housing				
Original	56,73,84	56,73,84	43,60,62	(-)13,13,22
Amount surrendered during the year (31 March 2022)				8,54,19
Capital				
Major Head:				
4216 Capital Outlay on Housing				
Original	4,23,96			
Supplementary	35,24,36	39,48,32	24,88,12	(-)14,60,20
Amount surrendered during the year				...

Notes and Comments:

Revenue:

40.1.1 As the overall expenditure of ₹4,360.62 lakh fell far short of the original provision of ₹5,673.84 lakh, original provision proved excessive.

40.1.2 Out of the available savings of ₹1,313.22 lakh(23.15 *per cent* of the total provision), ₹854.19 lakh (65.05 *per cent* of the total savings) only was surrendered in March 2022.

GRANT NO. 40 HOUSING-Conclld.**40.1.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2216 Housing			
05 <i>General Pool Accommodation</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 3,513.84			
R (-)854.19	2,659.65	2,200.62	(-)459.03

Reduction in provision by re-appropriation was the net effect of decrease of ₹183.23 lakh mainly under Salaries and Wages and increase of ₹183.23 lakh towards Minor Work and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹854.19 lakh from Salaries and Wages was made without assigning any reason.

Savings were due to non-filling up vacant posts.

Capital:

40.2.1 In view of the overall savings of ₹1,460.20 lakh (36.98 *per cent* of the total provision) in the grant, supplementary provision of ₹3,524.36 lakh, obtained in March 2022 proved excessive.

40.2.2 No part of the available savings of ₹1,460.20 lakh was anticipated for surrender during the year.

40.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4216 Capital Outlay on Housing			
80 <i>General</i>			
800 Other expenditure			
03 Creation of Assets under Budget Announcement/State Development Schemes			
O 423.96			
S 3,524.36	3,948.32	2,488.12	(-)1,460.20

Savings were due to non-completion of work.

**GRANT NO. 41 LAND MANAGEMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2029 Land Revenue				
2030 Stamps and Registration				
2506 Land Reforms				
Original	78,79,90			
Supplementary	10	78,80,00	42,41,24	(-)36,38,76
Amount surrendered during the year (31March 2022)				34,15,64
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	1,03,30	1,03,30	2,03,30	(+)1,00,00
Amount surrendered during the year				...

Notes and Comments:

Revenue:

41.1.1 As the overall expenditure of ₹4,241.24 lakh fell far short of the original provision of ₹7,879.90 lakh, supplementary provision of ₹0.10 lakh obtained in March 2022 proved totally unnecessary.

41.1.2 Out of the available savings of ₹3,638.76 lakh (46.18 *per cent* of the total provision), ₹3,415.64 lakh (93.87 *per cent* of the total savings) only was anticipated and surrendered in March 2022.

GRANT NO. 41 LAND MANAGEMENT-Contd.

41.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2029 Land Revenue			
800 Other Expenditure			
03 Acquisition of Land and Payment of Compensation			
O 5,000.00			
R (-)3,085.00	1,915.00	1,914.90	(-)0.10

Reduction in provision by re-appropriation (₹91.06 lakh) was due to requirement of less fund under Other Charges and surrender (₹2,993.94 lakh) also from Other Charges was made without assigning any reason.

The department stated (July 2022) that the actual budget provision under the head was ₹1,914.90 lakh for the payment of land acquisition cost. But as per the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh, the actual budget under this head was ₹1,915.00 lakh.

(ii) 04 State Plan Schemes

2506 Land Reforms

800 Other Expenditure
08 Schemes under Budget Announcement/
State Development Schemes

O 306.70			
R (-)306.70	...	...	...

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

(iii) **2029 Land Revenue**

103 Land Records
01 Establishment Expenses

O 2,338.70			
S 0.10			
R (-)18.46	2,320.34	2,164.37	(-)155.97

Reduction in provision by re-appropriation was the net effect of decrease of ₹32.00 lakh mainly under Other Charges and increase of ₹68.54 lakh towards Professional Services and Salaries due to requirement of less/ more funds under respective heads and surrender of ₹55.00 lakh was made from Minor Works without assigning any reason.

Savings were due to non-clearance of arrear of MACP and leave encashment of retired officers.

GRANT NO. 41 LAND MANAGEMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2030 Stamps and Registration				
02	<i>Stamps - Non- Judicial</i>			
101	Cost of Stamps			
01	Purchase of Stamps			
O	140.50			
R	13.00	153.50	89.32	(-)64.18

Augmentation of provision by re-appropriation was the net effect of increase of ₹55.00 lakh mainly towards Office Expenses and Advertising & Publicity and decrease of ₹2.00 lakh under Office Expenses (POL) due to requirement of more/ less funds under respective heads and surrender of ₹40.00 lakh from Domestic Travel Expenses, Salaries and Minor Works was made without assigning any reason.

The department stated (July 2022) that the savings of ₹37.08 lakh was due to non-sanction of the cost for the procurement of vehicle and remaining amount was ₹27.10 lakh remained unutilised as some of the Deputy Commissioners could not be communicated to incur expenditure.

(v) 2506 Land Reforms				
800	Other Expenditure			
01	Establishment Expenses			
O	94.00			
R	(-)18.48	75.52	72.65	(-)2.87

Reduction in provision by re-appropriation was the net effect of decrease of ₹8.48 lakh under Other Charges and Wages and increase of ₹10.00 lakh towards Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹20.00 lakh from Minor works was made without assigning any reason.

Savings were due to non-clearance of TA/DA of districts for which provisions were kept.

Capital:

41.2.1 The expenditure exceeded the grant by ₹100.00 lakh (Actual excess: ₹1,00,00,000); the excess requires regularisation.

41.2.2 The excess expenditure worked out to 96.81 *per cent* over the total provision.

GRANT NO. 41 LAND MANAGEMENT-Concl.

41.2.3 Excess occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
24 Creation of Assets under Budget Announcement/State Development Schemes			
O	103.30	103.30	203.30
			(+)100.00

Reasons for the excess have not been intimated (July 2022).

**GRANT NO. 42 RURAL DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2501 Special Programmes for Rural Development				
2505 Rural Employment				
2515 Other Rural Development Programmes				
Original	3,07,66,91			
Supplementary	1,51,24,16	4,58,91,07	4,17,33,85	(-)41,57,22
Amount surrendered during the year				...
Capital				
Major Heads:				
4515 Capital Outlay on Other Rural Development Programmes				
Original	1,00,00			
Supplementary	36,30,39	37,30,39	37,00,28	(-)30,11
Amount surrendered during the year				...

GRANT NO. 42 RURAL DEVELOPMENT-Contd.**Notes and Comments:****Revenue:**

42.1.1 In view of the overall savings of ₹4,157.22 lakh (9.06 *per cent* of the total provision) in the grant, supplementary provision of ₹15,124.16 lakh obtained in March 2022 proved excessive.

42.1.2 No part of the available savings of ₹ 4,157.22 lakh was anticipated for surrender during the year.

42.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2505 Rural Employment			
01 National Programmes			
702 Jawahar Gram Samridhi Yojana (JGSY)			
02 Pradhan Mantri Awas Yojana			
O 2,000.00			
R (-)2,000.00

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Grants-in-Aid General (Non-Salary).

(ii) **2515 Other Rural Development Programmes**

001 Direction and Administration			
01 Establishment Expenses			
O 15,266.91			
R (-)1,391.37	13,875.54	13,875.33	(-)0.21

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,621.57 lakh mainly under Salaries and Domestic Travel Expenses and increase of ₹230.20 lakh mainly towards Grants-in-Aid General (Salary), Other Charges and Minor Works due to requirement of less/ more funds under respective heads.

Reasons for the savings have not been intimated (July 2022).

GRANT NO. 42 RURAL DEVELOPMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii)	03 Centrally Sponsored Schemes			
	2501 Special Programmes for Rural Development			
	06 <i>Self Employment Programmes</i>			
	800 Other Expenditure			
	13 Pradhan Mantri Krishi Sinchai Yojana (PMKSY)			
	O 600.00			
	S 1,400.00	2,000.00	644.44	(-)1,355.56

Savings were reportedly due to non-receipt of expenditure authorisation from the State Government as well as Government of India.

(iv)	03 Centrally Sponsored Schemes			
	2505 Rural Employment			
	60 <i>Other Programmes</i>			
	701 MG National Rural Employment Guarantee Act (MGNREGA)			
	08 State Employment Guarantee Fund			
	O 5,100.00			
	S 13,457.35	18,557.35	17,277.78	(-)1,279.57

Savings were reportedly due to short release of fund by the Government of India as well as State Government.

(v)	03 Centrally Sponsored Schemes			
	2505 Rural Employment			
	01 <i>National Programmes</i>			
	800 Other Expenditure			
	03 Shyama Prasad Mukherjee Rurban Mission			
	O 900.00			
	R (-)583.50	316.50	300.00	(-)16.50

Reduction in provision by re-appropriation was the net effect of decrease of ₹615.15 lakh under Grants-in-Aid General (Non-Salary) (Central Share) and increase of ₹31.65 lakh towards Grants-in-Aid General (Salary) (State Share) due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-receipt of expenditure authorisation from the State Government as well as Government of India.

GRANT NO. 42 RURAL DEVELOPMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vi) 03	Centrally Sponsored Schemes			
2501	Special Programmes for Rural Development			
06	Self Employment Programmes			
800	Other Expenditure			
04	District Rural Development Agency Admn (DRDA)			
O	900.00			
S	2.08			
R	1,340.98	2,243.06	747.68	(-)1,495.38

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

Savings were reportedly due to non-receipt of expenditure authorisation from the State Government as well as Government of India.

42.1.4 Savings mentioned at note **42.1.3** were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04	State Plan Schemes			
2515	Other Rural Development Programmes			
800	Other Expenditure			
13	Schemes under Budget Announcement/ State Development Schemes			
O	3,000.00			
R	1,756.80	4,756.80	4,746.80	(-)10.00

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

Savings were due to non-receipt finance concurrence and expenditure authorisation from the Finance Department(Budget), Government of Arunachal Pradesh.

GRANT NO. 42 RURAL DEVELOPMENT-Concl'd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 03	Centrally Sponsored Schemes			
2501	Special Programmes for Rural Development			
06	<i>Self Employment Programmes</i>			
101	Swarna Jayanti Gram Swarozgar Yojana			
05	National Rural Livelihood Mission (NRLM)			
O	3,000.00			
S	264.73			
R	877.09	4,141.82	4,141.82	...

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

**GRANT NO. 43 FISHERIES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2405 Fisheries				
Original	31,17,36			
Supplementary	3,88,64	35,06,00	32,95,00	(-)2,11,00
Amount surrendered during the year				...
Major Head:				
4405 Capital Outlay on Fisheries				
Original	12,70,00			
Supplementary	6,45,93	19,15,93	17,63,83	(-)1,52,10
Amount surrendered during the year				...

Notes and Comments:

Revenue:

43.1.1 In view of the overall savings of ₹211.00 lakh (6.02 *per cent* of the total provision) in the grant, supplementary provision of ₹388.64 lakh obtained in March 2022 proved excessive.

43.1.2 No part of the available savings of ₹211.00 lakh was anticipated for surrender during the year.

GRANT NO. 43 FISHERIES-Contd.**43.1.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2405 Fisheries			
800 Other Expenditure			
45 Rashtriya Krishi Vikas Yojana (RKVY)			
O 100.00			
S 107.42	207.42	...	(-)207.42

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

Capital:

43.2.1 In view of the overall saving of ₹152.10 lakh (7.94 *per cent* of the total provision) in the grant, supplementary provision of ₹645.93 lakh obtained in March 2022 proved excessive.

43.2.2 No part of the available savings of ₹152.10 lakh was anticipated for surrender during the year.

43.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4405 Capital Outlay on Fisheries			
800 Other Expenditure			
03 Scheme on ACA/SPA/SIDF <i>etc.</i>			
S 400.00	400.00	317.92	(-)82.08
(ii) 08 Creation of Assets under Budget Announcement/State Development Schemes			
O 1,020.00			
S 165.30	1,185.30	1,115.29	(-)70.01

Savings mentioned at serial numbers (i) and (ii) were reportedly due to non-receipt of expenditure sanction and authorisation from the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 43 FISHERIES-Conclld.**43.2.4** Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2021-22	Amount Spent out of total amount transferred during 2021-22	Unspent amount as on 31 March,2022 (₹ in lakh)
1.	Finance and Accounts Officer	43	2405	943.68	2.11	941.57

**GRANT NO. 44 ATTACHED OFFICES OF THE SECRETARIAT ADMINISTRATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2052 Secretariat-General Services				
Original	12,71,68	12,71,68	9,76,85	(-)2,94,83
Amount surrendered during the year (31 March 2022)				2,94,57

Notes and Comments:

Revenue:

44.1.1 In view of the overall savings of ₹294.83 lakh (23.18 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

44.1.2 Out of the available savings of ₹294.83 lakh, ₹294.57 lakh (99.91 *per cent* of the total savings) was precisely anticipated and surrendered in March 2022.

44.1.3 Savings of ₹176.65 lakh constituting 14.37 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2020-21 also.

44.1.4 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2052 Secretariat-General Services				
091	Attached Offices			
02	Resident Commissioner, Arunachal Pradesh, New Delhi			
O	1,052.43			
R	(-)282.56	769.87	769.64	(-)0.23

Reduction in provision by re-appropriation was the net effect of decrease of ₹17.21 lakh mainly under Minor Works and Domestic Travel Expenses and increase of ₹1.12 lakh towards Rent, Rate and Taxes due to requirement of less/ more funds under respective heads and surrender of ₹266.47 lakh mainly from Salaries and Office Expenses was made without assigning any reason.

Reasons for the savings have not been intimated (July 2022).

**GRANT NO. 44 ATTACHED OFFICES OF THE SECRETARIAT ADMINISTRATION-
Concl'd.**

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 2052 Secretariat-General Services				
091	Attached Offices			
01	Establishment Charges Commissioner, Itanagar			
O	219.25			
R	(-)12.01	207.24	207.21	(-)0.03

Reduction in provision by re-appropriation was the net effect of decrease of ₹0.85 lakh under Overtime Allowance and Wages and increase of ₹16.94 lakh mainly towards Salaries and Office Expenses (POL) due to requirement of less/ more funds under respective heads and surrender of ₹28.10 lakh from Office Expenses ,Other Charges and Domestic Travel Expenses was made without assigning any reason.

Reasons for the savings have not been intimated (July 2022).

**GRANT NO. 45 CIVIL AVIATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
3053 Civil Aviation				
3275 Other Communication Services				
Original	45,06,43			
Supplementary	13,70,79	58,77,22	55,35,24	(-)3,41,98
Amount surrendered during the year				...

Capital**Major Head:****5053 Capital Outlay on
Civil Aviation**

Original	42,89,61			
Supplementary	30,49,20	73,38,81	64,67,35	(-)8,71,46
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

45.1.1 In view of the overall savings of ₹341.98 lakh (5.82 per cent of the total provision) in the grant, supplementary provision of ₹1,370.79 lakh obtained in March 2022 proved excessive.

45.1.2 No part of the available savings of ₹341.98 lakh was anticipated for surrender during the year.

GRANT NO. 45 CIVIL AVIATION-Contd.

45.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 3275 Other Communication Services			
800 Other Expenditure			
01 Maintenance of Assets			
O 3,894.06			
S 1,143.27			
R 84.39	5,121.72	4,807.85	(-)313.87

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

Savings were due to excess allotment of ₹137.72 lakh by the Finance Department, Budget Branch and late receipt of fund from the Finance Department (Budget), Government of Arunachal Pradesh.

(ii) 04 State Plan Schemes			
3053 Civil Aviation			
80 General			
800 Other Expenditure			
05 Schemes under Budget Announcement/State Development Schemes			
O 210.39			
R (-)84.39	126.00	111.00	(-)15.00

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

The department stated (July 2022) that the fund was allotted to various executing agencies for maintenance of helipad grounds. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilisation certificates.

(iii) 3053 Civil Aviation			
80 General			
001 Direction and Administration			
01 Establishment Expenses			
O 401.98			
S 227.52	629.50	616.39	(-)13.11

The department stated (July 2022) that savings were under Salaries head due to drawal of leave encashment in respect of retired Director from Secretariat (Personnel Branch).

GRANT NO. 45 CIVIL AVIATION-Concl.**Capital:**

45.2.1 In view of the available savings of ₹871.46 lakh (11.87 *per cent* of the total provision) in the grant, supplementary provision of ₹3,049.20 lakh obtained in March 2022 proved excessive.

45.2.2 No part of the available savings of ₹871.46 lakh was anticipated for surrender during the year.

45.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5053 Capital Outlay on Civil Aviation			
80 <i>General</i>			
800 Other Expenditure			
04 Creation of Assets under Budget Announcement/State Development Schemes			
O 4,289.61			
S 3,049.20	7,338.81	6,467.35	(-)871.46

Savings were due to late receipt of Administrative approval and expenditure sanction from the Finance Department(Budget), Government of Arunachal Pradesh.

GRANT NO. 46 STATE PUBLIC SERVICE COMMISSION

		Total grant/ appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2051 Public Service Commission				
Voted:				
Original	5,00,00			
Supplementary	9,00,00	14,00,00	14,00,00	...
Amount surrendered during the year				...
Charged:				
Original	15,23,08	15,23,08	13,79,65	(-)1,43,43
Amount surrendered during the year (31 March 2022)				1,42,78

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

46.1.1 In view of the overall savings of ₹143.43 lakh (9.42 per cent of the total provision) in the appropriation, provision made through original appropriation proved excessive.

46.1.2 Out of the available savings of ₹143.43 lakh, ₹142.78 lakh (99.55 per cent of the total savings) was precisely anticipated and surrendered in March 2022.

GRANT NO. 46 STATE PUBLIC SERVICE COMMISSION-Concl.

46.1.3 Savings occurred mainly under:

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2051 Public Service Commission				
102	State Public Service Commission			
01	Establishment Expenses			
	<i>O</i>	<i>1,523.08</i>		
	<i>R</i>	<i>(-)142.78</i>	<i>1,380.30</i>	<i>1,379.65</i>
				<i>(-)0.65</i>

Reduction in provision by re-appropriation was the net effect of decrease of ₹105.45 lakh mainly under Salaries, Other Charges and Minor Works and increase of ₹105.45 lakh towards Office Expenses, Domestic Travel Expenses and Publication due to requirement of less/ more funds under respective heads and surrender of ₹142.78 lakh from Other Charges was made without assigning any reason.

No specific reasons for the savings have been intimated (July 2022).

**GRANT NO. 47 ADMINISTRATION OF JUSTICE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2014 Administration of Justice				
Original	27,25,89			
Supplementary	3,73,67	30,99,56	26,52,71	(-)4,46,85
Amount surrendered during the year				...
Capital				
Major Head:				
4059 Capital Outlay on Public Works				
4070 Capital Outlay on Other Administrative Services				
Original	37,44,00			
Supplementary	25,14,85	62,58,85	34,95,27	(-)27,63,58
Amount surrendered during the year				...

Notes and Comments:

Revenue:

47.1.1 As the overall expenditure of ₹2,652.71 lakh fell far short of the original provision of ₹2,725.89 lakh, supplementary provision of ₹373.67 lakh obtained in March 2022 proved totally unnecessary.

47.1.2 No part of the available savings of ₹446.85 lakh (14.42 *per cent* of the total provision) was anticipated for surrender during the year.

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.

47.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2014 Administration of Justice			
105 Civil and Session Courts			
03 Establishment Expenses			
O 1,696.86			
R (-)39.95	1,656.91	1,416.68	(-)240.23

Reduction in provision by re-appropriation was the net effect of decrease of ₹109.06 lakh mainly under Office Expenses and Minor Works and increase of ₹69.11 lakh mainly towards Salaries and Office Expenses (POL) due to requirement of less/ more funds under respective heads.

The department stated (July 2022) that budget provision under Salaries was kept for Judicial Officers in anticipation of enhancement of their pay as per recommendations of Judicial Pay Commission and non-filling up of vacant posts resulted into savings.

(ii) 114 Legal Advisers and Counsels			
01 Advocate General			
O 60.58			
S 106.52	167.10	71.33	(-)95.77

The department stated (July 2022) that ₹87.56 lakh was surrendered vide Letter No.JUD-75/BT/2018/Vol-V dated: 21.03.2022 and the remaining savings were due to non-submission of professional fee bills in time.

(iii) 800 Other Expenditure			
06 Additional District & Session Judge			
O 468.73			
S 27.29			
R 6.29	502.31	467.21	(-)35.10

Augmentation of provision by re-appropriation was the net effect of increase of ₹63.24 lakh mainly towards Office Expenses and Other Charges and decrease of ₹56.95 lakh under Salaries and Salaries (LTC) due to requirement of more/ less funds under respective heads.

The department stated (July 2022) that budget provision under Salaries was kept for Judicial Officers in anticipation of enhancement of their pay as per recommendation of Judicial Pay Commission and non- availing of LTC by some of the staffs of sub ordinate courts.

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 04	State Plan Schemes			
	2014 Administration of Justice			
800	Other Expenditure			
08	Schemes under Budget Announcement/State Development Schemes			
O	6.00			
S	49.56	55.56	33.97	(-)21.59

Capital:

47.2.1 As the overall expenditure of ₹3,495.27 lakh fell far short of the original provision of ₹3,74,400 lakh, supplementary provision of ₹2,514.85 lakh obtained in March 2022 proved totally unnecessary.

47.2.2 No part of the available savings of ₹2,763.58 lakh (44.15 *per cent* of the total provision) was anticipated for surrender during the year.

47.2.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4070 Capital Outlay on Other Administrative Services			
800	Other Expenditure			
24	Creation of Assets under Budget Announcement/State Development Schemes			
O	3,744.00			
S	2,060.85	5,804.85	3,391.78	(-)2,413.07

The department stated (July 2022) that savings were due to surrender of ₹1,978.24 lakh by PWD Western Zone, non-finalization of design and drawings for Vulnerable Witness Deposition Centers at Yupia and Tezu, allocation of ₹280.37 lakh twice by the Finance Department (Budget), Government Arunachal Pradesh, non-receipt of LOC authorisation for ₹10.00 lakh, non-installation of DG set for newly created courts and shifting of Gauhati High Court at District Court Complex, Yupia.

GRANT NO. 47 ADMINISTRATION OF JUSTICE-Concl.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 03 Centrally Sponsored Schemes			
4059 Capital Outlay on Public Works			
80 <i>General</i>			
800 Other Expenditure			
04 Construction of Court Building			
S 454.00	454.00	103.49	(-)350.51

Savings were reportedly due to non-finalisation of specification for construction of court building.

**GRANT NO. 48 HORTICULTURE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2401 Crop Husbandry				
2415 Agricultural Research and Education				
Original	84,48,49			
Supplementary	79,33,17	1,63,81,66	1,69,44,95	(+)5,63,29
Amount surrendered during the year				...
Capital				
Major Head:				
4401 Capital Outlay on Crop Husbandry				
Original	80,00,00	80,00,00	...	(-)80,00,00
Amount surrendered during the year (31 March 2022)				80,00,00

Notes and Comments:

Revenue:

48.1.1 The expenditure exceeded the grant by ₹563.29 lakh (Actual excess ₹5,63,28,519); the excess requires regularisation.

48.1.2 In view of the overall excess of ₹563.29 lakh, supplementary grant of ₹7,933.17 lakh obtained in March 2022 proved inadequate.

48.1.3 The excess expenditure worked out to 3.44 *per cent* over the total provision.

GRANT NO. 48 HORTICULTURE-Contd.

48.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2401 Crop Husbandry			
119 Horticulture and Vegetable Crops			
01 Establishment Expenses			
O 2,819.22			
R 285.88	3,105.10	3,505.07	(+)399.97

Augmentation of provision by re-appropriation was the net effect of increase of ₹345.00 lakh mainly towards Other Charges and Minor Works and decrease of ₹59.12 lakh mainly under Salaries due to requirement of more/less funds under respective heads.

Specific reason for the excess has not been intimated (July 2022).

(ii) 2401 Crop Husbandry			
001 Direction and Administration			
01 Establishment Expenses			
O 3,429.27			
R 2.34	3,431.61	3,803.93	(+)372.32

Augmentation of provision by re-appropriation was the net effect of increase of ₹34.72 lakh mainly towards Office Expenses and Other Charges and decrease of ₹32.38 lakh mainly under Salaries and Minor Works due to requirement of more/less funds under respective heads.

Specific reason for the excess has not been intimated (July 2022).

(iii) 04 State Plan Schemes			
2401 Crop Husbandry			
800 Other Expenditure			
96 Schemes under Budget Announcement/State Development Schemes			
O 435.00			
S 5,277.48			
R 322.89	6,035.37	6,035.37	...

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

GRANT NO. 48 HORTICULTURE-Contd.

48.1.5 Savings mentioned at note **48.1.4** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2401 Crop Husbandry			
119 Horticulture and Vegetable Crops			
49 National Horticulture Mission (MIDH)			
O 1,450.00			
R (-)561.11	888.89	888.89	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹650.00 lakh under Other Charges (State Share) and increase of ₹88.89 lakh towards Other Charges (Central Share) due to requirement of less/ more funds under respective heads.

(ii) 04 State Plan Schemes			
2415 Agricultural Research and Education			
01 Crop Husbandry			
800 Other Expenditure			
06 Schemes under Budget Announcement/State Development Schemes			
O 265.00			
S 2,655.69	2,920.69	2,711.68	(-)209.01

Savings were reportedly mainly due to non-receipt of finance concurrence from the Finance department(Budget), Government of Arunachal Pradesh.

(iii) 03 Centrally Sponsored Schemes			
2401 Crop Husbandry			
108 Commercial Crops			
04 Coconut Development Programme			
O 50.00			
R (-)50.00	...	...	...

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

GRANT NO. 48 HORTICULTURE-Concl'd.**Capital:**

48.2.1 In view of the non-utilisation of the entire provision of ₹8,000.00 lakh in the grant, provision made through original grant was totally unnecessary.

48.2.2 The entire savings of ₹8,000.00 lakh (100 *per cent* of the total provision) was anticipated and surrendered in March 2022.

48.2.3 Savings of ₹1,777.19 lakh and ₹1,587.87 lakh constituting 88.85 *per cent* and 77.08 *per cent* of the total provision had also occurred under the Capital Section of this grant in 2019-20 and 2020-21 respectively.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4401 Capital Outlay on Crop Husbandry			
800 Other Expenditure			
07 Creation of Assets under Budget Announcement/State Development Schemes			
O 8,000.00			
R (-)8,000.00

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

**GRANT NO. 49 SCIENCE AND TECHNOLOGY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
3425 Other Scientific Research				
Original	32,01,96			
Supplementary	10	32,02,06	27,94,13	(-)4,07,93
Amount surrendered during the year (31 March 2022)				4,02,50

Revenue:

49.1.1 As the overall expenditure of ₹2,794.13 lakh fell far short of the original provision of ₹3,201.96 lakh, supplementary provision ₹0.10 lakh proved totally unnecessary.

49.1.2 Out of the available savings of ₹407.93 lakh (12.74 *per cent* of the total provision), ₹402.50 lakh (98.67 *per cent* of the total savings) was precisely anticipated and surrendered in March 2022.

49.1.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	3425 Other Scientific Research			
	60 Others			
	800 Other Expenditure			
	07 Schemes under Budget Announcement / State Development Schemes			
	O 850.00			
	R (-)257.53	592.47	588.26	(-)4.21

Reduction in provision by surrender from Grants-in-Aid General (Non -Salary) was made without assigning any reason in March 2022.

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

GRANT NO. 49 SCIENCE AND TECHNOLOGY-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 3425 Other Scientific Research				
60	Others			
200	Assistance to Other Scientific Bodies			
01	Arunachal Pradesh State Council of Science and Technology			
	O	1,352.90		
	R	(-137.15)	1,214.94	(-0.81)
		1,215.75		

Reduction in provision by re-appropriation (₹68.53 lakh) was due to requirement of less fund under Grants-in-Aid General (Salary) and Grants-in-Aid General (Non-Salary) and surrender (₹68.62 lakh) from Grants-in-Aid General (Salary) was made without assigning any reason.

Savings were reportedly due to incurring of expenditure as per actual requirement.

(iii) 600	Other Schemes			
03	Assistance to AP Science Centre Society			
	O	273.50		
	R	(-88.40)	185.10	...
		185.10		

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

(iv) 04	Assistance to State Remote Sensing Application Centre			
	O	628.35		
	R	(-72.75)	555.56	(-0.04)
		555.60		

Reduction in provision by re-appropriation was the net effect of decrease of ₹0.50 lakh under Grants-in-Aid General (Salary) and increase of ₹4.10 lakh towards Grants-in-Aid General (Non-Salary) due to requirement of less/ more funds under respective heads and surrender of ₹76.35 lakh from Grants-in Aid (Salary) was made without assigning any reason.

The department stated (July 2022) that saving is against the procurement of vehicle in which the actual expenditure was incurred.

GRANT NO. 49 SCIENCE AND TECHNOLOGY-Concl.

49.1.4 Savings mentioned at note 49.1.3 were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03	Centrally Sponsored Schemes			
	3425 Other Scientific Research			
	60 Others			
	004 Research and Development			
	01 Establishment of Centre for Bio-resources and Sustainable Development in Arunachal Pradesh As a Centre of Excellence (CoE)			
	S	0.10		
	R	99.90	100.00	100.00
				...

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

(ii) 600	Other Schemes			
	07 Centre for Bio-resources and Sustainable Development			
	O	40.21		
	R	29.43	69.64	69.64
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹34.55 lakh towards Grants-in-Aid General (Salary) and decrease of ₹5.12 lakh under Grants-in-Aid General (Salary) due to requirement of more/ less funds under respective heads.

(iii) 001	Direction and Administration			
	01 Establishment Expenses			
	O	57.00		
	R	24.00	81.00	80.63
				(-)0.37

Augmentation of provision by re-appropriation was the net effect of increase of ₹35.00 lakh mainly towards Other Charges and Office Expenses and decrease of ₹11.00 lakh under Minor Works and Wages due to requirement of more/less funds under respective heads.

Savings were reportedly due to incurring of expenditure as per actual requirement.

**GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
3451 Secretariat-Economic Services				
Original	81,73,12			
Supplementary	28,25,84	1,09,98,96	1,07,67,30	(-)2,31,66
Amount surrendered during the year				...
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	26,89,64,99			
Supplementary	20	26,89,65,19	9,22,32,37	(-)17,67,32,82
Amount surrendered during the year (31 March 2022)				17,01,07,35

Notes and Comments:

Capital:

50.2.1 In view of the available savings of ₹1,76,732.82 lakh (65.71 *per cent* of the total provision) in the grant, supplementary provision of ₹0.20 lakh obtained in March 2022 proved totally unnecessary.

50.2.2 Out of the available savings of ₹1,76,732.82 lakh, ₹1,70,107.35 lakh (96.25 *per cent* of the total savings) was anticipated and surrendered in March 2022.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.

50.2.3 Huge savings in the preceding 05(five) years had also occurred under the Capital Section of this grant as evident from the Table given below:

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Savings (₹ in lakh)	Per Cent	Surrender (₹ in lakh)
2016-17	64,381.94	783.80	63,598.14	98.78	47,893.64
2017-18	74,902.46	38,928.37	35,974.09	48.03	...
2018-19	3,62,983.00	63,336.43	2,99,646.57	82.55	2,84,709.16
2019-20	3,43,746.36	41,204.70	3,02,541.66	15.48	2,94,388.90
2020-21	2,82,741.08	43,749.82	2,38,991.26	92.40	2,20,836.75

The above facts bring out lack of proper assessment at the time of making budget estimates.

50.2.4 Savings occurred mainly under:.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
24 Creation of Assets under Budget Announcement/State Development Schemes			
O 94,893.30			
R (-)80,192.66	14,700.64	13,978.49	(-)722.15

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

Savings were reportedly due to non-implementation of the schemes within March 2022.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 03 Centrally Sponsored Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
13 Scheme under CSS			
O 70,000.00			
R (-)69,999.80	0.20	...	(-)0.20

Reduction in provision by re-appropriation (₹40,822.90 lakh) was due to requirement of less fund under Major Works (Central Share) and surrender (₹29,176.90 lakh) also from Major Works (Central Share) was made without assigning any reason.

Reasons for the savings have not been intimated (July 2022).

(iii) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
16 Scheme under RIDF			
O 25,000.00			
R (-)25,000.00	...	...	...

Withdrawal of the entire provision by surrender from Major Works was made without assigning any reason in March 2022.

(iv) 07 Non Lapsable Pool Fund			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
15 Scheme under NLCPR			
O 19,500.00			
R (-)19,500.00	...	...	...

Withdrawal of the entire provision by surrender from Major Works was made without assigning any reason in March 2022.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(v) 03 Centrally Sponsored Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
18 Scheme under BADP			
O 12,071.69			
S 0.20			
R (-)8,264.89	3,807.00	4,268.91	(+)461.91

Reduction in provision by surrender ₹9,237.79 lakh from Major Works (Central Share) was made without assigning any reason and increase of ₹972.90 lakh towards Major Works (State Share) was due to requirement of less/more funds under respective heads.

The department stated (July 2022) that the actual Budget Grant under this head was ₹4,273.01 lakh and accordingly department has incurred expenditure of ₹4,268.91 lakh which resulted into savings of ₹4.10 lakh and savings were due to non-implementation of some of the schemes within March 2022.

But as per the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh, the actual budget under this head was ₹3,807.00 lakh.

(vi) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
14 Schemes under Infrastructure Development Fund (SIDF)			
O 7,000.00			
R (-)7,000.00	...	...	...

Withdrawal of the entire provision by surrender from Major Works was made without assigning any reason in March 2022.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vii) 05 Finance Commission Recommendations			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
11 District Innovation Fund			
O 2,500.00			
R (-2,500.00

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

50.2.5 Savings mentioned at note **50.2.4** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
19 Schemes under MLA LAD/ Untied Fund			
O 33,000.00			
R 19,600.00	52,600.00	51,905.50	(-)694.50

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

Savings were reportedly due to non-implementation of some of the schemes within March 2022.

GRANT NO. 50 SECRETARIAT ECONOMIC SERVICES -Concl.d.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 08 Central Plan Schemes(Fully funded by Central Government)			
4070 Capital Outlay on Other Administrative Services			
796 Tribal Area Sub-Plan			
01 Special Assistance for Capital Expenditure			
O 5,000.00			
R 22,750.00	27,750.00	22,079.48	(-)5,670.52

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

Savings were reportedly due to non-implementation of some of the schemes/projects within March 2022.

50.2.6 Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2021-22	Amount Spent out of total amount transferred during 2021-22	Unspent amount as on 31 March,2022 (₹ in lakh)
1.	FAO, Planning and Investment	50	4070	5,948.73	1,482.32	4,466.41

**GRANT NO. 51 DIRECTORATE OF LIBRARY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	14,05,73	14,05,73	13,35,50	(-)70,23
Amount surrendered during the year (31 March 2022)				67,94
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	50,00			
Supplementary	1,69,16	2,19,16	1,94,16	(-)25,00
Amount surrendered during the year				...

Notes and Comments:

Capital:

51.2.1 In view of the overall savings of ₹25.00 lakh (11.41 *per cent* of the total provision) in the grant, supplementary provision of ₹169.16 lakh obtained in March 2022 proved excessive.

51.2.2 No part of the available savings of ₹25.00 lakh was anticipated for surrender during the year.

GRANT NO. 51 DIRECTORATE OF LIBRARY-Conclld.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
51.2.3 Savings occurred mainly under:			
(i) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
04			<i>Art and Culture</i>
800			Other Expenditure
09			Creation of Assets under Budget Announcement/State Development Schemes
O	50.00		
S	169.16	219.16	194.16
			(-) 25.00

The department stated (July 2022) that saving was due to incurring of expenditure of ₹25.00 lakh under 2205 - 00 - 800(04) - 15 - 00 - 50 Other Charges which was communicated to the Finance Department(Budget), Government of Arunachal Pradesh vide Letter No. LBD – 11/2021 dated 24 February 2022.

**GRANT NO. 52 SPORTS AND YOUTH SERVICES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2204 Sports and Youth Services				
Original	20,61,87			
Supplementary	1,41,73	22,03,60	21,82,31	(-)21,29
Amount surrendered during the year				...

**GRANT NO. 53 FIRE PROTECTION AND CONTROL
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	25,93,86			
Supplementary	6,67,05	32,60,91	31,15,34	(-)1,45,57
Amount surrendered during the year				...
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	12,50,00	12,50,00	12,49,64	(-)36
Amount surrendered during the year				...

**GRANT NO. 54 STATE TAX AND EXCISE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2039 State Excise				
Original	27,10,29			
Supplementary	5,08,11	32,18,40	30,83,53	(-)1,34,87
Amount surrendered during the year				...
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	1,05,16			
Supplementary	50,00	1,55,16	1,39,93	(-)15,23
Amount surrendered during the year				...

Notes and Comments:

Capital:

54.2.1 In view of the overall savings of ₹15.23 lakh (9.82 *per cent* of the total provision) in the grant, supplementary provision ₹ 50.00 lakh obtained in March 2022 proved excessive.

54.2.2 No part of the available savings of ₹15.23 lakh was anticipated for surrender during the year.

GRANT NO. 54 STATE TAX AND EXCISE-Concl.

54.2.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4070 Capital Outlay on Other Administrative Services			
800	Other Expenditure			
24	Creation of Assets under Budget Announcement/State Development Schemes			
O	105.16			
S	50.00	155.16	139.93	(-)15.23

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

**GRANT NO. 55 STATE LOTTERIES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2075 Miscellaneous General Services				
Original	1,30,46			
Supplementary	17,17	1,47,63	1,43,77	(-)3,86
Amount surrendered during the year				...

**GRANT NO. 56 TOURISM
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
3452 Tourism				
Original	32,01,39			
Supplementary	16,90,22	48,91,61	34,11,23	(-)14,80,38
Amount surrendered during the year				...
Capital				
Major Head:				
5452 Capital Outlay on Tourism				
Original	45,66,32			
Supplementary	20	45,66,52	40,76,12	(-)4,90,40
Amount surrendered during the year (31 March 2022)				3,96,56

Notes and Comments:

Revenue:

56.1.1 In view of the overall savings of ₹1,480.38 lakh (30.26 *per cent* of the total provision) in the grant, supplementary provision of ₹1,690.22 lakh obtained in March 2022 proved excessive.

56.1.2 No part of the available savings of ₹1,480.38 lakh was anticipated for surrender during the year.

GRANT NO. 56 TOURISM-Contd.

56.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
3452 Tourism			
01 <i>Tourist Infrastructure</i>			
800 Other Expenditure			
04 Schemes under SADA			
O 1,956.99			
S 1,344.75	3,301.74	2,121.61	(-)1,180.13

Savings were reportedly due to late receipt of finance concurrence from the Finance Department, Government of Arunachal Pradesh.

(ii) 3452 Tourism			
80 <i>General</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 1,244.40			
S 345.47	1,589.87	1,289.61	(-)300.26

Savings were reportedly due to non-finalisation of MACP and DA in time.

Capital:

56.2.1 As the overall expenditure of ₹4,076.12 lakh fell far short of the original provision of ₹4,566.32 lakh, supplementary provision of ₹0.20 lakh obtained in March 2022 proved totally unnecessary.

56.2.2 Out of the available savings of ₹490.40 lakh (10.74 *per cent* of the total provision), ₹396.56 lakh (80.86 *per cent* of the total savings) only was anticipated and surrendered in March 2022.

56.2.3 Savings of ₹1,433.00 lakh and ₹2,946.68 lakh constituting 91.55 *per cent* and 84.11 *per cent* of the total provision had also occurred under the Capital Section of this grant in 2019-20 and 2020-21 respectively.

GRANT NO. 56 TOURISM-Contd.**56.2.4** Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5452 Capital Outlay on Tourism			
80 General			
800 Other Expenditure			
03 Creation of Assets under Budget Announcement/ State Development Schemes			
O 4,566.32			
R (-)2,484.61	2,081.71	1,987.87	(-)93.84

Reduction in provision by re-appropriation (₹2,088.05 lakh) was due to requirement of less fund under Major Works and surrender (₹396.56 lakh) also from Major Works was made without assigning any reason.

Savings were reportedly due to late receipt of finance concurrence from the Finance Department, Government of Arunachal Pradesh.

56.2.5 Savings mentioned at note **56.2.4** 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)			
5452 Capital Outlay on Tourism			
01 Tourist Infrastructure			
101 Tourist Centre			
52 Swadesh Darshan			
S 0.10			
R 1,354.32	1,354.42	1,354.42	...

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

GRANT NO. 56 TOURISM-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 03	Centrally Sponsored Schemes			
5452	Capital Outlay on Tourism			
01	Tourist Infrastructure			
102	Tourist Accommodation			
03	Construction of Tourist Lodge at Parasuram Kund			
S	0.10			
R	733.73	733.83	733.83	...

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

56.2.6 Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2021-22	Amount Spent out of total amount transferred during 2021-22	Unspent amount as on 31 March,2022 (₹ in lakh)
1.	Director, Tourism	56	3452	600.00	Nil	600.00

**GRANT NO. 57 URBAN DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2217 Urban Development				
Original	1,42,37,12			
Supplementary	62,37,79	2,04,74,91	1,75,31,21	(-)29,43,70
Amount surrendered during the year (31 March 2022)				2,87,400
Capital				
Major Head:				
4217 Capital Outlay on Urban Development				
Original	35,00,00			
Supplementary	1,54,08,07	1,89,08,07	1,74,15,50	(-)14,92,57
Amount surrendered during the year				...

Notes and Comments:

Revenue:

57.1.1 In view of the overall savings of ₹2,943.70 lakh (14.38 *per cent* of the total provision), supplementary provision of ₹6,237.79 lakh obtained in March 2022 proved excessive.

57.1.2 Out of the available savings of ₹2,943.70 lakh, ₹2,874.00 lakh (97.63 *per cent* of the total savings) was anticipated and surrendered in March 2022.

57.1.3 Savings of ₹8,114.16 lakh and ₹2,115.34 lakh constituting 53.36 *per cent* and 15.63 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2019-20 and 2020-21 respectively.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

57.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2217 Urban Development			
80 General			
800 Other Expenditure			
14 Schemes under Budget Announcement/State Development Schemes			
O 4,700.00			
R (-)1,663.82	3,036.18	3,029.43	(-)6.75

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,873.82 lakh under Minor Works and increase of ₹2,210.00 lakh towards Other Charges due to requirement of less/ more funds under respective heads.

Savings were reportedly due to less payment to the firm as per progress of work in Longding Division.

(ii) 2217 Urban Development			
80 General			
001 Direction and Administration			
01 Establishment Expenses			
O 6,017.12			
S 734.69			
R (-)1,174.38	5,577.43	5,576.60	(-)0.83

Reduction in provision by re-appropriation was the net effect of decrease of ₹46.64 lakh mainly under Domestic Travel Expenses, Professional Services and Office Expenses (POL) and increase of ₹1,347.26 lakh mainly towards Other Charges, Office Expenses and Minor Works due to requirement of less/ more funds under respective heads and surrender of ₹2,475.00 lakh from Salaries and Minor Works was made without assigning any reason.

Savings were the residual savings against Salaries and Wages of 24 divisions under Direction and Administration.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 03	Centrally Sponsored Schemes			
	2217 Urban Development			
	80 <i>General</i>			
	800 Other Expenditure			
	10 Swachh Bharat Mission			
	O 523.52			
	R (-)523.52	...	...	...

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Grants-in-Aid General (Non-Salary).

(iv) 12	Pradhan Mantri Awas Yojana (PMAY)			
	O 1,176.48			
	R (-)193.28	983.20	983.20	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹456.60 lakh under Grants-in-Aid General (Non-Salary) (Central Share) and increase of ₹263.32 lakh mainly towards Grants-in-Aid General (Salary) (Central Share) due to requirement of less/ more funds under respective heads.

(v) 191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards <i>etc.</i>			
	04 Swachh Bharat Mission (SBM)			
	S 1,567.86	1,567.86	1,506.63	(-)61.23

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

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

57.1.5 Savings mentioned at note 57.1.4 were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2217 Urban Development			
80 <i>General</i>			
800 Other Expenditure			
01 Maintenance of Drainage			
O 1,520.00			
R 681.00	2,201.00	2,201.00	...

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

Capital:

57.2.1 In view of the overall savings of ₹1,492.57 lakh (7.89 per cent of the total provision) in the grant, supplementary provision of ₹15,408.07 lakh obtained in March 2022 proved excessive.

57.2.2 No part of the available savings of ₹1,492.57 lakh was anticipated for surrender during the year.

57.2.3 Savings of ₹2,806.49 lakh and ₹3,959.14 lakh constituting 19.59 per cent and 59.12 per cent of the total provision had also occurred under the Capital Section of this grant in 2019-20 and 2020-21 respectively.

57.2.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4217 Capital Outlay on Urban Development			
60 <i>Other Urban Development Schemes</i>			
051 Construction			
18 Creation of Assets under Budget Announcement/State Development Schemes			
O 3,500.00			
S 12,420.26	15,920.26	15,095.49	(-) 8.24

The department stated (July 2022) that savings of ₹5,00.00 lakh was due to repeated budgetary support by the Finance Department, Government of Arunachal Pradesh, ₹324.00 lakh was unpaid cheque amount of 2020-21 and ₹0.77 lakh was the residual savings of various divisions of the department.

GRANT NO. 57 URBAN DEVELOPMENT-Concl'd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 07 Non Lapsable Pool Fund			
4217 Capital Outlay on Urban Development			
60 <i>Other Urban Development Schemes</i>			
051 Construction			
16 Construction of RCC Bridges			
S	667.80	667.80	...
			(-)/667.80

Savings were reportedly due to non-release of fund by the Finance Department, Government of Arunachal Pradesh.

57.2.5 Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2021-22	Amount Spent out of total amount transferred during 2021-22	Unspent amount as on 31 March,2022 (₹ in lakh)
1.	Sr. FAO	57	2217 4217	8,625.19	170.91	8,454.28

**GRANT NO. 58 STATIONERY AND PRINTING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2058 Stationery and Printing				
Original	12,42,12	12,42,12	11,94,92	(-)47,20
Amount surrendered during the year (31 March 2022)				49,11
Capital				
Major Head:				
4058 Capital Outlay on Stationery and Printing				
Original	50,00	50,00	50,00	...
Amount surrendered during the year				...

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2215 Water Supply and Sanitation				
Original	7,27,45,74			
Supplementary	3,94,77,62	11,22,23,36	9,60,25,73	(-)1,61,97,63
Amount surrendered during the year				...
Capital				
Major Head:				
4215 Capital Outlay on Water Supply and Sanitation				
Original	2,50,00,00			
Supplementary	1,78,79,63	4,28,79,63	3,30,45,19	(-)98,34,44
Amount surrendered during the year				

Notes and Comments:

Revenue:

59.1.1 In view of the overall savings of ₹16,197.63 lakh (14.43 *per cent* of the total provision) in the grant, supplementary provision of ₹39,477.62 lakh obtained in March 2022 proved excessive.

59.1.2 No part of the available savings of ₹16,197.63 lakh (14.43 *per cent* of the total provision) was anticipated for surrender during the year.

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Contd.

59.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2215 Water Supply and Sanitation			
01 Water Supply			
800 Other Expenditure			
18 National Rural Drinking Water Programme(NRDWP)			
O 20,000.00			
R (-)20,000.00

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Minor Works (Central Share).

(ii) 03 Centrally Sponsored Schemes			
2215 Water Supply and Sanitation			
01 Water Supply			
800 Other Expenditure			
23 Swachh Bharat Mission (Gramin)			
O 5,000.00			
R (-)5,000.00	...	...	...

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Minor Works (Central Share).

(iii) 04 State Plan Schemes			
2215 Water Supply and Sanitation			
01 Water Supply			
800 Other Expenditure			
26 Schemes under Budget Announcement/ State Development Schemes			
O 5,000.00			
R (-)2,000.00	3,000.00	2,999.84	(-)0.16

Reduction in provision by re-appropriation was the net effect of decrease of ₹5,000 lakh under Other Charges and increase of ₹3,000 lakh towards Minor Works due to requirement of less/ more funds under respective heads

Reasons for the savings have not been intimated (July 2022).

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 03 Centrally Sponsored Schemes			
2215 Water Supply and Sanitation			
02 Sewerage and Sanitation			
105 Sanitation Services			
02 Swachh Bharat Mission (Gramin) (SBM)			
S 3,234.96	3,234.96	2,428.85	(-)806.11

Savings were reportedly due to incurring of expenditure as per expenditure authorisation received from Finance Department, Government of Arunachal Pradesh.

59.1.4 Savings mentioned at note **59.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2215 Water Supply and Sanitation			
01 Water Supply			
102 Rural Water Supply Programmes			
01 Establishment Expenses			
O 42,745.74			
R 21,411.79	64,157.53	48,869.37	(-)15,288.16

Augmentation of provision by re-appropriation was the net effect of increase of ₹22,071.34 lakh mainly towards Minor Works and Salaries and decrease of ₹659.55 lakh mainly under Other Charges and Wages due to requirement of more/ less funds under respective heads.

The Department stated (July 2022) that the actual Budget Grant under the head was ₹48,895.36 lakh and department incurred expenditure of ₹48,869.37 lakh and hence there was savings of ₹25.99 lakh which was due to non drawal of Salaries by PHE & WS Division, Hawaii in the month of February 2022.

(ii) 03 Centrally Sponsored Schemes			
2215 Water Supply and Sanitation			
01 Water Supply			
102 Rural Water Supply Programmes			
08 National Rural Drinking Water Programme (NRDWP)			
S 32,261.36			
R 5,338.28	37,599.64	37,599.64	...

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

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 04 State Plan Schemes			
2215 Water Supply and Sanitation			
01 Water Supply			
102 Rural Water Supply Programmes			
07 RIDF			
S 3,981.30			
R 249.93	4,231.23	4,128.04	(-)103.19

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

Final savings were reportedly due to non-sanction of some of the schemes and non-receipt of LOC authorisation from the Finance Department, Government of Arunachal Pradesh

Capital:

59.2.1 In view of the overall savings of ₹9,834.44 lakh (22.93 per cent of the total provision) in the grant, supplementary provision of ₹17,879.63 lakh obtained in March 2022 proved excessive.

59.2.2 No part of the available savings of ₹9,834.44 lakh was anticipated for surrender during the year.

59.2.3 Savings occurred mainly under

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
800 Other Expenditure			
28 Creation of Assets under Budget Announcement/State Development Schemes			
O 25,000.00			
S 8,737.39	33,737.39	28,071.25	(-)5,666.14

The department stated (July 2022) that the actual Budget Grant under this head was ₹28,415.89 lakh as per revised estimate 2021-22 communicated by the Planning Department, Government of Arunachal Pradesh and accordingly an amount of ₹2,80,71.25 lakh was incurred and savings of ₹344.64 lakh was due to non-receipt of LOC authorisation from the Finance Department, Government of Arunachal Pradesh.

GRANT NO. 59 PUBLIC HEALTH ENGINEERING-Concl'd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 07 Non Lapsable Pool Fund			
4215 Capital Outlay on Water Supply and Sanitation			
01 <i>Water Supply</i>			
800 Other Expenditure			
02 Maintenance of Works			
S	9,142.24	4,973.94	(-)4,168.30

Savings were reportedly due to non-release of fund by the Government of India and non-receipt of budgetary support and LOC authorisation from the Finance Department, Government of Arunachal Pradesh.

**GRANT NO. 60 TEXTILE AND HANDICRAFT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2851 Village and Small Industries				
Original	56,99,51			
Supplementary	5,65,68	62,65,19	61,77,84	(-)87,35
Amount surrendered during the year				...

Capital

Major Head:

**4851 Capital Outlay on Village
and Small Industries**

Original	9,00,00	9,00,00	3,20,00	(-)5,80,00
Amount surrendered during the year (31 March 2022)				40,000

Notes and Comments:

Capital:

60.2.1 As the overall expenditure of ₹320.00 lakh fell far short of the original provision of ₹900.00 lakh, provision made through original grant proved excessive.

60.2.2 Out of the available savings of ₹580.00 lakh (64.44 *per cent* of the total provision), ₹400.00 lakh (68.97 *per cent* of the total savings) only was anticipated and surrendered in March 2022.

GRANT NO. 60 TEXTILE AND HANDICRAFT-Concl'd.**60.2.3** Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4851 Capital Outlay on Village and Small Industries			
800 Other Expenditure			
07 Creation of Assets under Budget Announcement/State Development Schemes			
O 900.00			
R (-)400.00	500.00	320.00	(-)180.00

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

The department stated (July 2022) that the entire fund was allotted to the executing agencies. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by the utilisation certificates.

**GRANT NO. 61 GEOLOGY AND MINING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2853 Non-ferrous Mining and Metallurgical Industries				
Original	21,47,46			
Supplementary	2,65,11	24,12,57	23,70,78	(-)41,79
Amount surrendered during the year				...
Capital				
Major Head:				
4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries				
Original	1,33,00			
Supplementary	27,00	1,60,00	1,38,00	(-)22,00
Amount surrendered during the year				...

Notes and Comments:

Capital:

61.2.1 In view of the overall savings of ₹22.00 lakh (13.75 *per cent* of the total provision) in the grant, supplementary provision of ₹27.00 lakh obtained in March 2022 proved excessive.

61.2.2 No part of the available savings of ₹22.00 lakh was anticipated for surrender during the year.

GRANT NO. 61 GEOLOGY AND MINING -Concl.

61.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries			
60 <i>Other Mining and Metallurgical Industries</i>			
800 Other Expenditure			
04 Creation of Assets under Budget Announcement/State Development Schemes			
O 133.00			
S 27.00	160.00	138.00	(-)22.00

The department stated (July 2022) that the actual Budget Grant under this head was ₹138.00 lakh. But as per the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh, the actual budget under this head was ₹160.00 lakh.

**GRANT NO. 62 DIRECTORATE OF TRANSPORT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
3055 Road Transport				
3056 Inland Water Transport				
Original	5,16,27			
Supplementary	1,41,17	6,57,44	6,26,40	(-)31,04
Amount surrendered during the year				...
Capital				
Major Heads:				
5055 Capital Outlay on Road Transport				
5056 Capital Outlay on Inland and Water Transport				
Original	3,50,00	3,50,00	49,97	(-)3,00,03
Amount surrendered during the year (31 March 2022)				3,00,03

Notes and Comments:

Capital:

62.2.1 In view of the overall savings of ₹300.03 lakh (85.72 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

62.2.2 The entire savings of ₹300.03 lakh (100 *per cent* of the total savings) was precisely anticipated and surrendered in March 2022.

GRANT NO. 62 DIRECTORATE OF TRANSPORT-Conclld.**62.2.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
5055 Capital Outlay on Road Transport			
800 Other expenditure			
03 Creation of Assets under Budget Announcement/State Development Schemes			
O 330.00			
R (-)300.03	29.97	29.97	...

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

**GRANT NO. 63 PROTOCOL DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	3,24,14			
Supplementary	20,20	3,44,34	3,43,52	(-)82
Amount surrendered during the year				...

**GRANT NO. 64 TRADE AND COMMERCE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2875 Other Industries				
Original	6,95,52	6,95,52	6,03,63	(-91,89)
Amount surrendered during the year (31 March 2022)				27,17

Notes and Comments:**Revenue:**

64.1.1 In view of the overall savings of ₹91.89 lakh (13.21 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

64.1.2 Out of the available savings of ₹91.89 lakh, ₹27.17 lakh (29.57 *per cent* of the total savings) only was anticipated and surrendered in March 2022.

64.1.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes				
2875 Other Industries				
60 Other Industries				
800 Other Expenditure				
11 Schemes under Budget Announcement/ State Development Schemes				
O	150.00			
R	(-40.00)	110.00	55.43	(-54.57)

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

Reasons for the savings have not been intimated (July 2022).

**GRANT NO. 65 DEPARTMENT OF TIRAP, CHANGLANG AND LONGDING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2575 Other Special Area Programmes				
Original	1,42,40	1,42,40	86,69	(-)55,71
Amount surrendered during the year (31 March 2022)				52,05
Capital				
Major Head:				
4575 Capital Outlay on other Special Areas Programmes				
Original	50,00,00	50,00,00	52,44,44	(+)2,44,44
Amount surrendered during the year				...

Notes and Comments:

Revenue:

65.1.1 In view of the overall savings of ₹55.71 lakh (39.12 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

65.1.2 Out of the available savings of ₹55.71 lakh, ₹52.05 lakh (93.43 *per cent* of the total savings) only was anticipated and surrendered in March 2022.

65.1.3 Savings of ₹14.38 lakh and ₹3,186.66 lakh constituting 13.30 *per cent* and 97.01 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2019-20 and 2020-21 respectively.

GRANT NO. 65 DEPARTMENT OF TIRAP, CHANGLANG AND LONGDING-Contd.

65.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2575 Other Special Area Programmes			
03 <i>Tribal Areas</i>			
001 Direction and Administration			
01 Development of Tirap and Changlang District			
O 142.40			
R (-)52.05	90.35	86.69	(-)3.66

Reduction in provision by re-appropriation was the net effect of decrease of ₹57.05 lakh under Publication and increase of ₹ five lakh towards Office Expenses due to requirement of less/ more funds under respective heads. The decrease under Publication includes surrender (₹52.05 lakh) from Salaries and Domestic Travel Expenses for which no reasons were assigned.

Reasons for the savings have not been intimated (July 2022).

Capital:

65.2.1 The expenditure exceeded the grant by ₹244.44 lakh (Actual excess: ₹2,44,44,142); the excess requires regularisation.

65.2.2 In view of the excess of ₹244.44 lakh in the grant, provision made through original grant proved inadequate.

65.2.3 The excess expenditure worked out to 4.89 *per cent* over the total provision.

GRANT NO. 65 DEPARTMENT OF TIRAP, CHANGLANG AND LONGDING-Concl.**65.2.4 Excess occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4575 Capital Outlay on Other Special Areas Programmes			
03 Tribal Areas			
800 Other Expenditure			
05 Creation of Assets under Budget Announcement/State Development Schemes			
O 5,000.00	5,000.00	5,194.44	(+)194.44

The department stated (July 2022) that the actual expenditure under this head was ₹4,999.99 lakh and excess was due to excess drawal of ₹138.00 lakh by BDO, Kanubari which has been deposited back to Government Exchequer on 7th June 2022. But as per accounts, the amount booked under 4575 – 03 – 800(04) stands correct.

(ii) 4575 Capital Outlay on Other Special Areas Programmes			
03 Tribal Areas			
800 Other Expenditure			
01 Development of Tirap and Changlang District			
...	...	50.00	(+)50.00

The department stated (July 2022) that the actual Budget Grant under this head was ₹50.00 crore as per revised estimate 2021-22. But as per the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh, no budget allocation was made under this head.

**GRANT NO. 66 HYDRO POWER DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2801 Power				
Original	1,73,71,02			
Supplementary	49,64,47	2,23,35,49	1,99,27,02	(-)24,08,47
Amount surrendered during the year (31 March 2022)				24,03,00
Capital				
Major Head:				
4801 Capital Outlay on Power Projects				
Original	91,00,00			
Supplementary	13,26,48	1,04,26,48	97,50,64	(-)6,75,84
Amount surrendered during the year				...

Notes and Comments:

Revenue:

66.1.1 In view of the overall savings of ₹2,408.47 lakh (10.78 *per cent* of the total provision) in the grant, supplementary provision of ₹4,964.47 lakh obtained in March 2022 proved excessive.

66.1.2 Out of the available savings of ₹2,408.47 lakh, ₹2,403.00 lakh (99.77 *per cent* of the total savings) was precisely anticipated and surrendered in March 2022.

GRANT NO. 66 HYDRO POWER DEVELOPMENT-Contd.

66.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2801 Power			
05 <i>Transmission and Distribution</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 15,371.02			
S 1,798.49			
R (-)3,744.02	13,425.49	13,420.15	(-)5.34

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,350.74 lakh under Other Charges and increase of ₹9.72 lakh towards Medical Treatment, Salaries (LTC) and Grants-in-Aid General (Non-Salary) due to requirement of less/ more funds under respective heads and surrender of ₹2,403.00 lakh mainly from Salaries, Wages and Grants-in-Aid General (Non- Salary) was made without assigning any reason.

Savings were due to late receipt of bills under Domestic Travel Expenses, LTC and Professional Services from Divisional and Zonal Offices.

66.1.4 Savings mentioned at note **66.1.3** were partly offset by excess mainly under:

(i) 2801 Power			
05 <i>Transmission and Distribution</i>			
800 Other Expenditure			
02 Maintenance of Assets			
O 2,000.00			
S 2,190.98			
R 1,341.02	5,532.00	5,532.02	(+)0.02

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

Reasons for the excess have not been intimated (July 2022).

GRANT NO. 66 HYDRO POWER DEVELOPMENT-Contd.**Capital:**

66.2.1 In view of the overall savings of ₹675.84 lakh (6.48 *per cent* of the total provision) in the grant, supplementary provision of ₹1,326.48 lakh obtained in March 2022 proved excessive.

66.2.2 No part of the available savings of ₹675.84 lakh was anticipated for surrender during the year.

66.2.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04	State Plan Schemes			
	4801 Capital Outlay on Power Projects			
	01 <i>Hydel Generation</i>			
	800 Other Expenditure			
	26 Creation of Assets under Budget Announcement/State Development Schemes			
	O 9,100.00			
	R (-)53.57	9,046.43	8,493.00	(-)553.43

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

Savings were due to non-completion of works and non-receipt of authorisation from the Finance Department (Budget), Government of Arunachal Pradesh.

(ii) 04	State Plan Schemes			
	4801 Capital Outlay on Power Projects			
	05 <i>Transmission and Distribution</i>			
	800 Other Expenditure			
	12 Creation of Infrastructure under RIDF			
	S 651.25	651.25	551.00	(-)100.25

Savings were reportedly due to non-completion of works and non-receipt of expenditure authorisation from the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 66 HYDRO POWER DEVELOPMENT-Concl'd.

66.2.4 Savings mentioned at note **66.2.3** were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes				
4801 Capital Outlay on Power Projects				
01 <i>Hydel Generation</i>				
800 Other Expenditure				
11 System Improvement under ACA/SPA/SIDF				
	S	675.23		
	R	53.57	728.80	706.64
				(-)22.16

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

Final savings were due to non-completion of works and non-receipt of expenditure authorisation from the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 67 STATE INFORMATION COMMISSION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	3,58,84			
Supplementary	1,43,24	5,02,08	4,02,59	(-)99,49
Amount surrendered during the year				...

Notes and Comments:

Revenue:

67.1.1 In view of the overall savings of ₹99.49 lakh (19.82 *per cent* of the total provision) in the grant, supplementary provision ₹143.24 lakh obtained in March 2022 proved excessive.

67.1.2 No part of the available savings of ₹99.49 lakh was anticipated for surrender during the year.

67.1.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2070 Other Administrative Services				
105	Special Commission of Enquiry			
01	Establishment Expenses			
O	358.84			
S	143.24	502.08	402.59	(-)99.49

Reasons for the savings have not been intimated (July 2022).

**GRANT NO. 68 TOWN PLANNING DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2217 Urban Development				
Original	2,26,00,80			
Supplementary	3,91,84	2,29,92,64	2,05,54,27	(-)24,38,37
Amount surrendered during the year				...

Capital**Major Head:****4217 Capital Outlay on
Urban Development**

Original	30,60,63			
Supplementary	1,59,71,01	1,90,31,64	1,85,81,24	(-)4,50,40
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

68.1.1 As the overall expenditure of ₹20,554.27 lakh fell far short of the original provision of ₹22,600.80 lakh, supplementary provision of ₹391.84 lakh obtained in March 2022 proved totally unnecessary.

68.1.2 No part of the available savings of ₹2,438.37 lakh (10.61 *per cent* of the total provision) was anticipated for surrender during the year.

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.

68.1.3 Persistent savings of substantial provision in the preceding four years and the amount of surrender shown in the table below indicate that proper assessment of requirement of fund were not made at any stage of preparation of the budget.

Year	Provision (₹ in lakh)	Expenditure (₹ in lakh)	Savings (₹ in lakh)	Per Cent	Surrender (₹ in lakh)
2017-18	23,949.17	4,006.28	19,942.89	83.27	...
2018-19	4,026.89	3,564.97	461.92	11.47	...
2019-20	5,552.51	2,585.39	2,967.12	53.44	1,599.53
2020-21	27,835.40	10,850.35	16,985.05	61.02	...

68.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
-----------------------	----------------	-----------------------	--

(i) 05 Finance Commission Recommendations

2217 Urban Development

03 *Integrated Development of
Small and Medium Towns*

800 Other expenditure

03 Scheme for urban
local bodies (ULB)

O 16,800.00

R (-)4,639.96

12,160.04

9,931.04

(-)2,229.00

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

Savings were reportedly due to non-sanction of the schemes by the Finance, Planning & Investment Department, Government of Arunachal Pradesh.

(ii) 08 Central Plan Schemes (Fully
Funded by Central Government)

2217 Urban Development

03 *Integrated Development of
Small and Medium Towns*

800 Other expenditure

01 Development Activities

O 1,000.00

R (-)1,000.00

...

...

...

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

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 03	Centrally Sponsored Schemes			
	2217 Urban Development			
80	<i>General</i>			
800	Other expenditure			
11	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)			
	O 1,000.00			
	R (-)879.50	120.50	120.50	...

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

(iv) 2217	Urban Development			
80	<i>General</i>			
192	Assistance to Municipalities / Municipal Council			
02	Municipalities/Municipal Council, Pasighat			
	O 105.06			
	R (-)12.12	92.94	92.94	...

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

(v) 2217	Urban Development			
80	<i>General</i>			
001	Direction and Administration			
02	Establishment Expenses of Municipalities/Municipal Councils			
	O 10.30			
	R (-)10.30	....	....	...

Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Grants-in-Aid General (Non-Salary).

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.

68.1.5 Savings mentioned at note **68.1.4** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2217 Urban Development			
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)			
S 391.84			
R (-)6,056.16	6,448.00	6,249.75	(-)198.25

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

Savings were reportedly due to non – receipt of expenditure authorisation from Public Financial Management System (PFMS) Cell.

(ii) 04 State Plan Schemes			
2217 Urban Development			
03 <i>Integrated Development of Small and Medium Towns</i>			
800 Other expenditure			
08 Schemes under Budget Announcement/State Development Schemes			
O 2,739.37			
R (-)387.19	3,126.56	3,122.20	(-)4.36

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,096.00 lakh under Grants-in-Aid (Non-Salary) and increase of ₹2,483.19 lakh towards Other Charges due to requirement of less/ more funds under respective heads.

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

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Concl'd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2217 Urban Development			
03 <i>Integrated Development of Small and Medium Towns</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 450.50			
R 104.07	554.57	547.81	(-)6.76

Augmentation of provision by re-appropriation was the net effect of increase of ₹110.14 lakh towards Office Expenses, Minor Works and Salaries and decrease of ₹6.07 lakh under Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

Final savings were reportedly under Salaries due to suspension of one Officer.

68.1.6 Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2021-22	Amount Spent out of total amount transferred during 2021-22	Unspent amount as on 31 March,2022 (₹ in lakh)
1.	FAO, Planning and Investment	68	2217	34,726.25	120.50	34,605.75

**GRANT NO. 69 PARLIAMENTARY AFFAIRS DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2052 Secretariat-General Services				
Original	1,69,93			
Supplementary	49,78	2,19,71	2,10,49	(-)9,22
Amount surrendered during the year (31 March 2022)				8,00

**GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	5,28,43	5,28,43	5,18,03	(-)10,40
Amount surrendered during the year (31 March 2022)				2,41
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	3,87,00	3,87,00	4,23,97	(+)36,97
Amount surrendered during the year (31 March 2022)				12,00

Notes and Comments:

Capital:

70.2.1 The expenditure exceeded the grant by ₹36.97 lakh (Actual excess: ₹36,97,000); the excess requires regularisation.

70.2.2 In view of the overall excess of ₹36.97 lakh, surrender of ₹12.00 lakh in March 2022 was injudicious.

70.2.3 The excess expenditure worked out to 9.55 per cent over the total provision.

GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE-Concltd.

70.2.4 Excess occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
24 Creation of Assets under Budget Announcement/State Development Schemes			
O 387.00			
R (-)12.00	375.00	423.97	(+)48.97

Reduction in provision by surrender from Major Works was made in March 2022 without assigning any reason.

The department stated (July 2022) that the actual expenditure under this head was ₹375.00 lakh. But the excess was due to excess booking of ₹23.97 lakh by Electrical Division, Naharlagun and ₹25.00 lakh by PWD, Naharlagun Division.

70.2.5 Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2021-22	Amount Spent out of total amount transferred during 2021-22	Unspent amount as on 31 March, 2022 (₹ in lakh)
1.	Finance and Accounts Officer	70	2070	53.44	NIL	53.44

**GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	6,19,50	6,19,50	3,60,30	(-)2,59,20
Amount surrendered during the year (31 March 2022)				2,55,36
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	10,10,00			
Supplementary	2,65,00	12,75,00	12,43,19	(-)31,81
Amount surrendered during the year				...

Notes and Comments:

Revenue:

71.1.1 In view of the overall savings of ₹259.20 lakh (41.84 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

71.1.2 Out of the available savings of ₹259.20 lakh, ₹255.36 lakh (98.52 *per cent* of the total savings) was precisely anticipated and surrendered in March 2022.

GRANT NO. 71 DEPARTMENT OF TAWANG AND WEST KAMENG-Concl.

71.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2205 Art and Culture			
800 Other Expenditure			
15 Schemes under Budget Announcement/State Development Schemes			
O 490.00			
R (-)241.00	249.00	249.00	...

Reduction in provision by re-appropriation (₹2.40 lakh) was due to requirement of less fund under Scholarship/Stipend and surrender (₹238.60 lakh) from Other Charges and Scholarships/Stipend was made without assigning any reason.

(ii) 2205 Art and Culture			
001 Direction and Administration			
01 Establishment Expenses			
O 129.50			
R (-)14.36	115.14	111.30	(-)3.84

Reduction in provision by re-appropriation was the net effect of surrender of ₹16.76 lakh from Salaries and Domestic Travel Expenses without assigning reason and increase of ₹2.40 lakh towards Other Charges and Wages due to requirement of more funds.

Savings were reportedly due to incurring of expenditure under Salaries head as per requirement.

**GRANT NO. 72 DIRECTORATE OF PRISON
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2056 Jails				
Original	15,29,32			
Supplementary	2,82,49	18,11,81	18,06,73	(-)5,08
Amount surrendered during the year				...
Capital				
Major Head:				
4055 Capital Outlay on Police				
Original	20,00,00			
Supplementary	10	20,00,10	11,94,78	(-)8,05,32
Amount surrendered during the year (31 March 2022)				8,04,99

Capital:

72.2.1 As the overall expenditure of ₹1,194.78 lakh fell far short of the original provision of ₹2,000.00 lakh, supplementary provision of ₹0.10 lakh obtained in March 2022 proved totally unnecessary.

72.2.2 Out of the available savings of ₹805.32 lakh (40.26 *per cent* of the total provision), ₹804.99 lakh (99.96 *per cent* of the total savings) was precisely anticipated and surrendered in March 2022.

GRANT NO. 72 DIRECTORATE OF PRISON-Concltd.

72.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4055 Capital Outlay on Police			
800 Other Expenditure			
09 Creation of Assets under Budget Announcement/State Development Schemes			
O 2,000.00			
R (-)857.50	1,142.50	1,142.17	(-)0.33

Reduction in provision by surrender (₹8,04.99 lakh) from Major Works was made without assigning reason and by re-appropriation (₹52.51 lakh) under Major Works due to requirement of less fund.

Specific reasons for the savings have not been intimated (July 2022).

72.2.4 Savings mentioned at note **72.2.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
4055 Capital Outlay on Police			
216 Other Police Organizations			
01 Operational Vehicles			
S 0.10			
R 52.51	52.61	52.61	...

Augmentation of provision by re-appropriation was due to requirement of more funds towards Motor Vehicle.

72.2.5 Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2021-22	Amount Spent out of total amount transferred during 2021-22	Unspent amount as on 31 March,2022 (₹ in lakh)
1.	Superintendent of Jail	72	2056	652.49	29.94	622.55

**GRANT NO. 73 INFORMATION TECHNOLOGY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
3425 Other Scientific Research				
Original	39,43,43			
Supplementary	11,65,52	51,08,95	51,06,61	(-)2,34
Amount surrendered during the year				...

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2235 Social Security and Welfare				
Original	1,29,58,22			
Supplementary	20	1,29,58,42	99,69,09	(-)29,89,33
Amount surrendered during the year (31 March 2022)				29,30,54
Capital				
Major Head:				
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
4235 Capital Outlay on Social Security and Welfare				
Original	2,03,84,00			
Supplementary	1,18,42,36	3,22,26,36	3,10,69,01	(-)11,57,35
Amount surrendered during the year				...

Notes and Comments:

Revenue:

74.1.1 As the overall expenditure of ₹9,969.09 lakh fell far short of the original provision of ₹12,958.22 lakh, supplementary provision of ₹0.20 lakh obtained in March 2022 proved totally unnecessary.

74.1.2 Out of the available savings of ₹2,989.33 lakh (23.07 per cent of the total provision), ₹2,930.54 lakh (98.03 per cent of the total savings) was precisely anticipated and surrendered in March 2022.

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-Contd.

74.1.3 Savings of ₹16,838.67 lakh constituting 93.62 *per cent* of the total provision had occurred under the Revenue Section of this grant in 2020-21 also.

74.1.4 Excess occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 08 Central Plan Schemes(Fully funded by Central Government)			
2235 Social Security and Welfare			
02 <i>Social Welfare</i>			
800 Other Expenditure			
12 Programme for Welfare of Minorities			
O	10,973.00		
R	(-)10,910.13	62.87	62.87
			...

Reduction in provision by re-appropriation was the net effect of decrease of ₹8,003.03 lakh under Other Charges and Wages and increase of ₹23.44 lakh towards Domestic Travel Expenses and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹2,930.54 lakh from Other Charges was made without assigning any reason.

(ii) 08 Central Plan Schemes(Fully funded by Central Government)			
2235 Social Security and Welfare			
60 <i>Other Social Security and Welfare Programmes</i>			
102 Pensions under Social Security Schemes			
02 Indira Gandhi Old Age Pension Scheme (IGNOAPS)			
O	1,200.00		
R	(-)1,200.00	...	...
			...

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

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 08 Central Plan Schemes(Fully funded by Central Government)			
2235 Social Security and Welfare			
02 Social Welfare			
101 Welfare of handicapped			
01 Scheme for Implementation For Rights of Persons with Disabilities Act, 2016 (SIPDA)			
O 250.00			
R (-)250.00

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

(iv) 08 Centrally Plan Schemes(Fully funded by Central Government)			
2235 Social Security and Welfare			
02 Social Welfare			
200 Other programmes			
05 National Action Plan for Drug Demand Reduction (NAPDDR)			
O 30.00			
R (-)30.00	...	...	...

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

(v) 2235 Social Security and Welfare			
02 Social Welfare			
001 Direction and Administration			
01 Establishment Expenses			
O 242.22			
R (-)24.74	217.48	217.48	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹26.00 lakh mainly under Office Expenses (POL), Other Administrative Expenditure and Other Charges and increase of ₹1.26 lakh towards Salaries due to requirement of less/ more funds under respective heads.

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-Contd.

74.1.5 Excess mentioned at note 74.1.4 were partly offset by savings mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 08 Central Plan Schemes(Fully funded by Central Government)			
2235 Social Security and Welfare			
03 <i>National Social Assistance Programme</i>			
102 National Family Benefit Scheme			
01 Indira Gandhi National Widow Pension Scheme (IGNWPS)			
S 0.10			
R 8,524.15	8,524.25	8,524.25	...

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

- (ii) 04 State Plan Schemes
- 2235 Social Security and Welfare**
- 02 *Social Welfare*
- 800 Other Expenditure
- 32 Schemes under Budget Announcement/
State Development Schemes

O 216.00			
R 743.33	959.33	900.79	(-)58.54

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

The department stated (July 2022) that expenditure was incurred as per actual allocation and expenditure authorisation received from SPMU-DBT Cell, FPI Department.

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-
Concl.**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 08 Central Plan Schemes(Fully funded by Central Government)			
2235 Social Security and Welfare			
60 <i>Other Social Security and Welfare Programmes</i>			
796 Tribal Area Sub-Plan			
01 Support to Tribal Research Institutions (TRIs) Sub-Schemes (TSS)			
S 0.10			
R 226.35	226.45	226.20	(-)0.25

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

The department stated (July 2022) that the savings were the unspent balance due to some technical issues.

**GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2202 General Education				
2203 Technical Education				
Original	1,97,52,81			
Supplementary	95,25,72	2,92,78,53	2,83,87,19	(-)8,91,34
Amount surrendered during the year				...
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	23,15,00			
Supplementary	19,32,70	42,47,70	41,83,28	(-)64,42
Amount surrendered during the year				...

**GRANT NO. 76 ELEMENTARY EDUCATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2202 General Education				
Original	12,52,26,67			
Supplementary	2,48,08,64	15,00,35,31	14,71,36,27	(-)28,99,04
Amount surrendered during the year				...
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	29,33,00			
Supplementary	49,25,67	78,58,67	63,03,62	(-)15,55,05
Amount surrendered during the year				...

Notes and Comments:

Capital:

76.2.1 In view of the overall savings of ₹1,555.05 lakh (19.79 *per cent* of the total provision) in the grant, supplementary provision of ₹4,925.67 lakh obtained in March 2022 proved excessive.

76.2.2 No part of the available savings of ₹1,555.05 lakh was anticipated for surrender during the year.

76.2.3 Savings of ₹3,047.10 lakh and ₹7,448.90 lakh constituting 68.21 *per cent* and 86.28 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2019-20 and 2020-21 respectively.

GRANT NO. 76 ELEMENTARY EDUCATION-Concl'd.

76.2.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
800 Other Expenditure			
32 Creation of Assets under Budget Announcement/State Development Schemes			
O 29,33.00			
S 4,925.67	7,858.67	5,111.05	(-)2,747.62

Savings were reportedly due to non-submission of Detailed Project Report (DPR) by the executing agencies.

76.2.5 Savings mentioned at note 76.2.4 were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
800 Other Expenditure			
31 Chief Minister Samast Shiksha Yojana			
...	...	1,192.57	(+)1,192.57

The department stated (July 2022) that the actual Budget Grant under this head was ₹1,192.57 lakh as communicated by the Finance Department (Budget), Government of Arunachal Pradesh. But as per the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh, no budget allocation was made under this head.

**APPROPRIATION NO. 77 GAUHATI HIGH COURT, ITANAGAR PERMANENT
BENCH
(All Charged)**

		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2014 Administration of Justice				
<i>Original</i>	<i>10,40,41</i>	<i>10,40,41</i>	<i>8,42,93</i>	<i>(-)1,97,48</i>
<i>Amount surrendered during the year (31 March 2022)</i>				<i>1,66,93</i>

Notes and Comments:**Revenue:**

77.1.1 In view of the overall savings of ₹197.48 lakh (18.98 per cent of the total provision) in the appropriation, provision made through original appropriation proved excessive.

77.1.2 Out of the available savings of ₹197.48 lakh, ₹166.93 lakh (84.53 per cent of the total savings) only was anticipated and surrendered in March 2022.

77.1.3 Savings occurred mainly under:

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2014 Administration of Justice				
102	High Courts			
01	Circuit Bench of Gauhati High Court in State Capital			
O	<i>10,40.41</i>			
R	<i>(-)166.93</i>	<i>873.48</i>	<i>842.93</i>	<i>(-)30.55</i>

Reduction in provision by re-appropriation was the net effect of decrease of ₹16.50 lakh under Wages, Salaries (LTC) and increase of ₹16.50 lakh towards Medical Treatment, Advertisement & Publicity due to requirement of less/ more funds under respective heads and surrender of ₹166.93 lakh mainly from Salaries and Office Expenses was made without assigning any reason.

Savings were reportedly mainly under Domestic Travel Expenses owing to frequent travel restrictions and non-publication of newspaper due to COVID-19 pandemic.

**GRANT NO. 78 POLITICAL DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2251 Secretariat-Social Services				
Original	1,76,78			
Supplementary	1,43,21	3,19,99	2,76,92	(-)43,07
Amount surrendered during the year				...

Notes and Comments:

Revenue:

78.1.1 In view of the overall savings of ₹43.07 lakh (13.46 *per cent* of the total provision) in the grant, supplementary provision ₹143.21 lakh obtained in March 2022 proved excessive.

78.1.2 No part of the available savings of ₹43.07 lakh was anticipated for surrender during the year.

78.1.3 Savings of ₹37.15 lakh and ₹68.15 lakh constituting 20.94 *per cent* and 34.79 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2019-20 and 2020-21 respectively.

GRANT NO. 78 POLITICAL DEPARTMENT-Concl'd.

78.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2251 Secretariat-Social Services			
090 Secretariat			
03 Political Department			
O 74.05			
S 143.21			
R 0.74	218.00	180.26	(-)37.74

Augmentation of provision by re-appropriation was the net effect of increase of ₹3.01 lakh towards Other Administrative Expenses and decrease of ₹2.27 lakh mainly under Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

Savings were reportedly due to less number of hearings in Hon'ble Supreme Court pertaining to Chakma and Hajong Citizenship issue and less activity in the department owing to COVID – 19.

(ii) 2251 Secretariat-Social Services			
090 Secretariat			
04 Lokayukta			
O 102.73			
R (-)0.74	101.99	96.66	(-)5.33

Reduction in provision by re-appropriation was the net effect of decrease of ₹11.76 lakh mainly under Domestic Travel Expenses, Other Administrative Expenses, Professional Services and increase of ₹11.02 lakh mainly towards Salaries and Wages due to requirement of less/ more funds under respective heads.

Savings were due to non - drawal of MACP owing to late fixation and non - receipt of bills under Office Expenses.

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2230 Labour, Employment and Skill Development				
Original	32,14,19			
Supplementary	18,27,89	50,42,08	46,55,24	(-)3,86,84
Amount surrendered during the year				...
Capital				
Major Head:				
4250 Capital Outlay on Other Social Services				
Supplementary	6,05,00	6,05,00	6,05,00	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

79.1.1 In view of the overall savings of ₹386.84 lakh (7.67 *per cent* of the total provision) in the grant, supplementary provision of ₹1,827.89 lakh obtained in March 2022 proved excessive.

79.1.2 No part of the available savings of ₹386.84 lakh was anticipated for surrender during the year.

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR -
Contd.**

79.1.3 Savings of ₹1,023.57 lakh and ₹1,503.24 lakh constituting 24.63 *per cent* and 44.35 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2019-20 and 2020-21 respectively.

79.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2230 Labour, Employment and Skill Development			
03 <i>Training</i>			
800 Other Expenditure			
07 Enhancing Skill Development Infrastructure in existing ITI			
O	344.00		
R	(-344.00	...	...

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

(ii) 08 Central Plan Schemes (Fully funded by Central Government)			
2230 Labour, Employment and Skill Development			
03 <i>Training</i>			
101 Industrial Training Institutes			
03 Skill Strengthening for Industrial Value Enhancement (STRIVE) Project			
O	100.00		
R	4.15	104.15	20.00
			(-)84.15

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

Savings were due to non-sanction of the schemes by the Government of Arunachal Pradesh.

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR -
Contd.**

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 03	Centrally Sponsored Schemes			
2230	Labour, Employment and Skill Development			
03	<i>Training</i>			
001	Direction and Administration			
02	Strengthening of Infrastructure for Institutional Training			
O	56.00			
R	(-56.00)	...	...	...
<p>Withdrawal of the entire provision by re-appropriation was due to requirement of less fund under Other Charges.</p>				
(iv) 2230	Labour, Employment and Skill Development			
03	<i>Training</i>			
800	Other Expenditure			
15	Skill Development University			
S	50.00	50.00	...	(-)50.00
(v) 04	State Plan Schemes			
2230	Labour, Employment and Skill Development			
03	<i>Training</i>			
800	Other Expenditure			
16	Schemes under Budget Announcement/State Development Schemes			
O	300.00			
S	763.13			
R	116.87	1,180.00	1,023.34	(-)156.66

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

Savings at serial numbers (iv) and (v) were due to non-sanction of the schemes by the Government of Arunachal Pradesh.

**GRANT NO. 79 DEPARTMENT OF SKILL DEVELOPMENT AND ENTREPRENEUR -
Concl.**

79.1.5 Savings mentioned at note **79.1.4** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2230 Labour, Employment and Skill Development			
03 <i>Training</i>			
003 Training of Craftsmen & Supervisors			
02 Pradhan Mantri Kaushal Vikas Yojana			
O 850.00			
S 100.00			
R 200.00	1,150.00	1,129.19	(-)20.81

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

Savings were due to non-sanction of the schemes by the Government of Arunachal Pradesh.

**GRANT NO. 80 DIRECTORATE OF MEDICAL EDUCATION, TRAINING AND
RESEARCH
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2210 Medical and Public Health				
Original	71,38,13			
Supplementary	51,18,17	1,22,56,30	1,22,16,01	(-)40,29
Amount surrendered during the year				...
Capital				
Major Head:				
4210 Capital Outlay on Medical and Public Health				
Supplementary	4,15,00	4,15,00	4,14,99	(-)01
Amount surrendered during the year				...

**GRANT NO. 81 DIRECTORATE OF FAMILY WELFARE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2211 Family Welfare				
Original	16,03,11			
Supplementary	16,62,26	32,65,37	32,24,95	(-)40,42
Amount surrendered during the year				...

**GRANT NO. 82 DEPARTMENT OF INDIGENOUS AFFAIRS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	32,74,76	32,74,76	23,00,77	(-)9,73,99
Amount surrendered during the year (31 March 2022)				9,51,00
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	5,70,00			
Supplementary	13,29,89	18,99,89	14,29,88	(-)4,70,01
Amount surrendered during the year				...

Notes and Comments:

Revenue:

82.1.1 In view of the overall savings of ₹973.99 lakh (29.74 per cent of the total provision) in the grant, provision made through original grant proved excessive.

82.1.2 Out of the available savings of ₹973.99 lakh, ₹951.00 lakh (97.64 per cent of the total savings) was precisely anticipated and surrendered in March 2022.

82.1.3 Savings of ₹261.80 lakh and ₹302.14 lakh constituting 12.63 per cent and 51.92 per cent of the total provision had also occurred under the Revenue Section of this grant in 2019-20 and 2020-21 respectively.

GRANT NO. 82 DEPARTMENT OF INDIGENOUS AFFAIRS-Contd.

82.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2205 Art and Culture			
800 Other Expenditure			
15 Schemes under Budget			
Announcement/State			
Development Schemes			
O 3,230.00			
R (-)955.00	2,275.00	2,252.09	(-)22.91

Reduction in provision by re-appropriation was the net effect of decrease of ₹319.00 lakh under Other Charges and increase of ₹315.00 lakh towards Grants-in-Aid General (Non-Salary) and Grants for Creation of Capital Assets due to requirement of less/ more funds under respective heads and surrender of ₹951.00 lakh from Other Charges was made without assigning any reason.

Savings were due to non – receipt of finance concurrence and expenditure authorisation from the Finance Department, Government of Arunachal Pradesh.

Capital:

82.2.1 In view of the overall savings of ₹470.01 lakh (24.74 *per cent* of the total provision) in the grant, supplementary provision of ₹1,329.89 lakh obtained in March 2022 proved excessive.

82.2.2 No part of the available savings of ₹470.01 lakh was anticipated for surrender during the year.

GRANT NO. 82 DEPARTMENT OF INDIGENOUS AFFAIRS-Concl.**82.2.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
04 <i>Art and Culture</i>			
800 Other Expenditure			
09 Creation of Assets under Budget Announcement/State Development Schemes			
O 5,70.00			
S 1,329.89	1,899.89	1,429.88	(-)470.01

The department stated (July 2022) that fund was allotted to the executing agencies. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by the utilisation certificates.

82.2.4 Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2021-22	Amount Spent out of total amount transferred during 2021-22	Unspent amount as on 31 March,2022 (₹ in lakh)
1.	FAO, Department of Indigenous Affairs	82	2205	526.14	NIL	526.14

PUBLIC DEBT
(All Charged)

		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2048 Appropriation for Reduction or Avoidance of Debt				
2049 Interest Payments				
<i>Original</i>	10,52,41,00	10,52,41,00	9,77,60,15	(-)74,80,85
<i>Amount surrendered during the year (31March 2022)</i>				25,18,55

Capital**Major Heads:****6003 Internal Debt of
the State Government****6004 Loans and Advances
from the Central
Government**

<i>Original</i>	6,33,62,50			
<i>Supplementary</i>	3,62,93	6,37,25,43	3,54,70,88	(-)2,82,54,55
<i>Amount surrendered during the year</i>				...

Notes and Comments:**Revenue:**

83.1.1 As the overall expenditure of ₹97,760.15 lakh fell short of the original provision of ₹10,52,41.00 lakh, provision made through original appropriation proved excessive.

83.1.2 Out of the available savings of ₹7,480.85 lakh (7.11 per cent of the total provision), ₹2,518.55 lakh (33.67 per cent of the total savings) only was anticipated and surrendered in March 2022.

PUBLIC DEBT-Contd.

83.1.3 Savings occurred mainly under:

Serial Head number	Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2049 Interest Payments			
03 <i>Interest on Small Savings, Provident Funds etc.</i>			
104 Interest on State Provident Funds			
01 Interest on State Provident Fund			
O 24,445.00			
R (-)4,755.17	19,689.83	19,690.00	(+)0.17
Reduction in provision by re-appropriation was due to requirement of less fund under Interest.			
Reasons for the excess have not been intimated (July 2022).			
(ii) 2048 Appropriation for Reduction or Avoidance of Debt			
101 Sinking Funds			
01 Investment in Sinking Fund			
O 24,000.00	24,000.00	20,000.00	(-)4,000.00
(iii) 2049 Interest Payments			
01 <i>Interest on Internal Debt</i>			
123 Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government			
01 Interest Payment on NSSF			
O 12,650.00	12,650.00	11,187.43	(-)1,462.57
(iv) 200 Interest on Other Internal Debts			
03 Interest on Loan From National Agricultural Rural Bank of India			
O 5,267.02			
R (-)478.82	4,788.20	3,981.63	(-)806.57
Reduction in provision by re-appropriation was due to requirement of less fund under Interest.			
Reasons for the savings at serial numbers (ii) to (iv) have not been intimated (July 2022).			

PUBLIC DEBT-Contd.

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(v) 2049 Interest Payments				
01	<i>Interest on Internal Debt</i>			
200	Interest on Other Internal Debts			
06	Interest on Loan From National Co- operative Development Corporation			
O	605.62			
R	(-412.90)	192.72	192.72	...

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

(vi) 2049 Interest Payments				
04	<i>Interest on Loans and Advances from Central Government</i>			
106	Interest on Ways and Means Advances			
01	Payment and Interest on Excess drawal of Ways and Means Advances for Reserve Bank of India			
O	90.00	90.00	...	(-90.00)

Reasons for the savings have not been intimated (July 2022).

(vii) 2049 Interest Payments				
01	<i>Interest on Internal Debt</i>			
200	Interest on Other Internal Debts			
04	Interest on Loan From Rural Electrification Corporation Limited			
O	122.49			
R	(-35.73)	86.76	43.76	(-43.00)

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

Reasons for the savings have not been intimated (July 2022).

PUBLIC DEBT-Contd.

84.1.4 Savings mentioned at note **84.1.3** were partly offset by excess mainly under:

Serial Head number	Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans			
01 Payment and Interest on Market Loan			
O 36,477.10			
R 3,074.90	39,552.00	41,006.04	(+)1,454.04

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

Reasons for the excess have not been intimated (July 2022).

(ii) 2049 Interest Payments			
03 Interest on Small Savings, Provident Funds etc.			
108 Interest on Insurance and Pension Fund			
01 Payment on Interest of Insurance and Pension Fund			
O 713.16			
R 89.17	802.33	802.00	(-)0.33

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

Reasons for the final savings have not been intimated (July 2022).

Capital:

83.2.1 As the overall expenditure of ₹35,470.88 lakh fell far short of the original provision of ₹63,362.50 lakh, supplementary provision of ₹362.93 lakh obtained in March 2022 proved totally unnecessary.

83.2.2 No part of the available savings of ₹28,254.55 lakh (44.34 per cent of the total provision) was anticipated for surrender during the year.

PUBLIC DEBT-Contd.

83.2.3 Savings occurred mainly under:

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 6003	Internal Debt of the State			
	Government			
110	<i>Ways and Means Advances From the Reserve Bank of India</i>			
01	Repayment of Advances Taken for Reserve Bank of India Under Ways and Means			
O	31,200.00	31,200.00	...	(-)3,100.00

Reasons for the savings have not been intimated (July 2022).

(ii) 108	Loans From National Co-operative Development Corporation			
03	Loans from National Cooperative Development Corporation			
O	1,388.06			
R	(-)585.10	802.96	802.96	...

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

(iii) 800	Other Loans			
01	Loans From Rural Electrification Corporation Limited			
O	376.44			
R	(-)51.97	324.47	277.11	(-)47.36

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

Reasons for the savings have not been intimated (July 2022).

PUBLIC DEBT-Concl'd.

84.2.4 Savings mentioned at note **84.2.3** were partly offset by excess mainly under:

Serial Head number	Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 6003 Internal Debt of the State Government			
111	Special Securities Issued to National Small Savings Fund of the Central Govt.		
06	Loans from NSSF		
O	12,100.00	14,301.63	(+)2,201.63

Reasons for the excess have not been intimated (July 2022).

(ii) 6003 Internal Debt of the State Government

105	Loans From the National Bank for Agricultural and Rural Development		
01	Repayment of Loans for National Agriculture Bank for Agricultural Rural Development		
O	12,428.15		
S	362.93		
R	637.07	14,219.34	(+)791.19
	13,428.15		

Augmentation of provision by re-appropriation was due to requirement of more fund towards Repayment & Borrowing.

Reasons for the excess have not been intimated (July 2022).

APPENDIX

(Refer to the Summary of Appropriation Accounts at Page-xxv)

**Grant wise details of estimates and details of recoveries adjusted in the
Accounts in reduction of expenditure**

Sl. No.	Number of Grant	Name of Grant	Budget Estimates		Actuals		Actuals Compared with Budget Estimates More(+) Less(-)	
			Revenue	Capital	Revenue	Capital	Revenue	Capital
(In thousands of ₹)								
		1	2	3	4	5	6	7
1.	22	Food and Civil Supplies	...	...	...	6,89	...	(+)6,89
2.	23	Forests	...	...	2,42,28,66	...	(+)2,42,28,66	...
Total					2,42,28,66	6,89	(+)2,42,28,66	(+)6,89

© COMPTROLLER AND
AUDITOR GENERAL OF INDIA
2022
www.cag.gov.in

www.agarunachalpradesh@cag.gov.in