



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

**on
STATE FINANCES**

For the year ended 31 March 2012



GOVERNMENT OF ARUNACHAL PRADESH

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

on

STATE FINANCES

For the year ended 31 March 2012

GOVERNMENT OF ARUNACHAL PRADESH

Table of Contents

	<i>Paragraph</i>	<i>Page</i>
Preface		iii
Executive Summary		v
CHAPTER I – FINANCES OF THE STATE GOVERNMENT		
Profile of Arunachal Pradesh	-	1
Summary of Current Year’s Fiscal Transactions	1.1	2
Arunachal Pradesh Fiscal Responsibility and Budget Management Act	1.2	3
Growth and Composition of GSDP	1.3	4
Budget Analysis	1.4	4
Resources of the State	1.5	6
Revenue Receipts	1.6	8
Application of Resources	1.7	13
Quality of Expenditure	1.8	20
Financial Analysis of Government Expenditure and Investments	1.9	24
Assets and Liabilities	1.10	27
Debt Sustainability	1.11	29
Fiscal Imbalances	1.12	30
Conclusion and Recommendations	1.13	34
CHAPTER II – FINANCIAL MANAGEMENT AND BUDGETARY CONTROL		
Introduction	2.1	37
Summary of Appropriation Accounts	2.2	37
Financial Accountability and Budget Management	2.3	38
Non-reconciliation of Departmental Figures	2.4	43
Conclusion and Recommendations	2.5	44
CHAPTER III – FINANCIAL REPORTING		
Utilisation Certificates	3.1	45
Non-submission/Delay in Submission of Accounts	3.2	45
Misappropriations, Losses, Defalcations, <i>etc.</i>	3.3	46
Conclusion and Recommendations	3.4	47

Appendices

Appendix No.	Particulars	Page
Appendix 1.1	Part - A : Structure and Form of Government Accounts	49
	Part - B : Layout of Finance Accounts	50
	Part - C : Methodology Adopted for the Assessment of Fiscal Position	51
	Part - D : State Profile	53
Appendix 1.2	Fiscal Responsibility and Budget Management Act, 2006	54
Appendix 1.3	Time Series Data on State Government Finances	55
Appendix 1.4	Abstract of Receipts and Disbursements for 2010-11	58
	Summarised Financial Position of the Government of Arunachal Pradesh as on 31 March 2011	61
Appendix 1.5	Funds Transferred Directly to State Implementing Agencies	63
Appendix 2.1	Statement of various Grants/Appropriations where Savings were more than ₹ 1 crore and more than 20 per cent of the total provision	67
Appendix 2.2	Expenditure Incurred without any Budget Provision	68
Appendix 2.3	Statement showing excess expenditure relating to previous years requiring regularisation	69
Appendix 2.4	Excess/Unnecessary/Insufficient Re-appropriation of Funds	70
Appendix 2.5	Statement of various Grants/Appropriations in which Savings occurred but no part of which had been surrendered	72
Appendix 2.6	Details of Savings of ₹ 1 crore and above not surrendered	75
Appendix 3.1	Statement showing Department-wise outstanding Utilisation Certificates (UCs) during 2011-12	77
Appendix 3.2	Statement showing names of Bodies and Authorities, Accounts of which had not been received	78