



*APPENDICES*



## APPENDIX - 1.1

**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.

## 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>	
I	Comparative Expenditure on Salary by Major Heads
II	Comparative Expenditure on Subsidy
III	Grants-in-aid given by the State Government (Scheme-wise and Institution-wise)
IV	Detailed of Externally Aided Projects
V	Plan Scheme Expenditure A. Central Schemes (Centrally Sponsored Schemes Central Plan Schemes) B. State Plan Schemes
VI	Direct Transfer of Central Scheme funds to Implementing Agencies in the State
VII	Acceptance and Reconciliation of Balances in respect of closing balances shown in St. No. 18 and 21
VIII	I. Financial Results of Irrigation Schemes II. Financial Results of Electricity Schemes
IX	Commitments of the Government-List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-salary portion
XI	Implications of Major policy Decisions of the Government during the year or New schemes proposed in the Budget for future cash flow
XII	Committed Liabilities of the Government
XIII	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>

## 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>			<b>13,83,727</b>	
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)			₹ 24,442 crore	
9	GSDP <sup>2</sup> CAGR (2008-09 to 2017-18)			17.6	
B. Financial Data					
Particulars		CAGR 2008-09 to 2016-17		Growth 2016-17 to 2017-18	
		Special Category States	Arunachal Pradesh	Special Category States	Arunachal Pradesh
(a)	Revenue Receipts	13.70	14.98	10.40	16.94
(b)	Own Tax Revenue	16.00	22.89	20.00	15.07
(c)	Non-Tax Revenue	8.30	(-) 4.26	8.00	(-) 32.79
(d)	Total Expenditure	13.70	12.68	10.60	28.72
(e)	Capital Expenditure	7.80	2.27	19.60	106.48
(f)	Revenue Expenditure on General Education	16.60	16.96	15.80	22.58
(g)	Revenue Expenditure on Health & Family Welfare	18.00	19.06	20.50	29.06
(h)	Salaries	14.70	18.22	20.60	24.33
(i)	Pension	18.80	24.14	28.10	44.24

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



## APPENDIX - 1.2

**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 2017-18.

- 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 2018, the rolling targets for fiscal indicators for 2017-18 were as under:

Revenue Surplus as percentage of GSDP-	17.49
Fiscal Deficit as percentage of GSDP-	2.74
Total outstanding liabilities at the end of the year ( <i>₹ in crore</i> )	5,772.30
Liabilities as percentage of GSDP for the year-	23.45

- 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.

## APPENDIX - 1.3

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

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>PART - A (RECEIPTS)</b>					
<b>1. Revenue Receipts</b>	<b>5,820.43</b>	<b>9,136.05</b>	<b>10,553.10</b>	<b>11,779.57</b>	<b>13,774.60</b>
(a) Tax Revenue	434.51 (7)	462.16 (5)	535.07(5)	708.75(6)	815.57 (6)
Goods and Service Tax	-	-	-	-	223.73 (27)
Taxes on Sales, Trade, etc.,	223.60 (51)	195.24 (42)	190.22(35)	282.54(40)	285.13 (35)
State Excise	55.50 (13)	59.87 (13)	86.33(16)	109.05(15)	122.61 (15)
Taxes on Vehicles	17.09 (4)	17.78 (4)	19.30(4)	24.47(3)	31.40 (4)
Stamp and Registration Fees	4.18 (1)	3.83 (1)	5.63(1)	5.08(1)	10.42 (1)
Land Revenue	11.39 (3)	5.99 (1)	8.89(2)	6.44(1)	13.32 (2)
Taxes on Goods and Passengers	122.75 (28)	179.45 (39)	224.70(42)	281.17(40)	128.96 (16)
(b) Non Tax Revenue	405.06 (7)	457.64 (5)	392.12(4)	544.82(5)	366.18 (3)
(c) State Share in Union Taxes & Duties	1,045.85 (18)	1,109.98 (12)	7,075.58(67)	8,388.30(71)	9,238.79 (67)
(d) Grants-in-aid from GoI	3,935.01 (68)	7,106.27 (78)	2,550.33(24)	2,137.70(18)	3,354.06 (24)
<b>2. Miscellaneous Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3. Recoveries of Loans &amp; Advances</b>	<b>3.42</b>	<b>27.41</b>	<b>5.48</b>	<b>3.79</b>	<b>5.68</b>
<b>4. Total Revenue and Non-Debt Capital Receipts(1+2+3)</b>	<b>5,823.85</b>	<b>9,163.46</b>	<b>10,558.58</b>	<b>11,783.36</b>	<b>13,780.28</b>
<b>5. Public Debt Receipts</b>	<b>354.15</b>	<b>1,540.41</b>	<b>621.10</b>	<b>1,015.27</b>	<b>1,767.27</b>
Internal Debt(excluding Ways & Means Advances and Overdrafts)	354.15	407.24	287.92	761.33	1,250.33
Net Transactions under Ways & Means Advances & Overdrafts	-	1,133.17	333.18	253.94	516.94*
Loans & Advances from GoI	-	-	-	-	-
<b>6. Total receipts in the Consolidated Fund (4+5)</b>	<b>6,178.00</b>	<b>10,703.87</b>	<b>11,179.69</b>	<b>12,798.64</b>	<b>15,547.55</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. Public Accounts Receipts</b>	<b>5,705.44</b>	<b>4,018.72</b>	<b>6,038.90</b>	<b>6,369.65</b>	<b>5,435.37</b>
<b>9. Total Receipts of Government (6+7+8)</b>	<b>11,883.44</b>	<b>14,722.59</b>	<b>17,218.58</b>	<b>19,168.28</b>	<b>20,982.92</b>
<b>PART - B (EXPENDITURE/DISBURSEMENTS)</b>					
<b>10. Revenue Expenditure</b>	<b>5,731.40</b>	<b>7,156.59</b>	<b>8,362.74</b>	<b>9,394.54</b>	<b>10,900.47</b>
Plan	1,773.81(31)	2,910.88(41)	2,703.34(32)	2,756.14(29)	10,900.47
Non-Plan	3,957.59(69)	4,245.71(59)	5,659.40(68)	6,638.40(71)	
General Services (incl. Interest Payments)	1,780.06(31)	2,062.59(29)	2,518.09(30)	2,767.76(29)	3,484.76 (32)
Social Services	1,770.16(31)	2,358.39(33)	2,556.67(31)	3,046.47(33)	3,950.83 (36)
Economic Services	2,181.18(38)	2,735.61(38)	3,287.98(39)	3,580.31(38)	3,464.88 (32)
<b>11. Capital Expenditure</b>	<b>1,679.70</b>	<b>1,483.18</b>	<b>1,993.25</b>	<b>1,544.01</b>	<b>3,188.10</b>
Plan	1,673.49(100)	1,465.33(99)	1,983.63(100)	1,543.39(100)	3,188.10
Non-Plan	6.21(-)	17.85(1)	9.62(-)	0.62 (-)	
General Services	187.81(11)	120.70(8)	345.58(17)	113.08	544.92(17)
Social Services	503.80(30)	442.51(30)	422.26(21)	579.91	854.80 (27)
Economic Services	988.09 (59)	919.97(62)	1,225.41(62)	851.02	1,788.38 (56)

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>12. Disbursement of Loans &amp; Advances</b>	<b>18.53</b>	<b>4.93</b>	<b>12.98</b>	<b>10.33</b>	<b>5.07</b>
<b>13. Total of Revenue Expenditure, Capital Expenditure and Disbursement of Loans &amp; Advances (10+11+12)</b>	<b>7,429.63</b>	<b>8,644.70</b>	<b>10,368.97</b>	<b>10,948.88</b>	<b>14,093.64</b>
<b>14. Repayments of Public Debt</b>	<b>169.08</b>	<b>1,053.91</b>	<b>1,286.44</b>	<b>586.77</b>	<b>432.24</b>
Internal Debt (including Ways & Means Advances and Overdrafts)	141.35	1,027.38	1,259.95	560.31	405.81
Loans & Advances from GoI	27.73	26.53	26.49	26.46	26.43
<b>15. Appropriation to Contingency Fund</b>	<b>-NIL</b>	<b>NIL-</b>	<b>-NIL</b>	<b>-NIL</b>	<b>-NIL</b>
<b>16. Total Disbursement out of Consolidated Fund (13+14+15)</b>	<b>7,598.71</b>	<b>9,698.61</b>	<b>11,655.41</b>	<b>11,535.65</b>	<b>14,525.88</b>
17. Contingency Fund Disbursements	-	-	-	-	-
18. Public Account Disbursements	4,628.49	4,922.45	5,360.99	7,560.96	5,561.32
<b>19. Total Disbursements by the State (16+17+18)</b>	<b>12,227.20</b>	<b>14,621.06</b>	<b>17,016.40</b>	<b>19,096.61</b>	<b>20,087.20</b>
<b>PART - C (DEFICIT/SURPLUS)</b>					
<b>20. Revenue Deficit (-)/ Surplus (+) {1-10}</b>	<b>(+) 89.03</b>	<b>(+) 1,979.46</b>	<b>(+) 2,190.36</b>	<b>(+) 2,385.03</b>	<b>(+) 2,874.13</b>
<b>21. Fiscal Deficit (-)/ Surplus (+) {4-13}</b>	<b>(-) 1,605.78</b>	<b>(+) 518.76</b>	<b>(+) 189.61</b>	<b>(+) 834.48</b>	<b>(-) 313.36</b>
<b>22. Primary Deficit (-)/ Surplus (+) {21+23}</b>	<b>(-) 1,293.27</b>	<b>(+) 869.64</b>	<b>(+) 605.25</b>	<b>(+) 1,233.71</b>	<b>(+) 154.00</b>
<b>PART - D (OTHER DATA)</b>					
23. Interest Payments (incl. in Revenue Expenditure)	312.51	350.88	415.64	399.23	467.36
24. Financial Assistance to Local Bodies, etc.,	137.38	44.63	26.03	37.67	37.37
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>	14,581.06	17,960.33	20,432.60	22,415.32	24,442.19
28. Outstanding Fiscal liabilities (year end)	4,935.59	6,121.96	5,895.15	5,625.09	7,208.50
29. Outstanding guarantees (year end)	1.55	0.97	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	201	175	156	156	123
32. Capital blocked in incomplete projects	-	-	-	-	- <sup>4</sup>
<b>PART - E (FISCAL HEALTH INDICATORS) {per cent}</b>					
<b>I - Resource Mobilisation</b>					
33. Tax Revenue/GSDP	2.98	2.57	2.62	3.16	3.34
34. Non-Tax Revenue/GSDP	2.78	2.55	1.92	2.43	1.50
35. Central Transfers /GSDP	34.16	45.75	47.11	46.96	51.52

<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

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>II - Expenditure Management</b>					
36.Total Expenditure <sup>5</sup> /GSDP	50.95	48.13	50.75	48.85	57.66
37.Total Expenditure/Revenue Receipts	127.65	94.62	98.26	92.95	102.32
38.Revenue Expenditure/Total Expenditure	77.14	82.79	80.65	85.80	77.34
39.Expenditure on Social Services/Total Expenditure	30.74	32.40	28.73	33.12	34.10
40.Expenditure on Economic Services/Total Expenditure	42.74	42.28	43.63	40.55	37.29
41.Capital Expenditure/Total Expenditure	22.61	17.16	19.22	14.10	22.62
42.Capital Expenditure on Social and Economic Services/Total Expenditure	20.08	15.76	15.89	13.07	18.75
<b>III - Management of Fiscal Imbalances</b>					
43.Revenue Surplus/GSDP	0.61	11.02	10.72	10.64	11.76
44.Fiscal Deficit (-) or Surplus (+)/GSDP	(-) 11.01	2.89	0.93	3.72	(-) 1.28
45.Primary Deficit (-) or Surplus (+)/GSDP	(-) 8.87	4.84	2.96	5.50	0.63
46.Revenue Surplus/Fiscal Surplus	(-) 5.54	381.58	1,155.19	285.81	(-) 917.20
47.Primary Revenue Balance/GSDP	2.75	12.97	12.75	12.42	13.67
<b>IV - Management of Fiscal Liabilities</b>					
48.Fiscal Liabilities/GSDP	33.85	34.09	28.85	25.10	29.49
49.Fiscal Liabilities/RR	84.80	67.01	55.86	47.75	52.33
50.Primary Deficit <i>vis-à-vis</i> Quantum Spread	1,717.58	1,700.30	1,023.99	1,397.01	253.00
51.Debt Redemption (Principal + Interest)/Total Debt Receipts	91.16	79.04	120.65	130.11	61.63
<b>V - Other Fiscal Health Indicators</b>					
52.Return on Investment( <b>₹</b> in crore)	-	-	-	-	-
53.Balance from Current Revenue ( <b>₹</b> in crore)	(-) 1,308.55	(-)1,263.61	2,517.93	3,382.16	-
54. Financial Assets/Liabilities (ratio)	2.35	1.12	1.13	1.12	1.13

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

*(Source: Finance Accounts of respective years)*

*\* This was due to rectification of misclassification occurred in 2013-14, the actual ways and means advance is nil during the year.*

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

## APPENDIX - 1.4

## Abstract of Receipts and Disbursements for 2017-18

(Reference: Paragraph 1.1.1; page: 2)

(₹ in crore)

Receipts			Disbursements		
2016-17		2017-18	2016-17		2017-18
<b>Section – A : Revenue</b>					
<b>I - Revenue Receipts</b>			<b>I - Revenue Expenditure</b>		
708.75	Tax Revenue	815.57	<b>2,767.76</b>	<b>General Services</b>	<b>3,484.76</b>
544.82	Non-tax Revenue	366.18	<b>3,046.47</b>	<b>Social Services</b>	<b>3,950.83</b>
8,388.30	State Share of Union Taxes	9,238.79	1,409.12	Education, Sports, Arts & Culture	1,717.66
228.69	Non-Plan Grants		692.32	Health & Family Welfare	893.52
1,633.22	Grants for State Plan Schemes		585.84	Water Supply, Sanitation, Housing & Urban Development	819.02
205.72	Grants for Centrally Sponsored Schemes	2,511.35	28.84	Information & Broadcasting	25.51
			25.54	Labour & Welfare	33.51
70.07	Grants for Special Plan Schemes	-	287.32	Social Welfare & Nutrition	439.46
	Finance Commission Grants	140.17	17.49	Others	22.15
	Other Grants To State With Legislature	702.54	<b>3,580.31</b>	<b>Economic Services</b>	<b>3,464.88</b>
			770.21	Agriculture & Allied Activities	769.19
			421.77	Rural Development	575.62
			121.28	Special Areas Programme	17.71
			180.15	Irrigation & Flood Control	274.86
			796.60	Energy	704.22
			78.87	Industries & Minerals	90.78
			877.44	Transport	804.11
			31.62	Communications	30.42
			24.92	Science, Technology and Environment	45.82
			277.45	General Economic Services	152.15
<b>11,779.57</b>	<b>Total Receipts</b>	<b>13,774.60</b>	<b>9,394.54</b>	<b>Total Disbursements</b>	<b>10,900.47</b>
	<b>II - Revenue Deficit carried over to Section - B</b>		<b>2,385.03</b>	<b>II - Revenue Surplus carried over to Section - B</b>	<b>2,874.13</b>

# APPENDICES

Receipts			Disbursements		
2016-17		2017-18	2016-17		2017-18
<b>Section – B</b>					
1,275.61	<b>III - Opening Cash Balance, including Permanent Advances and Cash Balance Investment</b>	1,347.28	-	<b>III - Opening Overdraft from RBI</b>	
-	<b>IV - Miscellaneous Capital Receipts</b>	-	1,544.01	<b>IV - Capital Outlay</b>	<b>3,188.10</b>
			113.08	<b>General Services</b>	<b>544.92</b>
			579.91	<b>Social Services</b>	<b>854.80</b>
			94.14	Education, Sports, Arts & Culture	86.62
			14.89	Health & Family Welfare	41.71
			421.74	Water Supply, Sanitation, Housing & Urban Development	568.21
			48.32	Social Welfare & Nutrition	156.72
			0.62	Information & Broadcasting	0.69
			0.20	Others	0.85
			<b>851.02</b>	<b>Economic Services</b>	<b>1,788.38</b>
			7.36	Agriculture and Allied Activities	13.58
			35.66	Rural Development Programme	53.10
			103.48	Special Areas Programme	168.57
			82.37	Irrigation & Flood Control	69.57
			176.67	Energy	250.92
			6.79	Industry & Minerals	10.28
			382.22	Transport	1,174.04
			0.06	Science, Technology and Environment	13.14
			56.41	General Economic Services	35.18

2016-17	Receipts		2017-18	2016-17	Disbursements		2017-18
<b>3.79</b>	<b>V - Recoveries of Loans &amp; Advances</b>		<b>5.68</b>	<b>10.33</b>	<b>V - Loans &amp; Advances Disbursed</b>		<b>5.07</b>
-	from Power Projects	-		-	to Power Projects	-	
3.05	from Govt. Servants	3.04		2.43	to Govt. Servants	3.32	
0.74	from Others	2.64		7.90	to Others	1.75	
<b>2,385.03</b>	<b>VI - Revenue Surplus brought down</b>		<b>2,874.13</b>	-	<b>VI - Revenue Deficit brought down</b>		-
<b>1,015.27</b>	<b>VII - Public Debt Receipts</b>		<b>1,767.27</b>	<b>586.77</b>	<b>VII - Repayment of Public Debt</b>		<b>432.24</b>
761.33	Internal Debt other than Ways & Means Advances and Overdraft	1,250.33		306.37	Internal Debt other than Ways & Means Advances and Overdraft	344.69	
253.94	Net transactions under Ways & Means Advances, incl. Overdraft	516.94*		253.94	Net transactions under Ways & Means Advances incl. Overdraft	61.12	
-	Loans and Advances from Central Govt.	-		26.46	Repayment of Loans & Advances to Central Govt.	26.43	
-	<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>6,369.65</b>	<b>X - Public Account Receipts</b>		<b>5,435.37</b>	<b>7,560.96</b>	<b>X - Public Account Disbursements</b>		<b>5,561.32</b>
388.41	Small Savings & Provident Funds	471.15		231.18	Small Savings & Provident Funds	230.02	
180.15	Reserve funds	157.96		8.60	Reserve Funds	20.09	
145.16	Suspense & Miscellaneous	(-)482.11		(-)3.59	Suspense & Miscellaneous	(-)77.26	
4,923.80	Remittances	4,739.13		5,286.98	Remittances	4,705.04	
732.13	Deposits & Advances	549.24		2,037.79	Deposits & Advances	683.43	
	<b>XI - Earmarked Funds</b>			<b>1,347.28</b>	<b>XI - Closing Cash Balance</b>		<b>2,243.00</b>
				317.77	Cash in Treasuries and Local Remittances	392.00	
				(-)599.28	Deposits with Reserve Bank and other Banks	(-)7.44	
				6.46	Departmental Cash Balance incl. Permanent Advances	7.98	
				1,622.93	Cash Balance Investment and Investment of Earmarked Funds	1,850.46	
<b>11,049.35</b>	<b>TOTAL</b>		<b>11,429.73</b>	<b>11,049.35</b>	<b>TOTAL</b>		<b>11,429.73</b>

(Source: Finance Accounts of respective years)

\*This represents the rectification of misclassification occurred in 2013-14, the actual ways and means during the year is nil.

## APPENDIX - 1.5

**Summarised financial position of the Government of Arunachal Pradesh as on 31 March 2018**  
*(Reference: Paragraph 1.9.1; page: 28)*

(₹ in crore)

As on 31 March 2017	Liabilities		As on 31 March 2018
	<b>Internal Debt</b>		
	-	Market Loans not bearing interest	-
	1,541.88	Market Loans bearing interest	2,244.98
	(-) 0.09	Loans from LIC	(-) 0.18
	307.93	Loans from NABARD	422.24
<b>2,522.36</b>	122.60	Loans from other Institutions	124.34
	(-) 400.18	Ways and Means and Advances	55.64
	930.05	Special Securities issued to National Small Savings Fund of the Central Government	1,023.47
	20.17	Overdraft from Reserve Bank of India	-
	-	Other Loans	13.33
	<b>Loans and Advances from Central Government</b>		
	36.70	Non-Plan Loans	36.34
	145.27	Loans for State Plan Schemes	121.14
<b>231.54</b>	(-) 2.23	Loans for Central Plan Schemes	(-) 3.12
	11.53	Loans for Centrally Sponsored Plan Schemes	11.53
	40.27	Loans for Special Schemes	39.21
	-	Other Ways & Means Advances	-
<b>0.05</b>	<b>Contingency Fund</b>		
<b>1,761.36</b>	<b>Small Savings, Provident Funds, etc.</b>		
<b>523.71</b>	<b>Deposits</b>		
<b>56.21</b>	<b>Suspense and Miscellaneous Balances</b>		
<b>586.11</b>	<b>Reserve Funds</b>		
	<b>Surplus on Government Account</b>		
<b>16,017.89</b>	13,632.86	(i) Revenue Surplus as on 31 March 2017	16,017.89
	2,385.03	(ii) Revenue Surplus during the year	2,874.13
<b>21,699.23</b>	<b>TOTAL</b>		
			<b>25,751.90</b>



As on 31 March 2017	Assets		As on 31 March 2018
	<b>Gross Capital Outlay on Fixed Assets</b>		
<b>20,190.58</b>	250.02	Investment in Shares of Companies, Corporations, Co-operatives, etc; .	250.02
	19,940.56	Other Capital Outlay	23,128.66
	<b>Loans &amp; Advances</b>		
	10.00	Loans for Power Projects	10.00
<b>73.53</b>	53.22	Other Development Loans	52.33
	10.31	Loans to Government Servants and Miscellaneous Loans	10.59
<b>499.67</b>	<b>Civil Advances</b>		<b>503.23</b>
<b>(-) 411.83</b>	<b>Remittance Balances</b>		<b>(-) 445.91</b>
	<b>Suspense and Miscellaneous Balances</b>		
	<b>Cash</b>		
	317.17	Cash in Treasuries and Local Remittances	392.00
	(-) 599.28	Deposits with Reserve Bank and other Banks	(-) 7.44
<b>1,347.28</b>	6.46	Departmental Cash Balance	7.97
	-	Permanent Advances	0.01
	1,103.03	Cash Balance Investments	1,138.91
	519.90	Investment of Earmarked Funds	711.55
<b>21,699.23</b>	<b>TOTAL</b>		<b>25,751.92</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 {₹ 14.67 crore (Debit)} between figures reflected in the accounts {₹ 7.44 crore (credit)} and figures intimated by the Reserve Bank of India {₹ 22.11 crore (debit)} due to misclassification by the Bank/ Treasuries {₹ 14.67 crore (Debit)}.

## APPENDIX - 1.6

## Funds transferred directly to Implementing Agencies in the State

(Reference: Paragraph 1.2.2; page: 07)

(₹ in lakh)

Sl. No	Name of the Scheme/ Programme	Implementing Units	Funds released
1	Schemes for differently-abled persons	National Youth Project.	4.75
		Social Justice & Empowerment & Tribal Affairs Department.	3.00
2	Gender Budgeting	Administrative Training Institute, Naharlagun	6.26
3	Women Helpline	Itanagar WHL	59.50
4	Organic Value Chain Development for North East Region	Arunachal Pradesh Agriculture Marketing Board (APAMB), Naharlagun-791110	946.66
		Arunachal Pradesh Agriculture Marketing Board (APAMB), Naharlagun-791110	234.79
5	Rashtriya Gokul Mission	Arunachal Pradesh Livestock Development Society	200.00
6	Apprenticeship and Training	Arunachal Pradesh Skill Development Society	258.84
7	Pradhan Mantri Matru Vandana Yojna	Women & Child Development Department, Arunachal Pradesh	612.18
8	Pradhan Mantri Gram Sadak Yojna – Center Component	Rural Road Development, Itanagar	0.27
9	Beti Bachao Beti Padhao	DC- Dibang Valley	32.51
10	Working Women Hostel	Niaga Welfare Society	193.47
11	One Stop Center	One Stop Centre Pasighat	3.97
		District Magistrate One Stop Centre	49.23
12	Boys and Girls Hostel OBC	Rajiv Gandhi University	58.18
13	Aid to Voluntary Organisations Working for the Welfare of Scheduled Tribes	Arunachal Pali Vidyapith	38.07
		Bharatiya Adimjati Sevak Sangh (Rupa, Arunachal Branch)	23.03
		Bharat Sevashram Sangha, Itanagar, Arunachal Pradesh	37.65
		Centre For Buddhist Cultural studies	15.81
		Buddhist Culture Preservation Society	21.87
		Oju Welfare Association, Naharlagun, Arunachal Pradesh	59.03
		Ramakrishna Mission Hospital	69.40
		Ramakrishna Mission, Aalo (Along)	194.60
		Ramakrishna Mission, Narottam Nagar	92.43
		Ramakrishna Sarada Mission,	90.99
<b>Total</b>			<b>3,306.49</b>

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

## APPENDIX - 2.1

**Expenditure incurred without any Budget Provision***(Reference: Paragraph 2.3.1; Page: 40)**(₹ in lakh)*

Sl. No.	Grants/Appropriation Number- Major Head of Account-Sub Head-Detailed Head	Expenditure without Provision
1	14-04-4202-01-202-01-Construction of Building for Education	285.72
2	15-04-2210-06-101-06- Cancer Control Programme	300.00
3	16-4202-04-800-01- Creation of Assets	19.97
4	18-04-4202-800-08- Creation of Assets under SADA	62.84
5	18-4202-04-800-01- Creation of Assets	203.02
6	18-05-4202-04-800-01- Creation of Assets	54.86
7	22-2408-02-001-01- Establishment Expenses	61.92
8	23-2406-01-070-05- Building	150.96
9	24-2435-01-800-03- Implementation of AGRISNET	149.19
10	24-2415-01-800-01- National Disaster Management Programme	35.00
11	24-03-2401-800-47- Integrated Development of Wasteland	24.00
12	24-4415-80-800-01- Creation of Assets	56.14
13	29-04-6425-800-01- Working Capital Loan	140.00
14	33-03-800-01-Strengthening and Expansion of District Pig Breeding Farm at Siro	26.00
15	33-21-800-02- Protection, Preservation and Infrastructure Development of Archaeological Museum and Monument	8.00
16	33-06-800-11- Infrastructure Development of Model School at Paying Circle	69.00
17	33-09-4552-18-800-68- Esstt. of a 50 bedded hospital at Mengio	70.95
18	33-09-4552-19-800-02- C/o Anti-Erosion on Right & Left Bank of Kolma at Nirjuli	108.00
19	45-3053-80-800-04- C/o ATC Facility at Naharlagun	9.90
20	48-48-04-2415-01-800-05- Schemes under SADA	2,268.04
21	50-05-4070-800-02-Creation of Assets	1,239.43
22	50-4070-800-02-Creation of Assets	72.30
23	61-4853-60-800-01-Creation of Assets	74.98
24	65-04-4575-03-800-01-Development of Tirap & Changlang District	1,462.61
25	65-03-4575-03-800-01-Development of Tirap & Changlang District	268.50
26	72-04-2056-800-02-Schemes under SADA	19.99
27	76-08-2202-01-107-01-Dist. Institute of Education and Training	614.56
<b>Total</b>		<b>7,855.88</b>

*(Source: Appropriation Accounts, 2017-18)*

## APPENDIX - 2.2

**Statement of various Grants/ Appropriations where savings was more than ₹ one crore and more than 20 per cent of the total provision**  
(Reference: Paragraph 2.3.2; Page: 41)

(₹ in crore)

Sl. No.	Number and Name of the Grant/ Appropriations	Total	Expenditure	Savings	Percentage	Remarks
<b>Revenue Voted</b>						
1	10 Other General, Social and community Services	299.35	0.54	298.81	99.82	
2	14 Secondary Education	558.92	402.29	156.63	28.02	
3	16 Arts and Cultural Affairs	15.61	11.87	3.74	23.96	Reason not intimated
4	18 Research	20.00	14.80	5.21	26.03	Reason not intimated
5	19 Industries	172.47	28.21	144.26	83.64	
6	20 Labour	8.57	6.74	1.83	21.35	Reason not intimated
7	21 Directorate of Sports	51.77	39.50	12.27	23.70	
8	22 Food and Civil Supplies	226.75	77.95	148.80	65.62	
9	27 Panchayat	180.16	117.40	62.76	34.84	Reason not intimated
10	45 Civil Aviation	59.87	35.26	24.61	41.10	Reason not intimated
11	48 Horticulture	126.91	97.61	29.29	23.08	
12	52 Sports and Youth Services	36.39	20.51	15.88	43.63	
13	56 Tourism	78.01	35.85	42.16	54.04	
14	57 Urban Development	173.45	55.4	118.05	68.06	
15	60 Textiles and Handicrafts	56.34	44.95	11.39	20.21	
16	65 Department of Tirap, Changlang and Longding	50.72	0.77	49.95	98.48	Reason not intimated
17	67 State Information Commission	4.98	3.29	1.69	33.94	
18	68 Town Planning Department	239.49	40.06	199.43	83.27	
19	71 Department of Tawang and West Kameng	4.29	1.26	3.03	70.63	
20	75 Higher and Technical Education	193.33	137.32	56.02	28.98	
<b>Total of Revenue Voted</b>		<b>2,557.38</b>	<b>1,171.59</b>	<b>1,385.81</b>	<b>54.19</b>	
<b>Revenue Charged</b>						
21	7 Treasury and Accounts Administration	50.00	0.00	50.00	100.00	Reason not intimated
<b>Total of Revenue Charged</b>		<b>50.00</b>	<b>0.00</b>	<b>50.00</b>	<b>100.00</b>	
<b>Capital Voted</b>						
22	4 Election	8.76	4.62	4.16	47.38	
23	6 District Administration	326.80	0.00	326.80	100.00	Reason not intimated
24	8 Police	84.57	0.00	84.57	100.00	
25	10 Other, General, Social and Community Services	339.76	0.00	339.76	100.00	Reason not intimated
26	14 Secondary Education	36.50	8.13	28.37	77.73	
27	15 Health and Family Welfare	124.47	41.71	82.76	66.49	

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Sl. No.	Number and Name of the Grant/ Appropriations	Total	Expenditure	Savings	Percentage	Remarks
28	16 Art and Cultural Affairs	17.81	8.45	9.36	52.55	
29	18 Research	8.35	3.67	4.68	56.05	
30	19 Industries	47.67	8.13	39.54	82.95	
31	21 Directorate of Sports	34.16	4.26	29.90	87.53	
32	22 Food and Civil Supplies	21.78	8.38	13.40	61.52	
33	24 Agriculture	8.15	2.32	5.83	71.53	
34	26 Rural Works	1,025.79	521.53	504.26	49.16	
35	28 Animal Husbandry and Veterinary	8.83	1.45	7.38	83.58	
36	29 Co-operation	17.52	5.96	11.56	65.98	Reason not intimated
37	31 Public Works	306.52	137.10	169.42	55.27	
38	32 Roads and Bridges	940.16	636.52	303.64	32.30	
39	34 Power	484.69	196.73	287.96	59.41	
40	35 Information and Public Relations	2.70	0.70	2.00	74.07	
41	39 Loans to Government Servants	8.60	3.32	5.28	61.40	
42	40 Housing	67.61	27.31	40.30	59.61	
43	42 Rural Development	162.14	3.10	159.05	98.09	
44	43 Fisheries	6.08	0.28	5.80	95.39	
45	45 Civil Aviation	8.85	3.60	5.25	59.32	
46	47 Administration of Justice	10.53	6.14	4.39	41.69	
47	48 Horticulture	2.00	0.00	2.00	100.00	
48	50 Secretariat Economic Services	749.02	389.28	359.74	48.03	
49	51 Directorate of Library	5.15	1.20	3.95	76.70	
50	53 Fire Protection and Control	10.00	7.64	2.36	23.60	
51	56 Tourism	126.71	31.12	95.58	75.43	
52	57 Urban Development	351.82	238.39	113.45	32.25	
53	68 Town Planning Department	6.45	0.00	6.45	100.00	
54	73 Information Technology	32.00	13.14	18.86	58.94	
55	75 Higher and Technical Education	100.42	39.47	60.95	60.70	
56	79 Department of Skill Development and Entrepreneurship	15.53	0.00	15.53	100.00	
<b>Total of Capital Voted</b>		<b>5,507.90</b>	<b>2,353.65</b>	<b>3,154.29</b>	<b>57.27</b>	
<b>Capital Charged</b>						
57	97 Public Debt	689.91	432.24	257.67	37.35	Reason not intimated
<b>Total of Capital Charged</b>		<b>689.91</b>	<b>432.24</b>	<b>257.67</b>	<b>37.35</b>	
<b>Grand Total</b>		<b>8,805.19</b>	<b>3,957.48</b>	<b>4,847.77</b>	<b>55.06</b>	

(Source: Appropriation Accounts, 2017-18)

## APPENDIX - 2.3

## Statement showing unutilised provision of fund during 2017-18

(Reference: Paragraph 2.3.4; Page: 43)

(₹ in crore)

Sl. No	Grant No. & Name	Head of Account/ Description	Budget Provision			Savings	Reasons/ Remarks
			Original	Supplementary	Total		
1	6-District Administration	04-4070-800-17 Scheme under SADA	0.20	0.00	0.20	0.20	Not intimated
2	8-Police	04-4055-800-08 Creation of Assets under SADA	31.98	52.58	84.57	84.57	Not intimated
3	13-Directorate of Accounts	2701-01-111-01 Members of Legislative Assembly	4.00	1.40	5.40	5.40	Not intimated
		4047-800-05 Creation of Assets under SADA	0.40	0.00	0.40	0.40	Not intimated
4	14-Secondary School	08-2202-02-800-01 Affiliation Fees to Central Board of Secondary Education	0.02	0.00	0.02	0.02	Non-receipts of proposals
5	16-Art and Culture Affairs	05-4202-04-800-07 C/o Renovation of Community Hall	0.00	1.48	1.48	1.48	Not intimated
6	19-Industries	2408-01-800-03 Food, Storage and Warehouse	16.00	0.00	16.00	16.00	No reason
7	23-Forests	04-2406-01-800-09 Schemes under SADA	0.45	0.00	0.45	0.45	Not intimated
8	24-Agriculture	04-4415-80-800-01 Creation of Assets	0.00	0.15	0.15	0.15	Not intimated
9	29-Co-Operation	03-2425-001-02 Integrated Co-operative Development Project	0.00	2.80	2.80	2.80	Complication for registration of the Schemes
10	32-Roads and Bridges	07-5054-800-76 C/o Motorable Bridge Over Siyum River to Connect Left Bank at Paya in West Siang District	0.00	3.42	3.42	3.42	Non-completion of Physical Work
		07-5054-800-45 Bailey Bridge between Namara and Other Village	0.00	0.60	0.60	0.60	
		07-5054-800-70 C/o Steel Bridge over River Wome at Pake Point	0.00	0.33	0.33	0.33	
11	33-North Eastern Areas	09-4552-15-800-06 C/o Mega Festival cum Multipurpose Ground at	3.15	0.00	3.15	3.15	Not intimated

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		Tawang					
		09-4552-06-800-05 Infrastructure Development for VKV Kumporijo	0.33	0.00	0.33	0.33	Not intimated
		09-4552-18-800-94 Estt. Of 30 Bedded Hospital at Pareng, Sagalee	0.00	1.00	1.00	1.00	Not intimated
		09-4552-18-800-97 Estt. Of 50 Bedded Hospital at Pistana	0.00	0.83	0.83	0.83	Not intimated
		09-4552-19-800-06 C/o Flood and Erosion Management Scheme at Injan, Changlang District	0.00	0.78	0.78	0.78	Not intimated
		09-4552-06-800-13 Infrastructure Development at ME School at Longding	0.00	0.69	0.69	0.69	Not intimated
		09-4552-03-800-03 Estt. Of Poultry, Goaterry, Piggery, Dairy & Fisheries at Mai Village in L/Subansiri	0.26	0.00	0.26	0.26	Not intimated
12	34-Power	08-4801-05-800-23 Social and Infrastructure Development Fund	0.00	0.75	0.75	0.75	Non-receipt of LOC
13	38-Water Resources Department	04-2711-01-800-25 Schemes under SADA	5.24	0.68	5.92	5.92	Non-release of fund
14	50-Secretariat Economic Services	04-4070-800-17 Creation of Assets under SADA	40.00	0.00	40.00	40.00	Not intimated
15	54-State Tax and Excise	04-4070-800-17 Creation of Assets under SADA	0.25	0.25	0.50	0.50	Errorneous reflection of budget provision
16	57-Urban Development	08-4217-60-051-17 Creation of Assets under SIDF	0.00	14.72	14.72	14.72	Non-receipts of AA & ES
17	65-Department of Tirap, Changlang and Longding	04-2575-03-800-03 Schemes under SADA	0.40	0.00	0.40	0.40	Not intimated
18	68-Town Planning Department	04-4217-03-800-03 Creation of Assets under SADA	3.50	2.95	6.45	6.45	Not supported by Budgetary Documents
19	70-Administrative Training Institute	04-4070-800-17 Creation of Assets under SADA	0.82	0.00	0.82	0.82	Not supported by Utilisation Certificate



20	71-Department of Tawang and West Kameng	04-2205-800-08 Schemes under SADA	1.50	0.00	1.50	1.50	Non-Completion of Physical Works
		04-2205-800-05 Corpus Fund	0.00	1.00	1.00	1.00	
21	73-Information Technology	04-3425-60-800-03 Schemes under SADA	3.23	0.00	3.23	3.23	Not intimated
		08-3425-60-600-05 Establishment of CIC Project at CID Block in AP	2.60	0.00	2.60	2.60	Non-receipt of finance concurrence
		04-5425-600-01 National E-governance	2.00	0.00	2.00	2.00	Non-receipt of finance concurrence
22	76-Elementary Education	03-2202-01-107-01 District Institute of Education Training	15.00	7.74	22.74	22.74	Erroneous reflection of budget provision
23	77-Gauhati High Court Itanagar permanent Bench	08-4070-800-02 Creation of Assets	0.00	0.37	0.37	0.37	Not intimated
24	79-Department of Skill Development and Entrepreneurship	2230-03-800-10 Skill Development Mission	0.42	0.00	0.42	0.42	Non-consideration of the Scheme by the Finance Department
		04-4250-800-04 Creation of Assets under SADA	0.00	15.53	15.53	15.53	Non-consideration of the Scheme by the Finance Department
<b>Total</b>			<b>131.75</b>	<b>110.05</b>	<b>241.80</b>	<b>241.80</b>	

(Source: Appropriation Accounts, 2017-18)

## 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: 43)

(₹ in crore)

Sl. No.	Number and Name of the Grants/ Appropriations	Head of Account	Total provision	Details of Surrender	
				Amount	Percent
1	6 District Administration	04-4070-800-17	176.80	174.80	98.87
		04-4070-800-18	150.00	150.00	100.00
2	7 Treasury and Accounts Administration	2049-05-105-01	50.00	50.00	100.00
3	10 Other General, Social and Community Services etc.	2250-800-02	298.80	298.80	100.00
		4250-800-05	339.76	339.76	100.00
4	14 Secondary Education	2202-04-103-03	4.10	3.69	90.00
5	15 Health and Family Welfare	2210-05-105-02	64.04	45.04	70.33
		2210-06-800-01	10.00	10.00	100.00
6	19 Industries	2408-01-800-03	150.00	103.10	68.73
		4852-02-800-01	36.71	35.00	95.35
		4408-01-103-01	3.05	2.67	87.46
7	20 Labour	2230-01-800-06	0.32	0.22	68.75
		2230-02-800-08	0.30	0.30	100.00
8	22 Food and Civil Supplies	2408-02-190-02	154.49	141.31	91.47
9	28 Animal Husbandry and Veterinary	03-2404-800-01	19.00	13.15	69.21
		04-2403-102-03	3.00	3.00	100.00
		04-4403-800-01	7.00	7.00	100.00
10	34 Power	03-2810-800-05	28.26	28.26	100.00
11	36 Statistics	04-3454-01-800-06	0.63	0.63	100.00
12	39 Loans to Government Servants	7610-202-01	2.00	2.00	100.00
13	42 Rural Development	04-4515-800-05	93.00	93.00	100.00
		03-4515-800-08	65.00	65.00	100.00
14	48 Horticulture	04-4401-800-06	2.00	2.00	100.00
15	52 Sports and Youth Services	04-4202-03-800-29	0.95	0.95	100.00
16	56 Tourism	3452-80-800-41	30.00	30.00	100.00
		03-3452-80-800-39	4.00	4.00	100.00
		08-3452-80-800-32	2.00	2.00	100.00
17	57 Urban Development	03-2217-80-800-11	88.00	88.00	100.00
		03-2217-80-800-12	34.85	25.36	72.77
18	75 Higher and Technical Education	08-2203-105-01	34.29	18.43	53.75
		2203-112-03	2.87	2.87	100.00
<b>Total</b>			<b>1,855.22</b>	<b>1,740.34</b>	<b>93.81</b>

(Source: Appropriation Accounts, 2017-18)

## APPENDIX - 2.5

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

(Reference: Paragraph 2.3.7; page: 43)

(₹ in crore)

Sl. No.	Number and Name of Grant/ Appropriation	Section	Savings	Surrender	Savings to be surrendered
1	1 Legislative Assembly	Revenue-Voted	5.02	1.70	3.32
2	4 Election	Capital-Voted	4.16	0.00	4.16
3	5 Secretariat Administration	Revenue-Voted	1.28	0.00	1.28
4	6 District Administration	Revenue-Voted	9.48	7.02	2.46
5	7 Treasury and Accounts Administration	Revenue-Voted	2.78	0.00	2.78
6	8 Police	Capital-Voted	84.57	0.00	84.57
7	14 Secondary Education	Revenue-Voted	156.63	122.37	34.26
8	15 Health and Family Welfare	Capital-Voted	82.76	21.87	60.89
9	16 Art and Cultural Affairs	Revenue-Voted	3.74	0.00	3.74
		Capital-Voted	9.36	0.00	9.36
10	18 Research	Revenue-Voted	5.21	0.00	5.21
		Capital-Voted	4.68	0.00	4.68
11	19 Industries	Revenue-Voted	144.26	103.10	41.16
		Capital-Voted	39.54	37.67	1.87
12	21 Directorate of Sports	Revenue-Voted	12.27	0.00	12.27
		Capital-Voted	29.90	0.00	29.90
13	22 Food and Civil Supply	Revenue-Voted	148.80	141.31	7.49
		Capital-Voted	13.40	0.00	13.40
14	23 Forests	Revenue-Voted	17.97	0.00	17.97
15	24 Agriculture	Revenue-Voted	17.19	16.03	1.16
		Capital-Voted	5.83	0.00	5.83
16	26 Rural Works	Revenue-Voted	3.6	0.00	3.6
		Capital-Voted	504.26	379.39	124.87
17	27 Panchayat	Revenue-Voted	62.76	57.51	5.25
18	28 Animal Husbandry and Veterinary	Revenue-Voted	17.36	13.15	4.21
19	29 Co-operation	Revenue-Voted	2.75	0.00	2.75
		Capital-Voted	11.56	0.78	10.78
20	30 State Transport	Capital-Voted	1.47	0.00	1.47
21	31 Public Works	Revenue-Voted	41.06	0.00	41.06
		Capital-Voted	169.42	0.00	169.42
22	32 Roads and Bridges	Revenue-Voted	10.99	0.00	10.99
		Capital-Voted	303.64	0.00	303.64
23	33 North Eastern Areas	Capital-Voted	23.75	0.00	23.75
24	34 Power	Revenue-Voted	109.51	101.31	8.20
		Capital-Voted	287.96	175.38	112.58
25	35 Information and Public Relations	Revenue-Voted	2.36	0.00	2.36
		Capital-Voted	2.00	0.00	2.00
26	36 Statistics	Revenue-Voted	2.10	0.00	2.10
27	38 Water Resources Department	Revenue-Voted	18.72	0.00	18.72
		Capital-Voted	1.34	0.00	1.34

## APPENDICES

28	40 Housing	Revenue-Voted	2.54	0.00	2.54
		Capital-Voted	40.3	0.00	40.3
29	42 Rural Development	Revenue-Voted	68.32	0.00	68.32
30	43 Fisheries	Capital-Voted	5.8	0.28	5.52
	44 Attached Offices of the Secretariat Administration	Revenue-Voted	1.46	0.00	1.46
31	47 Administration of Justice	Capital-Voted	4.39	0.00	4.39
32	48 Horticulture	Revenue-Voted	29.29	19.14	10.15
33	50 Secretariat Economic Services	Capital-Voted	359.74	0.00	359.74
34	51 Directorate of Library	Capital-Voted	3.95	1.50	2.45
35	53 Fire Protection and Control	Revenue-Voted	1.19	0.00	1.19
		Capital-Voted	2.36	0.00	2.36
36	54 State Tax and Excise	Revenue-Voted	4.46	2.10	2.36
37	56 Tourism	Revenue-Voted	42.16	40.39	1.77
		Capital-Voted	95.58	0.00	95.58
38	57 Urban Development	Capital-Voted	113.45	0.00	113.45
39	59 Public Health Engineering	Revenue-Voted	97.15	0.00	97.15
		Capital-Voted	60.35	0.00	60.35
40	60 Textile and Handicraft	Revenue-Voted	11.39	0.00	11.39
41	65 Department of Tirap, Changlang and Longding	Capital-Voted	8.91	0.00	8.91
42	66 Hydro Power Development	Revenue-Voted	2.62	0.00	2.62
		Capital-Voted	4.35	0.00	4.35
43	67 State Information Commission	Revenue-Voted	1.69	0.35	1.34
44	68 Town Planning Department	Revenue-Voted	199.43	0.00	199.43
		Capital-Voted	6.45	0.00	6.45
45	71 Department of Tawang and West Kameng	Revenue-Voted	3.03	0.00	3.03
46	73 Information Technology	Revenue-Voted	3.94	0.00	3.94
		Capital-Voted	18.86	0.00	18.86
47	74 Social Justice, Empowerment and Tribal Affairs	Capital-Voted	22.24	0.00	22.24
48	75 Higher and Technical Education	Revenue-Voted	56.02	51.75	4.27
		Capital-Voted	60.95	0.00	60.95
49	76 Elementary Education	Revenue-Voted	205.10	127.17	77.93
50	79 Department of Skill Development and Entrepreneurship	Revenue-Voted	5.42	0.00	5.42
		Capital-Voted	15.53	0.00	15.53
51	Public Debt	Revenue-Voted	18.93	0.00	18.93
		Capital-Voted	257.67	28.74	228.93
	<b>Total</b>		<b>4,210.46</b>	<b>1,450.01</b>	<b>2,760.45</b>

(Source: Appropriation Accounts, 2017-18)

## APPENDIX - 2.6

**Details of excess over provisions during 2017-18**  
(Reference: Paragraph 2.3.8; page: 44)

(₹ 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	706.43	866.01	159.58
2	30 State Transport	106.62	106.63	0.01
3	33 North Eastern Areas	15.21	16.43	1.22
4	41 Land Management	23.96	24.04	0.08
5	50 Secretariat Economic Services	27.44	27.67	0.23
6	72 Directorate of Prison	13.23	13.55	0.32
7	74 Social Justice, Empowerment and Tribal Affairs	115.14	130.09	14.95
<b>Revenue Charged</b>				
8	12 Social Security and Welfare	3.86	3.86	0.0004
<b>Capital Voted</b>				
9	76 Elementary Education	5.86	6.46	0.60
<b>Total</b>		<b>1,017.75</b>	<b>1,194.74</b>	<b>176.99</b>

(Source: Appropriation Accounts, 2017-18)

## APPENDIX - 2.7

Statement showing excess expenditure relating to previous years requiring regularization  
(Reference: Paragraph 2.3.9; page: 45)

(₹ in crore)

Year	No. of Grants/ Appropriations	Grants/Appropriations	Excess Amount	Stage of consideration by 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 2017-18 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, 47,5 6, 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	474.5	
2016-17	15	6, 8, 13, 17, 26, 33, 43, 48, 55, 59, 62, 63, 65, 71, 76	344.92	
<b>TOTAL</b>			<b>2,981.14</b>	

(Source: Appropriation Accounts of the respective years)

## APPENDIX - 2.8

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

(Reference: Paragraph 2.3.10; page: 45)

(₹ 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	15 Health and Family Welfare	994.92	893.51	101.41	0.30
2	18 Research	19.65	14.8	4.85	0.35
3	21 Directorate of Sports	49.84	39.5	10.34	1.93
4	28 Animal Husbandry and Veterinary	140.96	123.79	17.17	0.18
5	35 Information and Public Relations	26.19	25.52	0.67	1.69
6	60 Textile and Handicraft	46.71	44.95	1.76	9.63
7	64 Trade and Commerce	3.92	3.24	0.68	0.12
8	68 Town Planning Department	100.73	40.06	60.67	138.76
9	71 Department of Tawang and West Kameng	2.96	1.26	1.70	1.33
10	79 Department of Skill Development and Entrepreneur	30.55	26.67	3.88	1.55
<b>Revenue Charged</b>					
11	1 Legislative Assembly	0.66	0.56	0.10	0.26
12	Public Debt	669.38	667.06	2.32	16.61
<b>Capital Voted</b>					
13	8 Police	31.98	0.00	31.98	52.58
14	15 Health and Family Welfare	124.17	41.71	82.46	0.30
15	18 Research	4.23	3.67	0.56	4.12
16	29 Co-operation	12.3	5.96	6.34	5.22
17	30 State Transport	13.00	12.30	0.70	0.77
18	34 Power	477.19	196.73	280.46	7.50
19	47 Administration of Justice	8.75	6.14	2.61	1.78
20	50 Secretariat Economic Services	728.38	389.28	339.10	20.64
21	54 State Tax and Excise	0.25	0.00	0.25	0.25
22	56 Tourism	37.80	31.12	6.68	88.91
23	57 Urban Development	268.67	238.38	30.29	83.15
24	68 Town Planning Department	3.50	0.00	3.50	2.95
25	75 Higher and technical Education	47.00	39.47	7.53	53.42
<b>Total</b>		<b>3,843.69</b>	<b>2,845.68</b>	<b>998.01</b>	<b>494.30</b>

(Source: Appropriation Accounts, 2017-18)

# APPENDICES

## APPENDIX - 2.9

### Details of Excessive/ Inadequate supplementary provision (₹ one crore and above) (Reference: Paragraph 2.3.11; page: 46)

(₹ 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	39.33	19.81	59.14	54.13	5.01	25
2	5-Secretariat Administration	116.59	33.84	150.43	149.15	1.28	4
3	7-Treasury and Accounts Administration	20.41	70.51	90.92	88.14	2.78	4
4	13-Directorate of Accounts	606.27	100.16	706.43	866.01	(-)159.58	159
5	16-Art and Cultural Affairs	10.73	4.89	15.61	11.87	3.74	76
6	23-Forests	189.48	46.68	236.16	218.19	17.97	38
7	26-Rural Works	207.30	16.77	224.08	220.48	3.60	21
8	29-Co-operation	13.31	3.74	17.04	14.30	2.74	73
9	31-Public Works	244.33	59.29	303.62	262.57	41.05	69
10	32-Roads and Bridges	371.30	180.71	552.02	541.03	10.99	6
11	33-North Eastern Areas	13.54	1.67	15.21	16.43	(-)1.22	(-)73
12	36-Statistics	21.39	6.60	27.99	25.89	2.10	32
13	38-Water Resource Department	150.84	142.75	293.59	274.86	18.73	13
14	40-Housing	26.26	29.50	55.76	53.21	2.55	9
15	42-Rural Development	453.39	73.20	526.59	458.27	68.32	93
16	44-Attached offices of the Secretariat Administration	10.81	20.16	30.97	29.51	1.46	7
17	53-Fire Protection and Control	18.49	1.92	20.41	19.23	1.18	61
18	59-Public Health Engineering	569.74	197.75	767.49	670.34	97.15	49
19	66-Hydro Power Development	113.28	13.74	127.02	124.40	2.62	19
20	73-Information Technology	26.37	6.62	32.99	29.04	3.95	60
21	74-Social Justice, Empowerment and Tribal Affairs	102.32	12.83	115.14	130.09	(-)14.95	(-)117
22	76-Elementary Education	849.61	433.27	1282.88	1077.79	205.09	47
<b>Capital Voted</b>							
23	4- Election	0.00	8.78	8.78	4.62	4.16	47
24	16-Art and Cultural Affairs	4.00	13.81	17.81	8.45	9.36	68
25	21-Directorate of Sports	0.26	33.90	34.16	4.26	29.90	88
26	22-Food and Civil Supplies	2.50	19.28	21.78	8.38	13.40	70
27	24-Agriculture	0.00	8.15	8.15	2.32	5.83	72
28	26-Rural Works	450.00	575.79	1025.79	521.53	504.26	88
29	31-Public Works	112.88	193.65	306.52	137.10	169.42	87
30	32-Roads and Bridges	184.34	755.82	940.16	636.52	303.64	40
31	33-North Eastern Areas	51.15	94.12	145.27	121.52	23.75	25
32	35-Information and Public Relations	0.50	2.20	2.70	0.70	2.00	91



33	38-Water Resource Department	40.46	30.45	70.91	69.57	1.34	4
34	40-Housing	8.40	59.21	67.61	27.31	40.30	68
35	59-Public Health Engineering	288.53	74.34	362.87	302.52	60.35	81
36	65 –Department of Tirap, Changlang and Longding	0.00	55.97	55.97	47.06	8.91	16
37	66-Hydro Power Development	35.00	23.54	58.54	54.19	4.35	18
38	74-Social Justice, Empowerment and Tribal Affairs	102.00	76.96	178.96	156.72	22.24	29
39	79- Department of Skill Development and Entrepreneurship	0.00	15.53	15.53	0.00	15.53	100
<b>Total</b>		<b>5,455.11</b>	<b>3,517.90</b>	<b>8,973.01</b>	<b>7,437.70</b>	<b>1,535.31</b>	<b>44</b>

(Source: Appropriation Accounts, 2017-18)

APPENDIX - 2.10

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

*(Reference: Paragraph 2.3.12; page: 46)*

*(₹ in lakh)*

Sl. No.	Grant/ Appropriation	Description	Major Head	Re-appropriation	Excess (+)/ Savings (-)
1	13	01 Civil 102 Commuted Value of Pensions 01 Ordinary Pension	2071	(+) 5.00	(-) 1,084.06
2	14	02 Secondary Education 109 Government Secondary Schools 07 District Establishment	2202	(-) 15,024.85	(-) 188.78
3		02 Secondary Education 800 Other Expenditure 16 Rastriya Madhyamik Shiksha Abhiyan (RMSA)	2202	(+) 4,159.85	(-) 754.07
4		04 Adult Education 200 Other Adult Education Programmes 04 Adult Education	2202	(+) 2,728.8	(-) 2,494.8
5		01 General Education 800 Other Expenditure 28 Creation of Assets under SADA	4202	(-) 2,841.70	(-) 280.77
6		15	06 Public Health 800 Other Expenditure 02 National Health Mission	2210	(-) 15,507.97
7	05 Medical Education, Training and Research 105 Allopathy 02 Grants towards Tomo		2210	(-) 5,026.00	(-) 278.00
8	03 Rural Health Services-Allopathy 110 Hospitals and Dispensaries 01 Establishment Expenses		2210	(+) 2,755.14	(+) 2,011.95
9	80 General 800 Other Expenditure 02 Schemes under SADA		2210	(+) 4,746.08	(-) 1,405.44
10	001 Direction and Administration 01 Establishment Expenses		2211	(+) 735.40	(+) 461.08
11	80 General 800 Other Expenditure 11 Creation of Assets under SADA		4210	(-) 88.35	(-) 5,385.18
12	80 General 800 Other Expenditure 06 Construction of Buildings		4210	(+) 879.10	(-) 703.88
13	18	800 Other Expenditure 08 Schemes under SADA	2205	(-) 93.84	(-) 520.61
14		04 Art and Culture 800 Other Expenditure 01 Creation of Assets	4202	(+) 422.84	(-) 789.19
15	19	01 Food 800 Other Expenditure 03 Chief Minister's Swalambam Yojana (NABARD)	2408	(-) 13,400.00	(-) 1,600.00

16		80 General 800 Other Expenditure 08 Grants to APIDFC	2852	(+) 999.00	(-) 322.53
17		01 Food 800 Other Expenditure 02 Schemes under SADA	2408	(+) 2,123.22	(-) 2,033.72
18		800 Other Expenditure 06 Creation of Assets under SADA	4851	(+) 209.00	(-) 187.48
19	21	800 Other Expenditure 07 Schemes under SADA	2204	(-) 335.00	(-) 1,166.06
20		03 Sports and Youth Services 800 Other Expenditure 22 Schemes under ACA/SPA	4202	(+) 26.00	(-) 1,988.00
21	22	001 Direction and Administration 01 Establishment Expenses	3456	(+) 223.43	(-) 674.60
22	23	01 Forestry 001 Direction Administration 01 Establishment Expenses	2406	(+) 271.37	(-) 1,294.46
23		02 Environment Forestry and Wildlife 110 Zoological Park 01 Establishment Expenses	2406	(+) 355.49	(-) 195.20
24	24	03 CSS 800 Other Expenditure 45 Rashtriya Krishi Vikas Yojana (RKVY)	2401	(-) 796.28	(-) 121.17
25		04 State Plan Schemes 800 Other Expenditure 87 Schemes under SADA	2401	(+) 683.32	(-) 334.63
26		03 CSS 800 Other Expenditure 57 Sub-Mission on Agricultural Mission (SNAM)	2401	(+) 685.73	(-) 540.73
27		03 CSS 800 Other Expenditure 55 National Mission on Agriculture Extension and Technology (NMAET)	2401	(-) 494.33	(+) 573.48
28	26	03 CSS 05 Roads 800 Other Expenditure 02 Schemes under PMGSY	5054	(-) 37,939.22	(-) 949.92
29	27	04 State Plan Schemes 800 Other Expenditure 10 Schemes under SADA	2515	(+) 563.19	(-) 438.00
30	29	03 CSS 107 Loans to Credit Co-Operatives 02 Loans to Co-operative Apex Bank	6425	(+) 170.44	(-) 161.16
31	33	09 NEC 01 Horticulture 800 Other Expenditure 06 Cultivation of Citronella in Pochau and Wakka at Tirap	2552	(+) 17.70	(+) 159.30
32		16 Roads and Bridges 800 Other Expenditure 46 Seppa Chayangtajo Road	4552	(+) 400.00	(-) 1,130.93
33		15 Tourism Department 800 Other Expenditure 06 C/o Mega Festival Cum Multipurpose Groung at Tawang	4552	(-) 17.00	(-) 315.00

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34	34	05 Transmission and Distribution 001 Direction and Administration 01 Establishment Expenses	2801	(-)1,448.10	(-)615.13
35		800 Other Expenditure 01 Grants to Arunachal Pradesh Energy Development Agency	2810	(+) 133.92	(-) 168.00
36		03 CSS 80 General 800 Other Expenditure 17 Rajiv Gandhi Gramya Vikash Yojana (RGGVY)	4801	(-) 12,536.00	(-) 2,566.00
37		04 State Plan Schemes 01 Hydel Generation 800 other Expenditure 25 Creation of Assets under SADA	4801	(+) 4,759.99	(-) 7,834.71
38	38	04 State Plan Schemes 80 General 800 Other Expenditure 13 Schemes under SADA	2702	(+) 3,600.00	(-) 1,295.48
39	42	04 State Paln Schemes 800 Other Expenditure 10 Schemes under SADA	2515	(+) 5,000.00	(-) 6,200.00
40		03 CSS 001 Direction and Administration 01 Establishment Expenses	2515	(+) 983.47	(-) 533.25
41	43	04 State Plan Schemes 800 Other Expenditure 03 Scheme on ACA/SPA/SIDF etc	4405	(+) 280.00	(-) 252.00
42	45	04 State Plan Schemes 80 General 800 Other Expenditure 13 Schemes under SADA	5053	(-) 732.39	(+) 207.08
43	47	03 CSS 80 General 800 Other Expenditure 04 Construction of Court Building	4059	(+) 827.13	(-) 406.44
44	48	04 State Plan Schemes 800 Other Expenditure 62 Schemes under SADA	2401	(+) 179.50	(-) 2711.55
45		04 State Plan Schemes 01 Crop Husbandary 119 Horticulture and Vegetable Crops 01 Establishment Expenses	2401	(+) 1,437.13	(-) 508.75
46	50	03 State Plan Schemes 800 Other Expenditure 17 Creation of Assets under SADA	4070	(-) 2,338.00	(-) 4,000.00
47		800 Other Expenditure 19 Schemes under MLALAD/ Untied Fund	4070	(+) 35,668.33	(-) 22,871.94
48		800 Other Expenditure 18 Scheme under BADP	4070	(+) 17,825.89	(-) 7,085.09
49		04 State Plan Schemes 800 Other Expenditure 02 Creaqtion of Assets	4070	(+) 3,343.78	(-) 3,328.78
50	51	01 General Education 800 Other Expenditure 01 Creation of Assets	4202	(-) 150.00	(-) 244.55

51		04 State Plan Schemes 800 Other Expenditure 05 Schemes under SADA	2039	(+) 52.94	(-) 125.00
52	55	04 State Plan Schemes 001 Direction and Administration 02 District Establishment	2039	(+) 55.33	(-) 110.50
53		04 State Plan Schemes 80 General 800 Other Expenditure 13 Schemes under SADA	3452	(-) 861.01	(-) 147.57
54	56	04 State Plan Schemes 01 Tourism Infrastructure 101 Tourist Centre 53 Creation of Assets under SADA	5452	(+) 3,734.10	(-) 9,539.59
55	57	04 State Plan Schemes 60 Other Urban Development Schemes 051 Construction 15 Creation of Assets under SADA	4217	(+) 25,316.95	(-) 9,869.62
56		04 State Plan Schemes 01 Water Supply 800 Other Expenditure 25 Schemes under SADA	2215	(-) 5,087.86	(-) 115.05
57	59	03 CSS 01 Water Supply 800 Other Expenditure 23 Swachha Bharat Mission (Gramin)	2215	(+) 11,046.50	(-) 4,994.34
58	60	800 Other Expenditure 25 Schemes under SADA	2851	(+) 207.32	(-) 1,100.16
59	67	105 Special Commission of Enquiry 01 Establishment Expenses	2070	(-) 35.14	(-) 133.80
60		03 Integrated Development of Small and Medium Towns 800 Other Expenditure 01 Development Activities	2217	(+) 7,172.29	(-) 18,996.94
61	68	03 Integrated Development of Small and Medium Towns 800 Other Expenditure 03 Capacity Building Programme for Urban Local Bodies	2217	(-) 7846.28	(-) 1124.25
62	71	04 State Plan Schemes 800 Other Expenditure 08 Schemes under SADA	2205	(-) 50.00	(+) 150.00
63		08 CSS (fully funded by Central Government) 02 Social Welfare 800 Other Expenditure 17 Post Matric Scholarship to ST students	2235	(+) 1,588.58	(+) 1,884.02
64	74	08 CSS (fully funded by Central Government) 02 Social Welfare 001 Direction and Administration 01 Establishment Charges	2235	(+) 318.30	(-) 275.73
65	75	04 State Plan Schemes 03 University and Higher Education 800 Other Education 12 Schemes under SADA	2202	(-) 5,368.53	(+) 943.80

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66		8 CSS (fully funded by Central Government) 105 Polytechnics 01 Polytechnic Establishment	2203	(-) 2,005.97	(-) 165.55
67		03 CSS 03 University and Higher Education 800 Other Expenditure 11 Rashtriya Uchcharat Shiksha Abhiyan	2202	(-) 1,024.50	(-) 1,000.50
68		03 university and Higher Education 103 Government Colleges and Institutes 01 College Establishment	2202	(+) 3299.31	(-) 105.56
69		03 CSS 01 Elementary Education 800 Other Expenditure 002 Sarva Shiksha Abhiyan	2202	(-) 12,717.45	(-) 2,879.49
70	76	8 CSS (fully funded by Central Government) 01 Elementary School 800 Other Expenditure 18 RKM School Lumdung, West Kameng	2202	(+) 153.38	(-) 750.00
71	79	04 State Plan Schemes 03 Training 800 Other Expenditure 14 Schemes under SADA	2230	(+) 173.44	(-) 162.88
72	Public Debt	111 Special Securities Issued to National Small Savings Fund of the Central Government 06 Loans from NSSF	6003	(+) 1,766.65	(+) 750.10

(Source: Appropriation Accounts, 2017-18)

## APPENDIX - 3.1

**Statement showing Bodies and Authorities, accounts of which were not received**  
(Reference: Paragraph 3.2; page: 56)

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 2017-18	19(1)
2	Central School for Tibetans, Miao	NGO	2009-10 to 2017-18	14 (1)
3	District Rural Development Agency, Along	State AB	2009-10 to 2017-18	14 (1)
4	District Rural Development Agency, Anini	State AB	2009-10 to 2017-18	14 (1)
5	District Rural Development Agency, Bomdila	State AB	2009-10 to 2017-18	14 (1)
6	District Rural Development Agency, Changlang	State AB	2009-10 to 2017-18	14 (1)
7	District Rural Development Agency, Daporijo	State AB	2009-10 to 2017-18	14 (1)
8	District Rural Development Agency, Khonsa	State AB	2014-15 &2017-18	14 (1)
9	District Rural Development Agency, Pasighat	State AB	2009-10 to 2017-18	14 (1)
10	District Rural Development Agency, Tezu	State AB	2009-10 to 2017-18	14 (1)
11	District Rural Development Agency, Tawang	State AB	2009-10 to 2017-18	14 (1)
12	District Rural Development Agency, Yingkiong	State AB	2009-10 to 2017-18	14 (1)
13	District Rural Development Agency, Ziro	State AB	2009-10 to 2017-18	14 (1)
14	District Rural Development Agency, Seppa	State AB	2014-15 &2017-18	14 (1)
15	District Rural Development Agency, Roing	State AB	2014-15 &2017-18	14 (1)
16	Donyi Polo Mission, Itanagar	NGO	2014-15 &2017-18	14 (1)
17	Member Secretary, Arunachal Pradesh State Council for Science & Technology	State AB	2013-14 to 2017-18	14 (1)
18	Ram Krishna Mission, Vivekananda Nagar Along	NGO	2005-06 to 2017-18	14 (1)
19	Ram Krishna Mission, Narottam Nagar Deomali	NGO	2011-12 to 2017-18	14 (1)
20	Ram Krishna Mission Hospital, Itanagar	NGO	2011-12 to 2017-18	14 (1)
21	Ram Krishna Mission, Khonsa	NGO	2005-06 to 2017-18	14 (1)
22	Arunachal Pradesh Building & Other Constructions Workers Welfare Board, Naharlagun	State AB	2012-13 to 2017-18	19 (2)
23	Arunachal Pradesh State Legal Service Authority, Itanagar	State AB	2007-08 to 2017-18	19 (2)
24	Arunachal Pradesh State Electricity Regulatory commission	State AB	2015-16 to 2017-18	19 (2)
25	State Compensatory Afforestation Fund & Planning Authority	State AB	2010-11 to 2017-18	19 (2)

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

## APPENDIX - 3.2

**Statement showing 100 per cent transactions booked under '800-Other Expenditure'**  
(Reference: Paragraph 3.5; page: 58)

(₹ in crore)

Major Head	Description	Total Expenditure under the Major Head	Total Expenditure under '800-Other Expenditure'	Percentage to Total Expenditure under the Major Head
2506	Land Reforms	5.55	5.55	100
2552	North Eastern Areas	16.43	16.43	100
2711	Flood Control and Drainage	18.60	18.60	100
2810	New and Renewable Energy	18.51	18.51	100
2852	Industries	7.16	7.16	100
3275	Other Communication Services	30.42	30.42	100
4047	Capital Outlay on Other Fiscal Services	397.10	397.10	100
4210	Capital Outlay on Medical and Public Health	41.71	41.71	100
4215	Capital Outlay on Water Supply and Sanitation	302.52	302.52	100
4216	Capital Outlay on Housing	27.31	27.31	100
4235	Capital Outlay on Social Security and Welfare	156.72	156.72	100
4425	Capital Outlay on Co-operation	4.21	4.21	100
4515	Capital Outlay on Other Rural Development Programmes	53.10	53.10	100
4552	Capital Outlay on North Eastern Areas	121.52	121.52	100
4575	Capital Outlay on other Special Areas	47.06	47.06	100
4711	Capital Outlay on Flood Control Projects	66.00	66.00	100
4801	Capital Outlay on Power Projects	250.92	250.92	100
4851	Capital Outlay on Village and Small Industries	8.13	8.13	100
5055	Capital Outlay on Road Transport	12.39	12.39	100
5425	Capital Outlay on Other Scientific and Environmental Research	13.14	13.14	100
<b>Total</b>		<b>1,598.50</b>	<b>1,598.90</b>	<b>100</b>



## APPENDIX - 3.3

**Details of outcomes of Public Accounts Committee meetings held in  
August and October 2018**

*(Reference: Paragraph 3.6; page: 59)*

Sl. No	Date on PAC held	Grant No/ Department	Year of Accounts	No. of grants discussed
1	06 August 2018	26/ Rural Works Department	2012-13	01
2	08 August 2018	57/ Urban Development & Housing	2009-10, 2012-13, 2013-14, 2015-16 & 2016-17	05
3	25 October 2018	08/ Home	2009-10 & 2015-16	02
		46/ Public Service Commission	2008-09 to 2016-17	09
		05/ Secretariat Administration	2010-11	01
4	26 October 2018	11/ Social Welfare	2009-10 & 2010-11	02
		59/ Public Health Engineering	2010-11 to 2016-17	07
		51/ Library	2010-11	01
		52/ Sports & Youth Affairs	2012-13	01
		68/ Town Planning	2016-17	01
		29/ Cooperation	2016-17	01
		04/ Election	2009-10, 2010-11, 2011-12, 2012-13, 2014-15, 2015-16 & 2016-17	07
15/ Health & Family Welfare	2008-09 to 2015-16	08		
5	29 October 2018	23/ Forest	2009-10	01
		21/ Tax & Excise	2009-10	01
<b>Total</b>				<b>48</b>

