

APPENDIX - I

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

(Reference: Paragraph 1.4; page 5)

Terms	Basis for calculation
Buoyancy of a parameter	<u>Rate of Growth of the parameter</u> GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of the parameter (X)</u> Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount}) - 1] * 100$
Trend/Average	Trend of growth over a period of five years [LOGEST (Amount of 1999-2000: Amount of 2004-05)-1] * 100
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of five years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth – Weighted Interest rates
Interest received as <i>per cent</i> to Loans Advanced	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts <i>minus</i> all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048 – Appropriation for Reduction or Avoidance of Debt

APPENDIX – II

Cases of misappropriation reported to audit

(Reference : Paragraph 1.7.2; page 14)

Sl. No.	Department	Upto 2000-01		2001-02		2002-03		2003-04		2004-05		Total	
		N	A	N	A	N	A	N	A	N	A	N	A
1.	Education	4	3.37	-	-	-	-	-	-	-	-	4	3.37
2.	Forest	10	828.25	1	1.87	2	4.64	-	-	4	45.72	17	880.48
3.	General Administration	1	0.03	-	-	-	-	-	-	-	-	1	0.03
4.	Public Works	6	2.93	-	-	-	-	-	-	-	-	6	2.93
5.	Supply & Transport	6	1.33	-	-	-1	-0.12	-	-	-	-	5	1.21
6.	Information & Public Relation	1	2.65	-	-	-	-	-	-	-	-	1	2.65
7.	C W C	1	NA	-	-	-	-	-	-	-	-	1	NA
8.	Public Health Engineering	1	1.08	-	-	-	-	-	-	-	-	1	1.08
Total		30	839.64	1	1.87	1	4.52	-	-	4	45.72	36	891.75

N : Number of cases
A : Amount (Rupees in lakh)
NA : Not available

APPENDIX - III

Summarised financial position of the Government of Arunachal Pradesh as on
31 March 2005

(Reference : Paragraph 1.8; page 14)

(Rupees in crore)

As on 31.03.2004		Liabilities	As on 31.03.2005	
514.86		Internal Debt		627.69
....	285.60	Market loans bearing interest	303.08	
		Market loans not bearing interest		
		Market loans Suspense		
	1.09	Loans from LIC	0.96	
	0.18	Loans from GIC	0.16	
	115.63	Loans from NABARD	112.84	
	112.36	Loans from other Institutions	114.34	
	...	Ways and Means and Advances	55.40	
	...	Overdraft from Reserve Bank of India	40.91	
459.52		Loans and Advances from Central Government		504.05
	39.84	Non-Plan loans	41.34	
	365.39	Loans for State Plan Schemes	401.80	
	2.98	Loans for Central Plan Schemes	2.98	
	4.00	Loans for Centrally Sponsored Plan Schemes	6.30	
	47.31	Loans for Special Schemes	51.63	
		Other Ways and Means Advances		
0.05		Contingency Fund		0.05
443.53		Small Savings, Provident Funds, etc.		525.45
35.35		Deposits		37.40
109.52		Suspense and Miscellaneous Balances		148.12
84.46		Reserve Funds		99.87
....		Remittance Balances		
2467.48		Surplus on Government Account		2459.68
	2283.02	(i) Revenue surplus as on 31 March 2004	2467.48	
	184.46	(ii) Revenue deficit during the year	7.80	
4114.77		Total		4402.31
		Assets		
4097.04		Gross Capital Outlay on Fixed Assets		4472.12
	16.13	Investment in shares of Companies, Corporations, Cooperatives, etc.	16.23	
	4080.91	Other Capital Outlay	4455.89	
21.25		Loans and Advances		24.61
		Loans for Power Projects		
	6.10	Loans for Other Industries and Minerals	6.10	
	2.24	Other Development Loans	2.37	
	5.23	Loans for Co-operatives	7.64	
	7.68	Loans to Government servants and Miscellaneous loans	8.50	
5.89		Advances		12.82
121.37		Remittance Balances		122.38
....		Suspense and Miscellaneous Balances		
- 130.78		Cash		-229.62
	0.01	Cash in treasuries and Local Remittances	...	
	- 150.50	Deposits with Reserve Bank and other Banks	-247.38	
	0.73	Departmental Cash Balance	0.85	
	0.01	Permanent Advances	0.01	
	6.07	Cash Balance Investments	...	
	12.90	Investment of earmarked funds	16.90	
4114.77		Total		4402.31

APPENDIX - IV
Abstract of receipts and disbursements for the year 2004-05
(Reference : Paragraph 1.8; page 14)

(Rupees in crore)

Receipts			Disbursements				
2003-04		2004-05	2003-04		2004-05		
					Non-Plan	Plan	Total
Section – A : Revenue							
1576.36	I. Revenue receipts	1501.84	1391.90	I. Revenue expenditure	930.62	579.02	1509.64
43.73	Tax revenue	50.11	438.20	General Services	457.97	31.05	489.02
120.57	Non-tax revenue	170.20	433.28	Social Services	149.33	323.34	472.67
			182.88	Education, Sports, Arts and Culture	80.29	124.05	204.34
			67.51	Health and Family Welfare	47.93	29.14	77.07
160.60	State's share of Union taxes	191.95	86.95	Water Supply, Sanitation, Housing and Urban Development	10.80	113.39	124.19
			3.95	Information and Broadcasting	2.42	1.13	3.55
300.04	Non-Plan grants	299.64	1.99	Labour and Labour Welfare	0.91	1.59	2.50
			87.56	Social Welfare and Nutrition	4.24	54.04	58.28
821.54	Grants for State Plan Scheme	613.88	2.44	Others	2.74	...	2.74
96.65	Grants for Central and Centrally Sponsored Plan Scheme	141.92	520.42	Economic Services	323.32	224.63	547.95
33.23	Grants for Special Plan Schemes	34.14	208.40	Agriculture and Allied Activities	113.67	65.88	179.55
			37.40	Rural Development	35.26	21.46	56.72
			14.76	Special Area Programme	0.03	15.97	16.00
			59.57	Irrigation and Flood control	11.15	28.28	39.43
			25.00	Energy	100.19	5.36	105.55
			15.87	Industries and Minerals	6.19	8.17	14.36
			81.76	Transport	24.66	33.92	58.58
			30.78	Communications	23.08	...	23.08
			0.40	Science, Technology and Environment	...	0.35	0.35
			46.48	General Economic Services	9.09	45.24	54.33
			...	Grants-in-aid and Contributions			
	II. Revenue deficit carried over to Section B	7.80	184.46	II. Revenue surplus carried over to Section B			...
Section – B							
29.24	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	-130.78	...	III. Opening Overdraft from RBI			...
...	IV. Miscellaneous Capital receipts		433.35	IV. Capital Outlay	2.96	372.11	375.07
			15.08	General Services	0.47	14.06	14.53
			57.59	Social Services	0.25	71.64	71.89
			15.78	Education, Sports, Art and Culture	...	19.58	19.58
			8.77	Health and Family Welfare	...	16.93	16.93
			19.61	Water Supply, Sanitation, Housing and Urban Development	0.25	29.30	29.55
			12.75	Social Welfare and Nutrition	...	4.34	4.34
			0.02	Information and Broadcasting	...	0.11	0.11
			0.66	Others	...	1.38	1.38

(Rupees in crore)

Receipts			Disbursements				
2003-04		2004-05	2003-04		2004-05		
					Non-Plan	Plan	Total
			360.68	Economic Services	2.24	286.41	288.65
			6.40	Agriculture and Allied Activities	0.69	4.15	4.84
			0.75	Rural Development Programme	...	0.04	0.04
			54.73	Special Areas Programme	...	37.18	37.18
			17.65	Irrigation and Flood Control	...	3.86	3.86
			170.36	Energy	...	149.41	149.41
			0.91	Industry and Minerals	...	0.15	0.15
			106.91	Transport	1.55	84.37	85.92
			0.30	Science Technology and Environment	...	...	...
			2.67	General Economic Services	...	7.25	7.25
2.35	V. Recoveries of Loan and Advances -	2.61	3.50	V. Loans and Advances disbursed			5.97
...	From Power Projects	...	...	For Power Projects			
2.04	From Government servants	2.29	3.14	To Government servants	3.12		
0.31	From others	0.32	0.36	To others		2.85	
184.46	VI. Revenue surplus brought down	...		VI. Revenue deficit brought down			7.80
305.98	VII. Public Debt receipts	215.30	206.87	VII. Repayment of Public Debt -			57.95
189.79	Internal debt other than Ways and Means Advances and Overdraft	47.85	19.76	Internal debt other than Ways and Means Advances and Overdraft		31.33	
...	Net transaction under Ways and Means Advances including Overdraft	96.31 ^(a)	...	Net transaction under Ways and Means Advances including Overdraft		...	
116.19	Loans and Advances from Central Government	71.14	187.11	Repayment of Loans and Advances to Central Government		26.62	
	VIII. Appropriation to Contingency Fund			VIII. Appropriation to Contingency Fund			
	IX. Amount transferred to Contingency Fund			IX. Expenditure from Contingency Fund			
958.09	X. Public Account receipts -	1208.86	969.76	X. Public Account disbursements -			1082.82
141.33	Small Savings and Provident funds	134.07	48.98	Small Savings and Provident funds		52.15	
72.14	Reserve funds	11.41	2.58	Reserve Funds		...	
-333.11	Suspense and Miscellaneous ^(b)	47.09	- 160.84	Suspense and Miscellaneous ^(b)		8.48	
941.07	Remittances	925.42	940.25	Remittances		926.43	
136.66	Deposits and Advances	90.87	138.79	Deposits and Advances		95.76	
2.58	XI. Earmarked Funds	4.00	- 130.78	XI. Closing cash balance			(-) 229.62
			0.01	Cash in Treasuries and Local Remittances			
			- 150.50	Deposits with Reserve Bank and other banks			
			0.74	Departmental Cash Balance including Permanent Advances	0.86		
			18.97	Cash Balance Investment and investment of earmarked funds	16.90		
3059.06		2809.63	3059.06				2809.63

(a) Represents receipts Rs.191.87 crore and disbursements Rs.95.56 crore.

(b) Excluding other accounts

APPENDIX - V

Sources and application of funds
(Reference : Paragraph 1.8; page 14)

(Rupees in crore)

2003-04	Sources		2004-05
1576.36	1.	Revenue receipts	1501.84
2.35	2.	Recoveries of Loans and Advances	2.61
99.11	3.	Increase in Public debt	157.35
- 11.67	4.	Net receipts from Public Account	126.04
		92.35 Net effect of Small Savings	81.92
		- 2.13 Net effect of Deposits and Advances	-4.89
		69.56 Net effect of Reserve Funds	11.41
		- 172.27 Net effect of Suspense and Miscellaneous transactions	38.61
		0.82 Net effect of Remittance transactions	-1.01
...	5.	Increase in Reserve Fund	...
2.58	6.	Increase in Earmarked Funds	4.00
...	7.	Net effect of Contingency Fund transactions	...
160.02	8.	Decrease in closing cash balance	98.84
1828.75	Total		1890.68
	Application		
1391.90	1.	Revenue expenditure	1509.64
3.50	2.	Lending for development and other purposes	5.97
433.35	3.	Capital expenditure	375.07
...	4.	Net effect of Contingency Fund transactions	...
...	5.	Increase in closing cash balance	...
1828.75	Total		1890.68

Explanatory Notes to Appendix III, IV & V

1. The abridged accounts in the above Appendices have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the surplus/deficit on Government account, as shown in Appendix III indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation in stock figure, *etc.*, do not figure in the accounts.
3. Suspense and Miscellaneous balances include cheques issued but not paid, payment made on behalf of the State and other pending settlement, *etc.*
4. There was a net difference of Rs.57.52 crore between the figures reflected in the accounts {(-) Rs.190.36 crore} and that intimated by the Reserve Bank of India {(-) Rs.247.88 crore} due to (i) misclassification by Bank/Treasury (Rs.4.98 crore – credit) and (ii) non-receipt of details of adjustment made by RBI (Rs.62.50 crore – debit).

APPENDIX - VI
Time series data on State Government finances
(Reference : Paragraph 1.8; page 14)

(Rupees in crore)

	2000-01	2001-02	2002-03	2003-04	2004-05
Part A. Receipts					
1. Revenue Receipts	961.41	1085.30	1108.29	1576.36	1501.84
<i>(a) Tax Revenue</i>	20.63 (2)	30.89 (3)	37.26 (3)	43.73(3)	50.11(3)
Taxes on Sales, Trade, etc.	8.19(40)	16.78(54)	17.62(47)	21.79(50)	28.25(56)
State Excise	9.01 (44)	10.55 (34)	14.26 (38)	15.42(35)	17.79(36)
Taxes on vehicles	1.12 (5)	1.61 (5)	1.75 (5)	2.02(5)	2.21(4)
Stamps and Registration fees	0.25 (1)	0.27 (1)	2.10 (6)	0.31(1)	0.46(1)
Land Revenue	1.45 (7)	1.00 (3)	0.81 (2)	3.57(8)	0.76(2)
Other Taxes	0.61 (3)	0.68 (2)	0.72 (2)	0.62(1)	0.64(1)
<i>(b) Non Tax Revenue</i>	63.65 (7)	70.91 (7)	76.30 (7)	120.57(8)	170.20(11)
<i>(c) State's share in Union taxes and duties</i>	115.67 (12)	90.93 (8)	121.68 (11)	160.60(10)	191.95(13)
<i>(d) Grants-in-aid from Government of India</i>	761.46 (79)	892.57 (82)	873.05 (79)	1251.46(79)	1089.58(73)
2. Miscellaneous Capital Receipts	...	...	...	...	...
3. Total Revenue and non Debt Capital receipts (1+2)	961.41	1085.30	1108.29	1576.36	1501.84
4. Recoveries of Loans and Advances	1.60	1.86	2.24	2.35	2.61
5. Public Debt Receipts	116.14	139.99	143.08	305.98	215.30
Internal Debt (excluding Ways & Means Advance and Overdrafts)	59.64	71.12	76.06	189.79	47.85
Net Transactions under Ways & Means Advances & Overdraft	...	...	...	...	96.31
Loans and advances from Government of India [#]	56.50	68.87	67.02	116.19	71.14
6. Total receipts in the Consolidated Fund (3+4+5)	1079.15	1227.15	1253.61	1884.69	1719.75
7. Contingency Fund Receipts	...	...	...	...	...
8. Public Accounts Receipts	875.54	947.58	1513.88	958.09	1208.86
9. Total Receipts of Government (6+7+8)	1954.69	2174.73	2767.49	2842.78	2928.61
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	979.62 (79)	1029.55 (77)	1031.37 (78)	1391.90(76)	1509.64
Plan	371.44 (38)	454.48 (44)	422.47 (41)	550.72(40)	579.02
Non-Plan	608.18 (62)	575.07 (56)	608.90 (59)	841.18(60)	930.62
General Services (including interest payments)	332.04 (34)	337.33 (33)	364.56 (35)	438.20(31)	489.02
Social Services	298.60 (30)	342.50 (33)	327.76 (32)	433.28(31)	472.67
Economic Services	348.98 (36)	349.72 (34)	339.05 (33)	520.42(37)	547.95
Grants-in-aid and contributions	...	...	...	...	...
11. Capital Expenditure	264.25 (21)	301.51 (23)	290.06 (22)	433.35(24)	375.07
Plan	264.06 (100)	302.64 (100)	289.43 (100)	429.74(99)	372.11
Non-Plan	0.19 (0)	- 1.13 (0)	0.63 (0)	3.61(1)	2.96
General Services	15.88 (6)	22.04 (7)	18.20 (6)	15.08(4)	14.53

[#] Excludes Ways and Means Advances from Government of India.

	(Rupees in crore)				
	2000-01	2001-02	2002-03	2003-04	2004-05
Social Services	42.89 (16)	51.61 (17)	38.65 (13)	57.59(13)	71.89
Economic Services	205.48 (78)	227.86 (76)	233.22 (80)	360.68(83)	288.65
12. Disbursement of Loans and Advances	2.74	4.90	2.98	3.50	5.97
13. Total (10+11+12)	1246.61	1335.96	1324.41	1828.75	1890.68
14. Repayments of Pulic Debt	20.90	31.33	38.83	206.87	57.95
Internal Debt (excluding Ways & Means Advances and Overdrafts)	2.72	10.36	11.40	19.76	31.33
Net Transactions under Ways & Means Advances & Overdraft	...	...	...	...	...
Loans and advances from Government of India [#]	18.18	20.97	27.43	187.11	26.62
15. Appropriation to Contingency Fund	...	...	...	...	...
16. Total Disbursement out of Consolidated Fund (13+14+15)	1267.51	1367.29	1363.24	2035.62	1948.63
17. Contingency Fund disbursements	...	...	...	...	...
18. Public Account disbursements	695.10	807.04	1314.05	969.76	1082.82
19. Total disbursements by the State (16+17+18)	1962.61	2174.33	2677.29	3005.38	3031.45
<i>Part C. Deficits/Surplus</i>					
20. Revenue Deficit (-)/Revenue Surplus (+) (10-1)	(-) 18.21	(+) 55.75	(+) 76.92	(+) 184.46	(-) 7.80
21. Fiscal Deficit (3+4-13)	283.60	248.80	213.88	250.04	386.23
22. Primary Deficit (21-23)	162.92	139.81	88.48	108.12	239.33
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	120.68	108.99	125.40	141.92	146.90
24. Arrears of Revenue (Percentage of Tax & non tax Revenue Receipts)	NA	NA	NA	NA	NA
25. Financial Assistance to local bodies etc.	8.17	10.46	22.40	64.78	41.59
26. Ways and Means Advances/Overdraft availed (days)	1	5	28	...	80
27. Interest on Ways and Means Advances/ Overdraft	0.00026	0.03	0.04	...	0.25
28. Gross State Domestic Product (GSDP) ^(a)	1783.44	1941.78	1962.65	2262.29	2458.20^(b)
29. Outstanding Fiscal liabilities (year end)	945.66	1094.49	1226.53	1524.81	1777.54
30. Outstanding guarantees (year end)	0.55	0.55	0.79	22.76	8.05
31. Maximum amount guaranteed (year end)	...	...	...	...	14.00
32. Number of incomplete projects	241	445	17	64	442
33. Capital blocked in incomplete projects	47.41	61.66	1.26	172.02	3.10 (55)^ψ

Note: Figures in brackets represent percentages (rounded)

[#] Excludes Ways and Means and Advances from Government of India.

^ψ Expenditure incurred on incomplete works (in brackets) scheduled for completion by March 2005.

(a) Figures for 2000-01 to 2003-04 differ with previous figures due to adoption of GSDP figures at current prices as furnished (June 2005) by the Directorate of Economics & Statistics, Government of Arunachal Pradesh.

(b) Since GSDP for 2004-05 had not been furnished by the Directorate of Economics & Statistics, it has been adopted by increasing GSDP for 2003-04 by 3.66 per cent, the average rate of growth of GSDP during 2000-2004.

APPENDIX - VII

Statement showing impact of Government policies in the State

(Reference : Paragraph 1.11; page 21)

Serial Number	Description	Unit	Year	
			2003-04	2004-05
1.	Education			
	(a) Schools			
	(i) Primary/Junior Basic	Number	1309	1366
	(ii) Middle/Senior Basic	Number	508	462
	(iii) High/Senior Secondary	Number	204	207
	(b) Enrolment in schools	In lakh	2.64	3.17
	(c) Literacy	Percentage	54.74% as per census 2001	
	(d) Colleges	Number	7	7
	(e) Universities	Number	1	1
2.	Technical Education			
	(a) Engineering Colleges	Number	1	1
	(b) Polytechnics	Number	1	1
	(c) Industrial Training Institutes	Number	4	3
	(d) Motor Driving and Heavy Earth Moving Training Institutes	Number	...	
3.	Health			
	(i) Primary Health Centres	Number	78	84
	(ii) Allopathic Hospitals	Number	14	15
	(iii) Ayurvedic Hospitals	Number	...	4
	(iv) Research Institutes	Number	...	1
	(v) Homeopathic Health Centres	Number	37	37
	(vi) Infant mortality	Number per thousand	63.10	63.10
4.	Animal Health			
	(i) Veterinary Hospitals	Number	1	1
	(ii) Veterinary Dispensaries	Number	93	93
5.	Irrigation			
	(i) Irrigation potential created	Lakh Hectares	2995.5	1700
6.	Agriculture Production	In lakh tonnes	4.16	NA
7.	Fruit Production	In lakh tonnes	1.00	1.03
8.	Rural Works Department (HQ)			
	(i) Motorable Roads	Km	59.05	59.05
	(ii) Out of total road length, total surface road (BT)	Km	59.05	59.05
	(iii) Out of total road length, total kutchra road (FC)	Km	1658.77	1658.77

Source : Information furnished by various departments of the State Government.