



सत्यमेव जयते

Appropriation Accounts 2022-23



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



GOVERNMENT OF ARUNACHAL PRADESH

APPROPRIATION ACCOUNTS

2022-2023

**GOVERNMENT OF
ARUNACHAL PRADESH**

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INTRODUCTORY TO APPROPRIATION ACCOUNTS

This compilation containing Appropriation Accounts of the Government of Arunachal Pradesh for 2022-23 presents the accounts of sums expended in the year ended 31 March 2023, 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 2022-23

Number & Name of Grant or Appropriation (1)	Total Grant / Appropriation (2)		Actual Expenditure (4)		Savings (6)		Excess (8)	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
1	Legislative Assembly							
	Voted	96,41,50	71,32,62	5,56,75	25,08,88	81,90	...	...
	Charged	2,69,72	2,64,39	...	5,33	...	...	...
2	Governor Secretariat							
	Charged	12,20,11	8,60,03	...	3,60,08	...	...	...
3	General Administration Department							
	Voted	26,79,78	26,44,98	...	34,80	...	...	...
4	Election							
	Voted	29,84,36	29,05,54	...	78,82	...	...	...
5	Secretariat Administration							
	Voted	2,57,03,15	2,34,70,28	...	22,32,87	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
6 District Administration Department								
Voted	4,69,67,52	75,00	4,16,51,04	75,00	53,16,48	...	...	...
7 Accounts and Treasuries								
Voted	2,86,67,33	4,65,00	2,01,44,20	2,37,26	85,23,13	2,27,75	...	...
8 Home Department								
Voted	12,33,64,17	1,57,62,73	11,94,17,21	1,41,77,61	39,46,96	15,85,12	...	...
9 Secretariat Transport								
Voted	36,50,20	...	9,30,00	...	27,20,20	...	...	...
11 Women and Child Development								
Voted	4,41,49,28	5,23,30	2,93,02,68	4,04,60	1,48,46,60	1,18,70	...	...
12 Social Security and Welfare								
Charged	5,06,40	...	5,06,40	...	...	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
13 Audit and Pension Voted	17,91,56,87	...	15,09,50,11	...	2,82,06,76	...	...	...
14 Secondary Education Voted	5,78,32,59	82,52,90	5,65,60,85	36,16,50	12,71,74	46,36,40	...	...
15 Health Services Voted	13,40,30,94	89,80,75	12,82,22,66	82,88,57	58,08,28	6,92,18	...	...
16 Art and Cultural Affairs Voted	14,66,97	3,19,50	13,89,45	2,93,67	77,52	25,83	...	...
17 Gazetteer Voted	2,70,71	...	2,07,12	...	63,59	...	...	...
18 Research Voted	19,67,45	2,03,00	19,61,29	1,78,00	6,16	25,00	...	...
19 Industries Voted	44,97,97	23,50,21	42,76,11	23,61,01	2,21,86	...	...	(10,79,940) 10,80

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation (1)	Total Grant / Appropriation (In thousands of ₹)		Actual Expenditure (In thousands of ₹)		Savings (In thousands of ₹)		Excess (In thousands of ₹)	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
20 Labour and Employment Voted	12,65,68	30,00	10,72,61	30,00	1,93,07	...	...	...
21 Sports Voted	48,08,26	48,87,87	47,23,19	35,02,82	85,07	13,85,05	...	...
22 Food and Civil Supplies Voted	5,83,59,59	3,23,00	4,27,33,52	2,73,81	1,56,26,07	49,19	...	...
23 Environment and Forests Voted	7,98,34,88	27,63,95	5,06,49,89	27,63,95	2,91,84,99	...	...	...
24 Agriculture Voted	3,59,17,88	1,18,90,00	3,54,29,95	3,96,42	4,87,93	1,14,93,58	...	...
25 Disaster Management Voted	3,15,40,03	...	1,89,67,30	...	1,25,72,73	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Savings		Excess		
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)	
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		
26 Rural Works Department	Voted	5,19,98,70	20,36,34,04	3,47,36,88	19,85,19,33	1,72,61,82	51,14,71	...	...
27 Panchayati Raj	Voted	4,84,64,68	50,00	3,37,96,34	...	1,46,68,34	50,00	...	...
28 Animal Husbandry, Veterinary and Dairy Development	Voted	2,03,66,53	12,00,00	1,88,17,07	2,10,00	15,49,46	9,90,00	...	...
29 Co-operation Department	Voted	19,70,80	1,00,00	19,17,43	1,00,00	53,37	...	...	...
30 State Transport Services	Voted	2,08,73,51	13,70,43	2,00,24,61	13,09,30	8,48,90	61,13	...	...
31 Public Works Department	Voted	14,33,62,51	25,56,17,93	10,56,62,96	23,62,97,08	3,76,99,55	1,93,20,85	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

(1) Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
33 North Eastern Council Voted	5,05,27	95,00,40	1,12,73,26	26,79,87	...	68,20,53	(1,07,67,99,024) 1,07,67,99	...
34 Power (Electrical) Voted	13,60,43,39	3,70,69,63	11,41,14,79	3,60,23,11	2,19,28,60	10,46,52	...	...
35 Information and Public Relations Voted	54,22,47	5,02,24	54,65,35	4,24,50	...	77,74	(42,88,299) 42,88	...
36 Economic and Statistics Voted	29,88,76	1,00,00	29,29,09	1,00,00	59,67	...	...	...
37 Legal Metrology and Consumer Affairs Voted	16,42,67	73,50	15,74,79	60,55	67,88	12,95	...	...
38 Water Resource Department Voted	6,20,17,60	3,44,53,63	3,63,15,16	3,34,61,63	2,57,02,44	9,92,00	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
41 Land Management Voted	59,21,22	1,40,00	31,00,58	1,40,00	28,20,64	...	...	...
42 Rural Development Voted	7,52,04,17	82,45,36	7,65,78,09	79,15,27	...	3,30,09	(13,73,92,251) 13,73,92	...
43 Fisheries Voted	53,30,84	35,31,40	54,13,14	32,15,07	...	3,16,33	(82,30,228) 82,30	...
44 Attached Offices of the Secretariat Administration Voted	12,41,27	...	12,15,37	...	25,90	...	...	...
45 Civil Aviation Voted	97,50,31	41,83,40	94,05,20	38,57,01	3,45,11	3,26,39	...	...
46 Arunachal Pradesh Public Service Commission and Staff Selection Board Voted Charged	17,20,39 14,05,67	...	16,39,39 10,76,37	...	81,00 3,29,30	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation (1)	Total Grant / Appropriation (In thousands of ₹)		Actual Expenditure (In thousands of ₹)		Savings (In thousands of ₹)		Excess (In thousands of ₹)	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
47 Law, Legislative and Justice Voted	31,85,25	64,31,17	31,86,12	63,56,23	...	74,94	(87,122)	...
48 Horticulture Voted	2,52,72,38	31,25	2,50,10,71	...	2,61,67	31,25	...	...
49 Science and Technology Voted	67,09,32	...	67,03,99	...	5,33	...	...	...
50 Planning and Investment Voted	5,65,82,54	27,88,11,14	1,26,18,64	8,69,23,00	4,39,63,90	19,18,88,14	...	...
51 Library Voted	18,30,14	35,00	14,71,19	35,00	3,58,95	...	...	...
52 Youth Affairs Voted	33,54,10	5,10,00	33,24,03	10,00	30,07	5,00,00	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
53 Fire and Emergency Services Voted	34,16,92	12,25,00	32,34,96	12,25,00	1,81,96	...	...	...
54 Tax, Excise and Narcotics Voted	36,73,75	43,66	36,61,62	43,66	12,13	...	...	...
55 State Lotteries Voted	1,51,88	...	1,19,73	...	32,15	...	...	...
56 Tourism Department Voted	51,71,01	22,82,00	46,81,69	12,88,03	4,89,32	9,93,97	...	...
57 Urban Development Voted	1,44,92,43	1,85,34,23	1,27,42,20	1,83,85,89	17,50,23	1,48,34	...	...
58 Printing Voted	14,12,63	43,00	12,98,99	42,99	1,13,64	1	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
59 Public Health Engineering and Water Supply Voted	8,70,59,85	4,63,87,21	6,33,96,91	4,30,35,36	2,36,62,94	33,51,85	...	...
60 Textile and Handicrafts Voted	71,89,71	7,99,00	69,52,98	2,74,31	2,36,73	5,24,69	...	...
61 Geology and Mining Voted	28,28,08	2,95,00	27,97,00	2,75,00	31,08	20,00	...	...
62 Transport Voted	11,80,64	22,00	5,86,05	22,00	5,94,59	...	...	...
63 Protocol Department Voted	3,56,39	...	3,46,88	...	9,51	...	...	...
64 Trade and Commerce Voted	11,50,35	...	11,56,10	...	...	...	(5,75,067)	5,75

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation	Total Grant / Appropriation		Actual Expenditure		Savings		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)		(In thousands of ₹)	
65 Department for Development of Tirap, Changlang and Longding Districts Voted	1,15,11	50,00,00	1,11,03	44,16,99	4,08	5,83,01	...	...
66 Hydro Power Development Voted	4,70,90,73	1,90,58,54	2,84,15,89	1,83,70,43	1,86,74,84	6,88,11	...	...
67 Arunachal Pradesh Information Commission Voted	6,72,30	...	6,43,88	...	28,42	...	...	...
68 Town Planning Department Voted	1,22,01,20	1,95,86,18	86,28,50	1,95,26,18	35,72,70	60,00	...	...
69 Parliamentary Affairs Department Voted	1,87,68	...	1,80,23	...	7,45	...	...	...
70 Administrative Training Institute Voted	10,70,99	7,70,50	5,87,57	7,70,50	4,83,42	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation (1)	Total Grant / Appropriation		Actual Expenditure		Savings		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 ₹)	
76 Elementary Education								
Voted	20,70,02,56	1,32,60,02	16,68,47,10	1,22,96,67	4,01,55,46	9,63,35	...	...
77 Gauhati High Court, Itanagar Permanent Bench								
Charged	12,04,88	...	11,91,13	...	13,75	...	...	...
78 Political Department								
Voted	3,12,98	...	2,45,60	...	67,38	...	...	...
79 Skill Development & Entrepreneurship								
Voted	57,32,57	4,40,00	47,71,21	3,93,74	9,61,36	46,26	...	...
80 Medical Education, Training and Research								
Voted	1,70,73,03	43,55,00	1,70,72,29	14,57,03	74	28,97,97	...	...
81 Family Welfare								
Voted	27,94,70	...	27,67,78	...	26,92	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number & Name of Grant or Appropriation (1)	Total Grant / Appropriation (In thousands of ₹)		Actual Expenditure (In thousands of ₹)		Savings (In thousands of ₹)		Excess (In thousands of ₹)	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
82 Department of Indigenous Affairs								
Voted	32,52,84	20,15,00	32,40,17	17,77,61	12,67	2,37,39	...	...
97 Public Debt								
Charged	9,24,32,14	8,01,01,01	9,05,56,06	5,51,10,56	18,76,08	2,49,90,45	...	...
Total								
Voted	2,04,80,24,47	1,07,13,43,23	1,66,62,39,74	81,10,73,37	39,40,58,44	26,03,16,36	1,22,73,71	46,50
Charged	9,70,38,92	8,01,01,01	9,44,54,38	5,51,10,56	25,84,54	2,49,90,45	...	...
Grand Total	2,14,50,63,39	1,15,14,44,24	1,76,06,94,12	86,61,83,93	39,66,42,98	28,53,06,81	1,22,73,71	46,50

SUMMARY OF APPROPRIATION ACCOUNTS–Contd.

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

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

- | | | |
|----|-----|----------------------------------|
| 1. | 33. | North Eastern Council |
| 2. | 35. | Information and Public Relations |
| 3. | 42. | Rural Development |
| 4. | 43. | Fisheries |
| 5. | 47. | Law, Legislative and Justice |
| 6. | 64. | Trade and Commerce |

CAPITAL-Voted

- | | | |
|----|-----|---|
| 1. | 19. | Industries |
| 2. | 71. | Department of Karmik and Adhyatmik (Chos-Rig) Affairs |
| 3. | 75. | Higher and Technical Education |

SUMMARY OF APPROPRIATION ACCOUNTS-Concl.

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

Reconciliation between the total expenditure according to the Appropriation Accounts for 2022-23 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	1,66,62,39,74	81,10,73,37	<i>9,44,54,38</i>	<i>5,51,10,56</i>	2,62,68,78,05
Total Deduct- recoveries shown in Appendix	1,89,27,31	36	-	-	1,89,27,67
Net Total Expenditure as shown in Statement 11 of the Finance Accounts	1,64,73,12,43	81,10,73,01	<i>9,44,54,38</i>	<i>5,51,10,56</i>	2,60,79,50,38

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

Details of recoveries referred to above are given in the Appendix II at page 275

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 2023 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 2023 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 2023.

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: 20 October 2023

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	96,41,50	96,41,50	71,32,62	(-)25,08,88
Amount surrendered during the year (31 March 2023)				22,67,64
Charged:				
<i>Original</i>	87,24			
<i>Supplementary</i>	1,82,48	2,69,72	2,64,39	(-)5,33
<i>Amount surrendered during the year</i>				...
Capital:				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Voted:				
Supplementary	6,38,65	6,38,65	5,56,75	(-)81,90
Amount surrendered during the year				...

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

1.1.1 In view of the overall savings of ₹2,508.88 lakh (26.02 per cent of the total provision) in the grant, provision made through original grant proved excessive.

GRANT NO. 1 LEGISLATIVE ASSEMBLY-Contd.

1.1.2 Out of the available savings of ₹2,508.88 lakh, ₹2,267.64 lakh (90.38 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

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			
103 Legislative Secretariat			
01 Establishment Expenses			

O 5,243.10

R (-)1,260.51 3,982.59 3,833.30 (-)149.29

Reduction in provision by re-appropriation was the net effect of decrease of ₹392.95 lakh mainly under Minor Works and Other Contractual Services and increase of ₹129.10 lakh mainly towards Foreign Travel Expenses and Office Expenses (POL) due to requirement of less/ more funds under respective heads and surrender of ₹996.66 lakh from Other Charges and Office Expenses was made without assigning any reason.

Reasons for the savings have not been intimated (July 2023).

(ii) 2011 Parliament/State/Union Territory Legislatures.			
02 State/Union Territory Legislatures			
101 Legislative Assembly			
02 Establishment Expenses of MLAs			

O 1,763.40

R (-)774.17 989.23 977.87 (-)11.36

Reduction in provision by re-appropriation was the net effect of decrease of ₹387.25 lakh under Other Charges and Medical Treatment and increase of ₹63.08 lakh towards Foreign Travel Expenses and Domestic Travel Expenses due to requirement of less/ more funds under respective heads and surrender of ₹450.00 lakh from Office Expenses and Other Charges was made without assigning any reason.

Savings were reportedly due to non-submission of Domestic Travel Expenses, Foreign Travel Expenses and other reimbursement bills by MLAs.

GRANT NO. 1 LEGISLATIVE ASSEMBLY-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2011 Parliament/State/Union Territory Legislatures.				
02	<i>State/Union Territory Legislatures</i>			
101	Legislative Assembly			
01	Speaker, Deputy Speaker			
O	2,435.00			
R	(-432.80)	2,002.20	2,001.10	(-1.10)

Reduction in provision by re-appropriation was the net effect of decrease of ₹96.82 lakh mainly under Other Administrative Services and Minor Works and increase of ₹485.00 lakh mainly towards Other Charges and Office Expenses (POL) due to requirement of less/ more funds under respective heads and surrender of ₹820.98 lakh from Office Expenses and Minor Works was made without assigning any reason.

Savings were due to non-receipt of reimbursement bills from the Hon'ble Speaker and Hon'ble Deputy Speaker.

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) 04 State Plan Schemes				
2011 Parliament/State/Union Territory Legislatures.				
02	<i>State/Union Territory Legislatures</i>			
800	Other Expenditure			
02	Schemes under Budget Announcement/State Development Schemes			
O	200.00			
R	199.84	399.84	320.36	(-79.48)

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

Final savings were reportedly due to non-submission of bills by firms on time.

GRANT NO. 1 LEGISLATIVE ASSEMBLY-Conclld.**Capital:**

1.2.1 In view of the overall savings of ₹81.90 lakh (12.82 *per cent* of the total provision) in the grant, provision made through supplementary grant proved excessive.

1.2.2 No part of the available savings of ₹81.90 lakh was anticipated for surrender during the year.

1.2.3 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			
01 Construction of Buildings			
S 638.65	638.65	556.75	(-) 81.90

As per the reconciliation statement, expenditure under this head was ₹556.75 lakh and specific reasons for the savings have not been intimated (July 2023).

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

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	Legislative Assembly, Arunachal Pradesh	01	2011	5.93	5.85	0.08

**APPROPRIATION NO. 2 GOVERNOR SECRETARIAT
(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>	<i>12,19,91</i>			
<i>Supplementary</i>	<i>20</i>	<i>12,20,11</i>	<i>8,60,03</i>	<i>(-)3,60,08</i>
<i>Amount surrendered during the year (31 March 2023)</i>				<i>1,77,22</i>

Notes and Comments:

Revenue:

2.1.1 As the overall expenditure of ₹860.03 lakh fell far short of the original appropriation of ₹1,219.91 lakh, supplementary provision of ₹0.20 lakh obtained in March 2023 proved totally unnecessary.

2.1.2 Out of the available savings of ₹360.08 lakh (29.51 per cent of the total provision), ₹177.22 lakh (49.22 per cent of the total savings) only was anticipated and surrendered in March 2023.

2.1.3 Savings of ₹202.71 lakh constituting 19.74 per cent of the total provision had occurred in the Revenue-Charged Section of this Appropriation in 2021-22 also.

APPROPRIATION NO. 2 GOVERNOR SECRETARIAT-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		
<i>O</i>	<i>605.31</i>		
<i>R</i>	<i>(-)169.30</i>	<i>4,36.01</i>	<i>4,02.54</i>
			<i>(-)33.47</i>

Reduction in provision by re-appropriation was the net effect of decrease of ₹55.91 lakh mainly under Salaries and Medical Treatment and increase of ₹ three lakh towards Salaries (LTC) due to requirement of less/ more funds under respective heads and surrender of ₹116.39 lakh mainly from Professional Services and Minor Works was made without assigning any reason.

Savings were reportedly due to non-payment of MACP and leave encashment in respect of retired employees within the financial year and non-payment of honorarium as an austerity measure.

**(ii) 2012 President, Vice- President/Governor,
Administrator of Union Territories**

03 *Governor/Administrator of Union Territories*

103 Household Establishment

01 Establishment Charges

<i>O</i>	<i>441.05</i>		
<i>R</i>	<i>(-)60.73</i>	<i>380.32</i>	<i>366.14</i>
			<i>(-)14.18</i>

Reduction in provision by re-appropriation was the net effect of decrease of ₹20.00 lakh under Professional Services and increase of ₹2.62 lakh mainly towards Salaries (LTC) and Medical Treatment due to requirement of less/ more funds under respective heads and surrender of ₹43.35 lakh mainly from Salaries and Other Charges was made without assigning any reason.

Savings were reportedly due to imposition of restriction to staffs of house hold establishment for visiting home town and allotment of excess budget provision under Professional Services in Revised Estimate.

APPROPRIATION NO. 2 GOVERNOR SECRETARIAT-Contd.

Serial Head number		Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2012 President, Vice- President/Governor, Administrator of Union Territories				
03	<i>Governor/Administrator of Union Territories</i>			
105	Medical Facilities			
01	Medical Facilities of Governor			
	<i>O</i>	<i>40.00</i>		
	<i>R</i>	<i>(-)30.00</i>	<i>10.00</i>	<i>8.88</i>
				<i>(-)1.12</i>

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

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

(iv) 2012 President, Vice- President/Governor, Administrator of Union Territories				
03	<i>Governor/Administrator of Union Territories</i>			
102	Discretionary Grants			
01	Discretionary Grant of Governor			
	<i>O</i>	<i>50.00</i>	<i>50.00</i>	<i>30.58</i>
				<i>(-)19.42</i>

Savings were reportedly due to incurring of less expenditure by the Hon'ble Governor.

(v) 101	Emoluments and Allowances of the Governor/Administrator of U.Ts.			
01	Pay Allowances of Governor			
	<i>O</i>	<i>42.00</i>		
	<i>R</i>	<i>(-)17.48</i>	<i>24.52</i>	<i>24.17</i>
				<i>(-)0.35</i>

Reduction in provision by surrender was due to requirement of less fund under Salaries.

The department stated (July 2023) that savings were due to appointment of Hon'ble Governor during the month of February, 2023 and some changes in his pay structure.

APPROPRIATION NO. 2 GOVERNOR SECRETARIAT-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>			
103	Household Establishment			
06	Repair /Maintenance of Official Residence of Governor			
	<i>O</i> 6.60			
	<i>R</i> 27.26	33.86	...	(-)33.86

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

The department stated (July 2023) that savings occurred as purchases and works were not undertaken during the year.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2013 Council of Ministers				
Original	17,75,52			
Supplementary	9,04,26	26,79,78	26,44,98	(-)34,80
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	27,90,02			
Supplementary	1,94,34	29,84,36	29,05,54	(-78,82)
Amount surrendered during the year				...

**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	2,57,03,15	2,57,03,15	2,34,70,28	(-)22,32,87
Amount surrendered during the year (31 March 2023)				22,16,99

Notes and Comments:**Revenue:**

5.1.1 As the overall expenditure of ₹23,470.28 lakh fell far short of the original provision of ₹25,703.15 lakh, provision made through original grant proved excessive.

5.1.2 Out of the available savings of ₹2,232.87 lakh (8.69 *per cent* of the total provision), ₹2,216.99 lakh (99.29 *per cent* of the total savings) was precisely anticipated and surrendered in March 2023.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2052 Secretariat-General Services			
090 Secretariat			
02 Establishment Charges of General Administrative Department			
O 9,786.62			
R (-)2,717.80	7,068.82	7,068.44	(-)0.38

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,541.07 lakh mainly under Other Charges and Overtime Allowances and increase of ₹66.49 lakh towards Medical Treatment and Salaries (LTC) due to requirement of less/ more funds under respective heads and surrender of ₹243.22 lakh mainly from Other Administrative Expenses and Overtime Allowances was made without assigning any reason.

(ii) 2052 Secretariat-General Services

090 Secretariat			
03 Establishment Charges of Home Department			
O 3,309.02			
R (-)1,540.81	1,768.21	1,763.69	(-)4.52

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,202.26 lakh mainly under Salaries and Secret Service Expenditure and increase of ₹5.40 lakh towards Office Expenses (POL) and Salaries (LTC) due to requirement of less/ more funds under respective heads and surrender of ₹343.95 lakh from Overtime Allowances was made without assigning any reason.

Savings were reportedly due to receive of less number of claims of Professional fees.

GRANT NO. 5 SECRETARIAT ADMINISTRATION-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2059 Public Works			
01 Office Buildings			
053 Maintenance and Repairs			
12 Other Maintenance Expenditure (Secretariat Building)			
O 1,640.00			
R (-)1,040.00	600.00	599.95	(-)0.05

Reduction in provision by surrender from Minor Works was made in March 2023 without assigning any reason.

(iv) 2052 Secretariat-General Services			
090 Secretariat			
04 Establishment Charges of Finance Department			
O 2,537.00			
R (-)380.22	2,156.78	2,156.55	(-)0.23

Reduction in provision by re-appropriation was the net effect of decrease of ₹399.82 lakh mainly under Salaries and Other Charges and increase of ₹119.60 lakh mainly towards Office Expenses and Salaries (LTC) due to requirement of less/ more funds under respective heads and surrender ₹100.00 lakh from Other Administrative Expenses was made without assigning any reason.

(v) 2052 Secretariat-General Services			
090 Secretariat			
11 Establishment Charges of Administrative Reforms Department			
O 150.00			
R (-)79.83	70.17	69.76	(-)0.41

Reduction in provision by re-appropriation was the net effect of decrease of ₹81.04 lakh by surrender from Other Charges without assigning any reason and increase of ₹1.21 lakh towards Office Expenses due to requirement of more fund.

GRANT NO. 5 SECRETARIAT ADMINISTRATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vi) 2052 Secretariat-General Services				
090	Secretariat			
22	Establishment Expenses of DRC Kolkata			
O	368.31			
R	(-)11.96	356.35	356.34	(-)0.01

Reduction in provision by re-appropriation was the net effect of decrease of ₹55.81 lakh mainly under Minor Works and Wages and increase of ₹43.85 lakh mainly towards Salaries and Office Expenses due to requirement of less/ more funds under respective heads.

Reasons for the savings at serial numbers (i) and (iii) to (vi) have not been intimated (July 2023).

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

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2251 Secretariat-Social Services				
090	Secretariat			
01	Establishment Charges of Supply and Transport Department			
O	1,756.14			
R	943.23	2,699.37	2,698.90	(-)0.47

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,001.10 lakh mainly towards Office Expenses and Other Charges and decrease of ₹57.87 lakh mainly under Overtime Allowances and Salaries due to requirement of more/less funds under respective heads.

GRANT NO. 5 SECRETARIAT ADMINISTRATION-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
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(ii) 2052 Secretariat-General Services

090 Secretariat

07 Establishment Charges of
Legislative Section

O 1,132.76

R 894.02

2,026.78

2,026.16

(-)0.62

Augmentation of provision by re-appropriation was the net effect of increase of ₹938.60 lakh mainly towards Office Expenses and Other Charges and decrease of ₹44.58 lakh mainly under Salaries and Overtime Allowances due to requirement of more/ less funds under respective heads.

(iii) 2052 Secretariat-General Services

090 Secretariat

05 Establishment Charges of Law
Department

O 1,388.95

R 521.97

1,910.92

1,910.46

(-)0.46

Augmentation of provision by re-appropriation was the net effect of increase of ₹979.10 lakh mainly towards Office Expenses and Other Charges and decrease of ₹457.13 lakh mainly under Salaries and Overtime Allowances due to requirement of more/less funds under respective heads.

(iv) 2251 Secretariat-Social Services

090 Secretariat

02 Establishment Charges of
Education Department

O 1,154.38

R 460.71

1,615.09

1612.60

(-)2.49

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,034.10 lakh mainly towards Other Charges and Office Expenses and decrease of ₹173.39 lakh mainly under Salaries and Overtime Allowances due to requirement of more/less funds under respective heads and surrender of ₹400.00 lakh from Salaries was made without assigning any reason.

Savings were reportedly due to receive of less number of claims in time.

GRANT NO. 5 SECRETARIAT ADMINISTRATION-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(v) 2052 Secretariat-General Services			
090 Secretariat			
18 Establishment Charges for Nazarath Branch			
O 1,139.10			
R 365.00	1,504.10	1,503.75	(-)0.35

Augmentation of provision by re-appropriation was the net effect of increase of ₹390.00 lakh towards Office Expenses and decrease of ₹25.00 lakh under Other Charges due to requirement of more/less funds under respective heads.

(vi) 2052 Secretariat-General Services			
090 Secretariat			
01 Establishment Charges of Chief Secretary			
O 695.44			
R 227.08	922.52	922.38	(-)0.14

Augmentation of provision by re-appropriation was the net effect of increase of ₹327.18 lakh mainly towards Office Expenses and Salaries and decrease of ₹100.10 lakh mainly under Other Charges and Overtime Allowances due to requirement of more/less funds under respective heads.

(vii) 2052 Secretariat-General Services			
090 Secretariat			
20 Establishment Expenses of DRC Guwahati			
O 376.43			
R 67.68	444.11	444.06	(-)0.05

Augmentation of provision by re-appropriation was the net effect of increase of ₹101.16 lakh mainly towards Office Expenses and Salaries and decrease of ₹33.24 lakh mainly under Rent, Rate and Taxes and Office Expenses (POL) due to requirement of more/less funds under respective heads and surrender of ₹0.24 lakh from Wages was made without assigning any reason.

GRANT NO. 5 SECRETARIAT ADMINISTRATION-Concl'd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(viii) 2052 Secretariat-General Services			
090 Secretariat			
16 Establishment Charges of Vigilance Branch			
O 62.80			
R 63.70	126.50	126.06	(-)0.44

Augmentation of provision by re-appropriation was the net effect of increase of ₹75.68 lakh mainly towards Office Expenses and Secret Service Expenditure and decrease of ₹10.98 lakh under Other Charges and Professional Services due to requirement of more/less funds under respective heads and surrender of ₹one lakh from Professional Services was made without assigning any reason.

Reasons for the final savings at serial numbers (i) to (iii) and (v) to (viii) have not been intimated (July 2023).

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2053 District Administration				
2075 Miscellaneous General Services				
2250 Other Social Services				
Original	4,69,67,52	4,69,67,52	4,16,51,04	(-)53,16,48
Amount surrendered during the year (31 March 2023)				46,11,50
Capital:				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	75,00	75,00	75,00	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

6.1.1 As the overall expenditure of ₹41,651.04 lakh fell far short of the original provision of ₹46,967.52 lakh, provision made through original grant proved excessive.

6.1.2 Out of the available savings of ₹5,316.48 lakh (11.32 *per cent* of the total provision), ₹4,611.50 lakh (86.74 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

GRANT NO. 6 DISTRICT ADMINISTRATION DEPARTMENT-Contd.**6.1.3 Savings occurred mainly under:-**

Serial Head number	Total grant	Actual expenditure	Excess (+) Savings(-) (₹in lakh)
(i) 2053 District Administration			
094 Other Establishments			
01 Establishment Charges			
O 15,833.60			
R (-)2,794.45	13,039.15	12,792.44	(-)246.71

Reduction in provision by re-appropriation was the net effect of decrease of ₹762.90 lakh mainly under Other Charges and Professional Charges and increase of ₹526.80 lakh mainly towards Minor Works and Professional Services due to requirement of less/ more funds under respective heads and surrender of ₹2,558.35 lakh mainly from Salaries and Office Expenses was made without assigning any reason.

Savings were stated to be the residual savings of 33 numbers of DDOs.

(ii) 2053 District Administration			
093 District Establishments			
01 Establishment Charges			
O 26,842.32			
R (-)2,284.62	24,557.70	24,670.62	(+)112.92

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,014.98 lakh under Office Expenses and Wages and increase of ₹1,690.83 lakh towards Other Administrative Services and Other Charges due to requirement of less/ more funds under respective heads and surrender of ₹1,960.47 lakh from Salaries and Other Charges was made without assigning any reason.

Reasons for the excess have not been intimated (July 2023).

GRANT NO. 6 DISTRICT ADMINISTRATION DEPARTMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess (+) Savings(-) (₹in lakh)
(iii) 2053 District Administration			
094 Other Establishments			
03 Honorarium to Gaon Buras			
O 870.60			
R (-)90.10	780.50	670.65	(-)109.85

Reduction in provision by re-appropriation was the net effect of decrease of ₹89.80 lakh under Other Charges and increase of ₹ six lakh towards Other Charges due to requirement of less/ more funds under respective heads and surrender of ₹6.30 lakh from Other Charges was made without assigning any reason.

Savings were stated to be the residual savings of 33 numbers of DDOs.

(iv) 2053 District Administration			
093 District Establishments			
03 Honorarium to Gaon Buras			
O 748.20			
R (-)87.10	661.10	644.24	(-)16.86

Reduction in provision by re-appropriation was the net effect of decrease of ₹89.50 lakh mainly under Other Charges and increase of ₹2.40 lakh towards Other Charges due to requirement of less/ more funds under respective heads.

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

(v) 2053 District Administration			
101 Commissioners			
01 Establishment Charges			
O 302.10			
R (-)85.90	216.20	206.18	(-)10.02

Reduction in provision by re-appropriation was the net effect of decrease of ₹9.70 lakh mainly under Wages and Domestic Travel Expenses and increase of ₹3.90 lakh towards Salaries due to requirement of less/ more funds under respective heads and surrender of ₹80.10 lakh mainly from Office Expenses and Salaries was made without assigning any reason.

Savings were stated to be the residual savings of Divisional Commissioner, East and Divisional Commissioner, West.

GRANT NO. 6 DISTRICT ADMINISTRATION DEPARTMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess (+) Savings(-) (₹in lakh)
(vi) 2053 District Administration				
094	Other Establishments			
06	LTC			
	O	76.50		
	R	(-7.80)	68.70	50.87
				(-17.83)

Reduction in provision by re-appropriation was the net effect of decrease of ₹17.50 lakh under Salaries and increase of ₹9.70 lakh towards Salaries due to requirement of less/ more funds under respective heads.

Savings were stated to be due to lack of applicant for LTC during the year.

(vii) 2053 District Administration				
093	District Establishments			
11	Schemes under BA/ SDS			
	O	25.00		
	R	10.00	35.00	...
				(-35.00)

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

The department stated (July 2023) that savings were pertaining to the Planning Department, Government of Arunachal Pradesh.

(viii) 2053 District Administration				
094	Other Establishments			
08	Establishment Expenses of Secretariat District Administration			
	O	30.00		
	R	(-25.00)	5.00	5.00
				...

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

GRANT NO. 6 DISTRICT ADMINISTRATION DEPARTMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess (+) Savings(-) (₹in lakh)
(ix) 2053 District Administration			
093 District Establishments			
09 LTC			
O 136.20			
R 0.05	136.25	114.92	(-)21.33

Augmentation of provision by re-appropriation was the net effect of increase of ₹18.00 lakh towards Salaries and decrease of ₹17.95 lakh under Salaries due to requirement of more/ less funds under respective heads.

Savings were stated to be due to lack of applicant for availing LTC during the year.

(x) 04 State Plan Schemes			
2053 District Administration			
094 Other Establishments			
09 Soft Loan Scheme of Vehicle Subsidy to APCS Officers			
O 300.00	300.00	286.00	(-)14.00

Savings were stated to be the residual savings of establishment.

6.1.4 Savings mentioned at note **6.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess (+) Savings(-) (₹in lakh)
(i) 2053 District Administration			
094 Other Establishments			
04 POL for Office Vehicle			
O 212.10			
R 237.70	449.80	409.85	(-)39.95

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

Final savings were stated to be the residual savings of 33 numbers of DDOs.

GRANT NO. 6 DISTRICT ADMINISTRATION DEPARTMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess (+) Savings(-) (₹in lakh)
(ii) 2053 District Administration			
094 Other Establishments			
07 Expenditure on Under Trial Prisoners (UTP)			
O 107.90			
R 109.60	217.50	208.50	(-9.00)

Augmentation of provision by re-appropriation was the net effect of increase of ₹121.90 lakh towards Other Charges and decrease of ₹6.90 lakh under Other Charges due to requirement of more/ less funds under respective heads and surrender of ₹5.40 lakh also from Other Charges was made without assigning any reason.

Final savings were stated to be the residual savings of 33 numbers of DDOs.

(iii) 2053 District Administration			
093 District Establishments			
04 POL for Office Vehicle			
O 478.70			
R 322.80	801.50	551.94	(-249.56)

Augmentation of provision by re-appropriation was the net effect of increase of ₹326.80 lakh towards Office Expenses and decrease of ₹ four lakh under Office Expenses due to requirement of more/ less funds under respective heads.

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

(iv) 2053 District Administration			
093 District Establishments			
10 Expenditure on Under Trial Prisoner (UTP)			
O 992.10			
R 78.40	1,070.50	1,024.59	(-45.91)

Augmentation of provision by re-appropriation was the net effect of increase of ₹177.60 lakh towards Other Charges and decrease of ₹99.20 lakh under Other Charges due to requirement of more/ less funds under respective heads.

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

GRANT NO. 6 DISTRICT ADMINISTRATION DEPARTMENT-Concl.**6.1.5 Details of fund transferred to DDO's Bank Account:**

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	DC, Shi-Yomi	06	2053	9.90	Nil	9.90
2.	DC, Changlang	06	2053	1,013.23	814.16	199.07
3.	ADC, Miao	06	2053	431.42	381.24	50.18
4.	ADC, Nari	06	2053	133.10	132.44	0.66

**GRANT NO. 7 ACCOUNTS AND TREASURIES
(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	2,35,76,47			
Supplementary	50, 90, 86	2,86,67,33	2,01,44,20	(-)85,23,13
Amount surrendered during the year (31 March 2023)				15,38,30
Capital:				
Major Head:				
7610 Loans to Government Servants, etc.				
Original	4, 65, 00	4, 65, 00	2, 37,26	(-)2,27,75
Amount surrendered during the year (31 March 2023)				1,65,00

GRANT NO. 7 ACCOUNTS AND TREASURIES-Contd.**Notes and Comments:****Revenue:**

7.1.1 As the overall expenditure of ₹20,144.20 lakh fell far short of the original provision of ₹23,576.47 lakh, supplementary provision of ₹5,090.86 lakh obtained in March 2023 proved totally unnecessary.

7.1.2 Out of the available savings of ₹8,523.13 lakh (29.73 *per cent* of the total provision), ₹1,538.30 lakh (18.05 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

7.1.3 Savings occurred mainly under:

Serial Head number	Total grants	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2049 Interest Payments			
03 <i>Interest on Small Savings, Provident Funds etc.</i>			
117 Interest on Defined Contribution Pension Scheme			
01 Interest Payments of NPS			
O 100.00			
S 3,257.16			
R 71.14	3,428.30	15.88	(-)3,412.42

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

The department stated (July 2023) that the actual expenditure under this head was ₹15.88 lakh and ₹3,412.30 lakh was surrendered vide Letter No. DA/X/06/2020-21 dated 24 March 2023. But the amount has not been reflected in the list of surrenders furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 7 ACCOUNTS AND TREASURIES-Contd.

Serial Head number	Total grants	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2054 Treasury and Accounts Administration			
095 Directorate of Accounts and Treasuries			
01 Establishment Charges			
O 1,303.66			
R (-)119.46	1,184.20	1,136.25	(-)47.95

Reduction in provision by re-appropriation was the net effect of decrease of ₹161.96 lakh mainly under Minor Works and Office Expenses (POL) and increase of ₹42.50 lakh mainly towards Other Contractual Services and Medical Treatment due to requirement of less/ more funds under respective heads.

Savings were reportedly mainly due to non-regularisation of leave periods in respect of one Sub-Treasury Officer and non-enhancement of salary in respect of Contractual Data Entry Operators.

7.1.4 Savings mentioned at note **7.1.3** were partly offset by excess mainly under:

Serial Head number	Total grants	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2054 Treasury and Accounts Administration			
097 Treasury Establishment			
01 Establishment Charges			
O 2,272.81			
R 48.32	2,321.13	2,309.93	(-)11.20

Augmentation of provision by re-appropriation was the net effect of increase of ₹269.32 lakh mainly towards Office Expenses and salaries and decrease of ₹221.00 lakh mainly under Minor Works and Other Charges due to requirement of more/ less funds under respective heads.

Final savings were reportedly due to non-clearing of all the MACP arrear cases, non-submission of bills under Office Expenses (POL) within the stipulated time and non-submission of LTC bills by staffs within stipulated time.

GRANT NO. 7 ACCOUNTS AND TREASURIES-Concl.**Capital:**

7.2.1. In view of the overall savings of ₹227.75 lakh (48.98 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

7.2.2 Out of the available savings of ₹227.75 lakh, ₹165.00 lakh (72.45 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

7.2.3 Savings occurred mainly under:

Serial Head number	Total grants	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 7610 Loans to Government Servants, etc.			
201 House Building Advances			
01 House Building			
O 415.00			
R (-)165.00	250.00	202.76	(-)47.24

Reduction in provision by surrender from Loans and Advances was made in March 2023 without assigning any reason.

(ii) 204 Advances for Purchase of Computers			
01 Computer Advance			
O 50.00	50.00	34.50	(-)15.50

Reasons for the savings at serial numbers (i) and (ii) have not been intimated (July 2023).

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2055 Police				
2235 Social Security and Welfare				
Original	12,33,64,17	12,33,64,17	11,94,17,21	(-)39,46,96
Amount surrendered during the year (31 March 2023)				3,48,15
Capital:				
Major Heads:				
4055 Capital Outlay on Police				
Original	1,57,62,73	1,57,62,73	1,41,77,61	(-)15,85,12
Amount surrendered during the year (31 March 2023)				15,48,38

Notes and Comments:

Capital:

8.2.1. In view of the overall savings of ₹1,585.12 lakh (10.06 *per cent* of the total provision) in the grant, provision made through original grant proved excessive

8.2.2 Out of the available savings of ₹1,585.12 lakh, ₹1,548.38 lakh (97.68 *per cent* of the total savings) was precisely anticipated and surrendered in March 2023.

GRANT NO. 8 HOME DEPARTMENT-Contd.**8.2.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
4055 Capital Outlay on Police			
211 Police Housing			
01 Construction of Building for Police Personnel in Tirap and Changlang			
O 1,071.11			
R (-)1,071.11

Withdrawal of the entire provision by surrender from Major Works (Central Share and State Share) was made in March 2023 without assigning any reason.

(ii) 04 State Plan Schemes			
4055 Capital Outlay on Police			
216 Other Police Organisations			
02 Creation of Assets under BA/SDS			

O 14,691.62			
R (-)539.87	14,151.75	14,115.01	(-)36.74

Reduction in provision by re-appropriation was the net effect of decrease of ₹173.03 lakh under Major Works and increase of ₹110.43 lakh towards Motor Vehicles due to requirement of less/ more funds under respective heads and surrender of ₹477.27 lakh from Major Works (Central Share and State Share) was made without assigning any reason.

The department stated (July 2023) that the actual Budget Grant under this head was ₹14,140.01 lakh which was fully utilised by the Department. But the contention of the department was not supported by the budget documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh. As per accounts, the expenditure under this head was ₹14,115.01 lakh.

GRANT NO. 8 HOME DEPARTMENT-Concl.

8.2.4 Savings mentioned at note **8.2.3** were partly offset by excess 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			
R	48.20	48.20	48.20	...

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

(ii) 03 Centrally Sponsored Schemes				
4055 Capital Outlay on Police				
207	State Police			
03	Narcotic Control Bureau			
R	14.40	14.40	14.40	...

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

**GRANT NO. 9 SECRETARIAT TRANSPORT
(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	36,50,00			
Supplementary	20	36,50,20	9,30,00	(-)27,20,20
Amount surrendered during the year (31 March 2023)				27,20,20

Notes and Comments:

Revenue:

9.1.1 As the overall expenditure of ₹930.00 lakh fell far short of the original provision of ₹3,650.00 lakh, supplementary provision of ₹0.20 lakh obtained in March 2023 proved totally unnecessary.

9.1.2 The entire savings of ₹2,720.20 lakh (74.52 *per cent* of the total provision) was precisely anticipated and surrendered in March 2023.

GRANT NO. 9 SECRETARIAT TRANSPORT-Contd.**9.1.3 Savings occurred 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 1,605.00			
R (-)1,605.00	...	...	...
(ii) 09 VIP Movement			
O 875.00			
R (-)875.00	...	...	...
Withdrawal of the entire provision by surrender from Other Charges at serial numbers (i) and (ii) was made in March 2023 without assigning any reason.			
(iii) 2013 Council of Ministers			
106 Cabinet Secretariat			
05 Purchase of Vehicle for Council of Ministers			
O 620.00			
R (-)400.57	219.43	219.43	...
Reduction in provision by re-appropriation was the net effect of decrease of ₹179.80 lakh under Office Expenses and increase of ₹19.43 lakh towards Other Charges due to requirement of less/ more funds under respective heads and surrender of ₹240.20 lakh from Office Expenses was made without assigning any reason.			
(iv) 2052 Secretariat-General Services			
090 Secretariat			
09 Expenditure for Secretariat			
O 475.00			
R (-)220.00	255.00	255.00	...

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

GRANT NO. 9 SECRETARIAT TRANSPORT-Concl'd.

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) 04 State Plan Schemes			
3055 Road Transport			
003 Training			
01 Schemes under BA/SDS			
S 0.10			
R 299.90	300.00	300.00	...
(ii) 3055 Road Transport			
800 Other Expenditure			
08 Road Safety			
S 0.10			
R 80.47	80.57	80.57	...

Augmentation of provision by re-appropriation at serial numbers (i) and (ii) was due to requirement of more fund towards Other Charges.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2235 Social Security and Welfare				
2236 Nutrition				
Original	4,41,47,58			
Supplementary	1,70	4,41,49,28	2,93,02,68	(-)1,48,46,60
Amount surrendered during the year (31 March 2023)				1,32,42,37
Capital				
Major Head:				
4235 Capital Outlay on Social Security and Welfare				
Original	5,23,30	5,23,30	4,04,60	(-)1,18,70
Amount Surrendered during the year (31 March 2023)				98,70

Notes and Comments:

Revenue:

11.1.1 As the overall expenditure of ₹29,302.68 lakh fell far short of the original provision of ₹44,147.58 lakh, supplementary provision of ₹1.70 lakh obtained in March 2023 proved totally unnecessary.

11.1.2 Out of the available savings of ₹14,846.60 lakh (33.63 *per cent* of the total provision), ₹13,242.37 lakh (89.19 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2235 Social Security and Welfare			
02 <i>Social Welfare</i>			
200 Other programmes			
01 Women and Child Services			
O 20,443.79			
R (-)18,038.30	2,405.49	2,405.49	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹11,471.11 lakh under Salaries and increase of ₹3.40 lakh mainly towards Other Charges and Office Expenses (POL) due to requirement of less/ more funds under respective heads and surrender of ₹6,570.59 lakh from Salaries was made without assigning any reason.

- (ii) 03 Centrally Sponsored Schemes
2235 Social Security and Welfare
 02 *Social Welfare*
 103 Women's Welfare
 03 Poshan Abhiyan

O 5,000.00			
R (-)4,969.99	30.01	0.01	(-)30.00

Reduction in provision by re-appropriation was the net effect of decrease of ₹80.00 lakh under Other Charges (Central Share and State Share) and increase of ₹0.01 lakh towards Grants-in-Aid General (Salary) due to requirement of less/ more funds under respective heads and surrender of ₹4,890.00 lakh from Other Charges (Central Share and State Share) was made without assigning any reason.

Savings were reportedly due to non-utilisation of fund provided by the Planning and Investment Division under salary head.

GRANT NO. 11 WOMEN AND CHILD DEVELOPMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 03 Centrally Sponsored Schemes			
2235 Social Security and Welfare			
02 <i>Social Welfare</i>			
103 Women's Welfare			
02 Women Welfare Programme			
O 911.11			
R (-)911.11

Withdrawal of the entire provision by surrender from Other Charges (Central and State Share) was made in March 2023 without assigning any reason.

(iv) 2235 Social Security and Welfare			
02 <i>Social Welfare</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 4,160.42			
R (-)552.98	3,607.44	3,605.90	(-)1.54

Reduction in provision by re-appropriation was the net effect of decrease of ₹561.25 lakh mainly under Salaries and Salaries (LTC) and increase of ₹8.27 lakh towards Medical Treatment and Other Charges due to requirement of less/ more funds under respective heads.

Savings were reportedly due to allocation of ₹5.77 lakh by the Finance Department (Budget), Government of Arunachal Pradesh under Medical Treatment against departmental requirement of ₹4.23 lakh.

GRANT NO. 11 WOMEN AND CHILD DEVELOPMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(v) 03 Centrally Sponsored Schemes			
2235 Social Security and Welfare			
02 <i>Social Welfare</i>			
104 Welfare of Aged, Infirm and Destitute			
05 Swadhar Greh			
O 27.78			
R (-)27.78

Withdrawal of the entire provision by surrender from Other Charges (Central and State Share) was made in March 2023 without assigning any reason.

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

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2235 Social Security and Welfare			
02 <i>Social Welfare</i>			
102 Child Welfare			
03 Integrated Child Development Schemes (Anganwadi Services)			
O 12,361.11			
R 4,250.28	16,611.39	16,611.38	(-)0.01

Augmentation of provision by re-appropriation was the net effect of increase of ₹5,156.96 lakh mainly towards Overtime Allowances and Other Charges and decrease of ₹767.79 lakh under Salaries (Central Share and State Share) due to requirement of more/ less funds under respective heads and surrender of ₹138.89 from Grants-in-Aid General (Non-Salary) (Central and State Share) was made without assigning any reason.

Reasons for the final savings have not been intimated (July 2023).

GRANT NO. 11 WOMEN AND CHILD DEVELOPMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 03 Centrally Sponsored Schemes			
2236 Nutrition			
02 <i>Distribution of Nutritious Food And Beverages</i>			
101 Special Nutrition Programmes			
03 Purchase of Food Grains			
S 0.20			
R 3,999.80	4,000.00	4,000.00	...

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

(iii) 04 State Plan Schemes			
2235 Social Security and Welfare			
02 <i>Social Welfare</i>			
200 Other programmes			
09 Schemes under BA/ SDS			
O 572.70			
R 793.51	1,366.21	1,355.01	(-)11.20

Augmentation of provision by re-appropriation was the net effect of increase of ₹973.42 lakh mainly towards Grants for creation of Capital Assets and Grants-in-Aid General (Salary) and decrease of ₹79.91 lakh mainly under Grants-in-Aid General (Non-Salary) and Wages due to requirement of more/ less funds under respective heads and surrender of ₹100.00 lakh from Grants-in-Aid General (Non-Salary) was made without assigning any reason.

Savings were reportedly due to non-receipt of proposals from the districts under All India Tour of Rural Woman Scheme.

GRANT NO. 11 WOMEN AND CHILD DEVELOPMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 03 Centrally Sponsored Schemes			
2235 Social Security and Welfare			
02 <i>Social Welfare</i>			
102 Child Welfare			
01 Integrated Child Protection Scheme			
O 666.67			
S 0.30			
R 1,911.06	2,578.03	1,151.71	(-)1,426.32

Augmentation of provision by re-appropriation (₹2,511.06 lakh) was due to requirement of more fund towards Grants-in-Aid General (Salary) (State Share and Central Share) and surrender (₹600.00 lakh) from Grants-in-Aid General (Non Salary) (Central Share) was made without assigning any reason.

Savings were reportedly due to allocation of excess provision of ₹1,426.32 lakh by the Finance Department (Budget), Government of Arunachal Pradesh during finalisation of Revised Estimate.

(v) 03 Centrally Sponsored Schemes			
2235 Social Security and Welfare			
02 <i>Social Welfare</i>			
102 Child Welfare			
07 Integrated Child Development Schemes (Training)			
S 0.20			
R 93.44	93.64	93.64	...

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

GRANT NO. 11 WOMEN AND CHILD DEVELOPMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vi) 03 Centrally Sponsored Schemes				
2235 Social Security and Welfare				
02 <i>Social Welfare</i>				
103 Women's Welfare				
11 Pradhan Mantri Matru Vandhana Yojana (PMMVY)				
S	0.30			
R	98.47	98.77	46.46	(-)52.31

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

Savings were reportedly due to non-utilisation of fund provided by the Planning and Investment Division under salary head.

(vii) 03 Centrally Sponsored Schemes				
2235 Social Security and Welfare				
02 <i>Social Welfare</i>				
103 Women's Welfare				
10 Palna-Creche Facility				
S	0.20			
R	44.87	45.07	22.68	(-)22.39

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

Savings were reportedly due to non-utilisation of fund provided by the Planning and Investment Division under salary head.

GRANT NO. 11 WOMEN AND CHILD DEVELOPMENT-Concl'd.**Capital:**

11.2.1 In view of the overall savings of ₹118.70 lakh (22.68 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

11.2.2 Out of the available savings of ₹118.70 lakh, ₹98.70 lakh (83.15 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

11.2.3 Savings 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>			
103 Women's Welfare			
01 Creation of Assets under BA/SDS			
O 523.30			
R (-) 98.70	424.60	404.60	(-)20.00

Reduction in provision by surrender from Major Works was made in March 2023 without assigning any reason.

As per the reconciliation statement, expenditure under this head was ₹404.60 lakh and specific reasons for the savings have not been intimated (July 2023).

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>	<i>3,50,00</i>			
<i>Supplementary</i>	<i>1,56,40</i>	<i>5,06,40</i>	<i>5,06,40</i>	...
<i>Amount surrendered during the year</i>				...

**GRANT NO. 13 AUDIT AND PENSION
(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	16,62,15,93			
Supplementary	1,29,40,94	17,91,56,87	15,09,50,11	(-)2,82,06,76
Amount surrendered during the year (31 March 2023)				63,00

Notes and Comments:

Revenue:

13.1.1 As the overall expenditure of ₹1,50,950.11 lakh fell far short of the original provision of ₹1,66,215.93 lakh, supplementary provision of ₹12,940.94 lakh obtained in March 2023 proved totally unnecessary.

13.1.2 Out of the available savings of ₹28,206.76 lakh (15.74 *per cent* of the total provision), ₹63.00 lakh (0.22 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

GRANT NO. 13 AUDIT AND PENSION-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			
<i>01 Civil</i>			
101 Superannuation and Retirement Allowances			
01 Ordinary Pension			
O 74,878.26			
R (-)10,725.78	64,152.48	55,132.29	(-)9,020.19

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

(ii) 2071 Pensions and Other Retirement Benefits			
<i>01 Civil</i>			
102 Commuted Value of Pensions			
01 Ordinary Pension			
O 31,758.04			
S 10,353.96	42,112.00	33,560.36	(-)8,551.64

(iii) 2071 Pensions and Other Retirement Benefits			
<i>01 Civil</i>			
105 Family Pensions			
01 Ordinary Pension			
O 8,319.26			
R (-)5,371.25	2,948.01	2,748.10	(-)199.91

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

GRANT NO. 13 AUDIT AND PENSION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2071 Pensions and Other Retirement Benefits				
01 Civil				
111 Pensions to Legislators				
01 Members of Legislative Assembly				
	O	6,416.78		
	R	(-)5,128.64	1,288.14	1,147.30
				(-)1,40.84

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

While furnishing the reasons for the savings at serial numbers (i) to (iv), the department stated (July 2023) that the 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 furnish specific reason for savings/ excess on pension.

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

098 Local Fund Audit

01 Establishment Charges of Director of Audit and Pension

O 941.87

R (-)184.97

756.90

743.04

(-)13.86

Reduction in provision by re-appropriation was the net effect of decrease of ₹150.33 lakh mainly under Salaries and Office Expenses and increase of ₹28.36 lakh mainly towards Domestic Travel Expenses and Office Expenses (POL) due to requirement of less/ more funds under respective heads and surrender ₹63.00 lakh from Salaries and Wages was made without assigning any reason.

Savings were reportedly due to transfer and posting of newly recruited Auditors to districts and submission of less number of bills by officers and officials under Domestic Travel Expenses and LTC.

(vi) 04 State Plan Schemes**2047 Other Fiscal Services**

103 Promotion of Small Savings

02 Schemes under BA/ SDS

O 50.00

50.00

18.87

(-)31.13

Reasons for the savings have not been intimated (July 2023).

GRANT NO. 13 AUDIT AND PENSION-Concl.

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	43,627.66		
S	2,586.98		
R	21,314.73	67,529.37	57,326.34
			(-)10,203.03

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

While furnishing the reasons for the final savings, the department stated (July 2023) that the 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 furnish specific reason for savings/ excess on pension.

(ii) 2047 Other Fiscal Services

- 103 Promotion of Small Savings
- 01 Establishment Charges

O	224.06		
R	32.91	256.97	273.80
			(+)16.83

Augmentation of provision by re-appropriation was the net effect of increase of ₹35.68 lakh mainly towards Other Charges and Salaries and decrease of ₹2.77 lakh mainly under Domestic Travel Expenses and Wages due to requirement of more/less funds under respective heads.

Reasons for the excess have not been intimated (July 2023).

**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	5,42,23,90			
Supplementary	36,08,69	5,78,32,59	5,65,60,85	(-)12,71,74
Amount surrendered during the year				...
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	82,52,90	82,52,90	36,16,50	(-)46,36,40
Amount surrendered during the year (31 March 2023)				34,00,78

Notes and Comments:

Capital:

14.2.1 As the overall expenditure of ₹3,616.50 lakh fell far short of the original provision of ₹8,252.90 lakh, provision made through original grant proved excessive.

14.2.2 Out of the available savings of ₹4,636.40 lakh (56.18 *per cent* of the total provision), ₹3,400.78 lakh (73.35 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

GRANT NO. 14 SECONDARY EDUCATION-Conclld.

14.2.3 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			
01 General Education			
202 Secondary Education			
03 Creation of Assets under BA/ SDS			
O 8,252.90			
R (-)3,400.78	4,852.12	3,616.50	(-)1,235.62

Reduction in provision by surrender from Major Works was made in March 2023 without assigning any reason.

The department stated (July 2023) that the actual Budget Grant under this head was ₹4,767.62 lakh and Revised Estimate was approved in the second week of February 2023 by the Finance Department (Budget), Government of Arunachal Pradesh. The savings were reportedly due to non-receipt of expenditure authorisation of some of the schemes by the executing agencies within the financial year. But as per budget documents furnished by the Finance Department (Budget), the budget provision under this head was ₹4,852.12.

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

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	Director, Secondary Education	14	2202	3,164.50	303.66	2,860.84

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2210 Medical and Public Health				
Original	11,06,41,66			
Supplementary	2,33,89,28	13,40,30,94	12,82,22,66	(-)58,08,28
Amount surrendered during the year (31 March 2023)				1,00,00
Capital				
Major Head:				
4210 Capital Outlay on Medical and Public Health				
Original	84,08,26			
Supplementary	5,72,49	89,80,75	82,88,57	(-)6,92,18
Amount surrendered during the year				...

Notes and Comments:

Capital:

15.2.1. As the overall expenditure of ₹8,288.57 lakh fell far short of the original provision of ₹8,408.26 lakh, supplementary provision of ₹572.49 lakh obtained in March 2023 proved totally unnecessary.

15.2.2 No part of the available savings of ₹692.18 lakh (7.71 *per cent* of the total provision) was anticipated for surrender during the year.

GRANT NO. 15 HEALTH SERVICES-Concl.

15.2.3 Savings of ₹3,869.52 lakh and ₹553.73 lakh constituting 80.78 *per cent* and 21.13 *per cent* of the total provision had also occurred under the Capital Section of this grant in 2020-21 and 2021-22 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			
04 <i>Public Health</i>			
200 Other Programmes			
02 Creation of Assets under BA/ SDS			
O 8,408.26			
R (-)2,667.99	5,740.27	5,048.09	(-)692.18

Reduction in provision by re-appropriation was the net effect of decrease of ₹3,191.64 lakh under Motor Vehicle and Major Works and increase of ₹523.65 lakh towards Machinery and Equipment due to requirement of less/ more funds under respective heads.

Savings were reportedly due to less expenditure by the executing agencies who were allotted funds for execution of schemes and projects under Health Department.

15.2.5 Savings mentioned at note **15.2.4** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 07 Non Lapsable Pool Fund			
4210 Capital Outlay on Medical and Public Health			
04 <i>Public Health</i>			
101 Prevention and Control of Diseases			
01 Schemes under NLCPR/ NESIDS			
S 172.49			
R 2,667.99	2,840.48	2,840.48	...

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

**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	12,79,57			
Supplementary	1,87,40	14,66,97	13,89,45	(-)77,52
Amount surrendered during the year (31 March 2023)				40,00
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	2,84,50			
Supplementary	35,00	3,19,50	2,93,67	(-)25,83
Amount surrendered during the year				...

Notes and Comments:

Revenue:

16.1.1 In view of the overall savings of ₹77.52 lakh (5.28 *per cent* of the total provision) in the grant, supplementary provision of ₹187.40 lakh obtained in March 2023 proved excessive.

16.1.2 Out of the available savings of ₹77.52 lakh, ₹40.00 lakh (51.60 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

GRANT NO. 16 ART AND CULTURAL AFFAIRS-Contd.**16.1.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2205 Art and Culture			
001 Direction and Administration			
01 Establishment Expenses			
O 1,114.07			
R (-)48.61	1,065.46	1,028.13	(-)37.33

Reduction in provision by re-appropriation was the net effect of decrease of ₹23.10 lakh mainly under Minor Works and Other Charges and increase of ₹14.49 lakh mainly towards Office Expenses and Salaries (LTC) due to requirement of less/ more funds under respective heads and surrender of ₹40.00 lakh from Minor Works was made without assigning any reason.

Reasons for the savings have not been intimated (July 2023).

16.1.4 Savings mentioned at note 16.1.3 were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2205 Art and Culture			
102 Promotion of Arts and Culture			
07 Schemes under BA/ SDS			
O 165.50			
S 187.40			
R 8.61	361.51	361.32	(-)0.19

Augmentation of provision by re-appropriation was the net effect of increase of ₹48.61 lakh towards Other Charges and decrease of ₹40.00 lakh under Minor Works due to requirement of more/less funds under respective heads.

Reasons for the final savings have not been intimated (July 2023).

GRANT NO. 16 ART AND CULTURAL AFFAIRS-Concl.**Capital:**

16.2.1 In view of the overall savings of ₹25.83 lakh (8.08 *per cent* of the total provision) in the grant, supplementary provision of ₹35.00 lakh obtained in March 2023 proved excessive.

16.2.2 No part of the available savings of ₹25.83 lakh was anticipated for surrender during the year.

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 Art and Culture			
101 Fine Arts Education			
01 Creation of Assets under BA/SDS			
O 284.50			
S 35.00	319.50	293.67	(-25.83)

Reasons for the final savings have not been intimated (July 2023).

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	2,70,71	2,70,71	2,07,12	(-)63,59
Amount surrendered during the year (31 March 2023)				52,99

Notes and Comments:**Revenue:**

17.1.1 As the overall expenditure of ₹207.12 lakh fell far short of the original provision of ₹270.71 lakh, provision made through original grant proved excessive.

17.1.2 Out of the available savings of ₹63.59 lakh (23.49 *per cent* of the total provision), ₹52.99 lakh (83.33 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

17.1.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2070 Other Administrative Services				
800	Other Expenditure			
05	Establishment Charges of Gazetteer			
	O	2,70.71		
	R	(-)52.99	2,07.12	(-)10.60

Reduction in provision by re-appropriation was the net effect of decrease of ₹59.29 lakh mainly under Minor Works and Salaries (LTC) and increase of ₹6.30 lakh towards Publication and Salaries due to requirement of less/ more funds under respective heads. The decrease under Minor Works and Salaries (LTC) includes surrender (₹52.99 lakh) mainly from Office Expenses and Other Charges for which no reasons were assigned.

Savings were reportedly due to incurring of less expenditure under Salaries, Publication and POL head 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	18,28,44			
Supplementary	1,39,01	19,67,45	19,61,29	(-)6,16
Amount surrendered during the year				...
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	1,54,00			
Supplementary	49,00	2,03,00	1,78,00	(-)25,00
Amount surrendered during the year				...

Notes and Comments:

Capital:

18.2.1 In view of the overall savings of ₹25.00 lakh (12.32 *per cent* of the total provision) in the grant, supplementary provision of ₹49.00 lakh obtained in March 2023 proved excessive.

18.2.2 No part of the available savings of ₹25.00 lakh was anticipated for surrender during the year.

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>			
101 Fine Arts Education			
01 Creation of Assets under BA/ SDS			
O 154.00			
S 49.00	203.00	178.00	(-)25.00

Savings were reportedly due to non-utilisation of fund by the executing agencies.

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	39,85,97			
Supplementary	5,12,00	44,97,97	42,76,11	(-)2,21,86
Amount surrendered during the year				...
Capital				
Major Heads:				
4851 Capital Outlay on Village and Small Industries				
Original	6,54,72			
Supplementary	16,95,49	23,50,21	23,61,01	(+)10,80
Amount surrendered during the year				...

GRANT NO. 19 INDUSTRIES-Concl.**Notes and Comments:****Capital:**

19.2.1 The expenditure exceeded the grant by ₹10.80 lakh (Actual excess: ₹10,79,940); the excess requires regularisation.

19.2.2 In view of the excess of ₹10.80 lakh in the grant, supplementary provision of ₹1,695.49 lakh obtained in March 2023 proved inadequate.

19.2.3 The excess expenditure worked out to 0.46 *per cent* over the total provision.

19.2.4 Excess 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			
102 Small scale Industries			
01 Creation of Assets under BA/ SDS			
O 654.72			
S 1,695.49	2,350.21	2,361.01	(+)10.80

Excess was reportedly due to excess drawal of ₹ six lakh by the Water Resource Department, Tawang Division and ₹ five lakh by Rural Works Department, Longding Division which has been deposited back to Government Exchequer vide Treasury Challan No. 2177 (Tawang Treasury) dated 27 June 2023 and Challan No. 1800 (Longding Treasury) dated 10 July 2023 respectively.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2230 Labour, Employment and Skill Development				
Original	12,65,58			
Supplementary	10	12,65,68	10,72,61	(-)1,93,07
Amount surrendered during the year (31 March 2023)				1,16,28
Capital:				
Major Head:				
4250 Capital Outlay on Other Social Services				
Supplementary	30,00	30,00	30,00	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

20.1.1 As the overall expenditure of ₹1,072.61 lakh fell far short of the original provision of ₹1,265.58 lakh, supplementary provision of ₹0.10 lakh obtained in March 2023 proved totally unnecessary.

20.1.2 Out of the available savings of ₹193.07 lakh (15.25 *per cent* of total provision), ₹116.28 lakh (60.23 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

GRANT NO. 20 LABOUR AND EMPLOYMENT-Contd.

20.1.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2230 Labour, Employment and Skill Development				
01	<i>Labour</i>			
001	Direction and Administration			
01	Establishment Expenses			
O	782.50			
R	(-)20.60	761.90	711.52	(-)50.38

Reduction in provision by re-appropriation was the net effect of decrease of ₹26.00 lakh by surrender from Salaries and Wages without assigning any reason and increase of ₹5.40 lakh mainly towards Salaries (LTC) and Office Expenses (POL) due to requirement of more fund.

Savings were reportedly due to delay in constitution of MACP committee and also transfer of staffs under district establishments after submission of Revised Estimate.

(ii) 08 Central Plan Schemes (Fully funded by Central Government)				
2230 Labor, Employment and Skill Development				
02	<i>Employment Service</i>			
101	Employment Services			
10	National Career Service Project			
O	194.44			
R	(-)62.44	132.00	132.00	...

Reduction in provision by re-appropriation (₹17.97 lakh) was due to requirement of less fund under Other charges and surrender (₹44.47 lakh) also from Other Charges was made without assigning any reason.

GRANT NO. 20 LABOUR AND EMPLOYMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2230 Labour, Employment and Skill Development				
02	<i>Employment Service</i>			
001	Direction and Administration			
02	Establishment Expenses			
	O	258.64		
	R	(-)15.64	243.00	216.58
				(-)26.42

Reduction in provision by re-appropriation was the net effect of decrease of ₹1.00 lakh under Office Expenses (POL) and increase of ₹1.17 lakh towards Wages due to requirement of less/ more funds under respective heads and surrender of ₹15.81 lakh from Salaries and Domestic Travel Expenses was made without assigning any reason.

Savings were reportedly due to delay in constitution of MACP committee and also transfer of staffs under district establishments after submission of Revised Estimate.

(iv) 04 State Plan Schemes				
2230 Labour, Employment and Skill Development				
01	<i>Labour</i>			
103	General Labour Welfare			
01	Schemes under BA/ SDS			
	O	30.00		
	R	(-)30.00	...	....
				...

Withdrawal of the entire provision by surrender from Other Charges was made in March 2023 without assigning any reason.

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

20.1.4 Savings mentioned at note **20.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2230 Labour, Employment and Skill Development			
01 Labor			
800 Other Expenditure			
02 Rehabilitation of Bonded Labor			
S 0.10			
R 12.40	12.50	12.50	...

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

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

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	Assistant Director, Employment	20	2230	132.00	Nil	132.00

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2204 Sports and Youth Services				
Original	32,02,79			
Supplementary	16,05,47	48,08,26	47,23,19	(-)85,07
Amount surrendered during the year				...

Capital**Major Head:**

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

Original	25,65,00			
Supplementary	23,22,87	48,87,87	35,02,82	(-)13,85,05
Amount surrendered during the year				...

Notes and Comments:**Capital**

21.2.1 In view of the overall savings of ₹1,385.05 lakh (28.34 *per cent* of the total provision) in the grant, supplementary provision of ₹2,322.87 lakh obtained in March 2023 proved excessive.

21.2.2 No part of the available savings of ₹1,385.05 lakh was anticipated for surrender during the year.

GRANT NO. 21 SPORTS-Concl.

21.2.3 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			
03 <i>Sports and Youth Services</i>			
102 Sports Stadia			
01 Creation of Assets under BA/ SDS			
O 2,565.00			
S 2,182.45	4,747.45	3,362.40	(-)1,385.05

The department stated (July 2023) that ₹3,900.00 lakh was allotted to various executing agencies and ₹500.00 lakh was surrendered for non-receipt of finance concurrence and ₹19.95 lakh was surrendered by Public Work Department. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by the utilisation certificates.

**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	1,62,22,94			
Supplementary	4,21,36,65	5,83,59,59	4,27,33,52	(-)1,56,26,07
Amount surrendered during the year (31 March 2023)				1,51,75,44

Capital

Major Heads:

4408	Capital Outlay on Food, Storage and Warehousing			
5475	Capital Outlay on Other General Economic Services			
Original	3,23,00	3,23,00	2,73,81	(-)49,19
Amount surrendered during the year (31 March 2023)				78,32

Notes and Comments:

Revenue

22.1.1 In view of the overall savings of ₹15,626.07 lakh (26.78 *per cent* of the total provision) in the grant, supplementary provision of ₹42,136.65 lakh obtained in March 2023 proved excessive.

22.1.2 Out of the total savings of ₹15,626.07 lakh, ₹15,175.44 lakh (97.12 *per cent* of the total savings) was precisely anticipated and surrendered in March 2023.

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Contd.

22.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2408 Food, Storage and Warehousing			
02 <i>Storage and Warehousing</i>			
190 Assistance to Public Sector and Other Undertakings			
02 Hill Transport Subsidy (HTS)			
O 4,750.00			
S 32,224.60			
R (-)14,268.95	22,705.65	22,637.60	(-)68.05

Reduction in provision by surrender from Other Contractual Services and Other Charges were made in March 2023 without assigning any reason.

The department stated (July 2023) that the actual Budget Grant under this head was ₹22,565.47 lakh which was fully utilised. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh. As per accounts, the expenditure under this head was ₹22,637.60 lakh.

(ii) 3456 Civil Supplies

- 001 Direction and Administration
- 01 Establishment Expenses

O 8,431.45			
R (-)973.84	7,457.61	7,251.04	(-)206.57

Reduction in provision by re-appropriation was the net effect of decrease of ₹563.51 lakh mainly under Other Charges and Supplies and Materials and increase of ₹496.16 lakh mainly towards Office Expenses and Salaries due to requirement of less/ more funds under respective heads and surrender of ₹906.49 lakh from Other Charges was made without assigning any reason.

Savings were reportedly due to non-drawal of 10 days leave encashment of employees and non-submission of bill by Indian Air Force against the provision for Ejection Crew of Indian Air Force.

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
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(iii) 03 Centrally Sponsored Schemes

3456 Civil Supplies

102 Civil Supplies Scheme

01 Computerisation of PDS Operation

O 1,111.11

R (-)1,091.11

20.00

...

(-)20.00

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

Savings were reportedly due to release of Central Share of ₹16.00 lakh for computerisation of PDS Operation at the fag end of the financial year.

(iv) 03 Centrally Sponsored Schemes

2408 Food, Storage and Warehousing02 *Storage and Warehousing*

800 Other expenditure

01 Grants towards National Food Security Act

O 1,111.11

R (-)474.64

636.47

636.47

...

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

(v) 04 State Plan Schemes

3456 Civil Supplies

102 Civil Supplies Scheme

02 Schemes under BA/ SDS

S 227.55

227.55

169.23

(-)58.32

The department stated (July 2023) that an amount of ₹112.55 lakh was allotted to various executing agencies and savings were due to booking of expenditure of ₹76.32 lakh by the executing agencies erroneously under Major Head 5475 instead of this head.

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vi) 3456 Civil Supplies				
001	Direction and Administration			
09	Establishment Expenses of Deputy Resident Commissioner Lilabari			
O	241.03			
R	4.13	245.16	212.91	(-)32.25

Augmentation of provision by re-appropriation was the net effect of increase of ₹24.60 lakh mainly towards Motor Vehicle and Wages and decrease of ₹20.47 lakh mainly under Salaries and Other Charges due to requirement of more/less funds under respective heads.

Savings were reportedly due to non drawal of 10 days leave encashment, MACP arrear.

22.1.4 Savings mentioned at note **22.1.3** were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2408 Food, Storage and Warehousing				
02	Storage and Warehousing			
190	Assistance to Public Sector and Other Undertakings			
01	Land Transport Subsidy (LTS)			
S	5,081.14			
R	1,437.77	6,518.91	6,518.91	...

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

(ii) 3456 Civil Supplies				
001	Direction and Administration			
08	Establishment Expenses of Deputy Resident Commissioner Mohanbari			
O	531.44			
R	164.04	695.48	630.05	(-)65.43

Augmentation of provision by re-appropriation was the net effect of increase of ₹166.54 lakh mainly towards Salaries and Office Expense and decrease of ₹2.50 lakh under Domestic Travel Expenses and Overtime Allowances due to requirement of more/less funds under respective heads.

Final savings were reportedly due to non-drawal of 10 days leave encashment and MACP arrear.

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 3456 Civil Supplies				
190	Assistance to Public Sector and Other Undertakings			
01	State Food Commission			
	O	46.80		
	R	27.16	73.96	...

Augmentation of provision by re-appropriation was the net effect of increase of ₹28.96 lakh towards Grants-in-Aid General (Non-Salary) and decrease of ₹1.80 lakh under Grants-in-Aid General (Salary) due to requirement of more/less funds under respective heads.

Capital

22.2.1 In view of the overall savings of ₹49.19 lakh (15.23 *per cent* of total provision) in the grant, provision made through original grant proved excessive.

22.2.2 Out of the available savings of ₹49.19 lakh, ₹78.32 lakh (159.22 *per cent* of the total savings) was injudiciously surrendered in March 2023.

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				
102	Civil Supplies			
03	Creation of Assets under BA/ SDS			
	O	323.00		
	R	(-)78.32	244.68	(+)29.13

Reduction in provision by surrender from Major Works was made in March 2023 without assigning any reason.

The department stated (July 2023) that an amount of ₹244.68 lakh was allotted to various executing agencies and excess was due to booking of expenditure of ₹76.32 lakh under Major Head 5475 erroneously by the executing agencies instead of Major Head 3475. This has a reference to note **22.1.3 (V)**.

GRANT NO. 22 FOOD AND CIVIL SUPPLIES-Concl'd.**22.2.4** Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	Director, Food and Civil Supplies	22	2408	5,239.83	636.47	4,603.36

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2406 Forestry and Wild Life				
3435 Ecology and Environment				
Original	7,98,34,23			
Supplementary	65	7,98,34,88	5,06,49,89	(-)2,91,84,99
Amount surrendered during the year (31 March 2023)				2,67,09,22
Capital				
Major Head:				
4406 Capital Outlay on Forestry and Wild Life				
Original	2,75,00			
Supplementary	24,88,95	27,63,95	27,63,95	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

23.1.1 As the overall expenditure of ₹50,649.89 lakh fell far short of the original provision of ₹79,834.23 lakh, supplementary provision of ₹0.65 lakh obtained in March 2023 proved totally unnecessary.

23.1.2 Out of the available savings of ₹29,184.99 lakh (36.56 *per cent* of total provision), ₹26,709.22 lakh (91.52 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

GRANT NO. 23 ENVIRONMENT AND 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 (-)20,470.71	19,529.29	18,927.31	(-)601.98

Reduction in provision by re-appropriation was the net effect of decrease of ₹20,497.88 lakh under Office Expenses and increase of ₹27.17 lakh towards Minor Works and Wages due to requirement of less/ more funds under respective heads. The decrease under Office Expenses includes surrender (₹20,470.71 lakh) from Other Charges and Office Expenses for which no reasons were assigned.

The department stated (July 2023) that savings were due to surrender of fund on account of complain against few projects under Compensatory Afforestation component and fund for monitoring and evaluation under Compensatory Afforestation remained unutilised owing to paucity of time schedule for observation of codal formalities.

(ii) 2406 Forestry and Wild Life

- 01 *Forestry*
- 001 Direction and Administration
- 01 Establishment Expenses

O 21,343.40			
R (-)3,372.38	17,971.02	17,689.87	(-)281.15

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,179.63 lakh mainly under Salaries and Wages and increase of ₹2,183.30 lakh mainly towards Minor Works and Other Charges due to requirement of less/ more funds under respective heads and surrender of ₹4,376.05 lakh from Salaries was made without assigning any reason.

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

GRANT NO. 23 ENVIRONMENT AND FORESTS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2406 Forestry and Wild Life			
02 <i>Environmental Forestry and Wild Life</i>			
110 Wild Life Preservation			
01 Establishment Expenses			
O	4,037.06		
R	(-1,822.56)	2,214.50	2,212.39
			(-2.11)

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,101.76 lakh mainly under Salaries and Other Charges and increase of ₹279.20 lakh mainly towards Minor Works and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

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

(iv) 03 Centrally Sponsored Schemes			
2406 Forestry and Wild Life			
01 <i>Forestry</i>			
101 Forest Conservation, Development and Regeneration			
05 Green India Mission			
O	1,666.67		
R	(-1,666.67)	...	...

Withdrawal of the entire provision by re-appropriation (₹166.67 lakh) was due to requirement of less fund under Other Charges (State Share) and that by surrender (₹1,500.00 lakh) from Other Charges (Central Share) was made without assigning any reason.

(v) 2406 Forestry and Wild Life			
01 <i>Forestry</i>			
102 Social and Farm Forestry			
01 Establishment Expenses			
O	1,866.59		
R	(-1,123.56)	743.03	743.01
			(-0.02)

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,126.56 lakh mainly under Other Charges and Salaries and increase of ₹ three lakh towards Office Expenses and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

Specific reasons for the savings have not been intimated (July 2023).

GRANT NO. 23 ENVIRONMENT AND FORESTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vi) 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	1,111.11			
R	(-)510.75	600.36	...	(-)600.36

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

Reasons for the savings have not been intimated (July 2023).

(vii) 2406 Forestry and Wild Life

01 <i>Forestry</i>				
101 Forest Conservation, Development and Regeneration				
01 Establishment Expenses				
O	1,020.70			
R	(-)648.70	372.00	273.64	(-)98.36

Reduction in provision by re-appropriation was the net effect of decrease of ₹296.74 lakh mainly under Minor Works and Other Charges and increase of ₹10.50 lakh mainly towards Office Expenses (POL) and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹362.46 lakh from Salaries was made without assigning any reason.

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

(viii) 03 Centrally Sponsored Schemes**2406 Forestry and Wild Life**

01 <i>Forestry</i>				
102 Social and Farm Forestry				
04 National Bamboo Mission				
O	555.56			
R	(-)555.56	...	...	...

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

GRANT NO. 23 ENVIRONMENT AND FORESTS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ix) 04 State Plan Schemes			
3435 Ecology and Environment			
03 <i>Environmental Research and Ecological Regeneration</i>			
101 Conservation Programmes			
03 Schemes under BA/SDS			
O 625.00			
R (-)525.00	100.00	100.00	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹555.00 lakh under Grants-in-Aid General (Non-Salary) and increase of ₹30.00 lakh towards Other Charges due to requirement of less/ more funds under respective heads.

(x) 2406 Forestry and Wild Life

- 02 *Environmental Forestry and Wild Life*
- 112 Public Gardens
- 01 Recreation Forestry

O 878.77			
R (-)496.23	382.54	382.54	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹510.49 lakh mainly under Other Charges and Minor Works and increase of ₹14.26 lakh towards Other Charges due to requirement of less/ more funds under respective heads.

(xi) 2406 Forestry and Wild Life

- 01 *Forestry*
- 004 Research
- 01 Establishment Expenses

O 1,062.29			
R (-)324.29	738.00	706.14	(-)31.86

Reduction in provision by re-appropriation was the net effect of decrease of ₹416.29 lakh under Salaries, Other Charges and Minor Works and increase of ₹92.00 lakh towards Office Expenses due to requirement of less/ more funds under respective heads.

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

GRANT NO. 23 ENVIRONMENT AND 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			
37 Integrated of Wild Life Habitats			
O 322.22			
R (-)52.85	269.37	...	(-)269.37

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

Reasons for the savings have not been intimated (July 2023).

(xiii) 2406 Forestry and Wild Life			
01 <i>Forestry</i>			
105 Forest Produce			
01 Orchids and Mechanic Logging and Marketing of Timber			
O 731.50			
R (-)146.20	585.30	504.09	(-)81.21

Reduction in provision by re-appropriation was the net effect of decrease of ₹247.70 lakh under Salaries and increase of ₹101.50 lakh mainly towards Office Expenses and Office Expenses (POL) due to requirement of less/ more funds under respective heads.

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

(xiv) 03 Centrally Sponsored Schemes			
2406 Forestry and Wild Life			
02 <i>Environmental Forestry and Wild Life</i>			
110 Wild Life Preservation			
26 Project Elephant			
O 205.56			
R (-)205.56	...	...	...

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

GRANT NO. 23 ENVIRONMENT AND FORESTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(xv) 2406 Forestry and Wild Life				
02	<i>Environmental Forestry and Wild Life</i>			
111	Zoological Park			
01	Establishment Expenses			
	O	731.30		
	R	(-)121.29	610.01	600.24
				(-)9.77

Reduction in provision by re-appropriation was the net effect of decrease of ₹175.50 lakh mainly under Salaries and Office Expenses and increase of ₹54.21 lakh towards Other Charges and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

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

(xvi) 3435 Ecology and Environment60 *Others*

800 Other Expenditure

01 Sloping Water Shed

Environmental Engineering
Technology

O 277.42

R 35.08

312.50

147.81

(-)164.69

Augmentation of provision by re-appropriation was the net effect of increase of ₹156.18 lakh mainly towards Domestic Travel Expenses and Other Charges and decrease of ₹121.10 lakh mainly under Salaries and Office Expenses due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-participation of delegation from Government of Arunachal Pradesh in the 27th Conference of Parties of United Nations Framework Convention on Climate Change in Sharm El-Sheikh, Egypt and non-organising of NER summit on Climate Change, Adaptation and Climate Resilience Development due to administrative reasons.

GRANT NO. 23 ENVIRONMENT AND FORESTS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(xvii) 03 Centrally Sponsored Schemes			
2406 Forestry and Wild Life			
01 <i>Forestry</i>			
101 Forest Conservation, Development and Regeneration			
04 Integrated Forest Protection Scheme			
O 111.11			
R (-)110.93	0.18	...	(-)0.18

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

Reasons for the savings have not been intimated (July 2023).

(xviii) 03 Centrally Sponsored Schemes			
2406 Forestry and Wild Life			
02 <i>Environmental Forestry and Wild Life</i>			
110 Wild Life Preservation			
40 National Plan for Conservation of Aquatic Eco-Systems (NPCA)			
O 111.11			
R (-)111.11	...	...	...

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

(xix) 03 Centrally Sponsored Schemes			
2406 Forestry and Wild Life			
02 <i>Environmental Forestry and Wild Life</i>			
110 Wild Life Preservation			
42 Dibang Bio-Sphere Reserve			
O 66.67			
R (-)66.67	...	...	...

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

GRANT NO. 23 ENVIRONMENT AND FORESTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(xx) 3435 Ecology and Environment				
03	<i>Environmental Research and Ecological Regeneration</i>			
103	Research and Ecological Regeneration			
03	Arunachal Pradesh Bamboo Research Development Agency			
	O	66.70		
	R	(-21.35)	45.35	41.00
				(-4.35)

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

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

(xxi) 101	Conservation Programmes			
02	State Wetland Authority (SWA)			
	O	23.00		
	R	(-13.50)	9.50	6.60
				(-2.90)

Reduction in provision by re-appropriation was the net effect of decrease of ₹14.50 lakh mainly under Office Expenses and Other Administrative Services and increase of ₹10.00 lakh towards Other Charges due to requirement of less/ more funds under respective heads.

Specific reasons for the saving have not been intimated (July 2023).

(xxii) 103	Research and Ecological Regeneration			
01	Arunachal Pradesh State Medicinal Plant Board			
	O	65.50		
	R	(-5.26)	60.24	54.61
				(-5.63)

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

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

GRANT NO. 23 ENVIRONMENT AND FORESTS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
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23.1.4 Savings mentioned at note **23.1.3** were partly offset by excess mainly under:

(i) 04 State Plan Schemes

2406 Forestry and Wild Life

01 *Forestry*

101 Forest Conservation,
Development and
Regeneration

06 Schemes under BA/ SDS

O 1,996.02

R 3,523.51

5,519.53

5,519.53

...

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

(ii) 03 Centrally Sponsored Schemes

2406 Forestry and Wild Life

01 *Forestry*

101 Forest Conservation,
Development and Regeneration

10 Project Tiger

S 0.10

R 620.56

620.66

627.28

(+)6.62

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

Reasons for the excess have not been intimated (July 2023).

(iii) 12 Integrated Development
of Wild Life Habitats

S 0.10

R 185.14

185.24

332.69

(+)147.45

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

Reasons for the excess have not been intimated (July 2023).

GRANT NO. 23 ENVIRONMENT AND FORESTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2406 Forestry and Wild Life				
01	<i>Forestry</i>			
005	Survey and Utilisation of Forest Resources			
01	Establishment Expenses			
	O	520.72		
	R	307.28	828.00	779.57
				(-)48.43

Augmentation of provision by re-appropriation was the net effect of increase of ₹347.80 lakh towards Salaries and Office Expenses and decrease of ₹40.52 lakh mainly under Minor Works and Other Charges due to requirement of more/ less funds under respective heads.

Reasons for the final savings have not been intimated (July 2023).

(v) 03 Centrally Sponsored Schemes				
2406 Forestry and Wild Life				
01	<i>Forestry</i>			
101	Forest Conservation, Development and Regeneration			
07	Forest Fire Prevention and Management Scheme			
	S	0.10		
	R	220.03	220.13	220.13
				...

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

(vi) 2406 Forestry and Wild Life				
01	<i>Forestry</i>			
003	Education and Training			
01	Establishment Expenses			
	O	301.03		
	R	101.97	403.00	402.83
				(-)0.17

Augmentation of provision by re-appropriation was the net effect of increase of ₹119.00 lakh towards Salaries and decrease of ₹17.03 lakh mainly under Other Charges and Professional Services due to requirement of more/ less funds under respective heads.

Final savings were reportedly due to non-receipt of LTC bills from divisional staffs.

GRANT NO. 23 ENVIRONMENT AND FORESTS-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vii) 03 Centrally Sponsored Schemes				
	2406 Forestry and Wild Life			
	01 <i>Forestry</i>			
	796 Tribal Area Sub-plan			
	03 National Bamboo Mission			
	R 95.56	95.56	95.56	...

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

(viii) 3435 Ecology and Environment				
	03 <i>Environmental Research and Ecological Regeneration</i>			
	103 Research and Ecological Regeneration			
	02 Arunachal Pradesh Biodiversity Board			
	O 13.50			
	R 17.30	30.80	59.33	(+)28.53

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

Reasons for the excess have not been intimated (July 2023).

(ix) 03 Centrally Sponsored Schemes				
	2406 Forestry and Wild Life			
	01 <i>Forestry</i>			
	101 Forest Conservation, Development and Regeneration			
	09 National Bamboo Mission			
	S 0.10			
	R 455.81	455.91	43.33	(-)412.58

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

Reasons for the final savings have not been intimated (July 2023).

GRANT NO. 23 ENVIRONMENT AND FORESTS-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(x) 03 Centrally Sponsored Schemes				
2406 Forestry and Wild Life				
01 Forestry				
796 Tribal Area Sub-plan				
05 Project Elephant				
	S	0.10		
	R	29.78	29.88	...

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

(xi) 03 Centrally Sponsored Schemes				
2406 Forestry and Wild Life				
01 Forestry				
101 Forest Conservation, Development and Regeneration				
08 National Mission for a Green India (GIM)				
	S	0.05		
	R	14.87	14.92	...

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

**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	3,37,98,69			
Supplementary	21,19,19	3,59,17,88	3,54,29,95	(-)4,87,93
Amount surrendered during the year				...

Capital

Major Heads:

**4401 Capital Outlay on
Crop Husbandry**

**4416 Investments in Agricultural
Financial Institutions**

**4435 Capital Outlay on Other
Agricultural Programmes**

Original	1,18,90,00	1,18,90,00	3,96,42	(-)1,14,93,58
Amount surrendered during the year (31 March 2023)				1,14,98,57

Notes and Comments:

Capital

24.2.1 In view of the overall savings of ₹11,493.58 lakh (96.67 *per cent* of total provision) in the grant, provision made through original grant proved excessive.

24.2.2 Out of the total savings of ₹11,493.58 lakh, ₹11,498.57 lakh (100.04 *per cent* of the total savings) was injudiciously surrendered in March 2023.

GRANT NO. 24 AGRICULTURE-Contd.

24.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4401 Capital Outlay on Crop Husbandry			
104 Agricultural Farms			
01 Creation of Assets under BA/ SDS			
O 7,400.00			
R (-)7,375.00	25.00	20.00	(-)5.00

Reduction in provision by surrender from Major Works was made in March 2023 without assigning any reason.

The department stated (July 2023) that the actual expenditure under this head was ₹25.00 lakh. But as per accounts, the expenditure under this head was ₹20.00 lakh.

(ii) 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 4,490.00			
R (-)4,123.57	366.43	376.42	(+)9.99

Reduction in provision by surrender from Major Works was made in March 2023 without assigning any reason.

The department stated (July 2023) that the actual Budget Grant under this head was ₹376.43 lakh and actual expenditure was ₹371.43 lakh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh and as per accounts, the expenditure under this head was ₹376.42 lakh.

GRANT NO. 24 AGRICULTURE-Concl.**24.2.4** Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	Director, Agriculture	24	2401	6,508.48	6,079.37	429.11

**GRANT NO. 25 DISASTER MANAGEMENT
(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	2,86,29,53			
Supplementary	29,10,50	3,15,40,03	1,89,67,30	(-)1,25,72,73
Amount surrendered during the year				...

Notes and Comments:

Revenue

25.1.1 As the overall expenditure of ₹18,967.30 lakh fell far short of the original provision of ₹28,629.53 lakh, supplementary provision of ₹ 2,910.50 lakh obtained in March 2023 proved totally unnecessary.

25.1.2 No part of the available savings of ₹12,572.73 lakh (39.86 *per cent* of total provision) was anticipated for surrender during the year.

25.1.3 Excess of ₹886.59 lakh occurred under the Revenue Section of this grant in 2020-21 also.

GRANT NO. 25 DISASTER MANAGEMENT-Contd.

25.1.4 Savings occurred mainly 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	26,300.00		
S	2,878.36		
R	21.64	29,200.00	16,666.56
			(-)12,533.44

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,900.00 lakh towards Grants-in-Aid General (State Share) and decrease of ₹2,878.36 lakh under Grants-in-Aid General (Central Share) due to requirement of more/less funds under respective heads.

The department stated (July 2023) that the actual Budget Grant under this head was ₹16,666.56 lakh as per the budgetary support and finance concurrence received from the Finance Department, Government of Arunachal Pradesh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

(ii) **2245 Relief on Account of Natural Calamities**

- 02 *Floods, Cyclones etc.*
101 Gratuitous Relief
02 Relief Fund

O	1,200.00		
R	(-)150.00	1,050.00	1,050.00
			...

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

GRANT NO. 25 DISASTER MANAGEMENT-Concl'd.

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) 2235 Social Security and Welfare			
01 <i>Rehabilitation</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 984.12			
R 127.60	1,111.72	1,078.94	(-)32.78

Augmentation of provision by re-appropriation was the net effect of increase of ₹129.70 lakh towards Salaries and Office Expenses and decrease of ₹2.10 lakh under Other Contractual Services and Wages due to requirement of more/less funds under respective heads.

The department stated (July 2023) that all the claims of pay and allowances, arrear pay, home town LTC in respect of all the officers and officials were met within ₹1,078.94 lakh.

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

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	Dy. Director	25	2245	16,666.56	Nil	16,666.56

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2402 Soil and Water Conservation				
3054 Roads and Bridges				
Original	3,65,34,00			
Supplementary	1,54,64,70	5,19,98,70	3,47,36,88	(-)1,72,61,82
Amount surrendered during the year (31 March 2023)				1,68,60,00
Capital				
Major Head:				
5054 Capital Outlay on Roads and Bridges				
Original	15,45,76,62			
Supplementary	4,90,57,42	20,36,34,04	19,85,19,33	(-)51,14,71
Amount surrendered during the year				...

Notes and Comments:

Revenue:

26.1.1 As the overall expenditure of ₹34,736.88 lakh fell far short of the original provision of ₹36,534.00 lakh, supplementary provision of ₹15,464.70 lakh obtained in March 2023 proved totally unnecessary.

GRANT NO. 26 RURAL WORKS DEPARTMENT-Contd.

26.1.2 Out of the available savings of ₹17,261.82 lakh (33.20 *per cent* of the total provision), ₹16,860.00 lakh (97.67 *per cent* of the total savings) was precisely anticipated and surrendered in March 2023.

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 13,821.00			
R (-)4,761.10	9,059.90	8,926.46	(-)133.44

Reduction in provision by re-appropriation was the net effect of surrender of ₹4,886.10 lakh mainly from Salaries and Other Charges without assigning any reason and increase of ₹125.00 lakh by re-appropriation due to requirement of more fund mainly towards Domestic Travel Expenses and Office Expenses.

Savings were reportedly due to non-finalisation of MACP arrear and non-sanction of Contingency posts under various DDOs.

(ii) 2402 Soil and Water Conservation

- 001 Direction and Administration
- 01 Establishment Expenses

O 11,410.70			
R (-)4,067.90	7,342.80	7,170.19	(-)172.61

Reduction in provision by re-appropriation was the net effect of decrease of ₹4,108.40 lakh by surrender mainly from Salaries and Other Charges without assigning any reason and increase of ₹40.50 lakh mainly towards Domestic Travel Expenses and Office Expenses (POL) due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-finalisation of MACP arrear and non-sanction of Contingency posts under various DDOs.

GRANT NO. 26 RURAL WORKS DEPARTMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2402 Soil and Water Conservation			
103 Land Reclamation and Development			
01 Maintenance of Schemes			
O 800.00			
S 3,526.80			
R (-)3,226.80	1,100.00	1,100.00	...

Reduction in provision by re-appropriation (₹100.00 lakh) was due to requirement of less fund under Other Charges and surrender (₹3,126.80 lakh) from Other Charges and Minor Works was made without assigning any reason.

- (iv) **3054 Roads and Bridges**
80 *General*
800 Other Expenditure
01 Maintenance of Assets

O 1,300.00			
S 4,067.90			
R (-)1,912.90	3,455.00	3,455.00	...

Reduction in provision by re-appropriation (₹125.00 lakh) was due to requirement of less fund under Minor Works and surrender (₹1,787.90 lakh) also from Minor Works was made without assigning any reason.

- (v) 04 State Plan Schemes
3054 Roads and Bridges
04 *District and Other Roads*
105 Maintenance and Repairs
02 Schemes under BA/ SDS

O 6,000.00			
S 2,150.00			
R (-)1,900.00	6,250.00	6,250.00	...

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

GRANT NO. 26 RURAL WORKS DEPARTMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vi) 3054 Roads and Bridges			
04 <i>District and Other Roads</i>			
337 Road Works			
01 Rural Link Road			
O 105.00			
S 4,995.00			
R (-)1,800.00	3,300.00	3,300.00	...

Reduction in provision by surrender from Minor Works was made in March 2023 without assigning any reason.

(vii) 2402 Soil and Water Conservation

109 Extension and Training			
01 Establishment Expenses			
O 690.50			
R (-)525.00	165.50	110.60	(-)54.90

Reduction in provision by re-appropriation was the net effect of decrease of ₹540.00 lakh under Other Charges and increase of ₹15.00 lakh towards Salaries (LTC) and Domestic Travel Expenses due to requirement of less/ more funds under respective heads. The decrease under Salaries includes surrender (₹538.00 lakh) from Salaries for which no reasons were assigned.

Savings were reportedly due to non-finalisation of MACP arrear, LTC and Domestic Travel Expenses under various DDOs.

(viii) 2402 Soil and Water Conservation

101 Soil Survey and Testing			
01 Establishment Expenses			
O 580.80			
R (-)435.30	145.50	114.38	(-)31.12

Reduction in provision by re-appropriation was the net effect of decrease of ₹451.80 lakh by surrender from Salaries and Other Charges without assigning any reason and increase of ₹16.50 lakh mainly towards Domestic Travel Expenses and Office Expenses due to requirement of more fund.

Savings were reportedly due to non-finalisation of MACP arrear, LTC and Domestic Travel Expenses under various DDOs.

GRANT NO. 26 RURAL WORKS DEPARTMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ix) 2402 Soil and Water Conservation			
102 Soil Conservation			
04 Establishment Expenses of Director of Soil and Water Conservation			
O 107.00			
R (-)70.00	37.00	37.00	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹100.50 lakh under Salaries (LTC) and increase of ₹30.50 lakh mainly towards Office Expenses and Office Expenses (POL) due to requirement of less/ more funds under respective heads. The decrease under Salaries (LTC) includes surrender (₹100.00 lakh) from Salaries and Wages for which no reasons were assigned.

(x) 2402 Soil and Water Conservation			
800 Other Expenditure			
01 Power Driven Agricultural Machineries			
O 134.00			
R (-)26.00	108.00	98.26	(-)9.74

Reduction in provision by surrender mainly from Wages and Other Charges was made in March 2023 without assigning any reason.

Savings were reportedly due to non-sanction of Contingency Posts.

(xi) 2402 Soil and Water Conservation			
103 Land Reclamation and Development			
02 State Land Use Board			
O 30.00			
R (-)30.00	...	...	...

Withdrawal of the entire provision by surrender from Other Charges was made in March 2023 without assigning any reason.

GRANT NO. 26 RURAL WORKS DEPARTMENT-Concl.

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) 03 Centrally Sponsored Schemes			
3054 Roads and Bridges			
04 <i>District and Other Roads</i>			
337 Road Works			
04 Maintenance of PMGSY Roads			
R 1,900.00	1,900.00	1,900.00	...

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

**GRANT NO. 27 PANCHAYATI RAJ
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2015 Election				
2515 Other Rural Development Programmes				
Original	3,95,56,26			
Supplementary	89,08,42	4,84,64,68	3,37,96,34	(-)1,46,68,34
Amount surrendered during the year (31 March 2023)				59,09
Capital				
Major Heads:				
4515 Capital Outlay on Other Rural Development Programmes				
Supplementary	50,00	50,00	...	(-)50,00
Amount surrendered during the year				...

Notes and Comments:

Revenue:

27.1.1 As the overall expenditure of ₹33,796.34 lakh fell far short of the original provision of ₹39,556.26 lakh, supplementary provision of ₹8,908.42 lakh obtained in March 2023 proved totally unnecessary.

27.1.2 Out of the available savings of ₹14,668.34 lakh (30.27 *per cent* of the total provision), ₹59.09 lakh (0.40 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

GRANT NO. 27 PANCHAYATI RAJ-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			
08 Panchayat Local Bodies (Untied)			
O 9,175.00			
R (-)2,889.46	6,285.54	...	(-)6,285.54

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

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

(ii) 05 Finance Commission Recommendations			
2515 Other Rural Development Programmes			
001 Direction and Administration			
07 Panchayat Local Bodies (Tied)			
O 8,525.00			
R (-)973.14	7,551.86	...	(-)7,551.86

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-release of fund by the Government of India.

(iii) 05 Finance Commission Recommendations			
2515 Other Rural Development Programmes			
102 Community Development			
06 Health Sector Grant			
O 3,792.20			
R 70.40	3,862.60	3,203.33	(-)659.27

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

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

GRANT NO. 27 PANCHAYATI RAJ-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2515 Other Rural Development Programmes				
001	Direction and Administration			
01	Establishment Expenses			
O	3,350.07			
R	38.05	3,388.12	3,287.12	(-)101.00

Augmentation of provision by re-appropriation was the net effect of increase of ₹208.13 lakh mainly towards Other Administrative Expenses and Other Charges and decrease of ₹170.08 lakh mainly under Salaries and Other Contractual Services due to requirement of more/less funds under respective heads.

Savings were reportedly due to non-clearance of MACP bills.

(v) 2015 Election

- 101 Election Commission
- 01 Establishment Expenses

O	279.42			
R	(-)37.92	241.50	241.35	(-)0.15

Reduction in provision by re-appropriation was the net effect of decrease of ₹3.10 lakh under Other Charges and Salaries (LTC) and increase of ₹17.27 lakh mainly towards Office Expenses and Medical Treatment due to requirement of less/ more funds under respective heads and surrender of ₹52.09 lakh mainly from Salaries and Office Expenses (POL) was made without assigning any reason.

Reasons for the savings have not been intimated (July 2023).

GRANT NO. 27 PANCHAYATI RAJ-Contd.

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) 03 Centrally Sponsored Schemes			
2515 Other Rural Development Programmes			
101 Panchayati Raj			
03 Rashtriya Gram Swaraj Abhiyan (RGSA)			
S 5,018.72			
R 3,231.28	8,250.00	8,250.00	...

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

(ii) 03 Centrally Sponsored Schemes			
2515 Other Rural Development Programmes			
102 Community Development			
05 Rashtriya Gram Swaraj Abhiyan			
O 1,666.67			
R 267.70	1,934.37	1,934.37	...

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).

(iii) 2015 Election			
109 Charges for conduct of election to Panchayats/ Local bodies <i>etc.</i>			
01 Panchayat Elections			
O 16.00			
R 112.00	128.00	128.00	...

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

GRANT NO. 27 PANCHAYATI RAJ-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2015 Election				
107	Election Tribunals			
01	Establishment Expenses			
O	51.90			
R	122.00	173.90	162.67	(-)11.23

Augmentation of provision by re-appropriation was the net effect of increase of ₹129.00 lakh mainly towards Grants-in-Aid General (Non-Salary) and Office Expenses and surrender of ₹ seven lakh was also made from Office Expenses (POL) without assigning any reason.

Savings were reportedly due to non-clearance of file.

Capital

27.2.1 In view of the non-utilisation of the entire provision of ₹50.00 lakh in the grant, provision made through original grant was totally unnecessary.

27.2.2 No part of the available savings of ₹50.00 lakh was anticipated for surrender during the year.

27.2.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes				
4515 Capital Outlay on Other Rural Development Programmes				
101	<i>Panchayati Raj</i>			
02	Creation of Assets under BA/ SDS			
S	50.00	50.00	...	(-)50.00

Reasons for the savings have not been intimated (July 2023).

GRANT NO. 27 PANCHAYATI RAJ-Conclld.

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

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	Director (PR)	27	2515	17,656.71	16,273.66	1,383.05
2.	FAO	27	2515	12,300.00	8,905.20	3,394.80

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY
DEVELOPMENT
(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	2,03,66,23			
Supplementary	30	2,03,66,53	1,88,17,07	(-)15,49,46
Amount surrendered during the year (31 March 2023)				10,59,82
Capital				
Major Heads:				
4403 Capital Outlay on Animal Husbandry				
Original	12,00,00	12,00,00	2,10,00	(-)9,90,00
Amount surrendered during the year (31 March 2023)				9,05,00

Notes and Comments:

Revenue:

28.1.1 As the overall expenditure of ₹18,817.07 lakh fell far short of the original provision of ₹20,366.23 lakh, supplementary provision of ₹0.30 lakh obtained in March 2023 proved totally unnecessary.

28.1.2 Out of the available savings of ₹1,549.46 lakh (7.61 *per cent* of the total provision), ₹1,059.82 lakh (68.40 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY
DEVELOPMENT-Contd.**

28.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2403 Animal Husbandry			
101 Veterinary Services and Animal Health			
16 Schemes under BA/ SDS			
O 2,531.00			
R (-)1,800.00	731.00	731.00	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,442.68 lakh under Supplies and Materials and Scholarship/ Stipend and increase of ₹702.50 lakh towards Other Charges due to requirement of less/ more funds under respective heads and surrender of ₹1,059.82 lakh from Supplies and Materials was made without assigning any reason.

(ii) 03 Centrally Sponsored Schemes

2403 Animal Husbandry

101 Veterinary Services
and Animal Health
15 National Livestock Mission
(NLM)

O 1,111.11			
R (-)1,111.11	...	...	...

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

(iii) 03 Centrally Sponsored Schemes

2403 Animal Husbandry

101 Veterinary Services
and Animal Health
12 Foot and Mouth Disease
Control Programme

O 555.56			
R (-)555.56	...	...	...

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

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY
DEVELOPMENT-Contd.**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 08 Central Plan Schemes (Fully funded by Central Government)			
2403 Animal Husbandry			
106 Other Live Stock Development			
06 Rastriya Gokul Mission, RGM, (APLDS)			
O 555.56			
R (-)555.56

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

(v) 03 Centrally Sponsored Schemes			
2403 Animal Husbandry			
113 Administrative Investigation and Statistics			
01 Statistical Cell (Integrated Sample Survey)			
O 466.67			
R (-)77.33	389.34	58.22	(-)331.12

Reduction in provision by re-appropriation was the net effect of decrease of ₹170.59 under Salaries (Central Share) and increase of ₹93.26 lakh towards Salaries (State Share) due to requirement of less/ more fund towards respective heads.

Savings were reportedly due to non-release of salary of ISS staffs at the fag end of the financial year.

(vi) 2415 Agricultural Research and Education			
03 <i>Animal Husbandry</i>			
004 Research			
01 Establishment Expenses			
O 494.61			
R (-)62.31	432.30	310.67	(-)121.63

Reduction in provision by re-appropriation was the net effect of decrease of ₹66.29 lakh under Salaries and Other Charges and increase of ₹3.98 lakh mainly towards Office Expenses and Office Expenses (POL) due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-release of salary of staffs at the fag end of the financial year.

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY
DEVELOPMENT-Contd.**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vii) 03 Centrally Sponsored Schemes			
2403 Animal Husbandry			
101 Veterinary Services and Animal Health			
13 Animal Disease Control Programme			
O 166.67			
R (-)166.67

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

(viii) 2403 Animal Husbandry			
103 Poultry Development			
01 Establishment Expenses			
O 605.68			
R (-)86.75	518.93	518.93	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹97.67 lakh under Salaries and increase of ₹10.92 lakh mainly towards Office Expense and Office Expenses (POL) due to requirement of less/ more funds under respective heads.

(ix) 104 Sheep and Wool Development			
01 Establishment Expenses			
O 332.13			
R (-)57.61	274.52	274.52	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹61.51 lakh under Salaries and increase of ₹3.90 lakh mainly towards Other Charges and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

(x) 101 Veterinary Services and Animal Health			
01 Establishment Expenses			
O 5,600.59			
R (-)52.39	5,548.20	5,548.20	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹62.39 lakh mainly under Salaries, Office Expenses and Other Charges and increase of ₹10.00 lakh towards Domestic Travel Expenses and Salaries (LTC) due to requirement of less/ more funds under respective heads.

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY
DEVELOPMENT-Contd.**

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(xi) 2403 Animal Husbandry				
001	Direction and Administration			
01	Establishment Expenses			
	O	3,269.97		
	R	(-)50.55	3,219.42	3,219.42 ...

Reduction in provision by re-appropriation was the net effect of decrease of ₹126.79 lakh mainly under Salaries and Wages and increase of ₹76.24 lakh mainly towards Office Expenses and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

(xii) 2403 Animal Husbandry				
109	Extension and Training			
01	Establishment Expenses			
	O	299.72		
	R	(-)41.25	258.47	258.47 ...

Reduction in provision by re-appropriation was the net effect of decrease of ₹48.46 lakh under Salaries and Salaries (LTC) and increase of ₹7.21 lakh mainly towards Office Expenses and Office Expenses (POL) due to requirement of less/ more funds under respective heads.

(xiii) 2404 Dairy Development				
102	Dairy Development Projects			
01	Establishment Expenses			
	O	360.65		
	R	9.10	369.75	332.86 (-)36.89

Augmentation of provision by re-appropriation was the net effect of increase of ₹9.60 lakh mainly towards Office Expenses and Wages and decrease of ₹0.50 lakh under Domestic Travel Expenses due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-release of arrear payment, MACP and leave encashment at districts.

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY
DEVELOPMENT-Contd.**

28.1.4 Savings mentioned at note **28.1.3** were partly offset by excess mainly under:

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

(i) 04 State Plan Schemes

2404 Dairy Development

102 Dairy Development Projects

11 Schemes under BA/ SDS

O 39.00

R 3,000.00

3,039.00

3,039.00

...

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

(ii) 03 Centrally Sponsored Schemes

2403 Animal Husbandry

101 Veterinary Services
and Animal Health

18 National Livestock Health
and Disease Control
Programme

S 0.20

R 357.37

357.57

357.57

...

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

(iii) **2403 Animal Husbandry**

102 Cattle and Buffalo
Development

01 Establishment Expenses

O 2,857.57

R 72.89

2,930.46

2,930.46

...

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

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY
DEVELOPMENT-Contd.**

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2403 Animal Husbandry				
105	Piggery Development			
01	Establishment Expenses			
	O	483.83		
	R	49.94	533.77	533.77
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹54.18 lakh mainly towards Supplies and Materials and Other Charges and decrease of ₹4.24 lakh under Salaries and Salaries (LTC) due to requirement of more/ less funds under respective heads.

(v) 2403 Animal Husbandry				
106	Other Live stock Development			
01	Establishment Expenses			
	O	50.41		
	R	43.60	94.01	94.01
				...

Augmentation of provision by re-appropriation was the net effect of increase of ₹55.40 lakh mainly towards Supplies and Materials and Other Charges and decrease of ₹11.80 lakh under Salaries and Salaries (LTC) due to requirement of more/ less funds under respective heads.

(vi) 08 Central Plan Schemes (Fully funded by Central Government)				
2403 Animal Husbandry				
101	Veterinary Services and Animal Health			
17	Conduct of Quinquennial Livestock Census (CPS)			
	S	0.10		
	R	18.09	18.19	18.19
				...

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

**GRANT NO. 28 ANIMAL HUSBANDRY, VETERINARY AND DAIRY
DEVELOPMENT-Conclld.**

Capital:

28.2.1 In view of the overall savings of ₹990.00 lakh (82.50 *per cent* of total provision) in the grant, provision made through original grant proved excessive.

28.2.2 Out of the available savings of ₹990.00 lakh, ₹905.00 lakh (91.41 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

28.2.3 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			
101 Veterinary services and Animal Health			
02 Creation of Assets under BA/ SDS			
O 1,200.00			
R (-)905.00	295.00	210.00	(-)85.00

Reduction in provision by surrender was due to requirement of less fund from Major Works.

The department stated (July 2023) that the actual expenditure under the head was ₹295.00 lakh and savings were due to erroneous booking of expenditure under 2403-00-101 by districts.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2425 Co-operation				
Original	19,70,70			
Supplementary	10	19,70,80	19,17,43	(-)53,37
Amount surrendered during the year (31 March 2023)				42,44
Capital				
Major Heads:				
6425 Loans for Co-operation				
Original	1,00,00	1,00,00	1,00,00	...
Amount surrendered during the year				...

GRANT NO. 29 CO-OPERATION DEPARTMENT-Concl.**29.1.1** Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	FAO	29	2425	60.00	Nil	60.00

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
3055 Road Transport				
Original	1,62,07,13			
Supplementary	46,66,38	2,08,73,51	2,00,24,61	(-)8,48,90
Amount surrendered during the year (31 March 2023)				7,19,00
Capital				
Major Head:				
5055 Capital Outlay on Road Transport				
Original	8,74,22			
Supplementary	4,96,21	13,70,43	13,09,30	(-)61,13
Amount surrendered during the year				...

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2059 Public Works				
2216 Housing				
3054 Roads and Bridges				
Original	14,33,62,51	14,33,62,51	10,56,62,96	(-)3,76,99,55
Amount surrendered during the year (31 March 2023)				1,87,77,78

Capital**Major Head:****4059 Capital Outlay on
Public Works****4216 Capital Outlay on Housing****5054 Capital Outlay on
Roads and Bridges**

Original	5,81,26,54			
Supplementary	19,74,91,39	25,56,17,93	23,62,97,08	(-)1,93,20,85
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

31.1.1 In view of the overall savings of ₹37,699.55 lakh (26.30 *per cent* of the original provision), provision made through original grant proved excessive.

GRANT NO. 31 PUBLIC WORKS DEPARTMENT-Contd.

31.1.2 Out of the available savings of ₹37,699.55 lakh, ₹18,777.78 lakh (49.81 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

31.1.3 Savings of ₹12,601.68 lakh constituting 28.71 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2021-22.

31.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 3054 Roads and Bridges			
<i>04 District and Other Roads</i>			
001	Direction and Administration		
01	Establishment Expenses		
O	57,017.26		
R	(-25,479.02)	31,538.24	30,074.30
			(-1,463.94)

Reduction in provision by re-appropriation was the net effect of decrease of ₹24,696.44 lakh mainly under Salaries and Other Charges and increase of ₹1,132.54 lakh mainly towards Wages and Professional Services due to requirement of less/ more funds under respective heads and surrender of ₹1,915.12 lakh from Salaries and Salaries (LTC) was made without assigning any reason.

Savings were reportedly due to non-completion of physical works as fund was provided at the fag end of the financial year.

(ii) 04 State Plan Schemes

2059 Public Works*80 General*

051 Construction

02 Budget Announcement/ State Development Schemes

O 17,929.55

R (-)16,512.55

1,417.00

1,414.24

(-)2.76

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

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

GRANT NO. 31 PUBLIC WORKS DEPARTMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 04 State Plan Schemes			
3054 Roads and Bridges			
04 <i>District and Other Roads</i>			
337 Road Works			
07 Budget Announcement/ State Development Schemes			
O 14,963.46			
R (-)11,567.00	3,396.46	3,378.65	(-)17.81

Reduction in provision by surrender from Minor Works was made in March 2023 without assigning any reason.

Savings were reportedly due to non-filling up of vacant posts, non-payment of arrear, HRA, DA on time as fund was provided at the fag end of the financial year.

(iv) 2216 Housing			
05 <i>General Pool Accommodation</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 2,855.27			
R (-)576.35	2,278.92	2,247.26	(-)31.66

Reduction in provision by re-appropriation was the net effect of decrease of ₹0.01 lakh under Wages and increase of ₹375.66 lakh mainly towards Salaries and Salaries (LTC) due to requirement of less/ more funds under respective heads and surrender of ₹952.00 lakh mainly from Wages and Minor Works was made without assigning any reason.

Savings were reportedly due to non-filling up of vacant posts, non-payment of arrear, HRA, DA on time as fund was provided at the fag end of the financial year.

GRANT NO. 31 PUBLIC WORKS DEPARTMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(v) 3054 Roads and Bridges			
80 <i>General</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 2,408.75			
R (-)280.21	2,128.54	2,035.90	(-)92.64

Reduction in provision by re-appropriation was the net effect of decrease of ₹287.53 lakh mainly under Other Charges and Other Administrative Expenses and increase of ₹7.32 lakh mainly towards Wages and Salaries (LTC) due to requirement of less/ more funds under respective heads.

Savings were reportedly due to non-completion of physical works as fund was provided at the fag end of the financial year.

(vi) 2059 Public Works			
80 <i>General</i>			
001 Direction and Administration			
03 Structural Planning			
O 2,714.36			
R 877.09	3,591.45	2,409.43	(-)1,182.02

Augmentation of provision by re-appropriation was the net effect of increase of ₹1,306.39 lakh mainly towards Salaries and Salaries (LTC) and decrease of ₹429.30 lakh mainly under Other Charges and Office Expenses (POL) due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-completion of physical works as fund was provided at the fag end of the financial year.

(vii) 2059 Public Works			
80 <i>General</i>			
001 Direction and Administration			
04 Architectural Planning			
O 770.52			
R (-)192.96	577.56	577.56	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹201.26 lakh mainly under Other Charges and Other Administrative Expenses and increase of ₹8.30 lakh towards Office Expenses due to requirement of less/ more funds under respective heads.

GRANT NO. 31 PUBLIC WORKS DEPARTMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(viii) 2216 Housing			
05 <i>General Pool Accommodation</i>			
053 Maintenance and Repairs			
01 Repair and Maintenance of Government Residential Buildings			
O 100.00			
R (-)100.00

Withdrawal of the entire provision by surrender from Minor Works was made in March 2023 without assigning any reason.

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) 3054 Roads and Bridges			
04 <i>District and Other Roads</i>			
105 Maintenance and Repairs			
01 Other Maintenance Expenditure			
O 10,000.00			
R 10,448.30	20,448.30	17,069.00	(-)3,379.30

Augmentation of provision by re-appropriation (₹14,550.50 lakh) was due to requirement of more fund towards Minor Works and surrender (₹4,102.20 lakh) also from Minor Works was made without assigning any reason.

Final savings were reportedly due to non-completion of physical works as fund was provided at the fag end of the financial year.

GRANT NO. 31 PUBLIC WORKS DEPARTMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 2059 Public Works			
80 <i>General</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 7,326.06			
R 15,992.81	23,318.87	13,643.72	(-9,675.15)

Augmentation of provision by re-appropriation was the net effect of increase of ₹16,357.11 lakh mainly towards Salaries and Minor Works and decrease of ₹364.30 lakh under Other Charges due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-filling up of vacant posts, non-payment of arrear, HRA, DA on time as fund was provided at the fag end of the financial year.

(iii) 001 Direction and Administration			
02 Execution			
O 15,117.28			
R 6,412.61	21,529.89	18,453.78	(-3,076.11)

Augmentation of provision by re-appropriation was the net effect of increase of ₹6,759.31 lakh mainly towards Salaries and Office Expenses (POL) and decrease of ₹205.24 lakh mainly under Other Charges and Salaries (LTC) due to requirement of more/ less funds under respective heads and surrender of ₹141.46 lakh from Other Charges was made without assigning any reason.

Savings were reportedly due to non-completion of physical works as fund was provided at the fag end of the financial year.

(iv) 3054 Roads and Bridges			
04 <i>District and Other Roads</i>			
337 Road Works			
08 Maintenance of Roads			
O 10,250.00			
R 2,199.50	12,449.50	12,449.14	(-)0.36

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

Savings were reportedly due to non-completion of physical works as fund was provided at the fag end of the financial year.

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

(a) No expenditure under the grant was booked under 'Suspense' in 2022-23, 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 2022-23 is given below:

Sub-head	Opening balance as on 1st April 2022	Debit (+)	Credit (-)	Closing balance as on 31st March 2023
				(₹ in lakh)
Stock	(+3,34.61	...	...	(+3,34.61
Purchase	(-)18,05.36	...	...	(-)18,05.36
Miscellaneous Public Works Advances	(+5,54.26	...	...	(+5,54.26
Workshop Suspense	(+1,30.92	...	...	(+1,30.92

GRANT NO. 31 PUBLIC WORKS DEPARTMENT-Contd.**Capital:**

31.2.1 In view of the overall savings of ₹19,320.85 (7.56 per cent of the original provision) in the grant, supplementary provision of ₹1,97,491.39 lakh obtained in March 2023 proved excessive.

31.2.2 No part of the available savings of ₹19,320.85 lakh was anticipated for surrender during the year.

31.2.3 Savings of ₹2,810.77 lakh constituting 6.07 per cent of the total provision had occurred under the Capital Section of this grant in 2021-22 also.

31.2.4 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			
04 District and Other Roads			
337 Road Works			
07 Budget Announcement/ State Development Schemes			
O 30,982.55			
S 1,42,680.49			
R 3,736.32	1,77,399.36	1,59,110.94	(-)18,288.42

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

Savings were reportedly due to non-completion of physical works as fund was provided at the fag end of the financial year.

(ii) 03 Centrally Sponsored Schemes

5054 Capital Outlay on Roads and Bridges

04 District and Other Roads
337 Road Works
20 Schemes Under Central Roads Funds (CRF)

O 20,000.00			
R (-)4,050.00	15,950.00	15,950.00	...

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

GRANT NO. 31 PUBLIC WORKS DEPARTMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 04 State Plan Schemes			
4216 Capital Outlay on Housing			
01 <i>Government Residential Buildings</i>			
106 General Pool Accommodation			
03 Budget Announcement/ State Development Schemes			
O 1,000.00			
S 5,175.90	6,175.90	5,361.98	(-)813.92

Savings were reportedly due to non-completion of physical works as fund was provided at the fag end of the financial year.

(iv) 07 Non Lapsable Pool Fund			
4059 Capital Outlay on Public Works			
80 <i>General</i>			
800 Other Expenditure			
15 Establishment of VKV girls residential school at Chayangtajo, East Kameng District			
S 175.94	175.94	...	(-)175.94

The department stated (July 2023) that no fund was allotted under this head of account. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2552 North Eastern Areas				
Original	5,00,00			
Supplementary	5,27	5,05,27	1,12,73,26	(+)1,07,67,99
Amount surrendered during the year				...
Capital				
Major Head:				
4552 Capital Outlay on North Eastern Areas				
Original	95,00,00			
Supplementary	40	95,00,40	26,79,87	(-)68,20,53
Amount surrendered during the year (31 March 2023)				68,20,53

Notes and Comments:

Revenue:

33.1.1 The expenditure exceeded the grant by ₹10,767.99 lakh (Actual excess: ₹1,07,67,99,024); the excess requires regularisation.

33.1.2 In view of the excess of ₹10,767.99 lakh in the grant, supplementary provision of ₹5.27 lakh obtained in March 2023 proved inadequate.

33.1.3 The excess expenditure worked out to 2,131.14 *per cent* over the total grant.

GRANT NO. 33 NORTH EASTERN COUNCIL-Contd.

33.1.4 Excess occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 09 North Eastern Council 2552 North Eastern Areas 800 Other Expenditure 33 Integrated Fishery Development Programme	1,07,68.00	(+)1,07,68.00

Reasons for incurring expenditure without budget provision have not been intimated (July 2023).

(ii) 09 North Eastern Council 2552 North Eastern Areas 20 <i>Textile & Handicrafts</i> 103 Handloom Industries 01 Development of Handloom Cluster in Lower Subansiri District, Arunachal Pradesh S 0.10 R 346.90	347.00	347.00	...
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Augmentation of provision by re-appropriation was due to requirement of more fund towards Other Charges (Central Share).

(iii) 09 North Eastern Council 2552 North Eastern Areas 06 <i>Education Department</i> 101 Contribution to Central Resource Pool for Development of North Eastern Region 62 Higher Professional Course O 100.00 R 40.11	140.11	140.10	(-)0.01
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Augmentation of provision by re-appropriation was the net effect of increase of ₹50.08 lakh towards Scholarship/Stipend(Central Share) and decrease of ₹9.97 lakh under Scholarship/Stipend(State Share) due to requirement of more/ less funds under respective heads.

Reasons for the savings have not been intimated (July 2023).

GRANT NO. 33 NORTH EASTERN COUNCIL-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>				
101 Contribution to Central Resource Pool for Development of North Eastern Region				
04 Fish-cum-paddy cultivation at Choba-I, Kra-Daadi District				
S	0.17			
R	9.83	10.00	10.00	...

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

33.1.5 Excess mentioned at note **33.1.4** were partly offset by savings mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 09 North Eastern Council				
2552 North Eastern Areas				
01 <i>Horticulture</i>				
101 Contribution to Central Resource Pool for Development of North Eastern Region				
08 Cultivation of Orange -Cum - Pineapple Garden at Hoj village, Papum Pare				
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 and State Share).

GRANT NO. 33 NORTH EASTERN COUNCIL-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 09 North Eastern Council			
2552 North Eastern Areas			
01 <i>Horticulture</i>			
101 Contribution to Central Resource Pool for Development of North Eastern Region			
11 Cultivation of Orange & Cardamom Garden at Longding District			
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 and State Share).

(iii) 09 North Eastern Council			
2552 North Eastern Areas			
20 <i>Textile & Handicrafts</i>			
101 Contribution to Central Resource Pool for Development of North Eastern Region			
02 Forestry and Sericulture related scheme			
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 and State Share).

(iv) 09 North Eastern Council			
2552 North Eastern Areas			
01 <i>Horticulture</i>			
101 Contribution to Central Resource Pool for Development of North Eastern Region			
14 Cultivation of large Cardamom in various Districts			
O 100.00			
R (-)99.44	0.56	0.56	...

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

GRANT NO. 33 NORTH EASTERN COUNCIL-Contd.**Capital**

33.2.1 As the overall expenditure of ₹2,679.87 lakh fell far short of the original provision of ₹ 9,500.00 lakh, supplementary provision of ₹0.40 lakh obtained in March 2023 proved totally unnecessary.

33.2.2 The entire savings of ₹6,820.53 lakh (71.79 *per cent* of the total provision) was precisely anticipated and surrendered in March 2023.

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 Roads and Bridges			
337 Road Works			
01 Schemes under North East Road Sector Development Scheme (NERSDS)			
O 2,000.00			
R (-)2,000.00

Withdrawal of the entire provision by surrender from Major Works (Central Share) was made in March 2023 without assigning any reason.

(ii) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
16 Roads and Bridges			
337 Road Works			
02 Rehabilitation and up gradation of Mirem Mikong Jonai Road			
O 2,000.00			
R (-)1,460.00	540.00	540.00	...

Reduction in provision by surrender was due to requirement of less fund from Major Works (Central Share).

GRANT NO. 33 NORTH EASTERN COUNCIL-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 <i>Roads and Bridges</i>			
337 Road Works			
16 Pakke-Seijosa- Itakhola Road			
O 1,000.00			
R (-)1,000.00

Withdrawal of the entire provision by surrender from Major Works (Central Share and State Share) was made in March 2023 without assigning any reason.

(iv) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
03 <i>Veterinary Department</i>			
106 Other Live Stock Development			
02 Strengthening of Central Hatchary, Nirjuli			
O 500.00			
R (-)500.00	...	...	...

Withdrawal of the entire provision by surrender from Major Works (Central Share and State Share) was made in March 2023 without assigning any reason.

(v) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
12 <i>Power</i>			
052 Machinery and Equipment			
09 C/o 33KV Line from Dirang to Jang in West Kameng and Tawang District			
O 500.00			
R (-)500.00	...	...	...

Withdrawal of the entire provision by surrender from Major Works (Central Share and State Share) was made in March 2023 without assigning any reason.

GRANT NO. 33 NORTH EASTERN COUNCIL-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vi) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
16 <i>Roads and Bridges</i>			
337 Road Works			
03 Improvement Road from Bordumsa to Borkhet in Changlang District			
O 500.00			
R (-)500.00

Withdrawal of the entire provision by surrender from Major Works (Central Share and State Share) was made in March 2023 without assigning any reason.

(vii) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
16 <i>Roads and Bridges</i>			
337 Road Works			
04 C/o Rural road from Nacho BRTF to Koba Village under Nacho Circle			
O 500.00			
R (-)500.00	...	...	...

Withdrawal of the entire provision by surrender from Major Works (Central Share and State Share) was made in March 2023 without assigning any reason.

(viii) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
19 <i>Water Resource Department</i>			
103 Civil Works			
04 C/o Flood Control Works at Lebia River under Karoi Village, Sagalee			
O 500.00			
R (-)500.00	...	...	...

Reduction in provision by re-appropriation (₹439.47 lakh) was due to requirement of less fund under Major Works (Central and State Share) and surrender (₹60.53 lakh) also from Major Works (Central Share) was made without assigning any reason.

GRANT NO. 33 NORTH EASTERN COUNCIL-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ix) 09 North Eastern Council				
4552 Capital Outlay on North Eastern Areas				
07 Sports & Youth Affairs				
102 Sports Stadium				
16 C/o Outdoor Stadium at Jang in Tawang District				
O	500.00			
R	(-300.00	200.00	200.00	...

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

(x) 09 North Eastern Council				
4552 Capital Outlay on North Eastern Areas				
29 Trade & Commerce Department				
800 Other Expenditure				
01 Multi Purpose Shopping Complex at Hapoli				
O	200.00			
R	(-200.00	...	...	...

Withdrawal of the entire provision by surrender from Major Works (Central Share and State Share) was made in March 2023 without assigning any reason.

(xi) 09 North Eastern Council				
4552 Capital Outlay on North Eastern Areas				
15 Tourism Department				
101 Tourist Centre				
06 C/o Mega Festival Cum Multipurpose Ground at Tawang				
O	500.00			
R	(-188.22	311.78	311.78	...

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

GRANT NO. 33 NORTH EASTERN COUNCIL-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(xii) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
12 <i>Power</i>			
052 Machinery and Equipment			
08 System Improvement of Power Distribution Network in Dambuk			
O 100.00			
R (-)100.00

Withdrawal of the entire provision by surrender from Major Works (Central Share and State Share) was made in March 2023 without assigning any reason.

(xiii) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
19 <i>Water Resource Department</i>			
103 Civil Works			
06 C/o Flood and Erosion Management Scheme at Injan, Changlang District			
O 100.00			
R (-)100.00	...	...	...

Withdrawal of the entire provision by re-appropriation from Major Works (Central Share and State Share) was made without assigning any reason.

(xiv) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
06 <i>Education</i>			
600 General			
73 Infrastructure Development of Leel M. E. School, Sangram			
O 50.00			
R (-)50.00	...	...	...

Withdrawal of the entire provision by re-appropriation from Major Works (Central Share and State Share) was made without assigning any reason.

GRANT NO. 33 NORTH EASTERN COUNCIL-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(xv) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
07 Sports & Youth Affairs			
102 Sports Stadium			
12 C/o Football Stadium at Sakiang, Papum Pare District			
O 50.00			
R (-)50.00

Withdrawal of the entire provision by re-appropriation from Major Works (Central Share and State Share) was made without assigning any reason.

33.2.4 Savings mentioned at note **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			
29 Trade & Commerce Department			
800 Other Expenditure			
02 Construction of Multipurpose Super Market Complex at Capital Complex Region, Naharlagun			
S 0.05			
R 467.95	468.00	468.00	...

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

(ii) 15 Tourism Department			
101 Tourist Centre			
08 Development of Wayside Amenities at Tago Puttu, Yazali			
O 500.00			
R 364.00	864.00	864.00	...

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

GRANT NO. 33 NORTH EASTERN COUNCIL-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
23 <i>Information Technology</i>			
600 Other Services			
01 IT Infrastructure Development in Schools in Arunachal Pradesh			
S 0.10			
R 119.55	119.65	119.65	...

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

(iv) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
06 <i>Education</i>			
600 General			
11 Infrastructure Development of Model School at Paying Circle			
S 0.05			
R 88.39	88.44	88.44	...

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

(v) 09 North Eastern Council			
4552 Capital Outlay on North Eastern Areas			
19 <i>Water Resource Department</i>			
103 Civil Works			
09 Anti Erosion and Flood Control Schemes			
S 0.05			
R 49.95	50.00	50.00	...

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

GRANT NO. 33 NORTH EASTERN COUNCIL-Concl'd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vi) 09	North Eastern Council			
4552	Capital Outlay on North Eastern Areas			
22	<i>Public Health Engineering</i>			
106	Sewerage Services			
01	Water Supply Related Schemes in Arunachal Pradesh			
S	0.05			
R	19.95	20.00	20.00	...

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

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2801 Power				
2810 New and Renewable Energy				
Original	12,83,25,12			
Supplementary	77,18,27	13,60,43,39	11,41,14,79	(-)2,19,28,60
Amount surrendered during the year (31 March 2023)				2,15,87,16
Capital				
Major Head:				
4801 Capital Outlay on Power Projects				
Original	1,47,65,14			
Supplementary	2,23,04,49	3,70,69,63	3,60,23,11	(-)10,46,52
Amount surrendered during the year				...

Notes and Comments:

Revenue:

34.1.1 As the overall expenditure of ₹1,14,114.79 lakh fell far short of the original provision of ₹1,28,325.12 lakh, supplementary provision of ₹7,718.27 lakh obtained in March 2023 proved totally unnecessary.

GRANT NO. 34 POWER (ELECTRICAL)-Contd.

34.1.2 Out of the available savings of ₹21,928.60 lakh (16.12 *per cent* of the total provision), ₹21,587.16 lakh (98.44 *per cent* of the total savings) was precisely anticipated and surrendered in March 2023.

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 53,393.03			
R (-)10,974.00	42,419.03	42,104.99	(-)314.04

Reduction in provision by re-appropriation was the net effect of decrease of ₹380.18 lakh under Office Expenses and increase of ₹378.44 lakh mainly towards POL and Office Expenses (POL) due to requirement of less/ more funds under respective heads and surrender of ₹10,972.26 lakh mainly from Salaries and Wages was made without assigning any reason.

Savings were reportedly due to non-payment of MACP arrear and leave encashment in March and making payment under Professional Services as per bills claimed.

(ii) 2801 Power			
05 <i>Transmission and Distribution</i>			
052 Machinery and Equipment			
02 Maintenance of Assets			
O 5,500.00			
S 5,159.70			
R (-)4,446.86	6,212.84	6,212.84	...

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

GRANT NO. 34 POWER (ELECTRICAL)-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2801 Power				
01	<i>Hydel Generation</i>			
101	Purchase of Power			
01	Purchase of Electricity			
	O	6,50,00.00		
	R	(-)42,63.06	6,07,36.94	6,07,36.94
				...

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

(iv) 04 State Plan Schemes				
2801 Power				
05	<i>Transmission and Distribution</i>			
052	Machinery and Equipment			
01	Schemes under BA/ SDS			
	O	19,03.24		
	R	(-)19,03.24	...	...
				...

Withdrawal of the entire provision by surrender was due to requirement of less fund under Minor Works and Other Charges.

(v) 04 State Plan Schemes				
2810 New and Renewable Energy				
102	Renewable Energy for Rural Applications			
01	Schemes under BA/ SDS			
	O	3,62.50		
	S	24,25.46		
	R	1.74	27,89.70	27,62.30
				(-)27.40

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

Savings were reportedly due to making of payment as per work done.

GRANT NO. 34 POWER (ELECTRICAL)-Concl.**34.1.4** Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	Executive Engineer(E), Pasighat	34	2801	25.99	Nil	25.99

**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	45,08,94			
Supplementary	9,13,53	54,22,47	54,65,35	(+)42,88
Amount surrendered during the year				...

Capital

Major Head:

**4220 Capital Outlay on Information
and Publicity**

Original	5,02,24	5,02,24	4,24,50	(-)77,74
Amount surrendered during the year (31 March 2023)				77,74

Notes and Comments:

Revenue:

35.1.1 The expenditure exceeded the grant by ₹42.88 lakh (Actual excess: ₹42,88,299); the excess requires regularisation.

35.1.2 In view of the excess of ₹42.88 lakh in the grant, supplementary provision of ₹ 913.53 lakh obtained in March 2023 proved inadequate.

35.1.3 The excess expenditure worked out to 0.79 *per cent* over the total provision.

GRANT NO. 35 INFORMATION AND PUBLIC RELATIONS-Contd.

35.1.4 Excess 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			
101 Advertising and Visual Publicity			
02 Schemes under BA/ SDS			
O 2,295.00			
S 898.53			
R 228.71	3,422.24	3,413.99	(-)8.25

Augmentation of provision by re-appropriation was the net effect of increase of ₹275.71 lakh towards Other Charges and decrease of ₹47.00 lakh under Minor works due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-implementation of some of the schemes.

35.1.5 Excess mentioned at note **35.1.4** were partly offset by savings mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2220 Information and Publicity			
60 Others			
001 Direction and Administration			
01 Establishment Expenses			
O 2,213.94			
S 15.00			
R (-)228.71	2,000.23	2,051.36	(+)51.13

Reduction in provision by re-appropriation was the net effect of decrease of ₹313.71 lakh mainly under Salaries and Other Charges and increase of ₹85.00 lakh towards Office Expenses and Domestic Travel Expenses due to requirement of less/ more funds under respective heads.

Excess was reportedly due to allotment of six *per cent* less budget provision in comparison to previous year.

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

35.2.1 In view of the overall savings of ₹77.74 lakh (15.48 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

35.2.2 The entire savings of ₹77.74 lakh (100 *per cent* of the total savings) was precisely anticipated and surrendered in March 2023.

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			
101 Buildings			
02 Creation of Assets under BA/ SDS			
O 502.24			
R (-)77.74	424.50	424.50	...

Reduction in provision by surrender from Major Works was made in March 2023 without assigning any reason.

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

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
3454 Census, Surveys and Statistics				
Original	28,47,94			
Supplementary	1,40,82	29,88,76	29,29,09	(-)59,67
Amount surrendered during the year				...
Capital				
Major Head				
5475 Capital Outlay on Other General Economic Services				
Original	1,00,00	1,00,00	1,00,00	...
Amount surrendered during the year				...

**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	14,44,88			
Supplementary	1,97,79	16,42,67	15,74,79	(-)67,88
Amount surrendered during the year				...

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

Original	53,50			
Supplementary	20,00	73,50	60,55	(-)12,95
Amount surrendered during the year				...

Notes and Comments:**Capital:**

37.2.1 In view of the overall savings of ₹12.95 lakh (17.62 *per cent* of the total provision) in the grant, supplementary provision of ₹20.00 lakh obtained in March 2023 proved excessive.

37.2.2 No part of the available savings of ₹12.95 lakh (17.62 *per cent* of total provision) was anticipated for surrender during the year.

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

37.2.3 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			
115 Financial Support for Infrastructure Development			
01 Creation of Assets under BA/ SDS			
O 53.50			
S 20.00	73.50	60.55	(-)12.95

Reasons for the savings have not been intimated (July 2023).

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

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	Assistant Controller	37	3475	200.00	Nil	200.00

**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	4,72,34,50			
Supplementary	1,47,83,10	6,20,17,60	3,63,15,16	(-)2,57,02,44
Amount surrendered during the year (31 March 2023)				2,50,45,18
Capital				
Major Heads:				
4702 Capital Outlay on Minor Irrigation				
4711 Capital Outlay on Flood Control Projects				
Original	20,72,47			
Supplementary	3,23,81,16	3,44,53,63	3,34,61,63	(-)9,92,00
Amount surrendered during the year				...

Notes and Comments:

Revenue:

38.1.1 As the overall expenditure of ₹36,315.16 lakh fell far short of the original provision of ₹47,234.50 lakh, supplementary provision of ₹14,783.10 lakh obtained in March 2023 proved totally unnecessary.

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Contd.

38.1.2 Out of the available savings of ₹25,702.44 lakh (41.44 *per cent* of the total provision), ₹25,045.18 lakh (97.44 *per cent* of the total savings) was precisely anticipated and surrendered in March 2023.

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>			
005 Investigation			
02 Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)			
O 16,666.67			
R (-)16,666.67

Withdrawal of the entire provision by re-appropriation (₹1,266.31 lakh) was due to requirement of less fund under Other Charges (Central Share) and that by surrender (₹15,400.36 lakh) also from Other Charges (Central Share and State Share) was made without assigning any reason.

(ii) 2702 Minor Irrigation			
80 <i>General</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 23,457.29			
R (-)6,470.81	16,986.48	16,986.33	(-)0.15

Reduction in provision by re-appropriation was the net effect of decrease of ₹ five lakh under Overtime Allowances and increase of ₹649.56 lakh mainly towards Minor Works and Office Expense (POL) due to requirement of less/ more funds under respective heads and surrender of ₹7,115.37 lakh mainly from Salaries and Other Charges was made without assigning any reason.

Savings were stated to be the cumulative savings of divisions.

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>			
052 Machinery and Equipments			
01 Maintenance of Assets			
O 1,000.00			
S 3,000.00			
R (-)3,000.00	1,000.00	1,000.00	...

Reduction in provision by re-appropriation (₹470.55 lakh) was due to requirement of less fund under Minor Works and surrender (₹2,529.45 lakh) also from Minor Works was made without assigning any reason.

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) 2702 Minor Irrigation			
80 <i>General</i>			
800 Other Expenditure			
09 Maintenance of Assets			
O 1,500.00			
R 775.53	2,275.53	1,905.13	(-370.40)

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

Final savings were reportedly due to non-completion of tender process in respect of some of the schemes.

(ii) 2711 Flood Control and Drainage

01 <i>Flood Control</i>			
800 Other Expenditure			
02 Restoration of Flood Protection Work			
O 500.00			
S 2,746.20			
R 40.00	3,286.20	3,286.20	...

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

GRANT NO. 38 WATER RESOURCE DEPARTMENT-Concl.**38.1.5** Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	Chief Engineer, WRD	38	2702	7,308.58	6,408.34	900.24

**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	59,21,12			
Supplementary	10	59,21,22	31,00,58	(-)28,20,64
Amount surrendered during the year (31March 2023)				26,32,77
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	1,40,00	1,40,00	1,40,00	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

41.1.1 As the overall expenditure of ₹3,100.58 lakh fell far short of the original provision of ₹5,921.12 lakh, supplementary provision of ₹0.10 lakh obtained in March 2023 proved totally unnecessary.

41.1.2 Out of the available savings of ₹2,820.64 lakh (47.64 *per cent* of the total provision), ₹2,632.77 lakh (93.34 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

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			
103 Land Records			
03 Acquisition of Land and Payment of Compensation			
O 3,000.00			
R (-)2,748.88	251.12	250.64	(-)0.48

Reduction in provision by re-appropriation (₹116.21 lakh) was the due to requirement of less fund under Other Charges and surrender (₹2,632.67 lakh) also from Other Charges was made without assigning any reason.

Reasons for the savings have not been intimated (July 2023).

(ii) 03 Centrally Sponsored Schemes			
2506 Land Reforms			
103 Maintenance of Land Records			
01 Cadastral Survey			
O 222.22			
R (-)222.22	...	...	...

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

(iii) 2029 Land Revenue			
103 Land Records			
01 Establishment Expenses			
O 2,583.05			
R 0.62	2,583.67	2,541.94	(-)41.73

Augmentation of provision by re-appropriation was the net effect of increase of ₹136.00 lakh mainly towards Other Charges and Office Expenses and decrease of ₹135.28 lakh under Salaries and Professional Services due to requirement of less/ more funds under respective heads and surrender of ₹0.10 lakh from Salaries was made without assigning any reason.

Savings were reportedly due to non-clearance of MACP and leave encashment of retired officials in the districts owing to communication gap.

GRANT NO. 41 LAND MANAGEMENT-Concl.

41.1.4 Savings mentioned at note **41.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2030 Stamps and Registration			
02 <i>Stamps - Non- Judicial</i>			
101 Cost of Stamps			
01 Purchase of Stamps			
O 21.85			
S 0.10			
R 226.33	248.28	154.94	(-)93.34

Augmentation of provision by re-appropriation was the net effect of increase of ₹227.40 lakh mainly towards Other Charges and Office Expenses and decrease of ₹1.07 lakh under Other Administrative Expenses and Salaries due to requirement of more/ less funds under respective heads.

Reasons for the final savings have not been intimated (July 2023).

(ii) 2506 Land Reforms			
001 Direction and Administration			
01 Establishment Expenses			
O 69.00			
R 111.38	180.38	128.07	(-)52.31

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

Final savings were reportedly due to non-clearance of TA, DA and non-clearance of pending bills in the districts owing to communication gap.

**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	5,95,77,73			
Supplementary	1,56,26,44	7,52,04,17	7,65,78,09	(+)13,73,92
Amount surrendered during the year				...
Capital				
Major Heads:				
4515 Capital Outlay on Other Rural Development Programmes				
Original	21,44,05			
Supplementary	61,01,31	82,45,36	79,15,27	(-)3,30,09
Amount surrendered during the year				...

Notes and Comments:

Revenue:

42.1.1 The expenditure exceeded the grant by ₹1,373.92 lakh (Actual excess: ₹13,73,92,251); the excess requires regularisation.

GRANT NO. 42 RURAL DEVELOPMENT-Contd.

42.1.2 In view of the overall excess of ₹1,373.92 lakh in the grant, supplementary provision of ₹15,626.44 lakh obtained ion March 2023 proved inadequate.

42.1.3 The excess expenditure worked out to 1.83 *per cent* over the total provision.

42.1.4 Excess occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2505 Rural Employment			
02 <i>Rural Employment Guarantee Scheme</i>			
796 Tribal Area Sub-plan			
02 State Employment Guarantee Fund			
S 10,414.74			
R 12,777.94	23,192.68	23,168.06	(-)24.62

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

Savings were reportedly due to short release of fund by the Government of India as well as Government of Arunachal Pradesh.

(ii) 03 Centrally Sponsored Schemes			
2505 Rural Employment			
02 <i>Rural Employment Guarantee Scheme</i>			
796 Tribal Area Sub-plan			
01 Pradhan Mantri Awas Yojana (PMAY)			
S 3,075.20			
R 10,113.22	13,188.42	13,188.42	...

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

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>			
796 Tribal Area Sub-plan			
05 Pradhan Mantri Krishi Sinchai Yojana (PMKSY)			
S 665.35			
R 3,988.14	4,653.49	7,340.16	(+)2,686.67

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

Excess was reportedly due to non-reflection of budget provision by the Finance Department (Budget), Government of Arunachal Pradesh.

(iv) 01 National Rural Livelihood Mission (NRLM)			
S 400.00			
R 4,430.85	4,830.85	4,559.39	(-)271.46

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).

Savings were reportedly due to non-receipt of Budget/ Finance concurrence in time.

(v) 03 Centrally Sponsored Schemes			
2501 Special Programmes for Rural Development			
06 <i>Self Employment Programmes</i>			
101 Swarnajayanti Gram Swarozgar Yojana			
09 Pradhan Mantri Krishi Sinchai Yojana			
S 379.44			
R 1,414.02	1,793.46	2,555.01	(+)761.55

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

Excess was reportedly due to non-reflection of budget provision by the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 42 RURAL DEVELOPMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vi) 2515 Other Rural Development Programmes			
001 Direction and Administration			
01 Establishment Expenses			
O 16,266.62			
R 2,025.31	18,291.93	18,017.66	(-274.27)

Augmentation of provision by re-appropriation was the net effect of increase of ₹2,025.74 lakh mainly towards Salaries, Minor Works, Office Expenses and decrease of ₹0.43 lakh under Wages due to requirement of more/ less funds under respective heads.

Savings were reportedly due to imposition of strict economy measures by the Government of Arunachal Pradesh on payment of any kind of arrear.

42.1.5 Excess mentioned at note **42.1.4** were partly offset by savings under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2501 Special Programmes for Rural Development			
06 <i>Self Employment Programmes</i>			
101 Swarnajayanti Gram Swarozgar Yojana			
05 National Rural Livelihood Mission (NRLM)			
O 22,222.22			
R (-)17,360.59	4,861.63	4,861.63	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹18,483.62 lakh under Grants-in-Aid General (Non-Salary) (Central Share and State Share) and increase of ₹1,123.03 lakh towards Grants-in-Aid General (Salary) (Central Share and State Share) due to requirement of less/ more funds under respective heads.

GRANT NO. 42 RURAL DEVELOPMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 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 11,111.11			
R (-)11,111.11

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

(iii) 03 Centrally Sponsored Schemes			
2501 Special Programmes for Rural Development			
06 <i>Self Employment Programmes</i>			
800 Other Expenditure			
04 District Rural Development Agency Admn. (DRDA)			
O 5,555.56			
R (-)5,555.56	...	...	...

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

(iv) 03 Centrally Sponsored Schemes			
2505 Rural Employment			
01 <i>National Programmes</i>			
702 Jawahar Gram Samridhi Yojana (JGSY)			
02 Pradhan Mantri Awas Yojana (PMAY)			
O 1,111.11			
R (-)1,111.11	...	...	...

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

GRANT NO. 42 RURAL DEVELOPMENT-Concl'd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(v) 03 Centrally Sponsored Schemes			
2501 Special Programmes for Rural Development			
06 <i>Self Employment Programmes</i>			
102 National Rural Livelihood Mission			
13 Pradhan Mantri Krishi Sinchai Yojana			
O 777.78			
R (-)777.78

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

(vi) 03 Centrally Sponsored Schemes			
2505 Rural Employment			
60 <i>Other Programmes</i>			
703 Shyama Prasad Mukherjee Rurban Mission			
01 RURBAN			
O 333.33			
R (-)333.33	...	...	...

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

**GRANT NO. 43 FISHERIES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2405 Fisheries				
Original	39,50,61			
Supplementary	13,80,23	53,30,84	54,13,14	(+)82,30
Amount surrendered during the year				...
Major Head:				
4405 Capital Outlay on Fisheries				
Original	33,41,01			
Supplementary	1,90,39	35,31,40	32,15,07	(-)3,16,33
Amount surrendered during the year				...

Notes and Comments:

Revenue:

43.1.1 The expenditure exceeded the grant by ₹82.30 lakh (Actual excess: ₹82,30,228); the excess requires regularisation.

43.1.2 In view of the overall excess of ₹82.30 lakh in the grant, supplementary provision of ₹1,380,23 lakh obtained in March 2023 proved inadequate.

43.1.3 The excess expenditure worked out to 1.54 *per cent* over the total provision.

GRANT NO. 43 FISHERIES-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
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43.1.4 Excess occurred mainly under:

(i) 2405 Fisheries

- 001 Direction and Administration
- 01 Establishment Expenses

O	2,786.90			
R	400.87	3,187.77	3,187.76	(-0.01)

Augmentation of provision by re-appropriation was the net effect of increase of ₹406.76 lakh mainly towards Salaries and Minor Works and decrease of ₹5.89 lakh under Wages due to requirement of more/ less funds under respective heads.

Reasons for the savings have not been intimated (July 2023).

(ii) 2405 Fisheries

- 796 Tribal Area Sub-plan
- 01 Pradhan Mantri Matsya Sampada Yojana (PMMSY)

S	1,380.23			
R	122.41	1,502.64	1,502.64	...

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

(iii) 04 State Plan Schemes**2405 Fisheries**

- 101 Inland fisheries
- 12 Schemes under BA/ SDS

O	52.60			
R	33.00	85.60	167.91	(+)82.31

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

Excess was reportedly due to reflection of ₹134.40 lakh short budget provision under the head by the Finance Department (Budget), Government of Arunachal Pradesh.

GRANT NO. 43 FISHERIES-Contd.

43.1.5 Excess mentioned at note **43.1.4** were partly offset by savings mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2405 Fisheries			
101 Inland fisheries			
10 Pradhan Mantri Matsya Sampada Yojana (PMMSY)			
O 1,111.11			
R (-)556.28	554.83	554.83	...

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

Capital:

43.2.1 As the overall expenditure of ₹3,215.07 lakh fell far short of the original provision of ₹3,341.01 lakh, supplementary provision of ₹190.39 lakh obtained in March 2023 proved totally unnecessary.

43.2.2 No part of the available savings of ₹316.33 lakh (8.96 *per cent* of the total provision) 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) 03 Centrally Sponsored Schemes			
4405 Capital Outlay on Fisheries			
101 Inland fisheries			
01 Blue Revolution - Integrated Development and Management of Fisheries			
O 11,11.11			
R (-)11,11.11

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

GRANT NO. 43 FISHERIES-Concl.

43.2.4 Savings mentioned at note 43.2.3 were partly offset by excess 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>			
R 919.50	919.50	482.57	(-)436.93

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

Final savings were reportedly due to non-receipt of expenditure authorisation from the Finance Department (Budget), Government of Arunachal Pradesh and erroneous reflection of budget provision of ₹134.40 lakh under this head instead of Revenue Section by the Finance Department (Budget), Government of Arunachal Pradesh.

(ii) 04 State Plan Schemes 4405 Capital Outlay on Fisheries 101 Inland fisheries 02 Creation of Assets under BA/ SDS			
O 2,229.90			
S 190.39			
R 191.61	2,611.90	2,732.50	(+)120.60

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

Reasons for the excess have not been informed (July 2023).

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

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	FAO	43	4405	2,000.00	Nil	2,000.00

**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	9,97,87			
Supplementary	2,43,40	12,41,27	12,15,37	(-)25,90
Amount surrendered during the year				...

**GRANT NO. 45 CIVIL AVIATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2070 Other Administrative Services				
3053 Civil Aviation				
3275 Other Communication Services				
Original	51,04,53			
Supplementary	46,45,78	97,50,31	94,05,20	(-)3,45,11
Amount surrendered during the year				...
Capital				
Major Head:				
5053 Capital Outlay on Civil Aviation				
Original	24,04,00			
Supplementary	17,79,40	41,83,40	38,57,01	(-)3,26,39
Amount surrendered during the year				...

Notes and Comments:

Capital:

45.2.1 In view of the overall savings of ₹326.39 lakh (7.80 *per cent* of the total provision) in the grant, supplementary provision of ₹1,779.40 lakh obtained in March 2023 proved excessive.

GRANT NO. 45 CIVIL AVIATION-Concl'd.

45.2.2 No part of the available savings of ₹326.39 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			
60 Other Aeronautical Services			
101 Communication			
01 Creation of Assets under BA/ SDS			
O 2,404.00			
S 1,779.40	4,183.40	38,57.01	(-)3,26.39

Savings were reportedly due to non-utilisation of allotted fund fully by the executing agencies.

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

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	FAO	45	3275	4,112.46	3,222.19	890.27
2.	FAO	45	2070	3,156.84	912.21	2,244.63

**GRANT NO. 46 ARUNACHAL PRADESH PUBLIC SERVICE COMMISSION AND
STAFF SELECTION BOARD**

		Total grant/ appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2051 Public Service Commission				
Voted:				
Original	14,20,00			
Supplementary	3,00,39	17,20,39	16,39,39	(-)81,00
Amount surrendered during the year				...
Charged:				
Original	14,05,67	14,05,67	10,76,37	(-)3,29,30
Amount surrendered during the year (31 March 2023)				2,16,39

Notes and Comments:

Revenue:

Charged:

46.1.1 In view of the overall savings of ₹329.30 lakh (23.43 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 ₹329.30 lakh, ₹216.39 lakh (65.71 per cent of the total savings) only was anticipated and surrendered in March 2023.

**GRANT NO. 46 ARUNACHAL PRADESH PUBLIC SERVICE COMMISSION AND
STAFF SELECTION BOARD-Concl'd.**

46.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2051 Public Service Commission			
102 State Public Service Commission			
01 Establishment Expenses			
<i>O</i>	<i>1,405.67</i>		
<i>R</i>	<i>(-)216.39</i>	<i>1,189.28</i>	<i>1,076.37</i>
			<i>(-)112.91</i>

Reduction in provision by re-appropriation was the net effect of decrease of ₹219.39 lakh under Wages and increase of ₹ three lakh towards Domestic Travel Expenses and Salaries due to requirement of less/ more funds under respective heads. The decrease under Wages includes surrender (₹216.39 lakh) mainly from Salaries and Minor Works for which no reasons were assigned.

The department stated (July 2023) that ₹112.73 lakh was surrendered to the Finance department, Government of Arunachal Pradesh vide Letter No. PSC-ACCTTS/33/2022/24440 dated 28 March 2023 and actual savings were only ₹0.18 lakh. But as per the list of surrenders furnished by the Finance Department (Budget), Government of Arunachal Pradesh, the amount has not been reflected as surrendered.

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

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	Arunachal Pradesh Staff Selection Board	46	2051	1,539.39	893.00	646.39

**GRANT NO. 47 LAW, LEGISLATIVE AND JUSTICE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2014 Administration of Justice				
Original	28,94,46			
Supplementary	2,90,79	31,85,25	31,86,12	(+)87
Amount surrendered during the year				...
Capital				
Major Head:				
4059 Capital Outlay on Public Works				
4070 Capital Outlay on Other Administrative Services				
Original	19,05,56			
Supplementary	45,25,61	64,31,17	63,56,23	(-)74,94
Amount surrendered during the year				...

Notes and Comments:

Revenue:

47.1.1 The expenditure exceeded the grant by ₹0.87 lakh (Actual excess: ₹87,122); the excess requires regularisation.

47.1.2 In view of the overall excess of ₹0.87 lakh in the grant, supplementary provision of ₹290.79 lakh obtained in March 2023 proved inadequate.

GRANT NO. 47 LAW, LEGISLATIVE AND JUSTICE-Contd.

47.1.3 The excess expenditure worked out to 0.03 *per cent* over the total provision.

47.1.4 Excess occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2014 Administration of Justice			
105 Civil and Session Courts			
05 Additional District and Session Judges			
O 465.64			
S 130.34			
R 1.08	597.06	667.23	(+)70.17

Augmentation of provision by re-appropriation was the net effect of increase of ₹15.16 lakh mainly towards Office Expenses and Other Charges and decrease of ₹14.08 lakh under Domestic Travel Expenses and Wages due to requirement of more/less funds under respective heads.

The department stated (July 2023) that an amount of ₹144.40 lakh was erroneously surrendered without taking into consideration that two installments of arrear pay were sanctioned to the judicial officers and excess was in order to comply with the direction of the Supreme Court of India for the payment of arrears.

(ii) 2014 Administration of Justice			
105 Civil and Session Courts			
01 Estt. Expenses of District & Session Court; Lohit, Tezu			
O 99.89			
R 9.78	109.67	120.34	(+)10.67

Augmentation of provision by re-appropriation was the net effect of increase of ₹10.86 lakh mainly towards Office Expenses and Salaries and decrease of ₹1.08 lakh under Wages and Office Expenses (POL) due to requirement of more/less funds under respective heads.

The department stated (July 2023) that an amount of ₹3.36 lakh was erroneously surrendered without taking into consideration that two installments of arrear pay were sanctioned to the judicial officers and excess was in order to comply with the direction of the Supreme Court of India for the payment of arrears.

GRANT NO. 47 LAW, LEGISLATIVE AND JUSTICE-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 2014 Administration of Justice			
105 Civil and Session Courts			
02 Estt. Expenses of District & Session Court; Lohit, Yupia			
O 102.19			
R 10.18	112.37	122.40	(+)10.03

Augmentation of provision by re-appropriation was the net effect of increase of ₹11.40 lakh mainly towards Office Expenses and Salaries and decrease of ₹1.22 lakh mainly under Wages and Other Charges due to requirement of more/less funds under respective heads.

The department stated (July 2023) that an amount of ₹96.78 lakh was erroneously surrendered without taking into consideration that two installments of arrear pay were sanctioned to the judicial officers and excess was in order to comply with the direction of the Supreme Court of India for the payment of arrears.

(iv) 2014 Administration of Justice			
105 Civil and Session Courts			
03 Establishment Expenses			
O 1,663.84			
S 51.15			
R (-)6.53	1,708.46	1,727.55	(+)19.09

Reduction in provision by re-appropriation was the net effect of decrease of ₹37.16 lakh mainly under Wages and Office Expenses (POL) and increase of ₹30.63 lakh mainly towards Office Expenses and Salaries (LTC) due to requirement of less/ more funds under respective heads.

The department stated (July 2023) that an amount of ₹3.36 lakh was erroneously surrendered without taking into consideration that two installments of arrear pay were sanctioned to the judicial officers and excess was in order to comply with the direction of the Supreme Court of India for the payment of arrears.

GRANT NO. 47 LAW, LEGISLATIVE AND JUSTICE-Contd.

47.1.5 Excess mentioned at note 47.1.4 were partly offset by savings mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2014 Administration of Justice			
105 Civil and Session Courts			
04 Schemes under BA/ SDS			
S 69.08	69.08	34.07	(-35.01)

Reasons for the savings have not been intimated (July 2023).

(ii) 2014 Administration of Justice			
114 Legal Advisers and Counsels			
03 Legal Fees of Advocates/Counsels			
O 143.34			
R (-)33.34	110.00	109.89	(-)0.11

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

Savings were due to non-receipt of professional bills.

(iii) 2014 Administration of Justice			
114 Legal Advisers and Counsels			
01 Advocate General			
O 172.66			
S 9.64	182.30	155.57	(-)26.73

Savings were reportedly due to late receipt of professional bills of the Government advocates in a number of cases pertaining to Supreme Court.

(iv) 2014 Administration of Justice			
119 Legal Aid Services			
02 State Legal Services Authority			
O 110.00			
S 24.17	134.17	118.07	(-)16.10

Reasons for the savings have not been intimated (July 2023).

GRANT NO. 47 LAW, LEGISLATIVE AND JUSTICE-Concl'd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(v) 2014 Administration of Justice			
119	Legal Aid Services		
01	Establishment Expenses of Law, Legislative and Justice		
O	136.90		
S	6.41		
R	18.83	162.14	131.03
			(-31.11)

Augmentation of provision by re-appropriation was the net effect of increase of ₹96.12 lakh mainly towards Office Expenses and Domestic Travel Expenses and decrease of ₹77.29 lakh mainly under Minor Works and Salaries due to requirement of more/less funds under respective heads.

The department stated (July 2023) that the actual budget grant under this head was ₹142.14 lakh and ₹6.26 lakh was surrendered and savings of ₹4.85 lakh was due to non-receipt of bills. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

**GRANT NO. 48 HORTICULTURE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2401 Crop Husbandry				
2415 Agricultural Research and Education				
Original	2,52,72,38	2,52,72,38	2,50,10,71	(-)2,61,67
Amount surrendered during the year (31 March 2023)				2,20,16
Capital				
Major Head:				
4401 Capital Outlay on Crop Husbandry				
Original	31,25	31,25	...	(-)31,25
Amount surrendered during the year (31 March 2023)				31,25

Notes and Comments:

Capital:

48.2.1 In view of the non-utilisation of the entire provision of ₹31.25 lakh in the grant, provision made through original grant was totally unnecessary.

48.2.2 The entire savings of ₹31.25 lakh (100 *per cent* of the total savings) was precisely anticipated for surrender during the year.

GRANT NO. 48 HORTICULTURE-Concl'd.

48.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4401 Capital Outlay on Crop Husbandry			
119 Horticulture and Vegetable Crops			
02 Creation of Assets under BA/ SDS			
O 31.25			
R (-)31.25

Withdrawal of the entire provision by surrender from Salaries and Major Works. was made in March 2023 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	36,77,30			
Supplementary	30,32,02	67,09,32	67,03,99	(-)5,33
Amount surrendered during the year				...

**GRANT NO. 50 PLANNING AND INVESTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
3451 Secretariat-Economic Services				
Original	5,65,82,54	5,65,82,54	1,26,18,64	(-)4,39,63,90
Amount surrendered during the year (31 March 2023)				4,28,68,44

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

Original	27,88,11,14	27,88,11,14	8,69,23,00	(-)19,18,88,14
Amount surrendered during the year (31 March 2023)				16,36,92,10

Notes and Comments:**Revenue:**

50.1.1 As the overall expenditure of ₹12,618.64 lakh fell far short of the original provision of ₹56,582.54 lakh, provision made through original grant proved excessive.

50.1.2 Out of the available savings of ₹43,963.90 lakh (77.70 *per cent* of the total provision), ₹42,868.44 lakh (97.51 *per cent* of the total savings) was precisely anticipated and surrendered in March 2023.

GRANT NO. 50 PLANNING AND INVESTMENT-Contd.

50.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
3451 Secretariat-Economic Services			
800 Other Expenditure			
03 Scheme under CSS			
O 43,222.22			
R (-)43,222.22

Withdrawal of the entire provision by re-appropriation (₹752.84 lakh) was due to requirement of less fund under Other Charges and surrender (₹42,469.38 lakh) also from Other Charges was made without assigning any reason.

(ii) 04 State Plan Schemes			
3451 Secretariat-Economic Services			
102 District Planning Machinery			
08 Schemes under BA/ SDS			
O 11,604.00			
R (-)257.30	11,346.70	10,276.70	(-)1,070.00

Reduction in provision by surrender from Other Charges was made in March 2023 without assigning any reason.

Savings were reportedly due to non-implementation of some of the schemes owing to late release of fund by the Government of India.

(iii) 3451 Secretariat-Economic Services			
090 Secretariat			
01 Establishment Expenses			
O 869.32			
R (-)71.92	797.40	797.40	...

Reduction in provision by re-appropriation was the net effect of increase of ₹53.84 lakh towards Salaries due to requirement of more fund and surrender of ₹125.76 lakh mainly from Other Charges and Office Expenses (POL) without assigning any reason.

GRANT NO. 50 PLANNING AND INVESTMENT-Contd.

50.1.4 Savings mentioned at note **50.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 3451 Secretariat-Economic Services			
102 District Planning Machinery			
01 Establishment Expenses of District Planning			
O 887.00			
R 683.00	1,570.00	1,544.54	(-)25.46

Augmentation of provision by re-appropriation (₹699.00 lakh) was due to requirement of more fund mainly towards Office Expenses and Other Charges and surrender (₹16.00 lakh) also mainly from Minor Works and Office Expenses (POL) was made without assigning any reason.

Reasons for the final savings have not been intimated (July 2023).

Capital:

50.2.1 As the overall expenditure of ₹86,923.00 lakh fell far short of the original provision of ₹2,78,811.14 lakh, provision made through original grant proved excessive.

50.2.2 Out of the available savings of ₹1,91,888.14 lakh (68.82 *per cent* of the total provision), ₹1,63,692.10 lakh (85.31 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

GRANT NO. 50 PLANNING AND INVESTMENT-Contd.

50.2.3 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 1,39,477.80			
R (-)1,04,693.30	34,784.50	8,046.73	(-)26,737.77

Reduction in provision by re-appropriation (₹34,907.18 lakh) was due to requirement of less fund under Major Works and surrender (₹69,786.12 lakh) also from Major Works was made without assigning any reason.

Savings were reportedly due to non-implementation some of the schemes owing to late receipt of fund from the Government of India.

(ii) 16 Scheme under RIDF			
O 30,000.00			
R (-)27,405.97	2,594.03	1,249.21	(-)1,344.82

Reduction in provision by surrender from Major Works was made in March 2023 without assigning any reason.

Reasons for the savings have not been intimated (July 2023).

(iii) 07 Non Lapsable Pool Fund			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
15 Scheme under NLCPR			
O 21,111.12			
R (-)21,111.12	...	...	...

Withdrawal of the entire provision by surrender from Major Works was made in March 2023 without assigning any reason.

GRANT NO. 50 PLANNING AND INVESTMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
10 Schemes under ACA/ SPA/PM Package			
O 20,000.00			
R (-)20,000.00

Withdrawal of the entire provision by surrender from Major Works was made in March 2023 without assigning any reason.

(v) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
14 Schemes under Infrastructure Development Fund (SIDF)			
O 13,888.89			
R (-)13,888.89	...	...	...

Withdrawal of the entire provision by surrender from Major Works was made in March 2023 without assigning any reason.

GRANT NO. 50 PLANNING AND INVESTMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vi) 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 11,500.00			
R (-)11,500.00

Withdrawal of the entire provision by surrender from Major Works was made in March 2023 without assigning any reason.

50.2.4 Savings mentioned at note **50.2.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
19 Schemes under MLA LAD/ Untied Fund			
O 39,500.00			
R 30,740.51	70,240.51	70,240.51	...

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

GRANT NO. 50 PLANNING AND INVESTMENT-Concl.

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				
18 Scheme under BADP				
O	3,333.33			
R	4,166.67	7,500.00	7,386.56	(-)113.44

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

Reasons for the savings have not been intimated (July 2023).

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

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	FAO, Planning and Investment	50	4070	7,386.56	4,545.41	2,841.15

**GRANT NO. 51 LIBRARY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	18,30,14	18,30,14	14,71,19	(-)3,58,95
Amount surrendered during the year (31 March 2023)				3,58,57

Capital**Major Head:****4202 Capital Outlay on Education,
Sports, Art and Culture**

Supplementary	35,00	35,00	35,00	...
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

51.1.1 As the overall expenditure of ₹1,471.19 lakh fell far short of the original provision of ₹1,830.14 lakh, provision made through original grant proved excessive.

51.1.2 Out of the available savings of ₹358.95 lakh (19.61 *per cent* of the total provision), ₹358.57 lakh (99.89 *per cent* of the total savings) was precisely anticipated and surrendered in March 2023.

GRANT NO. 51 LIBRARY-Contd.

51.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2205 Art and Culture			
105 Public Libraries			
03 Schemes under BA/ SDS			
O 460.00			
R (-)325.00	135.00	135.00	...

Reduction in provision by re-appropriation (₹46.67 lakh) was due to requirement of less fund under Grants-in-Aid General (Non-Salary) and surrender (₹278.33 lakh) mainly from Other Charges and Office Expenses was made without assigning any reason.

(ii) 2205 Art and Culture			
105 Public Libraries			
02 Maintenance of District Libraries			
O 794.05			
R (-)34.37	759.68	759.50	(-)0.18

Reduction in provision by re-appropriation was the net effect of decrease of ₹0.59 lakh under Salaries (LTC) and Wages and increase of ₹ four lakh towards Other Charges and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹37.78 lakh from Salaries was made without assigning any reason.

Savings were reportedly due to non drawal of Home town LTC, Domestic Travel Expenses *etc.*

(iii) 2205 Art and Culture			
105 Public Libraries			
01 Maintenance of State Library			
O 307.34			
R (-)36.66	270.68	273.34	(+)2.66

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

Excess was reportedly due to payment of staff salaries transferred from District Libraries.

GRANT NO. 51 LIBRARY-Concl.

51.1.4 Savings mentioned at note **51.1.3** were partly offset by excess under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2205 Art and Culture			
001 Direction and Administration			
01 Establishment Expenses			
O 268.75			
R 37.46	306.21	303.34	(-2.87)

Augmentation of provision by re-appropriation (₹43.26 lakh) was due to requirement of more fund mainly towards Other Charges and Minor Works and surrender (₹5.80 lakh) from Salaries (LTC) and Overtime Allowances was made without assigning any reason.

Final savings were reportedly due to non drawal of Home town LTC, Domestic Travel Expenses *etc.*

**GRANT NO. 52 YOUTH AFFAIRS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2204 Sports and Youth Services				
Original	12,63,66			
Supplementary	20,90,44	33,54,10	33,24,03	(-)30,07
Amount surrendered during the year				...

Capital**Major Head:**

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

Original	5,10,00	5,10,00	10,00	(-)5,00,00
Amount surrendered during the year (31 March 2023)				5,00,00

Notes and Comments:**Capital:**

52.2.1 As the overall expenditure of ₹10.00 lakh fell far short of the original provision of ₹510.00 lakh, provision made through original grant proved excessive.

52.2.2 The entire savings of ₹500.00 lakh (98.04 *per cent* of the total provision) was precisely anticipated and surrendered in March 2023.

GRANT NO. 52 YOUTH AFFAIRS-Concl.

50.2.3 Excess 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			
03 <i>Sports and Youth Services</i>			
101 Youth Hostels			
01 Creation of Assets under BA/ SDS			
O 5,10.00			
R (-)5,00.00	10.00	10.00	...

Reduction in provision by surrender from Major Works was made in March 2023 without assigning any reason.

**GRANT NO. 53 FIRE AND EMERGENCY SERVICES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	32,07,75			
Supplementary	2,09,17	34,16,92	32,34,96	(-)1,81,96
Amount surrendered during the year				...
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	11,75,00			
Supplementary	50,00	12,25,00	12,25,00	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

53.1.1 In view of the overall savings of ₹181.96 lakh (5.33 *per cent* of the total provision) in the grant, supplementary provision of ₹209.17 lakh obtained in March 2023 proved excessive.

53.1.2 No part of the available savings of ₹181.96 lakh was anticipated for surrender during the year.

GRANT NO. 53 FIRE AND EMERGENCY SERVICES-Concl'd.

53.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2070 Other Administrative Services			
108 Fire Protection and Control			
01 Protection and Control			
O 3,187.15			
S 112.89	3,300.04	3,121.26	(-178.78)

Savings were reportedly mainly due to non-filling up of vacant posts, non-receipt of nomination from National Fire Service College (NFSC) for various training courses, non-receipt of one number of bill for advertisement during the financial year.

(ii) 800 Other Expenditure			
06 Purchase/Upkeep of Fire Fighting Equipment			
O 20.60			
R (-)15.60	5.00	5.00	...

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

53.1.4 Savings mentioned at note **53.1.3** were partly offset by excess under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2070 Other Administrative Services			
108 Fire Protection and Control			
02 Schemes under BA/ SDS			
S 87.57			
R 15.60	103.17	100.00	(-3.17)

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

Final savings were reportedly due to administrative reasons.

**GRANT NO. 54 TAX, EXCISE AND NARCOTICS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2039 State Excise				
Original	32,29,63			
Supplementary	4,44,12	36,73,75	36,61,62	(-)12,13
Amount surrendered during the year (31 March 2023)				95
Capital				
Major Head:				
4070 Capital Outlay on Other Administrative Services				
Original	43,66	43,66	43,66	...
Amount surrendered during the year				...

**GRANT NO. 55 STATE LOTTERIES
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2075 Miscellaneous General Services				
Original	1,51,88	1,51,88	1,19,73	(-)32,15
Amount surrendered during the year (31 March 2023)				27,09

Notes and Comments:**Revenue:**

55.1.1 As the overall expenditure of ₹119.73 lakh fell far short of the original provision of ₹151.88 lakh, provision made through original grant proved excessive.

55.1.2 Out of the available savings of ₹32.15 lakh (21.17 *per cent* of the total provision), ₹27.09 lakh (84.26 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

55.1.3 Savings occurred mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2075 Miscellaneous General Services				
103	State Lotteries			
02	Prize Money			
	O	40.00		
	R	(-)40.00	...	...

Withdrawal of the entire provision by re-appropriation (₹22.00 lakh) was due to requirement of less fund under Other Charges and that by surrender (₹18.00 lakh) also from Other Charges was made without assigning any reason.

GRANT NO. 55 STATE LOTTERIES-Concl'd.

55.1.4 Savings mentioned at note **55.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2075 Miscellaneous			
General Services			
103 State Lotteries			
01 Establishment Expenses			
O 111.88			
R 12.91	124.79	119.73	(-)5.06

Augmentation of provision by re-appropriation was the net effect of increase of ₹22.00 lakh mainly towards Office Expenses and Professional Services and surrender of ₹9.09 lakh from Salaries and Wages was made without assigning any reason.

Savings were reportedly due to non-receipt of LTC bills.

**GRANT NO. 56 TOURISM DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
3452 Tourism				
Original	40,51,46			
Supplementary	11,19,55	51,71,01	46,81,69	(-)4,89,32
Amount surrendered during the year				...
Capital				
Major Head:				
5452 Capital Outlay on Tourism				
Original	20,47,00			
Supplementary	2,35,00	22,82,00	12,88,03	(-)9,93,97
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

56.1.1 In view of the overall savings of ₹489.32 lakh (9.46 *per cent* of the total provision) in the grant, supplementary provision of ₹1,119.55 lakh obtained in March 2023 proved excessive.

56.1.2 No part of the available savings of ₹489.32 lakh was anticipated for surrender during the year.

GRANT NO. 56 TOURISM DEPARTMENT-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 Tourist Infrastructure			
101 Tourist Centre			
03 Schemes under BA/SDS			
O 2,703.00			
S 744.85	3,447.85	3,030.06	(-)417.79

Savings were reportedly due to late receipt of finance concurrence from the Finance Department, Government of Arunachal Pradesh.

(ii) 3452 Tourism			
80 General			
001 Direction and Administration			
01 Establishment Expenses			
O 1,348.46			
S 374.70	1,723.16	1,651.63	(-)71.53

Savings were reportedly due to non-finalisation of MACP and DA in time.

Capital:

56.2.1 As the overall expenditure of ₹1,288.03 lakh fell far short of the original provision of ₹2,047.00 lakh, supplementary provision of ₹235.00 lakh obtained in March 2023 proved totally unnecessary.

56.2.2 No part of the available savings of ₹993.97 lakh (43.56 per cent of the total provision) was anticipated for surrender during the year.

56.2.3 Savings of ₹2,946.68 lakh and ₹490.40 lakh constituting 84.11 per cent and 10.74 per cent of the total provision had also occurred under the Capital Section of this grant in 2020-21 and 2021-22 respectively.

GRANT NO. 56 TOURISM DEPARTMENT-Concl'd.

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			
01 <i>Tourist Infrastructure</i>			
101 Tourist Centre			
54 Creation of Assets under BA/ SDS			
O 2,047.00			
S 235.00	2,282.00	1,288.03	(-993.97)

Savings were reportedly due to late receipt of finance concurrence from the Finance Department, Government of Arunachal Pradesh.

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

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	Director, Tourism	56	3452	400.00	Nil	400.00

**GRANT NO. 57 URBAN DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2217 Urban Development				
Original	1,24,89,83			
Supplementary	20,02,60	1,44,92,43	1,27,42,20	(-)17,50,23
Amount surrendered during the year (31 March 2023)				16,80,00
Capital				
Major Head:				
4217 Capital Outlay on Urban Development				
Original	1,01,73,33			
Supplementary	83,60,90	1,85,34,23	1,83,85,89	(-)1,48,34
Amount surrendered during the year				...

Notes and Comments:

Revenue:

57.1.1 In view of the overall savings of ₹1,750.23 lakh (12.08 *per cent* of the total provision), supplementary provision of ₹2,002.60 lakh obtained in March 2023 proved excessive.

57.1.2 Out of the available savings of ₹1,750.23 lakh, ₹1,680.00 lakh (95.99 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

57.1.3 Savings of ₹2,115.34 lakh and ₹2,943.70 lakh constituting 15.63 *per cent* and 14.38 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2020-21 and 2021-22 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) 2217 Urban Development			
80 <i>General</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 8,262.04			
R (-)3,325.92	4,936.12	4,935.09	(-)1.03

Reduction in provision by re-appropriation was the net effect of decrease of ₹2,052.92 lakh mainly under Salaries and Wages and increase of ₹407.00 lakh mainly towards Office Expenses and Minor Works due to requirement of less/ more funds under respective heads and surrender of ₹1,680.00 lakh from Salaries was made without assigning any reason.

Savings were the residual savings against Salaries, Wages, Domestic Travel Expenses, Office Expenses, Minor Works, Other Charges of 24 divisions under Direction and Administration.

(ii) 03 Centrally Sponsored Schemes

2217 Urban Development80 *General*

191 Assistance to Local Bodies,
Corporations, Urban Development
Authorities, Town Improvement Boards *etc.*

03 National Urban Livelihood Mission

O 555.56

R (-)555.56

...

...

...

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

(iii) 04 Swachh Bharat Mission (SBM)

O 666.67

R (-)4.21

662.46

614.97

(-)47.49

Reduction in provision by re-appropriation was the net effect of decrease of 19.18 lakh under Grants-in-Aid General (Non-Salary) (State Share) and increase of 14.97 lakh towards Grants-in-Aid General (Non-Salary) (Central Share) due to requirement of less/ more funds under respective heads.

Savings were reportedly due to want of expenditure authorisation from the Finance Department (Budget), Government of Arunachal Pradesh and other codal formalities.

GRANT NO. 57 URBAN DEVELOPMENT-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2217 Urban Development				
03	<i>Integrated Development of Small and Medium Towns</i>			
053	Maintenance and Repairs			
01	Schemes under BA/ SDS			
O	2,440.00			
R	(-)40.00	2,400.00	2,400.00	...

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

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) 04 State Plan Schemes				
2217 Urban Development				
05	<i>Other Urban Development Schemes</i>			
053	Maintenance and Repairs			
01	Schemes under BA/ SDS			
S	2,002.60			
R	755.59	2,758.19	2,745.27	(-)12.92

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

Final savings were reportedly due to less drawal of bill for the rental charges of ASEAN VISTA, Itanagar.

(ii) 2217 Urban Development				
80	<i>General</i>			
800	Other expenditure			
01	Maintenance of Drainage			
R	500.00	500.00	500.00	...

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

GRANT NO. 57 URBAN DEVELOPMENT-Concltd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 03 Centrally Sponsored Schemes			
2217 Urban Development			
80 <i>General</i>			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards <i>etc.</i>			
06 Pradhan Mantri Awas Yojana (PMAY)			
O 555.56			
R 500.10	1,055.66	1,046.86	(-)8.80

Augmentation of provision by re-appropriation was the net effect of increase of ₹631.51 lakh mainly towards Grants-in-Aid General (Non-Salary) and Grants-in-Aid General (Salary) and decrease of ₹131.41 lakh under Grants-in-Aid General (Non-Salary) due to requirement of more/ less funds under respective heads.

Savings were reportedly due to want of expenditure authorisation from the Finance Department (Budget), Government of Arunachal Pradesh and other codal formalities.

(iv) 2217 Urban Development			
01 <i>State Capital Development</i>			
053 Maintenance and Repairs			
01 Beautification Activities of Capital Complex			
O 10.00			
R 490.00	500.00	500.00	...

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

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

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	Mission Director, SBM (U)	57	2217	614.97	52.90	562.07
2.	Mission Director, PMAY (U)	57	2217	1,046.86	648.15	398.71

**GRANT NO. 58 PRINTING
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2058 Stationery and Printing				
Original	14,12,63	14,12,63	12,98,99	(-)1,13,64
Amount surrendered during the year (31 March 2023)				1,10,88
Capital				
Major Head:				
4058 Capital Outlay on Stationery and Printing				
Original	43,00	43,00	42,99	(-)1
Amount surrendered during the year				...

Notes and Comments:

Revenue:

58.1.1 As the overall expenditure of ₹1,298.99 lakh fell far short of the original provision of ₹1,412.63 lakh, provision made through original grant proved excessive.

58.1.2 Out of the available savings of ₹113.64 lakh (8.04 *per cent* of the total provision), ₹110.88 lakh (97.57 *per cent* of the total savings) was precisely anticipated and surrendered in March 2023.

GRANT NO. 58 PRINTING-Concl.

58.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2058 Stationery and Printing			
103 Government Presses			
01 Establishment Expenses			
O 1,290.63			
R (-)110.88	1,179.75	1,179.03	(-)0.72

Reduction in provision by re-appropriation was the net effect of decrease of ₹115.88 lakh under Domestic Travel Expenses and Salaries and increase of ₹ five lakh towards Overtime Allowances due to requirement of less/ more funds under respective heads. The decrease under Domestic Travel Expenses and Salaries includes surrender (₹110.88 lakh) from Salaries for which no reasons were assigned.

Savings were reportedly due to non-payment of MACP owing to fixation and non-receipt of Home Town LTC claims.

**GRANT NO. 59 PUBLIC HEALTH ENGINEERING AND WATER SUPPLY
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2215 Water Supply and Sanitation				
Original	6,12,82,94			
Supplementary	2,57,76,91	8,70,59,85	6,33,96,91	(-)2,36,62,94
Amount surrendered during the year (31 March 2023)				2,36,23,00
Capital				
Major Head:				
4215 Capital Outlay on Water Supply and Sanitation				
Original	2,97,48,90			
Supplementary	1,66,38,31	4,63,87,21	4,30,35,36	(-)33,51,85
Amount surrendered during the year				...

Notes and Comments:

Revenue:

59.1.1 In view of the overall savings of ₹23,662.94 lakh (27.18 *per cent* of the total provision) in the grant, supplementary provision of ₹25,776.91 lakh obtained in March 2023 proved excessive.

59.1.2 Out of the available savings of ₹23,662.94 lakh, ₹23,623.00 (99.83 *per cent* of the total savings) was precisely anticipated and surrendered in March 2023.

GRANT NO. 59 PUBLIC HEALTH ENGINEERING AND WATER SUPPLY-Contd.**59.1.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2215 Water Supply and Sanitation			
01 <i>Water Supply</i>			
102 Rural Water Supply Programmes			
01 Establishment Expenses			
O 50,536.88			
S 3,363.90			
R (-)16,876.94	37,023.84	36,988.62	(-)35.22

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,142.10 lakh under Minor Works and increase of ₹311.96 lakh mainly towards Wages and Domestic Travel Expenses due to requirement of less/ more funds under respective heads and surrender of ₹16,046.80 lakh mainly from Minor Works and Salaries was made without assigning any reason.

Savings were reportedly due to non-drawal of MACP arrears and leave encashment of some of the regular and Work-Charged staff and retired employees during January to March 2023 pertaining to Yupia division, Likabali division and Naharlagun circle.

(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)

O 5,000.00			
R (-)5,000.00	...	...	...

Withdrawal of the entire provision by surrender from Minor Works was made in March 2023 without assigning any reason.

(iii) 04 State Plan Schemes**2215 Water Supply and Sanitation**

- 01 *Water Supply*
101 Urban Water Supply Programmes
01 Schemes under BA/ SDS

O 2,076.20			
R (-)2,076.20	...	...	...

Withdrawal of the entire provision by surrender from Other Charges and Minor Works was made in March 2023 without assigning any reason.

GRANT NO. 59 PUBLIC HEALTH ENGINEERING AND WATER SUPPLY-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)			
O 555.56			
S 2,007.98			
R (-)555.56	2,007.98	2,007.98	...

Reduction in provision by re-appropriation (₹55.56 lakh) was due to requirement of less fund under Minor Works (State Share) and surrender (₹500.00 lakh) from Minor Works (Central Share) was made without assigning any reason.

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) 04 State Plan Schemes			
2215 Water Supply and Sanitation			
01 Water Supply			
102 Rural Water Supply Programmes			
09 Schemes under BA/SDS			
O 3,114.30			
R 885.70	4,000.00	3,995.32	(-)4.68

Augmentation of provision by re-appropriation was the net effect of increase of ₹3,285.70 lakh towards Minor Works and decrease of ₹2,400.00 lakh under Other Charges due to requirement of more/ less funds under respective heads.

Final savings were reportedly due to non-payment of GI pipe bills pertaining to maintenance work during the fag end of the financial year.

GRANT NO. 59 PUBLIC HEALTH ENGINEERING AND WATER SUPPLY-Contd.**Capital:**

59.2.1 In view of the overall savings of ₹3,351.85 lakh (7.23 per cent of the total provision) in the grant, supplementary provision of ₹16,638.31 lakh obtained in March 2023 proved excessive.

59.2.2 No part of the available savings of ₹3,351.85 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			
102 Rural Water Supply			
02 Creation of Assets under BA/ SDS			
O 17,849.34			
S 14,231.26	32,080.60	28,744.59	(-)3,336.01

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

(ii) 04 State Plan Schemes			
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
101 Urban Water Supply			
03 Creation of Assets under BA/ SDS			
O 11,899.56			
S 1,648.22	13,547.78	13,531.94	(-)15.84

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

GRANT NO. 59 PUBLIC HEALTH ENGINEERING AND WATER SUPPLY-Concl.**59.2.4** Details of fund transferred to DDO's Bank Account:

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	FAO	59	2215	20,434.08	16,210.93	4,223.15
2.	FAO	59	4215	758.83	Nil	758.83

**GRANT NO. 60 TEXTILE AND HANDICRAFTS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2851 Village and Small Industries				
Original	71,89,71	71,89,71	69,52,98	(-)2,36,73
Amount surrendered during the year (31 March 2023)				62,37

Capital**Major Head:****4851 Capital Outlay on Village and Small Industries**

Original	70,00			
Supplementary	7,29,00	7,99,00	2,74,31	(-)5,24,69
Amount surrendered during the year				...

Notes and Comments:**Capital:**

60.2.1 In view of the overall savings of ₹524.69 lakh (65.67 *per cent* of the total provision) in the grant, supplementary provision of ₹729.00 lakh obtained in March 2023 proved excessive.

60.2.2 No part of the available savings of ₹524.69 lakh was anticipated for surrender during the year.

GRANT NO. 60 TEXTILE AND HANDICRAFTS-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			
104 Handicraft Industries			
01 Creation of Assets under BA/ SDS			
O 50.00			
S 729.00			
R 20.00	799.00	274.31	(-)524.69

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

The department stated (July 2023) that savings were due to surrender of ₹500.00 lakh by Capital Division-A, Public Works Department and ₹24.69 lakh by Western Zone, Public Works Department. But as per the list of surrenders furnished by the Finance Department (Budget), Government of Arunachal Pradesh, the amounts have not been reflected as surrendered.

(ii) 04 State Plan Schemes			
4851 Capital Outlay on Village and Small Industries			
107 Sericulture Industries			
01 Schemes under Budget Announcement/ State Development Schemes			

O 20.00			
R (-)20.00	...	...	...

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

**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	23,99,79			
Supplementary	4,28,29	28,28,08	27,97,00	(-)31,08
Amount surrendered during the year				...
Capital				
Major Head:				
4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries				
Original	2,95,00	2,95,00	2,75,00	(-)20,00
Amount surrendered during the year				...

Notes and Comments:

Capital:

61.2.1 In view of the overall savings of ₹20.00 lakh (6.78 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

61.2.2 No part of the available savings of ₹20.00 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>			
004 Research and Development			
01 Creation of Assets under BA/ SDS			
O 295.00	295.00	275.00	(-)20.00

Savings were reportedly due to non-completion of work by Water Resource Department, Tawang and Changlang divisions amounting to ₹10.00 lakh each.

**GRANT NO. 62 TRANSPORT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
3055 Road Transport				
3056 Inland Water Transport				
Original	5,65,10			
Supplementary	6,15,54	11,80,64	5,86,05	(-)5,94,59
Amount surrendered during the year				...
Capital				
Major Heads:				
5055 Capital Outlay on Road Transport				
5056 Capital Outlay on Inland and Water Transport				
Original	22,00	22,00	22,00	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

62.1.1 In view of the overall savings of ₹594.59 lakh (50.36 *per cent* of the total provision) in the grant, supplementary provision of ₹615.54 lakh obtained in March 2023 proved excessive.

62.1.2 No part of the available savings of ₹594.59 lakh was anticipated for surrender during the year.

GRANT NO. 62 TRANSPORT-Concl.

62.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 3055 Road Transport			
004 Research			
01 Nirbhaya Framework			
S 610.67	610.67	19.60	(-)591.07

The State Government allotted ₹61.07 lakh as State Share under Nirbhaya Framework and expenditure was restricted to ₹20.00 lakh only. Savings were due to reflection of budget provision of ₹610.67 lakh which includes Central Share in the Revised Estimate by the Finance Department, Government of Arunachal Pradesh under Nirbhaya Framework whereas Central Share of ₹549.60 lakh was directly credited to the bank account of the department by the Ministry of Road Transport & Highways, Government of India without routed through treasury accounts for implementation of Vehicle Location Tracking System under Nirbhaya Framework.

**GRANT NO. 63 PROTOCOL DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	3,14,14			
Supplementary	42,25	3,56,39	3,46,88	(-)9,51
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	8,03,79			
Supplementary	3,46,56	11,50,35	11,56,10	(+)5,75
Amount surrendered during the year				...

Notes and Comments:

Revenue:

64.1.1 The expenditure exceeded the grant by ₹5.75 lakh (Actual excess: ₹5,75,067); the excess requires regularisation.

64.1.2 In view of the overall excess of ₹5.75 lakh in the grant, supplementary provision of ₹346.56 lakh obtained in March 2023 proved inadequate.

64.1.3 The excess expenditure worked out to 0.50 *per cent* over the total provision.

64.1.4 Excess 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	165.00			
S	78.73	243.73	269.69	(+)25.96

Specific reasons for the excess have not been intimated (July 2023).

GRANT NO. 64 TRADE AND COMMERCE-Concl.

64.1.5 Excess mentioned at note **64.1.4** were partly offset by savings mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2875 Other Industries				
60	<i>Other Industries</i>			
001	Direction and Administration			
01	Establishment Expenses			
	O	638.79		
	S	267.83	906.62	886.41
				(-)20.21

Reasons for the savings have not been intimated (July 2023).

**GRANT NO. 65 DEPARTMENT FOR DEVELOPMENT OF TIRAP, CHANGLANG
AND LONGDING DISTRICTS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2575 Other Special Area Programmes				
Original	1,10,53			
Supplementary	4,58	1,15,11	1,11,03	(-)4,08
Amount surrendered during the year				...
Capital				
Major Head:				
4575 Capital Outlay on other Special Areas Programmes				
Original	50,00,00	50,00,00	44,16,99	(-)5,83,01
Amount surrendered during the year				...

Notes and Comments:**Capital:**

65.2.1 In view of the overall savings of ₹583.01 lakh (11.66 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

65.2.2 No part of the available savings of ₹583.01 lakh was anticipated for surrender during the year.

**GRANT NO. 65 DEPARTMENT FOR DEVELOPMENT OF TIRAP, CHANGLANG
AND LONGDING DISTRICTS-Concl.**

65.2.3 Savings 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			
796 Tribal Area Sub-plan			
01 Creation of Assets under BA/ SDS			
O 5,000.00	5,000.00	4,554.99	(-)445.01

The department stated (July 2023) that the actual expenditure under this head was ₹4,805.00 lakh and savings of ₹195.00 lakh was due to surrender of fund by the executing agencies. But as per accounts, the expenditure under this head was ₹4,554.99 lakh.

(ii) 04 State Plan Schemes			
4575 Capital Outlay on other Special Areas Programmes			
03 Tribal Areas			
911 Deduct-Recoveries of Overpayments			
00 Null			
...	...	(-)138.00	(-)138.00

An amount of ₹138.00 lakh was excess drawal by BDO, Kanubari during the financial year 2021-22 which was deposited back to Government Exchequer on 7th June 2022 under this head of account.

**GRANT NO. 66 HYDRO POWER DEVELOPMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2801 Power				
Original	2,28,28,41			
Supplementary	2,42,62,32	4,70,90,73	2,84,15,89	(-)1,86,74,84
Amount surrendered during the year (31 March 2023)				1,84,25,00
Capital				
Major Head:				
4801 Capital Outlay on Power Projects				
Original	63,54,95			
Supplementary	1,27,03,59	1,90,58,54	1,83,70,43	(-)6,88,11
Amount surrendered during the year				...

Notes and Comments:

Revenue:

66.1.1 In view of the overall savings of ₹18,674.84 lakh (39.66 *per cent* of the total provision) in the grant, supplementary provision of ₹24,262.32 lakh obtained in March 2023 proved excessive.

66.1.2 Out of the available savings of ₹18,674.84 lakh, ₹18,425.00 lakh (98.66 *per cent* of the total savings) was precisely anticipated and surrendered in March 2023.

GRANT NO. 66 HYDRO POWER DEVELOPMENT-Concl'd.

66.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2801 Power			
04 Diesel/Gas Power Generation			
052 Machinery and Equipment			
01 Maintenance of Assets			
O 2,000.00			
S 23,737.32			
R (-)13,237.32	12,500.00	12,499.97	(-0.03)

Reduction in provision by re-appropriation (₹332.72 lakh) was due to requirement of less fund under Minor Works and surrender (₹12,904.60 lakh) also from Minor Works was made without assigning any reason.

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

(ii) 2801 Power			
05 Transmission and Distribution			
001 Direction and Administration			
01 Establishment Expenses			
O 20,128.41			
R (-)5,187.68	14,940.73	14,690.92	(-49.81)

Reduction in provision by re-appropriation was the net effect of decrease of ₹10.00 lakh under Professional Services and increase of ₹342.72 lakh mainly towards Wages and Office Expenses due to requirement of less/ more funds under respective heads and surrender of ₹5,520.40 lakh from Salaries and Other Charges was made without assigning any reason.

Savings were due to non-payment of leave encashment, MACP arrear *etc.* and late receipt of bills.

**GRANT NO. 67 ARUNACHAL PRADESH INFORMATION COMMISSION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	4,77,99			
Supplementary	1,94,31	6,72,30	6,43,88	(-)28,42
Amount surrendered during the year				...

**GRANT NO. 68 TOWN PLANNING DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2217 Urban Development				
Original	1,22,01,20	1,22,01,20	86,28,50	(-)35,72,70
Amount surrendered during the year (31 March 2023)				3,13,32

Capital**Major Head:****4217 Capital Outlay on
Urban Development**

Original	23,72,82			
Supplementary	1,72,13,36	1,95,86,18	1,95,26,18	(-)60,00
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

68.1.1 As the overall expenditure of ₹8,628.50 lakh fell far short of the original provision of ₹12,201.20 lakh, provision made through original grant proved excessive.

68.1.2 Out of the available savings of ₹3,572.70 lakh (29.28 *per cent* of the total provision), ₹313.32 lakh (8.77 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.**68.1.3 Savings occurred mainly under:**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 05 Finance Commission Recommendations			
2217 Urban Development			
03 <i>Integrated Development of Small and Medium Towns</i>			
800 Other expenditure			
03 Scheme for urban local bodies (ULB)			
O 8,700.00	8,700.00	5,528.00	(-3,172.00)

Savings were reportedly due to non-receipt of fund from the Government of India.

(ii) 03 Centrally Sponsored Schemes			
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)			
O 11,11.11			
R (-)821.11	290.00	290.00	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹507.79 lakh due to requirement of less fund under Grants-in-Aid General (Non-Salary) (Central Share and State Share) and surrender of ₹313.32 lakh from Grants-in-Aid General (Non-Salary) (Central Share) was made without assigning any reason.

(iii) 2217 Urban Development			
80 <i>General</i>			
192 Assistance to Municipalities / Municipal Council			
03 Municipalities/municipal Council Itanagar			
O 530.00			
R (-)30.00	500.00	500.00	...

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

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iv) 2217 Urban Development			
80 <i>General</i>			
192 Assistance to Municipalities / Municipal Council			
02 Municipalities/Municipal Council Pasighat			
O 120.00			
R (-)20.00	100.00	100.00	...

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

68.1.4 Savings mentioned at note **68.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2217 Urban Development			
03 <i>Integrated Development of Small and Medium Towns</i>			
053 Maintenance and Repairs			
01 Schemes under BA/ SDS			
O 1,199.40			
R 425.23	1,624.63	1,624.32	(-)0.31

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

Final savings were reportedly due to non-submission of Contingency Charges bills.

GRANT NO. 68 TOWN PLANNING DEPARTMENT-Concl.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 2217 Urban Development			
03	<i>Integrated Development of Small and Medium Towns</i>		
001	Direction and Administration		
01	Establishment Expenses		
O	540.69		
R	45.56	586.25	586.17
			(-)0.08

Augmentation of provision by re-appropriation was the net effect of increase of ₹78.59 lakh mainly towards Salaries and Minor Works and decrease of ₹33.03 lakh mainly under Other Charges and Office Expenses (POL) due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-claim of LTC.

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

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	FAO	68	2217	6,196.21	4,591.57	1,604.64

**GRANT NO. 69 PARLIAMENTARY AFFAIRS DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Heads:				
2052 Secretariat-General Services				
Original	1,87,68	1,87,68	1,80,23	(-)7,45
Amount surrendered during the year (31 March 2023)				7,36

**GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2070 Other Administrative Services				
Original	10,70,99	10,70,99	5,87,57	(-)4,83,42
Amount surrendered during the year (31 March 2023)				2,15,60

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

Original	5,50,00			
Supplementary	2,20,50	7,70,50	7,70,50	...
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

70.1.1 As the overall expenditure of ₹587.57 lakh fell far short of the original provision of ₹1,070.99 lakh, provision made through original grant proved excessive.

70.1.2 Out of the available savings of ₹483.42 lakh (45.14 *per cent* of the total provision), ₹215.60 lakh (44.60 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

GRANT NO. 70 ADMINISTRATIVE TRAINING INSTITUTE-Concl.

70.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
2070 Other Administrative Services			
003 Training			
03 Schemes under BA/ SDS			
O 750.00			
R (-)220.50	529.50	271.42	(-)258.08

Reduction in provision by re-appropriation was the net effect of decrease of ₹34.40 lakh under Other Charges and increase of ₹29.50 lakh towards Other Administrative Expenses due to requirement of less/ more funds under respective heads and surrender of ₹215.60 lakh from Other Charges was made without assigning any reason.

The department stated (July 2023) that the savings were under training component and the amount was surrendered. But as per the list of surrenders furnished by the Finance Department (Budget), Government of Arunachal Pradesh, the amount has not been reflected as surrendered.

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

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	FAO	70	2070	3.93	Nil	3.93
2.	FAO	70	2070	1.00	Nil	1.00

**GRANT NO. 71 DEPARTMENT OF KARMIK AND ADHYATMIK (CHOS-RIG)
AFFAIRS
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2205 Art and Culture				
Original	3,75,47			
Supplementary	2,52,42	6,27,89	5,85,20	(-)42,69
Amount surrendered during the year				...
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	13,45,00			
Supplementary	6,02,00	19,47,00	19,71,37	(+)24,37
Amount surrendered during the year				...

Notes and Comments:

Revenue:

71.1.1 In view of the overall savings of ₹42.69 lakh (6.80 *per cent* of the total provision) in the grant, supplementary provision of ₹252.42 lakh obtained in March 2023 proved excessive.

71.1.2 No part of the available savings of ₹42.69 lakh was anticipated for surrender during the year.

**GRANT NO. 71 DEPARTMENT OF KARMIK AND ADHYATMIK (CHOS-RIG)
AFFAIRS-Contd.**

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			
102 Promotion of Arts and Culture			
07 Schemes under BA/ SDS			
O 255.00			
S 239.48	494.48	463.48	(-)31.00

Savings were reportedly due to wrong reflection of budget provision of ₹24.37 lakh under this head instead of proper head of account 4202-04-101(04)-01 Creation of Assets under BA/ SDS by the Finance Department (Budget), Government of Arunachal Pradesh.

(ii) **2205 Art and Culture**

- 001 Direction and Administration
- 01 Establishment Expenses

O 120.47			
S 12.94	133.41	121.72	(-)11.69

Savings were reportedly due to non-drawal of Directors' salary as General Manager, Transport is holding the additional charge of Director and non-drawal of arrear of Contingency Wages.

Capital:

71.2.1 The expenditure exceeded the grant by ₹24.37 lakh (Actual excess: ₹24,37,125); the excess requires regularisation.

71.2.2 In view of the excess of ₹ 24.37 lakh in the grant, supplementary provision of ₹ 602.00 lakh obtained in March 2023 proved inadequate.

71.2.3 The excess expenditure worked out to 1.25 *per cent* over the total provision.

**GRANT NO. 71 DEPARTMENT OF KARMIK AND ADHYATMIK (CHOS-RIG)
AFFAIRS-Concl'd.**

71.2.4 Excess 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>			
101 Fine Arts Education			
01 Creation of Assets under BA/ SDS			
O 1,345.00			
S 602.00	1,947.00	1,971.37	(+)24.37

The department stated (July 2023) that the excess was due to reflection of budget provision of ₹24.37 lakh under 2205-00-102(04)-07-00-50 Other Charges instead of this head of account by the Finance Department (Budget), Government of Arunachal Pradesh. This has a reference to note at **71.1.3** (i).

**GRANT NO. 72 PRISON
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2056 Jails				
Original	20,77,54			
Supplementary	4,54,19	25,31,73	25,27,76	(-)3,97
Amount surrendered during the year				...
Capital				
Major Head:				
4055 Capital Outlay on Police				
Original	10,95,59			
Supplementary	1,75,00	12,70,59	12,66,62	(-)3,97
Amount surrendered during the year				...

GRANT NO. 72 PRISON-Concl.

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

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	Superintendent, Jail	72	2056	664.04	76.71	587.33

**GRANT NO. 73 INFORMATION TECHNOLOGY AND COMMUNICATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
3425 Other Scientific Research				
Original	54,76,67			
Supplementary	4,23,63	59,00,30	52,91,24	(-)6,09,06
Amount surrendered during the year (31 March 2023)				2,00,00
Capital				
Major Head:				
5425 Capital Outlay on Other Scientific and Environmental Research				
Supplementary	85,77,00	85,77,00	85,77,00	...
Amount surrendered during the year				...

Notes and Comments:

Revenue:

73.1.1 As the overall expenditure of ₹5,291.24 lakh fell far short of the original provision of ₹5,476.67 lakh, supplementary provision of ₹423.63 lakh obtained in March 2023 proved totally unnecessary.

73.1.2 Out of the available savings of ₹609.06 lakh (10.32 *per cent* of the total provision), ₹200.00 lakh (32.84 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

GRANT NO. 73 INFORMATION TECHNOLOGY AND COMMUNICATION-Contd.

73.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 3425 Other Scientific Research			
60 Others			
200 Assistance to Other Scientific Bodies			
01 Arunachal Pradesh State Council of Science and Technology			
O 1,329.60			
R (-)396.40	933.20	933.20	...

Reduction in provision by re-appropriation (₹196.40 lakh) was due to requirement of less fund under Grants-in-Aid General (Non-Salary) and Grants-in-Aid General (Salary) and surrender (₹200.00 lakh) from Grants-in-Aid General (Non-Salary) was made without assigning any reason.

(ii) 04 State Plan Schemes			
3425 Other Scientific Research			
60 Others			
600 Other Schemes			
10 Schemes under BA/ SDS			
O 3,200.00			
S 423.63			
R 241.37	3,865.00	3,440.76	(-)424.24

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

The department stated (July 2023) that ₹24.00 lakh under e-Governance Project was placed to Textile and Handicrafts Department which was not utilised due to late receipt of finance concurrence from the Finance Department (Budget), Government of Arunachal Pradesh and non-utilisation of ₹400.00 lakh under Project Monitoring Unit at CM's Office, Arunachal Pradesh, Civil Secretariat.

GRANT NO. 73 INFORMATION TECHNOLOGY AND COMMUNICATION-Concl.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 3425 Other Scientific Research				
60	<i>Others</i>			
001	Direction and Administration			
01	Establishment Expenses			
O	934.85			
R	(-)32.75	902.10	917.28	(+)15.18

Reduction in provision by re-appropriation was the net effect of decrease of ₹42.25 lakh under Salaries and increase of ₹9.50 lakh mainly towards Office Expenses and Office Expenses (POL) due to requirement of less/ more funds under respective heads.

Excess was due to payment of MACP in respect of 16 numbers of Group - C officials and drawal of arrear pay in respect of 14 numbers of officials.

- (iv) 08 Central Plan Schemes (Fully funded by Central Government)
- 3425 Other Scientific Research**
- 60 *Others*
- 600 Other Schemes
- 02 National E- Governance

O	12.22			
R	(-)12.22	...	...	...

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

**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	80,59,67			
Supplementary	40	80,60,07	75,67,25	(-)4,92,82
Amount surrendered during the year (31 March 2023)				4,60,87

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	1,74,88,45			
Supplementary	20	1,74,88,65	1,59,65,47	(-)15,23,18
Amount surrendered during the year (31 March 2023)				15,23,18

Notes and Comments:**Revenue:**

74.1.1 As the overall expenditure of ₹7,567.25 lakh fell far short of the original provision of ₹8,059.67 lakh, supplementary provision of ₹0.40 lakh obtained in March 2023 proved totally unnecessary.

74.1.2 Out of the available savings of ₹492.82 lakh (6.11 *per cent* of the total provision), ₹460.87 lakh (93.52 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-Contd.

74.1.3 Savings of ₹16,838.67 lakh and ₹2,989.33 lakh constituting 93.62 *per cent* and 23.07 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2020-21 and 2021-22 respectively.

74.1.4 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
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)			
O 6,111.11			
R (-)6,111.11

Withdrawal of the entire provision by re-appropriation (₹5,650.24 lakh) was due to requirement of less fund under Other Charges (Central Share and State Share) and surrender (₹460.87 lakh) from Other Charges (Central Share) was made without assigning any reason.

(ii) 03 Centrally Sponsored Schemes			
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 222.22			
R (-)222.22	...	...	...

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

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
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(iii) 03 Centrally Sponsored Schemes

2235 Social Security and Welfare02 *Social Welfare*

200 Other Programmes

05 National Action Plan for Drug Demand Reduction (NAPDDR)

O 111.11

R (-)111.11

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

(iv) 08 Central Plan Schemes (Fully funded by Central Government)

2235 Social Security and Welfare60 *Other Social Security and Welfare Programmes*

102 Pensions under Social Security Schemes

03 Indira Gandhi National Disability Pension Scheme (IGNDPS)

O 111.11

R (-)111.11

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

(v) 08 Central Plan Schemes (Fully funded by Central Government)

2235 Social Security and Welfare02 *Social Welfare*

104 Welfare of aged, infirm and destitute

04 Atal Vayo Abhyuday Yojana (AVAY)

O 55.56

R (-)55.56

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)
(vi) 2235 Social Security and Welfare			
02 <i>Social Welfare</i>			
001 Direction and Administration			
01 Establishment Expenses			
O 271.45			
R (-)13.16	258.29	252.46	(-)5.83

Reduction in provision by re-appropriation was the net effect of decrease of ₹22.66 lakh mainly under Other Charges and Salaries and increase of ₹9.50 lakh towards Office Expenses and Professional Services due to requirement of less/ more funds under respective heads.

The department stated (July 2023) that there was residual savings of ₹one lakh under Salaries, ₹1.23 lakh under Wages, ₹2.94 lakh under Professional Services and ₹0.66 lakh under Domestic Travel Expenses.

74.1.5 Savings mentioned at note **74.1.4** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2235 Social Security and Welfare			
60 <i>Other Social Security and Welfare Programmes</i>			
796 Tribal Area Sub-plan			
03 Indira Gandhi Old Age Pension Scheme (IGNOAPS)			
S 0.10			
R 4,640.16	4,640.26	4,627.11	(-)13.15

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

The department stated (July 2023) that final savings were under National Social Assistance Programme Scheme due to irregularities of beneficiaries.

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 03 Centrally Sponsored Schemes			
2235 Social Security and Welfare			
03 <i>National Social Assistance Programme</i>			
796 Tribal Area Sub-plan			
02 Indira Gandhi National Widow Pension Scheme (IGNWPS)			
S 0.10			
R 878.48	878.58	878.58	...

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

(iii) 03 Centrally Sponsored Schemes			
2235 Social Security and Welfare			
60 <i>Other Social Security and Welfare Programmes</i>			
796 Tribal Area Sub-plan			
04 Indira Gandhi National Disability Pension Scheme (IGNDPS)			
S 0.10			
R 481.07	481.17	481.17	...

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

(iv) 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 Institutes (TRIs) Sub-Schemes (TSS)			
S 0.10			
R 128.80	128.90	128.90	...

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

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(v) 04 State Plan Schemes			
2235 Social Security and Welfare			
02 Social Welfare			
200 Other programmes			
04 National Programmes of Rehabilitation for Person with Disabilities (NPRPD)			
O 1,177.11			
R 34.89	1,212.00	1,199.03	(-)12.97

Augmentation of provision by re-appropriation was the net effect of increase of ₹548.79 lakh mainly towards Grants for Creation of Capital Assets and Grants-in-Aid General (Salary) and decrease of ₹513.90 lakh under Grants-in-Aid General (Non-Salary) and Other Charges due to requirement of more/less funds under respective heads.

The department stated (July 2023) that the savings were under State Development Scheme without giving any reasons for the savings.

Capital:

74.2.1 As the overall expenditure of ₹15,965.47 lakh fell far short of the original provision of ₹17,488.45 lakh, supplementary provision of ₹0.20 lakh obtained in March 2023 proved totally unnecessary.

74.2.2 The entire savings of ₹1,523.18 lakh (8.71 per cent of the total provision) was precisely anticipated and surrendered in March 2023.

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-Contd.

74.2.3 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)			
4235 Capital Outlay on Social Security and Welfare			
60 <i>Other Social Security and Welfare Programmes</i>			
796 Tribal Area Sub-plan			
01 Special Central Assistance to Tribal Sub-Schemes (TSS)			
O 6,666.67			
R (-)5,932.99	733.68	733.68	...

Reduction in provision by re-appropriation (₹4,409.81 lakh) was due to requirement of less fund under Major Works and surrender (₹1,523.18 lakh) also from Major Works was made without assigning any reason.

(ii) 08 Central Plan Schemes (Fully funded by Central Government)			
4235 Capital Outlay on Social Security and Welfare			
02 <i>Social Welfare</i>			
800 Other Expenditure			
05 Programme for Welfare of Minorities			
O 4,000.00			
R (-)4,000.00	...	...	...

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

GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 04 State Plan Schemes			
4235 Capital Outlay on Social Security and Welfare			
02 <i>Social Welfare</i>			
103 Women's Welfare			
01 Creation of Assets under BA/ SDS			
O 44.00			
R (-)44.00

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

74.2.4 Savings mentioned at note **74.2.3** 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)			
4235 Capital Outlay on Social Security and Welfare			
02 <i>Social Welfare</i>			
800 Other Expenditure			
01 Creation of Assets			
O 6,777.78			
R 5,918.40	12,696.18	12,696.18	...

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

**GRANT NO. 74 SOCIAL JUSTICE, EMPOWERMENT AND TRIBAL AFFAIRS-
Concl.**

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 03 Centrally Sponsored Schemes			
4235 Capital Outlay on Social Security and Welfare			
02			<i>Social Welfare</i>
101			Welfare of Handicapped
01			Creation of Barrier Free Environment
S	0.10		
R	1,447.58	1,447.68	1,447.68 ...

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

(iii) 03 Centrally Sponsored Schemes			
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
04			<i>Welfare of Minorities</i>
102			Economic Development
01			Programme for Welfare of Minorities
S	0.10		
R	1,087.83	1,087.93	1,087.93 ...

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

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

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	FAO	74	2235	6,216.06	5,961.32	254.74
2.	FAO	74	4235	15,965.47	3,781.41	12,184.06

**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	3,19,99,71			
Supplementary	27,98,51	3,47,98,22	3,47,45,15	(-)53,07
Amount surrendered during the year				...

Capital**Major Head:****4202 Capital Outlay on Education,
Sports, Art and Culture**

Original	43,47,41			
Supplementary	5,39,86	48,87,27	48,98,60	(+)11,33
Amount surrendered during the year				...

Notes and Comments:**Capital:**

75.2.1 The expenditure exceeded the grant by ₹11.33 lakh (Actual excess: ₹11,33,386); the excess requires regularisation.

75.2.2 In view of the overall excess of ₹11.33 lakh in the grant, supplementary provision of ₹539.86 lakh obtained in March 2023 proved inadequate.

75.2.3 The excess expenditure worked out to 0.23 *per cent* over the total provision.

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.

75.2.4 Excess 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			
203 University and Higher Education			
05 Schemes under BA/SDS			
O 2,976.30			
S 74.86			
R 1,191.11	4,242.27	4,103.61	(-)138.66

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

Reasons for the savings have not been intimated (July 2023).

(ii) 04 State Plan Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
02 Technical Education			
104 Polytechnics			
06 Creation of Assets under BA/ SDS			
O 260.00			
R (-)80.00	180.00	329.99	(+)149.99

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

The department stated (July 2023) that the actual expenditure under this head was ₹284.72 lakh. But as per accounts, the expenditure under this head was ₹329.99 lakh.

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 08 Central Plan Schemes (Fully funded by Central Government)			
4202 Capital Outlay on Education, Sports, Art and Culture			
02 <i>Technical Education</i>			
104 Polytechnics			
07 Setting Up of New Polytechnics (PMKVY)			
S 145.00	145.00	190.00	(+)45.00

The department stated (July 2023) that the actual Budget Grant under this head was ₹190.00 lakh. But the contention of the department was not supported by the budgetary documents furnished by the Finance Department (Budget), Government of Arunachal Pradesh.

75.2.5 Savings mentioned at note **75.2.4** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
4202 Capital Outlay on Education, Sports, Art and Culture			
01 <i>General Education</i>			
203 University and Higher Education			
04 Setting up of Model Degree College in Arunachal Pradesh			
O 1,111.11			
R (-)1,111.11

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

GRANT NO. 75 HIGHER AND TECHNICAL EDUCATION-Concl'd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 03 Centrally Sponsored Schemes 4202 Capital Outlay on Education, Sports, Art and Culture 02 <i>Technical Education</i> 789 Special Component Plan for Scheduled Castes 01 Setting Up of New Polytechnics (PMKVY)			
S 30.00	30.00	...	(-30.00)

Reasons for the savings have not been intimated (July 2023).

(iii) 03 Centrally Sponsored Schemes 4202 Capital Outlay on Education, Sports, Art and Culture 02 <i>Technical Education</i> 796 Tribal Area Sub-plan 01 Setting Up of New Polytechnics (PMKVY)			
S 290.00	290.00	275.00	(-15.00)

Reasons for the savings have not been intimated (July 2023).

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

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	Director, Higher and Technical Education	75	2203 4202	748.18	Nil	748.18

**GRANT NO. 76 ELEMENTARY EDUCATION
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2202 General Education				
Original	13,17,35,14			
Supplementary	7,52,67,42	20,70,02,56	16,68,47,10	(-)4,01,55,46
Amount surrendered during the year				...

Capital**Major Head:**

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

Original	39,72,00			
Supplementary	92,88,02	1,32,60,02	1,22,96,67	(-)9,63,35
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

76.1.1 In view of the overall savings of ₹40,155.46 lakh (19.40 *per cent* of the total provision) in the grant, supplementary provision of ₹75,267.42 lakh obtained in March 2023 proved excessive.

76.1.2 No part of the available savings of ₹40,155.46 lakh was anticipated for surrender during the year.

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

76.1.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 03 Centrally Sponsored Schemes			
2202 General Education			
01 <i>Elementary Education</i>			
101 Government Primary Schools			
06 Samagra Shiksha - Elementary Education			
S 43,329.87	43,329.87	22,967.60	(-)20,362.27

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

(ii) 03 Centrally Sponsored Schemes

2202 General Education01 *Elementary Education*

111 Sarva Shiksha Abhiyan

01 Samagra Shiksha

O 44,444.44

S 13,186.16

R (-)6,620.51

51,010.09

44,114.71

(-)6,895.38

Reduction in provision by re-appropriation was the net effect of decrease of ₹14,746.85 lakh mainly under Grants-in-Aid General (Salary) and Grants-in-Aid General (Non-Salary) and increase of ₹8,126.34 lakh mainly towards Grants for Creation of Capital Assets (Central Share) and Grants-in-Aid General (Salary) (State Share) due to requirement of less/ more funds under respective heads.

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

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 03 Centrally Sponsored Schemes			
2202 General Education			
01 <i>Elementary Education</i>			
112 National Programme of Mid Day Meals in Schools			
01 Mid Day Meal			
O 6,155.56			
R (-)4,235.13	1,920.43	1,920.33	(-)0.10

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

Savings were reportedly due to incurring of ₹599.90 lakh only towards payment of honorarium to cook cum helper for which budget provision of ₹600.00 lakh was kept.

(iv) 03 Centrally Sponsored Schemes			
2202 General Education			
01 <i>Elementary Education</i>			
101 Government Primary Schools			
04 Samagra Shiksha - Secondary Education			
S 9,785.04	9,785.04	5,785.04	(-)4,000.00

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

(v) 04 State Plan Schemes			
2202 General Education			
01 <i>Elementary Education</i>			
101 Government Primary Schools			
01 Schemes under BA/SDS			
O 9,469.00			
S 7,028.89	16,497.89	14,347.08	(-)2,150.81

Savings were reportedly due to non-receipt of proposals from some of the NGOs.

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(vi) 04 State Plan Schemes			
2202 General Education			
01 <i>Elementary Education</i>			
102 Assistance to Non-Government Primary Schools			
02 Assistance to Arunachal Shiksha Vikas Samiti			
O 50.00			
R (-)50.00

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

76.1.4 Savings mentioned at note **76.1.3** were partly offset by excess mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2202 General Education			
01 <i>Elementary Education</i>			
001 Direction and Administration			
01 District Establishment			
O 70,736.64			
R 10,807.03	81,543.67	74,854.74	(-)66,88.93

Augmentation of provision by re-appropriation was the net effect of increase of ₹10,874.17 lakh mainly towards Salaries and Salaries (LTC) and decrease of ₹67.14 lakh mainly under Minor Works and Wages due to requirement of more/ less funds under respective heads.

Final savings were reportedly due to non-submission of arrear pay bills, leave encashment and non-filling up of vacant posts.

GRANT NO. 76 ELEMENTARY EDUCATION-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(ii) 2202 General Education				
01	<i>Elementary Education</i>			
107	Teachers Training			
03	DIETs/SCERT			
O	27.20			
R	27.33	54.53	52.01	(-)2.52

Augmentation of provision by re-appropriation was the net effect of increase of ₹33.33 lakh towards Salaries and Salaries (LTC) and decrease of ₹ six lakh mainly under Office Expenses and Other Charges due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-submission of arrear pay bills, leave encashment and non-filling up of vacant posts.

(iii) 2202 General Education

- 80 *General*
- 001 Direction and Administration
- 01 Establishment Expenses

O	852.30			
R	71.28	923.58	868.12	(-)55.46

Augmentation of provision by re-appropriation was the net effect of increase of ₹170.46 lakh mainly towards Salaries and Office Expenses and decrease of ₹99.18 lakh mainly under Minor Works and Other Administrative Expenses due to requirement of more/ less funds under respective heads.

Savings were reportedly due to non-submission of arrear pay bills, leave encashment and non-filling up of vacant posts.

Capital:

76.2.1 In view of the overall savings of ₹963.35 lakh (7.27 per cent of the total provision) in the grant, supplementary provision of ₹9,288.02 lakh obtained in March 2023 proved excessive.

76.2.2 No part of the available savings of ₹963.35 lakh was anticipated for surrender during the year.

GRANT NO. 76 ELEMENTARY EDUCATION-Concl.

76.2.3 Savings of ₹7,448.90 lakh and ₹1,555.05 lakh constituting 86.28 *per cent* and 19.79 *per cent* of the total provision had also occurred under the Capital Section of this grant in 2020-21 and 2021-22 respectively.

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 <i>General Education</i>			
201 Elementary Education			
03 Creation of Assets under BA/ SDS			
O 3,972.00			
S 9,201.77	13,173.77	12,210.42	(-963.35)

Savings were reportedly due to non-receipt of expenditure authorisation of some of the schemes by the executing agencies as fund was received on the third week of March 2023 from the Government of Arunachal Pradesh.

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

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	Director, Elementary Education	76	2202	540.00	456.00	84.00

**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>	9,83,29			
<i>Supplementary</i>	2,21,59	12,04,88	11,91,13	(-)13,75
<i>Amount surrendered during the year</i>				...

**GRANT NO. 78 POLITICAL DEPARTMENT
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2251 Secretariat-Social Services				
Original	3,12,98	3,12,98	2,45,60	(-)67,38
Amount surrendered during the year (31 March 2023)				46,17

Notes and Comments:

Revenue:

78.1.1 In view of the overall savings of ₹67.38 lakh (21.53 *per cent* of the total provision) in the grant, provision made through original grant proved excessive.

78.1.2 Out of the available savings of ₹67.38 lakh, ₹46.17 lakh (68.52 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

78.1.3 Savings of ₹68.15 lakh and ₹43.07 lakh constituting 34.79 *per cent* and 13.46 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2020-21 and 2021-22 respectively.

GRANT NO. 78 POLITICAL DEPARTMENT-Concl.

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	213.00			
R	(-)60.70	152.30	131.93	(-)20.37

Reduction in provision by re-appropriation was the net effect of decrease of ₹28.60 lakh under Other Charges and increase of ₹10.00 lakh towards Professional Services due to requirement of less/ more funds under respective heads and surrender of ₹42.10 lakh mainly from Other Charges and Office Expenses was made without assigning any reason.

Savings were reportedly due to non-receipt of bills and less activities in the department.

78.1.5 Savings mentioned at note **78.1.4** were partly offset by excess mainly under:

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 2251 Secretariat-Social Services				
090	Secretariat			
04	Lokayukta			
O	99.98			
R	14.53	114.51	113.67	(-)0.84

Augmentation of provision by re-appropriation was the net effect of increase of ₹18.60 lakh mainly towards Medical Treatment and Wages due to requirement of more fund and surrender of ₹4.07 lakh mainly from Other Charges and Salaries without assigning any reason.

Final savings were reportedly due to non-receipt of bills and less activities in the department.

**GRANT NO. 79 SKILL DEVELOPMENT & ENTREPRENEURSHIP
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2230 Labour, Employment and Skill Development				
Original	57,32,27			
Supplementary	30	57,32,57	47,71,21	(-)9,61,36
Amount surrendered during the year (31 March 2023)				7,76,01

Capital**Major Head:****4250 Capital Outlay on Other
Social Services**

Original	2,10,01			
Supplementary	2,29,99	4,40,00	3,93,74	(-)46,26
Amount surrendered during the year				...

Notes and Comments:**Revenue:**

79.1.1 As the overall expenditure of ₹4,771.21 lakh fell far short of original provision of ₹5,732.27 lakh, supplementary provision of ₹0.30 lakh obtained in March 2023 proved totally unnecessary.

GRANT NO. 79 SKILL DEVELOPMENT & ENTREPRENEURSHIP-Contd.

79.1.2 Out of the available savings of ₹961.36 lakh (16.77 *per cent* of the total provision), ₹776.01 lakh (80.72 *per cent* of the total savings) only was anticipated and surrendered in March 2023.

79.1.3 Savings of ₹1,503.24 lakh and ₹386.84 lakh constituting 44.35 *per cent* and 7.67 *per cent* of the total provision had also occurred under the Revenue Section of this grant in 2020-21 and 2021-22 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 Training			
101 Industrial Training Institutes			
02 Incentive to Craftsmen			
O 1,111.11			
R (-)1,111.11

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

(ii) 03 Centrally Sponsored Schemes			
2230 Labour, Employment and Skill Development			
03 Training			
003 Training of Craftsmen & Supervisors			
02 Pradhan Mantri Kaushal Vikas Yojana			
O 1,333.33			
R (-)587.46	745.87	745.87	...

Reduction in provision by re-appropriation was the net effect of decrease of ₹1,200.00 lakh under Other Charges (State Share) and increase of ₹612.54 lakh towards Grants-in-Aid General (Non-Salary) (State Share) due to requirement of less/ more funds under respective heads.

GRANT NO. 79 SKILL DEVELOPMENT & ENTREPRENEURSHIP-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>			
102 Apprenticeship Training			
02 Skill Development Mission (SANKALP)			
O 222.22			
R (-)222.22

Withdrawal of the entire provision by re-appropriation (₹46.21 lakh) was due to requirement of less fund under Other Charges (Central Share and State Share) and that by surrender (₹176.01 lakh) from Other Charges (Central Share) was made without assigning any reason.

(iv) 03 Centrally Sponsored Schemes 2230 Labour, Employment and Skill Development			
03 <i>Training</i>			
101 Industrial Training Institutes			
03 Skill Strengthening for Industrial Value Enhancement (STRIVE) Project			
O 111.11			
R (-)111.11	...	...	...

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

GRANT NO. 79 SKILL DEVELOPMENT & ENTREPRENEURSHIP-Contd.

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 Training			
101 Industrial Training Institutes			
05 Enhancing Skill Development Infrastructure in existing ITI			
S 0.20			
R 969.96	970.16	812.90	(-157.26)

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

Final savings were reportedly due to erroneous reflection of second instalment of up-gradation of ITI to model ITI amounting to ₹156.60 lakh in the Revised Estimate.

(ii) 04 State Plan Schemes			
2230 Labour, Employment and Skill Development			
03 Training			
101 Industrial Training Institutes			
06 Schemes under BA/ SDS			
O 1,290.00			
R 121.74	1,411.74	1,404.18	(-7.56)

Augmentation of provision by re-appropriation was the net effect of increase of ₹821.74 lakh towards Other Charges and decrease of ₹100.00 lakh under Grants-in-Aid General (Non-Salary) due to requirement of more/ less funds under respective heads and surrender of ₹600.00 lakh from Grants-in-Aid General (Non- Salary) was made without assigning any reason.

Savings were reportedly due to enrolment of less number of APST candidates in ITIs.

GRANT NO. 79 SKILL DEVELOPMENT & ENTREPRENEURSHIP-Contd.

Serial Head number		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 08	Central Plan Schemes (Fully funded by Central Government)			
2230	Labour, Employment and Skill Development			
03	Training			
101	Industrial Training Institutes			
03	Skill Strengthening for Industrial Value Enhancement (STRIVE) Project			
S	0.10			
R	84.05	84.15	84.15	...

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

(iv) 2230	Labour, Employment and Skill Development			
03	Training			
101	Industrial Training Institutes			
01	Establishment Expenses of ITI			
O	1,664.50			
R	80.14	1,744.64	1,724.11	(-20.53)

Augmentation of provision by re-appropriation was the net effect of increase of ₹91.04 lakh mainly towards Salaries and Office Expenses and decrease of ₹10.90 lakh under Wages due to requirement of more/less funds under respective heads.

Savings were reportedly due to non-finalisation of MACP arrears and retirement papers etc.

Capital:

79.2.1 In view of the overall savings of ₹46.26 lakh (10.51 per cent of the total provision) in the grant, supplementary provision of ₹229.99 lakh obtained in March 2023 proved excessive.

79.2.2 No part of the available savings of ₹46.26 lakh was anticipated for surrender during the year.

GRANT NO. 79 SKILL DEVELOPMENT & ENTREPRENEURSHIP-Concl.

79.2.3 Savings occurred mainly under:

Serial Head number	Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 04 State Plan Schemes			
4250 Capital Outlay on Other Social Services			
203 Employment			
02 Creation of Assets under BA/ SDS			
O 210.01			
S 229.99	440.00	393.74	(-)46.26

Savings were reportedly due to non-sanction of some of the schemes by the Government of Arunachal Pradesh.

**GRANT NO. 80 MEDICAL EDUCATION, TRAINING AND RESEARCH
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2210 Medical and Public Health				
Original	57,55,00			
Supplementary	1,13,18,03	1,70,73,03	1,70,72,29	(-)74
Amount surrendered during the year				...

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

Original	24,85,00			
Supplementary	18,70,00	43,55,00	14,57,03	(-)28,97,97
Amount surrendered during the year				...

Notes and Comments:**Capital:**

80.2.1 As the overall expenditure of ₹1,457.03 lakh fell far short of the original provision of ₹2,485.00 lakh, supplementary provision of ₹1,870.00 lakh obtained in March 2023 proved totally unnecessary.

GRANT NO. 80 MEDICAL EDUCATION, TRAINING AND RESEARCH-Concl'd.

80.2.2 No part of the available savings of ₹2,897.97 lakh (66.54 *per cent* of the total provision) was anticipated for surrender during the year.

80.2.3 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			
03 <i>Medical Education Training and Research</i>			
200 Other Systems			
01 Creation of Assets under Budget Announcement/State Development Schemes			
O 2,485.00			
S 1,870.00	4,355.00	1,457.03	(-)2,897.97

The department stated (July 2023) that savings were because of less expenditure by executive agencies who were allotted the funds along with expenditure sanctions for execution of schemes and projects. But mere allotment of fund to the executing agencies cannot be taken as incurring of expenditure unless supported by utilisation certificates.

**GRANT NO. 81 FAMILY WELFARE
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Savings(-) (₹ in thousand)
Revenue				
Major Head:				
2211 Family Welfare				
Original	14,25,00			
Supplementary	13,69,70	27,94,70	27,67,78	(-)26,92
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	25,56,76			
Supplementary	6,96,08	32,52,84	32,40,17	(-)12,67
Amount surrendered during the year				...
Capital				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	10,50,00			
Supplementary	9,65,00	20,15,00	17,77,61	(-)2,37,39
Amount surrendered during the year				...

Notes and Comments:

Capital:

82.2.1 In view of the overall savings of ₹237.39 lakh (11.78 *per cent* of the total provision) in the grant, supplementary provision of ₹965.00 lakh obtained in March 2023 proved excessive.

82.2.2 No part of the available savings of ₹237.39 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>			
101 Fine Arts Education			
01 Creation of Assets under BA/SDS			
O 1,050.00			
S 965.00	2,015.00	1,777.61	(-)237.39

Reasons for the savings have not been intimated (July 2023).

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

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred during 2022-23	Amount Spent out of total amount transferred during 2022-23	Unspent amount as on 31 March 2023 (₹ in lakh)
1.	FAO	82	2205	375.72	Nil	375.72

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>	9,22,60,53			
<i>Supplementary</i>	1,71,61	9,24,32,14	9,05,56,06	(-)18,76,08
<i>Amount surrendered during the year</i>				...

Capital**Major Heads:****6003 Internal Debt of
the State Government****6004 Loans and Advances
from the Central
Government**

<i>Original</i>	8,01,01,01	8,01,01,01	5,51,10,56	(-)2,49,90,45
<i>Amount surrendered during the year (31 March 2023)</i>				30,31,15

Notes and Comments:**Capital:**

97.2.1 In view of the overall savings of ₹24,990.45 lakh (31.20 per cent of the total provision) in the grant, provision made through original grant proved excessive.

97.2.2 Out of the available savings of ₹24,990.45 lakh, ₹3,031.15 lakh (12.13 per cent of the total savings) only was anticipated and surrendered in March 2023.

PUBLIC DEBT-Contd.

97.2.3 Excess occurred 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 13,310.00	13,310.00	19,226.43	(+)5,916.43
(ii) 6003 Internal Debt of the State Government			
105 Loans from the National Bank for Agricultural and Rural Development			
01 Repayment of Loans to National Agriculture Bank for Agricultural Rural Development			
O 14,770.96	14,770.96	16,010.38	(+)1,239.42
(iii) 6004 Loans and Advances from the Central Government			
02 Loans for State/Union Territory Plan Schemes			
101 Block Loans			
01 Repayment of Block Loans			
O 2,365.83			
R 47.49	2,413.32	2,413.33	(+)0.01

Augmentation of provision by re-appropriation was due to requirement of more fund towards Repayment of Borrowing.

Reasons for the excess at serial numbers (i) to (iii) have not been intimated (July 2023).

PUBLIC DEBT-Contd.

97.2.4 Excess mentioned at note 97.2.3 were partly offset by savings mainly under:

Serial Head number	Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(i) 6003 Internal Debt of the State Government			
110 Ways and Means Advances from the Reserve Bank of India			
01 Repayment of Advances taken from Reserve Bank of India under Ways and Means			
O 31,200.00			
R (-)2,700.00	28,500.00	...	(-)28,500.00

Reduction in provision by surrender from Repayment of Borrowing was made without assigning any reason in March 2023.

(ii) 6003 Internal Debt of the State Government			
108 Loans from National Co-operative Development Corporation			
03 Loans from National Cooperative Development Corporation			
O 963.56			
R (-)360.60	602.96	179.41	(-)423.55

Reduction in provision by re-appropriation (₹29.45 lakh) was due to requirement of less fund under Repayment of Borrowing and surrender (₹331.15 lakh) also from Repayment of Borrowing was made without assigning any reason.

PUBLIC DEBT-Concl.

Serial Head number	Total appropriation	Actual expenditure	Excess(+) Savings(-) (₹ in lakh)
(iii) 6003 Internal Debt of the State			
Government			
800 Other Loans			
01 Loans from Rural Electrification Corporation Limited			
O 286.64			
R (-)7.64	279.00	87.40	(-)191.60

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

Reasons for the savings at serial numbers (i) to (iii) have not been intimated (July 2023).

APPENDIX I

Expenditure met out of the advances from the Contingency Fund sanctioned during 2022-23 which were not recouped to the Fund till the close of the year.

Major Head	Amount of advance sanctioned	Date of sanction	Expenditure from the advance	Date of recoupment of advance in the subsequent year
	(₹ in thousand)			

-Nil-

APPENDIX II

(Refer to the Summary of Appropriation Accounts at Page-xxv)

**Grant-wise details of estimates and actuals of recoveries adjusted in the
accounts in reduction of expenditure**

Sl. No.	Number of Grant	Name of Grant	Budget Estimates		Actuals		Actuals Compared with Budget Estimates More(+) Less(-)	
			Revenue	Capital	Revenue	Capital	Revenue	Capital
(In thousands of ₹)								
		1	2	3	4	5	6	7
1.	22	Food and Civil Supplies	...	...	...	36	...	(+)36
2.	23	Environment and Forests	1,89,27,31	...	(+)1,89,27,31	...
Total					1,89,27,31	36	(+)1,89,27,31	(+)36

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