



*APPENDICES*



**Part – A****Structure and Form of Government Accounts**

*(Reference: Paragraph 1.1; page: 2)*

**Structure of Government Accounts:** 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*, which 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 of India, 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 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 of India, and are not subject to vote by the State Legislature.

# APPENDICES

## APPENDIX 1.1

### Part – B

#### **Layout of Finance Accounts** *(Reference: Paragraph 1.1; page 2)*

#### **Layout of Finance Accounts**

The Finance Accounts (Revised format introduced from 2014-15) have been divided into two Volumes – I and II. Volume I represents financial statements of the Government in summarised form, while Volume II represents detailed financial statements along with the Appendices. The layout of the Finance Accounts is chalked out in the following manner:

Layout	
<b>VOLUME - I</b>	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements
Statement No. 3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund)
Statement No. 5	Statement of Progressive Capital Expenditure
Statement No. 6	Statement of Borrowings and other Liabilities
Statement No. 7	Statement of Loans & Advances given by the Government
Statement No. 8	Statement of Investment of the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Grants-in-aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No. 12	Statement of Sources and Application of Funds for expenditure other than revenue account
Statement No. 13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
<b>Notes to Accounts</b>	
<b>VOLUME - II ( Part- I Detailed Statements)</b>	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Head
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads & Sub-Heads
Statement No. 17	Detailed Statement of Borrowings and Other Liabilities
Statement No. 18	Detailed Statement of Loans & Advances given by the Government
Statement No. 19	Detailed Statement of Investment of the Government
Statement No. 20	Detailed Statement of Guarantees given by the Government

Layout	
Statement No. 21	Detailed Statement on Contingency Fund and other Public Accounts Transactions
Statement No. 22	Detailed Statement on Investment of Earmarked Funds
<b>VOLUME-II (Part- II Appendices)</b>	
<b>I</b>	Comparative Expenditure on Salary by Major Heads
<b>II</b>	Comparative Expenditure on Subsidy
<b>III</b>	Grants-in-aid given by the State Government (Scheme-wise and Institution-wise)
<b>IV</b>	Detailed of Externally Aided Projects
<b>V</b>	Plan Scheme Expenditure A. Central Schemes (Centrally Sponsored Schemes Central Plan Schemes) B. State Plan Schemes
<b>VI</b>	Direct Transfer of Central Scheme funds to Implementing Agencies in the State
<b>VII</b>	Acceptance and Reconciliation of Balances in respect of closing balances shown in St. No. 18 and 21
<b>VIII</b>	I. Financial Results of Irrigation Schemes II. Financial Results of Electricity Schemes
<b>IX</b>	Commitments of the Government-List of Incomplete Capital Works
<b>X</b>	Maintenance Expenditure with segregation of Salary and Non-salary portion
<b>XI</b>	Implications of Major policy Decisions of the Government during the year or New schemes proposed in the Budget for future cash flow
<b>XII</b>	Committed Liabilities of the Government
<b>XIII</b>	Re-organisation of the State-items for which allocation of balances between/among the State has not been finalised.

**Part – C**  
**Methodology adopted for the Assessment of Fiscal Position**

*(Reference: Paragraph 1.1; page: 2)*

Norms/ ceilings prescribed by the 12<sup>th</sup> Finance Commission for selected fiscal variables along with its projections for a set of fiscal aggregates and commitments/ projections made by State Governments in their Fiscal Responsibility Acts and other statements required to be laid in the Legislature under the Act are used to make a qualitative assessment of trends and patterns of major fiscal aggregates. Assuming that Gross State Domestic Product<sup>1</sup> (GSDP) is a good indicator of the performance of a 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-efficient for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether mobilisation of resources, pattern of expenditure, *etc.* are keeping pace with changes in the base or if these fiscal aggregates are also affected by factors other than GSDP. The New GSDP series at current prices (Base Year 2011-12) as furnished by the Directorate of Economics & Statistics of the State Government, have been used in estimating these percentages and buoyancy ratios.

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

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

Terms	Basis of Calculation
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	$\text{Interest Received} / [(\text{Opening Balance} + \text{Closing Balance of Loans \& Advances})/2] * 100$
Revenue Deficit/Surplus	Revenue Receipts – Revenue Expenditure
Fiscal Deficit/Surplus	Revenue Expenditure + Capital Expenditure + Net Loans & Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Compound Annual Growth Rate (CAGR)	Compound Annual Growth Rate (CAGR) is calculated by taking the $n^{\text{th}}$ root of the total percentage growth rate, where $n$ is the number of years in the period being considered. $\text{CAGR} = ((\text{Ending Value}/\text{Beginning Value})^{(1/\text{period})}) - 1$

<sup>1</sup> 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><b>Core Public Goods</b> are goods which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtraction from any other individual's consumption of that good, e.g. enforcement of law &amp; order, security and protection of rights; pollution free air and other environmental goods, road infrastructure, etc.,</p> <p><b>Merit Goods</b> are commodities that the Public Sector provides free or at subsidised 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 subsidised 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, sanitation, etc.,</p>

# APPENDICES

## APPENDIX 1.1

### Part – D

#### State Profile

(Reference: Paragraph 1.1; page: 2)

A. General Data					
Sl. No.	Particulars			Figures	
1.	Area			83,743 sq. km.	
2.	Population - 2010-11 (as per 2011 Census)				
	Male			7,13,912	
	Female			6,69,815	
	<b>Total</b>			13,83,727	
3.	Density of Population (as per 2011 Census) (All India Average = 382 persons per sq. km.)			17 persons per sq. km.	
4.	Population Below Poverty Line (All India Average = 29.5 %)			17.6 %	
5.	Population Growth (2001 to 2011)			25.92 %	
6.	Literacy (as per 2011 Census) (All India Average = 73 %)			65.38 %	
7.	Infant Mortality (per 1000 live births) (All India Average = 37 per 1000 live births)			30	
8.	Gross State Domestic Product (GSDP) 2016-17			₹ 24,056 crore	
9.	GSDP <sup>2</sup> CAGR (2007-08 to 2016-17)			22.98	
B. Financial Data					
Particulars		CAGR 2007-08 to 2015-16		Growth 2015-16 to 2016-17	
		Special Category States	Arunachal Pradesh	Special Category States	Arunachal Pradesh
(a)	Revenue Receipts	13.40	17.01	14.44	11.62
(b)	Own Tax Revenue	17.20	23.62	4.99	32.46
(c)	Non-Tax Revenue	6.58	-6.25	21.61	38.94
(d)	Total Expenditure	11.78	16.69	18.78	5.59
(e)	Capital Expenditure	6.17	12.94	50.62	-22.54
(f)	Revenue Expenditure on General Education	15.30	20.04	13.86	8.55
(g)	Revenue Expenditure on Health & Family Welfare	17.91	21.45	20.55	41.55
(h)	Salaries	15.95	19.96	4.41	15.13
(i)	Pension	17.87	22.60	11.76	15.37

Source: Serial No. 7: SRS Bulletin December 2016 – Estimated Infant Mortality Rate, 2015.

<sup>2</sup> Based on the data furnished by the Directorate of Economics and Statistics, Government of Arunachal Pradesh



**Fiscal Responsibility and Budget Management Act, 2006**  
(Reference: Paragraph 1.1; page: 2)

**Fiscal Responsibility and Budget Management Act**

The State Government enacted the Arunachal Pradesh Fiscal Responsibility & 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 Fiscal Deficit and proper Debt Management System and
- (iv) provide a more transparent and accountable system of budgeting that would ensure an efficient and effective system of governance.

The APFRBM Act, 2006, came into effect on 30<sup>th</sup> March 2006, and the Fiscal Responsibility & Budget Management (FRBM) Rules, 2007, came into force with effect from 12<sup>th</sup> February 2007. The Rules 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 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 Financial Year 2005-06, so as to reduce the same to three *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 2016-17.

- 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 the MTFP Statement of March 2017, the rolling targets for fiscal indicators for 2016-17 were as under:

Revenue Surplus as percentage of GSDP-	11.09
Fiscal Deficit as percentage of GSDP-	0.41
Total outstanding liabilities at the end of the year ( <i>₹in crore</i> )-	4696.44
Liabilities as percentage of GSDP for the year-	21.94

- Fiscal Plan Strategy Statement of the State for the ensuing year relating to Taxation, Expenditure, Borrowings, Lending, Investments, *etc.*

❖ **Road Map to achieve Fiscal Targets as laid down in the 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.

# APPENDICES

## APPENDIX 1.3

### Time Series Data on State Government Finances (Reference: Paragraph 1.1; pages: 2)

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>PART - A (RECEIPTS)</b>					
<b>1. Revenue Receipts</b>	<b>5761.52</b>	<b>5820.43</b>	<b>9136.05</b>	<b>10553.10</b>	<b>11779.57</b>
(a) Own Tax Revenue	316.50 (5)	434.51 (7)	462.16 (5)	535.07(5)	708.75(6)
Taxes on Sales, Trade, etc.;	161.62 (51)	223.60 (51)	195.24 (42)	190.22(35)	282.54(40)
State Excise	49.11 (16)	55.50 (13)	59.87 (13)	86.33(16)	109.05(15)
Taxes on Vehicles	13.38 (4)	17.09 (4)	17.78 (4)	19.30(4)	24.47(3)
Stamp and Registration Fees	3.04 (1)	4.18 (1)	3.83 (1)	5.63(1)	5.08(1)
Land Revenue	4.70 (1)	11.39 (3)	5.99 (1)	8.89(2)	6.44(1)
Taxes on Goods and Passengers	84.65 (27)	122.75 (28)	179.45 (39)	224.70(42)	281.17(40)
(b) Non Tax Revenue	284.22 (5)	405.06 (7)	457.64 (5)	392.12(4)	544.82(5)
(c) State Share in Union Taxes & Duties	957.93 (17)	1045.85 (18)	1109.98 (12)	7075.58(67)	8388.30(71)
(d) Grants-in-aid from GoI	4202.87 (73)	3935.01 (68)	7106.27 (78)	2550.33(24)	2137.70(18)
<b>2. Miscellaneous Capital Receipts</b>	-	-	-	-	-
<b>3. Recoveries of Loans &amp; Advances</b>	<b>2.95</b>	<b>3.42</b>	<b>27.41</b>	<b>5.48</b>	<b>3.79</b>
<b>4. Total Revenue and Non-Debt Capital Receipts(1+2+3)</b>	<b>5764.47</b>	<b>5823.85</b>	<b>9163.46</b>	<b>10558.58</b>	<b>11783.36</b>
<b>5. Public Debt Receipts</b>	<b>276.45</b>	<b>354.15</b>	<b>1540.41</b>	<b>621.10</b>	<b>1015.27</b>
Internal Debt(excluding Ways & Means Advances and Overdrafts)	276.45	354.15	407.24	287.92	761.33
Net Transactions under Ways & Means Advances & Overdrafts	-	-	1133.17	333.18	253.94
Loans & Advances from GoI	-	-	-	-	-
<b>6. Total receipts in the Consolidated Fund (4+5)</b>	<b>6040.92</b>	<b>6178.00</b>	<b>10703.87</b>	<b>11179.69</b>	<b>12798.64</b>
<b>7. Contingency Fund Receipts</b>	-	-	-	-	-
<b>8. Public Accounts Receipts</b>	<b>4113.19</b>	<b>5705.44</b>	<b>4018.72</b>	<b>6038.90</b>	<b>6369.65</b>
<b>9. Total Receipts of Government (6+7+8)</b>	<b>10154.11</b>	<b>11883.44</b>	<b>14722.59</b>	<b>17218.58</b>	<b>19168.28</b>
<b>PART - B (EXPENDITURE/DISBURSEMENTS)</b>					
<b>10. Revenue Expenditure</b>	<b>4786.24</b>	<b>5731.40</b>	<b>7156.59</b>	<b>8362.74</b>	<b>9394.54</b>
Plan	1698.83 (35)	1773.81(31)	2910.88(41)	2703.34(32)	2756.14(29)
Non-Plan	3087.41(65)	3957.59(69)	4245.71(59)	5659.40(68)	6638.40(71)
General Services (incl. Interest Payments)	1423.46 (30)	1780.06(31)	2062.59(29)	2518.09(30)	2767.76(29)
Social Services	1506.28 (31)	1770.16(31)	2358.39(33)	2556.67(31)	3046.47(33)
Economic Services	1856.50 (39)	2181.18(38)	2735.61(38)	3287.98(39)	3580.31(38)
<b>11. Capital Expenditure</b>	<b>1206.28</b>	<b>1679.70</b>	<b>1483.18</b>	<b>1993.25</b>	<b>1544.01</b>
Plan	1205.38 (100)	1673.49(100)	1465.33(99)	1983.63(100)	1543.39(100)
Non-Plan	0.90(-)	6.21(-)	17.85(1)	9.62(-)	0.62 (-)
General Services	83.86(7)	187.81(11)	120.70(8)	345.58(17)	113.08
Social Services	279.76(23)	503.80(30)	442.51(30)	422.26(21)	579.91
Economic Services	842.66(70)	988.09 (59)	919.97(62)	1225.41(62)	851.02

## APPENDICES

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>12. Disbursement of Loans &amp; Advances</b>	<b>3.95</b>	<b>18.53</b>	<b>4.93</b>	<b>12.98</b>	<b>10.33</b>
<b>13. Total of Revenue Expenditure, Capital Expenditure and Disbursement of Loans &amp; Advances (10+11+12)</b>	<b>5996.47</b>	<b>7429.63</b>	<b>8644.70</b>	<b>10368.97</b>	<b>10948.88</b>
<b>14. Repayments of Public Debt</b>	<b>166.64</b>	<b>169.08</b>	<b>1053.91</b>	<b>1286.44</b>	<b>586.77</b>
Internal Debt (including Ways & Means Advances and Overdrafts)	139.09	141.35	1027.38	1259.95	560.31
Loans & Advances from GoI	27.55	27.73	26.53	26.49	26.46
<b>15. Appropriation to Contingency Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16. Total Disbursement out of Consolidated Fund (13+14+15)</b>	<b>6163.11</b>	<b>7598.71</b>	<b>9698.61</b>	<b>11655.41</b>	<b>11535.65</b>
17. Contingency Fund Disbursements	-	-	-	-	-
18. Public Account Disbursements	3784.15	4628.49	4922.45	5360.99	7560.96
<b>19. Total Disbursements by the State (16+17+18)</b>	<b>9947.37</b>	<b>12227.20</b>	<b>14621.06</b>	<b>17016.40</b>	<b>19096.61</b>
<b>PART - C (DEFICIT/SURPLUS)</b>					
<b>20. Revenue Deficit (-)/ Surplus (+) {1-10}</b>	<b>(+) 975.28</b>	<b>(+) 89.03</b>	<b>(+) 1979.46</b>	<b>(+)2190.36</b>	<b>(+)2385.03</b>
<b>21. Fiscal Deficit (-)/ Surplus (+) {4-13}</b>	<b>(-) 232.00</b>	<b>(-) 1605.78</b>	<b>(+) 518.76</b>	<b>(+)189.61</b>	<b>(+) 834.48</b>
<b>22. Primary Deficit (-)/ Surplus (+) {21+23}</b>	<b>(+) 39.85</b>	<b>(-) 1293.27</b>	<b>(+) 869.64</b>	<b>(+)605.25</b>	<b>(+)1233.71</b>
<b>PART - D (OTHER DATA)</b>					
23. Interest Payments (incl. in Revenue Expenditure)	271.85	312.51	350.88	415.64	399.23
24. Financial Assistance to Local Bodies, etc.,	22.93	137.38	44.63	26.03	37.67
25. Ways & Means Advances/Overdraft availed (days)	-	-	33	2	12
26. Interest on Ways & Means Advances/Overdraft	-	-	-	-	-
27. Gross State Domestic Product (GSDP) <sup>3</sup>	12547.00	14581.00	17931.00	20294.00	24056.00
28. Outstanding Fiscal liabilities (year end)	4443.05	4935.59	6121.96	5895.15	5625.09
29. Outstanding guarantees (year end)	1.55	1.55	0.97	0.97	0.97
30. Maximum Amount Guaranteed (year end)	2.00	2.00	2.00	2.00	2.00
31. Number of incomplete projects	240	201	175	156	156
32. Capital blocked in incomplete projects	-	-	-	-	- <sup>4</sup>
<b>PART - E (FISCAL HEALTH INDICATORS) {per cent}</b>					
<b>I - Resource Mobilisation</b>					
33. Own Tax Revenue/GSDP	2.52	2.98	2.58	2.64	2.95
34. Own Non-Tax Revenue/GSDP	2.27	2.78	2.55	1.93	2.26
35. Central Transfers /GSDP	41.13	34.16	45.82	47.43	43.76

<sup>3</sup> GSDP figures furnished by the Directorate of Economics & Statistics, Government of Arunachal Pradesh

<sup>4</sup> Stipulated date of completion is yet not over

## APPENDICES

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>II - Expenditure Management</b>					
36.Total Expenditure <sup>5</sup> /GSDP	47.79	50.95	48.21	51.09	45.51
37.Total Expenditure/Revenue Receipts	104.08	127.65	94.62	98.26	92.95
38.Revenue Expenditure/Total Expenditure	79.82	77.14	82.79	80.65	85.80
39.Expenditure on Social Services/Total Expenditure	29.78	30.74	32.40	28.73	33.12
40.Expenditure on Economic Services/Total Expenditure	45.02	42.74	42.28	43.63	40.55
41.Capital Expenditure/Total Expenditure	20.12	22.61	17.16	19.22	14.10
42.Capital Expenditure on Social and Economic Services/Total Expenditure	18.72	20.08	15.76	15.89	13.07
<b>III - Management of Fiscal Imbalances</b>					
43.Revenue Surplus/GSDP	7.77	0.61	11.04	10.79	9.91
44.Fiscal Deficit (-) or Surplus (+)/GSDP	-1.85	-11.01	2.89	0.93	3.47
45.Primary Deficit (-) or Surplus (+)/GSDP	0.32	-8.87	4.85	2.98	5.13
46.Revenue Surplus/Fiscal Surplus	(-) 420.38	(-)0.06	381.58	1155.19	285.81
47.Primary Revenue Balance/GSDP	9.94	2.75	13.00	12.84	11.57
<b>IV - Management of Fiscal Liabilities</b>					
48.Fiscal Liabilities/GSDP	35.41	33.85	34.14	29.05	23.38
49.Fiscal Liabilities/RR	77.12	84.80	67.01	55.86	47.75
50.Primary Deficit vis-à-vis Quantum Spread	282.70	424.36	820.55	383.13	684.22
51.Debt Redemption (Principal + Interest)/Total Debt Receipts	91.35	91.16	79.04	120.65	130.11
<b>V - Other Fiscal Health Indicators</b>					
52.Return on Investment(₹in crore)	-	-	-	-	-
53.Balance from Current Revenue (₹in crore)	(-) 542.86	(-) 1308.55	(-)1263.61	2517.93	3382.16
54.Financial Assets/Liabilities (ratio)	2.68	2.35	1.12	1.13	1.12

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

*(Source: Finance Accounts of respective years)*

<sup>5</sup> Revenue Expenditure, Capital Expenditure and Disbursement of Loans & Advances

## APPENDIX - 1.4

## Abstract of Receipts and Disbursements for 2016-17

(Reference: Paragraph 1.1.1; page: 2)

(₹ in crore)

Receipts			Disbursements				
2015-16		2016-17	2015-16	2016-17			
<b>Section – A : Revenue</b>							
	<b>I - Revenue Receipts</b>			<b>I - Revenue Expenditure</b>	<b>Non-Plan</b>	<b>Plan</b>	<b>Total</b>
535.07	Own Tax Revenue	708.75	<b>2518.09</b>	<b>General Services</b>	<b>2696.79</b>	<b>70.97</b>	<b>2767.76</b>
392.12	Non-tax Revenue	544.82	<b>2556.67</b>	<b>Social Services</b>	<b>1653.77</b>	<b>1392.7</b>	<b>3046.47</b>
7075.58	State Share of Union Taxes	8388.30	1276.26	Education, Sports, Arts & Culture	817.51	591.61	1409.12
174.36	Non-Plan Grants	228.69	489.09	Health & Family Welfare	417.70	274.62	692.32
2062.45	Grants for State Plan Schemes	1633.22	467.25	Water Supply, Sanitation, Housing & Urban Development	314.75	271.09	585.84
208.26	Grants for Central/ Centrally Sponsored Plans/Schemes	205.72	19.98	Information & Broadcasting	18.61	10.23	28.84
			31.26	Labour & Welfare	15.06	10.48	25.54
105.26	Grants for Special Plan Schemes	70.07	258.68	Social Welfare & Nutrition	52.65	234.67	287.32
			14.15	Others	17.49	0	17.49
			<b>3287.98</b>	<b>Economic Services</b>	<b>2287.84</b>	<b>1292.47</b>	<b>3580.31</b>
			666.06	Agriculture & Allied Activities	558.31	211.9	770.21
			327.93	Rural Development	153.22	268.55	421.77
			98.14	Special Areas Programme	1.09	120.19	121.28
			175.38	Irrigation & Flood Control	100.95	79.20	180.15
			559.64	Energy	765.72	30.88	796.60
			71.99	Industries & Minerals	59.91	18.96	78.87
			1120.57	Transport	536.13	341.31	877.44
			26.45	Communications	31.62	-	31.62
			16.14	Science, Technology and Environment	13.21	11.71	24.92
			225.67	General Economic Services	67.68	209.77	277.45
<b>10553.10</b>	<b>Total Receipts</b>	<b>11779.57</b>	<b>8362.74</b>	<b>Total Disbursements</b>	<b>6638.40</b>	<b>2756.14</b>	<b>9394.54</b>
	<b>II - Revenue Deficit carried over to Section - B</b>		<b>2190.36</b>	<b>II - Revenue Surplus carried over to Section - B</b>	-	-	<b>2385.03</b>

## APPENDICES

Receipts			Disbursements				
2015-16		2016-17	2015-16	2016-17			
Section – B							
				Non-Plan	Plan	Total	
1073.43	III - Opening Cash Balance, including Permanent Advances and Cash Balance Investment	1275.61	-	III - Opening Overdraft from RBI	-	-	-
-	IV - Miscellaneous Capital Receipts	-	1993.25	IV - Capital Outlay	0.62	1543.39	1544.01
			345.58	General Services	0.00	113.08	113.08
			422.26	Social Services	0.00	579.91	579.91
			118.91	Education, Sports, Arts & Culture	0.00	94.14	94.14
			26.03	Health & Family Welfare	0.00	14.89	14.89
			222.97	Water Supply, Sanitation, Housing & Urban Development	0.00	421.74	421.74
			52.34	Social Welfare & Nutrition	0.00	48.32	48.32
			1.01	Information & Broadcasting	0.00	0.62	0.62
			1.00	Others	0.00	0.20	0.20
			1225.41	Economic Services	0.62	850.40	851.02
			14.08	Agriculture and Allied Activities	0.35	7.01	7.36
			20.43	Rural Development Programme	0.00	35.66	35.66
			100.46	Special Areas Programme	0.00	103.48	103.48
			121.40	Irrigation & Flood Control	0.00	82.37	82.37
			129.09	Energy	0.00	176.67	176.67
			10.75	Industry & Minerals	0.00	6.79	6.79
			810.97	Transport	0.00	382.22	382.22
			0.00	Other Scientific and Environmental	0.06	0.00	0.06
			18.23	General Economic Services	0.21	56.20	56.41

## APPENDICES

2015-16	Receipts		2016-17	2015-16	Disbursements		2016-17
<b>5.48</b>	<b>V - Recoveries of Loans &amp; Advances</b>		<b>3.79</b>	<b>12.98</b>	<b>V - Loans &amp; Advances Disbursed</b>		<b>10.33</b>
-	from Power Projects	-			to Power Projects	-	
3.23	from Govt. Servants	3.05		2.77	to Govt. Servants	2.43	
2.25	from Others	0.74		10.21	to Others	7.90	
<b>2190.36</b>	<b>VI - Revenue Surplus brought down</b>		<b>2385.03</b>	-	<b>VI - Revenue Deficit brought down</b>		-
<b>621.10</b>	<b>VII - Public Debt Receipts</b>		<b>1015.27</b>	<b>1286.44</b>	<b>VII - Repayment of Public Debt</b>		<b>586.77</b>
287.92	Internal Debt other than Ways & Means Advances and Overdraft	761.33		197.35	Internal Debt other than Ways & Means Advances and Overdraft	306.37	
333.18	Net transactions under Ways & Means Advances, incl. Overdraft	253.94		1062.61	Net transactions under Ways & Means Advances incl. Overdraft	253.94	
-	Loans and Advances from Central Govt.	-		26.48	Repayment of Loans & Advances to Central Govt.	26.46	
-	<b>VIII - Appropriation to Contingency Fund</b>		-	-	<b>VIII - Appropriation to Contingency Fund</b>		-
-	<b>IX - Amount transferred to Contingency Fund</b>		-	-	<b>IX - Expenditure from Contingency Fund</b>		-
<b>6038.90</b>	<b>X - Public Account Receipts</b>		<b>6369.65</b>	<b>5360.99</b>	<b>X - Public Account Disbursements</b>		<b>7560.96</b>
387.63	Small Savings & Provident Funds	388.41		251.97	Small Savings & Provident Funds	231.18	
200.00	Reserve funds	180.15		-	Reserve Funds	8.60	
-480.14	Suspense & Miscellaneous	145.16		-26.14	Suspense & Miscellaneous	-3.59	
3984.66	Remittances	4923.80		3260.78	Remittances	5286.98	
1946.75	Deposits & Advances	732.13		1874.38	Deposits & Advances	2037.79	
	<b>XI - Earmarked Funds</b>			<b>1275.61</b>	<b>XI - Closing Cash Balance</b>		<b>1347.28</b>
				260.24	Cash in Treasuries and Local Remittances	317.77	
				-1388.41	Deposits with Reserve Bank and other Banks	-599.28	
				7.02	Departmental Cash Balance incl. Permanent Advances	6.46	
				2396.76	Cash Balance Investment and Investment of Earmarked Funds	1622.93	
<b>9929.27</b>	<b>TOTAL</b>		<b>11049.35</b>	<b>9929.27</b>	<b>TOTAL</b>		<b>11049.35</b>

(Source: Finance Accounts of respective years)

# APPENDICES

## APPENDIX 1.5

### Summarised financial position of the Government of Arunachal Pradesh as on 31 March 2017 (Reference: Paragraph 1.9.1; page: 25)

(₹ in crore)

As on 31 March 2016	Liabilities		As on 31 March 2017
	<b>Internal Debt</b>		
	-	Market Loans not bearing interest	-
	1254.60	Market Loans bearing interest	1541.88
	0.04	Loans from LIC	(-) 0.09
	316.61	Loans from NABARD	307.93
<b>2067.40</b>	24.58	Loans from other Institutions	122.60
	(-)400.18	Ways and Means and Advances	(-) 400.18
	843.28	Special Securities issued to National Small Savings Fund of the Central Government	930.05
	28.47	Overdraft from Reserve Bank of India	20.17
	-	Other Loans	-
	<b>Loans and Advances from Central Government</b>		
	37.06	Non-Plan Loans	36.70
	169.40	Loans for State Plan Schemes	145.27
<b>257.99</b>	(-)1.34	Loans for Central Plan Schemes	(-) 2.23
	11.53	Loans for Centrally Sponsored Plan Schemes	11.53
	41.34	Loans for Special Schemes	40.27
	-	Other Ways & Means Advances	-
<b>0.05</b>	<b>Contingency Fund</b>		<b>0.05</b>
<b>1604.13</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>1761.36</b>
<b>1551.05</b>	<b>Deposits</b>		<b>523.71</b>
<b>(-) 92.53</b>	<b>Suspense and Miscellaneous Balances</b>		<b>56.21</b>
<b>414.56</b>	<b>Reserve Funds</b>		<b>586.11</b>
	<b>Surplus on Government Account</b>		
<b>13632.86</b>	11442.50	(i) Revenue Surplus as on 31 March 2016	13632.86
	2190.36	(ii) Revenue Surplus during the year	2385.03
<b>19435.51</b>	<b>TOTAL</b>		<b>21699.23</b>



As on 31 March 2016	Assets		As on 31 March 2017
	<b>Gross Capital Outlay on Fixed Assets</b>		
<b>18646.57</b>	249.11	Investment in Shares of Companies, Corporations, Co-operatives, etc;.	250.02
	18397.46	Other Capital Outlay	19940.56
	<b>Loans &amp; Advances</b>		
	10.00	Loans for Power Projects	10.00
<b>66.99</b>	46.06	Other Development Loans	53.22
	10.93	Loans to Government Servants and Miscellaneous Loans	10.31
<b>221.35</b>	<b>Civil Advances</b>		<b>499.67</b>
<b>(-)775.01</b>	<b>Remittance Balances</b>		<b>(-)411.83</b>
	<b>Suspense and Miscellaneous Balances</b>		
	<b>Cash</b>		
	260.24	Cash in Treasuries and Local Remittances	317.17
<b>1275.61</b>	(-)1388.41	Deposits with Reserve Bank and other Banks	(-)599.28
	7.02	Departmental Cash Balance	6.46
	-	Permanent Advances	-
	2026.86	Cash Balance Investments	1103.03
	369.90	Investment of Earmarked Funds	519.90
<b>19435.51</b>	<b>TOTAL</b>		<b>21699.23</b>

(Source: Finance Accounts of respective years)

### Explanatory Notes for Appendices 1.2 and 1.4 and 1.5

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 {₹ 12.31 crore (Debit)} between figures reflected in the accounts {₹ 599.28 crore (credit)} and figures intimated by the Reserve Bank of India {₹ 611.59 crore (debit)} due to misclassification by the Bank/ Treasuries {₹ 12.31 crore (Debit)}.

## APPENDIX 1.6

## Funds transferred directly to Implementing Agencies in the State

(Reference: Paragraph 1.2.2; page: 7)

(₹ in lakh)			
Sl. No.	Name of the Scheme/ Programme	Implementing Units	Funds released
1	Alliance and R & D Mission	Rajiv Gandhi University (RGU)	10.60
		Arunachal University of Studies	11.00
		North Eastern Regional Institute of Science & Technology (NERIST)	6.78
		National Institute of Technology (NIT), Arunachal Pradesh	19.00
2	Kala Sanskriti Vikas Yojana	Ome Society	1.50
		Kalaktang Nyithiling Buddhist Cultural Society	12.50
		Mon Palpung Jangchub Choekhorling Kagyu Society	18.75
		Centre for Buddhist Cultural Studies	250.99
		Central Institute of Himalayan Cultural Studies (CIHCS)	177.63
		Axis Welfare Society	0.04
		Mero Nabam	1.50
		Meena Beyong	1.88
		Nikte Bodi	2.63
		Locha Kawa	2.63
		Mei Killo	1.88
		Arunachal Pradesh Art and Culture Eco Tourism Society	17.50
		Mahabodhi Maitri Mandala	29.75
		North East Vajrayana Buddhist Cultural Association	27.50
		Thembang Multi-purpose Cooperative Society Ltd.	7.50
		Bright Future Society, Ziro	0.12
		Kara Neyi	2.25
		Youth Action for Social Welfare	36.00
		Buddhist Culture Preservation Society	55.00
		Tsun-Gon-Thoog-Jee-Ling Society	15.65
		Tai Khamti Heritage and Literature Society	8.75
		Monyul Traditional Culture Development Society	5.00
		Changkiu Bagang VFMC	5.08
		Gyang-Gong Welfare Association	15.75
		District Horticulture and Agriculture Development Cooperative Society Limited	0.13
		Simang Valley Women Welfare Society, Boleng	1.50
		Hayang Memorial Agro Industry and Education Trust, Arunachal Pradesh	3.50
		Tarak Women Welfare Society	0.50
		Yanang Rebe	1.50
		Gorsam Stupa Cultural Centre	15.00
		Arunachal Pradesh Bhikkhu Sangha	5.00
		Zangdok Pabri Foundation for Greater Compassion	5.00
Jaychueb Chosling Lhaxhang Society	7.50		

## APPENDICES

Sl. No.	Name of the Scheme/ Programme	Implementing Units	Funds released
		Padmapa Fellowship	5.00
		Rigdzen Choeling Lhaxhang Society	12.50
		Sir Changlang Development Board	15.00
3	National Fellowship and Scholarship for Higher Education of S.T. children	NIT, Arunachal Pradesh	16.88
4	National Mission on Sustainable Agriculture	Arunachal Pradesh Agriculture Marketing Board (APAMB), Naharlagun	522.65
5	Khelo India-National Programme for development of Sports (An Umbrella Scheme)	Sports Authority of Arunachal	65.66
6	Baba Sahib Ambedkar Hastshilpa Yojana	Arunachal Pradesh Handloom & Handicrafts Development Society (APHHDS)	1.50
7	Disha Programme for Women in Science	RGU	3.00
8	Development of Libraries and Archives	Director of Public Libraries	10.50
9	Biotechnology Research and Development	Botanical Survey of India, Itanagar, Arunachal Pradesh	8.23
		NERIST	17.71
		RGU	45.36
10	Capacity Development Special	Directorate of Economics and Statistics, Arunachal Pradesh	62.86
11	Deen Dayal disabled rehabilitation scheme SJE	Ramakrishna Mission Hospital	5.78
		Manjushree Charitable Society, Tawang	3.87
12	Digital India Programme	All India Survey of Higher Education, Arunachal Pradesh	2.00
13	Environment Protection and Monitoring	Arunachal ENVIS Centre	11.09
14	Grant-in-Aid to voluntary Organisation working for the welfare of scheduled tribes	Ramakrishna Mission Hospital	69.40
		Mahabodhi Maitri Mandala	4.27
		Ramakrishna Mission Aalo	124.22
		Buddhist Culture Preservation Society	22.23
		Oju Welfare Association, Naharlagun	42.18
		Arunachal Pradesh Pali Vidyapeeth	76.14
		Centre for Buddhist Cultural Studies	15.81
		Ramakrishna Mission, Narottam Nagar	91.98
		Bharatiya Adimjati Sevak Sangh (Rupa, Arunachal Branch)	9.80
15	Grants to States E&I Form CRF	M/s Tenzing Construction	49.99
16	Management support to Rural Development Programms and strengthening of District Planning Process in lieu of programms	The Director, State Institute of Rural Development, Itanagar	77.19
17	National Action Plan on Climate Change	Director Environment and Climate Change Centre	6.00

## APPENDICES

Sl. No.	Name of the Scheme/ Programme	Implementing Units	Funds released
18	MPs local area development schemes,	Deputy Commissioners	1500.00
19	Museums	Research Institute of World's Ancient Traditions Cultures and Heritage	35.44
		Bright Future Society , Ziro	26.99
		Bui Welfare Society	138.15
		Arunodaya Welfare Society in respect of Monyul Museum	9.54
20	National Handloom Development Programmes CS	Dili Valley Society	18.10
		Parte Danne Multi-Purpose Co-Operative Society Ltd., Arunachal Pradesh	18.10
		M/s Mangder Hender Welfare Society	18.10
		Pago Paa MPCs Ltd.	18.10
		Arunachal Pradesh Handloom & Handicrafts Development Society (APHHDS)	5.00
21	National Health Mission	Arunachal Pradesh State Health Society	1404.00
22	National Mission for justice delivery and legal reforms	State Resource Centre, Arunachal Pradesh	10.44
		Registrar General, High Court of Guwahati (Arunachal Pradesh)	132.79
23	National plan for Dairy Development	Arunachal Pradesh Co-operative Milk producers Union Limited	306.73
24	MGNREGA CS	Society for Rural Development Arunachal Pradesh	21.30
25	NER-Textile promotion scheme	Director of Textile and Handicrafts	1394.90
		Arunachal Pradesh Handloom & Handicrafts Development Society (APHHDS)	503.94
26	North Eastern Council	DRDA Dibang Valley	149.00
		Sambo Lapung	3.00
		Arunachal Pradesh State Badminton Association	10.00
		Hydro Power Development Corporation of Arunachal Pradesh Limited	210.00
		All Arunachal Pradesh Carrom Association	7.00
		Arunachal Pradesh Mountaineering and Adventure Sports Association	10.00
		Department of Tourism, Government of Arunachal Pradesh	124.32
		Arunachal Pradesh State Council for Science & Technology, Itanagar	10.00
		North Eastern Regional institute of Science & Technology (NERIST)	4.12
27	Science and Technology programmed for socio economic development	Take Bogo Welfare Society	8.74
		Sampya Siko Development Society	9.48
		Sieganbo Welfare Society	5.39
		Thembang Bapu Community Conserved Area Management Committee	6.00
		Take Bogo Multipurpose Cooperative Society Limited	10.00
		Arunachal Pradesh State Council for Science & Technology, Itanagar	188.10
28	Protection and Empowerment of Women	Bui Welfare Society	192.54
29	Support to AYUSH	North Eastern Institute of Folk Medicine	745.00

## APPENDICES

Sl. No.	Name of the Scheme/ Programme	Implementing Units	Funds released
	Institutions		
30	Strengthening of AYUSH Delivery Systems	Arunachal Pradesh Indian Medicine Council	7.00
		Arunachal Pradesh AYUSH Society	7.00
31	Statutory Institutions	Arunachal Pradesh State Medicinal Plants Board	95.84
		Forest Development Agency, Arunachal Pradesh	93.71
32	Survey and Research	Jawahar Nehru College	3.08
33	Swadesh Darshan- Integrated Development of Theme based Tourism Circuits	Arunachal Tourism Society	4402.40
34	Technology development programme	NERIST	6.00
		Arunachal Pradesh State Council for Science and Technology	30.23
35	Top Class Education Scheme for SC	NIT, Arunachal Pradesh	33.62
36	Research and Development Programme	NERIST	5.22
37	Research and Innovation	NIT, Arunachal Pradesh	3.75
38	Research Education Training and Outreach	Arunachal University of Studies	4.00
39	National AIDS Control Programme III	Arunachal Pradesh AIDS Control Society	931.45
40	GRID Interactive Renewable Power MNRE	Arunachal Pradesh Energy Development Agency	1078.57
		Hydro Power Development Corporation of Arunachal Pradesh Limited	229.74
41	Media and Publicity Panchayati Raj	35 Radhpu Gram Panchayat	10.00
42	Human Resource Development Handicrafts	Nani Sala Foundation	1.95
43	Marketing Support and Services	Arunachal Pradesh Handloom & Handicrafts Development Society (APHHDS)	2.81
44	National Service Scheme NSS CS	Arunachal Pradesh State NSS Cell	49.16
45	Integrated Scheme on Agriculture Marketing	Arunachal Pradesh Agriculture Marketing Board	0.08
46	Off Grid DRPS	Arunachal Pradesh Energy Development Agency	697.36
		Government Polytechnic	2.50
47	State Science and Technology Programme	Arunachal Pradesh State Council for Science and Technology	754.87
48	Design & Technical Up gradation Scheme	Nani Sala Foundation	5.79
		R.K. Mossang	0.83
49	Pradhan Mantri Kaushal Vikas Yojana (PMKVY)	Arunachal Pradesh Skill Development Society	2076.87
50	Technology Education quality Improvement Programme	NERIST	100.00
51	Capacity Building- Panchayat Sashaktikaran Abhiyan(RGPSA)	State Institute of Rural Development	59.00

## APPENDICES

Sl. No.	Name of the Scheme/ Programme	Implementing Units	Funds released
52	National Education Mission (Saakshar Bharat C.S.)	State Resource Centre, Arunachal Pradesh	61.61
		Jan Shikshan Sansthan, Naharlagun	26.55
53	National Institute of Technology	NIT, Arunachal Pradesh	5171.00
54	Schemes arising out of the implementation of the Person with Disabilities SJE (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995	National Youth Project	3.03
55	Training Schemes PPG&P	Administrative Training Institute, Naharlagun	11.93
56	Atal Innovation Mission (AIM)	Dibang Valley	0.25
		Anjaw	0.25
		Upper Siang	0.25
		Lohit	0.25
		Kurung Kumey	0.25
		Tirap	0.25
		Longding	0.25
		Lower Dibang Valley	0.25
		Tawang	0.25
		East Kameng	0.25
		West Kameng	0.25
		Lower Subansiri	0.25
		West Siang	0.25
		Changlang	0.25
		Vivekananda Kendriya Vidyalaya Arunachal Pradesh Trust (Kuporijo)	12.03
		St. Fransalian School	12.03
		Namsai	0.25
		Siang	0.25
Kra Daddi	0.25		
Upper Subansiri	0.25		
<b>Total</b>			<b>25435.41</b>

(Source: - Public Financial Management System (PFMS) portal of the Controller General of Accounts (CGA))

## APPENDICES

### APPENDIX - 2.1

#### Expenditure incurred without any Budget Provision

(Reference: Paragraph 2.3.1; Page: 34)

(₹ in lakh)

Sl. No.	Grants/ Appropriation Number- Major Head of Account-Sub Head-Detailed Head	Expenditure without Provision
1	06-05-2053-094-05- Maintenance of Asset	58.59
2	08-4055-800-01- Infrastructure Development	75.87
3	14-08-2202-02-800-12- Preparation of state perspective plan and Teacher's training	69.12
4	22-4408-02-800-01- Construction of Godown	56.02
5	24-04-2415-80-800-01- Creation of Assets	178.75
6	26-04-5054-80-800-02- Creation of Assets under SADA	4354.69
7	26-04-5054-04-800-04- Schemes under RIDF	448.09
8	29-04-2425-800-03- Schemes under SADA	50.00
9	29-04-6425-800-01- Working Capital Loan	86.00
10	29-4425-800-03- Creation of Assets under SADA	79.97
11	33-2552-09-800-02- Celebration of Nyokum Yullo festival at Sagalee	113.86
12	36-5475-112-01- Creation of Assets	20.86
13	45-3275-80-800-01- Maintenance of Assets	3161.54
14	59-4215-01-800-26- Creation of Assets under SADA	9125.04
15	62-5055-050-01- Purchase of Equipment & Buildings	10.72
16	65-04-4575-03-800-01- Development of Tirap Changlang District	4481.40
17	75-2203-800-01- Schemes under SADA	50.00
	<b>Total</b>	<b>22420.52</b>

(Source: Appropriation Accounts, 2016-17)



**APPENDIX - 2.2**

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

*(Reference: Paragraph 2.3.2; Page: 35)*

*(₹ in crore)*

Sl. No.	Number and Name of the Grant/ Appropriations	Total	Expenditure	Savings	Percentage
<b>Revenue Voted</b>					
1	4 Election	51.49	24.09	27.40	53.21
2	6 District Administration	535.33	360.96	174.37	32.57
3	7 Treasury and Accounts Administration	79.58	29.34	50.24	63.13
4	11 Social Welfare	233.05	121.21	111.84	47.99
5	14 Secondary Education	395.94	303.49	92.45	23.35
6	15 Health and Family Welfare	874.68	692.32	182.36	20.85
7	16 Art and Cultural Affairs	21.52	13.06	8.46	39.31
8	18 Research	16.58	9.85	6.73	40.59
9	19 Industries	63.85	37.94	25.91	40.58
10	20 Labour	8.36	6.55	1.81	21.65
11	26 Rural Works	840.78	418.17	422.61	50.26
12	27 Panchayat	146.90	77.72	69.18	47.09
13	28 Animal Husbandry and Veterinary	166.65	111.51	55.14	33.09
14	34 Power	900.41	708.10	192.31	21.36
15	36 Statistics	23.96	17.88	6.08	25.38
16	38 Water Resource Department	240.13	180.15	59.98	24.98
17	40 Housing	51.70	25.54	26.16	50.60
18	41 Land Management	27.90	20.32	7.58	27.17
19	52 Sports and Youth Affairs	74.09	53.43	20.66	27.89
20	53 Fire Protection and Control	25.36	15.02	10.34	40.77
21	56 Tourism	51.55	31.11	20.44	39.65
22	57 Urban Development	100.99	34.30	66.69	66.04
23	58 Stationery and Printing	15.22	8.26	6.96	45.73
24	64 Trade and Commerce	25.97	7.31	18.66	71.85
25	65 Department of Tirap, Longding and Changlang District	51.08	1.02	50.06	98.00
26	68 Town Planning Department	38.52	11.63	26.89	69.81
27	71 Department of Tawang and West Kameng	7.76	0.84	6.92	89.18
28	73 Information Technology	24.75	14.78	9.97	40.28
29	74 Social Justice, Empowerment and Tribal Affairs	32.31	23.45	8.86	27.42
30	75 Higher and Technical Education	292.57	119.01	173.56	59.32
31	76 Elementary Education	1227.22	899.24	327.98	26.73
<b>Total of Revenue (Voted)</b>		<b>6646.20</b>	<b>4377.60</b>	<b>2268.60</b>	<b>34.13</b>
<b>Revenue Charged</b>					
32	7 Treasury and Accounts Administration	50.00	0.09	49.91	99.82
33	97 Public Debt	750.84	549.14	201.70	26.86
<b>Total of Revenue (Charged)</b>		<b>800.84</b>	<b>549.23</b>	<b>251.61</b>	<b>31.42</b>
<b>Capital Voted</b>					

## APPENDICES

Sl. No.	Number and Name of the Grant/ Appropriations	Total	Expenditure	Savings	Percentage
34	11 Social Welfare	35.00	0.00	35.00	100.00
35	15 Health and Family Welfare	26.68	14.90	11.78	44.15
36	16 Art and Cultural Affairs	16.00	1.27	14.73	92.06
37	18 Research	3.23	0.68	2.55	78.95
38	19 Industries	10.03	6.66	3.37	33.60
39	20 Labour	1.33	0.20	1.13	84.96
40	21 Food, Storage and Warehousing	1.22	0.10	1.12	91.80
41	22 Food and Civil Supplies	10.95	3.73	7.22	65.94
42	24 Agriculture	6.70	0.00	6.70	100.00
43	25 Relief, Rehabilitation and Resettlement	1.50	0.00	1.50	100.00
44	27 Panchayat	5.00	0.00	5.00	100.00
45	28 Animal Husbandry and Veterinary	1.95	0.50	1.45	74.36
46	29 Co-operation	17.98	9.64	8.34	46.38
47	30 State Transport	20.13	12.64	7.49	37.21
48	31 Public Works	247.65	93.04	154.61	62.43
49	32 Roads and Bridges	652.06	318.17	333.89	51.21
50	33 North Eastern Areas	75.98	58.67	17.31	22.78
51	34 Power	184.50	114.83	69.67	37.76
52	35 Information and Public Relations	2.55	0.62	1.93	75.69
53	38 Water Resource Department	167.71	82.37	85.34	50.89
54	39 Loans to Government Servant	3.60	2.43	1.17	32.50
55	40 Housing	20.10	3.64	16.46	81.89
56	45 Civil Aviation	22.44	3.28	19.16	85.38
57	47 Administration of Justice	22.27	0.52	21.75	97.67
58	48 Horticulture	55.00	0.00	55.00	100.00
59	50 Secretariat Economic Services	643.82	7.84	635.98	98.78
60	53 Fire Protection and Control	26.60	7.63	18.97	71.32
61	54 State Tax and Excise	3.10	0.00	3.10	100.00
62	56 Tourism	70.53	53.21	17.32	24.56
63	57 Urban Development	362.80	286.93	75.87	20.91
64	61 Geology and Mining	8.00	1.92	6.08	76.00
65	66 Hydro Power Development	453.93	61.84	392.09	86.38
66	72 Directorate of Prisons	2.00	0.00	2.00	100.00
67	74 Social Justice, Empowerment and Tribal Affairs	100.00	48.32	51.68	51.68
68	75 Higher and Technical Education	57.30	37.89	19.41	33.87
<b>Total of Capital (Voted)</b>		<b>3339.64</b>	<b>1233.47</b>	<b>2106.17</b>	<b>63.07</b>
<b>Capital Charged</b>					
69	97 Public Debt	733.50	586.77	146.73	20.00
<b>Total of Capital (Charged)</b>		<b>733.50</b>	<b>586.77</b>	<b>146.73</b>	<b>20.00</b>
<b>Grand Total</b>		<b>11520.18</b>	<b>6747.07</b>	<b>4773.11</b>	<b>41.43</b>

(Source: Appropriation Accounts, 2016-17)

**APPENDIX - 2.3**

**Statement showing unutilised provision of fund during 2016-17**

*(Reference: Paragraph 2.3.4; Page: 36)*

*(₹ in crore)*

Sl. No	Grant No. & Name	Head of Account/ Description	Budget Provision			Savings	Reasons/ Remarks
			Original	Supplementary	Total		
1	8- Police	05-2055-001-02 Repairs and Maintenance of Police Building	17.50	0.00	17.50	17.50	Non-receipt of sanction order
2	10-Other General, Social and Community Services	2075-797-01 Guarantee Redemption Fund	50.00	0.00	50.00	50.00	Non-receipt of bills
3	13-Directorate of Accounts	2071-01-111-01 Members of Legislative Assembly	4.00	0.00	4.00	4.00	Not intimated
4	14-Secondary Education	2202-02-108-01 Reimbursement of Examination/Tuition fees of AISSCE	0.39	0.00	0.39	0.39	Non submission of Bank A/c and Aadhar numbers
5	22-Food and Civil Supplies	2408-02-190-01 Land Transport Subsidy	0.10	0.00	0.10	0.10	Non-receipt of financial concurrence
6	23-Forests	08-2406-02-110-37 Integrated of Wildlife Habitats	2.82	0.00	2.82	2.82	Not intimated
7	28-Animal Husbandry and Veterinary	03-4415-03-800-01 RKVY	0.00	1.35	1.35	1.35	Release of fund at the fag end of the Financial Year
8	33-North Eastern areas	09-4552-06-800-89 C/o Boundary Wall	0.00	0.14	0.14	0.14	Not intimated
9	35-Information and Public Relations	4220-60-800-01 Creation of Assets	1.63	0.30	1.93	1.93	Misclassification of Major Heads of Accounts
10	36-Statistics	05-3454-02-800-01 Improvement of Statistical Systems	0.25	0.00	0.25	0.25	No Budgetary Support obtained
11	41-Land Management	2029-800-01 NLRMP	5.00	0.00	5.00	5.00	Non release of fund by GoI
12	45-Civil Aviation	3275-800-01 Maintenance of Assets	31.66	0.00	31.66	31.66	Non-receipt of Administrative Approval and Expenditure Sanction
13	50-Secretariat Economic Services	07-4070-800-15 Scheme under NLCPR	158.92	0.00	158.92	158.92	Not intimated
14	52-Sports and Youth Services	03-4202-03-800-09 C/o Playfield	0.00	1.13	1.13	1.13	Not intimated

## APPENDICES

Sl. No	Grant No. & Name	Head of Account/ Description	Budget Provision			Savings	Reasons/ Remarks
			Original	Supplementary	Total		
15	53-Fire Protection and Control	04-2070-800-11 Schemes under SADA	7.63	0.00	7.63	7.63	Misclassification of Major Heads of Accounts
16	54-State Tax and Excise	2039-800-01 Mission mode Project for computrisation taxes	0.64	0.00	0.64	0.64	Not intimated
17	57-Urban Development	03-2217-80-800-11 AMRUT	7.37	0.00	7.37	7.37	Non-receipt of Administrative Approval and Expenditure Sanction
18	59-Public Health Engineering	07-4215-01-800-22 PWS at Mebo	0.00	1.57	1.57	1.57	Misclassification of Major Heads of Accounts
19	97-Public Debt	6003-101-07 Repayment of Loans on Power Bonds	1.20	0.00	1.20	1.20	Not intimated
<b>Total</b>			<b>289.11</b>	<b>4.49</b>	<b>293.60</b>	<b>293.60</b>	

(Source: Appropriation Accounts, 2016-17)

**APPENDIX - 2.4**

**Cases of Substantial Surrenders (50 per cent and above of total provisions) made during the year  
(Reference: Paragraph 2.3.5; Page: 36)**

*(₹ in crore)*

Sl. No.	Number and Name of the Grants/ Appropriations	Head of Account	Total provision	Details of Surrender	
				Amount	Per cent
1	4 Elections	2015-106-02	38.30	27.21	71
2	6 District Administration	3451-102-02	90.00	76.16	85
		3451-102-02	74.34	74.34	100
3	7 Treasury and Accounts Administration	2071-01-117-01	63.00	59.02	94
4	8 Police	04-2055-800-02	50.00	50.00	100
5	11 Social Welfare	2235-02-102-01	37.16	31.25	84
		2235-02-800-16	5.06	3.55	70
		2235-60-200-09	2.00	1.85	93
		2235-02-001-01	1.06	1.06	100
		04-4235-02-800-01	35.00	35.00	100
6	14 Secondary Education	2202-02-107-02	55.00	42.81	78
7	16 Art and Cultural Affairs	04-4202-04-800-05	16.00	8.80	55.00
8	18 Research	2205-001-01	8.68	6.02	69
9	19 Industries	2852-80-800-09	10.70	10.50	98
		2230-03-800-13	5.00	5.00	100
		2230-03-800-10	5.00	2.89	58
		2852-80-800-03	0.50	0.25	50
		2230-02-800-07	0.50	0.50	100
10	20 Labour	2230-01-800-05	0.40	0.40	100
		4250-201-01	0.80	0.80	100
11	21 Food, Storage and Warehousing	4408-01-101-01	1.22	1.22	100
12	22 Food and Civil Supplies	03-3456-102-01	8.52	8.52	100
		03-4408-02-800-01	5.00	2.85	57
		03-5475-102-01	5.95	3.50	59
13	23 Forest	2406-01-070-03	10.45	10.45	100
		2406-01-102-01	15.02	9.14	61
		2406-01-800-08	10.00	10.00	100
		03-2046-01-101-02	2.00	2.00	100
		08-2406-02-110-27	0.61	0.61	100
14	24 Agriculture	03-2401-111-01	1.23	0.82	67
		4435-01-800-02	6.70	4.91	73
15	25 Relief, Rehabilitation and Re-settlement	4235-01-800-01	1.50	1.50	100
16	26 Rural Works	3054-04-800-02	25.00	21.00	84
		05-3054-04-337-04	15.00	15.00	100
		3054-80-800-01	8.00	8.00	100
		03-3054-04-800-03	2.77	2.77	100
17	27 Panchayat	4515-800-01	5.00	5.00	100
18	28 Animal Husbandry and Veterinary	2404-800-01	19.00	18.42	97
		03-2403-800-36	13.90	13.90	100
		03-2403-800-37	12.51	12.51	100

## APPENDICES

Sl. No.	Number and Name of the Grants/ Appropriations	Head of Account	Total provision	Details of Surrender	
				Amount	Per cent
		03-2403-800-32	8.07	8.07	100
		2403-106-05	2.50	1.78	71
19	29 Co-operation	03-2425-108-19	1.15	1.15	100
		03-2425-108-11	0.60	0.60	100
20	34 Power	2810-60-800-01	213.25	171.69	80
21	37 Legal Metrology and Consumer Affairs	5475-800-01	0.70	0.67	96
22	40 Housing	2216-05-800-01	27.88	19.16	69
23	43 Fisheries	03-2405-800-08	0.29	0.29	100
		03-2405-800-09	0.52	0.52	100
		04-4405-800-06	0.80	0.80	100
24	45 Civil Aviation	5053-80-800-01	18.50	17.51	95
25	47 Administration of Justice	03-4070-800-12	16.00	16.00	100
		03-4070-800-03	4.50	4.50	100
		04-4070-800-09	1.77	1.22	69
26	48 Horticulture	03-4401-800-04	50.00	50.00	100
		03-4401-800-05	5.00	5.00	100
27	50 Secretariat Economic Services	4070-800-16	242.21	157.33	65
		4070-800-14	195.36	195.36	100
		4070-800-13	126.25	126.25	100
28	53 Fire Protection and Control	4070-800-02	26.60	26.60	100
29	54 State Tax and Excise	4047-039-01	3.10	3.10	100
30	56 Tourism	3452-80-800-37	26.00	18.30	70
31	57 Urban Development	2217-80-800-11	40.00	31.63	79
		2217-80-800-10	20.00	18.94	95
		2217-80-800-08	7.77	7.39	95
		4217-60-051-02	64.80	48.49	75
32	58 Stationery and Printing	2058-800-02	8.00	6.85	86
33	60 Textile and Handicraft	2851-104-01	2.96	2.55	86
34	61 Geology and Mining	2853-02-800-01	2.74	2.00	73
		4853-60-800-01	8.00	5.15	64
35	64 Trade and Commerce	2875-60-800-09	15.00	13.00	89
		2875-60-800-05	3.53	3.53	100
		2875-60-800-01	0.33	0.33	100
36	66 Hydra Power Development	4801-80-800-05	400.00	345.05	86
		4801-01-800-20	30.00	30.00	100
37	68 Town Planning Department	2217-80-001-01	1.00	1.00	100
38	71 Department of Tawang and West Kameng	2205-102-05	2.96	2.00	68
39	72 Director of Prison	4055-800-07	2.00	2.00	100
40	73 Information Technology	3425-60-600-02	3.30	3.30	100
41	74 Social Justice, Empowerment and Tribal Affairs	4235-02-800-05	79.99	45.50	57
42	75 Higher and Technical Education	2202-03-103-01	173.45	108.47	63
		2202-03-001-01	24.39	19.92	82
		2202-03-112-03	3.37	2.29	68
		2202-03-800-03	0.55	0.55	100

Sl. No.	Number and Name of the Grants/ Appropriations	Head of Account	Total provision	Details of Surrender	
				Amount	Per cent
43	76 Elementary Education	2202-80-001-01	39.41	34.93	89
		2202-01-109-01	25.05	25.05	100
		2202-01-102-01	7.30	7.30	100
		2202-01-108-01	3.00	3.00	100
		2202-01-110-01	0.61	0.61	100
		2202-02-107-02	0.25	0.25	100
44	97 Public Debt	2408-101-01	300.00	150.00	50
		2049-01-200-07	0.20	0.15	75
		6003-101-07	2.41	1.21	50
<b>Total</b>			<b>2911.30</b>	<b>2337.87</b>	<b>80</b>

(Source: Appropriation Accounts, 2016-17)

## APPENDICES

### APPENDIX - 2.5

#### Details of savings of ₹ one crore and above not surrendered

(Reference: Paragraph 2.3.7; page: 37)

(₹ in crore)

Sl. No.	Number and Name of Grant/ Appropriation	Section	Savings	Surrender	Savings to be surrendered
1	3 Councils of Ministers	Revenue-Voted	1.40	0.00	1.40
2	6 District Administration	Revenue-Voted	174.36	150.51	23.85
3	7 Treasury and Accounts Administration	Revenue-Charged	49.91	19.20	30.71
4	8 Police	Revenue-Voted	127.20	76.77	50.43
5	9 Motor Garages	Revenue-Voted	1.09	0.00	1.09
6	11 Social Welfare	Revenue-Voted	111.84	94.73	17.11
7	14 Secondary Education	Revenue-Voted	92.45	84.24	8.21
8	15 Health & Family Welfare	Revenue-Voted	182.36	126.87	55.49
		Capital-Voted	11.78	0.00	11.78
9	16 Art and Cultural Affairs	Revenue-Voted	8.46	0.00	8.46
		Capital-Voted	14.73	8.80	5.93
10	18 Research	Capital-Voted	2.55	0.00	2.55
11	19 Industries	Revenue-Voted	25.91	20.14	5.77
		Capital-Voted	3.37	0.00	3.37
12	21 Food, Storage and Warehousing	Revenue-Voted	3.11	1.21	1.90
13	23 Forests	Revenue-Voted	47.65	39.52	8.13
14	24 Agriculture	Revenue-Voted	10.30	8.61	1.69
		Capital-Voted	6.70	4.91	1.79
15	26 Rural Works	Revenue-Voted	422.61	362.52	60.09
16	27 Panchayat	Revenue-Voted	69.18	2.81	66.37
17	28 Animal Husbandry and veterinary	Capital-Voted	1.45	0.00	1.45
18	29 Co-operation	Capital-Voted	8.34	0.00	8.34
19	30 State Transport	Revenue-Voted	4.94	0.00	4.94
20	31 Public Works	Revenue-Voted	41.02	0.00	41.02
		Capital-Voted	154.62	0.00	154.62
21	32 Roads and Bridges	Revenue-Voted	32.32	0.00	32.32
		Capital-Voted	333.89	0.00	333.89
22	33 North Eastern Areas	Capital-Voted	17.31	0.00	17.31
23	34 Power	Revenue-Voted	192.31	171.69	20.62
		Capital-Voted	69.67	0.01	69.66
24	35 Information and Public Relation	Revenue-Voted	1.58	0.00	1.58
		Capital-Voted	1.93	0.00	1.93
25	36 Statistics	Revenue-Voted	6.08	4.69	1.39
26	38 Water Resources Department	Revenue-Voted	59.98	0.00	59.98
		Capital-Voted	85.34	0.00	85.34
27	39 Loans to Government Servants	Capital-Voted	1.17	0.00	1.17
28	40 Housing	Revenue-Voted	26.16	19.16	7.00
		Capital-Voted	16.47	0.00	16.47
29	41 Land Management	Revenue-Voted	7.58	1.27	6.31
30	42 Rural Development	Revenue-Voted	11.76	7.66	4.10



Sl. No.	Number and Name of Grant/ Appropriation	Section	Savings	Surrender	Savings to be surrendered
31	45 Civil Aviation	Capital-Voted	19.15	17.50	1.65
32	47 Administration of Justice	Revenue-Voted	1.40	0.00	1.40
33	50 Secretariat Economic Services	Revenue-Voted	9.77	0.00	9.77
		Capital-Voted	635.98	478.94	157.04
34	52 Sports & Youth Services	Revenue-Voted	20.66	15.41	5.25
		Capital-Voted	1.26	0.00	1.26
35	53 Fire Protection and Control	Revenue-Voted	10.34	2.70	7.64
36	54 State Tax and Excise	Revenue-Voted	2.27	0.00	2.27
37	56 Tourism	Revenue-Voted	20.43	18.30	2.13
		Capital-Voted	17.32	0.00	17.32
38	57 Urban Development	Revenue-Voted	66.69	59.29	7.40
		Capital-Voted	75.87	48.49	27.38
39	64 Trade and Commerce	Revenue-Voted	18.66	16.91	1.75
40	65 Department of Tirap, Longding and Changlang District	Revenue-Voted	50.06	0.00	50.06
41	66 Hydro Power Development	Revenue-Voted	6.58	0.00	6.58
		Capital-Voted	392.09	375.05	17.04
42	68 Town Planning Department	Revenue-Voted	26.89	1.28	25.61
43	71 Department of Tawang and West Kameng	Revenue-Voted	6.92	2.13	4.79
44	74 Social Justice, Empowerment & Tribal Affairs	Revenue-Voted	8.85	0.00	8.85
		Capital-Voted	51.68	45.50	6.18
45	75 Higher and Technical Education	Revenue-Voted	173.56	154.79	18.77
		Capital-Voted	19.41	0.00	19.41
46	97 Public Debt	Revenue-Charged	201.70	187.04	14.66
		Capital-Charged	146.73	100.89	45.84
<b>TOTAL</b>			<b>4425.15</b>	<b>2729.54</b>	<b>1695.61</b>

(Source: Appropriation Accounts, 2016-17)

## APPENDICES

### APPENDIX - 2.6

#### Details of excess over provisions during 2016-17 (Reference: Paragraph 2.3.9; page: 38)

(₹ in crore)

Sl. No.	Number and Name of the Grant/ Appropriations	Total Grant/ Appropriation	Expenditure	Excess
<b>Revenue Voted</b>				
1	13 Directorate of Accounts	535.68	636.43	100.75
2	17 Gazetteer	0.93	1.05	0.12
3	33 North Eastern Areas	18.40	18.82	0.42
4	43 Fisheries	23.50	41.57	18.07
5	48 Horticulture	90.60	91.39	0.79
6	55 State Lotteries	0.97	0.98	0.01
7	59 Public Health Engineering	495.29	514.37	19.08
8	63 Protocol Department	4.11	4.43	0.32
<b>Capital Voted</b>				
9	6 District Administration	1.70	2.20	0.50
10	8 Police	0.00	0.76	0.76
11	26 Rural Works	0.00	48.03	48.03
12	59 Public Health Engineering	24.16	131.17	107.01
13	62 Directorate of Transport	0.00	0.11	0.11
14	65 Department of Tirap, Longding and Changlang District	0.00	44.81	44.81
15	71 Department of Tawang and West Kameng	13.42	13.98	0.56
16	76 Elementary Education	11.50	15.07	3.57
<b>Total</b>		<b>1220.26</b>	<b>1565.17</b>	<b>344.91</b>

(Source: Appropriation Accounts, 2016-17)

**APPENDIX - 2.7**

**Statement showing Excess Expenditure relating to previous years requiring regularisation  
(Reference: Paragraph 2.3.10; page: 39)**

*(₹ in crore)*

Year	No. of Grants/ Appropriations	Grants/Appropriations	Excess Amount	Stage of consideration by Public Accounts Committee
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 2016-17 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	
2011-12	16	8,16,17,19,29,34,37,39,43,45,47,48,51,62,65,66	43.75	
2012-13	5	5,13,23,43,62	63.06	
2013-14	16	7,13,17,18,25,29,30,35,43,47,48,51,54,60,62,	65.87	
2014-15	12	1,7,13,16,19,21,43,52,70,72,76,97	705.09	
2015-16	15	5, 7, 13, 14, 16, 26, 43, 48, 51, 53, 65, 67, 71, 76, 97	474.50	
<b>TOTAL</b>			<b>2636.22</b>	

*(Source: Appropriation Accounts of the respective years)*

# APPENDICES

## APPENDIX - 2.8

### Cases of Unnecessary Supplementary Provision (₹ 10 lakh or more in each case)

(Reference: Paragraph 2.3.11; page: 39)

(₹ in crore)

Sl. No.	Number and Name of the Grant/ Appropriations	Original Provision	Actual Expenditure	Savings out of the original provision	Supplementary Provision
<b>REVENUE VOTED</b>					
1	6 District Administration	512.66	360.96	151.70	22.67
2	8 Police	756.21	734.42	21.79	105.41
3	19 Industries	58.49	37.94	20.55	5.36
4	20 Labour	7.74	6.55	1.19	0.62
5	26 Rural Works	826.00	418.17	407.83	14.78
6	27 Panchayat	146.30	77.72	68.58	0.60
7	28 Animal Husbandry and Veterinary	165.91	111.51	54.40	0.74
8	29 Co-operation	19.08	17.92	1.16	0.17
9	36 Statistics	21.64	17.88	3.76	2.32
10	40 Housing	47.79	25.54	22.25	3.91
11	41 Land Management	25.81	20.32	5.49	2.09
12	45 Civil Aviation	34.32	33.83	0.49	4.38
13	53 Fire Protection and Control	16.48	15.02	1.46	8.88
14	56 Tourism	48.84	31.11	17.73	2.71
15	57 Urban Development	100.79	34.30	66.49	0.20
16	58 Stationery and Printing	14.98	8.26	6.72	0.24
17	60 Textiles and Handicraft	42.35	39.84	2.51	1.18
18	61 Geology and Mining	15.03	12.77	2.26	0.82
19	64 Trade and Commerce	25.84	7.31	18.53	0.13
20	65 Department of Tirap, Longding and Changlang District	40.74	1.02	39.72	10.34
21	68 Town Planning Department	36.82	11.64	25.18	1.70
22	70 Administrative Training Institute	2.84	2.80	0.04	0.32
23	71 Department of Tawang and West Kameng	7.69	0.84	6.85	0.07
24	73 Information Technology	21.80	14.78	7.02	2.95
25	74 Social Justice, Empowerment and Tribal Affairs	31.82	23.45	8.37	0.49
26	78 Political Department	1.73	1.46	0.27	0.21
<b>REVENUE CHARGED</b>					
27	46 State Public Service Commission	6.27	5.79	0.48	0.11
<b>CAPITAL VOTED</b>					
28	15 Health and Family Welfare	17.30	14.90	2.40	9.38
29	20 Labour	0.80	0.20	0.60	0.53
30	29 Co-operation	11.00	9.64	1.36	6.98
31	31 Public Works	112.00	93.04	18.96	135.65
32	35 Information and Public Relations	1.63	0.62	1.01	0.92
33	38 Water Resources Department	142.73	82.37	60.36	24.98
34	45 Civil Aviation	18.50	3.28	15.22	3.94

Sl. No.	Number and Name of the Grant/ Appropriations	Original Provision	Actual Expenditure	Savings out of the original provision	Supplementary Provision
35	75 Higher and Technical Education	50.25	37.89	12.36	7.05
<b>Total</b>		<b>3390.18</b>	<b>2315.09</b>	<b>1075.09</b>	<b>382.83</b>

*(Source: Appropriation Accounts, 2016-17)*

# APPENDICES

## Appendix 2.9

### Details of Excessive/ Inadequate supplementary provision (₹ one crore and above) (Reference: Paragraph 2.3.12; page: 40)

(₹ in crore)

Sl. No.	Number and Name of the Grant/ Appropriation	Details of Budget provisions			Expenditure	Supplementary Provisions	
		Original	Supplementary	Total		Excess(+) / Less(-)	Per cent
<b>Revenue-Voted</b>							
1	1-Legislative Assembly	39.94	12.20	52.14	49.29	2.85	23
2	3-Council of Ministers	5.04	10.44	15.48	14.07	1.41	14
3	9-Motor Garages	5.27	8.09	13.36	12.27	1.09	13
4	13-Directorate of Accounts	485.04	50.64	535.68	636.43	(-)100.75	-199
5	16-Arts and Cultural Affairs	9.97	11.55	21.52	13.06	8.46	73
6	22-Food and Civil Supplies	33.44	29.44	62.88	53.49	9.39	32
7	23-Forests	181.40	99.61	281.01	233.36	47.65	48
8	25-Relief, Rehabilitation and Resettlement	67.92	73.95	141.87	138.54	3.33	5
9	30-State Transport	98.85	6.23	105.08	100.15	4.93	79
10	31-Public Works	194.26	68.32	262.58	221.57	41.01	60
11	32-Roads and Bridges	279.91	166.17	446.08	413.75	32.33	19
12	34-Power	607.71	292.70	900.41	708.10	192.31	66
13	35-Information and Public Relations	23.78	6.64	30.42	28.84	1.58	24
14	38-Water Resources Department	159.56	80.57	240.13	180.15	59.98	74
15	42-Rural Development	275.63	77.20	352.83	341.06	11.77	15
16	44-Attached Offices of the Secretariat Administration	10.00	1.54	11.54	10.39	1.15	75
17	47- Administration of Justice	7.49	3.90	11.39	9.99	1.40	36
18	50-Secretariat Economic Services	10.65	197.11	207.76	197.98	9.78	5
19	54-State Tax and Excise	19.66	6.07	25.73	23.47	2.26	37
20	59-Public Health Engineering	422.46	72.82	495.28	514.37	(-)19.09	-26
21	66-Hydro Power Department	72.95	22.13	95.08	88.49	6.59	30
<b>Capital-Voted</b>							
22	18-Research	0.00	3.23	3.23	0.68	2.55	79
23	19-Industries	1.50	8.53	10.03	6.66	3.37	40
24	28-Animal Husbandry and Veterinary	0.00	1.95	1.95	0.50	1.45	74
25	32-Roads and Bridges	136.28	515.78	652.06	318.17	333.89	65
26	33-North Eastern Areas	58.10	17.88	75.98	58.67	17.31	97
27	40- Housing	0.00	20.10	20.10	3.64	16.46	82
28	52-Sports and Youth Services	0.00	16.94	16.94	15.68	1.26	7
29	56-Tourism	37.93	32.60	70.53	53.21	17.32	53
30	59-Public Health Engineering	0.00	24.16	24.16	131.17	(-)107.01	-443
<b>Total</b>		<b>3244.74</b>	<b>1938.49</b>	<b>5159.07</b>	<b>4446.03</b>	<b>606.03</b>	<b>31</b>

(Source: Appropriation Accounts, 2016-17)

**Appendix 2.10**

**Injudicious re-appropriation resulted in savings/ excess of over ₹ one crore**

*(Reference: Paragraph 2.3.13; page: 40)*

*(₹ in lakh)*

Sl. No.	Grant/ Appropriation	Description	Major Head	Re-appropriation	Excess (+)/ Savings (-)
1	6	60 Others 800 Other Expenditure (01) BADP	2575	(+)1,533.73	(-)2,157.35
2		094 Other Establishments (03) Honorarium to Gaon Buras	2053	(+)115.11	(-)325.06
3		094 Other Establishments (01) Establishment Charges	2053	(-)326.56	(+)489.07
4	7	01 Civil 117 Government Contribution for Defined Contribution Pension Scheme (01) Government Contribution	2071	(-)6,148.00	(+)825.39
5		05 Interest Payments 105 Interest on General and other Reserve Funds (01) Interest payments of NPS	2049	(-)1,920.00	(-)3,071.34
6	8	109 District Police (01) Establishment Expenses	2055	(+)122.85	(-)1,473.96
7		104 Special Police (02) Indian Reserve Battalion	2055	(-)26.57	(-)975.94
8	11	02 Social Welfare 800 Other Expenditure (05) Integrated Child Dev. Service ICDS	2235	(-)4,395.06	(+)344.51
9		02 Social Welfare 102 Child Welfare (01) Integrated Child Protection Scheme	2235	(-)3,125.32	(-)395.06
10	13	105 Family Pensions (01) Ordinary Pensions	2071	(+)700.00	(-)373.01
11		104 Gratuity (01) Payment of Gratuity	2071	(-)900.00	(-)1,231.68
12	15	06 Public Health 800 Other Expenditure (02) National Health Mission (NHM)	2210	(-)12,498.11	(-)5,055.88
13		03 Rural Health Services-Allopathy 110 Hospitals and Dispensaries (01) Estt. Expenses	2210	(-)6,909.46	(-)452.74
14		80 General 800 Other Expenditure (01) Creation of Assets	4210	(-)664.65	(-)134.11
15		03 CSS 80 General 800 Other Expenditure (01) Creation of Assets	4210	(+)163.78	(-)858.60
16		07 NLPF 80 General 800 Other Expenditure (06) Construction of Buildings	4210	(+)500.87	(-)185.22
17	16	800 Other Expenditure (02) Maintenance of Assets	2205	(+)424.50	(-)845.78
18		04 Art and Culture 800 Other Expenditure (05) Scheme under ACA/ SPA	4202	(-)880.00	(-)593.30
19	19	03 Training 101 ITI (01) Establishment Expenses of ITI	2230	(-)6.00	(-)108.30
20		03 Training 800 Other Expenditure (07) Enhancing Skill Development Infrastructure in existing ITI	2230	(+)568.00	(-)381.54
21	22	02 Storage and Warehousing 800 Other Expenditure (01) Grants towards NFSA	2408	(+)29.95	(-)221.06
22		001 District and Administration (01) Establishment Expenses	3456	(-)117.34	(+)153.82
23	23	01 Forestry 001 District and Administration (01) Establishment Expenses	2406	(+)75.89	(-)335.43
24	24	03 CSS 800 Other Expenditure (55) NMAET	2401	(-)50.34	(+)110.06
25	26	001 Direction and Administration	2402	(-)1,043.73	(-)148.46

## APPENDICES

Sl. No.	Grant/ Appropriation	Description	Major Head	Re-appropriation	Excess (+)/ Savings (-)
26		04 District and Other Roads 800 Other Expenditure (07) Schemes under SADA	3054	(+)12,175.50	(-)5,995.90
27		04 District and Other Roads 800 Other Expenditure (08) Maintenance of Assets	3054	(+)499.60	(+)277.10
28	29	108 Loans to Other Co-operatives (02) Loans to Consumer Co-operative	6425	(+)985.72	(-)1,000.00
29		80 General 001 District and Administration (03) Structural Planning	2059	(+)28.52	(-)321.03
30	31	80 General 051 Construction (01) Jail Building	4059	(+)3,174.02	(-)13,935.56
31		80 General 051 Construction (10) Schemes under ACA/ SPA	4059	(+)1,825.98	(-)1,525.96
32	32	04 District and Other Roads 800 Other Expenditure (01) Construction of District Roads	5054	(-)1,271.33	(-)21,736.63
33		04 District and Other Roads 800 Other Expenditure (04) Schemes under RIDF	5054	(+)1,369.33	(-)2,426.45
34		16 Roads and Bridges 800 Other Expenditure (16) Pakke-Seijosa-Itakola Road	4552	(+)163.76	(-)951.14
35		29 Trade and Commerce Department 800 Other Expenditure (01) Multipurpose Shopping Complex at Hapoli	4552	(+)52.75	(-)263.77
36	33	18 Medical Department 800 Other Expenditure (02) Infrastructure Development of Sagalee CHC	4552	(+)173.04	(-)166.22
37		15 Tourism Department 800 Other Expenditure (05) Adv. Tourism Site at Doimukh, P/Pare	4552	(-)68.98	(+)131.91
38		15 Tourism Department 800 Other Expenditure (04) Adv. Tourism Site at Baririjo, U/ Subansiri	4552	(-)64.80	(+)123.29
39		15 Tourism Department 800 Other Expenditure (06) C/o Mega Festival cum Multipurpose Ground at Tawang	4552	(+)398.94	(-)356.00
40		80 General 800 Other Expenditure (17) Rajiv Gandhi Gramya Vikash Yojana (RGGVY)	4801	(-)4,580.91	(-)344.09
41	34	80 General 800 Other Expenditure (19) System Improvement	4801	(+)7,956.26	(-)3,712.16
42		80 General 800 Other Expenditure (16) System Improvement under ACA/SPA	4801	(+)4,782.19	(-)2,493.59
43		80 General 800 Other Expenditure (14) Automatic Metering System	4801	(+)720.00	(-)383.90
44	35	60 Others 800 Other Expenditure (08) Schemes under SADA	2220	(+)837.00	(+)122.62
45		01 Surface Water 103 Diversion Scheme (01) Modification of Channel	2702	(+)1,469.76	(-)5,388.98
46		03 Maintenance 102 Lift Irrigation Schemes (01) Channel Maintenance	2702	(+)1,490.00	(-)598.56
47	38	01 Flood Control 001 District and Administration (01) Establishment Charges	4711	(+)7,785.86	(-)6,114.87
48		800 Other Expenditure (01) Procurement and Creation of Assets	4702	(+)2,415.00	(-)2,084.47
49		01 Flood Control 800 Other Expenditure (02) Schemes under ACA/ SPA (F. C on Shillong Nall	4711	(+)447.50	(-)334.35



Sl. No.	Grant/ Appropriation	Description	Major Head	Re-appropriation	Excess (+)/ Savings (-)
		to Protect Goilang Township)			
50	41	800 Other Expenditure (07) Schemes under SADA	2506	(+)514.14	(-)205.31
51	43	101 Inland Fisheries (05) Construction of Fish Seed Farms including Expansion and Improvement	2405	(+)97.54	(+)1,948.57
52		001 District and Administration (01) Establishment Expenses	2405	(-)0.39	(+)218.89
53	45	800 Other Expenditure (01) Maintenance of Assets	3275	(-)453.83	(-)3,165.59
54	48	119 Horticulture and Vegetables Crops (01) Establishment Expenses	2401	(-)135.44	(+)313.74
55		01 Crop Husbandry 800 Other Expenditure (05)Schemes under SADA	2415	(-)265.76	(-)118.98
56	50	800 Other Expenditure (13) Scheme under CSS	4070	(-)12,625.00	(+)533.09
57		800 Other Expenditure (15) Scheme under NLCPR	4070	(+)7,892.17	(-)15,892.17
58		800 Other Expenditure (10) Scheme under ACA/ SPA/ PM Package	4070	(+)402.62	(-)230.11
59		800 Other Expenditure (02) Creation of Assets	4070	(+)193.51	(-)122.51
60	52	001 District and Administration (01) Directorate Establishment	2204	(-)1,608.39	(-)415.40
61	56	80 General 800 Other Expenditure (01) Construction of Building	5452	(+)383.08	(-)888.65
62	57	80 General 800 Other Expenditure (11) Atal Mission for Rejuvenation and Urban Transformation(AMRUT)	2217	(-)3,263.00	(-)737.00
63		60 Other Urban Development Scheme 051 Construction (11) Scheme under State Plan	4217	(+)7,738.89	(-)1,951.36
64		60 Other Urban Development Scheme 051 Construction (61) Scheme under ACA/SPA/SCA	4217	(+)2,510.88	(-)785.91
65	59	01 Water Supply 800 Other Expenditure (18) National Rural Water Programme (NRDWP)	2215	(+)5,295.62	(+)186.88
66		01 Water Supply 800 Other Expenditure (23) Swachha Bharat Mission (Gramin)	2215	(-)796.20	(+)2,427.47
67		01 Water Supply 102 Rural Water Supply Programme (07) RIDF	2215	(+)1,779.88	(-)662.40
68		01 Water Supply 800 Other Expenditure (21) Water Supply Scheme at Longding Township	2215	(-)0.10	(+)224.00
69		01 Water Supply 800 Other Expenditure (24) Water Supply Scheme at Anini	2215	(-)0.10	(+)157.30
70	66	80 General 800 Other Expenditure (02) Construction of Building	4801	(-)384.00	(-)417.85
71		01 Hydel Generation 052 Machinery and Equipment (01) Hydel Improvement	4801	(+)3,379.73	(-)878.36
72		01 Hydel Generation 800 Other Expenditure (11) System Improvement under ACA/SPA	4801	(+)663.50	(-)148.50
73	68	03 Integrated Development of Small and Medium Towns 800 Other Expenditure (03) Capacity Building Programme for Urban Local Bodies (ULB)	2217	(-)250.00	(-)2,446.02
74		03 Integrated Development of Small and Medium	2217	(+)21.60	(-)114.82

## APPENDICES

Sl. No.	Grant/ Appropriation	Description	Major Head	Re-appropriation	Excess (+)/ Savings (-)
		Towns 001 Direction and Administration (01) Establishment Expenses			
75	74	02 Social Welfare 800 Other Expenditure (17) Post Matric Scholarship to ST Students	2235	(+)1,136.22	(-)851.41
76		02 Social Welfare 800 Other Expenditure (01) Creation of Assets	4235	(+)741.48	(-)670.06
77	75	03 University and Higher Education 103 Government Colleges and Institutes (01) College Establishment	2202	(-)11,498.38	(-)862.76
78		03 University and higher Education 800 Other Expenditure (11) Rashtriya Uchcharat Shiksha Abhiyan	2202	(-)2,844.65	(+)826.04
79		03 University and higher Education 800 Other Expenditure (12) Schemes under SADA	2202	(+)5,223.32	(-)1,443.07
80		105 Polytechnics (01) Polytechnic Establishment	2203	(+)1,872.87	(-)428.69
81		02 Technical Education 104 Polytechnics (03) Construction of 7 new Polytechnic	4202	(-)126.92	(-)442.15
82		01 General Education 800 Other Expenditure (28) Creation of Assets under SADA	4202	(+)3,167.25	(-)1,498.41
83		76	01 Elementary Education 001 Direction and Administration (01) District Establishment	2202	(-)22,625.41
84	01 Elementary Education 800 Other Expenditure (02) Sarva Shiksha Abhiyan		2202	(-)21,058.35	(+)14,519.27
85	01 Elementary Education 107 Teachers Training (01) DIET		2202	(-)103.76	(-)182.23
86	01 Elementary Education 800 Other Expenditure (13) Schemes under SADA		2202	(+)5,877.46	(-)456.23
87	01 General Education 800 Other Expenditure (28) Creation of Assets under SADA		4202	(+)320.23	(+)356.79
88			01 Interest on Internal Debt 200 Interest on Other Internal Debt (04) Interest on Loans from RECL	2049	(-)1,896.99
89	Public Debt	01 Interest on Internal Debt 123 Interest on Special Securities Issued to National Small Savings Fund of the Central Government by State Government (01) Interest Payment on NSSF	2049	(+)800.00	(+)419.09
90		110 Ways and Means Advances from Reserve Bank of India (01) Repayment of Advances taken from Reserve Bank of India under Ways and Means	6003	(-)500.00	(-)4,350.00
91		111 Special Securities Issued to National Small Savings Fund of the Central Government (06) Loans from NSSF	6003	(+)500.00	(+)1,493.40

(Source: Appropriation Accounts, 2016-17)

### APPENDIX 3.1

#### Statement showing Department-wise outstanding Utilisation Certificates (UCs) up to 2015-16 (Reference: Paragraph 3.1; page: 47)

Sl. No.	Department	No. of UCs outstanding	Amount involved (₹ in crore)
1	Urban Development	18	29.50
2	Education	31	373.74
3	Health & Family Welfare	50	170.50
4	Industries	4	7.78
5	Tourism	2	10.00
6	Justice	1	0.10
7	Co-operation	2	0.60
8	Social Welfare	5	0.71
9	Information & Public Relations	26	11.97
10	Rural Development	19	27.33
11	Sports & Youth Affairs	5	10.31
12	Science & Technology	11	3.73
13	Relief & Rehabilitation	3	32.50
14	Art & Culture	10	0.63
15	Panchayati Raj	8	9.19
16	Civil Supplies	1	0.05
17	Fisheries	1	0.52
18	Agriculture	1	1.00
	<b>Total</b>	<b>198</b>	<b>690.16</b>

## APPENDICES

### Appendix 3.2

#### Statement showing Bodies and Authorities, accounts of which were not received (Reference: Paragraph 3.2; page: 48)

Sl. No.	Body/Authority	Category	Years for which Accounts not received	Provision under which Audit conducted
1	Arunachal Pradesh Agriculture Marketing Board, Naharlagun	State AB	2005-06 to 2016-17	19(1)
2	Central School for Tibetans, Miao	NGO	2009-10 to 2016-17	14 (1)
3	District Rural Development Agency, Along	State AB	2009-10 to 2016-17	14 (1)
4	District Rural Development Agency, Anini	State AB	2009-10 to 2016-17	14 (1)
5	District Rural Development Agency, Bomdila	State AB	2009-10 to 2016-17	14 (1)
6	District Rural Development Agency, Changlang	State AB	2009-10 to 2016-17	14 (1)
7	District Rural Development Agency, Daporijo	State AB	2009-10 to 2016-17	14 (1)
8	District Rural Development Agency, Khonsa	State AB	2014-15 & 2016-17	14 (1)
9	District Rural Development Agency, Pasighat	State AB	2009-10 to 2016-17	14 (1)
10	District Rural Development Agency, Tezu	State AB	2009-10 to 2016-17	14 (1)
11	District Rural Development Agency, Tawang	State AB	2009-10 to 2016-17	14 (1)
12	District Rural Development Agency, Yingkiang	State AB	2009-10 to 2016-17	14 (1)
13	District Rural Development Agency, Ziro	State AB	2009-10 to 2016-17	14 (1)
14	District Rural Development Agency, Seppa	State AB	2014-15 & 2016-17	14 (1)
15	District Rural Development Agency, Roing	State AB	2014-15 & 2016-17	14 (1)
16	Donyi Polo Mission, Itanagar	NGO	2014-15 & 2016-17	14 (1)
17	Member Secretary, Arunachal Pradesh State Council for Science & Technology	State AB	2013-14 to 2016-17	14 (1)
18	Ram Krishna Mission, Vivekananda Nagar Along	NGO	2005-06 to 2016-17	14 (1)
19	Ram Krishna Mission, Narottam Nagar Deomali	NGO	2011-12 to 2016-17	14 (1)
20	Ram Krishna Mission Hospital, Itanagar	NGO	2011-12 to 2016-17	14 (1)
21	Ram Krishna Mission, Khonsa	NGO	2005-06 to 2016-17	14 (1)
22	Arunachal Pradesh Building & Other Constructions Workers Welfare Board, Naharlagun	State AB	2012-13 to 2016-17	19 (2)
23	Arunachal Pradesh State Legal Service Authority, Itanagar	State AB	2007-08 to 2016-17	19 (2)
24	Arunachal Pradesh State Electricity Regulatory commission	State AB	2015-16 to 2016-17	19 (2)
25	State Compensatory Afforestation Fund & Planning Authority	State AB	2010-11 to 2016-17	19 (2)

(AB:-Autonomous Bodies, NGO:-Non-Governmental Organisations)

**APPENDIX 3.3**

**Statement showing Transaction under 800 Other Receipts**

*(Reference: Paragraph 3.5; page: 49)*

*(₹ in crore)*

Major Head	Description	Total Receipts under		Percentage to Total Revenue Receipts under the Major Head
		Major Head	'800-Other Receipts'	
0039	State Excise	109.05	109.05	100
0059	Public Works	8.95	7.65	85
0070	Other Administrative Services	11.24	6.50	58
0075	Miscellaneous General Services	21.67	8.30	38
0215	Water Supply and Sanitation	4.50	1.01	22
0217	Urban Development	3.65	2.01	55
0406	Forestry and Wild Life	13.86	7.71	56
0801	Power	259.61	259.61	100
0853	Non-ferrous Mining and Metallurgical industries	61.01	56.27	92
1055	Road Transport	16.02	12.85	80
1275	Other Communication Services	3.77	2.22	59
1601	Grants-in-aid from Central Government	2,137.70	1,687.68	79
<b>Total</b>		<b>2,651.03</b>	<b>2,160.86</b>	<b>82</b>

## APPENDICES

### APPENDIX 3.4

#### Statement showing Transactions under 800 Other Expenditure (Reference: Paragraph 3.5; page: 49)

(₹ in crore)

Major Head	Description	Total Expenditure under		Percentage to Total Expenditure under the Major Head
		Major Head	'800-Other Expenditure'	
2013	Council of Ministers	27.34	18.25	67
2014	Administration of Justice	13.72	2.73	20
2056	Jails	11.62	2.70	23
2202	General Education	1292.14	542.07	42
2204	Sports and Youth Services	67.86	17.45	26
2210	Medical and Public Health	678.75	160.42	24
2215	Water Supply and Sanitation	514.37	225.35	44
2217	Urban Development	45.93	15.04	33
2220	Information and Publicity	28.84	10.23	35
2230	Labour and Employment	25.54	9.10	36
2235	Social Security and Welfare	135.89	95.26	70
2245	Relief on Account of Natural Calamities	128.87	51.97	40
2401	Crop Husbandry	223.64	62.65	28
2408	Food, Storage and Warehousing	61.01	32.89	54
2415	Agricultural Research and Education	23.12	20.46	88
2435	Other Agriculture Programme	2.62	1.50	57
2501	Special Programmes for Rural Development	40.44	36.83	91
2506	Land Reforms	5.88	5.88	100
2552	North Eastern Areas	18.82	18.82	100
2575	Other Special Area Programmes	102.39	101.37	99
2702	Minor Irrigation	163.53	45.30	28
2705	Command Area Development	16.62	16.62	100
2810	New and Renewable Energy	42.07	42.07	100
2875	Other Industries	7.31	5.70	78
3054	Roads and Bridges	770.35	361.97	47
3055	Road Transport	104.87	100.15	95
3275	Other Communication Services	31.62	31.62	100
3452	Tourism	31.11	11.94	38
4059	Capital Outlay on Public Works	93.04	57.00	61
4070	Capital Outlay on Other Administrative Services	18.85	18.85	100
4202	Capital Outlay on Education, Sports, Art and Culture	94.14	76.77	82
4210	Capital Outlay on Medical and Public Health	14.90	14.90	100
4215	Capital Outlay on Water Supply and Sanitation	131.17	131.17	100
4217	Capital Outlay on Urban Development	286.93	101.77	35
4235	Capital Outlay on Social Security and Welfare	48.32	48.32	100
4408	Capital Outlay on Food, Storage and Warehousing	3.59	1.11	31
4552	Capital Outlay on North Eastern Areas	58.67	58.67	100
4575	Capital Outlay on other Special Areas	44.81	44.81	100

Major Head	Description	Total Expenditure under		Percentage to Total Expenditure under the Major Head
		Major Head	'800-Other Expenditure'	
4702	Capital Outlay on Minor Irrigation	6.31	6.31	100
4711	Capital Outlay on Flood Control Projects	76.06	59.35	78
4801	Capital Outlay on Power Projects	176.67	151.65	86
4851	Capital Outlay on Village and Small Industries	3.04	3.04	100
4852	Capital Outlay on Iron & Steel Industries	1.61	1.61	100
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industry	1.92	1.92	100
5053	Capital Outlay on Civil Aviation	3.28	3.28	100
5054	Capital Outlay on Roads and Bridges	366.20	287.68	79
5452	Capital Outlay on Tourism	53.21	11.37	21
<b>Total</b>		<b>6098.99</b>	<b>3125.92</b>	<b>51</b>

