

APPENDIX 1.1 - Part A

Structure and Form of Government Accounts

(Reference: Paragraph 1.1)

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund

Contingency Fund of State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account

Receipts and disbursement in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

APPENDIX 1.1 - Part B

Layout of Finance Accounts (Reference: Paragraph 1.1)

Statement	Layout
Statement No. 1	Presents the summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements etc in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No. 2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of current year.
Statement No. 3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc. There is no commercial irrigation project in the State of Arunachal Pradesh.
Statement No. 4	Indicates the summary of debt position of the State, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, etc.
Statement No. 6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No. 7	Gives the summary of cash balances and investments made out of such balances.
Statement No. 8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2009.
Statement No. 9	Shows the revenue and expenditure under different heads for the current year as a percentage of total revenue / expenditure.
Statement No. 10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No. 11	Indicates the detailed account of revenue receipts by minor heads.
Statement No. 12	Provides accounts of revenue expenditure by minor heads under non-plan, State plan and centrally sponsored schemes separately and capital expenditure major head-wise.
Statement No. 13	Depicts the detailed capital expenditure incurred during and to the end of the current year.
Statement No. 14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, cooperative banks and societies etc, up to the end of the current year.
Statement No. 15	Depicts the capital and other expenditure to the end of the current year and the principal sources from which the funds were provided for that expenditure.
Statement No. 16	Gives the detailed account of receipts, disbursements and balances under heads of account relating to debt, Contingency Fund and Public Account.
Statement No. 17	Presents the detailed account of debt and other interest bearing obligations of the Government of Arunachal Pradesh.
Statement No. 18	Provides the detailed account of loans and advances given by the Government of Arunachal Pradesh, the amount of loans repaid during the year, the balances at the end of the year and the amount of interest received during the year.
Statement No. 19	Gives the details of balances of earmarked funds (sinking fund investment account).

APPENDIX : 1.2 – Part A

Methodology Adopted for the Assessment of Fiscal Position*(Reference: Pages 1 & 18)*

The norms/Ceilings prescribed by the TFC for selected fiscal variables along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) were used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2004-05	2005-06	2006-07	2007-08	2008-09
Gross State Domestic Product (Rs in crore)	2853.49	2918.34	3412.88	3888.25	4536.45
Growth rate of GSDP	20.52	2.27	16.95	13.93	16.67
<i>Source:</i> Figures furnished by the State Government, Department of Economics and Statistics, (2004-05 to 2006-07-Revised estimate, 2007-08-Provisional estimate and 2008-09-Quick estimate)					

Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the State Governments, the following methodology given in Twelfth Finance Commission report has been adopted.

Step 1: Calculate the national average of AE-GSDP and CO/DE/ SSE-AE.

Step 2: Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AEGSDP less than the national average, *i.e.*, if

$$\begin{aligned} \text{AE/GSDP} &= x \\ \text{AE} &= x * \text{GSDP} \dots\dots\dots(1) \end{aligned}$$

where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE-AE, SSE-AE and COAE, derive the respective DE, SSE and CO, so that no State is having these ratios less than national average, *i.e.*, if

$$\begin{aligned} \text{DE/AE} &= y \\ \text{DE} &= y * \text{AE} \dots\dots\dots(2) \end{aligned}$$

where y is the national average of DE-AE ratio

Substituting (1) in (2), we get

$$\text{DE} = y * x * \text{GSDP} \dots\dots\dots(3)$$

Wherever the States are having DE-AE, SSE-AE and CO-AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and Capital Outlay as per equation (3), respective per capita expenditure was calculated, *i.e.*,

$$PCDE = DE/P \dots\dots\dots(4)$$

where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

$$PDE = (y * x * GSDP)/P \dots\dots\dots(5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

List of terms used in the Chapter I and basis for their calculation

Term	Basis for calculation
Buoyancy of a parameter	Rate of Growth of the parameter ÷ GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter	Rate of Growth of the parameter (X) ÷ Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	{(Current year Amount ÷ Previous year Amount) <i>minus</i> 1} * 100
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	Interest payment / [(amount of previous year's Fiscal Liabilities + current year's Fiscal Liabilities)/2]*100
Interest spread	GSDP growth – Weighted Interest rates
Quantum spread	Debt stock * Interest Spread
Interest received as <i>per cent</i> to loans outstanding	Interest received / [(opening balance + closing balance of loans and advances)/2]* 100
Revenue deficit	Revenue receipt – revenue expenditure
Fiscal deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary deficit	Fiscal deficit – Interest payments
Balance from current revenue (BCR)	Revenue receipts <i>minus</i> plan grants and non-plan revenue expenditure excluding debits under 2048 – Appropriation for reduction or avoidance of debt.

APPENDIX: 1.2 - Part B

Fiscal Responsibility and Budget Management Act, 2006

(Reference: Paragraph ; Page)

The Fiscal Responsibility and Budget Management Act

The State Government has enacted the Arunachal Pradesh Fiscal Responsibility and Budget Management (APFRBM) Act, 2006 to (i) ensure fiscal prudence, stability and efficiency, (ii) achieve fiscal consolidation for facilitating the generation of revenue surplus for enhancing the scope for improvement of investment in the social and economic sectors/infrastructure, (iii) ensure fiscal and debt sustainability through progressive reduction of the fiscal deficit and proper debt management system and (iv) provide a more transparent and accountable system of budgeting that will ensure an efficient and effective system of governance.

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

- Maintain at least the level of revenue surplus in the base year (average of 2001-02 to 2003-04) in the subsequent years, beginning with the financial year 2005-06 and ending with 2008-09 and adhere to it thereafter.
- Reduce every year the fiscal deficit by a minimum of 0.03 *per cent* of the GSDP by the end of each financial year, beginning with the financial year 2005-06 so as to reduce the same to 3 *per cent* or below by 2008-09 and adhere to it thereafter.

Fiscal Policy statements

As prescribed in the Act, the State had incorporated the following statements in the Budget for the year 2008-09.

- Macro-Economic Framework Statement giving an overview of the State economy.
- Medium Term Fiscal Plan Statement prescribing fiscal targets and assumptions for achieving them. The targets for the year 2008-09 were as under:

➤ Revenue surplus as percentage of GSDP (%)	10.84
➤ Fiscal Deficit as percentage of GSDP (%)	3.00
➤ Total outstanding liabilities at the end of the year	3136.07
➤ Liabilities as percentage of GSDP for the year	73.79

Fiscal Plan Strategy Statement of the State for the ensuing year relating to taxation, expenditure, borrowings, lending and investments etc.

Roadmap to Achieve the Fiscal Targets as laid down in FRBM Act/Rules

The State Government has also developed its own Fiscal Correction Path (FCP) detailing the structural adjustments required for mobilising additional resources and identifying areas where expenditure could be compressed, to achieve the targets set out in the APFRBM Act.

Appendix – 1.3

Time series data on State Government finances (Reference: Paragraphs and ; Pages and)

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
PART A. RECEIPTS					
1. Revenue Receipts	1501.84	1849.41	2592.17	3003.01	3855.97
(a) Own Tax Revenue	50.11(3)	62.09(3)	78.24(3)	98.09(3)	136.23(4)
Taxes on Sales, Trade, etc.	28.25(56)	47.69(77)	61.64(79)	77.06(79)	105.68(77)
State Excise	17.79(36)	9.51(15)	10.98(14)	11.61(12)	16.61(12)
Taxes on vehicles	2.21(4)	2.99(4)	2.93(4)	6.42(6)	7.76(6)
Stamps and Registration fees	0.46(1)	0.41(1)	0.55(1)	0.86(1)	1.25(1)
Land Revenue	0.76(2)	1.11(2)	2.10(2)	2.12(2)	4.90(4)
Other Taxes	0.64(1)	0.38(1)	0.04	0.02(..)	0.03(..)
(b) Non Tax Revenue	170.20(11)	202.36(11)	297.17(12)	656.92(22)	772.01(20)
(c) State's share in Union taxes and duties	191.95(13)	272.15(15)	347.14(13)	437.87(15)	462.09(12)
(d) Grants-in-aid from Government of India	1089.58(73)	1312.81(71)	1869.62(72)	1810.13(60)	2485.64(64)
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	2.61	2.82	2.33	2.94	2.78
4. Total Revenue and non Debt Capital receipts(1+2)	1501.84	1849.41	2592.17	3003.01	3855.97
5. Public Debt Receipts	215.30	714.07	110.37	291.06	143.88
Internal Debt(excluding Ways & Means Advance and Overdrafts)	47.85	345.46	299.74	285.01	143.88
Net Transactions under Ways & Means Advances & Overdraft	96.31	165.37	(-)206.04	-	..
Loans and advances from Government of India	71.14	203.24	16.67	6.05	..
6. Total receipts in the Consolidated Fund(3+4+5)	1719.75	2566.30	2704.87	3297.01	4002.63
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Accounts Receipts	1208.86	1425.12	1484.20	2423.76	7255.58
9. Total Receipts of Government(6+7+8)	2928.61	3991.42	4189.07	5720.77	11258.21
PART B. EXPENDITURE/DISBURSEMENT					
10. Revenue Expenditure	1509.64(80)	1667.65(79)	1897.23(76)	2259.55(75)	2895.46(69)
Plan	579.02(38)	723.67(43)	811.01(43)	1043.67(46)	1142.66(39)
Non-Plan	930.62(62)	943.98(57)	1086.22(57)	1215.88(54)	1752.80(61)
General Services (including interest payments)	489.02(33)	488.73(29)	559.60(30)	620.06(28)	774.24(27)
Social Services	472.67(31)	571.05(34)	633.59(33)	706.58(31)	980.71(34)
Economic Services	547.95(36)	607.87(37)	704.04(37)	932.91(41)	1140.51(39)
Grants-in-aid and contributions	-	-	-	-	-
11. Capital Expenditure	375.07(20)	437.61(21)	585.60(24)	753.21(25)	1290.23(31)
Plan	372.11(99)	438.68(100)	585.46(100)	552.08(73)	1279.61(99)
Non-Plan	2.96(1)	(-)1.07(0)	0.14(0)	201.13	10.62(1)
General Services	14.53(4)	16.07(3)	22.02(4)	23.11(3)	47.22(4)

	2004-05	2005-06	2006-07	2007-08	2008-09
Social Services	71.89(19)	90.21(21)	139.85(24)	148.38(20)	161.69(12)
Economic Services	288.65(77)	331.33(76)	423.73(78)	581.72(77)	1081.32(84)
12. Disbursement of Loans and Advances	5.97	3.68	4.78	2.97	27.24
13. Total (10+11+12)	1890.68	2108.94	2487.61	3015.73	4212.93
14. Repayments of Public Debt	57.95	250.55	92.44	77.13	63.46
Internal Debt (excluding Ways & Means Advances and Overdrafts)	31.33	35.88	47.75	54.97	59.75
Net Transactions under Ways & Means Advances & Overdraft	-	-	-	-	-
Loans and advances from Government of India	26.62	214.67	44.69	22.16	3.71
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total Disbursement out of Consolidated Fund (13+14+15)	1948.63	2359.49	2580.05	3092.86	4276.39
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	1082.82	1387.92	1556.07	2169.85	4229.12
19. Total disbursements by the State (16+17+18)	3031.45	3747.41	4136.12	5262.71	8505.51
PART C. DEFICITS/SURPLUS					
20. Revenue Deficit (-)/ Revenue Surplus (+)(1-10)	(-) 7.80	(+) 181.76	(+) 694.94	(+)743.46	(+)960.51
21. Fiscal Deficit (-)/ Fiscal Surplus (+)(3+4-13)	(-) 386.23	(-) 256.71	(+) 106.89	(-)9.78	(-)354.18
22. Primary Deficit (-)/ Primary Surplus (+)(21+23)	(-) 239.33	(-) 100.26	(+) 294.65	(+)145.16	(-)138.64
PART D. OTHER DATA					
23. Interest Payments (included in revenue expenditure)	146.90	156.45	187.76	154.94	215.54
24. Financial Assistance to local bodies etc.	41.59	66.95	50.87	43.49	102.24
25. Ways and Means Advances/Overdraft availed (days)	80	94	-	-	-
Ways and Means Advance to local bodies etc.	74	59	-	-	-
Overdraft availed (days)	6	35	-	-	-
26. Interest on Ways and Means Advances/ Overdraft	0.25	1.11	8.18	-	-
27. Gross State Domestic Product (GSDP)	2853.49	2918.34	3412.88	3888.25	4536.45
28. Outstanding Fiscal liabilities (year end)	1777.54	2337.20	2371.27	2638.55	2954.66
29. Outstanding guarantees (year end)	8.05	5.69	13.32	0.98	0.61
30. Maximum amount guaranteed (year end)	14.00	24.00	23.99	12.00	12.00
31. Number of incomplete projects	442	345	474	285	80
32. Capital blocked in incomplete projects	3.10(55)	26.64	121.00	25.12	579.52

	2004-05	2005-06	2006-07	2007-08	2008-09
PART E: FISCAL HEALTH INDICATORS					
I Resource Mobilization					
Own tax revenue/GSDP (Ratio)	1.76	2.13	2.29	2.52	3.00
Own Non-Tax Revenue/GSDP (Ratio)	5.96	6.93	8.71	16.90	17.02
Central Transfers/GSDP (Ratio)	6.73	9.33	10.17	11.26	10.19
II Expenditure Management					
Total Expenditure/GSDP (Ratio)	66.26	72.27	72.89	77.56	92.87
Total Expenditure/Revenue Receipts (Ratio)	125.89	114.03	95.97	100.42	109.26
Revenue Expenditure/Total Expenditure (Ratio)	79.85	79.08	76.27	74.93	68.73
Expenditure on Social Services/Total Expenditure(Ratio)	28.80	31.36	31.09	28.35	27.12
Expenditure on Economic Services/Total Expenditure(Ratio)	44.25	44.53	45.35	50.22	52.74
Capital Expenditure/Total Expenditure (Ratio)	19.84	20.75	23.54	24.98	30.63
Capital Expenditure on Social and Economic Services/Total Expenditure(Ratio)	19.07	19.99	22.66	24.21	29.50
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP(Ratio)	(-)0.27	6.23	20.36	19.12	21.17
Fiscal deficit (surplus)/GSDP(Ratio)	(-)13.54	(-)8.80	3.13	(-)0.25	(-)7.81
Primary Deficit (surplus)/GSDP(Ratio)	(-)8.39	(-)3.44	(+)8.63	(+)3.73	(-)3.06
Revenue surplus/Fiscal Deficit(Ratio)	(+)2.02	(-)70.80	(+)650.15	(-)7601.84	(-)271.19
Primary Revenue Balance/ GSDP (Ratio)	4.87	11.59	25.86	23.11	25.92
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP(Ratio)	62.29	80.09	69.48	67.86	65.13
Fiscal Liabilities/RR(Ratio)	118.36	126.38	91.48	87.86	76.63
Primary deficit vis-à-vis quantum spread (Ratio)	(-)135.03	(-)106.38	(+)140.67	(+)78.80	(-)58.90
Debt Redemption (Principal + Interest) Total Debt Receipts(Ratio)	79.50	61.25	122.56	81.73	87.13
V Other Fiscal Health Indicators					
Return on Investment(Rs. in crore)	-	-	-	-	-
Balance from Current Revenue (Rs. in crore)	(-)211	(-)8.00	37	370	86
Financial Assets/Liabilities	2.27	2.09	2.39	2.62	3.72
<ol style="list-style-type: none"> 1. Apart from public debt, includes other liabilities (i.e., Small savings etc., Reserve fund and Deposit). 2. Outstanding guarantees include interest. 3. GSDP for the year upto 2006-07 is on the basis of Revised estimate and for the year 2007-08 is on Provisional figures. The figure for the year 2008-09is arrived at on the basis of Quick estimate. 4. Figures in brackets represent percentage to total of each sub-heading. 					

Appendix – 1.4

Abstract of receipts and disbursements for the year 2008-09

(Reference: Paragraph ; Page)

(Rupees in crore)

Receipts			Disbursements					
2007-08		2008-09	2007-08		2008-09			
					Non-Plan	Plan	Total	
Section – A : Revenue								
3003.01	I. Revenue receipts		3855.97	2259.55	I. Revenue expenditure	1752.80	1142.66	2895.46
98.09	Own Tax revenue	136.23		620.06	General Services	751.25	22.99	774.24
656.92	Non-tax revenue	772.01		706.58	Social Services	404.20	576.51	980.71
437.87	State's share of Union taxes	462.09		297.21	Education, Sports, Arts and Culture	235.89	171.96	407.85
380.30	Non-Plan grants	454.97		103.31	Health and Family Welfare	105.38	66.10	171.48
1268.96	Grants for State Plan Scheme	1664.36		215.21	Water Supply, Sanitation, Housing and Urban Development	40.04	240.86	280.90
122.71	Grants for Central and Centrally Sponsored Plan Scheme	300.98		5.34	Information and Broadcasting	4.58	1.57	6.15
38.16	Grants for Special Plan Schemes	65.33		5.19	Labour and Welfare	3.11	2.33	5.44
				76.47	Social Welfare and Nutrition	10.03	93.69	103.72
				3.85	Others	5.17	-	5.17
				932.91	Economic Services	597.35	543.16	1140.51
				273.05	Agriculture and Allied Activities	206.14	132.27	338.41
				39.63	Rural Development	26.07	46.26	72.33
				68.13	Special Area Programme	0.04	78.84	78.88
				87.96	Irrigation and Flood control	35.58	87.63	123.21
				136.00	Energy	144.65	12.37	157.02
				22.87	Industries and Minerals	14.05	7.96	22.01
				138.46	Transport	117.14	97.02	214.16
				24.27	Communications	37.27	-	37.27
				10.74	Science, Technology and Environment	0.02	5.31	5.33
				131.80	General Economic Services	16.39	75.50	91.89
				-	Grants-in-aid and Contributions	-	-	-
	II. Revenue deficit carried over to Section B			743.46	II. Revenue surplus carried over to Section B			960.51
Section – B								
67.34	III. Opening Cash balance including Permanent Advances and Cash Balance Investment		525.40	-	III. Opening Overdraft from RBI			-

Receipts			Disbursements				
2007-08		2008-09	2007-08		2008-09		
					Non-Plan	Plan	Total
-	IV. Miscellaneous Capital receipts	-	753.21	IV. Capital Outlay	10.62	1279.61	1290.23
			23.11	General Services	-	47.22	47.22
			148.38	Social Services	-	161.69	161.69
			35.22	Education, Sports, Art and Culture	-	77.81	77.81
			13.79	Health and Family Welfare	-	11.89	11.89
			83.76	Water Supply, Sanitation, Housing and Urban Development	-	52.62	52.62
			16.09	Social Welfare and Nutrition	-	18.86	18.86
			0.05	Information and Broadcasting	-	0.07	0.07
			0.47	Others	-	0.44	0.44
			581.72	Economic Services	10.62	1070.70	1081.32
			197.73	Agriculture and Allied Activities	0.62	11.73	12.35
			1.10	Rural Development Programme	-	10.34	10.34
			46.68	Special Areas Programme	-	64.12	64.12
			9.83	Irrigation and Flood Control	10.00	63.41	73.41
			127.89	Energy	-	259.99	259.99
			0.25	Industry and Minerals	-	3.43	3.43
			178.77	Transport	-	624.12	624.12
			-	Science, Technology and Environment	-	-	-
			19.47	General Economic Services	-	33.56	33.56
2.94	V. Recoveries of Loan and Advances	2.78	2.97	V. Loans and Advances disbursed	1.71	25.53	27.24
-	From Power Projects	-		For Power Projects	-	5.00	5.00
2.38	From Government servants	2.38	2.79	To Government servants	1.71	-	1.71
0.56	From others	0.40	0.18	To others	-	20.53	20.53
743.46	VI. Revenue surplus brought down	960.51		VI. Revenue deficit brought down	-	-	-
291.06	VII. Public Debt receipts	143.88	77.13	VII. Repayment of Public Debt -			63.46
285.01	Internal debt other than Ways and Means Advances and Overdraft	143.88	54.97	Internal debt other than Ways and Means Advances and Overdraft		59.75	
-	Net transaction under Ways and Means Advances including Overdraft	-	-	Net transaction under Ways and Means Advances including Overdraft			

Receipts			Disbursements				
2007-08		2008-09	2007-08		2008-09		
					Non-Plan	Plan	Total
6.05	Loans and Advances from Central Government	-	22.16	Repayment of Loans and Advances to Central Government		3.71	
-	VIII. Appropriation to Contingency Fund	-	-	VIII. Appropriation to Contingency Fund	-	-	-
-	IX. Amount transferred to Contingency Fund	-	-	IX. Expenditure from Contingency Fund	-	-	-
2423.76	X. Public Account receipts -	7255.58	2169.85	X. Public Account disbursements -			4229.12
122.21	Small Savings and Provident funds	157.21	79.50	Small Savings and Provident funds	78.67		
10.00	Reserve funds	14.00	89.70	Reserve Funds	-		
442.90	Suspense and Miscellaneous	3892.93	252.49	Suspense and Miscellaneous	1110.80		
1598.37	Remittances	2658.00	1598.56	Remittances	2659.67		
250.28	Deposits and Advances	533.44	149.60	Deposits and Advances	379.98		
	XI Earmarked Funds		525.40	XI. Closing cash balance			3278.10
			14.38	Cash in Treasuries and Local Remittances	35.79		
			(-) 381.06	Deposits with Reserve Bank and other banks	-475.23		
			1.22	Departmental Cash Balance including Permanent Advances	2.94		
			890.86	Cash Balance Investment and investment of earmarked funds	3714.60		
6531.57		12744.12	6531.57				12744.12

Appendix – 1.4

**Summarised financial position of the Government of Arunachal Pradesh
as on 31 March 2009**

(Reference: Paragraph and ; Page)

(Rupees in crore)

As on 31.03.2008		Liabilities	As on 31.03.2009	
1507.87		Internal Debt		1592.01
	617.52	Market loans bearing interest	631.61	
	-	Market loans not bearing interest	-	
	1.45	Loans from LIC	1.29	
	0.10	Loans from GIC	0.08	
	202.96	Loans from NABARD	258.85	
	2.14	Loans from NCDC	(-94.22)	
	104.56	Loans from other Institutions	104.56	
	55.64	Ways and Means and Advances	55.64	
	521.06	Special Securities issued to National Small Savings Fund of the Central Government	542.68	
	-	Overdraft from Reserve Bank of India	-	
	2.44	Other Loans	(-)1.76	
448.49		Loans and Advances from Central Government		444.78
	39.99	Non-Plan loans	39.62	
	338.62	Loans for State Plan Schemes	336.56	
	2.98	Loans for Central Plan Schemes	2.98	
	16.94	Loans for Centrally Sponsored Plan Schemes	16.42	
	49.96	Loans for Special Schemes	49.20	
	-	Other Ways and Means Advances	-	
0.05		Contingency Fund		0.05
570.03		Small Savings, Provident Funds, etc.		648.58
110.03		Deposits		267.16
158.91		Suspense and Miscellaneous Balances		2941.04
47.03		Reserve Funds		61.03
4079.89		Surplus on Government Account		5040.40
	3336.43	(i) Revenue surplus as on 31 March 2007	4079.89	
	743.46	(ii) Revenue surplus during the year	960.51	
6922.30		Total		10995.05

As on 31.03.2008		Assets	As on 31.03.2009	
6248.54		Gross Capital Outlay on Fixed Assets		7538.77
	217.59	Investment in shares of Companies, Corporations, Cooperatives, etc.	220.42	
	6030.95	Other Capital Outlay	7318.35	
27.95		Loans and Advances		52.41
	-	Loans for Power Projects	5.00	
	19.69	Other Development Loans	39.83	
	8.26	Loans to Government servants and Miscellaneous loans	7.58	
14.99		Civil Advances		18.67
105.42		Remittance Balances		107.09
-		Suspense and Miscellaneous Balances		
525.40		Cash		3278.11
	14.38	Cash in treasuries and Local Remittances	35.79	
	(-)381.06	Deposits with Reserve Bank and other Banks	(-)475.23	
	1.21	Departmental Cash Balance	2.94	
	0.01	Permanent Advances	0.01	
	845.96	Cash Balance Investments	3655.70	
	44.90	Investment of earmarked funds	58.90	
6922.30		Total		10995.05
Minus balance was the net difference between receipts and disbursement of the State Government for the year 2008-09 after incorporating all adjustments made by RBI.				

Explanatory Notes for Appendices 1.2 and 1.4

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts, Government Accounts being mainly on cash basis, the deficit on Government Account, as shown in **Appendix 1.4**, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc. do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of Rs.46.74 (Net credit) crore between the figures reflected in the accounts Rs.(-) 418.21 crore (Rs.475.23 crore – Rs(-) 57.02 crore which includes cash balance of the Union Territory Government merged in the General cash balance of the Central Government) and that intimated by the Reserve Bank of India Rs.464.95 (Dr.) crore under “Deposits with Reserve Bank”. The difference of Rs.46.74 crore is under reconciliation (February 2010)

Appendix 1.5

Funds Transferred Directly to State Implementing Agencies
(Reference: Paragraph 1.2)

(In Rupees)

Sl. No	Programme / Scheme	Implementing Agency in the State	Funds Transferred by The GOI
1	MEDICINAL PLANTS	State Medicinal Plants Board Arunachal Pradesh	5,00,000
		FDA Nampong Changlang Arunachal Pradesh	5,76,000
2	NATIONAL BAMBOO MISSION	Director SFRI ITANAGAR	2,13,77,300
3	MGMT OF SOIL & HEALTH FERTILITY	State Agriculture Marketing Board Naharlagun Arunachal Pradesh	75,00,000
4	R&D DEPT. OF BIOTECHNOLOGY	National Research Centre on Yak	31,36,000
5	ACCELERATED RWSP	DWSM CE-CUM MEMBER SECRETARY ITANAGAR	29,47,000
6	CRSP	DISTRICT WATER & SANITATION MISSION	15,30,16,000
7	IWMP	CONGRATION OF MISSIONARY SISTERS OF THE IMMACULATE	21,50,000
8		Arunachal Pradesh State AIDS Control Society	4,59,18,000
9	NRHM	State TB CONTROL Society Arunachal Pradesh	1,57,00,000
10		State Blindness Control Society Arunachal Pradesh	1,25,35,000
11		Arunachal Pradesh State Health Society	24,64,52,743
12	TOBACCO CONTROL	Mission Director Arunachal Pradesh	12,12,000
13	E-GOVERNANCE	APSCST	4,44,00,000
14	INTEGRATED WATERSHED MGMT PROGRAMME	DRDA The Project Director Upper Subansiri	32,83,41,144
15	DRDA ADMINISTRATION	DRDA The Project Director LOHIT (TEZU)	9,00,75,000
16	STRENGTHENING OF DIST. PLASNING PROCESS	SGO THE DIRECTOR ITANAGAR	37,28,000
17		DRDA The Project Director East Siang Pasighat	6,50,000
18	NREGS	SGO THE DIRECTOR ITANAGAR	21,64,000
19		DRDA The Project Director West Kameng District (Bomdila)	29,71,29,000
20	PMGSY	SGO AR 304 Update Description ITANAGAR	16,68,00,000
20		Arunachal Pradesh Rural Road Development Agency	36,48,50,000
21	RURAL HOUSING IAY	DRDA The Project Director LOHIT (TEZU)	34,41,09,800

Sl. No	Programme / Scheme	Implementing Agency in the State	Funds Transferred by The GOI
22	SGSY	DRDA The Project Director TAWANG	4,98,82,000
23	SSA	SSA RAJYA Mission Itanagar	136,83,64,000
24	NGOs Institutions for Adult Edu & Skill Dev.	Jan Shikshan Sansthan Neharlagun	18,75,000
25	R&D SUPORT SERC	Arunachal Pradesh State Council For Science and Technology	2,10,000
26	S&T PROGRAMME FOR SOCIO ECONOMIC DEV.	TAMUPUR ANCHALIK GRAMDAN SANGH	1,42,000
27		Arunachal Pradesh State Council For science and Technology	2,65,350
28		TAMEY TANANG MEMORIAL SOCIETY ARUNACHAL PRADESH	2,50,000
29	STATE S&T PROGRAMME	Arunachal Pradesh Energy Development Agency	6,000
30		Arunachal Pradesh State Council For Science and Technology	1,15,40,699
31	TECHNOLOGY DEVELOPMENT PROGRAMME	GB Plant Inst Himalayan Envi Develop Itanagar	3,88,200
32	WATER TECHNOLOGY INITIAVE	Arunachal Pradesh State Council For Science and Technology	2,70,000
33	TECHNOLOGY PROGRASMME PROMOTION DEV. & UTILIZATION	College of Horticulture and Forestry CAU	4,00,000
34	NUIS	National Urban Information System Arunachal	11,47,500
35	MPLADs	Deputy Commissioner	7,00,00,000
36	Buddhist and Tibetan studies	Centre for Buddhist Culture Studies	45,48,085
37		Bonja Gonpa Welfare Committee	50,000
38		Gurullhagan Gonpa Welfare Committee	25,000
39		Budhist Culture Preservation Society CIHCD	1,00,00,000
40		Mon Siddharta Charitable Foundation	75,000
41		Dratsang Gonpa Welfare Committee	50,000
42	PROMOTION AND DISS. OF ART & CULTURE	Mithila Regon	25,000
43		Promotion and preservation of cultural heritage society	2,52,00,000
44	ADVOCACY AND	Arunachal Archery Association Itanagar	7,00,000
45	NEC	ADVERTISING MANGER THE DAWNLIT POST	10,000
46		ARUNACHAL PRADESH FOOTBALL ASSOCIATION	3,00,000
47		ARUNACHAL STATE BADMINTON ASSOCIATION	50,000
48		COLLEGE OF HORTICULTURE AND FORESTRY PASIGHAT	70,000

Sl. No	Programme / Scheme	Implementing Agency in the State	Funds Transferred by The GOI
49		Vivekananda Kendra Vidyalaya Seijosa Arunachal Pradesh	89,670
50		SECRETARY ARUNACHAL PRADESH FOOTBALL ASSOCIATION	2,00,000
51	CONS. OF NATURAL RESOURCES & ECOSYSTEMS	State Forest Research Institute Arunachal Pradesh	1,30,260
52	NATIONAL AFFORESTATION & ECO. DEV. BOARD	NAINI SALA FOUNDATION	2,99,820
53		Bartsampa Welfare Society	3,13,820
54		Lipir Village Forest Management Committee	5,00,000
55		Aarro Welfare Society	3,13,820
56		Gensu Women Welfare Society	7,40,000
57		Tawang District Youth Welfare Society	6,90,000
58	National Afforestation Programme	FDA Arunachal	3,25,00,000
59	Pollution Abatement	Arunachal Pradesh SPCB	3,73,057
60	Project Elephant	Project Elephant Arunachal Pradesh	65,00,000
61	R&D for Conservation and Development	Arunachal Pradesh Forest Research and Dev Agency	20,00,000
62	Scheme for HRD	North Eastern Industrial Consultancy Organisation	2,00,000
63	S&T Upgradation & Modernization of FPIs	Mount Valley Foods Pvt. Ltd.	17,67,000
64	IMP in Vital Stat System	Directorate of Census Operations Arunachal Pradesh	18,000
65	LUMPSUM PROVISION FOR NE & SIKKIM	Hindustan Prefeb Limited	3,68,34,000
66	GRID INRACTIVE RENEWABALE POWER	Arunachal Pradesh Energy Development Agency	25,46,92,000
67	INFO PUBLICITY AND EXTENSION	Arunachal Pradesh Energy Development Agency	4,32,86,482
68	OFF GRID DRFPS	Arunachal Pradesh Energy Development Agency	10,30,000
69	REN ENERGY FOR RURAL APPLICATION	Arunachal Pradesh Energy Development Agency	2,98,81,688
70	RASTRIYA GRAM SWARAJ YOJANA	SIRD Arunachal Pradesh	6,00,00,000
71	ASST TO VOLORG FOR SOCIAL DEF SERVICE	Arunachal Pali Vidyapith Lohit Arunachal Pradesh	6,86,280
72	DEEN DAYAL DISSABLED REHAB SCHEME	Ramakrishna Mission Hospital	7,37,056
73	HANDICRARTS	MSEC ITANAGAR	2,44,500
74		Parte Danne MPCs Ltd	1,80,500
75		District Rural Dev Agency Diban Valley	70,82,465
76		Koje Janggo Mult Coo Soc Damro Arunachal Pradesh	1,75,000

Sl. No	Programme / Scheme	Implementing Agency in the State	Funds Transferred by The GOI
77		Upper Subansiri HL Dev Coo Soc Ltd AP	4,50,500
78		Yuva Vikas Sangathan	1,80,500
79	EDU COMPLEX IN LOW LTERACY POCKETS	Bharat Sevashram Sangha Kahilipara Guwahati Assam	3,75,000
80	GIA FOR COACHING ST STUDENTS FOR EXAM	OJU Welfare Association Naharlagun Arunachal Pradesh	34,38,990
81		RK Mission Narrotam Nagar Tirap Arunachal Pradesh	3,19,18,684
82		Arunachal Pali Vidya Chongkham Arunachal Pradesh	41,43,050
83	R7ME TRIBAL FESTIVALS AND OTHERS	DERA NATUNG GOVT COLLEGE ITANAGAR	67,500
84		DADI HAMIGO CHARITABLE SOCIETY ITANAGAR	45,000
85	Shihu GREH Scheme	Oju Welfare Association Naharlagun Arunachal Pradesh	4,95,900
86	Training and Emp Programme for women	Medo Welfare Society Itanagar	4,84,900
87	Promotion of National Intergration	Jaw Krong Foundation Trust	1,77,188
88	Youth Hostel	Youth Hostel Naharlagun Arunachal Pradesh	1,42,950
TOTAL			422,44,96,401

Source: e - LEKHA portrail of controller General of Accounts.

Appendix 2.1

**Statement of various grants/appropriations where saving was more than Rs. 1 crore and more than 20 per cent of the total provision
(Reference: Paragraph 2.3.1)**

(Rupees in lakh)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percent age
Revenue-Voted					
1	16	Art and Culture Affairs	799.46	464.90	58
2	19	Industries	1220.25	314.22	26
3	39	Loans to Government servants	360.00	188.98	52
4	49	Science and Technology	1278.50	766.70	60
5	50	Secretariat Economic Services	118272.06	117927.95	99
6	61	Geology and Mining	359.52	150.16	42
7	65	Department of Tirap and Changlang District	375.00	101.39	27
8	66	Power (civil)	2103.03	1217.97	58
Capital-voted					
9	1	Legislative Assembly	500.00	390.00	78
10	7	Treasury and Accounts Administrative	279.00	259.00	93
11	14	Education	11736.23	6653.20	57
12	16	Art and Cultural Affairs	1536.33	1180.85	77
13	24	Agriculture	246.00	124.73	51
14	28	Animal Husbandry and Veterinary	641.45	531.94	83
15	31	Public works	6652.77	3181.72	48
16	32	Roads and Bridges	69815.99	15765.84	23
17	34	Power	16174.91	4587.43	28
18	42	Rural Development	3274.43	2240.69	68
19	48	Horticulture	426.31	257.44	60
20	57	Urban Development	3508.93	831.01	24
21	60	Textile and Handicraft	421.65	421.65	100
22	64	Trade and Commerce	100.00	100.00	100
23	66	Power (civil)	22802.99	7891.02	35
Capital (Changed)					
24		Public Debt	18454.22	12108.29	66

Appendix 2.2

Statement of various grants/appropriations where excess expenditure was more than Rs. 1 crore each or more than 20 percent of the total provision.

(Reference: Paragraph 2.3.3)

(Rupees in crore)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Total expenditure	Percentage of Excess expenditure
Revenue – Voted					
1.	56	Tourism	5.99	7.23	21
Capital – Voted					
2.	45	Civil Aviation	1.57	7.09	352

Appendix 2.3

Expenditure incurred without any budget provision
(Reference: Paragraph 2.3.3)

(Rupees in lakh)

Sl. No.	Number and name of grants/ appropriations	Amount of actual expenditure
1.	11-Social Welfare	913.94
	4235-Capital Outlay on Social Security and Welfare	
	02-Social Welfare	
	800-Other Expenditure	
	0001-Creation of assets.	
2.	14-Education	52.58
	08-Central Plan Schemes (Fully funded by Central Government)	
	2202-General Education	
	01-Elementary Education	
	109-non-formal education	
3.	001-District Institute of Education and Training	56.57
	33-North Eastern areas	
	09-North Eastern Council	
	4552-Capital Outlay on North Eastern Areas	
	800-Other Expenditure	
4.	0028-Margharita Changlang Road	5.67
	43-Fisheries	
	03-Centrally Sponsored Scheme	
	2405-Fisheries	
	800-Other Expenditure	
5.	0005-Inland Fisheries Statistics	15.65
	52-Sports and Youth Services	
	4202-Capital Outlay on education, Sports, Art and Culture	
	03-Sports and Youth Services	
	800-Other Expenditure	
6.	0001-Establishment Expenses	5.46
	56-Tourism	
	3452-Tourism	
	01-Tourist Infrastructure	
	103-Tourist Transport Service	
7.	0001-Transport Expenses	168.80
	Public Debt	
	2049-Interest Payments	
	60-Interest on other obligations	
	701-Miscellaneous	
	0003-Interest on Power Bonds	
Total		1218.67

Appendix – 2.4

Statement showing excess expenditure relating to previous years requiring regularisation
(Reference: Paragraph ; 2.3.5)

(Rupees in crore)

Year	No. of Grants/ Appropriations	Grant/Appropriation(s)	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)	
1986-87 (U.T. Period)	13	1,7,11,12,13,15,17,30,32,34,39,40 and 42	6.56	No PAC held during 2008-09	
1986-87 (State Period)	28	1,2,3,6,7,8,10,11,13,14,16,18,19,20,22,24,27,28, 29,31,32,33,34,38,39,40,42 and 43	12.71		
1987-88	16	14,18,19,22,23,24,26,30,31,32,33,34,35,40,42 and Public Debt	9.06		
1988-89	12	1,13,15,17,21,24,30,31,32,34,40 and Public Debt	54.51		
1989-90	15	8,10,15,30,31,32,33,34,38,40,43,45,48,49 and Public Debt	17.49		
1990-91	16	5,8,13,15,19,23,24,26,30,31,32,34,40,44,48 and Public Debt	28.61		
1991-92	17	4,8,10,14,15,18,19,23,25,28,30,31,34,37,42,43 and Public Debt	63.12		
1992-93	11	14,15,18,28,30,31,34,40,43,21 and 38	27.91		
1993-94	12	8,15,19,25,28,30,31,32,34,38,40 and 45	30.66		
1994-95	18	6,8,11,15,21,22,23,26,28,29,31,32,34,38,40,42,43 and 45	64.45		
1995-96	24	8,9,11,13,14,15,16,18,20,21,23,24,28,29,31,32,34,40,41,51,53,59,60 and Public Debt	38.41		
1996-97	12	1,9,11,13,14,21,28,30,31,34,40 and 51	14.86		
1997-98	15	9,10,11,13,15,20,25,30,31,34,41,46,48,59 and 60	25.34		
1998-99	15	1,7,13,15,19,20,31,34,36,41,50,53,54,64 and Public Debt	25.26		
1999-00	7	13,31,44,52,53,60 and Public Debt	14.27		
2000-01	12	1,3,8,13,19,28,32,34,36,50,52 and 62	13.27		
2001-02	13	1,7,8,11,13,14,16,22,28,33,35,48 and 59	27.08		
2002-03	14	1,4,5,7,13,19,23,28,31,43,46,58,61 and 62	9.70		
2003-04	21	5,13,15,16,24,26,28,31,32,33,35,36,42,43,44,47,56,58, 59,61 and 62	20.15		
2004-05	17	8,14,15,18,19,26,28,31,32,33,40,43,48,58,61,65,66 and Public Debt	46.46		
2005-06	13	1,5,8,16,25,35,41,43,52,56,58,60,66 and Public Debt	266.95		
2006-07	18	5,11,13,15,24,28,29,33,35,36,38,40,41,48,58,60, 61,62 and Public Debt	173.74		
2007-08	19	1,8,13,17,24,29,30,35,36,37,43,48,51,52,58,62,63,64 and 65	31.77		
Total:			1022.34		

Appendix 2.5

Cases where supplementary provision (Rs. 10 lakh or more in each case) proved unnecessary
(Reference: Paragraph 2.3.7)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
Revenue-voted					
1.	49-Science and Technology	1036.50	511.80	524.70	242.00
2.	50-Secretariat Economic Services	118247.34	344.11	117903.23	24.72
3.	62-Directorate of Transport	67.31	53.76	13.55	31.96
4.	66-Power (Civil)	1457.53	885.06	572.47	645.50
5.	69-Parliamentary Affairs Department	38.38	10.90	27.48	10.78
Revenue-Charged					
6.	Public Debt	24119.38	22954.42	1164.96	91.54
Capital-Voted					
7.	7-Treasury and Accounts Administration	250.00	20.00	230.00	29.00
8.	48-Horticulture	200.00	168.87	31.13	226.31
Total		145416.44	24948.92	120467.52	1301.81

APPENDIX 2.6

Statement of cases where supplementary provision proved insufficient resulting in excess expenditure of more than Rs.1 crore and above

(Reference: Paragraph 2.3.7)

(Rupees in crore)

Sl No.	Number and Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
Revenue-voted						
1.	14-Education	253.32	106.79	360.11	375.59	15.48
2.	34-Power	123.85	18.43	142.28	149.47	7.19
3.	43-Fisheries	5.46	2.02	7.48	8.62	1.14
4.	56-Tourism	4.63	1.36	5.99	7.23	1.24
5.	59-Public Health Engineering	37.62	175.04	212.66	249.73	37.07
Capital-voted						
6.	45 –Civil Aviation	0.77	0.80	1.57	7.09	5.52
	Total	425.65	304.44	730.09	797.73	67.64

Appendix 2.7

Excess/ unnecessary/insufficient re-appropriation of fund.

(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final excess (+) / savings (-)
Revenue-voted					
1.	12	Ex-gratia payment	2235-60-800-0002	-18.00	-12.11
2.	12	Payment of compensation under M.V Act (No. Fault liability)	2235-60-200-0004	-6.00	-14.25
3.	13	Ordinary pension	2071-01-105-0001	1.00	-1099.72
4.	14	Institutions Administered by NGOs	2202-02-110-0001	0.15	+4000.00
5.	14	Institutions Administered by NGOs	2202-01-102-0001	-100.00	+2100.00
6.	14	Procurement of Text Book for primary section	2202-01-108-0001	400.00	+287.43
7.	14	Sarva Shiksha Abhiyan	2202-01-800-0002	706.76	-100.00
8.	14	District Institute of Education and Training	2202-01-107-0001	280.93	-121.16
9.	16	Corpus fund	2205-102-0004	54.00	-464.90
10.	18	Improvement of museums	2205-107-0002	-61.00	+47.00
11.	19	Establishment expenses of ITI	2230-03-101-0001	24.48	-18.91
12.	20	Establishment expenses	2230-02-001-0002	-25.00	-10.16
13.	24	Rashtriya Krishi Vikas Yojana (RKVY)	2401-800-0045	5.50	-982.83
14.	24	Establishment Expenses	2401-001-0001	-229.04	42.53
15.	24	Water Shed Development Project in Shifting Cultivation Area	2401-800-0022	32.50	-175.00
16.	24	Support to State Extension Programmes	2401-800-0039	5.60	-39.30
17.	24	Agriculture Census	2401-111-0001	76.81	-37.51
18.	26	ACA	3054-04-337-0003	524.30	-1345.86
19.	26	State Land use Board	2402-103-0002	45.04	-20.99
20.	27	Establishment Expenses	2515-001-0001	112.08	+1853.80
21.	29	Establishment Expenses	2425-001-0001	-60.00	+35.88
22.	37	Integrated Project on Consumer Protection	3456-800-0007	7.20	+134.89
23.	37	Establishment Expenses	3475-106-0001	-25.67	-19.97
24.	38	Accelerated Irrigation Benefits Programme	2702-80-800-0006	453.22	-738.00
25.	43	Establishment Expenses	2405-001-0001	-127.13	+96.86
26.	43	Development of Fresh Water Agriculture under Fish Farmers Development Agency	2405-800-0001	-20.13	+14.00
27.	45	Schemes under ACA/SPA	3053-80-800-0002	13.00	-938.75
28.	48	Establishment Expenses	2401-001-0001	-227.00	+356.07
29.	48	Horticulture Training and Education	2401-109-0003	0.10	+92.77
30.	48	Maintenance of Farm and Nursery	2401-119-0004	4.79	-16.32
31.	49	National E-government	3425-60-600-0002	36.20	-843.40
32.	49	Assistance to AP Science Centre Society	3425-60-600-0003	-34.70	-25.30
33.	50	Establishment expenses	3451-090-0001	-111440.26	-1247.87
34.	50	Establishment expenses of District Planning	3451-102-0001	-18.50	-16.44

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final excess (+) / savings (-)
35.	54	District Establishment	2039-001-0002	50.00	-43.51
36.	56	Capital IT and Computerisation	3452-80-800-0003	3.90	-51.41
37.	56	Establishment expenses	3452-80-001-0001	-83.50	+46.82
38.	59	Rural pipe water supply programme	2215-01-102-0002	500.00	-1399.67
39.	60	Establishment expenses	2851-001-0001	-180.00	-107.06
40.	60	Establishment expenses	2851-103-0001	48.00	-33.21
41.	61	Establishment expenses	2853-02-001-0001	-76.50	-72.61
42.	62	Establishment expenses	3055-001-0001	-17.00	-28.51
43.	64	Establishment expenses	2875-60-001-0001	15.00	26.16
44.	66	Establishment expenses	2801-05-001-0001	-226.54	-191.43
Revenue - Charged					
45.	64	Payment and Investment on excess drawal of ways and means Advances for RBI.	2049-04-106-0001	-89.58	-22.50
46.	65	Interest on Loan from National Bank for Agriculture and Rural Development	2049-01-200-0003	1348.46	-211.85
Capital - Voted					
47.	11	Construction of Agunwadi Buildings	4235-02-800-0004	65.75	-1261.80
48.	11	Road Construction	4235-02-800-0003	-65.75	+254.43
49.	24	Creation of Assets	4401-800-0001	-120.76	+34.65
50.	26	Scheme under ACA and SPA	5054-04-800-0008	223.00	-828.28
51.	31	Scheme under ACA/SPA	4059-80-051-0010	1.60	-3162.28
52.	32	Scheme under ACA and SPA	5054-04-800-0008	853.72	-8662.29
53.	32	Construction of District Roads	5054-04-800-0001	-853.72	-25.30
54.	33	Lai mekuri-Nari-Telam Roads	4552-800-0054	2.53	+98.67
55.	33	Construction of 33 KV Express line from Ziro to Tamen 33/11 Sub-Station at Tamen	4552-800-0052	-31.80	+98.00
56.	33	Creation of Assets	4552-80-0036	-20.84	+80.54
57.	34	Maintenance of Transmission Line including Sub-Stations	4801-80-800-0006	-482.70	+281.47
58.	34	Maintenance of Diesel Generator including fuel	4801-80-800-0003	125.95	-253.12
59.	34	Restoration of Flood Damage	4801-80-800-0009	108.75	-223.12
60.	34	Pitty Works	4801-80-800-0007	155.00	+15.10
61.	34	Repair and Maintenance of Elect. Installation of Residential Building	4801-80-800-0008	93.00	-41.94
62.	39	Motor Car etc.	7610-202-0001	-1.75	-104.74
63.	40	Schemes under ACA/SPA	4216-01-106-0002	48.00	-256.85
64.	56	Schemes under ACA/SPA	5452-01-102-0089	128.35	-642.18
65.	56	Construction of Tourist Complex at Along	5452-01-102-0050	-2.65	-375.60
66.	56	Development of Mechuka Tourism Destination	5452-01-102-0074	-17.66	-353.24
67.	56	Development of Tourist complex at Tuting	5452-01-102-0077	-14.34	-286.80

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final excess (+) / savings (-)
68.	56	Tourism Infrastructure Development at Dong	5452-01-102-0078	-6.30	-114.42
69.	56	Construction of Tourist Lodge at Parasuram Kund	5450-01-102-0003	9.58	-50.00
70.	56	Development of Tourism circuit Itanagar-Ziro, Daporijo-Basar	5452-01-102-0072	-30.40	+55.41
71.	57	Capacity Building Activities of BSUP and IHSDP under JNNURM	4217-60-800-0056	-82.56	-246.38
72.	57	Improvement of Road Network at pasighat	4217-60-800-0058	199.17	-301.17
73.	57	Residential Building for Employed Women at Naharlagun	4217-60-800-0054	27.86	-120.84
74.	57	Infrastructure Development at Tawang	4217-60-800-0032	5.93	-97.83
75.	57	Up gradation of Road Netwok in Tawang Township	4217-60-800-0033	-40.99	-48.48
76.	57	Guest House at Nirjuli	4217-60-800-0030	-28.72	-60.15
77.	57	Development of Pasighat Town	4217-60-800-0020	-4.78	-82.20
78.	57	Development of Ziro Town	4217-60-800-0025	24.96	-111.90
79.	57	Stone Water Drainage Scheme at Naharlagun	4217-60-800-0052	131.84	-218.78
80.	57	Infrastructure Development of Secondary School at Koloriang	4217-60-800-0053	4.38	-91.32
81.	57	Infrastructure development at Dirang Township	4217-60-800-0060	23.46	-110.40
82.	57	Improvement of Road Link Network at Jairampur	4217-60-800-0062	70.86	-157.80
83.	57	Municipal Solid Waste Management in Itanagar	4217-60-800-0055	-100.38	+25.80
84.	57	Procurement of Assets	4217-60-800-0003	-6.00	+1109.03
85.	57	Schemes under ACA/SPA	4217-60-800-0061	1330.29	-811.28
86.	57	Procurement of Assets	4217-60-800-0003	-167.00	+610.13
87.	66	SPA/SPA for PM package	4801-04-800-0019	1127.46	-6627.64
88.	66	Creation of infrastructure for Hydel Generation	4801-01-800-0001	-1343.06	-34.36
89.	66	Hydel Improvement	4801-01-052-0001	-330.00	-28.31
90.	66	Construction of Building	4801-80-800-0002	-56.40	-21.51
91.	66	Maintenance of Hydel Station	4801-80-800-0005	1003.00	+173.86
92.	66	Creation of Infrastructure under RIDE	4801-05-800-0012	600.00	-311.11
93.		Repayment of Advances taken from RBI under ways of means	6003-110-0001	-3000.00	-6000.00
94.		Repayment of Block Loans	6004-02-101-0001	49.75	-2020.80

Appendix 2.8

Results of review of substantial surrenders made during the year
(Reference: Paragraph 2.3.10)

(Rupees in lakh)

Sl. No.	Number and title of grant	Name of the scheme (Head of Account)	Amount surrendered	Percentage of surrender	Reasons attributed for surrender
1.	12 Social Security and Welfare	Provision in lieu of 3 rd party Insurance of APST Buses (2235)	22.00	88	NA
2.	18 Research	Promotion and strengthening Regional and Local Museums (2205)	12.75	100	NA
3.	24 Agriculture	Creation of Assets (4435)	23.00	100	NA
4.	35 Information and Public Relations	Creation of Assets (4220)	14.00	93	NA
5.	50 Secretariat Economic Services	Establish expenses (3451)	111440.26	99	NA
6.	50 Secretariat Economic Services	Border Area Development (2575)	5206.00	100	NA
7.	51 Directorate of Library	Maintenance of District Library (2205)	58.00	84	NA
8.	59 Public Health Engineering	Maintenance of works (4215)	100.00	100	NA
9.	60 Textile and Handicraft	Creation of Assets (4851)	421.65	100	NA
10.	66 Power (Civil)	Transmission and Distribution (2801)	800.00	88	NA
		Total	118097.66		

Appendix 2.9

Surrender in excess of actual savings (Rupees 10 lakh or more)
(Reference: Paragraph 2.3.11)

(Rupees in lakh)

Sl. No.	Number and name of the grant/appropriation	Total grant/appropriation	Savings	Amounts surrendered	Amount surrendered excess
Revenue-voted					
1.	22 Civil Supplies	5563.32	18.16	34.00	15.84
2.	36 Statistics	634.57	4.92	86.20	81.28
3.	58 stationary and Printing	361.53	54.44	64.70	10.26
Capital-voted					
4.	34 Agriculture	246.00	-124.73	158.76	34.03
Total		6805.42	202.25	343.66	141.41

Appendix 2.10

Statement of various grants/appropriations in which Savings occurred but no part of which had been surrendered.

(Reference: Paragraph 2.3.12)

(Rupees in crore)

Sl. No.	Number	Name of Grant/Appropriation	Savings
I Grant			
1.	1	Legislative assembly Revenue-voted	0.33
		Capital-voted	3.90
2.	3	Council of Ministers Revenue-voted	0.51
3.	6	District Administration Revenue-voted	0.27
4.	7	Treasury and Accounts Administration Revenue-voted	1.09
		Capital-voted	2.59
5.	8	Police Revenue-voted	1.89
6.	11	Social Welfare Capital-voted	2.15
7.	14	Education Capital-voted	66.53
8.	15	Health and Family Welfare Revenue-voted	6.83
		Capital-voted	0.43
9.	16	Art and Culture Affairs Revenue-voted	4.65
		Capital-voted	11.81
10.	21	Food, Storage and Warehousing Capital-voted	0.29
11.	23	Forests Revenue-voted	3.94
12.	24	Agriculture Revenue-voted	12.12
13.	25	Relief, Rehabilitation and Re-Settlement Revenue-voted	2.10
14.	26	Rural Works Revenue-voted	13.67
		Capital-voted	8.28
15.	28	Animal Husbandry and Veterinary Revenue-voted	1.03
		Capital-voted	5.32
16.	31	Public Works Capital-voted	31.82
17.	32	Roads and Bridges Capital-voted	157.66
18.	33	North Eastern Areas Revenue-voted	0.11
		Capital-voted	3.66
19.	34	Power Capital-voted	45.87
20.	38	Water Resources Department Revenue-voted	7.57
		Capital-voted	18.02

Sl. No.	Number	Name of Grant/Appropriation	Savings
21.	39	Loans to Government Servants Capital-voted	1.89
22.	40	Housing Capital-voted	2.57
23.	42	Rural Development Capital-voted	22.41
24.	44	Attached offices of the Secretariat Administration Revenue-voted	0.16
25.	45	Civil Aviation Revenue-voted	9.45
26.	47	Administration of Justice Revenue-voted	0.13
27.	48	Horticulture Capital-voted	2.57
28.	49	Science and Technology Revenue-voted	7.67
29.	52	Sports and Youth Services Capital-voted	3.88
30.	54	State Tax and Excise Revenue-voted	0.44
31.	56	Tourism Capital-voted	6.15
32.	57	Urban Development Capital-voted	8.31
33.	60	Textile and Handicraft Revenue-voted	1.74
34.	64	Trade and Commerce Revenue-voted	0.26
		Capital-voted	1.00
35.	66	Power (civil) Capital-voted	78.91
36.	67	State Information Commission Revenue-voted	0.11
37.	69	Parliamentary Affairs Department Revenue-voted	0.38
II - Appropriation			
38.	2	Governor Revenue-charged	0.18
39.		Public Debt Revenue-charged	12.57
Total			575.22

Appendix 2.11

Details of saving of Rs. 1 crore and above not surrendered
(Reference: Paragraph 2.3.12)

(Rupees in crore)

Sl. No.	Number and name of Grants / Appropriations	Saving	Surrender	Saving which remained to be surrendered
1.	1 Legislative Assembly Capital-voted	3.90	-	3.90
2.	7 Treasury and Accounts Administration Revenue-voted	1.09	-	1.09
	Capital-voted	2.59	-	2.59
3.	8 police Revenue-voted	1.89	-	1.89
4.	11 social Welfare Capital-voted	2.15	-	2.15
5.	13 Directorate of Accounts Revenue-voted	17.29	0.08	17.21
6.	14 Education Capital-voted	66.53	-	66.53
7.	15 Health and Family Welfare Revenue-voted	6.83	-	6.83
8.	16 Art and Culture Revenue-voted	4.65	-	4.65
	Capital-voted	11.81	-	11.81
9.	23 Forests Revenue-voted	3.94	-	3.94
10.	24 Agriculture Revenue-voted	12.12	-	12.12
11.	25 Relief, Rehabilitation and Re- Settlement Revenue-voted	2.10	-	2.10
12.	26 Rural Works Revenue-voted	13.67	-	13.67
	Capital-voted	8.28	-	8.28
13.	28 Animal Husbandry and Veterinary Revenue-voted	1.03	-	1.03
	Capital-voted	5.32	-	5.32
14.	31 Public Works Revenue-voted	9.05	1.92	7.13
	Revenue-capital	31.82	-	31.82
15.	32 Roads and Bridges Capital-voted	157.66	-	157.66
16.	33 North Eastern Areas Capital-voted	3.66	-	3.66
17.	34 Power Capital-voted	45.87	-	45.87
18.	38 Water Resource Department Revenue-voted	7.57	-	7.57
	Capital-voted	18.02	-	18.02
19.	39 Loans to Government Servants Capital-voted	1.89	-	1.89
20.	40 Housing Capital-voted	2.57	-	2.57
21.	42 Rural Development Capital-voted	22.41	-	22.41

Sl. No.	Number and name of Grants / Appropriations	Saving	Surrender	Saving which remained to be surrendered
22.	45 Civil Aviation Revenue-voted	9.45	-	9.45
23.	48 Horticulture Capital-voted	2.57	-	2.57
24.	49 Science and Technology Revenue-voted	7.67	-	7.67
25.	50 Secretariat Economic Services Revenue-Voted	1179.28	1166.62	12.66
26.	52 Sports and Youth Services Capital-Voted	3.88	-	3.88
27.	56 Tourism Capital-Voted	6.15	-	6.15
28.	57 Urban Development Capital-Voted	8.31	-	8.31
29.	60 Textile and Handicraft Revenue-Voted	1.74	-	1.74
30.	64 Trade and Commerce Revenue-Voted	1.00	-	1.00
31.	66 Power (Civil) Revenue-Voted	12.18	10.27	1.91
	Capital-Voted	78.91	-	78.91
32.	Public Debt Revenue-Charged	12.57	-	12.57
	Capital-Charged	121.08	29.81	91.27
Total		1910.50	1208.70	701.80

Appendix 2.12

Cases of Surrender of funds in excess of Rs. 1 crore on 30 and 31 March 2009
(Reference: Paragraph 2.3.1)

(Rupees in crore)

Sl. No.	Grant No. and Name	Head of Account	Amount Surrender	Percentage of Total provision
1.	14 Education	2202,2203,2204	48.51	13
2.	19 Industries	2230,2851,2852,2885	2.94	24
3.	24 Agriculture	4401,4415,4435	1.59	65
4.	27 Panchayat	2015,2515	2.28	6
5.	31 Public Works	2059	1.92	2
6.	34 Power	2501,2801,2810	1.95	1
7.	42 Rural Development	2501,2505,2515	1.75	4
8.	50 Secretariat Economic Services	2575,3451	1166.62	99
9.	59 Public Health Engineering	4215	1.00	11
10.	60 Textile and Handicraft	4851,6851	4.22	100
11.	65 Department of Tirap and Changlang District	2575	1.00	27
12.	66 Power (civil)	2501,2801,2810	10.27	49
13.	Public Debt	6003,6004	29.81	16
Total			1273.86	

Appendix 2.13

Rush of Expenditure
(Reference: Paragraph 2.3.13)

Sl. No.	Grant Number	Head of Account Scheme/Service	Expenditure incurred during January-March 2009	Expenditure incurred in March 2009	Total Expenditure	Percentage of total expenditure incurred during	
						Jan-March 2009	March 2009
1.	11	2236	8.67	8.62	8.96	96.78	96.25
2.	14	2203	2.60	1.35	2.71	96.06	50.19
3.	15	2210	124.00	91.79	164.78	75.73	55.70
4.	23	2406	80.70	43.44	83.34	96.83	52.13
5.	26	2402	37.46	23.29	39.10	96.29	59.57
6.	28	4403	0.39	1.02	1.05	38.03	98.30
7.	33	2552	3.60	2.15	4.76	75.60	25.20
8.	34	2810	2.05	2.05	2.28	89.73	89.73
9.	38	2702	107.30	78.23	114.91	93.38	68.08
10.	38	2711	4.98	2.29	5.30	94.03	43.32
11.	38	4702	6.94	2.72	8.14	85.24	33.43
12.	40	2216	22.87	17.78	24.97	91.61	71.21
13.	57	4217	14.50	21.07	26.77	54.18	78.69
14.	65	4575	21.89	21.61	22.64	96.72	95.46

Appendix 2.14

Details of Outstanding Abstract Contingent Bills drawn between 2001-02 to 2008-09 and remaining outstanding till March 2009

(Reference: Paragraph 2.4.1)

(Rupees in lakh)

Sl. No	Name of the DDO/Controlling Officers from which AC bills are awaited	Number of AC Bills	Amount (in Rupees)
1	District Medical Officer, Anini	3	261000
2	Principal, State Institute of Education, Changlang	1	153160
3	District Agriculture Officer, Upper Subansiri, Daporijo	3	262500
4	Administrative Officer, Directorate of Research, Itanagar	1	38000
5	Assistant Controller (HQ) Deptt. of Legal and Metrology (GES), Itanagar	1	4000
6	Joint Director Geology and Mining, Itanagar	1	5000
7	Assistant Commissioner, Excise and Taxation, Itanagar	1	5000
8	District Horticulture Officer, Tirap	1	40000
9	Director of Accounts and Treasuries, Naharlagun	1	5000
10	Deputy Commissioner, Pasighat	4	7500
11	District A.H. & Vety Officer, Dibang Valley Dist., Roing	1	2000
12	District Horticulture Officer (CHD), Seppa	4	3076080
13	District Horticulture Officer, Tawang	2	421700
14	Assistant Registrar Co-Operative Societies, Tawang.	1	24964
15	District Agriculture Officer, Lohit, Tezu	2	352698
16	District Horticulture Officer, Yingkiong	2	282240
17	District Agriculture Officer, Ziro	3	717603
18	Dy. Resident Commissioner, Tezpur	7	1597250
19	Under Secretary, Sports and Youth Affairs, Itanagar	1	5000
20	Deputy Commissioner.(ADMN) West Siang District,Along	2	4500
21	District and Medical Officer(FWL). Along	18	115500
22	Principal Government College, Itanagar	1	4000
23	Under Secretary to Governor, Itanagar	15	137000
24	Under Secretary (ESTT) (Law), Itanagar	1	7000
25	Under Secretary (Estt.), Itanagar	5	1344569
26	Deputy Superintendent of Police(TELE), Itanagar	3	120000
27	Assistant Commandant 1st AAP Bn BHQ, Itanagar	1	40000
28	Director of Health Services Naharlagun	1	15000
29	Director of Accounts and Treasuries, Naharlagun	1	5000
30	Under Secretary (Estt) O/o the Divisional Commissioner, Itanagar	45	225230
31	Secretary, State Lotteries, Itanagar	2	600000
32	Under Secretary, Itanagar	4	14008
33	Editor, Arunachal Pradesh Gazetteer, Shillong	1	3000
34	Minister of Arunachal Pradesh	9	33587
35	Deputy Commissioner (ADMN)	1	20000
36	Under Secretary,(Estt) Govt. of Arunachal Pradesh, Itanagar	42	300306
37	Deputy Director, Small Saving	1	10000
38	Director of Research, Itanagar	1	5000
39	Director of Audit & Pension, Naharlagun	1	10000
40	Deputy Commissioner (LAR). Along	1	54000
41	District Training Officer, Solari	8	221000
42	District Election Officer, Bomdila	2	150000

Sl. No	Name of the DDO/Controlling Officers from which AC bills are awaited	Number of AC Bills	Amount (in Rupees)
43	Deputy Director of School Education, Daporijo	1	12612
44	District Election Officer, Daporijo	2	436000
45	Under Secretary to Governor, Itanagar	10	57340
46	Superintendent of Police (PS), Itanagar	1	10000
47	Under Secretary (Estt.), Itanagar	14	74751
48	Deputy Superintendent of Police(TELE), Itanagar	3	29000
49	Superintendent of Police (TELE), Itanagar	1	185920
50	Research Officer (E&M) Planning and Development Department, Itanagar	1	5000
51	Director Relief and Rehabilitation, Itanagar	1	4000
52	Deputy Commissioner Tax and Excise (STE), Itanagar	1	10000
53	Assistant Commissioner, Excise and Taxation, Itanagar	1	5000
54	Director, Sports and Youth Affairs, Itanagar	1	188250
55	Deputy Commissioner,(CSS) Tirap	1	5000
56	Director of Agriculture Naharlagun, Naharlagun	3	480000
57	Directorate of Horticulture, Naharlagun	1	10000
58	Director of Food and Civil Supplies, Naharlagun	1	10000
59	Chief Medical Officer General Hospital (MED), Naharlagun	1	7500
60	Vice Principal, P.T.C. Banderdewa	1	20000
61	Director of Accounts and Treasuries, Naharlagun	1	5000
62	Deputy Commissioner (CSS), Pasighat	1	2500
63	Disrtrict Election Officer, Pasighat	1	78225
64	District Election Officer(ADC), Roing	1	100000
65	Deputy Commissioner (ADMN), Tawang	1	75000
66	District Election Officer, Tawang	2	225000
67	Deputy Director of School Education , Yingkiong	1	9174
68	District Election Officer, Yingkiong	16	222598
69	Deputy Commissioner (GES), Ziro	1	100000
70	District Election Officer, Ziro	1	200000
71	Under Secretary (Estt) O/o the Divisional Commissioner, Itanagar	64	499848
72	Secretary, State Lotteries, Itanagar	2	400000
73	Under Secretary, Itanagar	42	424881
74	Dy. Resident Commissioner, Tezpur	4	16728
75	Director of Tourism	1	40000
76	District Election Officer, Changlang	3	100000
77	Deputy Commissioner (ADMN)	6	1142990
78	Senior and Accounts Officer(Sr Grade-II) Directorate of Supply and Transport	1	128100
79	Asstt. Director of Textile & Handicraft, Anini	1	25000
80	Under Secretary,(Estt) Govt. of Arunachal Pradesh, Itanagar	207	2347990
81	Director of Research, Itanagar	26	190800
82	Director of Audit & Pension, Naharlagun	1	5000
83	Director of School Education, Naharlagun	1	5000
84	Deputy Director of School Education, Roing	1	13755
85	Assstt.Research Officer, Directorate of Research , Itanagar	1	10000
86	District and Medical Officer(FWL), Along	8	55500
87	Under Secretary to Governor, Itanagar	27	1089942
88	Under Secretary (Estt.), Itanagar	5	55400
89	Superintendent of Police (TELE), Itanagar	45	2790030

Sl. No	Name of the DDO/Controlling Officers from which AC bills are awaited	Number of AC Bills	Amount (in Rupees)
90	Commandant 1st AAP BHQ, Itanagar	1	30000
91	Research Officer (E&M) Planning and Development Department, Itanagar	5	25000
92	Director Relief and Rehabilitation, Itanagar	1	5000
93	Treasury Officer, Itanagar	1	207951
94	Director of Food and Civil Supplies, Naharlagun	1	5000
95	Chief Medical Officer General Hospital, Naharlagun	5	35000
96	Director Health Services(MED), Naharlagun	2	20000
97	Deputy Director of Health Services (T&R),(FWL) Pasighat	1	7500
98	Deputy Commissioner (ADMN), Tawang	1	6000
99	District Medical Officer, Yingkiong	2	30000
100	Under Secretary (Estt) O/o the Divisional Commissioner, Itanagar	35	453880
101	Secretary, State Lotteries, Itanagar	5	2231000
102	Under Secretary, Itanagar	7	202000
103	Director of Small Savings, Naharlagun	1	15000
104	Director of Tourism	3	1460000
105	District Medical Officer, Khonsa	13	90000
106	District Medical Officer(FWL)	8	55700
107	Senior and Accounts Officer(Sr Grade-II) Directorate of Supply and Transport	1	81000
108	Drawing & Disbursing Officer, Land Management Deptt., Itanagar	1	5000
109	Dy. Director (Fisheries), Directorate of Fisheries, Itanagar (A/P).	1	10000
110	Under Secretary,(Estt) Govt. of Arunachal Pradesh, Itanagar	45	5908460
111	Deputy Director, Small Saving	2	30000
112	Social Welfare, Women & Child Dev.Deptt. Naharlagun	6	53000
113	District Election Officer, Along	1	18000
114	Principal, Dera Natung Govt. College, Itanagar	2	100000
115	Director of School Education, Naharlagun	1	6499631
116	Director General of Police, Itanagar	4	2154994
117	Labour and Employment Department, Naharlagun	1	10000
118	District and Medical Officer(FWL), Along	14	99000
119	Principal, Government College, Bomdila	1	60000
120	District Election Officer, Bomdila	2	102000
121	District Medical Officer,(FWL) Bomdila	1	20000
122	Principal, Rang-frah Government College, Changlang	1	45000
123	District Medical Officer,(MED)Changlang	1	45608
124	District Medical Officer,(FWL) Changlang	1	15000
125	Under Secretary to Governor, Itanagar	44	2099174
126	Under Secretary (ESTT) (Law), Itanagar	1	864500
127	Superintendent of Police (PS), Itanagar	1	40000
128	Under Secretary (Estt.), Itanagar	9	123000
129	Superintendent of Police (TELE), Itanagar	114	40914534
130	Under Secretary, Public Service Commission, Itanagar	9	176320
131	Research Officer (E&M) Planning and Development Department, Itanagar	2	10000
132	Director Relief and Rehabilitation, Itanagar	2	10000
133	Assistant Director for Director Relief and Rehabilitation and settlement, Itanagar	3	13000

Sl. No	Name of the DDO/Controlling Officers from which AC bills are awaited	Number of AC Bills	Amount (in Rupees)
134	Director, Sports and Youth Affairs, Itanagar	1	20000
135	District Election Officer, Tirap, Khonsa	1	154100
136	Deputy Commissioner,(CSS) Tirap	1	6000
137	Director of Food and Civil Supplies, Naharlagun	1	10000
138	Director of Health Services Naharlagun	10	110000
139	Chief Medical Officer General Hospital, Naharlagun	10	70000
140	Finance & Accounts Officer, Legislative Assembly, Naharlagun	12	175000
141	District Medical Officer Papumpare, Yupia, Papumpare	3	28000
142	Director Social Welfare Department, Naharlagun	2	17000
143	Child Development Project Officer Doimukh, Doimukh	1	2067000
144	Director of Accounts and Treasuries, Naharlagun	4	40000
145	Deputy Director of Health Services (T&R),(FWL) Pasighat	2	15000
146	District Election Officer(DC), Seppa	5	3800000
147	District Election Officer. Tawang	1	200000
148	Deputy Commissioner (ADMN). Tezu	4	17500
149	Principal Indira Gandhi Government College, Tezu	1	80000
150	District Medical Officer (MED). Tezu	4	490000
151	District Election Officer, Yingkiong	10	121750
152	Under Secretary (Estt) O/o the Divisional Commissioner, Itanagar	38	1124552
153	Secretary, State Lotteries, Itanagar	8	2040300
154	Under Secretary, Itanagar	26	1319088
155	Dy.Director Stationery & Printing, Naharlagun	2	2125000
156	Editor, Arunachal Pradesh Gazetteer, Shillong	2	147482
157	Minister of Arunachal Pradesh	1	50000
158	District Election Officer, Changlang	1	350000
159	District Medical Officer(FWL)	6	45000
160	District Medical Officer	1	30000
161	Dy. Director (Fisheries), Directorate of Fisheries, Itanagar (A/P).	1	75000
162	Under Secretary,(Estt) Govt. of Arunachal Pradesh, Itanagar	26	2097069
163	Deputy Commissioner , Papumpare	1	6000
164	Social Welfare, Women & Child Dev.Deptt. Naharlagun	4	52000
165	Director of Research, Itanagar	1	200000
166	District Election Officer, Along	30	1609430
167	Director of Audit & Pension, Naharlagun	4	55000
168	Divisional Commissioner,(West), Itanagar	3	991802
169	Director of School Education, Naharlagun	3	15000
170	Director General of Police, Itanagar	11	28425687
171	District Election Officer.	1	168450
172	Director of Tirap & Changlang (DOTC), Govt.of A.P., Itanagar	3	15000
173	District and Medical Officer(FWL). Along	5	34800
174	Deputy Commissioner (Admn), Anini	1	28626
175	Deputy Commissioner (Admn), Bomdila	1	6000
176	Principal, Government College, Bomdila	2	184400
177	District Medical Officer,(FWL) Bomdila	1	50000
178	Deputy Director of School Education, Changlang	1	20050
179	Principal Governemnt High School, Itanagar	1	26100

Sl. No	Name of the DDO/Controlling Officers from which AC bills are awaited	Number of AC Bills	Amount (in Rupees)
180	Under Secretary to Governor, Itanagar	84	2601178
181	Under Secretary (Estt.), Itanagar	7	183000
182	Superintendent of Police (TELE), Itanagar	67	5533234
183	Under Secretary, Public Service Commission, Itanagar	4	20000
184	Director Relief and Rehabilitation, Itanagar	1	5000
185	Assistant Director for Director Relief and Rehabilitation and settlement, Itanagar	1	5000
186	Assistant Commissioner, Excise and Taxation, Itanagar	1	5000
187	Director, Sports and Youth Affairs, Itanagar	1	158450
188	Deputy Commissioner (ADMN), Tirap	1	5600
189	Director of Food and Civil Supplies, Naharlagun	1	10000
190	Deputy Director of School Education Papumpare	1	14550
191	Director of Health Services Naharlagun	7	65000
192	Chief Medical Officer General Hospital, Naharlagun	6	42500
193	Finance & Accounts Officer, Legislative Assembly, Naharlagun	16	235000
194	District Medical Officer Papumpare, Yupia, Papumpare	3	35000
195	Deputy Director of Health Services (T&R),(FWL) Pasighat	5	37500
196	Principal, Industrial Training Institute, Roing	1	95000
197	Deputy Director of School Education East Kameng District, Seppa	1	12350
198	District AH & VETY Officer, Tawang	1	420000
199	Deputy Director of School Education, Tawang	1	9050
200	Deputy Commissioner (ADMN), Tezu	3	35000
201	Deputy Director of School Education, Tezu	1	22250
202	District Medical Officer (MED), Tezu	1	30000
203	Deputy Director of School Education, Yingkiang	1	9050
204	Deputy Commissioner (TSM), Yingkiang	1	800000
205	Under Secretary (Estt) O/o the Divisional Commissioner, Itanagar	12	102400
206	Secretary, State Lotteries, Itanagar	6	525000
207	Under Secretary, Itanagar	74	1950199
208	District Medical Officer,(FWL), Daporijo	1	20000
209	District Medical Officer(FWL)	4	30000
210	Deputy Commissioner (ESD) Pasighat	2	400000
211	Principal Jawaharlal Nehru College Pasighat	1	100000
212	Senior and Accounts Officer(Sr Grade-II) Directorate of Supply and Transport	2	162039
213	District Medical Officer	1	30000
214	Deputy Commissioner, Papumpare Dist.	2	500000
215	Under Secretary,(Estt) Govt. of Arunachal Pradesh, Itanagar	23	2704611
216	Social Welfare, Women & Child Dev.Deptt. Naharlagun	1	39760
217	Director of Art & Culture, Naharlagun	2	148400
218	Treasury Officer, Along	1	15770
219	Director General of Police, Itanagar	4	63760
220	Principal, Industrial Training Institute, Dirang	1	81000
221	Drawing & Disbursing Officer Planning Department Govt. of Arunachal Pradesh Itanagar	2	15000
222	Under Secretary(Admn Reforms), Itanagar	1	8500
223	Deputy Commissioner(TRA) Along, Along	1	100000
224	Deputy Director of School Education, Changlang	1	20050

Sl. No	Name of the DDO/Controlling Officers from which AC bills are awaited	Number of AC Bills	Amount (in Rupees)
225	Principal, Rang-frah Government College, Changlang	2	140000
226	Principal I.T.I., Daporijo	1	44700
227	Administrative Officer, Directorate of Research, Itanagar	1	15000
228	Under Secretary to Governor, Itanagar	45	326247
229	Under Secretary (ESTT) (Law), Itanagar	1	5000
230	Joint Director Geology and Mining, Itanagar	5	61000
231	Superintendent of Police (PS), Itanagar	7	223717
232	Under Secretary (Estt.), Itanagar	5	113270
233	Superintendent of Police (TELE), Itanagar	47	9558983
234	Superintendent of Police, Papumpare	1	9000
235	Under Secretary, Public Service Commission, Itanagar	8	615080
236	Director Relief and Rehabilitation, Itanagar	1	5000
237	Deputy Commissioner Tax and Excise (STE), Itanagar	1	10000
238	Director, Sports and Youth Affairs, Itanagar	2	762600
239	Finance & Accounts Officer, Directorate of Textile and Handicraft, Itanagar	1	10000
240	Finance & Accounts Officer, Directorate of Industries, Itanagar	1	10000
241	Director of Health Services Naharlagun	1	5000
242	Assistant Controller Department of Legal Metrology West Zone (GES), Naharlagun	2	15000
243	Director Information and Public Relation, Naharlagun	1	15000
244	Finance & Accounts Officer, Legislative Assembly, Naharlagun	37	597000
245	Director of Accounts and Treasuries, Naharlagun	1	10000
246	Deputy Commissioner (SYS), Seppa	1	200000
247	Deputy Commissioner (TSM), Tawang	1	400000
248	Deputy Commissioner (ADMN), Tezu	9	660000
249	Principal Indira Gandhi Government College, Tezu	1	80000
250	Deputy Commissioner (TSM), Yingkiang	1	700000
251	District Supply Officer, Ziro	1	177120
252	Secretary, State Lotteries, Itanagar	4	1120000
253	Under Secretary, Itanagar	34	1349169
254	Director of Tourism	2	750000
255	Deputy Commissioner (ESD) Pasighat	1	500000
256	Principal Jawaharlal Nehru College Pasighat	1	100000
257	Director of Higher Education, Itanagar	1	175000
258	Deputy Commissioner, Papumpare Dist.	2	670000
259	Under Secretary,(Estt) Govt. of Arunachal Pradesh, Itanagar	14	3650980
260	Deputy Commissioner , Papumpare	1	153000
261	Social Welfare, Women & Child Dev.Deptt. Naharlagun	1	1822200
262	Director of Art & Culture, Naharlagun	2	35000
263	Director of Research, Itanagar	2	25000
264	Director of Audit & Pension, Naharlagun	1	10000
265	Divisional Commissioner,(West), Itanagar	3	15000
266	Treasury Officer, Along	4	80913
267	Director of School Education, Naharlagun	4	624800
268	Director General of Police, Itanagar	9	21765849
269	Drawing & Disbursing Officer Planning Department Govt. of Arunachal Pradesh Itanagar	4	35000

Sl. No	Name of the DDO/Controlling Officers from which AC bills are awaited	Number of AC Bills	Amount (in Rupees)
270	Principal ITI Yupia	2	57100
271	Under Secretary(Admn Reforms), Itanagar	1	5000
272	Principal, Sangay Lhadeen Sports Academy, Papumpare	1	292240
273	Deputy Director of School Education, Along	1	27750
274	Principal, Donyi-Polo Government College, Kamki	1	50000
275	Deputy Commissioner(TRA) Along, Along	1	14918
276	Deputy Commissioner (Admn), Bomdila	1	214500
277	Under Secretary to Governor, Itanagar	20	249608
278	Joint Director Geology and Mining, Itanagar	12	125000
279	Superintendent of Police (PS), Itanagar	1	40000
280	Under Secretary (Estt.), Itanagar	13	86281
281	Superintendent of Police, Itanagar	1	1302540
282	Deputy Superintendent of Police(TELE), Itanagar	2	647500
283	Superintendent of Police (TELE), Itanagar	77	41935229
284	Under Secretary, Public Service Commission, Itanagar	4	356572
285	Deputy Commissioner Tax and Excise (STE), Itanagar	3	47500
286	Director, Sports and Youth Affairs, Itanagar	4	538030
287	Finance & Accounts Officer, Directorate of Textile and Handicraft, Itanagar	1	15000
288	Finance & Accounts Officer, Directorate of Industries, Itanagar	2	25000
289	Deputy Commissioner (SES).Khonsa	1	7343
290	Deputy Director Deptt of Art and Culture, Naharlagun	6	15730000
291	Director of Food and Civil Supplies, Naharlagun	1	5000
292	Director of Health Services Naharlagun	7	83000
293	Assistant Controller Department of Legal Metrology West Zone (GES), Naharlagun	5	50000
294	Director Information and Public Relation, Naharlagun	4	5534834
295	Labour Commissioner, Naharlagun	2	30000
296	Finance & Accounts Officer, Legislative Assembly, Naharlagun	25	382000
297	Director of Accounts and Treasuries, Naharlagun	1	15000
298	Deputy Commissioner (TSM), Tawang	1	98085
299	Deputy Commissioner (ADMN), Tezu	4	35000
300	Deputy Director of School Education, Tezu	1	23350
301	Under Secretary (Estt) O/o the Divisional Commissioner, Itanagar	1	860000
302	Secretary, State Lotteries, Itanagar	10	5385000
303	Under Secretary, Itanagar	53	974491
304	Director of Small Savings, Naharlagun	7	90000
305	Dy. Director Stationery & Printing, Naharlagun	1	7000
306	General Manager, State Transport Department	1	5000
307	Director of Tourism	1	560000
308	Director of Higher Education, Itanagar	2	1392416
309	Under Secretary,(Estt) Govt. of Arunachal Pradesh, Itanagar	37	6889780
310	Social Welfare, Women & Child Dev.Deptt. Naharlagun	1	20265000
311	Administrative Officer, Directorate of Eco. & Statistic, Itanagar	1	5000
312	Director of Art & Culture, Naharlagun	7	1444450
313	Director of Research, Itanagar	20	7649000
314	Director of Audit & Pension, Naharlagun	4	60000

Sl. No	Name of the DDO/Controlling Officers from which AC bills are awaited	Number of AC Bills	Amount (in Rupees)
315	Asstt. Director of Tourism, Itanagar	6	1095697
316	Divisional Commissioner,(West), Itanagar	2	20000
317	Principal, Dera Natung Govt. College, Itanagar	1	75000
318	Chief Engineer, East Zone PWD	5	98344
319	Treasury Officer, Along	2	55000
320	Director of School Education, Naharlagun	5	1052800
321	Director of Planning, Itanagar	2	170000
322	Director General of Police, Itanagar	6	19785303
323	Drawing & Disbursing Officer Planning Department Govt. of Arunachal Pradesh Itanagar	11	1142000
324	Director of School Education, Itanagar	2	462000
325	Under Secretary(Admn Reforms), Itanagar	2	10000
326	Principal, Sangay Lhadeen Sports Academy, Papumpare	1	307200
327	Deputy Commissioner,(ADMN) West Siang District,Along	1	15000
328	Deputy Commissioner (ANC), Changlang	1	5000
329	Deputy Commissioner.(ADMN) Daporijo	2	4005000
330	Dy. Director Directorate of Economics & Statistics. Itanagar	1	10000
331	Assistant Director of Fisheries, Directorate of Fisheries, Itanagar (A/P).	1	15000
332	Under Secretary to Governor, Itanagar	21	2006500
333	Director of Industries, Itanagar	2	315000
334	Under Secretary (ESTT) (Law), Itanagar	1	5000
335	Joint Director Geology and Mining, Itanagar	5	379564
336	Under Secretary (Estt.), Itanagar	8	68000
337	Deputy Superintendent of Police(TELE), Itanagar	1	37884
338	Superintendent of Police (TELE), Itanagar	35	60314198
339	Superintendent of Police, Papumpare	1	40000
340	Under Secretary, Public Service Commission, Itanagar	28	1056680
341	Assistant Commissioner, Excise and Taxation, Itanagar	1	562411
342	District Election Officer, Tirap, Khonsa	1	129800
343	Director of Food and Civil Supplies, Naharlagun	5	925200
344	Director of Health Services Naharlagun	3	40000
345	Assistant Controller Department of Legal Metrology West Zone (GES), Naharlagun	3	21000
346	Finance & Accounts Officer, Legislative Assembly, Naharlagun	18	290000
347	Director Health Services(MED), Naharlagun	1	15000
348	Director of Accounts and Treasuries, Naharlagun	10	125000
349	Deputy Director of School Education East Kameng District, Seppa	1	80000
350	District Election Officer(DC), Seppa	5	127600
351	Deputy Commissioner (ADMN), Tezu	12	200000
352	Principal Govt. H.S. School, Namsai	23	263109
353	Deputy Director of School Education , Yingkiang	1	10150
354	District Election Officer, Yingkiang	2	155000
355	Deputy Commissioner (ADMN), Ziro	1	185000
356	Deputy Director of School Education, Ziro	4	1140150
357	Deputy Commissioner (TSM), Along	1	2000000
358	Under Secretary (Estt) O/o the Divisional Commissioner, Itanagar	1	5000
359	Assistant Labour Comissioner, Naharlagun	1	15000

Sl. No	Name of the DDO/Controlling Officers from which AC bills are awaited	Number of AC Bills	Amount (in Rupees)
360	Secretary, State Lotteries, Itanagar	4	1045000
361	Under Secretary, Itanagar	217	5855559
362	General Manager, State Transport Department	3	23000
363	Minister of Arunachal Pradesh	1	5000
364	District Election Officer, Changlang	20	413880
365	Principal Jawaharlal Nehru College Pasighat	1	75000
366	Director of Higher Education, Itanagar	4	1170000
367	Deputy Commissioner Papumpare Dist, Itanagar.	2	2500000
368	Under Secretary,(Estt) Govt. of Arunachal Pradesh, Itanagar	44	404000
369	Director, Deptt., of Public Libraries, Itanagar	1	70000
370	Social Welfare, Women & Child Dev.Deptt. Naharlagun	1	40000
371	Administrative Officer, Directorate of Eco. & Statistic, Itanagar	2	20000
372	Director of Art & Culture, Naharlagun	2	33800
373	Director of Research, Itanagar	12	3569500
374	Director of Audit & Pension, Naharlagun	2	30000
375	Deputy Commissioner. Roing	2	30000
376	Asstt.Director of Tourism, Itanagar	7	233000
377	Divisional Commissioner,(West), Itanagar	4	40000
378	Treasury Officer, Along	2	28856
379	Director of School Education, Naharlagun	1	150000
380	Director General of Police. Itanagar	15	36533593
381	District Election Officer.	16	746000
382	Compiler(Gazetteers) Arunachal Pradesh, Itanagar	1	10000
383	Drawing & Disbursing Officer Planning Department Govt. of Arunachal Pradesh Itanagar	12	319000
384	Deputy Commissioner. Itanagar Capital Complex	2	1932546
Total		2955	46,84,87,337

Appendix 3.1

Statement showing names of bodies and authorities, the accounts of which had not been received

(Reference: Paragraph 3.2 pages)

(Rupees in Lakh)

Sl. No.	Name of body/ authority	Years for which accounts had not been received	Grants received	
			Year	Amount
1.	District Rural Development Agency, Tezu	2007-08	Not made available	
2.	District Rural Development Agency, Daporijo	2006-07 to 2007-08		
3.	District Rural Development Agency, Seppa	1996-97 to 2007-08		
4.	District Rural Development Agency, Tawang	2005-06 to 2007-08		
5.	District Rural development Agency, Yingkiong	2005-06 to 2007-08		
6.	Arunachal Pradesh Social Welfare Advisory Board Itanagar	2004-05 to 2007-08		
7.	District Urban Development Agency, Bomdila	2004-05 to 2007-08		
8.	District Urban Development Agency, Tawang	2004-05 to 2007-08		
9.	Arunachal Pradesh Agricultural Marketing Board, Naharlagun	2005-06 to 2007-08		
10.	Arunachal Pradesh State Council for Science Technology, Itanagar	2007-08		
11.	RamKrishna Mission, Itanagar	1999-2000 to 2007-08		
12.	Donyi Polo Mission, Itanagar	2003-04 to 2007-08		
13.	RamKrishna Mission Hospital, Itanagar	1999-2000 to 2007-08		
14.	RamKrishna Mission Narottam Nagar, Deomali	2005-06 to 2007-08		
15.	RamKrishna Mission Vivekananda Nagar, Along	2005-06 to 2007-08		
16.	RamKrishna Mission, Khonsa	2005-06 to 2007-08		