



APPENDICES



Appendix-2.1

Compiled data of labour cess collected by the works division (four sampled districts)

(Reference: Paragraph-2.2.4; Page-18)

Sl. No.	Name of the works division	Name of the work	Agreement amount (₹ in crore)	Vr.No.	Date of payment	Bill amount	L.Cess recovered and remitted	Short recovery	
I	PWD, Bomdila	Road from Upper Dzong to Sanchipam, West Kameng	1000 lakh	1	27.12.2021	2876946	25687	3082	
				2	27.12.2021	3523054	31456	3775	
				287	12.03.2022	22651831	202248	24270	
				410	28.03.2020	2046392	0	20464	
		Total (I)			31098223			259391	51591
			RCC Hostel for 100 boarders for GGRL Institute, Bomdila	328 lakh	34	Feb-22	2066889	18454	2215
					33	Do	13913111	124403	14728
					94	Mar-22	65012	580	70
					93	Do	6728174	60073	7209
					218	Do	234000	2089	251
219	Do				356550	3183	383		
220	Do				473500	4228	507		
221	Do				414550	3701	445		
222	Do	499915	4464	535					
Total (II)			24751701			221175	26342		
Grand Total (I)							77933		
II	PHED, Bomdila	Augmentation of water supply to Bhalukpong town	1982 lakh	2	20-10-2020	24116635	0	241166	
				3	Do	22672340	0	226723	
				6	29-03-2022	12886176	0	128862	
				4	Do	14540331	0	145403	
				2	Do	22655546	0	226555	
				Total (I)			96871028		
Augmentation of WS to Seppa Township under RIDF (Ph-I)			66		41081776	379107	31711		
Total (II)					41081776	379107	31711		
Grand Total (II)							1000421		

Sl. No.	Name of the works division	Name of the work	Agreement amount (₹ in crore)	Vt.No.	Date of payment	Bill amount	L.Cess recovered and remitted	Short recovery
III	PWD, Seppa	Ring Road at Seppa	1000 lakh	131	Mar-20	616786	0	6168
		Total				616786	0	6168
		Grand Total (III)						6168
IV	PHED, Namsai	Augmentation of WS at Lekang Admin HQ	500 lakh	121	23.11.2016 & 30.12.2018	49999925	336672	163327
		Total (I)				49999925	336672	163327
		LWS to chongkham & Enroute Habitations (Supply)	3000 lakh	371	27.02.2018 & 26.03.2021	252693000	1481818	1045112
		Total (II)				252693000	1481818	1045112
		Grand Total (IV)						1208439
		Grand Total (I to IV)						2292962

(Source: Departmental records)

Appendix-2.2
Statement showing excess expenditure on administrative expenses
(Reference: Paragraph-2.2.4.2; Page-19)

Year	Total expenditure (Excluding closing balances of cash & bank)	Administrative expenses (₹ in crore)	05 per cent expenditure to be incurred on administrative expenses	Excess expendi- ture	Excess (in per cent)
2017-18	40.06	10.31	2.00	8.31	415
2018-19	84.76	18.83	4.24	14.59	344
2019-20	48.7	7.42	2.44	4.99	205
2020-21	55.51	6.19	2.78	3.41	123
2021-22	83.49	9.25	4.17	5.08	122
Total	312.52	52	15.63	36.37	

(Source: Extracted from the annual accounts of the Board)

Appendix-2.3

Statement showing welfare kits received and issued in four sampled districts

(Reference: Paragraph-2.2.10; Page-28)

Sl. No.	Name of the item	(1) Papumpare			(2) West Kameng			(3) East Kameng			(4) Namsai		
		Received	Issued	Balance	Amount	Received	Issued	Balance	Amount	Received	Issued	Balance	Amount
1	LED TV	3385	1438	1947	29569089	0	0	0	0	320	297	23	349301
2	Gumboot	1400	0	1400	639800	935	628	307	140299	1140	0	1140	520980
3	Water filter	10654	2346	8308	24209512	4392	3081	1311	3821041	0	0	0	0
4	Water filter candle	16342	0	16342	8220026	960	0	960	483705	0	0	0	0
5	Mosquito net	0	0	0	0	200	0	200	420000	850	0	850	1785000
6	Rain coat	0	0	0	0	720	496	224	5895568	840	0	840	2210880
7	Face mask	0	0	0	0	9600	8100	1500	433650	1000	0	1000	289100
8	Blanket	0	0	0	0	0	0	0	0	7938	0	7938	2916137
9	Solar lamp	0	0	0	0	0	0	0	0	552	0	552	2946024
10	Hand Sanitizer	0	0	0	0	0	0	0	0	1036	0	1036	305620
11	Radio	0	0	0	0	0	0	0	0	0	0	0	0
Total (1)				62638427		Total (2)		11194263		Total (3)		Total (4)	
						Grand Total (1 to 4)		10973741		12432041		97238472	

(Source: Stock Register of 4 selected district of RO's)

Appendix-2.4

Statement showing execution of work without call of open tender (C/o of labour shed)

(Reference: Paragraphs-2.2.13, 2.2.13.2; Pages-31 and 33)

(₹ in lakh)												
Sl. No.	Name of executing agency	Location	Date of sanction	Sanction amount	No. of WO issued	No. of contractor engaged	Payment made to the contractor	Payment made against unexecuted work	Status of the building	Cost of completed labour shed		
1	EE, PWD, Bameng	Bameng, East Kameng	21-03-2018	50000000*	97	3	514.15	105.96	Completed/ Operated as circuit house by PWD Bameng Division.	50000000		
2	EE, RWD, Bameng	Rapung, Lada Circle	21-03-2018	10000000	25	2	96.99	0.00	Completed/ Occupied by local residence	10000000		
3	MD, HPDCAP, Itanagar	Pasighat, East Siang	21-03-2018	10000000	Tender	1	85.05	5.73	Completed/ Occupied by BMS	10000000		
4	MD, HPDCAP, Itanagar	Jang, Tawang	21-03-2018	10000000	NA	NA	0.00	0.00	NA	0		
5	MD, HPDCAP, Itanagar	Mahadevpur, Namsai	21-03-2018	10000000	NA	NA	0.00	0.00	NA	0		
6	EE, PWD, Bameng	Khenewa, East Kameng	22-07-2018	30000000	114	18	299.99	39.26	Completed/ Not occupied	30000000		
7	EE, WRD, Seppa	Bana, East Kameng	24-08-2018	20000000	Tender	1	15.84	0.00	Completed/ Occupied by local residence	20000000		
8	EE, PWD, Seppa	Richikurung, East Kameng	28-09-2018	20000000	6	1	19.42	3.51	Completed/ Not occupied	20000000		
9	EE, PWD, Daporijo	Daporijo, Upper Subansiri	29-10-2018	30000000	10	6	29.00	0.00	Completed/ Not occupied	30000000		
10	EE, RWD, Daporijo	Taliha, Upper Subansiri	09-01-2021	30000000	7	2	274.60	0.81	Completed/ Not occupied	30000000		
11	EE, WRD, Aalo	Mechukha, Shi-Yomi	09-01-2021	10000000	31	1	99.00	2.84	Completed/ Not occupied	10000000		
12	EE, RWD, Aalo	Aalo, West Siang	09-01-2021	15000000*	28	1	146.53	54.23	Incomplete	0		
13	EE, RWD, Daporijo	Daporijo, Upper Subansiri	13-09-2021	12500000	25	1	122.07	0.00	Completed/ Not occupied	12500000		
14	EE, UD & Housing, Basar	Basar, Lepa-Rada	13-09-2021	15000000*	46	11	150.00	13.66	Incomplete	0		
15	EE, RWD, Raga	Katrijo, Kamle	13-09-2021	17500000	Tender	1	175.00	0.28	Completed/ Temporarily occupied by PMGSY	17500000		
16	EE, WRD, Likhabali	Likabali, West Siang	13-09-2021	10000000	16	1	72.00	0.00	Completed/ Occupied by unknown person	10000000		
17	EE, PWD, Aalo	Bagra, West Siang	30-03-2022	20000000	Tender	1	97.25	1.81	Completed/ Not occupied	20000000		
18	EE, PWD, Daporijo	Daporijo, Upper Subansiri	30-03-2022	7500000	15	1	75.00	0.00	Completed/ Not occupied	7500000		
19	EE, RWD, Raga	Katrijo, Kamle	30-03-2022	15000000*	26	2	98.39	0.00	Completed/ Not occupied	15000000		
Total				279500000**	-	-	2370.28	228.09	-	229500000		

(Source: Sanction order; Paid Vouchers, Agreement, etc., of the selected projects of the executing agencies)

* Sl. No. 1- Additional ₹100 lakh was sanctioned under SIDF

Sl. No. 12 & 14 - The Board sanctioned additional ₹50 lakh each

Sl. No. 19 - The Board sanctioned additional ₹100 lakh.

** ₹269500000 = ₹279500000 (-) ₹10000000 (included in Sl. No. 1)

(B) Awarded projects without call of Tender, out of 19 sampled projects shown in (A):

Sl. No.	Name of executing agency	Location	Date of sanction	Sanction amount	No. of WO issued	No. of contractor engaged	Payment made to the contractor	Payment made against unexecuted work	Status of the building	Cost of completed labour shed
1	EE, PWD, Bameng	Bameng, East Kameng	21-03-2018	50000000	97	3	514.15	105.96	Completed/ Operated as circuit house by PWD Bameng Division.	5000000
2	EE, RWD, Bameng	Rapung, Lada Circle	21-03-2018	10000000	25	2	96.99	0.00	Completed/ Occupied by local residence	1000000
3	EE, PWD, Bameng	Khenewa, East Kameng	22-07-2018	30000000	114	18	299.99	39.26	Completed/ Not occupied	3000000
4	EE, PWD, Seppa	Richikurung, East Kameng	28-09-2018	2000000	6	1	19.42	3.51	Completed/ Not occupied	2000000
5	EE, PWD, Daporijo	Daporijo, Upper Subansiri	29-10-2018	3000000	10	6	29.00	0.00	Completed/ Not occupied	3000000
6	EE, RWD, Daporijo	Taliha, Upper Subansiri	09-01-2021	30000000	7	2	274.60	0.81	Completed/ Not occupied	3000000
7	EE, WRD, Aalo	Mechukha, Shi-Yomi	09-01-2021	10000000	31	1	99.00	2.84	Completed/ Not occupied	1000000
8	EE, RWD, Aalo	Aalo, West Siang	09-01-2021	15000000	28	1	146.53	54.23	Incomplete	0
9	EE, RWD, Daporijo	Daporijo, Upper Subansiri	13-09-2021	12500000	25	1	122.07	0.00	Completed/ Not occupied	12500000
10	EE, UD & Housing, Basar	Basar, Lepa-Rada	13-09-2021	15000000	46	11	150.00	13.66	Incomplete	0
11	EE, WRD, Likhabali	Likhabali, West Siang	13-09-2021	10000000	16	1	72.00	0.00	Completed/ Occupied by unknown person	1000000
12	EE, PWD, Daporijo	Daporijo, Upper Subansiri	30-03-2022	7500000	15	1	75.00	0.00	Completed/ Not occupied	7500000
13	EE, RWD, Raga	Katrijo, Kamle	30-03-2022	15000000	26	2	98.39	0.00	Completed/ Not occupied	15000000
Total				279500000	-	-	2370.28	228.09	-	229500000

(Source: Sanction order, Paid Vouchers, Agreement, etc., of the selected projects of the executing agencies)

Appendix-2.5
Statement showing payment details in c/o labour shed-cum-night shelter at Daporijo executed by RWD, Daporijo Division
(Reference: Paragraph-2.2.13.6; Page-37)

Sanctioned cost: 125 lakh
 Cost: ₹125 lakh (DPR amount-work done without tender)
 Date of sanction: 10-09-2021
 Name of the contractor: M/s Yolu Enterprise

Sl. No.	Name of the work	WO No. & Date	MB No. & Page	Vr. No.	Date of payment	Bill Amount
1	Providing and fixing sand cast iron, carriage, etc.	NA	909/17 to 18	NA	NA	480000
2	Loading and unloading, carriage	NA	909/19	NA	NA	380000
3	Earth work, RCC, etc.	NA	3003/13 to 14	NA	NA	494731
4	RCC work	NA	3003/12	NA	NA	495500
5	Site development, earth work, etc.	NA	3003/10 to 11	NA	NA	495988
6	Carriage charge	NA	3003/24	NA	NA	478245
7	Carriage charge	NA	3003/23	NA	NA	478245
8	RCC work, Plastering, carrying	NA	3003/22	NA	NA	491122
9	Brick work, RCC	NA	3003/21	NA	NA	497177
10	Brick work, RCC	NA	3003/20	NA	NA	497177
11	Brick work, RCC	NA	3003/19	NA	NA	497177
12	RCC work, Plastering, carrying	NA	3003/18	NA	NA	491122
13	Brick work	NA	3003/17	NA	NA	499662
14	RCC, brick work	NA	3003/15 to 16	NA	NA	498960
15	Earth work, P/L of CC, etc.	NA	NA/1	NA	NA	497880
16	Centring and shuttering, brick work	NA	NA/2	NA	NA	497345
17	Brick work, RCC	NA	NA/3	NA	NA	497177
18	RCC, plastering, carrying	NA	NA/4	NA	NA	491122
19	Carriage charge	NA	NA/5	NA	NA	478245
20	Wood work, Providing and fixing of panel, etc.	NA	909/9 to 10	NA	NA	498600
21	RCC, centring and shuttering work	NA	909/11	NA	NA	499173
22	Centring and shuttering, floor, etc.	NA	909/12	NA	NA	496785
23	Priming coat, white washing, etc.	NA	909/15 to 16	NA	NA	498391
24	Centring and shuttering, fan, door, etc.	NA	909/13 & 20	NA	NA	488934
25	Plaster, Priming coat	NA	909/14 & 20	NA	NA	488022
Total						12206780

(Source: Paid Voucher, MB, etc: RWD, Daporijo)

Appendix-2.6
Statement showing district-wise population per CHC/PHC/HSC
(Reference: Paragraph-2.3.2.1; Page-45)

District Name	Population as per 2011 census	No. of CHCs	No. of persons per CHC	No. of PHCs	No. of persons per PHC	No. of SHCs	No. of persons per SHC
Tawang	49977	2	24989	6	8330	15	3332
West Kameng	83947	5	16789	5	16789	26	3229
East Kameng	63332	1	63332	9	7037	41	1545
Pakke Kessang	15358	2	7679	3	5119	8	1920
Papum Pare	176573	4	44143	18	9810	59	2993
Upper Subansiri	79030	4	19758	8	9879	49	1613
Lower Subansiri	67751	2	33876	5	13550	24	2823
Kamle	19697	1	19697	4	4924	22	895
Kurung Kumey	57529	2	28765	6	9588	31	1856
Kra Daadi	34547	0	NA	9	3839	28	1234
West Siang	52520	2	26260	6	8753	24	2188
Lower Siang	22630	1	22630	5	4526	12	1886
Lepa-Rada	20152	0	NA	2	10076	17	1185
Shi Yomi	13310	1	13310	2	6655	3	4437
Siang	31920	2	15960	7	4560	28	1140
East Siang	70958	2	35479	10	7096	17	4174
Upper Siang	35320	4	8830	2	17660	12	2943
Lower Dibang Valley	54080	4	13520	4	13520	19	2846
Dibang Valley	8004	0	NA	1	8004	11	728
Lohit	49776	2	24888	4	12444	16	3111
Namsai	95950	2	47975	4	23988	14	6854
Anjaw	21167	2	10584	5	4233	42	504
Changlang	148226	5	29645	6	24704	33	4492
Tirap	55022	1	55022	7	7860	19	2896
Longding	56953	2	28477	3	18984	17	3350
Total	1383729	53	591606	141	261929	587	64172

(Source: Departmental records)

Appendix-2.7
Statement showing district-wise manpower of Health Sub Centres (HSCs)

(Reference: Paragraph-2.3.2.3; Page-46)

Sl. No	Name of the District	No. of HSCs in the District	No. of HSCs with adequate Manpower(%)	No. of HSCs with excess manpower (%)	No. of HSCs without adequate manpower (%)
1	Changlang	26	1 (3.85)	0	25 (96.15)
2	Dibang Valley	8	0	0	8 (100.00)
3	East Kameng	17	0	2 (11.76)	15 (88.24)
4	Anjaw	10	1 (10.00)	0	9 (90.00)
5	East Siang	17	1 (5.88)	4 (23.53)	12 (70.59)
6	Kamle	20	6 (30.00)	1 (5.00)	13 (65.00)
7	Kra Daadi	10	0	0	10 (100.00)
8	Kurung Kumey	14	1 (7.14)	0	13 (92.86)
9	Leparada	12	3 (25.00)	0	9 (75.00)
10	Lohit	15	1 (6.67)	0	14 (93.33)
11	Longding	9	1 (11.11)	0	8 (88.89)
12	Lower Dibang Valley	13	4 (30.77)	2 (15.38)	7 (53.85)
13	Lower Siang	6	1 (16.67)	0	5 (83.33)
14	Lower Subansiri	23	2 (8.70)	4 (17.39)	17 (73.91)
15	Namsai	15	0	1 (6.67)	14 (93.33)
16	Pakke Kessang	13	0	0 (0.00)	13 (100.00)
17	Papum Pare	40	4 (10.00)	5 (12.50)	31 (77.50)
18	Shi Yomi	3	0	0	3 (100.00)
19	Siang	27	0	0	27 (100.00)
20	Tawang	13	1 (7.69)	1 (7.69)	11 (84.62)
21	Tirap	12	2 (16.67)	3 (25.00)	7 (58.33)
22	Upper Siang	14	0 (0.00)	0	14 (100.00)
23	Upper Subansiri	26	0	0	26 (100.00)
24	West Kameng	22	0	0	22 (100.00)
25	West Siang	15	2 (13.33)	0	13 (86.67)

(Source: HMIS Portal)

Appendix-2.8
Statement showing beneficiaries verified under AB-PMJAY and CMAAY schemes in Arunachal Pradesh till March 2023
(Reference: Paragraph-2.3.2.8(i); Page-53)

Sl. No.	Districts	AB-PMJAY		CMAAY	
		Families	Individuals	Families	Individuals
1	Anjaw	992	3076	1659	7007
2	Changlang	2756	10200	6803	30224
3	Dibang Valley	151	297	958	3626
4	East Kameng	1811	2215	6540	28681
5	East Siang	1665	5806	9425	40133
6	Kamle	40	100	1326	5749
7	Kra Daadi	585	1380	2302	10144
8	Kurung Kumey	257	340	3475	15233
9	Leparada	361	1450	957	3671
10	Lohit	1507	5541	2314	9644
11	Longding	733	2375	4250	19856
12	Lower Dibang Valley	1221	4849	4716	20197
13	Lower Siang	228	1051	5004	20791
14	Lower Subansiri	492	1548	7612	32043
15	Namsai	2270	7983	3702	16018
16	Pakke Kessang	341	840	1017	4010
17	Papum Pare	1405	3951	19446	81662
18	Shi Yomi	146	442	634	2652
19	Siang	719	3008	4120	17383
20	Tawang	2339	7203	6109	25035
21	Tirap	1160	4524	3851	17555
22	Upper Siang	1445	4670	4933	21570
23	Upper Subansiri	1670	4593	9429	42261
24	West Kameng	1526	5187	8299	32239
25	West Siang	849	1562	9447	41865
	Total	26669	84191	128328	549249

(Source: Information furnished by State Health Agency, CMAA Society)

Appendix-2.9
Statement showing sampled CHCs and PHCs
(Reference: Paragraph-2.3.6; Page-56)

Region	Selected District	Sampled PHCs/UPHCs	Sampled CHCs
Eastern Region	Lohit District	PHC Loliang and PHC Medo	CHC Sunpura and CHC Wakro
	East Siang District	PHC Borguli and UPHC Banskata	CHC Ruksin and CHC Mebo
	East Kameng District	PHC Bameng and PHC Bulla Camp	CHC Chayang Tajo
Western Region	Papum Pare District	PHC Chiputa and PHC Chimpu	CHC Doimukh and CHC Sagalee
	Upper Subansiri District	PHC Baririjo and PHC Gusar	CHC Nacho and CHC Taliha

(Source: Departmental Records)

Appendix-2.11
Statement showing availability of specialists in OPD in sampled CHCs
(Reference: Paragraph-2.3.9.3; Page-59)

Availability of specialist in OPD	No. of facilities in which specialist available (Name of Health Centre)	No. of facilities in which specialist not available (Name of Health Centre)
ENT	1 (Sagalee)	8 (Sunpura, Wakro, Ruksin, Mebo, Chayang Tajo, Doimukh, Nacho, Taliha)
General Medicine	9 (all sampled CHCs)	-
Eye		
Surgical	2 (Sagalee, Ruksin)	7 (Sunpura, Wakro, Mebo, Chayang Tajo, Doimukh, Nacho, Taliha)
Ophthalmic		
Dental	3 (Sagalee, Doimukh, Ruksin)	6 (Sunpura, Wakro, Mebo, Chayang Tajo, Nacho, Taliha)
Obstetric		
Gynecology	2 (Doimukh, Ruksin)	7 (Sunpura, Wakro, Mebo, Chayang Tajo, Sagalee, Nacho, Taliha)
Postpartum Unit	3 (Sagalee, Doimukh, Wakro)	6 (Sunpura, Ruksin, Mebo, Chayang Tajo, Nacho, Taliha)
Pediatrics	1 (Doimukh)	8 (Sunpura, Wakro, Ruksin, Mebo, Chayang Tajo, Sagalee, Nacho, Taliha)
Dermatology & venereology		
Orthopedic	1 (Sagalee)	8 (Sunpura, Wakro, Ruksin, Mebo, Chayang Tajo, Doimukh, Nacho, Taliha)
ENT		
Psychiatry		
Neonatology	NA	9 (all sampled CHCs)

(Source: Departmental Records)

Appendix-2.12
Statement showing pathological investigation facilities in sampled CHCs/PHCs
(Reference: Paragraph-2.3.9.5: Page-60)

Specialty	Service required as per norms	Availability of services in sampled CHCs									
		Sagalee	Doimukh	C.Tajo	Sunpura	Wakro	Mebo	Ruksin	Nacho	Taliha	
Clinical Pathology	18	11	6	0	8	11	15	14	0	0	
Pathology	1	0	0	0	0	0	0	0	0	0	
Microbiology	2	1	0	0	0	0	0	0	0	0	
Serology	3	3	2	0	3	3	3	3	0	0	
Biochemistry	5	4	1	0	1	1	5	5	0	0	
Cardiac Investigations	1	0	0	0	0	0	0	0	0	0	
Ophthalmology	3	3	1	0	0	1	0	1	0	0	
Total	33	22	10	0	12	16	23	23	0	0	
Per cent		67	30	0	36	48	70	70	0	0	

(Source: Departmental Records)

Specialty	Service required as per norms	Availability of services in sampled Primary Health Centres (PHCs)									
		Chiputa	Chimpu	Bameng	B. Camp	Lotliang	Medo	Pasighat	Borguli	Baririjo	Gusar
Clinical Pathology	11	5	5	4	0	3	5	8	5	0	0
Serology	4	3	4	3	1	1	2	1	1	0	0
Biochemistry	1	1	1	1	0	1	1	0	1	0	0
Total	16	9	10	8	1	5	8	9	7	0	0
Per cent		56	63	50	6	31	50	56	44	0	0

(Source: Departmental Records)

Appendix-2.13
Statement showing Details of Inpatient Department referral cases from Community Health Centres
(Reference: Paragaph-2.3.10.3; Page-62)

2017-18	Chayangtajo	Sumpura	Wakro	Nacho	Taliha	Mebo	Ruksin	Sagalee	Doimukh
Number of patients admitted in IPD	70	179	763	NA	0	318	695	111	1578
Total Referral cases	9	0	55	NA	0	14	13	0	44
2018-19									
Number of patients admitted in IPD	63	137	845	57	0	267	1177	292	1987
Total Referral cases	8	0	58	13	0	16	40	0	56
2019-20									
Number of patients admitted in IPD	51	267	268	60	0	193	650	469	1336
Total Referral cases	10	3	107	23	0	24	29	0	8
2020-21									
Number of patients admitted in IPD	34	140	473	50	0	134	458	854	1164
Total Referral cases	8	19	83	11	0	49	14	62	49
2021-22									
Number of patients admitted in IPD	35	86	496	60	0	112	438	564	1329
Total Referral cases	13	4	76	43	0	26	7	84	14
Total Nos. of patient admitted in IPD during 2017-22	253	809	2845	227	0	1024	3418	2290	7394
Total Referral cases during 2017-22	48	26	379	90	0	129	103	146	171
% of referred out of IPD	18.97	3.21	13.32	39.65	0.00	12.60	3.01	6.38	2.31

(Source: Records of sampled CHCs)

Appendix-2.14
Statement on Coverage of Janani Suraksha Yojana (Payment to mothers on delivery) in sampled districts
(Reference: Paragraph-2.3.11.2; Page-65)

Districts	Year	Number of institutional deliveries	Number of beneficiaries (institutional deliveries) covered under JSY	Percentage Coverage of institutional deliveries	Amount Paid	Number of Home deliveries	Number of beneficiaries (Home deliveries) covered under JSY	Percentage Coverage of home deliveries	Amount Paid
East Kameng	2017-18	701	680	97.00	476000	97	40	41.24	20000
	2018-19	635	523	82.36	366100	46	50	108.70	250000
	2019-20	911	344	37.76	240800	73	0	0.00	0
	2020-21	890	569	63.93	398300	33	0	0.00	0
	2021-22	928	549	59.16	384300	49	0	0.00	0
Total		4065	2665	65.56	1865500	298	90	30.20	270000
Lohit	2017-18	651	871	133.79	637900	44	46	104.55	23000
	2018-19	763	678	88.86	491500	37	17	45.95	8500
	2019-20	847	520	61.39	391200	16	6	37.50	3000
	2020-21	1239	382	30.83	310100	19	2	10.53	0
	2021-22	990	124	12.53	98400	91	0	0.00	0
Total		4490	2575	57.35	1929100	207	71	34.30	34500
Upper Subansiri	2017-18	564	549	97.34	504800	16	0	0.00	0
	2018-19	565	1067	188.85	835000	7	0	0.00	0
	2019-20	634	1685	265.77	1032500	6	0	0.00	0
	2020-21	780	707	90.64	243400	1	0	0.00	0
	2021-22	698	293	41.98	195400	7	0	0.00	0
Total		3241	4301	132.71	2811100	37	0	0.00	0
East Siang	2017-18	2250	2250	100.00	228300	N/A	N/A	N/A	6000
	2018-19	1929	1929	100.00	228300	N/A	N/A	N/A	0
	2019-20	2166	2166	100.00	257600	N/A	N/A	N/A	0
	2020-21	1849	1849	100.00	224400	N/A	N/A	N/A	0
	2021-22	1884	1884	100.00	378100	N/A	N/A	N/A	0
Total		10078	10078	100.00	1316700	0	0	0	6000
Papum Pare	2017-18	2301	818	35.55	522900	4	4	100.00	2000
	2018-19	3080	579	18.80	381500	14	12	85.71	6000
	2019-20	3131	546	17.44	363100	4	2	50.00	1000
	2020-21	2881	480	16.66	317700	26	5	19.23	2500
	2021-22	3724	344	9.24	196700	17	0	0.00	0
G.Total		15117	2767	18.30	1781900	65	23	35.38	11500

(Source: Information furnished from District Health Societies of sampled districts)

Appendix-2.15
Statement showing Performance against JSSK Guidelines in Arunachal Pradesh
(Reference: Paragraphs-2.3.11.2 and 2.3.11.3; Pages-65 and 66)

Year	Total number of pregnant women registered for ANC	Number of Institutional Deliveries conducted (Including C-Sections)	pregnant women registered under ANC having institutional delivery (in per cent)	Out of total institutional deliveries number of women discharged within 48 hours of delivery	Women discharged before 48 hours in institutional deliveries (in per cent)	Number of Pregnant Women provided - Free Medicine under JSSK	Pregnant women provided free medicine (in per cent)	Number of Pregnant Women provided - Free Diet under JSSK	Pregnant Women provided - Free Diet under JSSK (in per cent)	No. of Pregnant Women provided - Free Diagnostics under JSSK	Pregnant Women provided - Free Diagnostics under JSSK (in per cent)	Number of Pregnant Women provided - Free Home to facility transport under JSSK	Pregnant Women provided - Free Home to facility transport under JSSK (in per cent)
2017-18	32373	17010	52.54	12950	76.13	12872	39.76	10041	59.03	13902	42.94	4534	26.65
2018-19	32159	16984	52.81	12100	71.24	15437	48.00	10927	64.34	15226	47.35	5008	29.49
2019-20	30162	18718	62.06	12290	65.66	16434	54.49	11666	62.33	17007	56.39	6773	36.18
2020-21	32403	18260	56.35	11194	61.30	16528	51.01	11900	65.17	17600	54.32	5806	31.80
2021-22	32392	18491	57.09	11093	59.99	18462	57.00	14327	77.48	19166	59.17	5459	29.52

(Source: HMIS Data)

Appendix-2.16
Statement showing deficiencies in storage of drugs
(Reference: Paragraph-2.3.12.1; Page-70)

Parameters	Deficiencies observed during JPV
Availability of air-conditioned pharmacy, maintenance of temperature control and ventilation in pharmacy, adequate illumination inside drug store to avoid loss of efficacy and shelf-life of the drugs.	Air-conditioned pharmacy was not available in any of the sampled CHCs/PHCs. Out of 19 CHCs/PHCs, four facilities namely Bulla Camp, Chayangtajo, Baririjo and Gusar had no temperature control and ventilation in Pharmacy. Fans were used for temperature control in rest of the facilities. Chiputa, Bulla camp, Baririjo and Gusar had no adequate illumination inside the drug store. Thus, loss of efficacy and shelf-life of the drugs cannot be ruled out.
Availability of labelled shelves/racks/ floor pallet, Storage of drugs above the floor, away from walls, water & heat, drugs including poison kept under lock & key.	Bulla Camp, Medo, Pasighat, Baririjo and Nacho had no labelled shelves/racks. Floor Pallet was also not available to ensure storage of drugs above the floor in any of the facilities however; storage of drugs was away from wall. Drugs were not kept under lock & key in Pasighat and Gusar.
Availability of cold room/refrigerators/ deep freezers in pharmacy/drug stores, functional temperature monitoring device in freezers, maintenance of temperature chart of deep freezers, availability of power back up for the cold chain maintenance/pharmacy	Cold room was not available in any of facilities. However, refrigerators/deep freezers were used for storage of vaccine. Functional temperature monitoring device in freezers was not available in Bulla camp, Medo and Gusar. Out of 19 facilities; 9 facilities had no power back up for the cold chain maintenance/pharmacy.
Drug store/pharmacy has system of inventory management, drug store has any inventory management software, pharmacy records are labeled and indexed.	Borguli, Baririjo, Gusar & Taliha had no system of inventory management. Drugs and Vaccine Distribution Management System (DVDMS) inventory management software was used in all health facilities except Chayangtajo, Borguli, Baririjo, Gusar, Taliha& Nacho. Pharmacy records were not labelled and indexed in Bulla Camp, Pasighat and Gusar health centres.
Expired drugs stored separately and maintained records of disposal of expired drugs to avoid contamination with general medicines.	Expired drugs were stored separately; however, none of the facilities had maintained records relating to disposal of expired drugs.

Appendix-2.17 Statement showing Details of Receipts and Expenditure of COVID Funds

(Reference: Paragraph-2.3.2.1.1; Page-76)

Financial Year	Name of the Component	Total Funds	Expenditure	Balance	Heads of Expenditure
2019-22	ECRP	224.74	140.74	84.00	Funded by GoI through ECRP (NHM) for diagnostics, drugs and supplies, equipment/facilities for patient care, ramping up health infrastructure, HR, surveillance & mobility support, IT systems, IEC/BCC, training & misc.
2019-22	DHS- MMRKK	17.97	17.97	0	Funded by GoAP through DHS to DMOs for procurement of medicines, equipment, stationeries, POL items etc.
2020-22	SDRF-DHS	18.40	18.40	0	Funded by GoAP through SDRF to DHS for procurement of Rapid Antigen Test- RAT Kits and management of COVID.
2020-21	PM CARES	1.98	1.98	0	Funded by GoI through PM CARES for management of COVID in the districts.
2020-21	NEC Funds	3.25	3.25	0	Funded by GoI through NEC for setting up of a BSL-2 COVID testing Virology Laboratory at TRIHMS
2020-21	MLALAD	0.94	0.94	0	Funded by public representatives of the concerned districts through MLALAD for management of COVID in the districts.
2021-22	SDRF-DCs	19.28	19.28	0	Funded by GoAP through SDRF to DCs for clearance liabilities COVID activities in the districts for the year 2020-21 and 2021-22.
2021-22	SDRF- TRIHMS	29.15	29.15	0	Funded by GoAP through SDRF to TRIHMS for clearance of pending liabilities of COVID-19.
2021-22	DHS-DMOs	17.72	17.72	0	Funded by GoAP through DHS to DMOs for clearance of pending liabilities towards expenditure incurred on surveillance, containment and treatment of patients admitted in dedicated COVID care health facilities in all districts.
2021-22	DHS- TRIHMS	32.92	32.92	0	Funded by GoAP through DHS to TRIHMS for operational expenditure of DCH, Chimpu, TRIHMS and RT-PCR Laboratory.
2021-22	DHS-DoP	6.67	6.67	0	Funded by GoAP through DHS to Department of Power for providing transformers and power supply to PSA Plants in District Hospitals and CHCs
2021-22	NESIDS	20.67	20.67	0	Funded by GoI through NESIDS for procurement of hospital equipment to prepare 10 district hospitals (Tawang, Bomdila, Ziro, Aalo, Tezu, Namsai, Changlang, Khonsa, Seppa and Yingkiang) to fight COVID.
Total		393.69	309.69	84.00	

(Source: Departmental Records)

Appendix-2.18
Statement showing status of achievement SDG-3 in the State vis-à-vis all India achievement
(Reference: Paragraph-2.3.24.1; Page-84)

Sl. No.	SDG Indicators	Targets	Achievement at		Remarks
			All India	State	
1.	Maternal Mortality Ratio (per 1,00,000 live births)	70	113	Null	Maternal mortality is not calculated in the state since annual live birth figure is below 1,00,000.
2.	Under 5 mortality rate (per 1,000 live births)	25	36	Null	Data not available. State should maintain the data to assess the performance against the indicator.
3.	Percentage of children in the age group 9-11 months fully immunized	100	91	68	State's performance is below the national performance. Better immunization coverage is required to improve indicator.
4.	Total case notification rate of Tuberculosis per 1,00,000 population	242	177	182	State's performance is below the national performance. TB causes most deaths among communicable diseases in the state. State's strategy to end TB by 2025 must be implemented efficiently to improve indicator.
5.	HIV incidence per 1,000 uninfected population	0	0.05	0.05	State's performance is equal to the national performance. HIV positive cases have increased since 2017-18. Awareness programmes through IEC/BCC (Information Education and Communication)/ Behaviour Change Communication) activities should be focused as the disease can only be prevented, not cured.
6.	Suicide rate (per 1,00,000 population)	3.5	10.4	7.4	State's performance is better than the national performance.
7.	Death rate due to road traffic accidents (per 1,00,000 population)	5.81	11.56	7.23	State's performance is better than the national performance.
8.	Percentage of institutional deliveries out of the total deliveries reported	100	94.40	89.6	State's performance can be linked with the lapses in following of JSY and JSSK guidelines in terms of providing facilities to pregnant women. Improvement in maternal services with better incentivisation will improve indicator.
9.	Monthly per capita out-of-pocket expenditure on health as a share of Monthly Per capita Consumption Expenditure (MPCE)	7.83	13	17	State's performance can be linked with lack of specialists, diagnostic services and OT services in CHCs, causing the patients to visit higher public health facilities or private health facilities.
10.	Total physicians, nurses and midwives per 10,000 population	45	37	22	State's performance against this indicator is linked to the shortage of application receipt for vacant posts of specialist doctors Hiring of contractual nurses by State Govt. along with now running State Medical and Nursing colleges, conditions will improve.

(Source: Departmental Records)

Appendix-2.19
Statement showing details of beneficiaries deprived under IGNOAPS/ IGNDPS/ IGWPS
(Reference: Paragraph-2.4.8.6, Page-94)

A. Details of beneficiaries deprived under the sub-scheme IGNOAPS									
Year	No. of Approved Beneficiaries deprived		Rate	80 Years and above	Month	Amount (in ₹)			Total
	60 to 79 Years	80 Years and above				60 to 79 Years	80 Years and above	80 Years and above	
Central Share									
2017-18	32,325	1,353			1	64,65,000.00	4,05,900.00		68,70,900.00
2018-19	40,277	1,523				9,66,64,800.00	54,82,800.00		10,21,47,600.00
2019-20	43,620	1,664	200	300	12	10,46,88,000.00	59,90,400.00		11,06,78,400.00
2020-21	43,620	1,664				10,46,88,000.00	59,90,400.00		11,06,78,400.00
2021-22	43,620	1,664				10,46,88,000.00	59,90,400.00		11,06,78,400.00
Sub-total (Central Share)									44,10,53,700.00
State Share									
2019-20	43,620	1,664	1,500.00	1,700.00	12	78,51,60,000.00	3,39,45,600.00		81,91,05,600.00
2020-21	43,620	1,664	1,500.00	1,700.00	12	78,51,60,000.00	3,39,45,600.00		81,91,05,600.00
Sub-total (State Share)									1,63,82,11,200.00
Grand Total (Central and State Share)									2,07,92,64,900.00
B. Details of Beneficiaries deprived under the IGNDPS									
Year	No. of Approved Beneficiaries deprived		Rate	Month	Amount in ₹				
	60 to 79 Years	80 Years and above			60 to 79 Years	80 Years and above	80 Years and above		
Central Share									
2017-18	1,553		300		3				13,97,700.00
2018-19	2,599				12				93,56,400.00
2019-20	2,865								1,03,14,000.00
2020-21									1,03,14,000.00
2021-22									1,03,14,000.00
Sub-total (Central Share)									4,16,96,100.00
State Share									
2019-20		2,865	1,700		12				5,84,46,000.00
2020-21		2,865	1,700		12				5,84,46,000.00
Sub-total (State Share)									11,68,92,000.00
Grand Total (Central and State Share)									15,85,88,100.00

C. Details of beneficiaries deprived under the sub-scheme IGNWPS					
Central Share					
2017-18	3,759	300	1	11,27,700.00	
2018-19	5,487		12	1,97,53,200.00	
2019-20	5,984			2,15,42,400.00	
2020-21				2,15,42,400.00	
2021-22				2,15,42,400.00	
Sub-total (Central Share)				8,55,08,100.00	
State Share					
2019-20	5,984	1,700	12	12,20,73,600.00	
2021-22				12,20,73,600.00	
Sub-total (State Share)				24,41,47,200.00	
Grand Total (Central and State Share)				32,96,55,300.00	

(Source: Departmental records)

Appendix-2.20
Aadhaar Integration data for beneficiaries in six sampled districts
(Reference: Paragraph-2.4.8.7, Page-95)

Name of District	Name of Sub-scheme	No. of Beneficiaries during				No. of Beneficiaries with Aadhaar mapping				No. of Beneficiaries with bank account seeded with Aadhaar			
		2017-18	2018-19	2019-20	2020-21	2017-18	2018-19	2019-20	2020-21	2017-18	2018-19	2019-20	2020-21
Changlang	IGNOAPS	2,480	2,513	2,513	2,513	0	0	0	0	2,481	2,514	0	2,514
	IGNWPS	300	344	344	344	0	0	0	0	310	354	0	354
	IGNDPS	154	261	261	261	0	0	0	0	155	262	0	262
	NFBS	0	0	0	0	0	0	0	0	0	0	0	0
East Kameng	IGNOAPS	1,326	1,487	1,915	1,915	0	0	0	0	1,123	1,279	0	1,402
	IGNWPS	211	488	538	538	0	0	0	0	205	482	0	464
	IGNDPS	84	184	232	232	0	0	0	0	71	171	0	170
	NFBS	58	0	0	0	0	0	0	0	0	0	0	0
East Siang	IGNOAPS	2,852	2,938	3,166	3,166	0	0	0	0	0	2,037	0	1,909
	IGNWPS	274	305	362	362	0	0	0	0	0	223	0	251
	IGNDPS	136	200	212	212	0	0	0	0	0	132	0	135
	NFBS	22	26	0	0	0	0	0	0	0	0	0	0
Namsai	IGNOAPS	884	960	960	960	0	0	0	0	844	844	917	1,030
	IGNWPS	49	99	99	99	0	0	0	0	49	99	126	144
	IGNDPS	5	14	14	14	0	0	0	0	5	14	14	30
	NFBS	0	0	0	0	0	0	0	0	0	0	0	0
Papum Pare	IGNOAPS	3,084	3,166	3,265	3,265	2,435	3,161	0	0	1,334	1,684	0	1,681
	IGNWPS	366	397	422	422	316	381	0	0	218	261	0	281
	IGNDPS	182	257	272	272	96	246	0	0	50	148	0	154
	NFBS	0	50	0	0	0	0	0	0	0	0	0	0
West Siang	IGNOAPS	4247	4265	4533	4533	4,247	4,512	0	0	4,247	4,512	0	3,637
	IGNWPS	339	619	619	619	325	605	0	0	325	605	0	351
	IGNDPS	108	205	222	222	108	205	0	0	108	205	0	169
	NFBS	4	0	0	0	4	0	0	0	4	0	0	0
Total	17,165	18,778	19,949	19,949	7,531	9,110	0	0	11,529	15,826	1,057	14,938	
Grand Total	75,841				24,517				43,350				
Percentage						32.33							

(Source: Departmental records)

Appendix-2.21
Beneficiaries whose details could not be uploaded at the NSAP portal
(Reference: Paragraph-2.4.9.2, Page-97)

Name of the District	Year	Age	Guardian Name	Village	Caste	Aadhaar	Grand Total
Changlang	2017-18	0	12	0	134	28	174
	2018-19	0	47	0	109	2	158
	2019-20	0	0	0	0	0	0
	2020-21	0	46	0	133	30	209
West Siang	2017-18	1	0	0	200	35	236
	2018-19	0	0	0	0	0	0
	2019-20	0	0	0	0	0	0
	2020-21	0	0	0	0	0	0
East Kameng	2017-18	1	0	0	0	9	10
	2018-19	1	0	0	0	8	9
	2019-20	0	0	0	0	0	0
	2020-21	0	0	0	0	8	8
Namsai	2017-18	4	2	0	34	4	44
	2018-19	4	2	0	60	3	69
	2019-20	0	0	0	0	0	0
	2020-21	4	0	1	61	3	69
Papum Pare	2017-18	2	0	0	0	0	2
	2018-19	1	0	0	0	0	1
	2019-20	0	0	0	0	0	0
	2020-21	2	0	2	0	0	4
East Siang	2017-18	0	0	0	0	42	42
	2018-19	0	0	0	0	46	46
	2019-20	0	0	0	0	0	0
	2020-21	0	0	0	0	56	56
Total		20	109	3	731	274	1,137

(Source: Departmental records)

Appendix-2.22
Details of beneficiaries from outside the approved list paid assistances
(Reference: Paragraph-2.4.10.3, Page-103)

Sub-scheme	Year	Shares	No. of beneficiaries approved by Sanctioning authority but not paid	Total Amount (in ₹)
IGNOAPS	2017-18 to 2020-21	Central	2,924.00	71,25,800.00
		State	12,643.00	19,91,24,400.00
IGNDPS	2017-18 to 2020-21	Central	170.00	4,59,000.00
		State	950.00	1,93,80,000.00
IGNWPS	2017-18 to 2020-21	Central	264.00	8,71,200.00
		State	1,481.00	3,02,12,400.00
Total			18,432.00	25,71,72,800.00

(Source: Departmental records)

Appendix-2.23
Details of beneficiaries who were paid higher rate of pension
(Reference: Paragraph-2.4.10.4, Page-103)

Sl. No.	Year	Name of			Beneficiary	Father Name	Age	Share	Amount Paid	Amount to be paid	Excess
		District	Village								
1.	2017-18	Namsai	Gunanagar	Cheya Mounkang	Late Thiwa Mounkang	63		18,000.00	15,600.00	2,400.00	
2.	2017-18	Namsai	Dadum jona	An Tayeng	Dhaneswar Tayeng	77		18,000.00	15,600.00	2,400.00	
3.	2017-18	Namsai	Manfaiseng	ngta Manpang	Soi Manpang	71		18,000.00	15,600.00	2,400.00	
4.	2017-18	Namsai	Nampong	Seng Mannow	Gangadhar Mannow	73		18,000.00	15,600.00	2,400.00	
5.	2018-19	Namsai	Gunanagar	Cheya Mounkang	Late Thiwa Mounkang	63		18,000.00	15,600.00	2,400.00	
6.	2018-19	Namsai	Dadum jona	An Tayeng	Dhaneswar Tayeng	77	State	18,000.00	15,600.00	2,400.00	
7.	2020-21	Namsai	Manfaiseng	Ingta Manpang	Soi Manpang	71		18,000.00	15,600.00	2,400.00	
8.	2018-19	Namsai	Nampong	Seng Mannow	Gangadhar Mannow	73		18,000.00	15,600.00	2,400.00	
9.	2020-21	Namsai	Gunanagar	Cheya Mounkang	Late Thiwa Mounkang	63		18,000.00	15,600.00	2,400.00	
10.	2018-19	Namsai	Manfaiseng	Ingta Manpang	Soi Manpang	71		18,000.00	15,600.00	2,400.00	
11.	2020-21	Namsai	Nampong	Seng Mannow	Gangadhar Mannow	73		18,000.00	15,600.00	2,400.00	
12.	2017-18	Papumpare	Apop	Nabam Tania	S/o Lt. Nabam Tar	67		18,000.00	15,600.00	2,400.00	
13.	2017-18	Papumpare	Apop	Nabam Tania	S/o Lt. Nabam Tar	67	Central	5,500.00	2,200.00	3,300.00	
14.	2018-19	Papumpare	Apop	Nabam Tania	S/o Lt. Nabam Tar	67		18,000.00	15,600.00	2,400.00	
15.	2018-19	Papumpare	Ramghat	Nabam Rangke	Nabam Hadam	60	State	18,000.00	15,600.00	2,400.00	
16.	2018-19	Papumpare	Byate	Panye Yalo	Panye Nikter	60		18,000.00	15,600.00	2,400.00	
17.	2020-21	Papumpare	Apop	Nabam Tania	S/o Lt. Nabam Tar	67		18,000.00	15,600.00	2,400.00	
Total								2,93,500.00	2,51,800.00	41,700.00	

(Source: Departmental records)

Appendix-2.24
Details of short payment of pension
(Reference: Paragraph-2.4.10.5, Page-103)

A								
Sl No	Year	Districts	No. of beneficiaries	Amount to be paid per beneficiary	Total amount (4 x 5)	Actually paid per beneficiary	Total paid (4 x 7)	Short Payment (6-8)
1	2	3	4	5	6	7	8	9
1	2017-18	Changlang	1	5,500.00	5,500.00	2,200.00	2,200.00	3,300.00
2	2017-18	East Kameng	30	5,500.00	1,65,000.00	2,200.00	2,200.00	1,62,800.00
3	2017-18	East Siang	69	5,500.00	3,79,500.00	2,200.00	2,200.00	3,77,300.00
4	2017-18	Namsai	39	5,500.00	2,14,500.00	2,200.00	2,200.00	2,12,300.00
5	2017-18	Papumpare	37	5,500.00	2,03,500.00	2,200.00	2,200.00	2,01,300.00
6	2017-18	West Siang	7	5,500.00	38,500.00	2,200.00	2,200.00	36,300.00
Total			187	-	10,06,500.00	-	13,200.00	9,93,300.00
B								
Sl No	Year	Districts	No. of beneficiaries	Amount to be paid per beneficiary	Total amount (4 x 5)	Actually paid per beneficiary	Total paid (4 x 7)	Short Payment (6-8)
1	2	3	4	5	6	7	8	9
1	2017-18	Changlang	6	18,000.00	108000	15,600.00	93,600.00	14,400.00
2	2017-18	East Kameng	45	18,000.00	810000	15,600.00	7,02,000.00	1,08,000.00
3	2017-18	East Siang	288	18,000.00	5184000	15,600.00	44,92,800.00	6,91,200.00
4	2017-18	Namsai	123	18,000.00	2214000	15,600.00	19,18,800.00	2,95,200.00
5	2017-18	Papumpare	159	18,000.00	2862000	15,600.00	24,80,400.00	3,81,600.00
6	2017-18	West Siang	37	18,000.00	666000	15,600.00	5,77,200.00	88,800.00
Total			662	-	1,18,44,006.00	93,607.00	1,02,64,808.00	15,79,209.00

(Source: Departmental records)

Appendix-2.25
Details of multiple payment of pension under different sub-schemes
(Reference: Paragraph-2.4.10.6, Page-104)

Districts	Year	No. of Beneficiaries claiming more than one Pension												Grand Total	
		IGNOAPS & IGNWPS	Lesser Rate	Amount	IGNOAPS & IGNDPS	Lesser Rate	Amount	IGNWPS & IGNDPS	Lesser Rate	Amount	IGNOAPS & IGNDPS	Lesser Rate	Amount		Total No. of Beneficiaries
P/pare	2017-18 SS	14	15600	218400	9	15600	140400	1	20400	20400	1	36000	36000	25	415200
P/pare	2017-18 CS	6	2200	13200	6	2200	13200	0	3300	0	0	0	0	12	26400
P/pare	2018-19 SS	3	15600	46800	4	15600	62400	0	20400	0	0	0	0	7	109200
P/pare	2020-21 SS	2	15600	31200	7	15600	109200	2	20400	0	0	0	0	22	140400
Changlang	2017-18 SS	3	15600	46800	0	15600	0	0	20400	0	0	0	0	3	46800
Changlang	2017-18 CS	1	2200	2200	0	2200	0	0	3300	0	0	0	0	1	2200
Changlang	2018-19 SS	3	15600	46800	2	15600	31200	0	20400	0	0	0	0	5	78000
Changlang	2020-21 SS	2	15600	31200	0	15600	0	0	20400	0	0	0	0	2	31200
Namsai	2017-18 SS	4	15600	62400	0	15600	0	0	20400	0	0	0	0	4	62400
Namsai	2017-18 CS	3	2200	6600	0	2200	0	0	3300	0	0	0	0	3	6600
Namsai	2018-19 SS	8	15600	124800	0	15600	0	0	20400	0	0	0	0	8	124800
Namsai	2020-21 SS	1	15600	15600	0	15600	0	0	20400	0	0	0	0	1	15600
E/Kameng	2017-18 CS	2	2200	4400	0	2200	0	0	3300	0	0	0	0	2	4400
E/Kameng	2017-18 SS	15	15600	234000	5	15600	78000	5	20400	102000	0	0	0	25	414000
E/Kameng	2018-19 SS	26	15600	405600	1	15600	15600	0	20400	0	1	36000	36000	28	457200
E/Kameng	2020-21 SS	7	15600	109200	0	15600	0	0	20400	0	0	0	0	7	109200
E/Siang	2017-18 CS	0	2200	0	0	2200	0	0	3300	0	0	0	0	0	0
E/Siang	2017-18 SS	12	15600	187200	1	15600	15600	0	20400	0	0	0	0	13	202800
E/Siang	2018-19 SS	2	15600	31200	4	15600	62400	0	20400	0	0	0	0	6	93600
E/Siang	2020-21 SS	9	15600	140400	3	15600	46800	0	20400	0	0	0	0	12	187200
W/Siang	2017-18 CS	8	2200	17600	0	2200	0	0	3300	0	0	0	0	8	17600
W/Siang	2017-18 SS	55	15600	858000	4	15600	62400	1	20400	20400	0	0	0	60	940800
W/Siang	2018-19 SS	0	15600	0	1	15600	15600	0	20400	0	0	0	0	1	15600
W/Siang	2020-21 SS	7	15600	109200	1	15600	15600	0	20400	0	0	0	0	8	124800
Grand Total		193			48			9			2			263	3626000

(Source: Departmental records)

Appendix-2.26
Details of deceased beneficiaries paid pension
(Reference: Paragraph-2.4.10.7, Page-105)

Districts	Sl. No.	First Name	Name of Father/Husband	Name of Scheme	Remarks	Paid or not in 2017-18	Paid or not in 2018-19	Paid or not in 2019-20	Amount Paid in 2017-18	Amount Paid in 2018-19	Amount Paid in 2020-21	Total
Papumpare	1.	Shri Nabam Tana	S/o Lt. Nabam Talar	IGNOAPS	Expired	Paid	Paid	Paid	17,800	15,600	15,600	49,000
Papumpare	2.	Smti Nguri Radha	w/o Lt. Nguri Ando	IGNOAPS	Expired	Paid	Paid	Paid	17,800	15,600	15,600	49,000
Papumpare	3.	Smti Ngri Moju	w/o Lt. Ngri Tashi	IGNOAPS	Expired	Paid	Paid	Paid	17,800	15,600	15,600	49,000
Papumpare	4.	Chukhu Chaya	w/o Chukhu Nitin	IGNOAPS	Expired	Paid	Paid	Paid	17,800	15,600	15,600	49,000
Papumpare	5.	Dukhum Takhi	s/o Lt. Dukhum Tong	IGNOAPS	Expired	Paid	Paid	Paid	17,800	15,600	15,600	49,000
Papumpare	6.	Smti Nabam Yajir	w/o Nabam Tapio	IGNOAPS	Expired	Paid	Paid	Paid	17,800	15,600	15,600	49,000
Papumpare	7.	Gyamar Taram	s/o Lt. Gyamar	IGNOAPS	expired	Paid	Paid	Paid	17,800	15,600	15,600	49,000
Papumpare	8.	Smti Taba Yaku	w/o Lt. Taba Sutum	IGNOAPS	expired	Paid	Paid	Paid	17,800	15,600	15,600	49,000
Papumpare	9.	Smti Techi Yamin	w/o Lt. Techi Dodum	IGNOAPS	expired	Paid	Paid	Paid	17,800	15,600	15,600	49,000
Papumpare	10.	Smti Tana Mayo	W/O TANA TACH	IGNOAPS	expired	Paid	Paid	Paid	17,800	15,600	15,600	49,000
Papumpare	11.	Taba Tagar	s/o Taba Naniya	IGNOAPS	Expired	Paid	Paid	Paid	17,800	15,600	15,600	49,000
Papumpare	12.	Chukhu Kiga	w/o Lt. Chukhu Kak	IGNOAPS	Expired	Not Paid	Paid	Paid	0	15,600	15,600	31,200
Papumpare	13.	Pai Holli	s/o Lt. Pai Tahang	IGNOAPS	Expired	Paid	Paid	Paid	17,800	15,600	15,600	49,000
Papumpare	14.	Ningee Kemeju	s/o Lt. Ningee	IGNOAPS	Expired	Paid	Paid	Paid	17,800	15,600	15,600	49,000
Changlang	15.	Takhing	Minglung Mossang	IGNOAPS	Expired	Paid SS	Not Paid	Not Paid	15,600	0	0	15,600
Changlang	16.	Ikashy namechoom	#Not Available	IGNOAPS	Expired	paid	paid	Not Paid	17,800	15,600	15,600	49,000
Total									2,64,800	2,34,000	2,34,000	7,32,800

(Source: Departmental records)

Appendix-2.27
Details of beneficiaries under NFBS
(Reference: Paragraph-2.4.10.10, Page-108)

Sl No.	Year	Name of District	No. of Beneficiary	Rate	Amount	Beneficiaries			Total	If not paid where is the money (Bank Account)	Remark	
						Paid	Not Paid	Amount				
1.	2017-18	Anjaw	50	20000	1000000	49	980000	1	20000	1000000	Nodal Officer, Anjaw	Partly Paid
2.	2017-18	Dibang Valley	4	20000	80000	4	80000	0	0	80000	NA	Paid in full
3.	2017-18	East Kameng	58	20000	1160000	58	1160000	0	0	1160000	NA	Paid in full
4.	2017-18	East Siang	22	20000	440000	22	440000	0	0	440000	NA	Paid in full
5.	2017-18	Kurung Kumey	3	20000	60000	0	0	3	60000	60000	Director, SJETA	Returned
6.	2017-18	Tawang	23	20000	460000	23	460000	0	0	460000	NA	Paid in full
7.	2017-18	Tirap	37	20000	740000	8	160000	29	580000	740000	Director, SJETA	Partly Paid
8.	2017-18	Upper Subansiri	127	20000	2540000	127	2540000	0	0	2540000	NA	Fifty Beneficiaries paid in Cash
9.	2017-18	West Kameng	18	20000	360000	0	0	18	360000	360000	Nodal Officer, Bomdila	Returned
10.	2017-18	West Siang	4	20000	80000	0	0	4	80000	80000	Director, SJETA	Returned
	2017-18	Admin Expenditure (2017-18)			208000		208000			208000		
11.	2018-19	East Siang	26	20000	520000	0	0	26	520000	520000	Director, SJETA	All Returned
12.	2018-19	Kurung Kumey	15	20000	300000	0	0	15	300000	300000	Director, SJETA	All Returned
13.	2018-19	Lohit	61	20000	1220000	53	1060000	8	160000	1220000	Director, SJETA	Partly Paid
14.	2018-19	Papum Pare	50	20000	1000000	0	0	50	1000000	1000000	Director, SJETA	All Returned
15.	2018-19	Tirap	20	20000	400000	0	0	20	400000	400000	Director, SJETA	All Returned
16.	2018-19	Upper Subansiri	1	20000	20000	1	20000	0	0	20000	NA	Fully Paid
	2018-19	Admin Expenditure (2018-19)			104000		104000			104000		
		Total	519		10692000	345	7212000	174	3480000	10692000		

(Source: Departmental records)

Appendix-2.28
Details of Beneficiary Survey
(Reference: Paragraph-2.4.12, Page-111)

District	Scheme	Approved benefici- aries	Beneficiaries Covered	Beneficiaries out of approved list 5 (3-4)	Beneficiaries actually paid			
					2017-18	2018-19	2020-21	2020-21
1	2	4	3	5 (3-4)	6	7	8	8
Changlang	IGNOAPS	9	17	8	15	15	15	15
Changlang	IGNWPS	1	2	1	1	1	1	1
Changlang	IGNDPS	1	0	-1	0	0	0	0
East Kameng	IGNOAPS	8	26	18	4	5	8	8
East Kameng	IGNWPS	7	18	11	5	7	7	7
East Kameng	IGNDPS	3	6	3	3	3	3	3
East Kameng	NFBS	1	1	0	1	0	0	0
East Siang	IGNOAPS	18	66	48	18	18	17	17
East Siang	IGNWPS	4	5	1	3	4	3	3
East Siang	IGNDPS	0	1	1	0	0	0	0
Namsai	IGNOAPS	27	48	21	40	41	42	42
Namsai	IGNWPS	1	5	4	4	4	5	5
Namsai	IGNDPS	0	2	2	2	2	2	2
Papum Pare	IGNOAPS	47	55	8	43	43	43	43
Papum Pare	IGNWPS	6	12	6	10	10	11	11
Papum Pare	IGNDPS	2	4	2	2	2	2	2
West Siang	IGNOAPS	0	25	25	26	28	28	28
West Siang	IGNWPS	0	13	13	3	0	6	6
West Siang	IGNDPS	0	1	1	0	0	0	0
Total		135	307	172	180	183	193	193

(Source: Departmental records)

Appendix-2.29
Disbursement of scholarship at higher rates to Day Scholars
(Reference: Paragraph-2.5.4.5, Page-126)

Sl. No.	Year	Name of the District	Name of Institute	No. of beneficiaries	Rate/month (Day Scholar)	Rate/month (Hosteller)	Difference	Number of months	Entitled	Amount Paid	Difference	Excess Amount
				I	II	III	IV=III-II	V	VI=IIxV	VII=IIIxV	VIII=V-IV	IX= IxVIII
1	2017-18		Private (Pvt.) Hill Queen Education	1	150	350	200	10	1500	3500	2000	2000
2	2017-18	Lower Subansiri	Pvt. Padi Lailang Memorial school	5	150	350	200	10	1500	3500	2000	10000
3	2017-18		Pvt. School Blue pine	1	150	350	200	10	1500	3500	2000	2000
4	2017-18		Garden Dew School	2	150	350	200	10	1500	3500	2000	4000
5	2017-18		Government(Govt.) Secondary School, Banderdewa	1	150	350	200	10	1500	3500	2000	2000
6	2017-18		Govt. Sec. School, Chimpu	1	150	350	200	10	1500	3500	2000	2000
7	2017-18		Govt. Sec. School, Nirjuli	1	150	350	200	10	1500	3500	2000	2000
8	2017-18	Papumpare	Govt. Sec. School, Pachin	1	150	350	200	10	1500	3500	2000	2000
9	2017-18		Gyan Ganga Vidyapith	1	150	350	200	10	1500	3500	2000	2000
10	2017-18		JNK School	2	150	350	200	10	1500	3500	2000	4000
11	2017-18		Saint Francis D' assisi School	1	150	350	200	10	1500	3500	2000	2000
12	2017-18		Vivekananda Kendra Vidyalaya (VKV), Sher	2	150	350	200	10	1500	3500	2000	4000
13	2017-18		VKV, Itanagar	4	150	350	200	10	1500	3500	2000	8000
14	2018-19	Lower Subansiri	Pvt. Padi Lailang Memorial school	7	150	350	200	10	1500	3500	2000	14000
15	2018-19	Papumpare	Garden Dew School	1	150	350	200	10	1500	3500	2000	2000
16	2018-19		Good Shepherd school	7	150	350	200	10	1500	3500	2000	14000
17	2018-19		Govt. Hr. Sec. School Ganga	1	150	350	200	10	1500	3500	2000	2000
18	2018-19		Govt. Sec. School, G-Sector	2	150	350	200	10	1500	3500	2000	4000
19	2018-19	Papumpare	Saint Francis D' assisi School	1	150	350	200	10	1500	3500	2000	2000
20	2018-19		VKV, Sher	7	150	350	200	10	1500	3500	2000	14000
21	2018-19		VKV, Itanagar	6	150	350	200	10	1500	3500	2000	12000
22	2018-19		VKV, PTC Banderdewa	8	150	350	200	10	1500	3500	2000	16000
23	2019-20	Lower Dibang Valley	Intaya Public School, Ezengo	1	225	525	300	10	2250	5250	3000	3000
24	2019-20	Lower Subansiri	Pvt. Hill Queen Education	4	225	525	300	10	2250	5250	3000	12000
25	2019-20		Pvt. Padi Lailang Memorial school	1	225	525	300	10	2250	5250	3000	3000

Sl. No.	Year	Name of the District	Name of Institute	No. of beneficiaries	Rate/month (Day Scholar)	Rate/month (Hosteller)	Difference	Number of months	Entitled	Amount Paid	Difference	Excess Amount
				I	II	III	IV=III-II	V	VI=IIxV	VII=IIIxV	VIII=V-IV	IX= IxVIII
26	2019-20		Donyi Polo Mission School	1	225	525	300	10	2250	5250	3000	3000
27	2019-20		Garden Dew School	10	225	525	300	10	2250	5250	3000	30000
28	2019-20		Global Academy	1	225	525	300	10	2250	5250	3000	3000
29	2019-20	Papumpare	Good Shepherd school	13	225	525	300	10	2250	5250	3000	39000
30	2019-20		Govt. Hr. Sec. School, Kimin	1	225	525	300	10	2250	5250	3000	3000
31	2019-20		Govt. Hr. Sec. School, Naharlagun	1	225	525	300	10	2250	5250	3000	3000
32	2019-20		Govt. Hr. Sec. School, Arunodaya	1	225	525	300	10	2250	5250	3000	3000
33	2019-20		JNK School	7	225	525	300	10	2250	5250	3000	21000
34	2019-20		Saint Francis D'assisi School	5	225	525	300	10	2250	5250	3000	15000
35	2019-20		VKV, Sher	2	225	525	300	10	2250	5250	3000	6000
36	2019-20	Papumpare	VKV, Itanagar	7	225	525	300	10	2250	5250	3000	21000
37	2019-20		VKV, PTC Banderdewa	4	225	525	300	10	2250	5250	3000	12000
38	2020-21	Lower Dibang Valley	Intaya Public School, Ezengo	1	225	525	300	10	2250	5250	3000	3000
39	2020-21		Govt. Hr. Sec. School, Hija	2	225	525	300	10	2250	5250	3000	6000
40	2020-21	Lower Subansiri	Govt. Sec. School, Pitapool	1	225	525	300	10	2250	5250	3000	3000
41	2020-21		Pvt. Padi Lalang Memorial school	4	225	525	300	10	2250	5250	3000	12000
42	2020-21		Gardew Dew School	2	225	525	300	10	2250	5250	3000	6000
43	2020-21		Global Academy	1	225	525	300	10	2250	5250	3000	3000
44	2020-21		Good Shepherd school	5	225	525	300	10	2250	5250	3000	15000
45	2020-21		Govt. Sec. School, Mani	2	225	525	300	10	2250	5250	3000	6000
46	2020-21	Papumpare	Govt. Hr. Sec. School, Nirjuli	1	225	525	300	10	2250	5250	3000	3000
47	2020-21		JNK School	2	225	525	300	10	2250	5250	3000	6000
48	2020-21		Saint Francis D' assisi School	3	225	525	300	10	2250	5250	3000	9000
49	2020-21		VKV, Itanagar	4	225	525	300	10	2250	5250	3000	12000
50	2020-21		VKV, PTC Banderdewa	12	225	525	300	10	2250	5250	3000	36000
51	2020-21	Tawang	Govt. Hr. Sec. School, Lumla	74	225	525	300	10	2250	5250	3000	222000
52	2020-21	Upper Siang	Govt. Hr. Sec. School, Mariyang	35	225	525	300	10	2250	5250	3000	105000
53	2020-21	Upper Subansiri	Govt. Hr. Sec. School, Daporijo	74	225	525	300	10	2250	5250	3000	222000
54	2020-21	Upper Subansiri	Govt. Hr. Sec. School, Sikarajo	1	225	525	300	10	2250	5250	3000	3000
Total				346	-	-	-	-	-	-	-	975000

(Source: Records of Secondary Education Department and NSP data)

Appendix-2.30
Number of beneficiaries exceeding the total number of enrolments
(Reference: Paragraph-2.5.8.6, Page-137)

Sl. No.	Name of Institute	Enrolment	No. of beneficiaries	Excess beneficiaries (per cent)	Enrolment	No. of beneficiaries	Excess beneficiaries (per cent)	Enrolment	No. of beneficiaries	Excess beneficiaries (per cent)
1	Donyi Polo B.ed. College, Itanagar	103	201	98 (95)	161	275	114 (71)	201	214	13 (6)
2	Daying Ering College of Teachers Education, Pasighat	No. of beneficiaries did not exceed the total enrolment during 2017-18 and 2018-19								
3	Vivekananda Kendra College of Teachers Education, Nirjuli									
Total enrolment		834	Total Beneficiaries		1284	Excess beneficiaries (per cent)		450 (54)		

(Source: Records of Higher and Technical Education Department and NSP data)

Appendix-2.31
Disbursement of scholarship at higher rates to Day Scholars
(Reference: Paragraph-2.5.8.7, Page-137)

Sl. No.	Year	District	Name of Institute	No. of beneficiaries	Maintenance Allowance/month (Day Scholar)	Maintenance Allowance /month (Hosteller)	Difference	Number of months	Entitled	Amount Paid	Difference	Total Excess Amount
				I	II	III	IV=III-II	V	VI=IXV	VII=IIIxV	VIII=V-IV	IX=IXVIII
1	2018-19	Lower Dibang Valley	Intaya Public School, Ezengo	3	200	300	100	10	2000	3000	1000	3000
2	2018-19	Papumpare	Kendriya Vidyalaya-2	2	200	300	100	10	2000	3000	1000	2000
3	2018-19	Papumpare	VKV, Itanagar	8	200	300	100	10	2000	3000	1000	8000
4	2020-21	East Kameng	Govt. Hr. Sec. School, B-line	1	200	300	300	10	2000	3000	1000	1000
5	2020-21	Papumpare	Global Academy	1	200	300	100	10	2000	3000	1000	1000
6	2020-21	Papumpare	Good Shepherd school	2	200	300	300	10	2000	3000	1000	2000
7	2020-21	Papumpare	Gyan Ganga Vidyapith	5	200	300	300	10	2000	3000	1000	5000
8	2020-21	Papumpare	VKV, Itanagar	1	200	300	300	10	2000	3000	1000	1000
9	2020-21	Papumpare	Kendriya Vidyalaya-2	1	200	300	300	10	2000	3000	1000	1000
10	2020-21	Upper Siang	Govt. Hr. Sec. School, Mariyang	2	200	300	300	10	2000	3000	1000	2000
11	2020-21	Upper Subansiri	Govt. Hr. Sec. School, Daporijo	11	200	300	300	10	2000	3000	1000	11000
Total				37								37000

(Source: Records of Higher and Technical Education Department and NSP data)

Appendix-2.32
Statement showing scope of work and abstract of cost as per Technical Sanction
(Reference: Paragraph-2.6, Page-143)

Sl. No.	Items of Work	Unit	Quantity	Rate	Amount (in ₹)
1.	Procurement of DI (K-7) & GI Pipes	Job	1	3,56,68,582.00	3,56,68,582.00
2.	Laying, fitting, fixing, i/c Trenching and re-filling of DI & GI Pipes	Job	1	1,13,16,123.75	1,13,16,123.75
3.	Transportation and Carriage of DI & GI Pipes	Job	1	34,75,946.00	34,75,946.00
4.	Construction of RCC Aerator	Job	1	4,65,370.00	4,65,370.00
5.	Construction of Parshall flume with channel	Job	1	5,07,519.00	5,07,519.00
6.	Construction of RCC Sedimentation-cum-Coagulation Tank	Job	1	20,09,220.00	20,09,220.00
7.	Construction of RCC flush mixing tank	Job	1	1,77,293.00	1,77,293.00
8.	Construction of RCC Clariflocculator	Job	1	51,60,012.00	51,60,012.00
9.	Construction of Rapid Sand Filter house	Job	1	70,82,000.00	70,82,000.00
10.	Construction of RCC Circular sludge pit	Job	1	10,34,333.00	10,34,333.00
11.	Construction of Pump house	Job	1	14,13,000.00	14,13,000.00
12.	Construction of RRC Zonal Tanks:	Job	1	46,78,488.23	46,78,488.23
13.	Construction of Sludge disposal system	Job	1	6,91,023.00	6,91,023.00
14.	Construction of Inspection chamber	Job	1	1,45,641.00	1,45,641.00
15.	Construction of Compound Wall around WTP & Zonal Tank	Mtrs	410	19,717.00	80,83,970.00
16.	Construction of Chain-link fencing around pre-sedimentation Tank	Mtrs	100	3,111.70	3,11,170.00
17.	Procurement of DI fittings and T&P	Job	1	75,61,450.00	75,61,450.00
18.	Procurement of GI fittings	Job	1	24,71,930.00	24,71,930.00
19.	Electrification works	Job	1	22,81,800.00	22,81,800.00
20.	Construction of RCC Anchor Block	Job	1	47,29,700.00	47,29,700.00
21.	Construction of RCC T-Beam for Bridging D.I Sub-main	Nos	260	19,396.00	50,42,960.00
22.	Construction of Saddle block of Height:	Job	1	45,72,365.00	45,72,365.00
23.	Construction of Pre-fabricated suspension bridge over pacha river (Span 80 mtrs)	Nos	2	54,65,806.00	1,09,31,612.00
24.	Formation cutting for Laying of DI & GI pipe Mains	Job	1	61,40,349.00	61,40,349.00
25.	Construction of CC footpath and beautification of WTP	Job	1	28,77,980.00	28,77,980.00
26.	Construction of Retaining/Protection wall at upstream and downstream of Head-work and at WTP	Mtrs	300	15,887.00	47,66,100.00
27.	Construction of Value Chamber	Nos	16	66,959.00	10,71,344.00
28.	Carriage of cement, steel, chain link, A/post and bricks	Job	1	1,53,40,096.00	1,53,40,096.00
Total					15,00,07,376.98

(Source: Departmental records)

Appendix-3.1
Scope & Methodology -List of Projects
(Reference: Paragraph-3.2.3; Page-160)

Sl. No.	S.Sl. No.	Name of the Project	Sanctioned Amount	Date of Sanction	Expenditure	Scheme
1	1	C/o Tourism Amusement Park at Dollungmukh	320.82	11-06-2015	253.79	NEC
2	2	C/o Tourist Lodge near Pamluk Village under Kamporijo Circle, Raga Sub-Division, Ziro Division, Lower Subansiri District	277.16	06-07-2012	277.16	NEC
3	3	Beautification of Sela Lake in Tawang	345.66	22-03-2010	345.66	NEC
4	4	C/o Mega Festival cum Multipurpose Ground with parking Facilities and Approach Road at Tawang - Revised on 25-11-21	1257.18	21-03-2016	870.37	NEC
5	5	C/o Tourist Lodge and rejuvenation of Maryland Lake at 10th Mile, Oyan Circle	520.00	21-09-2017	494.57	NEC
6	6	Construction of Adventure Tourism Camping-cum-Recreation Site at Huto in Doimukh	366.60	11-12-2015	355.84	NEC
7	7	Wayside Amenities at Tago Putti, Yazali	1350.00	21-09-2017	1047.75	NEC
		Development of Tourist Circuit in Itanagar-Ziro-Daporijo-Aalo-Pasighat				
8	8	Development of Tourist Resort at Deli-di-rijo, Daporijo	239.64	30-09-2014	223.13	PIDDC
	9	River Rafting at Dumperijo	198.65	30-09-2014	34.13	PIDDC
	10	Development of Integrated Tourist Centre at Tarajuli Maj Rubber Garden	343.52	30-09-2014	306.12	PIDDC
9	11	Development of Bodum Langne (Snake Stone) Trekking Trails	404.13	31-03-2013	404.13	PIDDC
10	12	C/o Cafeteria cum Picnic Spot at Ramghat under Papumpare	393.42	31-03-2013	393.42	PIDDC
		Development of Tourist Circuit in Ziro-Kurung Kumey				
	13	C/o Tourist Resort at Taalo-Gego in Lower Subansiri	106.15	28-02-2014	91.97	PIDDC
11	14	C/o Tourist Lodge at Yaap Hognuin in Kurung Kumey	106.15	28-02-2014	9.16	PIDDC
	15	C/o Tourist Lodge at Sarli in Kurung Kumey	301.94	28-02-2014	27.67	PIDDC
	16	C/o Tourist Lodge at Lumdang	301.94	28-02-2014	224.12	PIDDC
		Mega Tourist Destination at Tawang				
	17	Children's Park and amphitheatre at Tawang	267.60	11-09-2013	0.00	PIDDC
	18	Guest House & Tourist Lodge Complex at Kalawang, Tawang	547.69	11-09-2013	0.00	PIDDC
12	19	Tawang Monastery Restaurant Complex at Tawang	106.31	11-09-2013	109.03	PIDDC
	20	Development of Tsechu Hot Springs	352.78	11-09-2013	0.00	PIDDC
	21	Dormitory of Complex at Bang Jang	494.08	11-09-2013	0.00	PIDDC
	22	Development of Waterfall/ Viewing Gallery at Jang	548.23	11-09-2013	501.49	PIDDC

Sl. No.	S.Sl. No.	Name of the Project	Sanctioned Amount	Date of Sanction	Expenditure	Scheme
13		Development of Bhalukpong-Bomdila-Tawang Circuits in Arunachal Pradesh				
	23	C/o Tourist Lodge at Lhou and Mukto at Tawang	268.69	30-09-2013	265.39	PIDDC
	24	C/o Meditation Centre at Zemithang	139.15	30-09-2013	136.37	PIDDC
	25	C/o Tourist Resort at Damko Village under Kalaktang	175.69	30-09-2013	31.51	PIDDC
	26	Improvement and Beautification of Hot Spring at Dirang	149.83	30-09-2013	27.01	PIDDC
14		Development of Itanagar-Doimukh-Sagalee-Circuits				
	27	C/o Tourist Lodge at Parang	125.89	30-09-2013	19.06	PIDDC
	28	Development of Picnic Spot/Childrens Play at Lekhi	246.77	30-09-2013	48.32	PIDDC
	29	C/o Tourist Resort at Siddhartha Vihar	275.86	30-09-2013	271.87	PIDDC
	30	C/o Wayside Amenities at Lumdang	66.26	30-09-2013	64.32	PIDDC
			Development of Wayside Amenities under Itanagar-Ziro-Daporijo-Aalo-Mechuka Circuits			
15	31	C/o Cafeteria at Nirjuli	69.22	31-03-2013	58.27	PIDDC
	32	Wayside Amenities at Basar	69.22	31-03-2013	68.45	PIDDC
	33	Wayside Amenities at Dumperijo	69.22	31-03-2013	53.53	PIDDC
	34	Wayside Amenities at Tabarijo	69.22	31-03-2013	67.23	PIDDC
	35	Wayside Amenities at Baririjo	69.22	31-03-2013	53.09	PIDDC
	36	Wayside Amenities at Tatlipik	69.22	31-03-2013	53.00	PIDDC
	37	Wayside Amenities at Ragi-Doke-Yomeha	69.22	31-03-2013	63.61	PIDDC
	38	Wayside Amenities at Tode	69.22	31-03-2013	49.77	PIDDC
	39	Wayside Amenities at Maro	69.22	31-03-2013	65.90	PIDDC
	40	Wayside Amenities at Yapu	69.22	31-03-2013	55.37	PIDDC
16	41	Wayside Amenities at Ego	69.22	31-03-2013	47.69	PIDDC
	42	Heritage Site at Pemaziling, Mechuka	500.00	28-11-2014	482.39	PIDDC
17	43	Eco-Tourism Circuit at Loki-Partung-Taluaak in East Siang	791.31	30-09-2013	313.81	PIDDC
18		Destination Development at Mariyang, Dr. Daying Ering Wild Life Sanctuary and Borguli				
	44	Tourist Lodge at Mariyang	193.98	30-09-2013	31.01	PIDDC
	45	Infrastructure Development at Partung	177.05	30-09-2013	164.11	PIDDC
	46	Tourist Hut at Borguli	100.71	30-09-2013	19.50	PIDDC

Sl. No.	S.Sl. No.	Name of the Project	Sanctioned Amount	Date of Sanction	Expenditure	Scheme
		Development of Tourist Circuit in Pasighat-Jengging-Yingkiong-Tuting Circuit				
19	47	Tourist Lodge at Silluk, East Siang	341.53	30-09-2014	208.81	PIDDC
	48	Adventure Rafting Axis at Siang River, Yingkiang	331.97	30-09-2014	64.40	PIDDC
	49	C/o Boundary Wall at Tuting Gompa	85.87	30-09-2014	82.72	PIDDC
20	50	Destination Development at Mechuka Wellness Resort at Shegang	500.00	30-09-2013	451.08	PIDDC
21	51	Approach Road to Tourist Lodge, Huto	30.00	09-01-2019	28.75	SADA
22	52	C/o Railings & Welcome Gate at Basudeva Mandir, Nari	40.00	07-12-2018	38.15	SADA
23	53	Beautification of Mechuka Township & other tourist spots	200.00	08-02-2018	183.02	SADA
24	54	Infrastructure Development of Eco-Tourism Centre at Jote	200.00	11-03-2018	191.93	SADA
25	55	Maintenance of Tourist Lodge, Tezu	20.00	07-12-2018	20.00	SADA
26	56	Staging Hut & Porter Track, Neh Saram	30.00	12-02-2018	27.31	SADA
27	57	Water Supply & External Electrification of Tourist Lodge, Huto	50.00	17-12-2018	48.68	SADA
28	58	C/o Approach Road, Protection Wall and Security Fencing at TFC Ziro	25.00	10-01-2019	24.26	SADA
29	59	Retaining Wall of Tourist Lodge at Peil Village	50.00	04-03-2019	48.00	SADA
30	60	Development of Tourist Picnic Spot at Dariya Falls	100.00	19-12-2018	95.87	SADA
31	61	Eco-Tourism Lodge at Ziro	200.00	23-03-2018	200.00	SADA
32	62	C/o Modern Luxury Tent Village at Mechuka	450.00	08-02-2018	423.44	SADA
33	63	Protection wall & Rafting centre at Sangdupota	100.00	18-01-2019	95.82	SADA
34	64	C/o Wayside Amenities Aalo to Mechuka	490.00	14-02-2018	458.27	SADA
35	65	Wayside Amenities at Deten under Silluk	70.00	02-01-2019	66.93	SADA
36	66	Development of Wayside Amenities at Peni Village	70.00	15-01-2019	67.21	SADA
37	67	Wayside Amenities at Tajgi Yarda	100.00	06-03-2019	95.93	SADA
38	68	C/o Hump WW-II Museum at Pasighat	100.00	19-03-2021	100.00	SADA
39	69	C/o Festival Ground at Mechuka	500.00	22-02-2017	266.75	SADA
40	70	C/o 6 th Dalai Lama Museum at Kushanhang	200.00	22-02-2017	200.00	SADA
41	71	Supply & Installation of DG Set at Tourist Lodge, Tawang	10.00	16-12-2018	10.00	SADA
42	72	Infrastructure Development of Rope-Way, Tawang	42.00	20-03-2020	0.00	SADA
43	73	C/o Changing room for traditional photo shoot facility, Tawang	10.00	22-01-2020	0.00	SADA
44	74	External Water Supply/electrical connection for Cafeteria at Sela, Tawang	3.50	22-03-2021	3.50	SADA

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Sl. No.	S.Sl. No.	Name of the Project	Sanctioned Amount	Date of Sanction	Expenditure	Scheme
45	75	Construction of Cafeteria, Public utilities and Parking facilities at Sarong Monastery	247.20	30-03-2015	236.66	Swadesh Darshan (SD)
46	76	Development of Jamecharche Park at Lumla	652.69	30-03-2015	279.79	SD
47	77	Development of Tourist Spot at Lumpo and Zemithang	99.79	30-03-2015	74.64	SD
48	78	Development of Tawang Walk Through	1835.88	30-03-2015	1209.75	SD
49	79	Development of Sela Lake	331.22	30-03-2015	205.74	SD
50	80	Eco Log Hut at Jung	622.59	30-03-2015	557.55	SD
51	81	Development of Thingbu Hot Spring	147.02	30-03-2015	117.62	SD
52	82	Wayside amenity at Geshila road near Thongning Gompa and Development of Geshila Peak	203.37	30-03-2015	162.70	SD
53	83	Development of Tourist Infrastructure in PT TSO Lake	201.17	30-03-2015	168.68	SD
54	84	Construction of Cafeteria at Bumla Pass and Pier in Gritsant Tso Lake	87.45	30-03-2015	79.35	SD
55	85	Trekking Trail from Geshila road to PT TSO via Khromten and Thespa Gompa	200.55	30-03-2015	168.16	SD
56	86	Ethnically Themed Eco Log Hut at Grenkha Hot Spring	110.69	30-03-2015	99.00	SD
57	87	SH: Development of rafting centre at Sangdupota	354.46	29-12-2015	332.04	SD
58	88	SH: Gera lake Taraso	91.48	29-12-2015	85.69	SD
59	89	SH: Festival ground, Doimukh	106.24	29-12-2015	92.11	SD
60	90	SH: Wayside amenities at Kola camp	119.24	29-12-2015	107.88	SD
61	91	SH: Development of Eco-park-cultural village at new Sagalee	825.95	29-12-2015	676.92	SD
62	92	SH: Joram top to Hubu Putu mountain nature trail	871.67	29-12-2015	804.28	SD
63	93	SH: Convention centre at Ziro	523.49	29-12-2015	443.83	SD
64	94	SH: Craft bazaar with amphitheatre at Ziro	503.54	29-12-2015	435.94	SD
65	95	SH: Development of Kardo Hill	228.11	29-12-2015	227.99	SD
66	96	Development of Parashuram Kund, Lohit District	3787.74	05-01-2021	417.00	PRASHAD
		Total	29623.66	-	18964.23	-

(Source: Departmental Records)

Appendix-3.2
Statement showing drawal of money without immediate requirement for disbursal
(Reference: Paragaph-3.2.8.5; Page-168)

Sl. No.	Amount deposited for DD	Date of DD	Firm	Scheme/ projects	Remarks
1	1374392	12-03-2019	M/s JP Enterprises	Tourist lodge at Sidhartha Vihar near Gompa at Itanagar (PIDDC)	DD is still lying with the Department already indicating a delay of 56 months as of November 2023.
2	3831434	11-03-2019	M/s JP Enterprises	Tourist lodge at Sidhartha Vihar near Gompa at Itanagar (PIDDC)	DD is still lying with the Department already indicating a delay of 56 months as of November 2023.
3	5241487	13-02-2019	HB Enterprises	Development of Integrated Tourist Centre at Tarajuli Maj Rubber Garden (PIDDC)	DD is still lying with the Department already indicating a delay of 57 months as of November 2023.
4	3119682	13-01-2020	M/s Hill Engineering	Tourist Lodge at Lumdung (PIDDC)	DD is still lying with the Department already indicating a delay of 46 months as of November 2023.
5	773102	02-03-2019	M/s Toko Radh	Wayside Amenities at Nirjuli (PIDDC)	DD is still lying with the Department already indicating a delay of 56 months as of November 2023.
6	515401	02-03-2019	M/s Toko Radh	Wayside Amenities at Nirjuli (PIDDC)	DD is still lying with the Department already indicating a delay of 56 months as of November 2023.
7	1616952	09-12-2020	M/s Tari Hai	C/o Tourist Lodge at Barirajo (PIDDC)	Paid on 28-03-2023 after 27 months since the drawal from government account.
8	74180	17-03-2019	M/s YC Enterprises	Tourist Lodge at Liromoba, West Siang District	Paid on 18-07-2023 after 52 months since the drawal from government account.
9	1447119	06-04-2019	M/s KB Enterprises	C/o Rural TFC at Jirdin Village, West Siang	Paid on 03-02-2023 after 46 months since the drawal from government account.
10	43700000	31-03-2022	FA&CAO/ NF Railway Malegaon	Operation of Toy Train at Tawang	Surrendered/ deposited to Govt. account of 27-09-2022.
Total	61693749	-	-	-	-

(Source: Departmental Records)

Appendix-3.3
Statement showing non-submission of Programme Chart
(Reference: Paragraph-3.2.9.3(ii); Page-175)

(Amount in ₹)

Sl. No.	Name of the Project	Date of Sanction	Due Date of Completion	Status	Date of Completion	No of days under execution	Rate	Amount due
1	C/o Tourism Amusement Park at Dollungmukh	11-06-2015	02-05-2018	Abandoned	19-03-2017	321	2500	802500
2	River Rafting at Dumporijo	30-09-2014	08-07-2018	Abandoned	26-09-2016	80	2500	200000
3	Development of Integrated Tourist Centre at Tarajuli Maj Rubber Garden	30-09-2014	08-08-2018	Abandoned	11-02-2019	917	2500	2292500
4	C/o Tourist Lodge at Yaap Hognuin in Kurung Kumey	28-02-2014	17-06-2018	Abandoned	02-03-2017	258	2500	645000
5	C/o Tourist Lodge at Sarli in Kurung Kumey	28-02-2014	02-05-2018	Abandoned	20-07-2016	79	2500	197500
6	C/o Tourist Lodge at Lumdang	28-02-2014	25-07-2018	Abandoned	11-02-2019	931	2500	2327500
7	Children's Park and amphitheatre at Tawang	11-09-2013	NA	Abandoned	NA	0	2500	0
8	Guest House & Lodge Complex at Kalawang, Tawang	11-09-2013	NA	Abandoned	NA	0	2500	0
9	Development of Tsechu Hot Springs	11-09-2013	NA	Abandoned	NA	0	2500	0
10	Dormitory of Complex at Bang Jang	11-09-2013	NA	Abandoned	NA	0	2500	0
11	C/o Tourist Resort at Damko Village under Kalaktang	30-09-2013	22-05-2017	Abandoned	14-10-2015	144	2500	360000
12	Improvement and Beautification of Hot Spring at Dirang	30-09-2013	22-05-2017	Abandoned	30-03-2016	312	2500	780000
13	C/o Tourist Lodge at Parang	30-09-2013	22-05-2017	Abandoned	01-02-2016	254	2500	635000
14	Development of Picnic Spot/Childrens Play at Lekhi	30-09-2013	22-05-2017	Abandoned	19-08-2015	88	2500	220000
15	Eco-Tourism Circuit at Loki-Partung-Taluak in East Siang	30-09-2013	18-05-2017	Abandoned	11-02-2019	1309	2500	3272500
16	Tourist Lodge at Mariyang	30-09-2013	09-10-2017	Abandoned	21-03-2017	528	2500	1320000
17	Tourist Hut at Borguli	30-09-2013	09-10-2017	Abandoned	21-03-2017	528	2500	1320000
18	Tourist Lodge at Silluk, East Siang	30-09-2014	12-05-2018	Abandoned	06-02-2019	1014	2500	2535000
19	Adventure Rafting Axis at Siang River, Yingkiong	30-09-2014	12-05-2018	Abandoned	27-10-2016	182	2500	455000
20	C/o Mega Festival cum Multipurpose Ground with parking Facilities and Approach Road at Tawang - Revised on 25-11-21	21-03-2016	14-12-2018	Ongoing	31-03-2023	2298	2500	5745000
21	Wayside Amenities at Tago Putu, Yazali	21-09-2017	18-02-2020	Ongoing	31-03-2023	1866	2500	4665000
22	C/o Festival Ground at Mechuka	22-02-2017	29-05-2019	Ongoing	31-03-2023	1947	2500	4867500
23	Development of Jamecharche Park at Lumla	30-03-2015	27-12-2018	Ongoing	31-03-2023	2467	2500	6167500
24	Development of Tawang Walk Through	30-03-2015	27-12-2018	Ongoing	31-03-2023	2467	2500	6167500
25	SH: Development of rafting centre at Sangdupota	29-12-2015	11-03-2019	Ongoing	31-03-2023	2391	2500	5977500
26	SH: Gera lake Taraso	29-12-2015	11-03-2019	Ongoing	31-03-2023	2391	2500	5977500

Sl. No.	Name of the Project	Date of Sanction	Due Date of Completion	Status	Date of Completion	No of days under execution	Rate	Amount due
27	SH: Festival ground, Doimukh	29-12-2015	11-03-2019	Ongoing	31-03-2023	2391	2500	5977500
28	SH: Wayside amenities at Kola camp	29-12-2015	11-03-2019	Ongoing	31-03-2023	2391	2500	5977500
29	SH: Development of Eco-park-cultural village at new Sagalee	29-12-2015	11-03-2019	Ongoing	31-03-2023	2391	2500	5977500
30	SH: Joram top to Hubu Putu mountain nature trail	29-12-2015	18-01-2019	Ongoing	17-10-2019	1185	2500	2962500
31	Development of Parashuram Kund, Lohit District	05-01-2021	15-07-2023	Ongoing	31-03-2023	623	5000	3115000
32	C/o Tourist Lodge and rejuvenation of Maryland Lake at 10 th Mile, Oyan Circle	21-09-2017	19-02-2020	Completed	30-08-2022	1653	2500	4132500
33	Construction of Adventure Tourism Camping-cum-Recreation Site at Huto in Doimukh	11-12-2015	11-07-2018	Completed	28-05-2019	1050	2500	2625000
34	Development of Tourist Resort at Deli-di-rijo, Daporijo	30-09-2014	08-08-2018	Completed	28-11-2018	842	2500	2105000
35	C/o Tourist Resort at Taalo-Gego in Lower Subansiri	28-02-2014	16-06-2018	Completed	01-09-2019	1174	2500	2935000
36	Tawang Monastery Restaurant Complex at Tawang	11-09-2013	22-05-2017	Completed	27-02-2017	646	2500	1615000
37	Development of Waterfall/ Viewing Gallery at Jang	11-09-2013	22-05-2017	Completed	27-02-2017	646	2500	1615000
38	C/o Tourist Lodge at Lhou and Mukto at Tawang	30-09-2013	22-05-2017	Completed	20-02-2017	639	2500	1597500
39	C/o Meditation Centre at Zemithang	30-09-2013	22-05-2017	Completed	20-01-2017	608	2500	1520000
40	C/o Tourist Resort at Siddhartha Vihar	30-09-2013	22-05-2017	Completed	22-03-2017	669	2500	1672500
41	C/o Wayside Amenities at Lumdang	30-09-2013	22-05-2017	Completed	15-12-2016	572	2500	1430000
42	Heritage Site at Pemaziling, Mechuka	28-11-2014	15-08-2018	Completed	22-03-2017	218	2500	545000
43	Infrastructure Development at Partung	30-09-2013	09-10-2017	Completed	21-04-2017	559	2500	1397500
44	C/o Boundary Wall at Tuting Gompa	30-09-2014	10-06-2018	Completed	18-04-2017	312	2500	780000
45	Destination Development at Mechuka Wellness Resort at Shegang (Organic Farming Traditional SPA)	30-09-2013	18-05-2017	Completed	22-03-2017	673	2500	1682500
46	Approach Road to Tourist Lodge, Huto	09-01-2019	26-08-2019	Completed	20-03-2019	21	2500	52500
47	C/o Railings & Welcome Gate at Basudeva Mandir, Nari	07-12-2018	27-02-2020	Completed	20-03-2019	21	2500	52500
48	Beautification of Mechuka Township & other tourist spots	08-02-2018	16-03-2010	Completed	19-03-2019	368	2500	920000
49	Infrastructure Development of Eco-Tourism Centre at Jote	11-01-2019	02-09-2019	Completed	20-03-2021	749	2500	1872500
50	Staging Hut & Porter Track, Neh Saram	12-02-2018	16-06-2019	Completed	19-03-2019	358	2500	895000
51	Water Supply & External Electrification of Lodges, Huto	17-12-2018	27-08-2019	Completed	20-03-2019	21	2500	52500
52	C/o Approach Road, Protection Wall and Security Fencing at TFC Ziro	10-01-2019	01-06-2019	Completed	20-03-2019	18	2500	45000
53	Retaining Wall of Tourist Lodge at Peil Village	04-03-2019	26-08-2019	Completed	20-03-2019	21	2500	52500
54	Development of Tourist Picnic Spot at Dariya Falls	19-12-2018	27-08-2018	Completed	20-03-2019	385	2500	962500

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Sl. No.	Name of the Project	Date of Sanction	Due Date of Completion	Status	Date of Completion	No of days under execution	Rate	Amount due
55	C/o Modern Luxury Tent Village at Mechuka	08-02-2018	18-03-2019	Completed	21-03-2019	367	2500	917500
56	Protection wall & Rafting centre at Sangdupota	18-01-2019	27-08-2019	Completed	20-03-2019	20	2500	50000
57	C/o Wayside Amenities Aalo to Mechuka	14-02-2018	15-03-2019	Completed	19-03-2019	368	2500	920000
58	Wayside Amenities at Deten under Silluk	02-01-2019	01-09-2019	Completed	20-03-2019	18	2500	45000
59	Development of Wayside Amenities at Peni Village	15-01-2019	27-08-2019	Completed	20-03-2019	20	2500	50000
60	Wayside Amenities at Tajgi Yarda	06-03-2019	27-08-2018	Completed	20-03-2019	385	2500	962500
61	Construction of Cafeteria, Public utilities and Parking facilities at Sarong Monastery	30-03-2015	27-01-2019	Completed	04-02-2020	1286	2500	3215000
62	Development of Tourist Spot at Lumpo and Zemithang	30-03-2015	27-12-2018	Completed	04-02-2020	1316	2500	3290000
63	Development of Sela Lake	30-03-2015	27-01-2019	Completed	04-02-2020	1286	2500	3215000
64	Eco Log Hut at Jung	30-03-2015	27-01-2019	Completed	04-02-2020	1286	2500	3215000
65	Development of Thingbu Hot Spring	30-03-2015	27-01-2019	Completed	04-02-2020	1286	2500	3215000
66	Wayside amenity at Geshila road near Thongning Gompa and Development of Geshila Peak	30-03-2015	27-01-2019	Completed	04-02-2020	1286	2500	3215000
67	Development of Tourist Infrastructure in PT TSO Lake	30-03-2015	27-01-2019	Completed	04-02-2020	1286	2500	3215000
68	Construction of Cafeteria at Bumla Pass and Pier in Gritsand Tso Lake	30-03-2015	27-01-2019	Completed	04-02-2020	1286	2500	3215000
69	Trekking Trail from Geshila road to PT TSO via Khromten and Thespa Gompa	30-03-2015	27-01-2019	Completed	04-02-2020	1286	2500	3215000
70	Ethnically Themed Eco Log Hut at Grenkha Hot Spring	30-03-2015	27-01-2019	Completed	04-02-2020	1286	2500	3215000
71	SH: Convention centre at Ziro	29-12-2015	17-01-2019	Completed	08-11-2018	843	2500	2107500
72	SH: Craft bazaar with amphitheatre at Ziro	29-12-2015	18-01-2019	Completed	29-12-2018	893	2500	2232500
73	SH: Development of Kardo Hill	29-12-2015	17-01-2019	Completed	09-11-2018	844	2500	2110000
Total								153117500

(Source: Departmental records) Note: For Abandoned Projects the date of last payment is taken as date of completion for the purpose of calculation of due amount.

Appendix-3.4

Statement showing loss of Government's money due to non-recovery of mobilisation advance and its interest

(Reference: Paragraph-3.2.9.3(iii); Page-175)

Sl. No.	Name of the Project	Agreement Amount	Date of Award of Work	MA paid	Date of payment	MA recovered	Date of recovery	MA due	Days between payment & recovery	Interest due @10% SI	Total due	Status
1	C/o Tourism Amusement Park at Dollungmukh	309.69	02-05-2016	30.97	18-10-2016	30.97	10-03-2017	0.00	143.00	1.21	1.21	Abandoned
2	Construction of Adventure Tourism Camping-cum-Recreation Site at Huto in Doimukh	355.84	15-07-2016	35.58	18-10-2016	35.58	28-05-2019	0.00	952.00	9.28	9.28	Completed
3	Wayside Amenities at Tago Putu, Yazali	1257.59	23-02-2018	125.76	21-03-2018	0.00	31-03-2023	125.76	1836.00	63.26	189.02	Ongoing
4	Development of Tourist Resort at Deli-di-rijo, Daporijo	223.13	01-08-2016	22.31	26-09-2016	22.31	11-02-2019	0.00	868.00	5.31	5.31	Completed
5	River Rafting at Dumporijo	184.28	NA	18.43	26-09-2016	0.00	31-03-2023	18.43	2377.00	12.00	30.43	Abandoned
6	Development of Integrated Tourist Centre at Tarajuli Maj Rubber Garden	325.58	NA	32.26	26-09-2016	32.26	11-02-2019	0.00	868.00	7.67	7.67	Abandoned
7	C/o Tourist Lodge at Yaap Hoguein in Kurung Kumei	91.63	NA	9.16	02-03-2017	0.00	31-03-2023	9.16	2220.00	5.57	14.73	Abandoned
8	C/o Tourist Lodge at Sarli in Kurung Kumei	276.72	NA	27.67	20-07-2016	0.00	31-03-2023	27.67	2445.00	18.54	46.21	Abandoned
9	Heritage Site at Pemaziling, Mechuka	475.93	NA	47.59	23-02-2015	47.59	23-03-2019	0.00	1489.00	19.41	19.41	Completed
10	Tourist Lodge at Silluk, East Siang	333.43	10-05-2016	33.34	27-10-2016	33.34	06-02-2019	0.00	832.00	7.60	7.60	Abandoned
11	Adventure Rafting Axis at Siang River, Yingkiong	321.16	10-05-2016	32.12	27-10-2016	0.00	31-03-2023	32.12	2346.00	20.64	52.76	Abandoned
12	Construction of Cafeteria, Public utilities and Parking facilities at Sarong Monastery	247.55	23-06-2016	24.76	18-10-2016	24.76	20-09-2017	0.00	337.00	2.29	2.29	Completed
13	Development of Jamecharche Park at Lumla	644.53	28-07-2015	64.45	18-10-2016	64.45	20-09-2017	0.00	337.00	5.95	5.95	Ongoing
14	Development of Tourist Spot at Lumpo and Zemithang	99.78	28-07-2015	9.98	18-10-2016	9.98	20-09-2017	0.00	337.00	0.92	0.92	Completed
15	Development of Tawang Walk Through	1825.08	23-06-2016	182.51	18-10-2016	182.51	20-09-2017	0.00	337.00	16.85	16.85	Ongoing
16	Development of Sela Lake	331.01	23-06-2016	33.10	18-10-2016	33.10	20-09-2017	0.00	337.00	3.06	3.06	Completed
17	Eco Log Hut at Jung	618.35	23-06-2016	61.83	18-10-2016	61.83	20-09-2017	0.00	337.00	5.71	5.71	Completed
18	Development of Thingbu Hot Spring	145.00	23-06-2016	14.50	18-10-2016	14.50	20-09-2017	0.00	337.00	1.34	1.34	Completed
19	Wayside amenity at Geshila road near Thongning Gompa and Development of Geshila Peak	196.14	23-06-2016	19.61	18-10-2016	19.61	20-09-2017	0.00	337.00	1.81	1.81	Completed
20	Development of Tourist Infrastructure in PT TSO Lake	199.21	23-06-2016	19.92	18-10-2016	19.92	20-09-2017	0.00	337.00	1.84	1.84	Completed
21	Construction of Cafeteria at Bumla Pass and Pier in Gritsand Tso Lake	88.22	23-06-2016	8.82	18-10-2016	8.82	20-09-2017	0.00	337.00	0.81	0.81	Completed

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Sl. No.	Name of the Project	Agreement Amount	Date of Award of Work	MA paid	Date of payment	MA recovered	Date of recovery	MA due	Days between payment & recovery	Interest due @10% SI	Total due	Status
22	Trekking Trail from Geshila road to PT TSO via Khromten and Thespa Gompa	197.91	23-06-2016	19.79	18-10-2016	19.79	20-09-2017	0.00	337.00	1.83	1.83	Completed
23	Ethnically Themed Eco Log Hut at Grenkha Hot Spring	109.93	23-06-2016	10.99	18-10-2016	10.99	20-09-2017	0.00	337.00	1.01	1.01	Completed
24	SH: Development of rafting centre at Sangdupota	345.45	09-08-2016	34.54	15-09-2016	34.54	10-01-2017	0.00	117.00	1.11	1.11	Ongoing
25	SH: Gera lake Taraso	88.62	09-08-2016	8.86	15-09-2016	8.86	21-06-2017	0.00	279.00	0.68	0.68	Ongoing
26	SH: Festival ground, Doimukh	103.84	12-08-2016	10.38	15-09-2016	10.38	21-06-2017	0.00	279.00	0.79	0.79	Ongoing
27	SH: Wayside amenities at Kola camp	116.09	09-08-2016	11.61	15-09-2016	11.61	10-01-2017	0.00	117.00	0.37	0.37	Ongoing
28	SH: Development of Eco-park-cultural village at new Sagalee	801.27	09-08-2016	80.13	15-09-2016	80.13	23-02-2017	0.00	161.00	3.53	3.53	Ongoing
29	SH: Joram top to Hubu Putu mountain nature trail	855.34	28-06-2016	85.53	15-09-2016	85.53	21-06-2017	0.00	279.00	6.54	6.54	Completed
30	SH: Convention centre at Ziro	508.88	28-06-2016	50.89	15-09-2016	50.89	21-06-2017	0.00	279.00	3.89	3.89	Completed
31	SH: Craft bazaar with amphitheatre at Ziro	503.39	28-06-2016	50.34	15-09-2016	50.34	21-06-2017	0.00	279.00	3.85	3.85	Completed
32	SH: Development of Kardo Hill	228.02	28-06-2016	22.80	15-09-2016	22.80	11-07-2017	0.00	299.00	1.87	1.87	Completed
	Total	12408.57	-	1240.55	-	1027.41	-	213.14	-	236.54	499.68	

(Source: Departmental Records) Note: Date of recovery has been taken as 31-03-2023 for MA not recovered projects for the purpose of calculation of interest amount.

Appendix-3.5
Statement showing list of Wasteful Expenditure due to abandoned projects
(Reference: Paragraph-3.2.9.4(x); Page-185)

Sl. No.	Name of the Project	Sanctioned Amount	Date of Sanction	Agreement Amount	Scheme	Expenditure	Per cent
A. Works under PIDCC projects							
(i) Works with Zero Expenditure							
1	Children's Park and ampitheatre at Tawang	267.6	11-09-2013	266.27	PIDDC	0	0
2	Guest House & Tourist Lodge Complex at Kalawang, Tawang	547.69	11-09-2013	527.49	PIDDC	0	0
3	Development of Tsechu Hot Springs	352.78	11-09-2013	298.01	PIDDC	0	0
4	Dormitory of Complex at Bang Jang	494.08	11-09-2013	476.41	PIDDC	0	0
	Sub total	1662.15	-	1568.18	-	0	-
(ii) Works within 50 per cent of Expenditure on Agreed Amount							
5	C/o Tourist Lodge at Parang	125.89	30-09-2013	119.56	PIDDC	19.06	15.94
6	Tourist Lodge at Mariyang	193.98	30-09-2013	188.13	PIDDC	31.01	16.48
7	River Rafting at Dumperijo	198.65	30-09-2014	184.28	PIDDC	34.13	18.52
8	C/o Tourist Lodge at Yaap Hogu in Kurung Kumey	106.15	28-02-2014	91.63	PIDDC	18.32	19.99
9	C/o Tourist Resort at Damko Village under Kalaktang	175.69	30-09-2013	167.61	PIDDC	31.51	18.80
10	Improvement and Beautification of Hot Spring at Dirang	149.83	30-09-2013	143.71	PIDDC	27.01	18.79
11	C/o Tourist Lodge at Sarli in Kurung Kumey	301.94	28-02-2014	276.72	PIDDC	55.34	20.00
12	Tourist Hut at Borguli	100.71	30-09-2013	NA*	PIDDC	19.50	19.36
13	Adventure Rafting Axis at Siang River, Yingkiong	331.97	30-09-2014	321.16	PIDDC	64.40	20.05
14	Development of Picnic Spot/Childrens Play at Lekhi	246.77	30-09-2013	243.68	PIDDC	48.32	19.83
15	Eco-Tourism Circuit at Loki-Partung-Taluaak in East Siang	791.31	30-09-2013	715.56	PIDDC	313.81	43.86
	Sub total	2722.89	-	2452.04	-	662.41	-

Sl. No.	Name of the Project	Sanctioned Amount	Date of Sanction	Agreement Amount	Scheme	Expenditure	Per cent
(iii) Works with more than 50 per cent of the Expenditure on Agreed Amount							
16	Tourist Lodge at Silluk, East Siang	341.53	30-09-2014	333.43	PIDDC	208.81	62.62
17	C/o Tourist Lodge at Lumdang	301.94	28-02-2014	276.63	PIDDC	224.12	81.02
18	Development of Integrated Tourist Centre at Tarajuli Maj Rubber Garden	343.52	30-09-2014	325.58	PIDDC	306.12	94.02
	Sub total	986.99	-	935.64	-	739.05	-
	Total (A)	5372.03	-	4955.86	-	1401.46	-
B. Works other than PIDDC projects							
19	C/o Tourism Amusement Park at Dollungmukh	320.82	11-06-2015	309.69	NEC	247.14	79.80
20	Infrastructure Development of Rope-Way, Tawang	42.00	20-03-2020	NA*	SADA	0	0
21	C/o Changing room for traditional photo shoot facility, Tawang	10.00	22-01-2020	NA*	SADA	0	0
	Total (B)	372.82	-	309.69	-	247.14	-
	Grand Total (A + B)	5744.85	-	5265.55	-	1648.6	-

(Source: Departmental Records) * Expenditure is calculated on Sanctioned Amount

Appendix-3.6
Statement showing payment made without execution of work
(Reference: Paragraph-3.2.9.4(xi); Page-187)

Sl. No.	Project name	Items of work shown executed	Amount paid (₹ in lakh)
1	Destination Development at Mechuka Wellness Resort at Shegang	CC Footpath	6.53
		Providing Furniture	18.34
2	Tourist Lodge at Silluk, East Siang	Boundary wall and MS gate	18.51
3	Development of Heritage Site at Pemazilling Mechuka, West Siang	Furniture of Budget Accommodation	4.76
		Construction of Footpath Pavement	8.55
		Construction of Parking Area	4.78
		Solar Light Campus	9.57
4	Tourist Resort at Taalo Gego in Lower Subansiri	Plantation of Aesthetic Plant	1.51
		Internal Footpath	2.89
		Illumination	3.00
5	Tourist Lodge at Lhou	Furniture	3.16
		Approach Road	7.32
6	C/o Tourist Lodge and rejuvenation of Maryland Lake at 10th Mile, Oyan Circle	Parking	9.35
		4 refrigerator	1.39
		Water filter	0.35
7	Development of Tourist Picnic Spot at Dariya Falls	TV Set	2.46
		Site Development	31.59
8	C/o Modern Luxury Tent Village at Mechuka	Garden Lights	7.67
9	C/o Wayside Amenities Aalo to Mechuka	Tiles	26.13
10	Wayside Amenities at Deten under Silluk	CC Parking	2.00
		Furniture	3.00
11	Development of Wayside Amenities at Peni Village	Furniture	3.61
		Parking	1.96
12	Wayside Amenities at Tajgi Yarda	Furniture	2.75
		Public Utility	4.37
		Parking	3.48
13	C/o Hump WW-II Museum at Pasighat	Creation of Website <i>etc.</i>	9.44
		Cloud based central server <i>etc.</i>	9.79
		Digitisation of data <i>etc.</i>	9.50
		Touch screen interface <i>etc.</i>	9.74
		Digitisation Software <i>etc.</i>	9.71
14	Development of Jamecharche Park at Lumla	Printing transport of graphic panels <i>etc.</i>	9.69
		Approach Road	17.75
15	Development of Tourist Spot at Lumpo and Zemithang	Ornamental Gate	2.62
		Furniture	8.34
16	Development of Tawang Walk Through	Shopping Complex	415.57
17	Development of Thingbu Hot Spring	Furniture	10.11

Sl. No.	Project name	Items of work shown executed	Amount paid (₹ in lakh)
18	Construction of Cafeteria at Bumla Pass and Pier in Gritsand Tso Lake	Furniture	8.01
19	SH: Development of rafting centre at Sangdupota	First aid centre cum changing room	21.37
		Parking	8.52
20	SH: Wayside amenities at Kola camp	Tiles	4.39
21	SH: Development of Eco-park-cultural village at new Sagalee	Tiles	37.75
22	SH: Joram top to Hubu Putu mountain nature trail	Drainage	2.03
23	Convention centre at Ziro	Tiles	5.60
		Landscaping	20.24
24	Craft bazaar with amphitheatre at Ziro	Tiles	1.93
25	Development of Kardo Hill	Furniture	5.14
Total			816.27

(Source: Departmental Records)

Appendix-3.7
Statement showing idling of assets
(Reference: Paragraph-3.2.9.5; Page-189)

Sl. No.	Name of the District	Name of the Project	Sanctioned Amount	Date of Sanction	Expenditure incurred	Date of completion	Idle as on 31-03-2023 (Months)
1	1. Tawang	Tawang Monastery Restaurant Complex at Tawang	106.31	11-09-2013	109.03	27-02-2017	74.10
2		C/o Tourist Lodge at Lhou and Mukto at Tawang	268.69	30-09-2013	265.39	20-02-2017	74.33
3		C/o Meditation Centre at Zemithang	139.15	30-09-2013	136.37	20-01-2017	75.37
4		C/o 6th Dalai Lama Museum at Kushanhang	200.00	22-02-2017	200.00	03-03-2017	73.97
5		Development of Sela Lake	331.22	30-03-2015	205.74	04-02-2020	38.37
6		Wayside amenity at Geshila road near Thongnging Gompa and Development of Geshila Peak	203.37	30-03-2015	162.70	04-02-2020	38.37
6		Sub-Total (1)	1248.74	-	1079.23	-	374.51
7	2. Lower Subansiri	C/o Tourist Lodge near Pamruk Village under Kamporjo Circle, Raga Sub-Division, Ziro Division, Lower Subansiri District, Arunachal Pradesh	277.16	06-07-2012	277.16	10-03-2017	73.73
8		C/o Tourist Resort at Taalo-Gego in Lower Subansiri	106.15	28-02-2014	91.97	01-09-2019	43.57
9		Eco-Tourism Lodge at Ziro	200.00	23-03-2018	200.00	19-03-2018	61.27
10		Development of Wayside Amenities at Peni Village	70.00	15-01-2019	67.21	20-03-2019	49.07
11		Wayside Amenities at Tajgi Yarda	100.00	06-03-2019	95.93	20-03-2019	49.07
12		SH: Joram top to Hubu Putu mountain nature trail	871.67	29-12-2015	804.28	17-10-2019	42.03
13		SH: Convention centre at Ziro	523.49	29-12-2015	443.83	08-11-2018	53.47
14		SH: Craft bazaar with amphitheatre at Ziro	503.54	29-12-2015	435.94	29-12-2018	51.77
15		SH: Development of Kardo Hill	228.11	29-12-2015	227.99	09-11-2018	53.43
9		Sub-Total (2)	2880.12	-	2644.31	-	477.41
16	3. East Siang	C/o Tourist Lodge and rejuvenation of Maryland Lake at 10th Mile, Oyan Circle	520.00	21-09-2017	494.57	30-08-2022	7.10
17		Infrastructure Development at Partung	177.05	30-09-2013	164.11	21-04-2017	72.33
18		C/o Boundary Wall at Tuting Gompa	85.87	30-09-2014	82.72	18-04-2017	72.43
19		Wayside Amenities at Deten under Silluk	70.00	02-01-2019	66.93	20-03-2019	49.07
4		Sub-Total (3)	852.92	-	808.33	-	200.93

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Sl. No.	Name of the District	Name of the Project	Sanctioned Amount	Date of Sanction	Expenditure incurred	Date of completion	Idle as on 31-03-2023 (Months)
20		Construction of Adventure Tourism Camping-cum-Recreation Site at Huto in Doimukh	366.60	11-12-2015	355.84	28-05-2019	46.77
21	4. Papum Pare	Development of Tourist Resort at Deli-di-rijo, Daporijo	239.64	30-09-2014	223.13	28-11-2018	52.80
22		Development of Bodum Langne (Snake Stone) Trekking Trails	404.13	31-03-2013	404.13	19-03-2017	73.43
23		C/o Cafeteria cum Picnic Spot at Ramghat under Papum Pare	393.42	31-03-2013	393.42	20-03-2017	73.40
24		C/o Tourist Resort at Siddhartha Vihar	275.86	30-09-2013	271.87	22-03-2017	73.33
25	4. Papum Pare	C/o Wayside Amenities at Lumdang	66.26	30-09-2013	64.32	15-12-2016	76.57
26		C/o Cafeteria at Nirjuli	69.22	31-03-2013	58.27	29-09-2015	91.33
27		Development of Tourist Picnic Spot at Dariya Falls	100.00	19-12-2018	95.87	20-03-2019	49.07
8		Sub-Total (4)	1915.13	-	1866.85	-	536.70
28		Wayside Amenities at Basar	69.22	31-03-2013	68.45	15-03-2015	97.93
29		Wayside Amenities at Dumporijo	69.22	31-03-2013	53.53	20-05-2015	95.73
30		Wayside Amenities at Tabarajo	69.22	31-03-2013	67.23	20-05-2015	95.73
31		Wayside Amenities at Barirajo	69.22	31-03-2013	53.09	20-05-2015	95.73
32		Wayside Amenities at Tatlipik	69.22	31-03-2013	53.00	20-05-2015	95.73
33		Wayside Amenities at Ragi-Doke-Yomcha	69.22	31-03-2013	63.61	15-03-2015	97.93
34		Wayside Amenities at Tode	69.22	31-03-2013	49.77	06-05-2015	96.20
35	5. Shi-Yomi	Wayside Amenities at Maro	69.22	31-03-2013	65.90	20-05-2015	95.73
36		Wayside Amenities at Yapu	69.22	31-03-2013	55.37	15-04-2014	109.07
37		Wayside Amenities at Ego	69.22	31-03-2013	47.69	03-01-2015	100.30
38		Heritage Site at Pemaziling, Mechuka	500.00	28-11-2014	482.39	22-03-2017	73.33
39		Destination Development at Mechuka Wellness Resort at Shegang (Organic Farming Traditional SPA)	500.00	30-09-2013	451.08	22-03-2017	73.33
40		C/o Modern Luxury Tent Village at Mechuka	450.00	08-02-2018	423.44	21-03-2019	49.03
41		C/o Wayside Amenities Aalo to Mechuka	490.00	14-02-2018	458.27	19-03-2019	49.10
14		Sub-Total (5)	2632.20	-	2392.82	-	1224.87
41		Grand Total (1 to 5)			8791.54	-	-

(Source: Departmental Records)

Appendix-3.8
Statement showing leased out projects
(Reference: Paragraph-3.2.9.5(ii); Page-193)

Sl. No.	Name of the Project	Expenditure	Date of Completion	Date of lease	Lease Amount/Year	Name of lessee	SD collected	Rent due as on 31.03.2023	Rent Amount Paid
1	Development of Waterfall/ Viewing Gallery at Jang	501.49	27-02-2017	01-10-2022	420000.00	Shri Lhakpa Gombu	5.00	NA	NA
2	Construction of Cafeteria, Public utilities and Parking facilities at Sarong Monastery	236.66	04-02-2020	01-09-2019	12060.00	Shri Dondup Tsering	NA	36180	24361
3	Tourist Spot at Zemithang (Cafeteria)	74.64	04-02-2020	28-01-2021	12000.00	Shri Kuncheok Tsering	NA	24000	12000
4	Tourist Spot at Lumpo (Cafeteria)	557.55	04-02-2020	11-07-2022	6000.00	Shri Nawang Chota	NA	6000	6000
5	Eco Log Hut at Jung	117.62	04-02-2020	01-09-2022	100000.00	Shri Tsering Gombu	2.00	NA	304000
6	Development of Thingbu Hot Spring	168.68	04-02-2020	11-07-2022	27000.00	Smt. Tashi Tsomu	NA	NA	NA
7	Development of Tourist Infrastructure in PT TSO Lake	79.35	04-02-2020	15-10-2019	108000.00	Shri Jumba Tsering	NA	324000	NA
8	Construction of Cafeteria at Bumla Pass and Pier in Gritsand Tso Lake	168.16	04-02-2020	15-10-2019	13400.00	Shri Tenzen Rekdup	NA	40200	27068.00
9	Trekking Trail from Geshila road to PT TSO via Khromten and Thespa Gompa	99.00	04-02-2020	15-10-2019	7200.00	Shri Pema Pauntso	NA	21600	14544.00
	Ethnically Themed Eco Log Hut at Grenkha Hot Spring	99.00	04-02-2020	16-12-2019	25000.00	Shri Yontan	2.00	75000	25000.00
	Total						9.00		412973.00

(Source: Departmental Records)

Appendix-3.9
Statement showing list of projects with no external water supply and electricity
(Reference: Paragraph-3.2.9.5(iv); Page-195)

(₹ in lakh)

Sl. No.	Name of Projects	Expenditure	Date of Completion	Delay in months	Idle in months
1	Construction of Adventure Tourism Camping-cum-Recreation Site at Huto in Doimukh	355.84	28-05-2019	17.80	46.77
2	Development of Bodum Langne (Snake Stone) Trekking Trails	404.13	19-03-2017	24.00	73.43
3	C/o Cafeteria cum Picnic Spot at Ramghat under Papumpare	393.42	20-03-2017	24.03	73.40
4	C/o Tourist Resort at Siddhartha Vihar	271.87	22-03-2017	18.00	73.33
5	Heritage Site at Pemaziling, Mechuka	482.39	22-03-2017	3.83	73.33
6	Infrastructure Development at Partung	164.11	21-04-2017	19.00	72.33
7	Destination Development at Mechuka Wellness Resort at Shegang (Organic Farming Traditional SPA)	451.08	22-03-2017	18.00	73.33
8	Development of Tourist Infrastructure in PT TSO Lake	168.68	04-02-2020	34.73	38.37
9	Construction of Cafeteria at Bumla Pass and Pier in Gritsand Tso Lake	79.35	04-02-2020	34.73	38.37
10	SH: Joram top to Hubu Putu mountain nature trail	804.28	17-10-2019	15.87	42.03
11	SH: Convention centre at Ziro	443.83	08-11-2018	4.43	53.47
12	SH: Craft bazaar with amphitheatre at Ziro	435.94	29-12-2018	6.13	51.77
13	SH: Development of Kardo Hill	227.99	09-11-2018	4.47	53.43
	Total	4682.91	-	-	-

(Source: Departmental Records)

Appendix-3.10
Statement showing details of ineligible works which were upgraded
(Reference: Paragraph 3.3.4.3; Page-218)

Sl. No.	District Name	Total no. of Upgradation works executed			Link routes on which upgradation works executed		
		No. of road	Cost	Road Length	No. of road	Cost	Length (Per cent to col. 5)
1	2	3	4	5	6	7	8
1	Changlang	1	351.92	3.700	0	0	0
2	Dibang Valley	9	4695.38	51.81	0	0	0
3	East Siang	3	781.20	17.51	0	0	0
4	Kamale	4	5945.16	74.32	1	3,137.23	44.82 (60)
5	KraDaadi	3	2249.47	27	0	0	0
6	KurungKumey	2	5052.42	62	0	0	0
7	LepaRada	7	3567.34	38.5	3	1064.58	10 (26)
8	Lohit	2	901.12	15.64	0	0	0
9	Longding	3	1337.20	13.7	2	1136.43	11.60 (85)
10	Lower Dibang Valley	5	2964.23	41.37	1	62.19	2.00 (5)
11	Lower Siang	3	322.61	7.56	1	123.55	2.31 (30)
12	Lower Subansiri	6	7051.65	77.64	0	0	0
13	Namsai	6	786.04	20.17	0	0	0
14	Pakkekessang	1	867.33	15.600	0	0	0
15	Papum Pare	12	11845.92	132.62	3	551.34	7.50 (6)
16	Shi Yomi	1	371.64	7.18	0	0	0
17	Siang	3	3136.76	46.22	0	0	0
18	Tawang	7	2247.46	36.89	1	259.57	3.01 (8)
19	Tirap	3	1833.72	36.00	1	672.28	9.00 (25)
20	Upper Siang	2	483.24	11.02	0	0	0
21	Upper Subansiri	5	6033.87	57.37	0	0	0
22	West Kameng	2	395.95	8.22	0	0	0
23	West Siang	4	1721.34	21.05	0	0	0
	Total	94	64,942.96	823.09	13	7007.17	90.24 (11)

(Source: Departmental Records)

Appendix-3.11
Statement showing details showing grant of excess mobilisation advance/ equipment advance
(Reference: Paragraph-3.3.6.4(i); Page-229)
(₹ in lakh)

Sl. No.	Name of Work	Package No.	Date of agreement	Agreement Cost	Scheduled date of completion	Advance eligibility @ 5% or 10% of agreement cost	Mobilisation Advance paid	Excess Amount of Mobilisation Advance Paid	Upto August 2022 recovered	Amount unrecovered till August 2022	Interest On Excess Amount Till August 2022#
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9=8-7)	(10)	(11)	(12)
Mobilisation Advance											
1	L022-Road from Mengio HQ Sakiang to Tapo (Stage-I)	AR703034	22-12-2018	1763.5	23-06-2020	88.18	264.52	176.35	164.52	100	50.69
2	L027-Road from 8km point of Sagalee to Seppa BRTF road to Upper Gai (Full Stage)	AR0704/072	03-06-2019	2184	27-01-2021	109.2	195	85.8	132.22	62.78	21.08
3	L036-Road from 5km point of Sagalee Karoi road to Deb Village	AR0704/010	09-03-2019	1299.46	30-11-2020	64.97	115	50.03	115	0	12.25
4	T02-Road from Pinte to Sakiang (Up Gradation)	AR0703028	27-05-2019	1412.18	26-11-2020	70.61	126	55.39	63	63	13.42
5	L024-Road from Yazali Sakiang road 40km point to Pilla (Full Stage)	AR0703024	28-06-2019	4223.18	05-01-2021	211.16	422	210.84	124	298	50.84
6	L022-Road from Mengio HQ Sakiang to Tapo (Stage-II)	AR0703/034	27-05-2019	1019.24	26-11-2020	50.96	101.92	50.96	101.92	0	11.56
7	T01-Road from 4500km point of Sagalee road to Nakap (Totpu) (Full Stage)	AR0704071	12-08-2019	514.18	11-08-2020	25.71	95	69.29	40	55	15.72

Sl. No.	Name of Work	Package No.	Date of agreement	Agreement Cost	Scheduled date of completion	Advance eligibility @ 5% or 10% of agreement cost	Mobilisation Advance paid	Excess Amount of Mobilisation Advance Paid	Upto August 2022 recovered	Amount unrecovered till August 2022	Interest On Excess Amount (9) Till August 2022#
8	Road from BRTF road Sagalee Pakke Kessang 1300km point to Khyate Village (Full Stage)	AR704026	04-07-2019	2335.4	19-01-2021	116.77	208.41	91.64	208.41	0	20.79
9	L030 Road from Leporiang to Sango (Stage-II)	AR0704060	09-03-2019	773.63	26-05-2020	38.68	69.2	30.52	69.2	0	7.47
10	L041-25 km point of Pappu Yupia Potin Road to Dakte Hoj	AR0704/007	09-03-2019	348.07	26-05-2020	17.4	69.59	52.19	69.59	0	12.78
11	L025-Road from PWD road Sagalee sakiang 14km point to Appop Sango	AR0704001	27-05-2019	412.64	30-06-2020	20.63	37.1	16.47	37.1	0	4.03
12	Nimite to Longpak (Full Stage)	AR0704035	09-03-2019	650.36	26-05-2020	32.52	59.3	26.78	59.3	0	6.56
Equipment/machinery Advance											
13	Road from Jido to Bishing	AR/13/04/022	09-08-2019	4308.81	08-08-2021	430.88	550	119.12	350	200	23.87
14	Road from Jido to Palling	AR/13/94/039	22-07-2019	7543.41	10-08-2021	754.34	800	45.66	500	300	10.81
Total						2032.01	3113.04	1081.04	2034.26	1078.78	261.85

(Source: Departmental Records)

#: Interest calculated at the rate of 7.9 per cent (GPF Interest Rate for the year 2019-20) annually upto August 2022

Appendix-3.12

Statement showing details of excess expenditure executed in excess or beyond the scope of work

(Reference: Paragaph-3.3.6.4(ii); Page-230)

Sl. No.	Item	Quantity (in cum)			Rate	Excess Expenditure
		BoQ	DPR	Difference		
(1)	C/o Bridge over river Tengabari for the road from Hollongi Charali to Balijan (Poma) HQ	(3)	(4)	(5) = (3)-(4)	(6)	(7) = (5)x(6)
1	Earthwork	110.5	22.1	88.4	185.15	16367.26
2	Proving and laying of wire created boulder structure	124.5	24.9	99.6	2069.98	206170.01
3	Construction of embankment	495	99	396	282.63	111921.48
4	Providing and laying pitching on slopes	20	4	16	1563.1	25009.6
					Sub-total (i)	359468.35
	Road from 12 Km point of Domdila-Laching road to Doka (Seppa) (Stage-I)					
1	Back filling behind the abutment wing wall and return wall	5162.29	5111.69	50.6	776	39265.6
2	Plain/reinforced cement concrete in superstructure (ii) RCC grade M20	268.98	28.17	240.81	7467	1798128
3	Providing steel RSJs/built up steel section. (A) steel section	273.36	101.36	172	158057	27185804
4	Supplying, fitting and placing TMT bar reinforcement in foundation complete	21.16	6.64	14.52	66915	971605.8
5	Supplying, fitting and placing TMT bar reinforcement in substructure complete	38	12.5	25.5	73115	1864433
6	Providing and laying of an electrometric expansion joint complete instruction	29.2	9.4	19.8	14584	288763.2
7	RCC M25 grade approach slab 1211	23.58	8.28	15.3	11723	179361.9
8	Providing and laying Pitching on slopes laid over boulder	629.03	230.51	398.52	1300	518076
9	Providing and laying filter material underneath earth pitching in slopes.... Boulder	314.51	115.25	199.26	1618	322402.7
					Sub-total (ii)	33167840
	Road from 8 km Point of Sagalee to Seppa BRTF road to Upper Gai (Excess due to executed excess quantity)					
1	Excavation in Soil in Hilly area by Manual Means	38885.16	39856.71	971.55	200	194310
2	Excavation in Soil in Hilly area by Mechanical Means	90732.04	92998.99	2266.95	153	346843.4
					Sub-total (iii)	541153.4

Sl. No.	Item	Quantity (in cum)			Rate	Excess Expenditure
		BoQ	DPR	Difference		
Road from Ringi to Yachungi Garu						
1	Excavation in soil in hilly areas by mechanical means	37083.26	44478.42	7395.16	39.52	292257
2	Excavation in hilly areas in ordinary rock not requiring blasting by mechanical means	25847.59	33507.73	7660.14	208.71	1598748
					Sub-total (iv)	1891005
Road from Damin to Tarbu (Full Stage) along with LSBs						
1	Earthwork in excavation in soil in hilly area	562801.1	597672	34870.89	193.9	6761466
2	Excavation in ordinary rock	30480.22	39343.64	8863.42	301.43	2671701
2	Excavation in <i>hard rock</i> in hilly area requiring blasting	42742.66	54336.8	11594.14	508.79	5898982
					Sub-total (v)	15332149
Road from NH-52 to Deepa						
1	Earthwork in excavation of foundation of structure approved mat	611	1629.42	1,018.42	236.69	241050.30j
2	Providing concrete for plain/reinforced concrete in open foundations)	54	219.45	165.45	6,059.56	1002571.17
					Sub-total (vi)	1243621.47
Road from 8 km Point of Sagalee to Seppa BRTF road to Upper Gai (Excess due to adopted higher rate)						
Sl. No.	Item	Quantity executed as per 5 th RA bill (in cum)	Rate as per		Excess payment	
			BOQ	RA bill		Difference
1	Providing weepholes in stone masonry	541.44	326	902.4	576.40	312086
					Sub-total (vii)	312086
Total (sub-total i to vii)						52847323.22

(Source: Departmental Records)

Appendix-5.1
Details of sample for centralised audit, detailed audit and audit of Ranges selected for the SSCA
(Reference: Paragraph-5.4.4, Page-273)

SAMPLE FOR CENTRALISED AUDIT					
Sl. No.	Deviation Subject	Taxpayer	GSTIN	Zone/Region	Amount (in crore)
1	Short payment of interest on delayed payments	M.L. Enterprises	12ADDDPL5211G1Z7	Aalo	0.20
2	Short payment of interest on delayed payments	Satyam Steel & Alloys	12ABSFS7939P1Z4	Banderdewa	0.08
3	Short payment of interest on delayed payments	M.G.Contractors Private Limited	12AAAACM9786A1ZM	Khonsa	6.00
4	Short payment of interest on delayed payments	Poddar Construction Company	12ACJPP7277R1ZQ	Pangin	0.08
5	Short payment of interest on delayed payments	M/S Bhartia Infra Project Limited	12AAACCB3413B1ZP	Pasighat	0.17
6	Short payment of interest on delayed payments	M/S Assam Arunachal Agency	12AEJPN0232N3ZL	Zone-I	0.08
7	Short payment of interest on delayed payments	Sky One Airways Private Limited	12AAPCS2430L1ZB	Zone-I	0.86
8	Short payment of interest on delayed payments	M K Roy & Bros Projects Limited	12AADDCM1386R1Z4	Zone-I	0.12
9	Short payment of interest on delayed payments	Soma Enterprise Limited	12AAACCS8242F1ZN	Zone-I	0.11
10	Short payment of interest on delayed payments	M/S T.K. Engineering Consortium Private Limited	12AAACCT8781G1Z8	Zone-I	0.97
11	Mismatch in ITC availed between annual return and financial statements (Table 12F of GSTR-9C)	Satyam Steel & Alloys	12ABSFS7939P1Z4	Banderdewa	0.13
12	Mismatch in ITC availed between annual return and financial statements (Table 12F of GSTR-9C)	M.G.Contractors Private Limited	12AAAACM9786A1ZM	Khonsa	0.15
13	Mismatch in ITC availed between annual return and financial statements (Table 12F of GSTR-9C)	L.K. Hub	12CYNPK5384A1ZJ	Longding	0.02
14	Mismatch in ITC availed between annual return and financial statements (Table 12F of GSTR-9C)	Neccon Power & Infra Limited	12AABCN1603J1Z1	Pasighat	0.04
15	Mismatch in ITC availed between annual return and financial statements (Table 12F of GSTR-9C)	M/S Bhartia Infra Project Limited	12AAACCB3413B1ZP	Pasighat	0.02
16	Mismatch in ITC availed between annual return and financial statements (Table 12F of GSTR-9C)	M K Roy & Bros Projects Limited	12AADDCM1386R1Z4	Zone-I	0.05

Sl. No.	Deviation Subject	Taxpayer	GSTIN	Zone/Region	Amount (in crore)
17	Mismatch in ITC availed between annual return and financial statements (Table 12F of GSTR-9C)	Iconic Automobiles	12ASXPK2898K2ZW	Zone-I	0.02
18	Mismatch in ITC availed between annual return and financial statements (Table 12F of GSTR-9C)	Oriflame India Private Limited	12AAACO0256B7Z5	Zone-II	0.09
19	Mismatch in ITC availed between annual return and financial statements (Table 12F of GSTR-9C)	M/S Navayuga Engineering Co. Ltd.	12AAACN7396R1ZS	Tezu	0.23
20	Mismatch in ITC availed between annual return and financial statements (Table 12F of GSTR-9C)	Arunachal Times Publications Pvt Ltd	12AABCA6755C1Z6	Zone II	0.04
21	ISD credit incorrectly availed by the recipients	Techno Electric & Engineering Company Limited, Bhalukpong	12AAJCS4414Q1Z3	Bhalukpong	0.01
22	ISD credit incorrectly availed by the recipients	Vodafone	12AAACB2100P1Z8	Zone-II	0.00
23	ISD credit incorrectly availed by the recipients	Reliance Jio	12AABBCI6363G2ZT	Zone-II	0.01
24	ISD credit incorrectly availed by the recipients	Indian Oil Corporation Limited (Assam Oil Division)	12AAACI1681G1ZO	Zone-I	0.00
25	Cases where GSTR-3B not filed but GSTRI or GSTR-2A available	Hotel Tashi Yangtse, grocery, Cloth	12AELPL9937Q1ZN	Bhalukpong	0.0002
26	Cases where GSTR-3B not filed but GSTRI or GSTR-2A available	Tamar Doyom and Brothers	12AZGPD8594F1ZD	Daporijo	0.0256
27	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	Mega Electricals	12AAOOFM6040N1Z2	Bomdila	0.25
28	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	M.G. Contractors Private Limited	12AAACM9786A1ZM	Khonsa	2.97
29	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	Sky One Airways Private Limited	12AAPCS2430L1ZB	Zone-I	0.58
30	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	MS North East Engineering and Construction Agency	12AFDPT9484K1ZV	Zone-I	0.23
31	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	Arunachal Pradesh Rural Bank	12AAACAA1528J1Z9	Zone-I	0.14
32	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	Global Vectra Helicorp Limited	12AADCA9318F1Z1	Zone-I	0.06

Sl. No.	Deviation Subject	Taxpayer	GSTIN	Zone/Region	Amount (in crore)
33	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	Sushee Infra & Mining Ltd	12AACCS8560Q1ZV	Zone-II	7.88
34	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	Kei Industries Limited	12AAACK0251C1ZI	Changlang	0.56
35	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	Mamkee Publishers	12AGEPD4738L1ZJ	Zone-I	0.01
36	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	Tama Fabrication Works	12ADJPT0724E1ZX	Zone-I	0.09
37	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	Namdang Veneer & Saw Industries	12AACFN7495C1ZF	Changlang	0.005
38	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	M/S B.R. Enterprises	12CHFPP6105D1ZU	Daporijo	0.005
39	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	Landmarks	12BCHPM5663D1ZT	Namsai	0.146
40	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	M/S Kamlang Construction Products	12AANFK3761D1ZK	Namsai	0.006
41	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	Sky One Airways Private Limited	12AAPCS2430L1ZB	Zone-I	0.009
42	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	A.P. Agency	12AGAPL5016F1Z3	Zone-I	0.002
43	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	Chandana Varieties Shop	12ALKPR612IN1ZV	Zone-II	0.005
44	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	Marthina Patanjali	12BZZPR1827F1Z1	Zone-II	0.009
45	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	Airplaza Retail Holdings Private Limited	12AAICA7614B1Z9	Zone II	0.299
46	Mismatch in availing of ITC under RCM without payment	Neccon Power & Infra Limited	12AABCN1603J1Z1	Pasighat	0.0000003
47	Mismatch in availing of ITC under RCM without payment	M/S 2 D Enterprise	12AYHPP6289K1ZV	Zone-I	0.0003788
48	Mismatch in availing of ITC under RCM without payment	M/S T.T. Enterprises	12BNUPG4859H1ZN	Zone-I	0.0018363
49	Mismatch in availing of ITC under RCM without payment	M/S Tashi Shop	12ABWPY2859A1ZB	Zone-I	0.0001213

Sl. No.	Deviation Subject	Taxpayer	GSTIN	Zone/Region	Amount (in crore)
50	Mismatch in availing of ITC under RCM without payment	M/S Orbital Computers	12ABNPH0837Q1ZE	Zone-II	0.0000114
51	Mismatch in taxable turnover between annual return and financial Statements (Table 7G of GSTR-9C)	M/S Badri Rai & Company	12AACFB3337K1ZT	Khonsa	0.91
52	Mismatch in taxable turnover between annual return and financial Statements (Table 7G of GSTR-9C)	L.K. Hub	12CYNPK5384A1ZJ	Longding	0.04
53	Mismatch in taxable turnover between annual return and financial Statements (Table 7G of GSTR-9C)	M/s Kangkim Borang	12AKNPNB9493R1ZD	Pasighat	3.55
54	Mismatch in taxable turnover between annual return and financial Statements (Table 7G of GSTR-9C)	Arunachal Ayush Agency	12BFJPG4525B1Z4	Zone-I	1.92
55	Mismatch in availing of ITC	M/S Bhartia Infra Project Limited	12AACCB3413B1ZP	Pasighat	0.39
56	Mismatch in availing of ITC	M/S Darang Enterprise	12CRPPM4207D1Z3	Pasighat	0.48
57	Mismatch in availing of ITC	M/S Frontier Associates	12ATTPD0313P2ZP	Tawang	0.38
58	Mismatch in availing of ITC	M/S Navayuga Engineering Co. Ltd.	12AAAACN7396R1ZS	Tezu	0.74
59	Mismatch in availing of ITC	M/S Suman Construction	12AHVVPB2682D1ZK	Zone-I	0.26
60	Mismatch in availing of ITC	Kaushal Sharma	12ANGPS5127H1Z3	Zone-I	0.29
61	Mismatch in availing of ITC	M/S Neni Motors	12AFSPT4175N4ZL	Zone-I	0.51
62	Mismatch in availing of ITC	Airplaza Retail Holdings Pvt. Ltd	12AAICA7614B1Z9	Zone II	0.32
63	Mismatch in availing of ITC	M/S Chennai Network Infrastructure Limited	12AADCC8088Q1Z3	Zone II	0.50
64	Mismatch in availing of ITC	M/S Itanagar Hardware Store	12AOFPJ0920D1ZS	Zone II	0.28
65	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR-9C)	Jugal Kishore Mahanta	12ADCPM4505H1Z2	Likabali	94.93
66	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR-9C)	Shree Gautam Construction Co. Limited	12AAGCS4032F1ZV	Pasighat	3.55
67	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR-9C)	Soma Enterprise Limited	12AACCS8242F1ZN	Zone-I	60.23
68	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR-9C)	SMS Smelters Ltd	12AABCN7147D1ZV	Zone-I	9.82
69	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR-9C)	MS North East Engineering and Construction Agency	12AFDPT9484K1ZV	Zone-I	9.29

Sl. No.	Deviation Subject	Taxpayer	GSTIN	Zone/Region	Amount (in crore)
70	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR-9C)	Karngam Enterprise	12ACHPL6705E2ZZ	Zone-I	1.12
71	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR-9C)	Frontier Drug	12ACHPL6705E3ZY	Zone-I	2.67
72	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR-9C)	Aien Meren Industries	12AAFPZ0231M1ZQ	Changlang	21.51
73	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR-9C)	Mamkee Publishers	12AGEPD4738L1ZJ	Zone I	4.15
74	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR-9C)	NHPC Limited	12AAACN0149C2Z9	Zone II	1.38
75	Unsettled liabilities	Brand Eagles	12ATTPD0313P1ZQ	Tawang	5.6132322
76	Unsettled liabilities	Iconic Automobiles	12ASXPK2898K2ZW	Zone-I	0.5639397
77	Unsettled liabilities	S.P. Construction	12AMQPK6976R1ZZ	Zone-I	1.5566534
78	Unsettled liabilities	M/S Lokam Yasi Carriage & Construction Associates	12ACIPL1961F1ZX	Zone-I	0.759293
79	Unsettled liabilities	Sonu Enterprises	12AECPT1019C1Z8	Zone-I	0.3788557
80	Unsettled liabilities	M/S Taro Tagia Construction	12AFQPT2028E1ZL	Zone-II	0.5050934
81	Unsettled liabilities	GPT Infraprojects Limited	12AAACT9793J1ZX	Zone-II	0.334877
82	Unsettled liabilities	Reniya Enterprises	12ADEPT9187E2ZA	Zone-II	0.5205487
83	Unsettled liabilities	Sushee Infra & Mining Ltd	12AAACCS8560Q1ZV	Zone-II	21.221822
84	Unsettled liabilities	Kei Industries Limited	12AAACK0251C1ZI	Changlang	0.556055
85	Reconciliation between ITC declared in annual return with expenses and in financial statement (Table 14T of GSTR-9C)	Surya Enterprises	12ACNPH3544D1Z1	Zone-I	2.96
86	Reconciliation between ITC declared in annual return with expenses and in financial statement (Table 14T of GSTR-9C)	Sunrise Enterprises	12BVNPK7346C1ZO	Zone-I	2.53
87	Reconciliation between ITC declared in annual return with expenses and in financial statement (Table 14T of GSTR-9C)	Nabam Tullon LLP	12AALFN0776H1ZA	Zone-I	2.48

Sl. No.	Deviation Subject	Taxpayer	GSTIN	Zone/Region	Amount (in crore)
88	Reconciliation between ITC declared in annual return with expenses and in financial statement (Table 14T of GSTR-9C)	Raj Steel	12ALHPT4392A1ZA	Zone-I	2.11
89	Reconciliation between ITC declared in annual return with expenses and in financial statement (Table 14T of GSTR-9C)	Satyam Steel & Alloys	12ABSF7939P1Z4	Banderdewa	4.40
90	Reconciliation between ITC declared in annual return with expenses and in financial statement (Table 14T of GSTR-9C)	Iconic Automobiles	12ASXPK2898K2ZW	Zone I	38.22
91	Reconciliation between ITC declared in annual return with expenses and in financial statement (Table 14T of GSTR-9C)	Calcom Cement India Limited	12AAACCC5142J1Z1	Zone I	8.30
92	Reconciliation between ITC declared in annual return with expenses and in financial statement (Table 14T of GSTR-9C)	Ave Maria Earth Movers	12ADKPT2805P2Z6	Zone I	4.81
93	Reconciliation between ITC declared in annual return with expenses and in financial statement (Table 14T of GSTR-9C)	RTM Earthmovers	12AGUPH3713K1ZC	Zone I	2.24
94	Reconciliation between ITC declared in annual return with expenses and in financial statement (Table 14T of GSTR-9C)	State Bank of India	12AAACS8577K3ZY	Zone II	1.92

(Source: Audit Sample of taxpayers)

Sample for Detailed Audit				
Sl No.	Category	GSTIN	Dealer	Range
1	Detailed	12AAACK8316L1ZL	Knr Construction Limited	Pasighat
2	Detailed	12AAECA1203A1ZY	A2z Infra Engineering Limited	Pasighat
3	Detailed	12AAPCS3515G1ZI	Soletanche Bachy	Tawang
4	Detailed	12AAAACH0968B1Z7	Hindustan Construction Company Limited	Zone I Naharlagun
5	Detailed	12AAACT4119L1ZJ	Tata Projects Limited	Zone I Naharlagun
6	Detailed	12AADCS4145A2Z1	Sarada Projects Limited	Zone I Naharlagun
7	Detailed	12AHJJPB9391H2ZB	M/S Swastik System	Zone I Naharlagun
8	Detailed	12AAJCS8454J1Z1	Carlsberg India Private Limited	Zone I Naharlagun
9	Detailed	12AFNPN6435Q3ZS	M/S Maria Enterprises	Zone II Itanagar
10	Detailed	12AAACS4457Q1Z1	Vodafone Mobile Services Limited	Zone II Itanagar
11	Detailed	12AAHCS6024L1ZD	Shyama Power India Ltd	Zone II Itanagar
12	Detailed	12ABMPH5685D1ZQ	M/S Puna Hinda	Zone II Itanagar
13	Detailed	12AABCD7169H1ZR	Reliance Corporate It Park Limited	Zone II Itanagar
14	Detailed	12AACCE4248H1ZZ	Energy Efficiency Services Limited	Zone II Itanagar
15	Detailed	12AAQCS4458M1ZS	M/S Sushee IvrcI Arunachal Highways Limited	Zone II Itanagar
Sample for Range Audit				
Sl No.	Category			Range
1	Range			Pasighat
2	Range			Tawang
3	Range			Zone I Naharlagun
4	Range			Zone II Itanagar

(Source: Audit Sample of taxpayers)

Appendix-5.2
Cancellation of registration from dates prior to the application date
(Reference: Paragraph-5.4.6.1(iii), Page-278)

Range	Cancellation on taxpayer's request		
	Total No cancellations	No. of cancellation of registration from dates prior to the application date	Range of discrepancy (in days)
Pasighat	59	33	1 to 449
Tawang	23	19	1 to 343
Zone-I	177	75	1 to 489
Zone-II	154	71	1 to 1128
Total	413	198	1 to 1128

(Source: GST Portal)

Appendix-5.3
Statement showing Details of Cases
(Reference: Paragraph-5.4.7.2, Page-283)

Sl No.	Range	Deviation	Taxpayer	GSTIN	Issue date	OBS No	Amount (₹ In Crore)
1	Pasighat	Mismatch in availing of ITC under RCM without payment	Neccon Power & Infra Limited	12AABCN1603JIZ1	02-05-2022	479375	0.00000003
2	Zone II	Mismatch in availing of ITC under RCM without payment	M/S Orbital Computers	12ABNPH0837Q1ZE	02-05-2022	479490	0.000001
3	Bhalukpong	Cases where GSTR-3B not filed but GSTR1 or GSTR-2A available	Hotel Tashi Yangtse, grocery, Cloth	12AELPL9937Q1ZN	29-04-2022	479294	0.00009
4	Pasighat	Mismatch in availing of ITC	M/S Bhartia Infra Project Limited	12AAACCB3413B1ZP	02-05-2022	479365	0.39
5	Pasighat	Mismatch in availing of ITC	M/S Darang Enterprise	12CRPPM4207D1Z3	02-05-2022	479365	0.48
6	Zone II	Mismatch in availing of ITC	M/S Chennai Network Infrastructure Limited	12AADCC8088Q1Z3	02-05-2022	479483	0.50
7	Tawang	Mismatch in availing of ITC	M/S Frontier Associates	12ATTPD0313P2ZP	02-05-2022	479392	0.38
8	Daporijo	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	M/S B. R. Enterprises	12CHFPP6105D1ZU	02-05-2022	479300	0.005
9	Zone II	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	Chandana Varieties Shop	12ALKPR6121N1ZV	02-05-2022	479486	0.005
10	Zone II	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	Marthina Patanjali	12BZZPR1827F1Z1	02-05-2022	479486	0.009
11	Bhalukpong	ISD credit incorrectly availed by the recipients	Techno Electric & Engineering Company Limited, Bhalukpong	12AAJCS4414Q1Z3	17-06-2022	481403	0.009
12	Zone-I	ISD credit incorrectly availed by the recipients	Indian Oil Corporation Limitedy (Assam Oil Division)	12AAACI1681G1ZO	15-11-2022	502663	0.001
13	Zone II	ISD credit incorrectly availed by the recipients	Vodafone	12AAACB2100P1Z8	17-06-2022	490410	0.000002
14	Zone II	ISD credit incorrectly availed by the recipients	Reliance Jio	12AABCI6363G2ZT	17-06-2022	490410	0.01
15	Khonsa	Mismatch in ITC availed between annual return and financial statements (Table 12F of GSTR-9C)	M.G.Contractors Private Limited	12AAACM9786A1ZM	02-05-2022	479315	0.15

Sl No.	Range	Deviation	Taxpayer	GSTIN	Issue date	OBS No	Amount (₹ In Crore)
16	Pasighat	Mismatch in ITC availed between annual return and financial statements(Table 12F of GSTR-9C)	Neccon Power & Infra Limited	12AABCN16031Z1	02-05-2022	479385	0.02
17	Pasighat	Mismatch in ITC availed between annual return and financial statements(Table 12F of GSTR-9C)	M/S Bhartia Infra Project Limited	12AAACCB3413B1ZP	02-05-2022	479385	0.02
18	Zone II	Mismatch in ITC availed between annual return and financial statements(Table 12F of GSTR-9C)	Oriflame India Private Limited	12AAACO0256B7Z5	02-05-2022	479496	0.09
19	Khonsa	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	M.G.Contractors Private Limited	12AAACM9786A1ZM	02-05-2022	479311	2.97
20	Khonsa	Mismatch in taxable turnover between annual return and financial Statements (Table 7G of GSTR-9C)	M/S Badri Rai & Company	12AAACFB337K1ZT	02-05-2022	479309	0.91
21	Pasighat	Mismatch in taxable turnover between annual return and financial Statements (Table 7G of GSTR-9C)	M/s Kangkim Borang	12AKNPB9493R1ZD	02-05-2022	479383	3.55
22	Pasighat	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR-9C)	Shree Gautam Construction Co. Limited	12AAAGCS4032F1ZV	02-05-2022	479378	3.55
23	Khonsa	Short payment of interest on delayed payments	M.G.Contractors Private Limited	12AAACM9786A1ZM	17-06-2022 and 02-05-2022	479321	6.00
24	Pangin	Short payment of interest on delayed payments	Poddar Construction Company	12ACJPP7277R1ZQ	17-06-2022 and 02-05-2022	479357	0.08
25	Pasighat	Short payment of interest on delayed payments	M/S Bhartia Infra Project Limited	12AAACCB3413B1ZP	17-06-2022	479389	0.17
26	Tawang	Unsettled liabilities	Brand Eagles	12ATTPD0313P1ZQ	02-05-2022	479396	5.61
27	Zone II	Unsettled liabilities	M/S Taro Tagia Construction	12AFQPT2028E1ZL	02-05-2022	479502	0.51
28	Zone II	Unsettled liabilities	GPT Infraprojects Limited	12AAACT9793J1ZX	02-05-2022	479502	0.33
29	Zone II	Unsettled liabilities	Reniya Enterprises	12ADEPT9187E2ZA	02-05-2022	479502	0.52
Total							26.27

(Source: Taxpayers returns data from GST portal)

Appendix-5.4
Details of non-production of records of taxpayer
(Reference: Paragraph-5.4.8.1, Page-298)

Sl No.	Name of dealers	GSTIN	Jurisdictional Range	Records not produced to Audit
1	AZZ INFRA ENGINEERING LIMITED	12AAECA1203A1ZY	Superintendent of Tax, Excise & Narcotics, Pasighat	<ol style="list-style-type: none"> 1. Balance Sheet 2. Profit & Loss Account 3. Notes on Account 4. Director's report 5. Income Statement 6. Cash Flow Statement, etc. 7. Audited books of accounts and financial statements and other related records pertaining to the financial year 2017-18 for business activities in Arunachal Pradesh maintained u/s 35(1) of APGST Act 2017. 8. Purchase and sales invoices of selected months relating to FY 2017-18 for business in Arunachal Pradesh.
2	KNR CONSTRUCTIONS LIMITED	12AAAACK8316L1ZL	Superintendent of Tax, Excise & Narcotics, Pasighat	<ol style="list-style-type: none"> 1. Balance Sheet 2. Profit & Loss Account 3. Notes on Account 4. Director's report 5. Income Statement 6. Cash Flow Statement, etc. 7. Audited books of accounts and financial statements and other related records pertaining to the financial year 2017-18 for business activities in Arunachal Pradesh maintained u/s 35(1) of APGST Act 2017. 8. Purchase and sales invoices of selected months relating to FY 2017-18 for business in Arunachal Pradesh.

Sl No.	Name of dealers	GSTIN	Jurisdictional Range	Records not produced to Audit
3	M/s SOLETANCHE BACHY	12AAPCS3515G1ZI	Superintendent of Tax, Excise & Narcotics, Tawang	<ol style="list-style-type: none"> Balance Sheet Profit & Loss Account Notes on Account Director's report Income Statement Cash Flow Statement, etc. Audited books of accounts and financial statements and other related records pertaining to the financial year 2017-18 for business activities in Arunachal Pradesh maintained u/s 35(1) of APGST Act 2017. Purchase and sales invoices of selected months relating to FY 2017-18 for business in Arunachal Pradesh.
4	HINDUSTAN CONSTRUCTION COMPANY LIMITED	12AAAACH0968B1Z7	Superintendent of Tax, Excise & Narcotics, Zone-I, Naharlagun	<ol style="list-style-type: none"> Books of Accounts for FY 2017-18. Invoices of selected months relating to FY2017-18 for business in Arunachal Pradesh.
5	Tata project limited	12AAA ACT4119L1ZJ	Superintendent of Tax, Excise & Narcotics, Zone-I, Naharlagun	<ol style="list-style-type: none"> Financial Statements for 2017-18 & 2018-19. Books of Accounts for FY 2017-18. Invoices of selected months relating to FY 2017-18 for business in Arunachal Pradesh.
6	Sarda project limited	12AADCS4145A2Z1	Superintendent of Tax, Excise & Narcotics, Zone-I, Naharlagun	<ol style="list-style-type: none"> Books of Accounts for FY 2017-18 for business in Arunachal Pradesh.
7	M/s Swastik system	12AHJPB9391H2ZB	Superintendent of Tax, Excise & Narcotics, Zone-I, Naharlagun	<ol style="list-style-type: none"> Books of Accounts for FY 2017-18. Invoices of selected months relating to FY 2017-18 for business in Arunachal Pradesh.
8	Carlsberg India Private limited	12AAJCS8454J1ZI	Superintendent of Tax, Excise & Narcotics, Zone-I, Naharlagun	<ol style="list-style-type: none"> Financial Statements for 2017-18 & 2018-19. Books of Accounts for FY 2017-18 Invoices of selected months relating to FY2017-18 for business in Arunachal Pradesh.

Sl No.	Name of dealers	GSTIN	Jurisdictional Range	Records not produced to Audit
9	VODAFONE MOBILE SERVICE LIMITED	12AAAACS4457Q1Z1	Superintendent of Tax, Excise & Narcotics, Zone-II, Itanagar	1. Financial Statements for 2017-18 & 2018-19. Books of Accounts for FY 2017-18 2. Invoices of selected months relating to FY 2017-18 for business in Arunachal Pradesh.
10	RELIANCE CORPORATE IT PARK LIMITED	12AABCD7169H1ZR	Superintendent of Tax, Excise & Narcotics, Zone-II, Itanagar	1. Complete Books of Accounts for FY 2017-18. 2. Complete invoices of selected months relating to FY 2017-18 for business in Arunachal Pradesh.
11	ENERGY EFFICIENCY SERVICE LIMITED	12AACCE4248H1ZZ	Superintendent of Tax, Excise & Narcotics, Zone-II, Itanagar	1. Invoices of selected months relating to FY 2017-18 for business in Arunachal Pradesh.
12	M/S SHYAMA POWER LIMITED	12AAHCS6024L1ZD	Superintendent of Tax, Excise & Narcotics, Zone-II, Itanagar	1. Books of Accounts for FY 2017-18. 2. Director's Report. 3. Sales register for the year 2017-18.
13	M/S SUSHEE IVRCL ARUNACHAL HIGHWAYS LIMITED	12AAQCS4458M1ZS	Superintendent of Tax, Excise & Narcotics, Zone-II, Itanagar	1. Books of Accounts for FY 2017-18. 2. Invoices of selected months relating to FY 2017-18 for business in Arunachal Pradesh.
14	M/s Puna Hinda	12ABMPH5685D1ZQ	Superintendent of Tax, Excise & Narcotics, Zone-II, Itanagar	1. GSTR 9C for FY 2017-18 & 2018-19. 2. Books of Accounts for FY 2017-18.
15	M/s Maria Enterprises	12AFNPN6435Q3ZS	Superintendent of Tax, Excise & Narcotics, Zone-II, Itanagar	1. GSTR 9 for FY 2017-18. GSTR 9C for FY 2017-18 & 2018-19. 2. Financial Statements for 2017-18 & 2018-19. 3. Books of Accounts for FY 2017-18.

(Source: Audit Sample of taxpayers)

Appendix-5.5
Details of interest due on delayed payment of tax by taxpayer
(Reference: Paragraph-5.4.8.5, Page-301)

Sl No.	Range office	Taxpayer Name	GSTIN	No. of GSTR 3Bs delayed	Net Tax Liability paid in cash (Rs in lakh)			Interest due @ 18% p.a. (Rs in lakh)					
					IGST	CGST	SGST	Total	IGST	CGST	SGST	Total	
1	ST, Pasighat	KNR CONSTRUCTIONS LIMITED	12AAAACK8316L1ZL	2	1.01	1.41	1.41	3.83	0.03	0.05	0.05	0.12	
2	ST, Tawang	SOLETANCHE BACHY	12AAPCS3515G1ZI	4	0.00	58.83	58.83	117.66	0.00	0.72	0.72	1.44	
3	ST, Zone-I, Naharlagun	SARADA PROJECTS LIMITED	12AADCS4145A2Z1	5	0.00	23.74	38.50	62.24	0.00	0.41	0.61	1.02	
4		M/S SWASTIK SYSTEM	12AHJPB939IH2ZB	1	0.00	1.44	15.76	17.20	0.00	0.02	0.23	0.25	
5	ST, Zone-II, Itanagar	ENERGY EFFICIENCY SERVICES LIMITED	12AACCE4248H1ZZ	1	0.00	0.66	9.12	9.77	0.00	0.11	1.52	1.63	
Total					13	1.01	86.08	123.62	210.70	0.03	1.31	3.13	4.46
Total (in crore)						0.01	0.86	1.24	2.11	0.0003	0.01	0.03	0.04

(Source: Taxpayers returns from GST portal)

Appendix-5.6
Statement showing details of discrepancy of M/s Puna Hinda
(GSTIN: XXXXXXXXXXXXXDIZQ)
(Reference: Paragraph-5.4.8.9, Page-304)

(₹ in crore)

Month	Details as per GSTR 3B				As per invoice produced to Audit			
	Total Taxable Value (₹)	IGST	CGST	SGST	Total Taxable Value (₹)	IGST	CGST	SGST
Nov 17	1.08	0.22	0.00	0.00	0.95	0.00	0.06	0.06
Feb 18	3.24	0.00	0.30	0.30	5.03	0.00	0.30	0.30
March 18	13.62	0.00	0.82	0.82	12.52	0.00	0.75	0.75
Total	17.94	0.22	1.12	1.12	18.50	0.00	1.11	1.11

(Source: Taxpayers returns from GST portal & Department's invoice)

Appendix-5.7
Statement showing incorrect opening balance in electronic credit ledger
(Reference: Paragraph-5.4.8.10, Page-305)

Sl. No	Date	Reference No.	Tax Period	Description	Transaction Type	Integrated Tax	Central Tax	State Tax / Debit	Total	Integrated Tax	Central Tax	State Tax	Balance Available	Total
-	-	-	-	Opening Balance	-	-	-	-	-	0	4878397878	0	4878397878	4878397878
1	26-08-17	AA2408172028362	Jun-17	Distribution of transitional cenvat credit	Credit	0	27566436	0	27566436	0	4905964314	0	4905964314	4905964314
2	26-08-17	D11208170000386	Jul-17	Other than reverse charge	Debit	0	3736121	0	3736121	0	4902228193	0	4902228193	4902228193
3	19-09-17	AA120817002653H	Aug-17	ITC accrued through – Inputs	Credit	3110623	968768	968768	5048159	3110623	4903196961	968768	4907276352	4907276352
4	19-09-17	D11209170000196	Aug-17	Other than reverse charge	Debit	3109251	4919959	968768	8997978	1372	4898277002	0	4898278374	4898278374
5	14-10-17	AA2408172028362	Jun-17	Reversal of Incorrect Opening Balance	Credit	0	-4905964314	0	-4905964314	1372	-7687312	0	-7685940	-7685940
6	14-10-17	AA2408172028362	Jun-17	Re-Credit of TRAN-1 distributed credit	Credit	0	27566436	0	27566436	1372	19879124	0	19880496	19880496

(Source: Electronic credit ledger from GST portal)

Appendix-5.8
Statement showing details of ineligible ITC
(Reference: Paragraph-5.4.8.11, Page-305)

Sl. No.	GSTIN	Legal name of taxpayer	Month of GSTR 2A test checked	No. of ineligible invoices	Place of supply	Total invoice value of ineligible supplies	Total taxable value of ineligible supplies	IGST (₹)	CGST (₹)	SGST (₹)	Total ineligible ITC (₹ in lakh)
1	12AAHCS6024L1ZD	SHYAMA POWER INDIA LIMITED	Sep-17, Nov-17 & Mar-18	6	Assam, Bihar & West Bengal	722058.60	687008.00	21955.00	6294.80	6294.80	34544.60
2	12ABMPH5685D1ZQ	M/S PUNA HINDA	Nov-17, Feb-18 & Mar-18	2	Assam	63988.00	50259.00	1358.50	2839.61	2839.61	7037.72
3	12AAACH0968B1Z7	HINDUSTAN CONSTRUCTION COMPANY LIMITED	Oct-17, Nov-17 & Mar-18	9	Uttarakhand, Assam & West Bengal	101445.52	83885.00	13850.82	572.36	572.36	14995.54
4	12AAACK8316L1ZL	KNR CONSTRUCTIONS LIMITED	Sep-17, Feb-18 & Mar-18	2	Assam	2478.00	2216.00	0.00	224.24	224.24	448.48
		Total		19		889970.12	823368.00	37164.32	9931.01	9931.01	57026.34
		Total (₹ in crore)				0.09	0.08	0.004	0.001	0.001	0.01

(Source: GSTR 2A downloaded from GST portal)

Appendix-5.9
Details of items as per registration certificates and invoice
(Reference: Paragraph-5.4.8.12, Page-306)

TRADE NAME	GSTIN	Declared in REG-06			As per invoice		
		HSN CODE	DESCRIPTION	CATEGORY	HSN CODE	DESCRIPTION	CATEGORY
M/s Maria Enterprises	12AFNPN6435Q3ZS	i) 24022050; ii) 94036000	i) Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes - cigarettes, containing tobacco: filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres. ii) Other furniture and parts thereof -Other wooden furniture	Goods	i) 3401 ii) 1101 iii) 1902 iv) 2202 v) 1905	i) Savlon ii) Atta iii) Cashew iv) BN Guava v) MIM Butter, Marie Light	Goods
			i) articles of cement, of concrete or of artificial stone, whether or not reinforced other articles prefabricated structural components for building or civil engineering ii) articles of cement, of concrete or of artificial stone, whether or not reinforced other articles other concrete boulder iii) pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for roadmetalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated: other iv) for industrial plant project				
M/s Puna Hinda	12ABMPH5685D1ZQ	i) 68109100 ii) 68109910 iii) 25171090 iv) 98010011		Goods	i) 9954	i) Construction services	Services

(Source: Taxpayers Registration Certificate from GST portal & Department's invoice)

APPENDIX – 6.1

Summarised financial position and working results of SPSEs (all Government companies) as per their latest accounts as on 30 September 2023

(Reference: Paragraph-6.1.1, 6.1.2.1, 6.1.8, 6.1.8.2, 6.1.9, Page-309, 310, 314, 316, 318, 318)

(Figures in Columns (5) to (12) are ₹ in crore)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Sl. No.	Sector / Name of Company	Period of Accounts	Year in which accounts finalised	Paid-up capital ²	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-)	Turnover	Net profit (+)/ loss (-)	Net impact of Audit comments	Capital employed ³	Earnings before Interest & Tax (EBIT) ⁴	Percentage return on capital employed	Manpower
A. WORKING GOVERNMENT COMPANIES													
FINANCE													
1.	Arunachal Pradesh Industrial Development and Financial Corporation Limited	2020-21	2022-23	4.20	25.75	(-) 25.39	6.30	(-) 2.05	-	4.56	(-) 1.83	(-) 40.13	5
	Total of the Sector			4.20	25.75	(-) 25.39	6.30	(-) 2.05	-	4.56	(-) 1.83	(-) 40.13	5
MISCELLANEOUS													
2.	Arunachal Pradesh Mineral Development and Trading Corporation Limited	2006-07	2022-23	2.48	0.01	1.13	-	(-) 0.23	-	3.62	(-) 0.23	(-) 6.35	15
	Total of the Sector			2.48	0.01	1.13	-	(-) 0.23	-	3.62	(-) 0.23	(-) 6.35	15
AGRICULTURE													
3.	Arunachal Pradesh Forest Corporation Limited	2012-13	2022-23	4.50	-	12.93	1.34	(-) 0.92 ⁵	-	17.43	(-) 0.92	(-) 5.28	56
	Total of the Sector			4.50	-	12.93	1.34	(-) 0.92	-	17.43	(-) 0.92	(-) 5.28	56
INFRASTRUCTURE													
4.	Arunachal Police Housing and Welfare Corporation Limited	2020-21	2022-23	0.02	-	35.14	3.97	3.75	-	35.16	3.75	10.67	30

Sl. No.	Sector / Name of Company	Period of Accounts	Year in which accounts finalised	Paid-up capital ²	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-)	Turnover	Net profit (+)/loss (-)	Net impact of Audit comments	Capital employed ³	Earnings before Interest & Tax (EBIT) ⁴	Percentage return on capital employed	Manpower
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Total of the Sector			0.02	-	35.14	3.97	3.75	-	35.16	3.75	10.67	30
POWER													
5	Hydro Power Development Corporation of Arunachal Pradesh Limited	2014-15	2022-23	12.45	-	1.11	Nil ⁶	(-) 0.41	-	13.56	(-) 0.41	(-) 3.02	67
	Total of the Sector			12.45	-	1.11	Nil	(-) 0.41	-	13.56	(-) 0.41	(-) 3.02	67
SERVICE													
6	Arunachal Pradesh Donyi Polo Hotel Corporation Limited	2020-21	2022-23	1.00	-	(-) 4.56	0.91	(-) 1.09	-	(-) 3.56	(-) 1.09	Not workable	0
	Total of the Sector			1.00	-	(-) 4.56	0.91	(-) 1.09	-	(-) 3.56	(-) 1.09	-	0
	Total of A			24.65	25.76	20.36	12.52	(-) 0.95	-	70.77	(-) 0.73	(-) 1.03	173
B. NON-WORKING GOVERNMENT COMPANIES													
MANUFACTURING													
7.	Parasuram Cement Limited	2008-09	2013-14	0.24	1.46	(-) 2.66	-	Nil ⁷	-	(-) 0.96	-	-	-
	Total of the Sector			0.24	1.46	(-) 2.66	-	Nil	-	(-) 0.96	-	-	-
	Total of B			0.24	1.46	(-) 2.66	-	Nil	-	(-) 0.96	-	-	-
	GRAND TOTAL (A+B)			24.89	27.22	17.70	12.52	(-) 0.95	-	69.81	(-) 0.73	(-) 1.05	173

Appendix-6.2
Statement showing rate of Real Return on Government Investment
(Reference: Paragraph-6.1.2.1, 6.1.9, Page-310, 318)

(Figures under column B to I and K to M '₹ in crore')

Financial Year	A	B	C	D	E	F	G	H	I	J	K	L	M
		Present value of total investment at the beginning of the year	Equity infused by the State Government during the year	Net interest free loan given by the State Government during the year	Interest free loan converted into equity during the year	Grants/subsidies given by the State Government for operational and administrative expenses	Disinvestment by the State Government during the year at face value	Total investment during the year	Total investment at the end of the year	Average rate of interest (per cent)	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earning/profit after tax (PAT*) for the year
		B	C	D	E	F	G	H	I	J	K	L	M
								(C+D+E+F+G)	(B+H)		{Ix(1+J/100)}	(IxJ/100)	
Upto 1999-2000		8.42	0.18	0.39	-	0.35	-	0.92	9.34	12.45	10.50	1.16	7.35
2000-01		10.50	0.37	-	-	-	-	0.37	10.87	12.23	12.20	1.33	4.42
2001-02		12.20	0.17	-	-	-	-	0.17	12.37	11.52	13.80	1.43	2.66
2002-03		13.80	0.05	-	-	-	-	0.05	13.85	10.94	15.36	1.51	-0.39
2003-04		15.36	-	-	-	-	-	-	15.36	9.50	16.82	1.46	-0.39
2004-05		16.82	0.05	0.15	-	-	-	0.20	17.02	9.30	18.61	1.58	-6.40
2005-06		18.61	0.12	-	-	1.45	-	1.57	20.18	9.13	22.02	1.84	-5.03
2006-07		22.02	0.10	-	-	1.53	-	1.63	23.65	8.99	25.77	2.13	-4.04
2007-08		25.77	0.03	-	-	0.73	-	0.76	26.53	8.82	28.87	2.34	-4.93
2008-09		28.87	5.00	-	-	-	-	5.00	33.87	8.67	36.81	2.94	2.80
2009-10		36.81	2.50	-	-	-	-	2.50	39.31	8.50	42.65	3.34	-2.56
2010-11		42.65	-	-	-	-	-	-	42.65	8.29	46.19	3.54	-3.82
2011-12		46.19	2.50	-	-	-	-	2.50	48.69	8.09	52.63	3.94	-6.04
2012-13		52.63	-	-	-	7.46	-	7.46	60.09	7.83	64.79	4.70	-5.59
2013-14		64.79	-	-	-	0.70	-	0.70	65.49	8.09	70.79	5.30	7.60
2014-15		70.79	-	-	-	-	-	-	70.79	8.02	76.47	5.68	6.64
2015-16		76.47	-	-	-	-	-	-	76.47	8.35	82.85	6.38	6.68
2016-17		82.85	-	-	-	1.24	-	1.24	84.09	8.52	91.26	7.16	6.52

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State Government during the year	Net interest free loan given by the State Government during the year	Interest free loan converted into equity during the year	Grants/subsidies given by the State Government for operational and administrative expenses	Disinvestment by the State Government during the year at face value	Total investment during the year	Total investment at the end of the year	Average rate of interest (per cent)	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earning/profit after tax (PAT*) for the year
A	B	C	D	E	F	G	H (C+D+E+F-G)	I (B+H)	J	K {Ix(1+J/100)}	L (IxJ/100)	M
2017-18	91.26	-	-	-	5.55	-	5.55	96.81	8.30	104.84	8.03	7.53
2018-19	104.84	-	-	-	9.88	-	9.88	114.72	8.54	124.52	9.80	6.56
2019-20	124.52	-	-	-	4.79	-	4.79	129.31	8.54	140.35	11.04	3.58
2020-21	140.35	-	-	-	7.33	-	7.33	147.68	8.05	159.57	11.89	5.75
2021-22	159.57	-	-	-	11.32	-	11.32	170.89	8.05	184.65	13.76	2.41
2022-23	184.65	-	-	-	23.52	-	23.52	208.17	8.01	224.84	16.67	-0.95
Total		11.07	0.54		75.85		87.46					

Year	Total earnings (PAT*)	Total Investment by the State Government as per total of column H above (₹ in crore)	Return on State Government Investment based on historical value	Present value of State Government investment at the end of 2022-23 as per column K above (₹ in crore)	Rate of Real return on State Government investment considering the present value of investments (per cent)
	A	B	C = (A/B)x100	D	E = (A/D)x100
2022-23	-0.95	87.46	-1.09	224.84	-0.42

*PAT represent profit after tax of PSUs as per their latest finalised accounts as on 30 September of respective years

Appendix 7.1
Statement showing details of Explanatory Notes on Paragraphs of Audit Report
pending as on March 2023

(Reference: Paragraph-7.1; Page-323)

Year of Audit Report	Date of placement before the State Legislature	Paragraph number for which <i>suo moto</i> explanatory notes are awaited	Department
2008-09	03 September 2010	1.1	Horticulture
		1.2	Planning
		2.1	Industries
		2.3, 2.4	Agriculture
		4.3	State Excise
		5.7	Geology and Mining
		4.7, 4.8	Land Management
		4.9, 4.10	State Lottery
		4.20, 4.21, 4.22, 5.2	Transport
		5.4, 5.5	Power
2009-10	24 March 2011	5.8	Forest.
		2.12	Rural Development
		2.4, 2.5, 2.9, 2.14	Public Works
		3.1	Public Eng.& Water Supply
		4.2, 4.4, 4.5	State Excise
		4.7	Geology & Mining
		4.10, 4.11	State Lottery
		5.2	Hydro Power Development
2010-11	27 September 2012	5.3, 5.4	Power
		1.1	Education
		2.5	Rural Works
		2.8	Science & Technology.
		2.10	Health & Family Welfare
		2.11	Education
		4.2.1, 4.2.2, 4.2.3, 4.2.4, 4.2.6, 4.2.8, 4.2.9	Taxation
		4.2.13, 4.2.14	Transport
		4.2.16, 4.2.17, 4.2.18	State Excise
		4.2.19	Land Management
2011-12	23 September 2013	5.2, 5.3, 5.4	Power
		5.5	Finance
		1.2	Health & Family Welfare
		1.5	Social Welfare, Women & Child Development
		1.6	Education
		2.3	Tourism
		3.2	Secretariat General Administration
		3.3, 5.2.23	Land Management
4.2, 4.3	Power		
		4.2.14, 4.2.15, 4.2.16, 4.2.17, 4.2.18, 4.2.19, 4.2.20, 4.2.21, 4.2.22	State Excise

Year of Audit Report	Date of placement before the State Legislature	Paragraph number for which <i>suo moto</i> explanatory notes are awaited	Department
2012-13	26 September 2014	1.5	Education
		2.2	Public Works
		2.3	Science and Technology
		2.8	Horticulture
		3.2, 3.3, 3.4, 3.5, 3.6, 3.7, 3.8, 3.9	Taxation
		4.2, 4.3	Hydro Power Department
2013-14	21 July 2015	1.3	Public Health Engineering & Water Supply
		1.4	Education
		1.5	Rural Development
		2.3, 2.4, 2.5, 2.6, 2.7	Public Works
		2.8, 2.9	Water Resources
		2.10	Horticulture
		3.2	Geology and Mining
		3.3, 3.4, 3.5, 3.6, 3.7, 3.8, 3.9, 3.10	Taxation
		3.11, 3.12, 3.13, 3.14	State Excise
		4.2,4.3	Hydro Power Development
2014-15	10 March 2017	4.4	Power
		1.2	Industry Department
		1.3	Urban Development and Housing
		2.2	Tourism
		2.3,2.4,2.5	Rural works
		2.6,2.7,2.8,2.9,2.10,2.11	Public works
		2.12	Water Resources
		3.2	APPSC
		4.2,4.3,4.4,4.5,4.6	Taxation
		4.7,4.8	Transport
		4.9,4.10	State Excise
2015-16	14 October 2017	5.2	Power
		5.3	APID & FCL
		1.2, 1.4	Health
		1.6	Rural Development
		2.2	Water Resources
		2.3, 2.4, 2.5	Public Works
		3.2	General Administration
		3.3	District Administration
		4.4, 4.5, 4.6, 4.7, 4.8, 4.9	Taxation
		4.11	State Excise
2016-17	21 February 2019	5.2	State Transport
		5.3	APMDTCL
		2.3	Public Works Department
		2.2, 2.4	Water Resources Department
		2.5	Hydro Power Development
		2.6	Agriculture
		3.4	Planning
		4.2,4.3,4.4,4.5,4.6	Tax and Excise
		4.7,4.8,4.9	Transport
5.2	Home		
5.3	Arunachal Pradesh Forest Corporation		

Year of Audit Report	Date of placement before the State Legislature	Paragraph number for which <i>suo moto</i> explanatory notes are awaited	Department
2017-18	07 January 2020	2.1	Urban Development & Housing Department
		2.2, 2.3	PWD
		2.4	Horticulture Department
		2.5, 2.6	Power Department
		2.7	Agriculture Department
		2.8, 2.9	Planning Department
		2.10.1	Revenue Receipt
		2.10.2, 2.10.3, 2.10.4	Taxation Department
2018-19	27 August 2021	2.2	Sports and Youth Affairs
		2.3	Food & Civil Supplies
		2.4, 2.5	Public Health Engineering Department
		3.2, 3.3, 3.4, 3.5, 3.6, 3.10	Public Works Department
		3.7	Hydropower
		3.8	Power
		3.9	Rural Works Department
		4.2	Planning Department
		5.4.1, 5.4.2, 5.5, 5.6, 5.7	Tax and Excise
		5.8, 5.9, 5.10	Transport Department
		PA on Select District Hospital	Health and Family Welfare
2019-20	06 September 2022	2.2	Public Health Engineering and Water Supply
		2.3	Urban Development and Housing
		3.2	Horticulture Department
		3.3	Rural Development Department
		3.4, 3.5, 3.6, 3.7, 3.8	Public Works Department
		3.9	Hydro Power Development Department
		5.4	Geology and Mining Department
		5.5	Land Management
2020-22	04 September 2023	5.6, 5.7, 5.8	Tax and Excise
		2.2	Urban Development and Housing
		2.3	Public Health Engineering and Water Supply
		3.2, 3.7	Power Department
		3.3	Agriculture Department
		3.4	Public Work Department
		3.5	Rural Works Department
		3.6	Fisheries Department
		3.8	Tourism Department
		3.9	Industry Department
		3.10	State Council of Science and Technology
		4.2, 4.3, 4.4, 4.5	Planning Department
		5.4, 5.5, 5.6, 5.7, 5.8	Tax & Excise Department
5.9	Land Management Department		
6.1	SPSUs		
Total		247	

Source: Records furnished by the Department and State Legislature

Appendix - 7.2**Details of outcomes of Public Accounts Committee (PAC) meeting held during 2022-23***(Reference: Paragraph-7.1; Page-323)*

Sl. No	Date on PAC held	Department	Year of Audit Reports	No. of Para/sub-para discussed	Dropped	Deferred
1	08-July-22	Hydropower	2012-13	6	6	0
2	30-Nov-22	Geology & Mining	2009-10	1	0	1
		Health & Family Welfare	2018-19	103	103	0
Total				110	109	1

Source: Information furnished by the State Legislature

Appendix-7.3
Statement showing details of outstanding paras to be discussed in PAC/ CoPU as of
March 2023

(Reference: Paragraph-7.1; Page-323)

Year of Audit Report	Total Paras	Total Reviews	Total	No. DP Dropped	No. of PA/TA Dropped	Total No. of paras Dropped	Pending Paras	Pending PA/TA	Total outstanding DP/PA/TA
2008-09	37	4	41	27	2	29	10	2	12
2009-10	38	4	42	31	2	33	7	2	9
2010-11	34	3	37	11	3	14	23	0	23
2011-12	35	3	38	5	0	5	30	3	33
2012-13	23	3	26	9	1	10	14	2	16
2013-14	24	3	27	0	0	0	23	3	26
2014-15	22	3	25	0	0	0	22	3	25
2015-16	20	3	23	4	1	5	16	2	18
2016-17	21	1	22	9	1	10	12	0	12
2017-18	14	0	14	0	0	0	14	0	14
2018-19	22	1	23	0	0	0	22	1	23
2019-20	13	02	15	0	0	0	13	02	15
2020-22	18	04	22	0	0	0	18	04	22
Total	321	34	355	96	10	106	224	24	248

Source: Quarterly MIS Report

Appendix-7.4
Status of outstanding Action Taken Notes (ATNs) on the recommendations of the
Public Accounts Committee (PAC) as on March 2023

(Reference: Paragraph-7.1; Page-323)

Year of Report	Particulars of paragraph on which recommendation were made by the PAC but ATNs are awaited		PAC Report in which recommendations were made	Date of presentation of the Report of the PAC to the State Legislature
	Paragraph Number	Total Paragraphs		
1986-87	3.1, 3.2, 3.3, 3.7, 3.8, 3.9, 3.10, 3.11, 4.3, 5.2, 7.2 and 7.3	12	27 th , 36 th , 37 th , 40 th , 42 nd , 44 th and 49 th Report	08 September 1994, 27 September 1996, 10 November 1998, 24 March 2000, 21 September 2001, 03 March 2003
1987-88	3.1, 3.4, 3.5, 3.6, 3.7, 3.9 and 5.1	07	27 th , 36 th , 37 th , 40 th and 42 th Report	08 September 1994, 27 September 1996, 10 November 1998 and 24 th March 2000
1988-89	3.1, 3.3, 3.4, 3.10, 3.11, 3.14, 4.5, 4.8, 5.5 and 5.6	10	37 th , 38 th , 40 th , 42 nd and 45 th	27 September 1996, 10 November 1998, 24 March 2000 and 03 March 2003
1989-90	5.2	01	44 th Report	21 September 2001
1990-91	3.4, 3.8, 3.9, 7.3 and 7.5	05	39 th , 44 th , 45 th and 48 th	06 March 1997, 21 st September 2001, 19 th March 2002 and 3 rd March 2003
1991-92	3.1 and 5(b)	02	39 th , 44 th , 45 th and 48 th	06 March 1997, 21 September 2001, 19 March 2002, 03 March 2003
1992-93	3.3, 3.4, 4.3, 4.4 and 5.1	05	39 th and 44 th Report	06 March 1997 and 21 September 2001
1993-94	4.6, 4.7 and 7.2	03	48 th Report	19 th March 2002
1994-95	3.3, 3.4, 3.5, 3.6, 4.3 and 4.10	06	45 th and 46 th Report	19 March 2002 and 03 March 2003
1995-96	3.2 to 3.6 and 3.11, 3.7	07	46 th Report and 60 th Report	19 March 2002 and 27 September 2012
1996-97	3.13, 4.10 to 4.14 and 4.16, 4.3.6 (ii), 4.3.6 (iii), 4.3.7	10	48 th Report, 57 th Report, 60 th Report	19 March 2002 and 27 September 2012
1997-98	4.6, 5.1 and 5.4	03	48 th , 51 st Report	19 March 2002 and 21 March 2006
1998-99	3.6, 3.4.8, 4.3	03	51 st Report, 57 th Report	21 March 2006 and 27 September 2012
1999-00	3.9	01	57 th Report	27 September 2012
2000-01	6.11	01	60 th Report	27 September 2012
2001-02	3.4, 3.1.13, 3.1.14, 3.1.15, 3.1.16, 3.1.17 & 3.1.38 to 3.1.40	09	57 th Report, 60 th Report	27 September 2012

Year of Report	Particulars of paragraph on which recommendation were made by the PAC but ATNs are awaited		PAC Report in which recommendations were made	Date of presentation of the Report of the PAC to the State Legislature
	Paragraph Number	Total Paragraphs		
2005-06	3.2.16.1	1	66 th Report	07 July 2015
2006-07	6.3, 6.4.1 & 6.4.2	3		
2009-10	2.10	1		
Total		90	16	--

Source: Information furnished by the State Legislature