

APPENDIX - 1.1**Part A - Structure and Form of Government Accounts****(Reference: Page 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 the State' is established under Article 266(1) of the Constitution of India.

Part II - Contingency Fund: Contingency Fund of the 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 the 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 disbursements 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: Page - 1)

Layout of Finance Accounts

The Finance Accounts (new format introduced from the year 2009-10) have been divided into two Volumes – Volume I and II. Volume I represents the financial statements of the Government in summarised form while Volume II represents detailed financial statements. The layout of the Finance Accounts is chalked out in the following manner:

Layout	
VOLUME I	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements
Statement No. 3	Statement of Receipts in the Consolidated Fund
Statement No. 4	Statement of Expenditure in the Consolidated Fund by Function and Nature Notes to Accounts
Appendix I	Cash Balances and Investment of Cash Balances
VOLUME II - PART I	
Statement No. 5	Statement of Progressive Capital Expenditure
Statement No. 6	Statement of Borrowings and other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Grants-in-aid given by the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Voted and Charged Expenditure
PART II	
Statement No. 11	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No. 12	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 13	Detailed Statement of Capital Expenditure by Minor Heads
Statement No. 14	Detailed Statement of Investments of the Government
Statement No. 15	Detailed Statement of Borrowings and other Liabilities
Statement No. 16	Detailed Statement on Loans and Advances given by the Government
Statement No. 17	Detailed Statement on Sources and Application of funds for expenditure other than on Revenue Account
Statement No. 18	Detailed Statement on Contingency Fund and other Public Account transactions
Statement No. 19	Detailed Statement on Investments of earmarked funds
PART III - APPENDICES	
II	Comparative Expenditure on Salaries
III	Comparative Expenditure on Subsidies
IV	Grants-in-aid (Scheme-wise and Institution-wise)
V	Externally Aided Projects
VI	Plan Scheme Expenditure (Central and State Plan Schemes)
VII	Direct transfer of Central Scheme funds to implementing agencies
VIII	Summary of Balances
IX	Financial results of Irrigation Schemes
X	Incomplete Works
XI	Statement of items for which allocation of balances, as a result of re-organisation of States, has not been finalised
XII	Maintenance Expenditure, with segregation of Salary and Non-salary portions

APPENDIX - 1.1

Part - C: Methodology adopted for the Assessment of Fiscal Position

(Reference: Page - 1)

The norms/ceilings prescribed by the Twelfth Finance Commission 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 are used to make qualitative assessment of the trends and patterns of major fiscal aggregates. Assuming that Gross State Domestic Product¹ (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 percentages to the GSDP at current market prices. The buoyancy co-efficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure, *etc.*, are keeping pace with the change in the base or if these fiscal aggregates are also affected by factors other than GSDP. The New GSDP series with 2004-05 as base, as furnished (December 2012) by the Directorate of Economics and Statistics of the State Government, have been used in estimating these percentages and buoyancy ratios.

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

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

Terms	Basis of Calculation
Buoyancy of a Parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a Parameter (X) with respect to another Parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average Interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest Spread	GSDP Growth – Average Interest Rate
Quantum Spread	Debt Stock * Interest Spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening Balance} + \text{Closing Balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	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 minus all Plan grants and Non-plan Revenue Expenditure, excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the n^{th} root of the total percentage growth rate, where n is the number of years in the period being considered. $\text{CAGR} = [\text{Ending Value} / \text{Beginning Value}]^{(1/\text{period}) - 1}$

¹ *GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production.*

Terms	Basis of Calculation
Core Public Goods and Merit Goods	<p>Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure, etc;.</p> <p>Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, etc;.</p>
Debt Stabilisation	<p>A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable, provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, the debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, the debt-GSDP ratio would rise and in case it is positive, the debt-GSDP ratio would eventually fall.</p>
Non-Debt Receipts	<p>Adequacy of incremental non-debt receipts of the State to cover incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.</p>

APPENDIX 1.1

Part - D: State Profile

(Reference: Page - 1)

A. General Data		
Sl. No.	Particulars	Figures
1.	Area	83,743 sq km
2.	Population - 2010-11 (as per 2011 census – provisional data)	13,82,611
	Male	7,20,232
	Female	6,62,379
3.	Density of Population (2011 – provisional data) (All-India Average = 382 persons per sq. km.)	17 persons per sq. km.
4.	Population below poverty line (All India Average = 27.5%)	17.6%
5.	Population Growth (2001 to 2011)	25.92%
6.	Literacy (as per 2011 census – provisional data) (All India Average = 64.8%)	66.95%
7.	Infant Mortality (per 1000 live births) (All-India Average = 50 per 1000 live births)	32
8.	Gross State Domestic Product (GSDP) 2011-12	₹ 11135.53 crore
9.	GSDP ² CAGR (2004-05 to 2011-12)	18.04%

B. Financial Data			
Particulars		Figures (percentage)	
		2002-03 to 2010-11	2002-03 to 2011-12
CAGR of			
(a)	Revenue Receipts	21.95	19.48
(b)	Own Tax Revenue	24.70	27.08
(c)	Non-Tax Revenue	27.42	18.84
(d)	Total Expenditure	19.24	19.35
(e)	Capital Expenditure	24.26	24.38
(f)	Revenue Expenditure on General Education	14.62	15.83
(g)	Revenue Expenditure on Health & Family Welfare	17.07	16.99
(h)	Salaries	18.52	18.55
(i)	Pension	17.75	16.52

Source: SI 7: SRS Bulletin January 2011 – Estimated Infant mortality rate, 2009.

² Based on GSDP Series (current prices) with 2004-05 as Base Year, as furnished by the Directorate of Economics & Statistics, Arunachal Pradesh, in December 2011.

APPENDIX - 1.2

Fiscal Responsibility and Budget Management Act, 2006

(Reference: Pages 1 & 3)

Fiscal Responsibility and Budget Management Act

The State Government enacted the Arunachal Pradesh Fiscal Responsibility and Budget Management (APFRBM) Act, 2006 to (i) ensure fiscal prudence, stability and efficiency, (ii) achieve fiscal consolidation for facilitating the generation of revenue surplus for enhancing the scope for improvement of investment in the social and economic sectors/infrastructure, (iii) ensure fiscal and debt sustainability through progressive reduction of 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 into 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 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 2009-10 and adhere to it thereafter.

❖ Fiscal Policy Statements

As prescribed in the Act, the State incorporated the following statements in the Budget for the year 2010-11.

- Macro-Economic Framework Statement, giving an overview of the State economy.
- Medium Term Fiscal Plan (MTFP) Statement, prescribing fiscal targets and assumptions for achieving them. As per MTFP Statement of March 2011, the rolling targets for fiscal indicators for the year 2011-12 were as under:

- Revenue surplus as percentage of GSDP	24.81
- Fiscal Deficit as percentage of GSDP	2.08
- Total outstanding liabilities at the end of the year (₹ in crore)	3596.80
- Liabilities as percentage of GSDP for the year	38.22
- Fiscal Plan Strategy Statement of the State for the ensuing year relating to taxation, expenditure, borrowings, lending and investments, etc;.

❖ Road Map to achieve Fiscal Targets as laid down in FRBM Act/Rules

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

APPENDIX 1.3

Time Series Data on State Government Finances

(Reference: Pages 1 and 27)

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
PART - A. RECEIPTS					
1. Revenue Receipts	3003.01	3855.97	4294.87	5422.09	5499.06
(a) Own Tax Revenue	98.09 (3)	136.23 (4)	173.44 (4)	214.99 (4)	317.65 (6)
Taxes on Sales, Trade, etc.	77.06 (79)	105.68 (77)	130.23 (75)	168.24 (78)	216.36 (68)
State Excise	11.61 (12)	16.61 (12)	23.78 (14)	29.74 (14)	37.63 (12)
Taxes on Vehicles	6.42 (6)	7.76 (6)	13.07 (7)	11.76(5)	12.41 (4)
Stamps and Registration fees	0.86 (1)	1.25 (1)	1.88 (1)	1.86 (1)	2.24 (1)
Land Revenue	2.12 (2)	4.90 (4)	4.43 (3)	3.37 (2)	3.85 (1)
Other Taxes	0.02	0.03	0.05	0.01	45.16 (14)
(b) Non Tax Revenue	656.92 (22)	772.01 (20)	511.25 (12)	530.14 (10)	360.71 (7)
(c) State's share in Union taxes and duties	437.87 (15)	462.09 (12)	475.40 (11)	720.18 (13)	838.97 (15)
(d) Grants-in-aid from Government of India	1810.13 (60)	2485.64 (64)	3134.78 (73)	3956.78 (73)	3981.73 (72)
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	2.94	2.78	202.70	2.41	2.90
4. Total Revenue and non Debt Capital receipts(1+2+3)	3005.95	3858.75	4497.57	5424.50	5501.96
5. Public Debt Receipts	291.06	143.88	216.20	122.36	168.66
Internal Debt (excluding Ways & Means Advances and Overdrafts)	285.01	143.88	216.20	121.99	168.66
Net Transactions under Ways & Means Advances & Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	6.05	-	-	0.37	-
6. Total receipts in the Consolidated Fund (4+5)	3297.01	4002.63	4713.77	5546.86	5670.62
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Accounts Receipts	2423.76	7255.58	4264.84	3077.77	4224.65
9. Total Receipts of Government (6+7+8)	5720.77	11258.21	8978.61	8624.63	9895.27
PART - B. EXPENDITURE/DISBURSEMENT					
10. Revenue Expenditure	2259.55	2895.46	3695.59	3744.24	4417.86
Plan	1043.67 (46)	1142.66 (39)	1135.17 (31)	1211.16 (32)	1564.00 (35)
Non-Plan	1215.88 (54)	1752.80 (61)	2560.42 (69)	2533.08 (68)	2853.86 (65)
General Services (including interest payments)	620.06 (28)	774.24 (27)	1161.03 (32)	1265.23 (34)	1284.44 (29)
Social Services	706.58 (31)	980.71 (34)	1196.66 (32)	994.28 (27)	1385.42 (31)
Economic Services	932.91 (41)	1140.51 (39)	1337.90 (36)	1484.73 (39)	1748.00 (40)
11. Capital Expenditure	753.21	1290.23	1030.31	1649.20	2065.88
Plan	552.08 (73)	1279.61 (99)	1007.48 (98)	1632.03 (99)	2059.85 (100)
Non-Plan	201.13 (27)	10.62 (1)	22.83 (2)	17.17 (1)	6.03 (-)
General Services	23.11 (3)	47.22 (4)	62.41 (6)	89.10 (5)	180.81 (9)
Social Services	148.38 (20)	161.69 (12)	153.60 (15)	409.68 (25)	545.59 (26)
Economic Services	581.72 (77)	1081.32 (84)	814.30 (79)	1150.42 (69)	1339.48 (65)

	2007-08	2008-09	2009-10	2010-11	2011-12
12. Disbursement of Loans and Advances	2.97	27.24	205.46	6.31	9.69
13. Total (10+11+12)	3015.73	4212.93	4931.36	5399.75	6493.43
14. Repayments of Public Debt	77.13	63.46	110.81	86.50	137.43
Internal Debt (excluding Ways & Means Advances and Overdrafts)	54.97	59.75	86.70	59.31	109.78
Loans and Advances from Government of India	22.16	3.71	24.11	27.19	27.55
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total Disbursement out of Consolidated Fund (13+14+15)	3092.86	4276.39	5042.17	5486.25	6630.76
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	2169.85	4229.12	3660.68	2949.79	3954.68
19. Total disbursements by the State (16+17+18)	5262.71	8505.51	8702.85	8436.04	10585.44
PART - C. DEFICITS/SURPLUS					
20. Revenue Deficit (-)/Surplus (+) (1-10)	+ 743.46	+ 960.51	+ 599.28	+ 1677.85	+1081.20
21. Fiscal Deficit (-)/Surplus (+) (4-13)	- 9.78	- 354.18	- 433.79	+ 24.75	-991.47
22. Primary Deficit (-)/Surplus (+) (21+23)	+ 145.16	- 138.64	- 206.81	+ 424.67	-709.66
PART - D. OTHER DATA					
23. Interest Payments (included in revenue expenditure)	154.94	215.54	226.98	399.92	281.81
24. Financial Assistance to local bodies etc.	43.49	102.24	69.58	60.61	25.63
25. Ways and Means Advances/ Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/ Overdraft	-	-	-	-	-
27. Gross State Domestic Product (GSDP) ³	4810.00	5687.32	7472.97	8731.50	11135.53
28. Outstanding Fiscal liabilities (year end)	2638.55	2954.66	3119.05	3456.24	4036.15
29. Outstanding guarantees (year end)	0.98	0.61	0.61	⁴	1.83
30. Maximum amount guaranteed (year end)	12.00	12.00	12.00	⁴	2.00
31. Number of incomplete projects	285	80	63	50	365
32. Capital blocked in incomplete projects	25.12	579.52	-	157.67	⁻⁵
PART - E. FISCAL HEALTH INDICATORS (per cent)					
I - Resource Mobilization					
Own tax revenue/GSDP	2.04	2.40	2.32	2.46	2.82
Own Non-Tax Revenue/GSDP	13.66	13.57	6.84	6.07	3.24
Central Transfers /GSDP	46.74	51.83	48.31	53.56	43.29
II - Expenditure Management					
Total Expenditure ⁶ /GSDP	62.70	74.08	65.99	61.84	58.31
Total Expenditure /Revenue Receipts	100.42	109.26	114.82	99.58	118.08

³ GSDP figures (Current Prices – Base Year 2004-05) as furnished (December 2012) by the Directorate of Economics and Statistics, Government of Arunachal Pradesh (2007-08 to 2009-10: Revised Estimate; 2011-12: Provisional Estimate; 2011-12: Quick Estimate).

⁴ Information not furnished by the State Government (January 2012).

⁵ Stipulated date of completion is not yet over.

⁶ Revenue Expenditure, Capital Expenditure and disbursement of Loans and Advances.

	2007-08	2008-09	2009-10	2010-11	2011-12
Revenue Expenditure /Total Expenditure	74.93	68.73	74.94	69.34	68.04
Expenditure on Social Services/Total Expenditure	28.35	27.12	27.38	26.00	29.74
Expenditure on Economic Services / Total Expenditure	50.22	52.74	43.64	48.80	47.55
Capital Expenditure /Total Expenditure	24.98	30.63	20.89	30.54	31.81
Capital Expenditure on Social and Economic Services /Total Expenditure	24.21	29.50	19.63	28.89	29.03
III - Management of Fiscal Imbalances					
Revenue Surplus /GSDP	+15.46	+16.89	+8.02	+19.22	+9.71
Fiscal Deficit (-) or Surplus(+)/GSDP	-0.20	-6.23	-5.80	+0.28	-8.90
Primary Deficit (-) or Surplus (+)/GSDP	+3.02	-2.44	-2.77	+4.86	-6.37
Revenue Surplus /Fiscal Surplus	- 7601.84	- 271.19	- 138.15	+ 6779.19	-109.05
Primary Revenue Balance/ GSDP	18.68	20.68	11.06	23.80	12.24
IV - Management of Fiscal Liabilities					
Fiscal Liabilities /GSDP	54.86	51.95	41.74	39.58	36.25
Fiscal Liabilities /RR	87.86	76.63	72.62	63.74	73.40
Primary Deficit vis-à-vis quantum spread	+403.63	+139.20	+500.24	+570.64	-18.07
Debt Redemption (Principal + Interest)/ Total Debt Receipts	81.69	87.18	105.19	104.93	84.31
V - Other Fiscal Health Indicators					
Return on Investment(₹ in crore)	0	0	0	0	0
Balance from Current Revenue (₹ in crore)	369.70	86.50	-879.57	-214.47	-467.35
Financial Assets/Liabilities (ratio)	2.44	1.87	2.20	2.51	2.62

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

APPENDIX - 1.4

Abstract of Receipts and Disbursements for the year 2011-12
(Reference: Paragraph 1.1; Page - 2)

(₹ in crore)

Receipts			Disbursements				
2010-11		2011-12	2010-11	2011-12			
Section - A : Revenue							
	I - Revenue Receipts			I - Revenue Expenditure	Non-Plan	Plan	Total
214.99	Own Tax Revenue	317.65	1265.23	General Services	1244.80	39.64	1284.44
530.14	Non-tax Revenue	360.71	994.28	Social Services	756.72	628.70	1385.42
720.18	State's share of Union taxes	838.97	488.78	Education, Sports, Arts and Culture	437.37	152.37	589.74
836.29	Non-Plan Grants	850.18	207.20	Health and Family Welfare	188.36	52.79	241.15
2616.44	Grants for State Plan Schemes	2565.22	147.89	Water Supply, Sanitation, Housing and Urban Development	91.23	138.87	230.10
425.90	Grants for Central and Centrally Sponsored Plans/Schemes	383.70	11.83	Information and Broadcasting	8.25	3.40	11.65
			7.61	Labour and Welfare	6.75	1.68	8.43
78.15	Grants for Special Plan Schemes	182.63	123.85	Social Welfare and Nutrition	16.90	279.59	296.49
			7.12	Others	7.86	-	7.86
			1484.73	Economic Services	852.34	895.66	1748.00
			407.23	Agriculture and Allied Activities	298.96	196.69	495.65
			91.50	Rural Development	60.69	34.37	95.06
			65.14	Special Areas Programme	0.06	116.07	116.13
			144.96	Irrigation and Flood Control	66.71	85.57	152.28
			276.92	Energy	209.20	150.22	359.42
			40.97	Industries and Minerals	31.25	18.27	49.52
			291.83	Transport	136.51	153.32	289.83
			13.69	Communications	15.29	-	15.29
			23.88	Science, Technology and Environment	0.16	22.16	22.32
			128.61	General Economic Services	33.51	118.99	152.50
5422.09	Total Receipts	5499.06	3744.24	Total Disbursements	2853.86	1564.00	4417.86
...	II - Revenue Deficit carried over to Section - B		1677.85	II - Revenue Surplus carried over to Section - B			1081.20

Receipts			Disbursements				
2010-11		2011-12	2010-11	2011-12			
Section – B							
					Non-Plan	Plan	Total
1610.39	III - Opening Cash Balance, including Permanent Advances and Cash Balance Investment	1798.98	-	III - Opening Overdraft from RBI
-	IV - Miscellaneous Capital Receipts		1649.20	IV - Capital Outlay	6.03	2059.85	2065.88
			89.09	General Services	2.81	178.00	180.81
			409.67	Social Services	-	545.59	545.59
			113.87	Education, Sports, Arts and Culture	-	173.11	173.11
			32.60	Health and Family Welfare	-	50.48	50.48
			224.70	Water Supply, Sanitation, Housing and Urban Development	-	235.17	235.17
			6.11	Social Welfare and Nutrition	-	81.28	81.28
			1.14	Information and Broadcasting	-	3.88	3.88
			1.17	Others	-	1.67	1.67
			1150.43	Economic Services	3.22	1336.26	1339.48
			17.84	Agriculture and Allied Activities	3.12	33.26	36.38
			19.22	Rural Development Programme	-	56.80	56.80
			146.21	Special Areas Programme	-	161.33	161.33
			90.28	Irrigation and Flood Control	0.10	60.96	61.06
			257.25	Energy	-	203.57	203.57
			3.50	Industry and Minerals	-	18.48	18.48
			577.91	Transport	-	750.16	750.16
			-	Science, Technology and Environment	-	-	-
			38.21	General Economic Services	-	51.70	51.70

2010-11	Receipts		2011-12	2010-11	Disbursements		2011-12
2.41	V - Recoveries of Loan and Advances		2.90	6.31	V - Loans and Advances disbursed		9.69
-	From Power Projects	-		2.50	For Power Projects	-	
2.18	From Government servants	2.30		3.16	To Government servants	3.74	
0.23	From others	0.60		0.65	To others	5.95	
1677.85	VI - Revenue Surplus brought down		1081.20	-	VI - Revenue Deficit brought down		-
122.36	VII - Public Debt receipts		168.66	86.50	VII - Repayment of Public Debt		137.33
121.99	Internal debt other than Ways and Means Advances and Overdraft	168.66		59.31	Internal debt other than Ways and Means Advances and Overdraft	109.78	
-	Net transaction under Ways and Means Advances including Overdraft	-		-	Net transaction under Ways and Means Advances including Overdraft	-	
0.37	Loans and Advances from Central Government	-		27.19	Repayment of Loans and Advances to Central Government	27.55	
-	VIII - Appropriation to Contingency Fund			-	VIII - Appropriation to Contingency Fund		-
-	IX - Amount transferred to Contingency Fund		-	-	IX - Expenditure from Contingency Fund		
3077.77	X - Public Account receipts		4224.65	2949.79	X - Public Account disbursements -		3954.68
183.41	Small Savings and Provident Funds	256.02		103.91	Small Savings and Provident funds	127.84	
17.00	Reserve funds	19.00		-	Reserve Funds	-	
- 219.28	Suspense and Miscellaneous	10.55		- 22.95	Suspense and Miscellaneous	177.32	
2445.74	Remittances	2998.64		2435.93	Remittances	2990.53	
650.90	Deposits and Advances	940.44		432.90	Deposits and Advances	658.99	
	XI - Earmarked Funds			1798.98	XI - Closing cash balance		1108.81
				86.26	Cash in Treasuries and Local Remittances	95.77	
				- 284.82	Deposits with Reserve Bank and other banks	25.88	
				3.00	Departmental Cash Balance including Permanent Advances	3.27	
				1994.54	Cash Balance Investment and investment of earmarked funds	984.24	
6490.78	Total		7276.39	6490.78	Total		7276.39

APPENDIX – 1.4

**Summarised financial position of the Government of Arunachal Pradesh as on
31 March 2012**
(Reference: Paragraph 1.10.1 and; Page - 27)

(₹ in crore)

As on 31 March 2011	Liabilities		As on 31 March 2012
		Internal Debt	
	-	Market loans not bearing interest	-
	685.50	Market loans bearing interest	684.16
	0.95	Loans from LIC	0.78
	306.30	Loans from NABARD	359.67
1784.19	100.67	Loans from other Institutions	99.85
	55.64	Ways and Means and Advances	55.64
	647.68	Special Securities issued to National Small Savings Fund of the Central Government	653.17
	-	Overdraft from Reserve Bank of India	-
	- 12.55	Other Loans	-10.20
		Loans and Advances from Central Government	
	38.88	Non-Plan loans	38.52
	290.03	Loans for State Plan Schemes	265.92
393.84	3.35	Loans for Central Plan Schemes	2.28
	14.22	Loans for Centrally Sponsored Plan Schemes	13.58
	47.36	Loans for Special Schemes	45.99
	-	Other Ways and Means Advances	-
0.05		Contingency Fund	0.05
870.81		Small Savings, Provident Funds, etc.	998.99
405.25		Deposits	715.76
1304.21		Suspense and Miscellaneous Balances	1137.45
93.03		Reserve Funds	112.02
		Surplus on Government Account	
7317.53	5639.68	(i) Revenue surplus as on 31 March 2011	7317.53
	1677.85	(ii) Revenue surplus during the year	1081.20
12168.91		Total	13572.36
As on 31.03.2011		Assets	As on 31.03.2012
		Gross Capital Outlay on Fixed Assets	
10218.27	218.18	Investment in shares of Companies, Corporations, Cooperatives, etc.	221.66
	10000.09	Other Capital Outlay	12062.50
		Loans and Advances	
	10.00	Loans for Power Projects	10.00
59.07	41.06	Other Development Loans	46.41
	8.01	Loans to Government servants and Miscellaneous loans	9.45
24.16		Civil Advances	53.22
68.43		Remittance Balances	60.31
-		Suspense and Miscellaneous Balances	
		Cash	
	86.26	Cash in treasuries and Local Remittances	95.77
	- 284.82	Deposits with Reserve Bank and other Banks	25.53
1798.98	2.99	Departmental Cash Balance	3.26
	0.01	Permanent Advances	0.01
	1903.64	Cash Balance Investments	874.34
	90.90	Investment of earmarked funds	109.90
12168.91		Total	13572.36

Explanatory Notes for Appendices 1.2 and 1.4

1. The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.
2. Government Accounts, being mainly on cash basis, the surplus/deficit on Government Account, 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.
3. Suspense and Miscellaneous Balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, *etc.*.
4. There was a difference of {₹ 4.42 crore (debit)} between figures reflected in the accounts {₹ 25.53 crore (credit)} that intimated by the Reserve Bank of India {₹ 21.11 crore (credit)} due to misclassification by the Bank/Treasuries {₹ 4.42 crore (debit)}.

APPENDIX 1.5

Funds Transferred Directly to State Implementing Agencies (Reference: Paragraph 1.5; Page 8)

(₹ in crore)

Sl. No.	Programme/Scheme	Implementing Agency	Funds Transferred by Government of India
1	Aajeevika	DRDA Changlang, Lohit, Dibang Valley, Lower Subansiri, Papumpare, Tawang, , Kameng, East Siang, Upper Siang, Upper Subansiri, West Siang, East Kameng,	3.64
2.	Adult Education and Skill Development Scheme	AP State Literacy Mission Authority, Itanagar	22.61
4	Assistance to IHMS, FCIS, etc;.	AP Institute of Hotel Management, Catering Technology and Applied Nutrition Society.	3.00
4	Baba Saheb Ambedkar Hastshilpa Vikas Yojana	Mebo Handloom & Handicrafts Co-operative Society Ltd.	0.13
		Koje Janggo Multipurpose Co-operative Society Ltd.	0.09
		Tarchuk Samaj	0.16
		Arun Kutir Udyog Co-operative Society	0.08
		Kera Dading Multi-purpose Society, Kurung Kumey(AP)	0.01
		Parte Danne Multipurpose Co-operative Society, Ltd.	0.09
		Monya 1 Handloom & Handicraft Co-operative Society Ltd.	0.13
		Upper Subansiri Handloom Development Co-operative Society Ltd.	0.03
		Kadorna Welfare Centre Agency	0.06
5	Bio-informatics	NERIST	0.10
6	Buddhist and Tibetan Studies	Centre for Buddhist Cultural Studies	1.01
		Sera Jay Jamyang Choekhorling (Buddhist Culture Preservation Society)	0.03
		Tai-Khamti Heritage and Literature Society	0.06
		Central Institute of Himalyan Culture Studies	7.01
		Arunodaya Welfare Society in r/o Monyul Museum Agency	0.05
7	Central Rural Sanitation Programme	SWSM, AP	2.04
8	Comprehensive Scheme for Combating Trafficking	Nyia-ko-Society	0.05
9	Conservation of Natural Resources and Ecosystem	NERIST	0.05
10	Crime and Criminal Tracking Network and Systems	Arunachal Pradesh Police Housing and Welfare Corporation, Ltd.	0.90
11	Deen Dayal Disabled Rehabilitation Scheme SJE	Ramakrishna Mission Hospital, Itanagar	0.01
12	Design and Technical Upgradation Scheme	Abu Tariang Economic Development Society	0.01
		Nani Sala Foundation	0.06
		A.P Arts & Culture Eco-Tourism Society	0.01
		Kera Dading Multipurpose Society, Kurung Kumey	0.01
		Limi Society	0.01

Sl. No.	Programme/Scheme	Implementing Agency	Funds Transferred by Government of India
13	Directorate of Forensic Science CFSLs & GEsQD	Arunachal Pradesh Police Housing and Welfare Corporation Ltd.	2.18
14	DRDA Administration	DRDA Changlang, Lohit, Anjaw, Kurung Kumey, Dibang Valley, Lower Subansiri, Papumpare, Tawang, Tirap, Kameng, East Siang, Upper Siang, Upper Subansiri, West Siang, East Kameng, Anjaw, Lower Dibang Valley	18.31
15	E-Panchayats	Director Panchayati Raj Deptt., Itanagar	0.81
16	Environment Information, Education and Awareness	A.P. Forest Research and Development Agencies	0.01
17	Forward Linkages to NRHM (new initiatives in NE)	A.P State Health Society	35.58
18	Grants-in-aid to NGO's for ST's, including Coaching & Allied Schemes and Awards for exemplary service	Ramkrishna Sarada Mission	0.46
		Ramkrishna Mission, Narottam Nagar	0.90
		Ramakrishna Mission Aalo (Along)	1.33
		OJU Welfare Association, Naharlagun	0.42
		Arunachal Pali Vidyapith	0.38
		Centre for Buddhist Cultural Studies	0.17
	Buddhist Culture Preservation Society	0.32	
19.	Grid-interactive Renewable Power MNRE	A.P. Energy Development Agency	62.77
20.	Hospitals and Dispensaries (under NRHM)	A.P. State Health Society	2.55
21	HRD (Human Resource Development)	Longing Welfare Society	0.01
		Abu Tariang Economic Development Society	0.01
		Nani Sala Foundation	0.02
		A.P Art & Culture Eco-Tourism Society	0.01
22	Indian Leather Development Programme (ILDP DIPP)	Yallang Multipurpose Co-operative Society Ltd.	0.33
23	Information Publicity & Extension	A.P. Energy Development Agency	1.01
24	INSPIRE	NERIST	0.02
25	Integrated Watershed Management Programme (IWMP)	SLNA A.P, Itanagar, DRDA Kurung Kumey, Kameng, East Kameng, West Siang, Papumpare, Lower Subansiri, Upper Siang, East Siang, Lohit, Lower Dibang Valley, Upper Subansiri, Tirap	38.06
26.	Mahatma Gandhi National Rural Employment Guarantee Scheme	DRDA Changlang, Lohit, Anjaw, Kurung Kumey, Dibang Valley, Lower Subansiri, Papumpare, Tawang, Tirap, Kameng, East Siang, Upper Siang, Upper Subansiri, West Siang, East Kameng, Anjaw, Lower Dibang Valley	78.42
27.	Marketing and Export Promotion Scheme	Director of Textiles and Handicrafts, Itanagar	0.39
28.	MPs Local Area Development Scheme (MPLADS)	Deputy Commissioner, Lohit, West Siang, Lower Dibang Valley	13.50
29	Museums	Arunodaya Welfare Society in respect of Monyul Museum	0.79
		Bright Future Society , Ziro	0.05
		Research Institute of World's Ancient Traditions Cultures & Heritage	0.05
		Directorate of Research, Govt. of A.P	0.30
30	National Mission on Medicinal Plants	A.P. Medicinal Plants Development Society	2.85
31	National Aids Control Programme, including STD Control	A.P. State Aids Control Society	7.13

Sl. No.	Programme/Scheme	Implementing Agency	Funds Transferred by Government of India
32	National Mission on Bamboo	A.P. Forest Research and Development Agency	3.00
33	National Medicinal Plants Board	State Forest Development Agency, AP	0.48
34	National Programme for Youth and Adolescent Development General Component	Jaw Krong Foundation	0.02
35	National Project for Cattle and Buffalo Breeding	A.P. Livestock Development Society	3.19
36	National Rural Drinking Water Program	SWSM, A.P. Agency	184.83
37	National Rural Health Mission (centrally sponsored)	A.P., State Health Society	52.83
38	National Rural Health Mission (NRHM), Central Sector	A.P. State Health Society	1.48
39	North-Eastern Areas	Director of Information and Public Relations	0.03
		Dy. Commissioner-cum-District Tourism Officer	0.10
		A.P. State Council for Science & Technology, Itanagar	0.58
		NERIST	0.38
		A.P. Skill Development Society	0.20
40	NERIST-DHE	NERIST	6.99
41	OFF Grid DRPS	A.P. Energy Development Agency	2.77
42	Panchayat Empowerment & Accountability Incentive Scheme	Director, Panchayati Raj Deptt. Itanagar	0.67
43.	Pollution Abatement	A.P. State Pollution Control Board	0.04
44	Pradhan Mantri Gram Sadak Yojana	Rural Development, Itanagar	214.26
45.	Promotion and Dissemination of Arts and Culture	Nyia-ko Society	0.10
		A.P. Arts & Culture Eco-Tourism Society	
		Hime Ohho Mienki SA Society	
		Hayang Memorial Agro Industry and Education Trust, AP	
46	Rashtriya Madhyamik Shiksha Abhiyan	A.P. Rajya Madhyamik Shiksha Mission Authority	20.24
47	Renewable Energy for Rural Application for all villages	A.P. Energy Development Agency	0.06
48.	Research and Development Deptt. of Bio-technology	National Research Centre on Yak	0.21
		A.P. Forest research and development agency	
49.	Research and Development for Conservation and Development	Jawaharlal Nehru College, & NERIST	0.12
50	Research and Development Support SERC	NERIST, RGU	0.16
51.	Research and Development Water Resources	NERIST	0.10
52.	Rural Housing - IAY	DRDA Changlang, East Kameng Lower Dibang Valley, Lower Subansiri, Tawang, Tirap, Upper Subansiri, West Siang, Kameng, Anjaw, Kurung Kumey, Upper Siang, Lohit, East Siang, Dibang Valley, Papumpare	31.98
53	Sarva Shiksha Abhiyan	SSA Rajya Mission, Itanagar, AP	238.80

Sl. No.	Programme/Scheme	Implementing Agency	Funds Transferred by Government of India
54.	Scheme for Strengthening of Institution	A.P. Industrial Development and Finance Corporation, Ltd.	0.06
55	Schemes arising out of the implementation of schemes for persons with disabilities - Social Justice & Empowerment (SJE) (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995	Manjushree Charitable Society, Tawang	0.12
56.	Science and Technology Programme for Socio-Economic Development	A.P. State Council for Science and Technology, Itanagar	0.13
		Tamey-Tanang Memorial Society	
		Subansiri Tribal Welfare Society	
		Take Bogo Multipurpose Cooperative Society, Limited	
		NERIST	
57	SJSRY (Swarna Jayanti Shahari RojgarYojana)	State Urban Development Agency, AP	1.29
58	Setting of new NITs, including Chaudhary Ghani Khan Institute of Engineerong (DHE)	National Institute of Technology A.P	7.00
59	Skill Development Initiative	A.P. Skill Development Society Itanagar	0.13
60	Strengthening of institutions for Medical Education Training and Research	Joint Director of Health Services (T&R)	0.25
61	State Science and Technology Programme	A.P. State Council for Science & Technology, Itanagar	5.52
62	Support to NGOs/Institution/SRCs Adult Education and Skill Development (merged schemes of NGOs, JSS, SRCs)	Jan Shikshan Sansthan, Naharlagun	0.30
		State Resource Centre, AP	1.06
63	Support to State Extension Programme for extension reforms	A.P. Agriculture Marketing Board (APAMB)	5.92
64	Technology Education Quality Improvement Programme	NERIST	2.00
65	Tobacco Control	A.P. State Health Society	0.12
66	Voluntary Organisations for providing Social Defence Services, including Prevention of Alcoholism and Drug Abuse - SJE	Arunachal Pali Vidyapith	0.10
67	Water Technology Initiative	A.P. State Council for Science & Technology, Itanagar	0.78
Total			1098.98

Source: Central Plan Scheme Monitoring System of CGA website.

APPENDIX - 2.1

Statement of various Grants/Appropriations where savings was more than
₹ 1 crore and more than 20 per cent of the total provision

(Reference: Paragraph 2.3.1; Page 38)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
Revenue – Voted					
1.	9	Motor Garages	12.12	3.89	32.10
2.	18	Research	11.93	3.05	25.57
3.	23	Forests	190.73	49.52	25.96
4.	24	Agriculture	135.98	36.70	26.99
5.	27	Panchayat	74.45	42.13	56.59
6.	31	Public Works	161.25	38.24	23.71
7.	36	Statistics	18.01	5.24	29.09
8.	38	Water Resources Department	203.81	51.53	25.28
9.	45	Civil Aviation	34.13	16.95	49.66
10.	47	Administration of Justice	20.02	15.71	78.47
11.	50	Secretariat Economic Services	236.39	228.76	96.77
12.	52	Sports and Youth Services	23.51	5.90	25.10
13.	68	Town Planning Department	6.47	4.65	71.87
Capital - Voted					
14	1	Legislative Assembly	13.63	6.01	44.09
15	8	Police	34.60	17.50	50.57
16	15	Health and Family Welfare	63.24	12.77	20.19
17	23	Forests	1.19	1.14	95.79
18	33	North Eastern Areas	152.46	37.59	24.65
19	34	Power	165.68	45.14	27.25
20	38	Water Resource Department	101.85	40.79	40.05
21	48	Horticulture	10.43	2.09	20.04
22	50	Secretariat Economic Services	1585.22	1584.01	99.92
23	52	Sports and Youth Services	19.01	5.50	28.93
24	57	Urban Development	205.59	61.29	29.81
25	59	Public Health Engineering	86.05	36.13	41.99
Capital - Charged					
26	97	Public Debt	220.83	83.49	37.81
Total			3788.58	2435.72	64.29

APPENDIX - 2.2

Expenditure incurred without any Budget Provision

(Reference: Paragraph 2.3.4; Page - 39)

(₹ in lakh)

Sl. No.	Number and Name of Grant/Appropriation	Actual Expenditure
1.	11 Social Welfare	2787.81
	4235 Capital Outlay on Social Security and Welfare	
	02 Social Welfare	
	800 Other Expenditure	
	01 Creation of Assets	
2	24 Agriculture	43.82
	03 Centrally Sponsored Schemes	
	2401 Crop Husbandry	
	800 Other Expenditure	
	50 ACA/SPA	
3.	29 Co-operation	87.37
	2425 Co-operation	
	190 Assistance to Public Sector and Other Undertakings	
	01 Subsidy	
4.	29 Co-operation	162.40
	4425 Capital Outlay on Co-operation	
	106 Investments in multi-purpose Rural Co-operatives	
	02 Multi-purpose Co-operatives	
5	32 Roads and Bridges	262.83
	07 Non-Lapsable Pool Fund	
	5054 Capital Outlay on Roads and Bridges	
	04 District and other Roads	
	800 Other Expenditure	
	15 Construction of Road from Bameng to Loda	
6.	33 North-Eastern Areas	38.30
	09 North-Eastern Council	
	4552 Capital Outlay on North-Eastern Areas	
	800 Other Expenditure	
	40 Pasighat-Koyu-Ego Road	
7.	97 Public Debt	13.56
	2049 Interest Payments	
	01 Interest on Internal Debt	
	305 Management of Debt	
	01 Interest on State Development Loan	
8.	97 Public Debt	17.57
	6004 Loans and Advances from GOI	
	03 Loans for Central Plan Schemes	
	800 Other Loans	
	03 Non-Lapsable Central Pool of Resources for the Development of Sub-transmission and Distribution in the North-Eastern Region and Sikkim	
Total		3413.66

APPENDIX - 2.3

Statement showing Excess Expenditure relating to previous years requiring regularisation

(Reference: Paragraph 2.3.5; Page - 40)

(₹ in crore)

Year	No. of Grants/ Appropriations	Grants/Appropriations	Amount of Excess	Stage of consideration by Public Accounts Committee (PAC)
1986-87 (UT Period)	13	1, 7, 11, 12, 13, 15, 17, 30, 32, 34, 39, 40 & 42	6.56	No meeting of the PAC was held during 2011-12 to discuss excess expenditure over Grants/ Appropriations
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 & 43	12.71	
1987-88	16	14, 18, 19, 22, 23, 24, 26, 30, 31, 32, 33, 34, 35, 40, 42 & Public Debt	9.06	
1988-89	12	1, 13, 15, 17, 21, 24, 30, 31, 32, 34, 40 & Public Debt	54.51	
1989-90	15	8, 10, 15, 30, 31, 32, 33, 34, 38, 40, 43, 45, 48, 49 & Public Debt	17.49	
1990-91	16	5, 8, 13, 15, 19, 23, 24, 26, 30, 31, 32, 34, 40, 44, 48 & Public Debt	28.61	
1991-92	17	4, 8, 10, 14, 15, 18, 19, 23, 25, 28, 30, 31, 34, 37, 42, 43 & Public Debt	63.12	
1992-93	11	14, 15, 18, 28, 30, 31, 34, 40, 43, 21 & 38	27.91	
1993-94	12	8, 15, 19, 25, 28, 30, 31, 32, 34, 38, 40 & 45	30.66	
1994-95	18	6, 8, 11, 15, 21, 22, 23, 26, 28, 29, 31, 32, 34, 38, 40, 42, 43 & 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 & Public Debt	38.41	
1996-97	12	1, 9, 11, 13, 14, 21, 28, 30, 31, 34, 40 & 51	14.86	
1997-98	15	9, 10, 11, 13, 15, 20, 25, 30, 31, 34, 41, 46, 48, 59 & 60	25.34	
1998-99	15	1, 7, 13, 15, 19, 20, 31, 34, 36, 41, 50, 53, 54, 64 & Public Debt	25.26	
1999-00	7	13, 31, 44, 52, 53, 60 & Public Debt	14.27	
2000-01	12	1, 3, 8, 13, 19, 28, 32, 34, 36, 50, 52 & 62	13.27	
2001-02	13	1, 7, 8, 11, 13, 14, 16, 22, 28, 33, 35, 48 & 59	27.08	
2002-03	14	1, 4, 5, 7, 13, 19, 23, 28, 31, 43, 46, 58, 61 & 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 & 62	20.15	
2004-05	17	8, 14, 15, 18, 19, 26, 28, 31, 32, 33, 40, 43, 48, 58, 61, 65, 66 & Public Debt	46.46	
2005-06	13	1, 5, 8, 16, 25, 35, 41, 43, 52, 56, 58, 60, 66 & 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 & 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 & 65	31.77	
2008-09	13	5, 9, 14, 17, 29, 34, 37, 43, 45, 48, 56, 59 & 65	70.60	
2009-10	12	13, 14, 16, 28, 31, 35, 36, 43, 44, 50, 53 & 56	33.37	
2010-11	17	12, 13, 14, 16, 20, 28, 29, 30, 33, 36, 44, 48, 54, 56, 61, 72 & Public Debt	157.64	
TOTAL			1283.95	

APPENDIX - 2.4

Excess/Unnecessary/Insufficient Re-appropriation of Funds

(Reference : Paragraph 2.3.8; Page - 41)

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-Appropriation	Excess (+) / Savings (-)
1.	3	Sumptuary Allowances	2013-102-01	2.52	-20.60
2.	6	Establishment Charges	2053-094-01	3.76	-98.87
3.	6	Establishment Charges	2053-093-01	9.79	-101.40
4.	6	Honorarium to Gaon Buras	2053-093-03	-12.31	-17.82
5.	6	Honorarium to Gaon Buras	2053-094-03	-9.42	-13.68
6.	6	POL for Office Vehicles	2053-093-04	0.20	-15.96
7.	8	India Reserve Battalion	2055-104-02	304.01	206.41
8.	11	Old Age Pension/NSCP National Social Assistance Programme	2235-60-102-01	54.51	-20.98
9..	11	Integrated Child Development Schemes	2235-02-800-05	20.48	-49.77
10.	11	Creation of Assets	4235-02-800-01	738.00	-1924.07
11.	15	Establishment Expenses	2210-03-110-01	132.75	-184.33
12.	15	Establishment Expenses	2210-04-101-01	-66.27	-22.59
13.	15	Establishment Expenses	2210-04-102-01	-15.80	-39.21
14.	15	Establishment Expenses	2211-001-01	-570.10	-16.71
15.	15	Expenditure on Sub-Centres	2211-101-03	411.34	-14.01
16.	15	Family Welfare Services	2211-102-01	158.76	-10.13
17.	16	Maintenance of Assets	2205-800-02	19.89	+147.76
18.	16	Establishment Expenses	2205-001-01	125.11	+27.17
19.	16	Grants-in-aid for promotion of Arts and Culture	2205-102-01	2.00	+44.31
20.	18	Establishment Expenses	2205-001-01	-0.45	+22.50
21.	22	Schemes under ACA/SPA	5475-102-02	63.00	-204.42
22.	23	Other Works	2406-02-800-01	-68.10	-789.45
23.	23	Establishment Expenses	2406-01-001-01	25.00	-125.81
24.	23	Integrated Forest Protection Scheme	2406-02-110-05	-69.08	-138.28
25.	23	Scheme under ACA/SPA	2406-02-800-02	-215.00	+49.72
26.	23	Establishment Expenses	2406-02-110-01	5.00	-42.05
27.	23	Establishment Expenses	2406-01-102-01	-5.00	-16.55
28.	23	Assistance for Development of Zoo	2406-02-110-04	99.50	-11.01
29.	23	Establishment Expenses	2406-01-004-01	56.70	+12.61
30.	23	Establishment Expenses	2406-02-111-01	70.00	-29.85
31.	23	Raj Bhawan Lawn and Garden	2406-02-112-02	25.00	+14.44
32.	23	Buildings	2406-01-070-02	-5.00	+22.15
33.	24	National Watershed Development Project for Rain-fed Areas	2401-800-14	-361.78	-27.28
34.	26	Establishment Expenses	2402-001-01	3.00	-20.70
35.	26	TFC	3054-04-337-05	1930.00	-1080.00
36.	26	Rural Link Roads	5054-04-800-56	434.48	-66.21
37.	27	Backward Region Grand Fund (BRGF)	2515-001-06	678.36	-1338.00
38.	29	Loans to Multi-purpose Co-operatives	6425-106-01	32.00	-249.77
39.	31	Establishment Expenses	2059-80-001-01	-5.30	-64.19

Sl. No.	Grant No.	Description	Head of Account	Re-Appropriation	Excess (+) / Savings (-)
40.	32	Schemes under RIDF	5054-04-800-04	-5123.11	-258.90
41.	32	C/o Road from Rani to Oyiramghat (Assam)	5054-04-800-75	461.43	-1195.85
42.	32	Up-gradation of Namchik-Miao-M pen Road in Changlang District	5054-04-800-85	322.64	-747.62
43.	32	c/o Road from Likabali-Aalo BRTF Road to connect Kane Village	5054-04-800-78	600.00	-355.42
44.	32	Bailey Bridge between Namara and other Villages	5054-04-800-45	248.45	-69.13
45.	32	c/o Motorable Suspension Bridge between BRTF Road and Kamsin	5054-04-800-31	123.37	-15.59
46.	32	Up-gradation of Road from Subansiri Bridge Point to Segi	5054-04-800-83	600.00	-504.99
47.	33	C/o Taman-Dollongmukh Road	4552-800-82	-3500.00	+350.00
48.	33	Laimekuri-Nari - Telam Road	4552-800-54	-1371.00	+75.50
49.	33	Seppa-Chayangtajo Road	4552-800-46	1558.45	-2685.85
50.	33	c/o Longding-Nokjan Road	4552-800-90	257.99	-821.79
51.	33	c/o 33 KV Express Line from Pistana to Mengio	4552-800-75	90.00	-642.01
52.	33	c/o 33/11 KV, 2X1 MVA Sub-Station at Pistana	4552-800-91	23.22	-92.40
53.	33	Estt. of a 50-bedded Hospital at Mengio	4552-800-68	150.00	-197.61
54.	33	Establishment of 50-bedded Hospital at Palin in Kurung Kumey	4552-800-44	-200.00	+152.61
55.	33	Construction of 132 x 33 KV Line at Itanagar	4552-800-39	742.00	-10.00
56.	33	Estt. of a 30-bedded Hospital at Pareng, Sagalee	4552-800-94	130.00	+330.00
57.	33	Infrastructure Development of Leel M E School, Sangram	4552-800-73	-13.00	+220.00
58.	33	Infrastructure Development at ITI, Tabarijo	4552-800-92	162.59	-20.00
59.	34	c/o 132 kv Circuit Transmission line from Khuppi to Tawang	4801-01-800-22	1428.48	-2798.00
60.	34	Maintenance of Diesel Generation Including Fuel	4801-80-800-03	-1100.00	-47.33
61.	34	Schemes under R.E.C	4801-01-800-05	210.55	-410.55
62.	34	Creation of Assets	4801-06-800-03	409.48	-119.48
63.	34	School under APDRP	4801-01-800-10	504.98	504.98
64.	39	House Building	7610-201-01	60.00	+24.85
65.	45	Schemes under ACA/SPA	3053-80-800-02	0.25	-1308.43
66.	47	Schemes under ACA/SPA	4070-800-04	108.00	+45.51
67.	48	Schemes under ACA/SPA	4401-800-03	268.90	-208.51
68.	50	Establishment Expenses	3451-090-01	-3161.72	-110.18
69.	56	Construction of Building	5452-80-800-01	493.13	-27.00
70.	56	Development of Daporijo-Taliha-Siyum-Nacho Tourist Circle	5452-01-101-13	571.05	-381.17
71.	56	Development of Tourist Resort at Lebok	5452-01-101-16	308.05	-200.30
72.	59	Schemes under ACA/SPA	4215-01-800-04	1873.31	-3609.79
73.	72	Repairs and Maintenance of Jail Buildings	2059-01-053-03	12.00	-250.00
74.	97	Payment and Interest on Market Loans	2049-01-101-01	-500.00	-449.54
75.	97	Payment and Interest on NLCPR	2049-04-102-02	-14.43	-75.03
76.	97	Interest Payment on NSSF	2049-01-123-01	455.96	-35.90
77.	97	Payment and Interest on Block Loans	2049-04-101-02	-34.85	+121.27
TOTAL				1157.72	-22030.28

APPENDIX 2.5

Statement of various Grants/Appropriations in which savings occurred but no part of which had been surrendered

(Reference: Paragraph 2.3.11; Page 42)

(₹ in crore)

Sl. No.	Number of Grant/Appropriation	Name of Grant/Appropriation	Savings
1.	1	Legislative Assembly Revenue – Voted	0.02
2.	2	Governor Revenue – Charged	0.30
3.	3	Council of Ministers Revenue - Voted	0.57
4.	4	Election Revenue – Voted	0.16
5.	5	Secretariat Administration Revenue – Voted	0.10
6.	6	District Administration Revenue – Voted	38.44
7.	7	Treasury and Accountants Administration Revenue – Voted	0.19
8.	8	Police Capital – Voted	17.50
9.	9	Motor Garages Revenue – Voted	3.89
10.	10	Other General, Social and Community Services Revenue – Voted	0.05
11.	11	Social Welfare Revenue – Voted Capital – Voted	0.88 5.82
12.	13	Health and Family Welfare Revenue – Voted	4.24
13.	14	Education Revenue – Voted Capital – Voted	6.45 0.12
14.	15	Health and Family Welfare Revenue – Voted Capital – Voted	3.17 12.77
15.	16	Art and Cultural Affairs Capital – Voted	1.91
16.	18	Research Revenue – Voted	3.05
17.	22	Food and Civil Supplies Capital – Voted	2.04
18.	23	Forests Capital – Voted	1.14
19.	24	Agriculture Capital – Voted	0.27
20.	26	Rural Works Revenue – Voted Capital – Voted	11.22 0.72
21.	27	Panchayat Revenue – Voted Capital – Voted	42.13 2.09
22.	28	Animal Husbandry and Veterinary Revenue – Voted Capital – Voted	1.40 0.01
23.	29	Co-operation Capital – Voted	0.97

Sl. No.	Number of Grant/ Appropriation	Name of Grant/Appropriation	Savings
24.	30	State Transport Revenue – Voted Capital – Voted	1.06 0.06
25.	31	Public Works Revenue – Voted Capital - Voted	38.24 1.78
26.	32	Roads and Bridges Revenue – Voted Capital - Voted	41.01 50.72
27.	33	North-Eastern Areas Revenue – Voted Capital - Voted	0.67 37.59
28.	34	Power Capital - Voted	45.14
29.	35	Information and Public Relations Revenue – Voted Capital - Voted	0.46 0.10
30.	36	Statistics Capital – Voted	0.10
31.	37	Legal Metrology and Consumer Affairs Revenue – Voted	0.27
32.	38	Water Resources Department Revenue – Voted Capital - Voted	51.53 40.79
33.	40	Housing Revenue – Voted	0.92
34.	41	Land Management Capital - Voted	0.77
35.	42	Rural Development Revenue – Voted Capital - Voted	0.15 5.07
36.	43	Fisheries Revenue – Voted	0.24
37.	44	Attached Offices of the Secretariat Administration Revenue – Voted	0.13
38.	46	State Public Service Commission Revenue – Charged	0.01
39.	47	Administration of Justice Revenue – Voted	15.71
40.	48	Horticulture Capital - Voted	2.09
41.	52	Sports and Youth Services Capital – Voted	5.50
42.	53	Fire Protection and Control Revenue – Voted	1.02
43.	54	State Tax and Excise Revenue – Voted Capital - Voted	2.43 0.38
44.	56	Tourism Revenue – Voted	0.13
45.	57	Urban Development Revenue – Voted Capital - Voted	0.16 61.29
46.	58	Stationery and Printing Revenue – Voted	0.32
47.	59	Public Health Engineering Capital – Voted	36.13
48.	60	Textiles and Handicrafts	

Sl. No.	Number of Grant/ Appropriation	Name of Grant/Appropriation	Savings
		Revenue – Voted	0.53
49.	61	Geology and Mining Revenue – Voted Capital - Voted	0.04 1.42
50.	63	Protocol Department Revenue - Voted	0.01
51.	64	Trade and Commerce Revenue - Voted	0.04
52.	68	Town Planning Department Revenue – Voted	4.65
53.	69	Parliamentary Affairs Department Revenue - Voted	0.08
54.	70	Administrative Training Institute Revenue – Voted	0.13
55.	71	Department of Tawang and West Kameng Revenue – Voted	1.72
56.	72	Directorate of Prisons Revenue – Voted	2.38
57.	97	Public Debt Revenue – Charged	28.56
Total			643.15

APPENDIX 2.6

Details of savings of ₹ 1 crore and above not surrendered

(Reference: Paragraph 2.3.11; Page 42)

(₹ in crore)

Sl. No.	Number and Name of Grant/Appropriation	Savings	Surrender	Savings which remained to be surrendered
1.	1 - Legislative Assembly Capital – Voted	6.00	4.00	2.00
2.	6 - District Administration Revenue – Voted	38.44	-	38.44
4.	8 - Police Capital – Voted	17.50	-	17.50
3.	9 - Motor Garages Revenue – Voted	3.89	-	3.89
4.	11 - Social Welfare Capital – Voted	5.82	-	5.82
5.	13 - Directorate of Accounts Revenue – Voted	4.24	-	4.24
6.	14 - Education Revenue – Voted	6.45	-	6.45
8.	15 - Health and Family Welfare Revenue – Voted Capital – Voted	3.17 12.77	- -	3.17 12.77
9.	16 - Art and Cultural Affairs Capital – Voted	1.91	-	1.91
10.	18 - Research Revenue – Voted	3.05	-	3.05
11.	22 - Food and Civil Supplies Revenue – Voted Capital – Voted	3.01 2.04	0.05 -	2.96 2.04
12.	23 - Forests Revenue – Voted Capital – Voted	49.52 1.14	38.05 -	11.47 1.14
13.	24 - Agriculture Revenue – Voted	36.70	18.49	18.21
14.	26 - Rural Works Revenue – Voted	11.22	-	11.22
15.	27 - Panchayat Revenue – Voted Capital – Voted	42.13 2.09	- -	42.13 2.09
16.	28 - Animal Husbandry and Veterinary Revenue – Voted	1.40	-	1.40
17.	30 - State Transport Revenue – Vote	1.06	-	1.06
18.	31 - Public Works Revenue – Voted Capital – Voted	38.24 1.78	- -	38.24 1.78
19.	32 -. Roads and Bridges Revenue – Voted Capital – Voted	41.01 50.72	- -	41.01 50.72
20.	33 – North-Eastern Areas Capital – Voted	37.59	-	37.59
21.	34 - Power Capital – Voted	45.14	-	45.14
22.	36 - Statistics Revenue – Voted	5.24	0.79	4.45
23.	38 - Water Resources Department Revenue – Voted Capital – Voted	51.53 40.79	- -	51.53 40.79

Sl. No.	Number and Name of Grant/Appropriation	Savings	Surrender	Savings which remained to be surrendered
24.	42 - Rural Development Capital – Voted	5.07	-	5.07
25.	45 - Civil Aviation Revenue – Voted	16.95	3.86	13.09
26.	47 - Administration of Justice Revenue – Voted	15.71	-	15.71
27.	48 - Horticulture Capital – Voted	2.09	-	2.09
28.	50 - Secretariat Economic Services Revenue- Voted Capital- Voted	228.76 1584.01	197.30 542.15	31.46 1041.86
29.	52 - Sports and Youth Ser vices Capital – Voted	5.50	-	5.50
30.	53 - Fire Protection and Control Revenue – Voted	1.02	-	1.02
30.	54 - State Tax and Excise Revenue – Voted	2.43	-	2.43
31.	56 - Tourism Capital- Voted	7.18	0.97	6.21
31.	57 - Urban Development Capital – Voted	61.29	-	61.29
32.	59 - Public Health Engineering Capital – Voted	36.13	-	36.13
33.	61 - Geology and Mining Capital – Charged	1.42	-	1.42
34.	68 - Town Planning Department Revenue – Voted	4.65	-	4.65
35.	71 - Department of Tawang and West Kameng Revenue – Voted	1.72	-	1.72
36.	72 - Directorate of Prisons Revenue – Voted	2.38	-	2.38
37.	97 - Public Debt Revenue – Voted Capital – Voted	28.56 83.49	- 2.77	28.56 80.72
TOTAL		2653.95	808.43	1845.52

APPENDIX 3.1

Statement showing department-wise outstanding Utilisation Certificates (UCs) during 2011-12

(Reference: Paragraph 3.1; Page 45)

(₹ in crore)			
Sl No.	Department	No of UCs Outstanding	Amount Involved
1.	Agriculture	2	0.55
2.	Cultural Affairs	17	0.50
3.	General Administration	1	2.00
4.	Election	1	0.10
5.	Environment and Forests	1	0.05
6.	Fisheries	3	1.88
7.	Industries	4	1.19
8.	Textiles and Handicrafts	15	5.03
9.	Home (Police)	6	21.34
10.	Information and Public Relations	7	9.64
11.	Planning, Programme Implementation, Economics & Statistics	4	10.00
12.	Relief and Rehabilitation	6	119.18
13.	Rural Development and Panchayati Raj	21	43.44
14.	Co-operation	2	4.38
15.	Education	13	39.64
16.	Social Welfare, Women and Child Development	7	20.26
17.	Sports and Youth Affairs	3	1.10
18.	Finance	9	10.98
Total		122	291.26

APPENDIX 3.2

Statement showing names of Bodies and Authorities, accounts of which had not been received

(Reference: Paragraph 3.2; Page 45)

Sl. No.	Name of Body/Authority	Years for which Accounts had not been received	Years
1.	District Rural Development Agency, Yupia	till 2011-12	1
2.	District Rural Development Agency, Seppa	1996-97 to 2011-12	16
3.	District Rural Development Agency, Tawang	2010-11 & 2011-12	2
4.	District Rural Development Agency, Along	2009-10 to 2011-12	3
5.	District Rural Development Agency, Anini	2009-10 to 2011-12	3
6.	District Urban Development Agency, Bomdila	2009-10 to 2011-12	3
7.	District Urban Development Agency, Pasighat	2009-10 to 2011-12	3
8.	District Rural Development Agency, Tezu	2008-09 to 2011-12	3
9.	District Rural Development Agency, Daporijo	2005-06 to 2011-12	7
10.	District Rural Development Agency Khonsa	2011-12	1
11.	District Rural Development Agency, Changlang	2010-11 & 2011-12	2
12.	District Rural Development Agency, Roing	2010-11 & 2011-12	2
13.	Arunachal Pradesh Agriculture Marketing Board, Naharlagun	2005-06 to 2011-12	7
14.	Member Secretary, Arunachal Pradesh State Council for Science and Technology	2011-12	1
15.	Donyi Polo Mission, Itanagar	2003-04 to 2011-12	9
16.	Ram Krishna Mission, Narottam Nagar, Deomali	2011-12	1
17.	Ram Krishna Mission, Vivekananda Nagar, Along	2005-06 to 2011-12	7
18.	Ram Krishna Mission, Khonsa	2005-06 to 2011-12	7
19.	Ram Krishna Mission Hospital, Itanagar	2011-12	1
20.	Arunachal Pradesh State Legal Service Authority	2007-08 to 2011-12	5