



*APPENDICES*



## APPENDIX 1.1

### Part – A

#### Layout of Finance Accounts

##### Layout of Finance Accounts

The Finance Accounts (Revised format introduced from 2015-16) 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:

<i>Layout</i>	
<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
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

<i>Layout</i>	
<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 Statement 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 – B**  
**Methodology adopted for the Assessment of Fiscal Position**

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 & II 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, <i>e.g.</i> enforcement of law &amp; order, security and protection of rights; pollution free air and other environmental goods, road infrastructure, <i>etc.</i></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, <i>etc.</i></p>

## APPENDIX 1.1

**Part – C**  
**State Profile**

*(Reference: Paragraph 1.1)*

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 = 33 per 1000 live births)			42	
8	Gross State Domestic Product (GSDP)			27,036.64 crore	
9	GSDP <sup>2</sup> CAGR (2010-11 to 2019-20)			14.12	
B. Financial Data					
Particulars	CAGR 2010-11 to 2018-19		Growth 2018-19 to 2019-20		
	Special Category States	Arunachal Pradesh	Special Category States	Arunachal Pradesh	
(a)	Revenue Receipts	12.26	14.66	(-)9.88	(-) 8.07
(b)	Own Tax Revenue	13.29	22.19	(-)8.10	15.05
(c)	Non-Tax Revenue	13.92	1.75	(-)19.72	6.98
(d)	Total Expenditure	12.56	16.38	(-)6.05	(-)12.37
(e)	Capital Expenditure	11.41	16.84	(-)15.60	(-) 35.52
(f)	Revenue Expenditure on General Education	12.75	18.88	(-)8.16	0.73
(g)	Revenue Expenditure on Health & Family Welfare	15.50	22.65	(-)4.96	(-)10.98
(h)	Salaries	12.05	13.49	(-)7.07	12.46
(i)	Pension	16.56	19.01	3.05	(-) 1.35

Source: Serial No. 7: SRS Bulletin May 2019 – Estimated Infant Mortality Rate, 2017

<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 1.11)***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 March 2006, and the Fiscal Responsibility & Budget Management (FRBM) Rules, 2007, came into force with effect from 12 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.

During 2018-19, the Government of Arunachal Pradesh had amended Fiscal Responsibility and Budget Management Act with the following revised targets:

- a) To maintain level of revenue surplus for the period from 01 April 2015 to 31 March 2020.
- b) To maintain revenue surplus as percentage of GSDP in a consistent manner for the period from 01 April 2015 to 31 March 2020.
- c) To reduce fiscal deficit to not more than three *per cent* of the estimated GSDP for the years 2015-16 to 2019-20.
- d) To maintain debt-GSDP ratio less than or equal to 25 *per cent* in the preceding year to avail additional borrowing of 0.25 *per cent* of GSDP.

- e) To maintain interest payments-Revenue Receipts ratio less than or equal to 10 *per cent* in the preceding year to avail additional borrowing of 0.25 *per cent* of GSDP in a given year for which borrowing limits are to be fixed.

❖ Fiscal Policy Statements

As prescribed in the Act, the State incorporated the following statements in the Budget for the year 2019-20.

- 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 2019-20 were as under:

Revenue Surplus as percentage of GSDP-	26.57
Fiscal Deficit as percentage of GSDP-	1.86
Total outstanding liabilities at the end of the year ( <i>₹in crore</i> )	7171.82
Liabilities as percentage of GSDP for the year-	25.57

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

## APPENDIX 2.1

**Abstract of Receipts and Disbursements for 2019-20**  
(Reference: Paragraph 2.4)

(₹ in crore)

Receipts			Disbursements		
2018-19		2019-20	2018-19		2019-20
<b>Section – A: Revenue</b>					
<b>I - Revenue Receipts</b>			<b>I - Revenue Expenditure</b>		
1,068.04	Own Tax Revenue	1,228.73	<b>3,823.32</b>	<b>General Services</b>	<b>3,831.05</b>
608.87	Non-tax Revenue	651.38	<b>4,472.42</b>	<b>Social Services</b>	<b>4,256.22</b>
10,436.14	State Share of Union Taxes	8,987.57	1,813.55	Education, Sports, Arts & Culture	1,846.89
3,056.16	Grants for CSSs	3,193.17	1,060.85	Health & Family Welfare	944.32
124.57	Finance Commission Grants	380.98	998.39	Water Supply, Sanitation, Housing & Urban Development	901.57
902.18	Other Grants To State With Legislature	446.72	38.42	Information & Broadcasting	32.38
			33.32	Labour & Welfare	39.57
			505.67	Social Welfare & Nutrition	469.90
			22.22	Others	21.59
			<b>4,133.74</b>	<b>Economic Services</b>	<b>4,131.46</b>
			800.35	Agriculture & Allied Activities	1,146.84
			618.22	Rural Development	440.73
			5.74	Special Areas Programme	4.29
			203.97	Irrigation & Flood Control	211.93
			971.12	Energy	917.74
			97.40	Industries & Minerals	102.58
			1,148.88	Transport	1,007.41
			47.24	Communications	33.00
			73.50	Science, Technology and Environment	85.44
			167.32	General Economic Services	181.49
<b>16,195.96</b>	<b>Total Receipts</b>	<b>14,888.55</b>	<b>12,429.48</b>	<b>Total Disbursements</b>	<b>12,218.73</b>
	<b>II - Revenue Deficit carried over to Section - B</b>		<b>3,766.48</b>	<b>II - Revenue Surplus carried over to Section - B</b>	<b>2,669.82</b>
<b>Section – B</b>					
2,243.00	III - Opening Cash Balance, including Permanent Advances and Cash Balance Investment	2,607.49	-	III - Opening Overdraft from RBI	
	Rectification of error during 2009-10	1,943.48			
-	IV - Miscellaneous Capital Receipts	-	5,727.43	IV - Capital Outlay	3,693.05
			1,062.03	General Services	657.91
			1,227.31	Social Services	724.97
			205.05	Education, Sports, Arts & Culture	107.52
			56.76	Health & Family Welfare	59.08
			810.46	Water Supply, Sanitation, Housing & Urban Development	394.50
			147.62	Social Welfare & Nutrition	158.43
			7.31	Information & Broadcasting	4.29
			0.11	Others	1.15

Receipts			Disbursements		
2018-19		2019-20	2018-19		2019-20
			<b>3,438.09</b>	<b>Economic Services</b>	<b>2,310.17</b>
			31.84	Agriculture and Allied Activities	21.28
			34.58	Rural Development Programme	7.74
			128.97	Special Areas Programme	110.28
			164.73	Irrigation & Flood Control	133.72
			340.36	Energy	173.36
			3.49	Industry & Minerals	11.84
			2,629.70	Transport	1,848.16
			0.00	Science, Technology and Environment	0.00
			104.42	General Economic Services	3.79
<b>5.08</b>	<b>V - Recoveries of Loans &amp; Advances</b>	<b>7.03</b>	<b>20.16</b>	<b>V - Loans &amp; Advances Disbursed</b>	<b>16.02</b>
-	Power Projects	-	-	Power Projects	
2.97	Govt. Servants	3.12	5.14	Govt. Servants	2.74
2.11	Others	3.91	15.02	Others	13.28
<b>3,766.48</b>	<b>VI - Revenue Surplus brought down</b>	<b>2,669.82</b>	-	<b>VI - Revenue Deficit brought down</b>	-
<b>1,204.97</b>	<b>VII - Public Debt Receipts</b>	<b>1,790.70</b>	<b>279.76</b>	<b>VII - Repayment of Public Debt</b>	<b>353.60</b>
1,204.97	Internal Debt other than WMAs and Overdraft	1,790.70	253.40	Internal Debt other than Ways & Means Advances and Overdraft	327.32
-	Net transactions under WMAs, incl. Overdraft	-	-	Net transactions under Ways & Means Advances incl. Overdraft	-
-	Loans and Advances from Central Govt.	-	26.36	Repayment of Loans & Advances to Central Govt.	26.28
<b>7,411.96</b>	<b>VIII - Public Account Receipts</b>	<b>3,434.93</b>	<b>5,996.65</b>	<b>VIII - Public Account Disbursements</b>	<b>5,376.96</b>
493.11	Small Savings & Provident Funds	563.00	267.21	Small Savings & Provident Funds	287.86
316.71	Reserve funds	1,906.18	9.39	Reserve Funds	0.01
(-)64.61	Suspense Miscellaneous	(-) 2,700.59	112.01	Suspense & Miscellaneous	(-) 21.62
6,082.17	Remittances	3,313.06	4,947.52	Remittances	4,680.11
584.58	Deposits & Advances	353.28	660.52	Deposits & Advances	430.51
	<b>XI - Earmarked Funds</b>		<b>2,607.49</b>	<b>XI - Closing Cash Balance</b>	<b>3,013.82</b>
			392.00	Cash in Treasuries and Local Remittances	--
			(-) 316.60	Deposits with Reserve Bank and other Banks	256.96
			4.88	Departmental Cash Balance incl. Permanent Advances	(-) 4.92

## APPENDICES

Receipts			Disbursements				
2018-19			2019-20	2018-19			2019-20
				2,527.21	Cash Investment Investment Earmarked Funds	Balance and of	2761.78
<b>14,631.49</b>	<b>Total</b>		<b>12,453.45</b>	<b>14,631.49</b>	<b>Total</b>		<b>12,453.45</b>

(Source: Finance Accounts of respective years)

## APPENDIX 2.2

## Time Series Data on State Government Finances

(Reference: Paragraph 2.5.2.1)

('in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20
<b>PART - A (RECEIPTS)</b>					
<b>1. Revenue Receipts</b>	<b>10,553.10</b>	<b>11,779.57</b>	<b>13,774.60</b>	<b>16,195.96</b>	<b>14,888.55</b>
(a) Own Tax Revenue	535.07(5)	708.75(6)	815.57 (6)	1,068.04(7)	1,228.73(8)
Goods and Service Tax	-	-	223.73 (27)	601.00(56)	801.55(65)
Taxes on Sales, Trade, etc.	190.22(35)	282.54(40)	285.13 (35)	268.74(25)	219.82(18)
State Excise	86.33(16)	109.05(15)	122.61 (15)	136.73(13)	144.97(12)
Taxes on Vehicles	19.30(4)	24.47(3)	31.40 (4)	32.43(3)	38.12(3)
Stamp and Registration Fees	5.63(1)	5.08(1)	10.42 (1)	9.16(1)	8.14(1)
Land Revenue	8.89(2)	6.44(1)	13.32 (2)	14.58(1)	15.97(1)
Taxes on Goods and Passengers	224.70(42)	281.17(40)	128.96 (16)	5.40(1)	0.16 (0)
(b) Non-Tax Revenue	392.12(4)	544.82(5)	366.18 (3)	608.87(4)	651.38(4)
(c) State Share in Union Taxes & Duties	7,075.58(67)	8,388.30(71)	9,238.79 (67)	10,436.14(64)	8,987.57(61)
(d) Grants-in-aid from GoI	2,550.33(24)	2,137.70(18)	3,354.06 (24)	4,082.91(25)	4,020.87(27)
<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>5.48</b>	<b>3.79</b>	<b>5.68</b>	<b>5.08</b>	<b>7.03</b>
<b>4. Total Revenue and Non-Debt Capital Receipts (1+2+3)</b>	<b>10,558.58</b>	<b>11,783.36</b>	<b>13,780.28</b>	<b>16,201.04</b>	<b>14,895.58</b>
<b>5. Public Debt Receipts</b>	<b>621.10</b>	<b>1,015.27</b>	<b>1,767.27</b>	<b>1,204.97</b>	<b>1,790.70</b>
Internal Debt (excluding Ways & Means Advances and Overdrafts)	287.92	761.33	1,250.33	1,204.97	1,790.70
Net Transactions under Ways & Means Advances & Overdrafts	333.18	253.94	516.94*	-	-
Loans & Advances from GoI	-	-	-	-	-
<b>6. Total receipts in the Consolidated Fund (4+5)</b>	<b>11,179.69</b>	<b>12,798.64</b>	<b>15,547.55</b>	<b>17,406.01</b>	<b>16,686.28</b>
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Accounts Receipts	6,038.90	6,369.65	5,435.37	7,411.96	3434.93
<b>9. Total Receipts of Government (6+7+8)</b>	<b>17,218.58</b>	<b>19,168.28</b>	<b>20,982.92</b>	<b>24,817.98</b>	<b>20,121.21</b>
<b>PART - B (EXPENDITURE/DISBURSEMENTS)</b>					
<b>10. Revenue Expenditure</b>	<b>8,362.74</b>	<b>9,394.54</b>	<b>10,900.47</b>	<b>12,429.48</b>	<b>12,218.73</b>
Plan	2,703.34(32)	2,756.14(29)	10,900.47	12,429.48	12,218.73
Non-Plan	5,659.40(68)	6,638.40(71)			
General Services (incl. Interest Payments)	2,518.09(30)	2,767.76(29)	3,484.76 (32)	3,823.32(31)	3,831.05
Social Services	2,556.67(31)	3,046.47(33)	3,950.83 (36)	4,472.42(36)	4,256.22
Economic Services	3,287.98(39)	3,580.31(38)	3,464.88 (32)	4,133.74(33)	4,131.46
<b>11. Capital Expenditure</b>	<b>1,993.25</b>	<b>1,544.01</b>	<b>3,188.10</b>	<b>5,727.43</b>	<b>3,693.05</b>
Plan	1,983.63(100)	1,543.39(100)	3,188.10	5,727.43	3,693.05
Non-Plan	9.62(-)	0.62 (-)			
General Services	345.58(17)	113.08	544.92(17)	1,062.03(19)	657.91
Social Services	422.26(21)	579.91	854.80 (27)	1,227.31(21)	724.97
Economic Services	1,225.41(62)	851.02	1,788.38 (56)	3,438.09(60)	2,310.17
<b>12. Disbursement of Loans &amp; Advances</b>	<b>12.98</b>	<b>10.33</b>	<b>5.07</b>	<b>20.16</b>	<b>16.02</b>
<b>13. Total of Revenue Expenditure, Capital Expenditure and Disbursement of Loans &amp; Advances (10+11+12)</b>	<b>10,368.97</b>	<b>10,948.88</b>	<b>14,093.64</b>	<b>18,177.07</b>	<b>15,927.80</b>

## APPENDICES

	2015-16	2016-17	2017-18	2018-19	2019-20
<b>14. Repayments of Public Debt</b>	<b>1,286.44</b>	<b>586.77</b>	<b>432.24</b>	<b>279.76</b>	<b>353.60</b>
Internal Debt (including Ways & Means Advances and Overdrafts)	1,259.95	560.31	405.81	253.40	327.32
Loans & Advances from GoI	26.49	26.46	26.43	26.36	26.28
<b>15. Appropriation to Contingency Fund</b>	<b>-NIL</b>	<b>-NIL</b>	<b>-NIL</b>	<b>-NIL</b>	<b>-</b>
<b>16. Total Disbursement out of Consolidated Fund (13+14+15)</b>	<b>11,655.41</b>	<b>11,535.65</b>	<b>14,525.88</b>	<b>18,456.83</b>	<b>16,281.40</b>
17. Contingency Fund Disbursements	-	-	-	-	-
18. Public Account Disbursements	5,360.99	7,560.96	5,561.32	5,996.65	5,376.96
<b>19. Total Disbursements by the State (16+17+18)</b>	<b>17,016.40</b>	<b>19,096.61</b>	<b>20,087.20</b>	<b>24,453.48</b>	<b>21,658.36</b>
<b>PART - C (DEFICIT/SURPLUS)</b>					
<b>20. Revenue Deficit (-)/ Surplus (+) {1-10}</b>	<b>(+)2,190.36</b>	<b>(+)2,385.03</b>	<b>(+) 2,874.13</b>	<b>(+) 3,766.48</b>	<b>(+)2,669.82</b>
<b>21. Fiscal Deficit (-)/ Surplus (+) {4-13}</b>	<b>(+)189.61</b>	<b>(+) 834.48</b>	<b>(-) 313.36</b>	<b>(-) 1,976.03</b>	<b>(-)1,032.22</b>
<b>22. Primary Deficit (-)/ Surplus (+) {21+23}</b>	<b>(+)605.25</b>	<b>(+)1,233.71</b>	<b>(+) 154.00</b>	<b>(-) 1,449.93</b>	<b>(-)417.69</b>
<b>PART - D (OTHER DATA)</b>					
23. Interest Payments (incl. in Revenue Expenditure)	415.64	399.23	467.36	526.10	614.53
24. Financial Assistance to Local Bodies, etc.,	26.03	37.67	37.37	54.63	238.21
25. Ways & Means Advances/Overdraft availed (days)	2	12	-	-	-
26. Interest on Ways & Means Advances/ Overdraft	-	-	-	-	-
27. Gross State Domestic Product (GSDP) <sup>3</sup>	18,509.16	19,845.44	22,432.48	24,602.88	27,036.64
28. Outstanding Fiscal liabilities (year-end)	5,895.15	5,625.09	7,208.50	8,588.42	12,131.46
29. Outstanding guarantees (year-end)	0.97	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	156	156	123	135	101
32. Capital blocked in incomplete projects					
<b>PART - E (FISCAL HEALTH INDICATORS) {Per cent}</b>					
<b>I - Resource Mobilisation</b>					
33. Own Tax Revenue/GSDP	2.89	3.57	3.64	4.34	4.54
34. Own Non-Tax Revenue/GSDP	2.12	2.75	1.63	2.47	2.41
35. Central Transfers /GSDP	52.01	53.04	56.14	59.01	48.11
<b>II - Expenditure Management</b>					
36. Total Expenditure <sup>4</sup> /GSDP	56.02	55.17	62.83	73.88	58.91
37. Total Expenditure/Revenue Receipts	98.26	92.95	102.32	112.23	106.98
38. Revenue Expenditure/Total Expenditure	80.65	85.80	77.34	68.38	76.71
39. Expenditure on Social Services/Total Expenditure	28.73	33.12	34.10	31.36	31.27
40. Expenditure on Economic Services/Total Expenditure	43.53	40.47	37.29	41.74	40.54
41. Capital Expenditure/Total Expenditure	19.22	14.10	22.62	31.51	23.19

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

<sup>4</sup> Revenue Expenditure, Capital Expenditure and Disbursement of Loans & Advances

	2015-16	2016-17	2017-18	2018-19	2019-20
42.Capital Expenditure on Social and Economic Services/Total Expenditure	15.89	13.07	18.75	25.67	19.06
<b>III - Management of Fiscal Imbalances</b>					
43.Revenue Surplus/GSDP	11.83	12.02	12.81	15.31	9.87
44.Fiscal Deficit (-) or Surplus (+)/GSDP	1.02	4.20	(-) 1.40	(-) 8.03	(-) 3.82
45.Primary Deficit (-) or Surplus (+)/GSDP	3.27	6.22	0.69	(-) 5.89	(-) 1.54
46.Revenue Surplus/Fiscal Surplus	1,155.19	285.81	(-) 917.20	(-)190.61	(-)258.65
<b>IV - Management of Fiscal Liabilities</b>					
47.Fiscal Liabilities/GSDP	31.85	28.34	32.13	34.91	44.87
48.Fiscal Liabilities/RR	55.86	47.75	52.33	53.03	81.48
49.Primary Deficit <i>vis-à-vis</i> Quantum Spread	1,699.78	369.01	1,181.15	490.94	(-)1,197.84
50.Debt Redemption (Principal + Interest)/Total Debt Receipts	79.04	120.65	130.11	61.63	66.23
<b>V - Other Fiscal Health Indicators</b>					
51.Balance from Current Revenue (₹ in crore)	(-)1,263.61	2,517.93	3,382.16	-	-
52.Financial Assets/Liabilities (ratio)	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 2014-15, the actual ways and means advance is nil during the year.*

## APPENDIX 3.1

## Cases where Supplementary Provision was required

(Reference: Paragraph 3.5.2)

(`in crore)

Sl. No.	Grant No and Name	Section	Original Budget	Expenditure	supplementary required
1	1- Legislative Assembly	Revenue-voted	98.86	101.06	2.20
2	9-Motor Garages	Revenue-voted	15.60	16.40	0.80
3	11 -Social Welfare	Revenue-voted	245.58	251.37	5.79
4	12-Social Security and Welfare	Revenue-voted	5.15	6.20	1.05
5	18 -Research	Capital -voted	0.36	1.19	0.83
6	22-Food and Civil Supplies	Revenue-voted	269.07	289.19	20.12
7	28-Animal Husbandry and Veterinary	capital -voted	1.00	1.56	0.56
8	29-Cooperation	Revenue-voted	14.81	15.68	0.87
		Capital -voted	1.5	13.59	12.09
9	32-Roads and Bridges	Revenue-voted	719.98	785.1	65.12
		Capital -voted	766.21	825.58	59.37
10	38-Water Resources Department	Revenue-voted	176.85	211.93	35.08
		Capital -voted	86.6	133.72	47.12
11	40-Housing	Revenue-voted	47.5	52.48	4.98
12	47-Adminstration of Justice	Revenue-voted	19.72	20.45	0.73
13	49-Science and Technology	Revenue-voted	21.62	21.69	0.07
14	50-Secreteriat Economic Service	Revenue-voted	31.5	45.99	14.49
15	52-Sports and Youth Services	Revenue-voted	13.93	14.07	0.14
16	53-Fire Protection and Control	Revenue-voted	22.37	22.6	0.23
17	57-Urban Development	Capital -voted	80	115.21	35.21
18	62-Directorate of Transport	Capital -voted	0.00	0.42	0.42
19	63-Protocol Department	Revenue-voted	2.26	2.61	0.35
20	64-Trade and Commerce	Revenue-voted	3.85	3.98	0.13
21	68-Town Planning	Capital -voted	10.26	13.72	3.46
22	71-Department of Tawang and West Kameng	Capital -voted	10.25	16.83	6.58
23	73-Information Technology	Revenue-voted	26.69	60.97	34.28
24	74-Social Justice Empowerment and Tribal Affairs	Revenue-voted	126.69	129.97	3.28
		Capital -voted	62.27	155.43	93.16
25	75-Higher and Technical education	Capital -voted	34.83	41	6.17
26	76-Elementry Education	Revenue-voted	1046.8	1212.19	165.39
		Capital -voted	3.50	14.20	10.70
27	77-Guwahati High Court Itanagar bench	Revenue-charged	5.81	8.01	2.20
28	80-Director of Medical Education	Capital -voted	3.75	7.72	3.97
29	81-Director of Family Welfare	Revenue-voted	7.56	18.17	10.61
<b>Total</b>			<b>3982.73</b>	<b>4630.28</b>	<b>647.55</b>

## APPENDIX 5.1

(Reference: paragraphs 5.3, 5.9 and 5.10)

Summarised financial results of Government companies for the latest year for which their accounts were finalised as on 30 September 2020

{Figures in Columns 5 (a) to (6) and (8) to (10) are Rupees in crore}

Sl. No.	Sector & Name of Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)				Turnover	Impact of Accounts Comments	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed <sup>₹</sup>	Earning before Interest & Tax (EBIT) <sup>₹</sup>	Percentage return on capital employed
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation	Net Profit/ Loss							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>A. Working Government Companies</b>														
<b>FINANCING</b>														
1.	Arunachal Pradesh Industrial Development and Financial Corporation Limited	2017-18	2019-20	-	-	0.08	-*	10.24	-	4.15	(-) 20.42	8.97	-	-
<b>Total of the Sector</b>				-	-	<b>0.08</b>	-	<b>10.24</b>	-	<b>4.15</b>	<b>(-) 20.42</b>	<b>8.97</b>	-	-
<b>MINING</b>														
2.	Arunachal Pradesh Mineral Development and Trading Corporation Limited	1999-00	2014-15	(-) 0.27	-	0.01	(-) 0.28	-	-	2.13	(-) 1.81	0.32	(-) 0.28	(-) 87.50
<b>Total of the Sector</b>				<b>(-) 0.27</b>	-	<b>0.01</b>	<b>(-) 0.28</b>	-	-	<b>2.13</b>	<b>(-) 1.81</b>	<b>0.32</b>	<b>(-) 0.28</b>	<b>(-) 87.50</b>
<b>FOREST</b>														
3.	Arunachal Pradesh Forest Corporation Limited	2005-06	2014-15	4.48	0.76	0.18	3.54	8.97	-	4.50	(-) 4.58	4.72	4.30	91.10
<b>Total of the Sector</b>				<b>4.48</b>	<b>0.76</b>	<b>0.18</b>	<b>3.54</b>	<b>8.97</b>	-	<b>4.50</b>	<b>(-) 4.58</b>	<b>4.72</b>	<b>4.30</b>	<b>91.10</b>

<sup>₹</sup> Capital employed represents Shareholders Fund plus Long-Term Borrowings

<sup>₹</sup> For calculating EBIT (total return on capital employed), interest on borrowed fund is added back to net profit/loss as disclosed in Profit and Loss account

\* The Company at serial number A1 has made negligible profits of ₹12,371.00 as per its latest finalised accounts (2017-18) as on 30 September 2020

APPENDICES

Sl. No.	Sector & Name of Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)				Turnover	Impact of Accounts Comments	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed <sup>¶</sup>	Earning before Interest & Tax (EBIT) <sup>¶</sup>	Percentage return on capital employed
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation	Net Profit/ Loss							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>POLICE</b>														
4.	Arunachal Police Housing and Welfare Corporation Limited	2017-18	2019-20	4.01	-	0.19	2.10	3.82	-	0.02	35.11	35.13	2.10	5.98
<b>Total of the Sector</b>				<b>4.01</b>	<b>-</b>	<b>0.19</b>	<b>2.10</b>	<b>3.82</b>	<b>-</b>	<b>0.02</b>	<b>35.11</b>	<b>35.13</b>	<b>2.10</b>	<b>5.98</b>
<b>POWER</b>														
5	Hydro Power Development Corporation of Arunachal Pradesh Limited	2012-13	2017-18	0.51	-	0.08	0.43	1.21	-	5.00	1.50	6.50	0.43	6.62
<b>Total of the Sector</b>				<b>0.51</b>	<b>-</b>	<b>0.08</b>	<b>0.43</b>	<b>1.21</b>	<b>-</b>	<b>5.00</b>	<b>1.50</b>	<b>6.50</b>	<b>0.43</b>	<b>6.62</b>
<b>SERVICE</b>														
6	Arunachal Pradesh Donyi Polo Hotel Corporation Limited	2018-19	2019-20	(-2.16)	-	0.05	(-2.21)	2.37	-	0.99	(-2.29)	(-1.30)	(-2.21)	(-170)
<b>Total of the Sector</b>				<b>(-2.16)</b>	<b>-</b>	<b>0.05</b>	<b>(-2.21)</b>	<b>2.37</b>	<b>-</b>	<b>0.99</b>	<b>(-2.29)</b>	<b>(-1.30)</b>	<b>(-2.21)</b>	<b>(-170)</b>
<b>Total of A</b>				<b>6.57</b>	<b>0.76</b>	<b>0.59</b>	<b>3.58</b>	<b>26.61</b>	<b>-</b>	<b>16.79</b>	<b>7.51</b>	<b>54.34</b>	<b>4.34</b>	<b>7.99</b>
<b>B. Non-Working Government Companies</b>														
<b>CEMENT</b>														
7.	Parasuram Cement Limited	2008-09	2013-14	-	-	-	-	-	-	0.24	(-) 2.66	(-)0.96	-	-
<b>Total of the Sector</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.24</b>	<b>(-) 2.66</b>	<b>(-)0.96</b>	<b>-</b>	<b>-</b>
<b>Total of B</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.24</b>	<b>(-) 2.66</b>	<b>(-)0.96</b>	<b>-</b>	<b>-</b>
<b>Grand Total (A+B)</b>				<b>6.57</b>	<b>0.76</b>	<b>0.59</b>	<b>3.58</b>	<b>26.61</b>	<b>-</b>	<b>17.03</b>	<b>4.85</b>	<b>53.38</b>	<b>4.34</b>	<b>8.13</b>

