APPENDIX - 1.1

Part A - Structure and Form of Government Accounts

(Reference: Page 1)

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund: All revenues received by the State Government, all loans raised by issue of Treasury Bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances, *etc*. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

APPENDIX 1.1

Part-B: Layout of Finance Accounts

(Reference: Page - 1)

Layout of Finance Accounts

The Finance Accounts (new format introduced from the year 2009-10) has been divided into two Volumes – Volume I and II. Volume I represents the financial statements of the Government in summarised form while Volume II represents detailed financial statements. The layout of the Finance Accounts is chalked out in the following manner:

Layout	
VOLUME I	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements
Statement No. 3	Statement of Receipts in Consolidated Fund
Statement No. 4	Statement of Expenditure in Consolidated Fund By Function and Nature Notes to Accounts
Appendix I	Cash Balances and Investment of Cash Balances
VOLUME II - PART I	
Statement No. 5	Statement of Progressive Capital Expenditure
Statement No. 6	Statement of Borrowings and other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Grants-in-aid given by the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Voted and Charged Expenditure
PART II	
Statement No. 11	Detailed Statement of Revenue and Capital Receipts by minor heads
Statement No. 12	Detailed Statement of Revenue Expenditure by minor heads
Statement No. 13	Detailed Statement of Capital Expenditure by minor heads
Statement No. 14	Detailed Statement of Investments of the Government
Statement No. 15	Detailed Statement of Borrowings and other Liabilities
Statement No. 16	Detailed Statement on Loans and Advances given by the Government
Statement No. 17	Detailed Statement on Sources and Application of funds for expenditure other than on Revenue account
Statement No. 18	Detailed Statement on Contingency Fund and other Public Account transactions
Statement No. 19	Detailed Statement on Investments of earmarked funds
PART III - APPENDICES	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-aid (Scheme-wise and Institution-wise)
V	Externally Aided Projects
VI	Plan Scheme Expenditure (Central and State Plan Schemes)
VII	Direct transfer of Central Scheme funds to implementing agencies
VIII	Summary of Balances
IX	Financial results of Irrigation Schemes
X	Incomplete Works
XI	Statement of items for which allocation of balances, as a result of re-organisation of States, has not been finalised
XII	Maintenance Expenditure with segregation of Salary and Non-salary portions

APPENDIX - 1.1
Part - C: Methodology adopted for the Assessment of Fiscal Position
(Reference: Page - 1)

The norms/ceilings prescribed by the Twelfth Finance Commission for selected fiscal variables along with its projections for a set of fiscal aggregates and the commitments/ projections made by the State Governments in their Fiscal Responsibility Acts and in other statements required to be laid in the Legislature under the Act are used to make qualitative assessment of the trends and patterns of major fiscal aggregates. Assuming that Gross State Domestic Product[1] (GSDP) is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy co-efficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure, *etc*., are keeping pace with the change in the base or if these fiscal aggregates are also affected by factors other than GSDP. The New GSDP series with 2004-05 as base as furnished (December 2011) by the Directorate of Economics and Statistics of the State Government have been used in estimating these percentages and buoyancy ratios.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

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

Terms	Basis of Calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average Interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)2]*100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock *Interest spread
Interest received as *per cent* to Loans Outstanding	Interest Received [(Opening Balance + 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 **minus** all Plan grants and Non-plan Revenue Expenditure, excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the n^{th} root of the total percentage growth rate, where n is the number of years in the period being considered. CAGR = $[\text{Ending Value/Beginning Value}]^{(1/\text{period})} - 1$

[1] GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production.

Terms	Basis of Calculation
Core public goods and Merit goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Debt Stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

APPENDIX 1.1

Part - D: State Profile

(Reference: Page - 1)

A. General Data		
Sl. No.	**Particulars**	**Figures**
1.	Area	83,743 sq km
2.	Population	
	2010-11 (As per census 2011 – provisional data)	13,82,611
	Male	7,20,232
	Female	6,62,379
3.	Density of Population (2011 – provisional data) (All India Average = 382 persons per sq km)	17 persons per sq. km.
4.	Population below poverty line (All India Average = 27.5%)	17.6%
5.	Population Growth (2001 to 2011)	25.92%
6.	Literacy (as per 2011 census – provisional data) (All India Average = 64.8%)	66.95%
7.	Infant Mortality (per 1000 live births) (All India Average = 50 per 1000 live births)	32
8.	Gross State Domestic Product (GSDP) 2010-11	₹ 8,233.06 crore
9.	GSDP[2] CAGR (2004-05 to 2010-11)	15.39%

B. Financial Data			
Particulars		**Figures (in *per cent*)**	
		2001-02 to 2009-10	**2001-02 to 2010-11**
CAGR of			
(a)	Revenue Receipts	18.76	19.57
(b)	Own Tax Revenue	24.07	24.06
(c)	Non-Tax Revenue	28.01	25.05
(d)	Total Expenditure	17.73	16.79
(e)	Capital Expenditure	16.60	20.78
(f)	Revenue Expenditure on General Education	16.74	11.61
(g)	Revenue Expenditure on Health & Family Welfare	16.56	14.39
(h)	Salary	20.63	16.51
(i)	Pension	16.43	16.98

Source: Sl 7: SRS Bulletin January 2011 – Estimated Infant mortality rate, 2009.

[2] Based on GSDP Series (current prices) with 2004-05 as Base Year as furnished by the Directorate of Economics & Statistics, Arunachal Pradesh in December 2011.

APPENDIX - 1.2

Fiscal Responsibility and Budget Management Act, 2006

(Reference: Pages 1 & 3)

The Fiscal Responsibility and Budget Management Act

The State Government has enacted the Arunachal Pradesh Fiscal Responsibility and Budget Management (APFRBM) Act, 2006 to (i) ensure fiscal prudence, stability and efficiency, (ii) achieve fiscal consolidation for facilitating the generation of revenue surplus for enhancing the scope for improvement of investment in the social and economic sectors/infrastructure, (iii) ensure fiscal and debt sustainability through progressive reduction of the fiscal deficit and proper debt management system and (iv) provide a more transparent and accountable system of budgeting that will ensure an efficient and effective system of governance.

The APFRBM Act, 2006, came into effect on 30th March 2006 and the Fiscal Responsibility and Budget Management (FRBM) Rules, 2007, came into force with effect from 12th February 2007. The Rule set the following fiscal targets for the State Government;

- Maintain at least the level of revenue surplus in the base year (average of 2001-02 to 2003-04) in the subsequent years, beginning with the financial year 2005-06 and ending with 2008-09 and adhere to it thereafter.
- Reduce every year the fiscal deficit by a minimum of 0.03 *per cent* of the GSDP by the end of each financial year, beginning with the financial year 2005-06 so as to reduce the same to 3 *per cent* or below by 2009-10 and adhere to it thereafter.

❖ **Fiscal Policy Statements**

As prescribed in the Act, the State had incorporated the following statements in the Budget for the year 2010-11.

- Macro-Economic Framework Statement giving an overview of the State economy.
- Medium Term Fiscal Plan (MTFP) Statement prescribing fiscal targets and assumptions for achieving them. As per MTFP Statement of March 2011, the revised estimates for fiscal indicators for the year 2010-11 were as under:

-	Revenue surplus as percentage of GSDP	35.42
-	Fiscal Deficit as percentage of GSDP	1.50
-	Total outstanding liabilities at the end of the year (₹ in crore)	3425.52
-	Liabilities as percentage of GSDP for the year	41.49

- Fiscal Plan Strategy Statement of the State for the ensuing year relating to taxation, expenditure, borrowings, lending and investments etc.

❖ **Road Map to Achieve the Fiscal Targets as laid down in FRBM Act/Rules**

The State Government has also developed its own Fiscal Correction Path (FCP), detailing the structural adjustments required for mobilising additional resources and identifying areas where expenditure could be compressed, to achieve the targets set out in the APFRBM Act.

APPENDIX 1.3

Time series data on State Government finances

(Reference: Pages 1 and 30)

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
PART - A. RECEIPTS					
1. Revenue Receipts	**2592.17**	**3003.01**	**3855.97**	**4294.87**	**5422.09**
(a) Own Tax Revenue	78.24 (3)	98.09 (3)	136.23 (4)	173.44 (4)	214.99 (4)
Taxes on Sales, Trade, *etc.*	61.64 (79)	77.06 (79)	105.68 (77)	130.23 (75)	168.24 (78)
State Excise	10.98 (14)	11.61 (12)	16.61 (12)	23.78 (14)	29.74 (14)
Taxes on Vehicles	2.93 (4)	6.42 (6)	7.76 (6)	13.07 (7)	11.76(5)
Stamps and Registration fees	0.55 (1)	0.86 (1)	1.25 (1)	1.88 (1)	1.86 (1)
Land Revenue	2.10 (2)	2.12 (2)	4.90 (4)	4.43 (3)	3.37 (2)
Other Taxes	0.04	0.02	0.03	0.05	0.01
(b) Non Tax Revenue	297.17 (12)	656.92 (22)	772.01 (20)	511.25 (12)	530.14 (10)
(c) State's share in Union taxes and duties	347.14 (13)	437.87 (15)	462.09 (12)	475.40 (11)	720.18 (13)
(d) Grants-in-aid from Government of India	1869.62 (72)	1810.13 (60)	2485.64 (64)	3134.78 (73)	3956.78 (73)
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	**2.33**	**2.94**	**2.78**	**202.70**	**2.41**
4. Total Revenue and non Debt Capital receipts(1+2+3)	**2594.50**	**3005.95**	**3858.75**	**4497.57**	**5424.50**
5. Public Debt Receipts	**110.37**	**291.06**	**143.88**	**216.20**	**122.36**
Internal Debt (excluding Ways & Means Advances and Overdrafts)	299.74	285.01	143.88	216.20	121.99
Net Transactions under Ways & Means Advances & Overdrafts	- 206.04	-	-	-	-
Loans and Advances from Government of India	16.67	6.05	-	-	0.37
6. Total receipts in the Consolidated Fund (3+4+5)	**2704.87**	**3297.01**	**4002.63**	**4713.77**	**5546.86**
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Accounts Receipts	**1484.20**	**2423.76**	**7255.58**	**4264.84**	**3077.77**
9. Total Receipts of Government (6+7+8)	**4189.07**	**5720.77**	**11258.21**	**8978.61**	**8624.63**
PART - B. EXPENDITURE/DISBURSEMENT					
10. Revenue Expenditure	**1897.23**	**2259.55**	**2895.46**	**3695.59**	**3744.24**
Plan	*811.01 (43)*	*1043.67 (46)*	*1142.66 (39)*	*1135.17 (31)*	*1211.16 (32)*
Non-Plan	*1086.22 (57)*	*1215.88 (54)*	*1752.80 (61)*	*2560.42 (69)*	*2533.08 (68)*
General Services (including interest payments)	559.60 (30)	620.06 (28)	774.24 (27)	1161.03 (32)	1265.23 (34)
Social Services	633.59 (33)	706.58 (31)	980.71 (34)	1196.66 (32)	994.28 (27)
Economic Services	704.04 (37)	932.91 (41)	1140.51 (39)	1337.90 (36)	1484.73 (39)
11. Capital Expenditure	**585.60**	**753.21**	**1290.23**	**1030.31**	**1649.20**
Plan	*585.46 (100)*	*552.08 (73)*	*1279.61 (99)*	*1007.48 (98)*	*1632.03 (99)*
Non-Plan	*0.14*	*201.13 (27)*	*10.62 (1)*	*22.83 (2)*	*17.17 (1)*
General Services	22.02 (4)	23.11 (3)	47.22 (4)	62.41 (6)	89.10 (5)
Social Services	139.85 (24)	148.38 (20)	161.69 (12)	153.60 (15)	409.68 (25)
Economic Services	423.73 (78)	581.72 (77)	1081.32 (84)	814.30 (79)	1150.42 (69)
12. Disbursement of Loans and Advances	**4.78**	**2.97**	**27.24**	**205.46**	**6.31**
13. Total (10+11+12)	**2487.61**	**3015.73**	**4212.93**	**4931.36**	**5399.75**
14. Repayments of Public Debt	**92.44**	**77.13**	**63.46**	**110.81**	**86.50**
Internal Debt (excluding Ways & Means Advances and Overdrafts)	47.75	54.97	59.75	86.70	59.31
Loans and Advances from Government of India	44.69	22.16	3.71	24.11	27.19
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total Disbursement out of Consolidated Fund (13+14+15)	**2580.05**	**3092.86**	**4276.39**	**5042.17**	**5486.25**
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	**1556.07**	**2169.85**	**4229.12**	**3660.68**	**2949.79**
19. Total disbursements by the State (16+17+18)	**4136.12**	**5262.71**	**8505.51**	**8702.85**	**8436.04**

	2006-07	2007-08	2008-09	2009-10	2010-11
PART - C. DEFICITS/SURPLUS					
20.Revenue Deficit (-)/Surplus (+) (1-10)	**+ 694.94**	**+ 743.46**	**+ 960.51**	**+ 599.28**	**+ 1677.85**
21. Fiscal Deficit (-)/Surplus (+) (4-13)	**+ 106.89**	**- 9.78**	**- 354.18**	**- 433.79**	**+ 24.75**
22. Primary Deficit (-)/Surplus (+) (21+23)	**+ 294.65**	**+ 145.16**	**- 138.64**	**- 206.81**	**+ 424.67**
PART - D. OTHER DATA					
23. Interest Payments (included in revenue expenditure)	187.76	154.94	215.54	226.98	399.92
24. Financial Assistance to local bodies *etc.*	50.87	43.49	102.24	69.58	60.61
25. Ways and Means Advances/ Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/ Overdraft	8.18	-	-	-	-
27. Gross State Domestic Product (GSDP)[3]	4102.93	4806.91	5687.62	7059.83	8233.06
28. Outstanding Fiscal liabilities (year end)	2371.27	2638.55	2954.66	3119.05	3456.24
29. Outstanding guarantees (year end)	13.32	0.98	0.61	0.61	[4]
30. Maximum amount guaranteed (year end)	23.99	12.00	12.00	12.00	[4]
31. Number of incomplete projects	474	285	80	63	50
32. Capital blocked in incomplete projects	121.00	25.12	579.52	-	157.67[5] (15)
PART - E. FISCAL HEALTH INDICATORS (per cent)					
I - Resource Mobilization					
Own tax revenue/GSDP	1.91	2.04	2.40	2.46	2.61
Own Non-Tax Revenue/GSDP	7.24	13.67	13.57	7.24	6.44
Central Transfers /GSDP	8.46	9.11	8.12	6.73	8.75
II - Expenditure Management					
Total Expenditure[6] /GSDP	60.63	62.74	74.07	69.85	65.59
Total Expenditure /Revenue Receipts	95.97	100.42	109.26	114.82	99.58
Revenue Expenditure /Total Expenditure	76.27	74.93	68.73	74.94	69.34
Expenditure on Social Services/Total Expenditure	31.09	28.35	27.12	27.38	26.00
Expenditure on Economic Services / Total Expenditure	45.35	50.22	52.74	43.64	48.80
Capital Expenditure /Total Expenditure	23.54	24.98	30.63	20.89	30.54
Capital Expenditure on Social and Economic Services /Total Expenditure	22.66	24.21	29.50	19.63	28.89
III - Management of Fiscal Imbalances					
Revenue Surplus /GSDP	+ 16.94	+ 15.47	+ 16.89	+ 8.49	+ 20.38
Fiscal Deficit (-) or Surplus(+)/GSDP	+ 2.61	- 0.20	- 6.28	- 6.14	+ 0.30
Primary Deficit (-) or Surplus (+)/GSDP	+ 7.18	+ 3.02	- 2.44	- 2.93	+ 5.16
Revenue Surplus /Fiscal Surplus	+ 650.15	- 7601.84	- 271.19	- 138.15	+ 6779.19
Primary Revenue Balance/ GSDP	21.51	18.69	20.68	11.70	25.24
IV - Management of Fiscal Liabilities					
Fiscal Liabilities /GSDP	57.79	54.89	51.95	44.18	41.98
Fiscal Liabilities /RR	91.48	87.86	76.63	72.62	63.74
Primary Deficit vis-à-vis quantum spread	+ 327.14	+ 405.29	+ 141.31	+ 285.44	+ 563.78
Debt Redemption (Principal + Interest)/ Total Debt Receipts	124.60	81.69	87.18	105.19	104.93
V - Other Fiscal Health Indicators					
Return on Investment(₹ in crore)	0	0	0	0	0
Balance from Current Revenue (₹ in crore)	36.63	369.70	86.50	-879.57	1079.17
Financial Assets/Liabilities (ratio)	2.39	2.44	1.87	2.20	2.51

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

[3] GSDP figures (Current Prices – Base Year 2004-05) as furnished (December 2011) by the Directorate of Economics and Statistics, Government of Arunachal Pradesh (2006-07 to 2008-09: Revised Estimate; 2009-10: Provisional Estimate; 2010-11: Quick Estimate).

[4] Information not furnished by the State Government (January 2012).

[5] Expenditure incurred till March 2011 on projects (in brackets) scheduled to be completed by March 2011 but remained incomplete.

[6] Revenue Expenditure, Capital Expenditure and disbursement of Loans and Advances.

APPENDIX - 1.4

Abstract of Receipts and Disbursements for the year 2010-11
(Reference: Paragraph 1.1; Page - 2)

(₹ in crore)

Receipts			Disbursements				
2009-10		**2010-11**	**2009-10**	**2010-11**			
Section – A : Revenue							
	I - Revenue Receipts			**I - Revenue Expenditure**	**Non-Plan**	**Plan**	**Total**
173.44	Own Tax Revenue	214.99	**1161.03**	**General Services**	**1239.44**	**25.79**	**1265.23**
511.25	Non-tax Revenue	530.14	**1196.66**	**Social Services**	**631.02**	**363.26**	**994.28**
475.40	State's share of Union taxes	720.18	605.88	Education, Sports, Arts and Culture	382.10	106.68	488.78
505.76	Non-Plan Grants	836.29	210.42	Health and Family Welfare	176.55	30.65	207.20
2296.66	Grants for State Plan Schemes	2616.44	216.19	Water Supply, Sanitation, Housing and Urban Development	35.89	112.00	147.89
208.82	Grants for Central and Centrally Sponsored Plans/Schemes	425.90	10.66	Information and Broadcasting	8.35	3.48	11.83
			7.37	Labour and Welfare	6.27	1.34	7.61
123.54	Grants for Special Plan Schemes	78.15	138.21	Social Welfare and Nutrition	14.74	109.11	123.85
			7.93	Others	7.12	-	7.12
			1337.90	**Economic Services**	**662.62**	**822.11**	**1484.73**
			444.91	Agriculture and Allied Activities	246.45	160.78	407.23
			93.81	Rural Development	48.16	43.34	91.50
			98.10	Special Areas Programme	0.06	65.08	65.14
			111.24	Irrigation and Flood Control	35.98	108.98	144.96
			208.86	Energy	156.48	120.44	276.92
			38.04	Industries and Minerals	27.38	13.59	40.97
			223.15	Transport	105.51	186.32	291.83
			25.09	Communications	13.69	-	13.69
			3.53	Science, Technology and Environment	0.17	23.71	23.88
			91.17	General Economic Services	28.74	99.87	128.61
4294.87	**Total Receipts**	**5422.09**	**3695.59**	**Total Disbursements**	**2533.08**	**1211.16**	**3744.24**
…	**II - Revenue Deficit carried over to Section - B**	**…**	**599.28**	**II - Revenue Surplus carried over to Section - B**			**1677.85**

Receipts			Disbursements				
2009-10		2010-11	2009-10	2010-11			
Section – B							
					Non-Plan	Plan	Total
1334.62	**III - Opening Cash Balance, including Permanent Advances and Cash Balance Investment**	**1610.39**	**-**	**III - Opening Overdraft from RBI**	**...**	**...**	**...**
-	**IV - Miscellaneous Capital Receipts**		**1030.31**	**IV - Capital Outlay**	**17.17**	**1632.03**	**1649.20**
			62.41	**General Services**	**5.03**	**84.06**	**89.09**
			153.60	**Social Services**	**10.69**	**398.98**	**409.67**
			31.39	Education, Sports, Arts and Culture	-	113.87	113.87
			7.19	Health and Family Welfare	0.30	32.30	32.60
			108.18	Water Supply, Sanitation, Housing and Urban Development	10.39	214.31	224.70
			6.11	Social Welfare and Nutrition	-	36.19	36.19
			0.12	Information and Broadcasting	-	1.14	1.14
			0.61	Others	-	1.17	1.17
			814.30	**Economic Services**	**1.44**	**1148.99**	**1150.43**
			8.95	Agriculture and Allied Activities	0.62	17.22	17.84
			27.08	Rural Development Programme	-	19.22	19.22
			66.49	Special Areas Programme	-	146.21	146.21
			38.31	Irrigation and Flood Control	-	90.28	90.28
			293.58	Energy	0.66	256.59	257.25
			0.32	Industry and Minerals	-	3.50	3.50
			348.30	Transport	0.17	577.74	577.91
				Science, Technology and Environment	-	-	-
			31.27	General Economic Services	-	38.21	38.21

2009-10	Receipts		2010-11	2009-10	Disbursements		2010-11
202.70	**V - Recoveries of Loan and Advances**		**2.41**	205.46	**V - Loans and Advances disbursed**		**6.31**
-	From Power Projects	-		2.50	For Power Projects	2.50	
2.31	From Government servants	2.18		1.75	To Government servants	3.16	
200.39	From others	0.23		201.21	To others	0.65	
599.28	**VI - Revenue Surplus brought down**		**1677.85**	-	**VI - Revenue Deficit brought down**		-
216.20	**VII - Public Debt receipts**		**122.36**	**110.81**	**VII - Repayment of Public Debt**		**86.50**
216.20	Internal debt other than Ways and Means Advances and Overdraft	121.99		-	Internal debt other than Ways and Means Advances and Overdraft	59.31	
-	Net transaction under Ways and Means Advances including Overdraft	-		-	Net transaction under Ways and Means Advances including Overdraft	-	
-	Loans and Advances from Central Government	0.37		-	Repayment of Loans and Advances to Central Government	27.19	
-	**VIII - Appropriation to Contingency Fund**			-	**VIII - Appropriation to Contingency Fund**		-
-	**IX - Amount transferred to Contingency Fund**		-	-	**IX - Expenditure from Contingency Fund**		
4264.85	**X - Public Account receipts**		**3077.77**	**3660.68**	**X - Public Account disbursements -**		**2949.79**
220.14	Small Savings and Provident Funds	183.41		77.40	Small Savings and Provident funds	103.91	
15.00	Reserve funds	17.00		15.00	Reserve Funds	-	
649.59	Suspense and Miscellaneous	- 219.28		131.60	Suspense and Miscellaneous	- 22.95	
2839.74	Remittances	2445.74		2810.89	Remittances	2435.93	
540.38	Deposits and Advances	650.90		625.79	Deposits and Advances	432.90	
	XI - Earmarked Funds			**1610.39**	**XI - Closing cash balance**		**1798.98**
				62.16	Cash in Treasuries and Local Remittances	86.26	
				- 145.20	Deposits with Reserve Bank and other banks	- 284.82	
				3.16	Departmental Cash Balance including Permanent Advances	3.00	
				1690.27	Cash Balance Investment and investment of earmarked funds	1994.54	
6617.65	**Total**		**6490.78**	**6617.65**	**Total**		**6490.78**

APPENDIX – 1.4
Summarised financial position of the Government of Arunachal Pradesh as on 31 March 2011
(Reference: Paragraph 1.10.1 and; Page - 29)

(₹ in crore)

As on 31 March 2010		Liabilities	As on 31 March 2011	
		Internal Debt		
	-	Market loans not bearing interest	-	
	698.43	Market loans bearing interest	685.50	
	1.12	Loans from LIC	0.95	
	283.47	Loans from NABARD	306.30	
1721.51	101.30	Loans from other Institutions	100.67	**1784.19**
	55.64	Ways and Means and Advances	55.64	
	592.58	Special Securities issued to National Small Savings Fund of the Central Government	647.68	
	-	Overdraft from Reserve Bank of India	-	
	- 11.03	Other Loans	- 12.55	
		Loans and Advances from Central Government		
	39.25	Non-Plan loans	38.88	
420.66	314.11	Loans for State Plan Schemes	290.03	**393.84**
	2.98	Loans for Central Plan Schemes	3.35	
	15.83	Loans for Centrally Sponsored Plan Schemes	14.22	
	48.49	Loans for Special Schemes	47.36	
	-	Other Ways and Means Advances	-	
0.05		**Contingency Fund**		**0.05**
791.32		**Small Savings, Provident Funds, *etc.***		**870.81**
183.40		**Deposits**		**405.25**
1500.54		**Suspense and Miscellaneous Balances**		**1304.21**
76.03		**Reserve Funds**		**93.03**
		Surplus on Government Account		
5639.68	5040.40	(i) Revenue surplus as on 31 March 2010	5639.68	**7317.53**
	599.28	(ii) Revenue surplus during the year	1677.85	
10333.19		**Total**		**12168.91**
As on 31.03.2010		**Assets**	**As on 31.03.2011**	
		Gross Capital Outlay on Fixed Assets		
8569.07	220.42	Investment in shares of Companies, Corporations, Cooperatives, *etc.*	218.18	**10218.27**
	8348.65	Other Capital Outlay	10000.09	
		Loans and Advances		
	7.50	Loans for Power Projects	10.00	
55.17	38.34	Other Development Loans	41.06	**59.07**
	9.33	Loans to Government servants and Miscellaneous loans	8.01	
20.32		**Civil Advances**		**24.16**
78.24		**Remittance Balances**		**68.43**
-		**Suspense and Miscellaneous Balances**		**-**
		Cash		
	62.16	Cash in treasuries and Local Remittances	86.26	
	- 145.20	Deposits with Reserve Bank and other Banks	- 284.82	
1610.39	3.15	Departmental Cash Balance	2.99	**1798.98**
	0.01	Permanent Advances	0.01	
	1616.37	Cash Balance Investments	1903.64	
	73.90	Investment of earmarked funds	90.90	
10333.19		**Total**		**12168.91**

Explanatory Notes for Appendices 1.2 and 1.4

1. The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.

2. Government Accounts, being mainly on cash basis, the surplus/deficit on Government Account, as shown in **Appendix 1.4**, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, *etc*. do not figure in the accounts.

3. Suspense and Miscellaneous Balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, *etc*.

4. There was a difference of ₹ 3.54 crore (credit) between the figures reflected in the accounts ₹ 284.82 crore (credit) that intimated by the Reserve Bank of India ₹ 281.28 crore (debit) due to misclassification by Bank/Treasury {₹ 3.54 crore (debit)}.

APPENDIX 1.5
Funds Transferred Directly to State Implementing Agencies
(Reference: Paragraph 1.5; Page 8)

(₹ in crore)

Sl. No.	Programme/Scheme	Implementing Agency	Funds Transferred by Government of India
1.	Adult Education and Skill Development Scheme	Literacy Mission Authority, Itanagar	4.87
2.	Assistance to Training Institutions	Entrepreneurship Development Institute	0.90
3..	Baba Saheb Ambedkar Hastshilpa Vikas Yojana	Mebo Handloom & Handicrafts Co-operative Society ltd.	0.02
		Koje Janggo Multipurpose Co-operative Society Ltd.	0.08
		Tarchuk Samaj	0.03
		Nani Sala Foundation Agency	0.03
		OJU Welfare Association, Naharlagun, AP	0.01
		Koje Janggo Multipurpose Co-operative Society Ltd.	0.06
4.	Buddhist and Tibetan Studies	Centre for Buddhist Cultural Studies	1.01
		Buddhist Culture Preservation Society	1.27
		Tai-Khamti Heritage and Literature Society	0.07
		Central Institute of Himalyan Culture Studies	2.88
		North East Vajarayana Buddhist Cultural Association	0.02
5.	Central Rural Sanitation Programme	AWSM, AP	1.19
6.	Crime and Criminal Tracking Network and Systems	Police Housing and Welfare Co-operation Ltd.	15.36
7.	Deen Dayal Disabled Rehabilitation Scheme SJE	Ramakrishna Mission Hospital	0.03
8.	Demonstration of Solar Thermal SPV Systems & other activities	AP Energy Development Agency	0.13
9.	Design and Technical Development	Abu Tariang Economic Development Society	0.02
		Yiren Gone Welfare Society, Itanagar	0.01
		Lower Subansiri Handloom Co-operative Society Ltd., Itanagar	0.01
		Kera Dading Multipurpose Society, Kurung Kumey	0.01
		Orphan Trust Society	0.01
10.	DRDA Administration	DRDA Changlang, Lohit, Anjaw, Kurung Kumey, Dibang Valley, Lower Subansiri, Papumpare, Tawang, Tirap, Kameng, East Siang, Upper Siang, Upper Subansiri, West Siang, East Kameng, Anjaw, Lower Dibang Valley	18.66
11.	Forward Linkages to NRHM (new initiatives in NE)	A.P State Health Society	19.96
12.	Grants-in-aid to NGO's for ST's, including Coaching & Allied Schemes and Awards for exemplary service	Ramakrishna Sarada Mission	0.46
		Ramakrishna Mission, Narottam Nagar	0.94
		Ramakrishna Mission Hospital	0.7
		Ramakrishna Mission Aalo (Along)	1.38
		OJU Welfare Association, Naharlagun	0.35
		Arunachal Pali Vidyapith	0.39
		Centre for Buddhist Cultural Studies	0.17
		Buddhist Culture Preservation Society	0.22

Sl. No.	Programme/Scheme	Implementing Agency	Funds Transferred by Government of India
13.	Grants-in-aid to Research Academic Institutions and Non-Governmental voluntary organisations for undertaking research in labour related subjects	UKU UNA Welfare Society	0.01
14.	Grid-interactive Renewable Power MNRE	A.P. Energy Development Agency	65.71
15.	Hospitals and Dispensaries (under NRHM)	A.P. State Health Society	1.17
16.	HRD (Human Resource Development)	Orphan Trust Society	0.01
		Kera Dading Multipurpose Society, Kurung Kumey	0.01
17.	Human Resources for Health	A.P. State Health Society	12.50
18.	Indian Leather Development Programme ILDP DIPP	Multi-purpose Cooperative Society Ltd.	0.11
19.	Information Publicity & Extension	A.P. Energy Development	0.70
20.	Integrated Watershed Management Programme	SLNA A.P, Itanagar, DRDA Kurung Kumey, Kameng, East Kameng, West Siang, Papumpare, Lower Subansiri, Upper Siang, East Siang, Lohit, Lower Dibang Valley, Upper Subansiri, Tirap	44.95
21.	Mahatma Gandhi National Rural Employment Guarantee Scheme	DRDA Changlang, Lohit, Anjaw, Kurung Kumey, Dibang Valley, Lower Subansiri, Papumpare, Tawang, Tirap, Kameng, East Siang, Upper Siang, Upper Subansiri, West Siang, East Kameng, Anjaw, Lower Dibang Valley	59.33
22.	Marketing and Export Promotion Scheme	Director of Textiles and Handicrafts, Itanagar	1.75
23.	Marketing Research Surveys and marketing information network	State Agriculture Management and Extension Training Institute, Pasighat	0.08
24.	Medicinal Plants	AP State Medicinal Plants Board	0.44
		AP Medicinal Plants Development Society	0.22
25.	MPs Local Area Development Scheme (MPLADS)	Deputy Commissioner, Lohit, West Siang, Lower Dibang Valley	6.00
26.	Museums	Arunodaya Welfare Society in respect of Monyul Museum	0.10
27.	National Afforestation & Eco Development Board	Lipir Village Forest Management Committee	0.03
28.	National Afforestation Programme	State Forest Development Agency, A.P.	5.52
29.	National Aids Control Programme, including STD Control	A.P. State Aids Control Society	8.45
30.	National Mission on Bamboo	A.P. Forest Research and Development Agency	2.04
31.	National Mission on Medicinal Plants	A.P. Medicinal Plants Development Society	1.59
32.	National Mission on Micro-Irrigation	State Micro-Irrigation Committee, A.P. Agency	0.75
33.	National Project for Cattle and Buffalo Breeding	A.P. Cooperative Milk Producers Union Limited	1.34
34.	National Project on Management of Soil Health & Fertility	A.P. Agriculture Marketing Board (APAMB), Naharlagun	0.75
35.	National Rural Drinking Water Program	SWSM, A.P. Agency	200.00
36.	National Rural Health Mission centrally Sponsored	A.P., State Health Society	61.91
37.	National Rural Health Mission (NRHM), Central Sector	A.P. State Health Society	1.23
38.	North-Eastern Areas	Director of Information and Public Relations	0.03
		Sports Authority of AP	0.78

Sl. No.	Programme/Scheme	Implementing Agency	Funds Transferred by Government of India
39.	OFF Grid DRPS	A.P. Energy Development Agency	1.82
40.	Panchayati Raj Institutions Voluntary Organizations, Self-help Groups for programmes related to aged SJE	AP Arts and Cultural Eco-Tourism Society	0.01
41.	Pollution Abatement	AP State Pollution Control Board	0.02
42.	Pradhan Mantri Gram Sadak Yojana	Rural Road Development, Itanagar Agency	371.87
43.	Promotion and Dissemination of Arts and Culture	Pedong Kenbo Society	0.01
		Research Centre for the Himalayan and Tribal Region	0.03
		Hime Ohho Mienki SA Society	0.01
		Hayang Memorial Agro Industry and Education Trust, AP	0.02
		Shri Ashok Sonam	0.01
		Tribal Development Society	0.01
44.	Rashtriya Gram Swaraj Yojana	The Director, State Institute of Rural Development, Itanagar	8.91
45.	Rashtriya Madhyamik Shiksha Abhiyan	AP Rajya Madhyamik Shiksha Mission Authority	26.98
46.	Renewable Energy for Rural Application for all villages	AP Energy Development Agency	0.17
47.	Research and Development for Conservation and Development	Jawaharlal Nehru College	0.09
48.	Rural Housing - IAY	DRDA Changlang, East Kameng Lower Dibang Valley, Lower Subansiri, Tawang, Tirap, Upper Subansiri, West Siang, Kameng, Anjaw, Kurung Kumey, Upper Siang, Lohit, East Siang, Dibang Valley, Papumpare	37.84
49.	Sarva Shiksha Abhiyan	SSA Rajya Mission, Itanagar, AP	204.02
50.	Scheme for Technology upgradation/ Establishment/modernization of food processing industries	M/s Pine Valley Fruit Canning, Pvt. Ltd.	0.34
51.	Schemes arising out of the implementation of the person with disabilities - Social Justice & Empowerment (SJE) (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995	Manjushree Charitable Society, Tawang	0.12
52.	Science and Technology Programme for Socio-Economic Development	AP State Council for Science and Technology, Itanagar	0.08
		Arun Kutir Udyog Cooperative Society	0.05
		Subansiri Tribal Welfare Society	0.06
		Take Bogo Multipurpose Cooperative Society Limited	0.05
53.	SJSRY (Swarna Jayanti Shahari RojgarYojana)	State Urban Development Agency, AP	2.02
54.	State Science and Technology Programme	AP State Council for Science & Technology, Itanagar	1.17
55.	Step Support to Training and Employment Programme for Women	Banggo Women Welfare Association	0.06
		RK Mossang Memorial Society	0.03
		Bui Welfare Society	0.05
56.	Strengthening of Education among ST Girls in low literacy Districts	Vivekanand Kendra Vidyalayas, AP Trust	0.13

Sl. No.	Programme/Scheme	Implementing Agency	Funds Transferred by Government of India
57.	Strengthening of existing Polytechnics	Rajiv Gandhi Government Polytechnic, Itanagar, Papumpare	0.20
58.	Support to NGOs/Institution/SRCs Adult Education and Skill Development (merged schemes of NGOs, JSS, SRCs)	Jan Shikshan Sansthan, Naharlagun	0.30
		OJU Welfare Association, Naharlagun, AP	0.30
		State Resource Centre, AP	0.25
59.	Support to State Extension Programme for extension reforms	AP Agriculture Marketing Board (APAMB)	3.38
60.	Swaranjayanti Gram Swarozgar Yojana	DRDA Dibang Valley, Lower Subansiri, Lohit, Papumpare, Tawang, Upper Siang, Upper Subansiri, Kameng, West Siang, Changlang, East Kameng, East Siang, Tirap	7.21
61.	Upgradation of 1396 Govt. ITIS through PPP	IMC Society of ITI, Yupia	2.50
62.	Voluntary Organisations for providing Social Defence Services, including Prevention of Alcoholism and Drug Abuse - SJE	Arunachal Pali Vidyapith	0.09
63.	Women's Hostels in Polytechnics	Rajiv Gandhi Govt. Polytechnic, Itanagar, Papumpare, AP	0.20
Total			**1219.17**

Source: Central Plan Scheme Monitoring System of CGA website.

APPENDIX - 2.1

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

(Reference: Paragraph 2.3.1; Page 40)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
Revenue - Voted					
1.	23	Forests	139.67	34.46	24.67
2.	24	Agriculture	130.67	26.64	20.39
3.	27	Panchayat	54.28	18.63	34.32
4.	36	Statistics	20.22	5.34	26.40
5.	45	Civil Aviation	21.73	6.62	30.46
6.	47	Administration of Justice	20.49	16.37	79.90
7.	50	Secretariat Economic Services	669.54	663.43	99.08
8.	59	Public Health Engineering	169.87	51.38	30.25
9.	68	Town Planning Department	4.21	1.43	33.97
Capital - Voted					
10.	1	Legislative Assembly	13.63	9.21	67.59
11.	7	Treasury & Accounts Administration	2.50	2.50	100
12.	27	Panchayat	25.42	15.47	60.86
13.	33	North-Eastern Areas	164.39	41.93	25.51
14.	50	Secretariat Economic Services	1200.00	1196.06	99.67
15.	56	Tourism	53.12	19.47	36.65
16.	57	Urban Development	176.41	55.57	31.50
17.	66	Power (Civil)	213.29	43.99	20.62
Capital - Charged					
18.	97	Public Debt	191.27	104.77	54.78
Total			**3270.71**	**2313.27**	**70.73**

APPENDIX - 2.2

Expenditure incurred without any Budget Provision

(Reference: Paragraph 2.3.4; Page - 41)

(₹ in lakh)

Sl. No.	Number and Name of Grant/Appropriation		Amount of Actual Expenditure
1.	23	Forests	122.94
	2406	Forestry and Wildlife	
	070	Communication and Buildings	
	0005	Building	
2.	23	Forests	19.06
	05	Finance Commission Recommendations	
	2406	Forestry and Wildlife	
	01	Forestry	
	800	Other Expenditure	
	0001	Publicity and Public Awareness Programme	
3.	28	Animal Husbandry & Veterinary	205.20
	4403	Capital Outlay on Animal Husbandry	
	800	Other Expenditure	
	0001	Maintenance/Creation of Assets	
4.	34	Power	368.99
	4801	Capital Outlay on Power Projects	
	06	Rural Electrification	
	800	Other Expenditure	
	0003	Creation of Assets	
5.	97	Public Debt	127.88
	2049	Interest Payments	
	60	Interest on Other Obligations	
	701	Miscellaneous	
6.	44	Attached Office of the Secretariat Administration	20.00
	05	Finance Commission Recommendation	
	2059	Public Works	
	01	Office Building	
	053	Maintenance & Repairs	
	09	Repair & Maintenance of Resident Commissioner Building, New Delhi	
7.	16	Arts and Cultural Affairs	209.00
	2205	Arts and Culture	
	102	Promotional Arts and Culture	
	0004	Corpus Fund	
Total			**1073.07**

APPENDIX - 2.3

Statement showing Excess Expenditure relating to previous years requiring regularisation

(Reference: Paragraph 2.3.5; Page - 42)

(₹ in crore)

Year	No. of Grants/ Appropriations	Grants/Appropriations	Amount of Excess	Stage of consideration by Public Accounts Committee (PAC)
1986-87 (UT Period)	13	1,7,11,12,13,15,17,30,32,34,39,40 & 42	6.56	No meeting of the PAC was held during 2010-11 to discuss excess expenditure over Grants/ Appropriations
1986-87 (State Period)	28	1,2,3,6,7,8,10,11,13,14,16,18,19,20,22, 24,27,28, 29,31,32,33,34,38,39,40,42 & 43	12.71	
1987-88	16	14,18,19,22,23,24,26,30,31,32,33,34,35,40,42 & Public Debt	9.06	
1988-89	12	1,13,15,17,21,24,30,31,32,34,40 & Public Debt	54.51	
1989-90	15	8,10,15,30,31,32,33,34,38,40,43,45,48, 49 & Public Debt	17.49	
1990-91	16	5,8,13,15,19,23,24,26,30,31,32,34,40,44,48 & Public Debt	28.61	
1991-92	17	4,8,10,14,15,18,19,23,25,28,30,31,34,37,42,43 & Public Debt	63.12	
1992-93	11	14,15,18,28,30,31,34,40,43,21 & 38	27.91	
1993-94	12	8,15,19,25,28,30,31,32,34,38,40 & 45	30.66	
1994-95	18	6,8,11,15,21,22,23,26,28,29,31,32,34,38,40,42, 43 & 45	64.45	
1995-96	24	8,9,11,13,14,15,16,18,20,21,23,24,28,29,31,32, 34,40,4 1,51,53,59,60 & Public Debt	38.41	
1996-97	12	1,9,11,13,14,21,28,30,31,34,40 & 51	14.86	
1997-98	15	9,10,11,13,15,20,25,30,31,34,41,46,48, 59 & 60	25.34	
1998-99	15	1,7,13,15,19,20,31,34,36,41,50,53,54, 64 & Public Debt	25.26	
1999-00	7	13,31,44,52,53,60 & Public Debt	14.27	
2000-01	12	1,3,8,13,19,28,32,34,36,50,52 & 62	13.27	
2001-02	13	1,7,8,11,13,14,16,22,28,33,35,48 & 59	27.08	
2002-03	14	1,4,5,7,13,19,23,28,31,43,46,58,61 & 62	9.70	
2003-04	21	5,13,15,16,24,26,28,31,32,33,35,36,42, 43,44,47,56,58, 59,61 & 62	20.15	
2004-05	17	8,14,15,18,19,26,28,31,32,33,40,43,48, 58,61,65,66 & Public Debt	46.46	
2005-06	13	1,5,8,16,25,35,41,43,52,56,58,60,66 & Public Debt	266.95	
2006-07	18	5,11,13,15,24,28,29,33,35,36,38,40,41, 48,58,60, 61,62 & Public Debt	173.74	
2007-08	19	1,8,13,17,24,29,30,35,36,37,43,48,51, 52, 58,62,63,64 & 65	31.77	
2008-09	13	5,9,14,17,29,34,37,43,45,48,56,59 & 65	70.60	
2009-10	12	13,14,16,28,31,35,36,43,44,50,53 & 56	33.37	
Total			**1126.31**	

APPENDIX - 2.4
Excess/Unnecessary/Insufficient Re-appropriation of Funds

(Reference : Paragraph 2.3.8; Page - 43)

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-Appro-priation	Excess (+) / Savings (-)
Revenue - Voted					
1.	6	Establishment Charges	2053-093-0001	329.57	-67.74
2.	6	Honorarium to Gaon Burhas	2053-093-0003	-15.53	-10.90
3.	6	POL for Office Vehicles	2053-093-0004	2.46	-27.88
4.	6	Establishment Charges	2053-094-0001	6.48	-39.33
5.	6	Honorarium to Gaon Burhas	2053-094-0003	-4.53	-53.07
6.	8	Armed Police Battalion	2055-104-0001	-23.74	-27.49
7.	8	Indian Reserve Battalion	2055-104-0002	95.00	-432.81
8.	8	Establishment Expenses	2055-109-0001	120.00	+66.55
9.	11	Integrated Child Development	2235-02-800-0005	493.00	+56.55
10..	14	College Establishment	2202-03-103-0001	127.02	-10.71
11.	14	Adult Education	2202-04-200-0004	160.00	- 115.15
12.	14	District Institute of Education and Training	2202-01-107-0001	508.86	-11054
13.	15	Malaria Eradication Programme	2210-05-101-0001	-1.20	-19.99
14.	15	Establishment Expenses	2211-001-0001	-165.68	-14.77
15.	15	In-service Training of Medical Professionals	2211-003-0001	-5.80	-10.32
16.	15	Expenditure on Sub-centre	2211-101-0003	-259.79	-48.25
17.	23	Development of Mouling National Park	2406-02-110-0003	-2.41	+40.68
18.	23	Other Works	2406-02-800-0001	460.90	-2719.89
19.	24	National Watershed Dev. Project for Rain Fed Areas	2401-800-0014	35.52	-19.42
20.	24	Rashtriya Krish Vikash Yojana (RKVY)	2401-800-0045	45.51	-2621.94
21.	27	Panchayat Development and Training	2515-101-0001	395.00	-576.35
22.	28	State Poultry/Duck Farm	2403-800-0014	10.09	-30.00
23.	31	Establishment Expenses	2059-80-001-0001	294.00	-71.31
24.	32	Establishment Expenses	3054-04-001-0001	30006.00	-221.40
25.	33	Tourist Lodge at Kurung Kumey	2552-800-0086	120.00	+24.59
26.	33	Establishment of Large Cardamom at Rissi Village	2552-800-091	30.00	-17.87
27.	36	National Sample Surveys Work	3454-02-201-0001	-94.00	+168.80
28.	36	Improvement of Statistical System	3454-02-800-0001	-40.00	-320.00
29.	50	Border Area Development Programme	2575-60-800-0001	98.63	-68.00
30.	50	Establishment Expenses	3451-090-0001	146.38	-41.03
31.	59	Protection & Control	2215-01-102-0001	2361.28	-194.10
32.	59	Rural Pipe Water Supply Programme	2215-01-102-0002	984.30	-101.02
33.	59	Augmentation of Water Supply at Namsai/Seppe Township	2215-01-800-0012	-176.98	-16.60
34.	59	Implementation of Water Supply Scheme under Swajaldhara	2215-01-800-0017	-33.44	-44.56
Capital – Voted					
35.	32	Construction of Motorable Suspension Bridge between BRTF Road-Kamsin	5054-04-800-0031	199.36	-123.37
36.	32	Bailey Bridge between Namara and other Villages	5054-04-800-0045	248.45	-248.45

Sl. No.	Grant No.	Description	Head of Account	Re-Appro-priation	Excess (+) / Savings (-)
37.	32	Construction of Road on Anini-Dambuine to Elabe	5054-04-800-0046	-132.39	-291.53
38.	32	Improvement of Extension Dosing-Pareng-Sime-Yibuk	5054-04-800-0053	-29.13	-190.56
39.	32	Road from Pugging to Palling in AP	5054-04-800-0066	539.07	-436.07
40.	32	MSA Bridge over River Yamne at Raglat under Mariyang	5054-04-800-0068	227.38	-228.38
41.	32	Steel Bridge over River Wome at Pake Point	5054-04-800-0070	82.82	-83.82
42.	32	Scheme under Interstate Connectivity under E&I Scheme	5054-04-800-106	288.58	-308.09
43.	33	Construction of 132x33 KV Line at Itanagar	4552-800-0039	-1058.00	-1802.00
44.	33	Establishment of 50-bedded Hospital at Palin in Kurung Kumey	4552-800-0044	-200.00	-155.00
45.	33	Seppa-Chayangtajo Road	4552-800-0046	1014.21	-1958.45
46.	33	Augmentation & Improvement of LT Distribution System at Hapoli/Ziro Area	4552-800-0058	-1629.89	-31.18
47.	33	System Improvement under Roga Electrical Division	4552-800-0069	-100.00	+32.10
48.	33	Bio-Medical Management Plan at District Hospital	4552-800-0069	-90.00	+90.00
49.	34	Creation of Infrastructure under RIDF	4801-05-800-0012	100.00	-200.00
50.	34	Maintenance of Diesel Generation, including Fuel	4801-80-800-0003	-1050.00	-347.32
51.	34	Maintenance of Transmission Line, including Sub-station	4801-80-800-0006	-2862.00	+731.60
52.	34	Petty Works	4801-80-800-0007	-200.00	-319.59
53.	34	Repair and Maintenance of Electrical Installations of Residential Buildings	4801-80-800-0008	-350.00	-53.59
54.	34	System Improvement under ACA/SPA	4801-80-800-0016	4400.19	-93.77
55.	34	33 KV Kube from Mebo to Dambuk	4801-06-800-0005	35.00	-235.00
56.	34	2x3 15 MVA 33/11 KV Sub-station at Seppa	4801-06-800-0016	97.86	-252.86
57.	34	Scheme under REC	4801-01-800-0005	-339.45	-210.55
58.	34	Scheme under APDRP	4801-01-800-0010	144.42	-650.17
59.	39	House Building	7610-201-0001	100.00	-38.91
60.	50	Schemes under ACA/SPA	4070-800-0004	60.00	+126.83
61.	50	Schemes under ACA/SPA/PM Package	4070-800-0010	-180.50	100026.30
62.	52	Schemes under ACA/SPA	4202-03-800-0022	120.62	-50.25
63.	56	Construction of Tourist Complex at Tapa Hapa	5452-01-101-0010	20.36	-94.04
64.	56	Preservation of Historical Ruin at Keker Monying	5452-01-101-0001	213.18	-313.18
65.	56	Construction of Eco-Tourism at Tego-Gandin	5452-01-101-0002	-324.00	-242.21
66.	56	Development of Double Cultural Centre at Lumla	5452-01-101-0003	203.26	-253.48
67.	56	Construction of Convention Centre at Mechuka	5452-01-101-0004	224.45	-159.91
68.	56	Development of Tourism Activities at Yazali	5452-01-101-0006	278.66	-90.11
69.	56	Development of Adventure Tourism at Iote Oma	5452-01-101-0007	309.64	-33.52
70.	56	Tourist Complex at Tajgi Pith	5452-01-101-0008	216.67	-216.67
71.	56	Construction of Tourist Lodge at Tribin	5452-01-102-0005	77.86	-173.66
72.	56	Construction of Tourist Complex at Bishmarknagar	5452-01-102-0071	50.22	-164.58
73.	56	Development of Tourist Resort at Patila	5452-01-102-0082	9.00	-120.80
74.	56	Development of Doimukh-Pakke-Kesang-Seppa Tourist Circuit	5452-01-102-0098	15.26	-15.26
75.	57	SMUIG under JNNURM	4217-60-800-0066	29.57	-29.57
Revenue - Charged					
76.	12	Ex-gratia Payment	2235-60-800-0001	25.00	-25.00

Sl. No.	Grant No.	Description	Head of Account	Re-Appro-priation	Excess (+) / Savings (-)
77.	12	Provision in lieu of 3rd Party Insurance of APST Buses	2235-60-800-0004	-15.43	+29.30
78.	97	Interest on Loans from Power Bond	2049-200-0007	-7.12	-127.88
79.	97	Payment and Interest on Block Loans	2049-04-101-0002	2803.93	+145.21
80.	97	Payment and Interest on NEC Loans	2049-04-102-0001	-11.20	-15.76
Capital - Charged					
81.	97	Loans from NSSF	6003-111-0006	156.75	+15.85
82.	97	Repayment of NLCPR Loans	6004-04-800-0002	10.86	-15.42
Total				**39740.43**	**72158.50**

APPENDIX 2.5

Statement of various Grants/Appropriations in which savings occurred but no part of which had been surrendered

(Reference: Paragraph 2.3.12; Page 45)

(₹ in crore)

Sl. No.	Number of Grant/ Appropriation	Name of the Grant/Appropriation	Savings
1.	1	Legislative Assembly Revenue – Voted Capital - Voted	 0.11 9.21
2.	2	Governor Revenue – Charged	0.11
3.	3	Council of Ministers Revenue - Voted	 0.34
4.	5	Secretariat Administration Revenue - Voted	 0.07
5.	6	District Administration Revenue - Voted	 19.80
6.	7	Treasury and Accounts Administration Revenue – Voted	 2.01
7.	8	Police Capital - Voted	 0.80
8.	9	Motor Garages Revenue – Voted	1.96
9.	10	Other General, Social and community services Revenue – Voted	0.01
10.	11	Social Welfare Revenue – Voted Capital - Voted	 1.19 0.02
11.	14	Education Revenue - Voted	 13.85
12.	15	Health and Family Welfare Revenue – Voted Capital - Voted	 2.05 0.09
13.	16	Art & Cultural Affairs Capital – Voted	 0.21
14.	17	Gazetteer Revenue – Voted	 0.05
15.	19	Industries Revenue – Voted Capital - Voted	 0.65 0.25
16.	20	Labour Capital - Voted	 0.18
17.	22	Civil Supplies Capital – Voted Revenue – Voted	 0.12 1.18
18.	24	Agriculture Revenue - Voted	 26.64
19.	25	Relief, Rehabilitation and Resettlement Revenue – Voted	 1.30
20.	27	Panchayat Capital - Voted	 15.47
21.	28	Animal Husbandry and Veterinary Revenue- Voted	0.54
22.	30	State Transport Capital – Voted	0.04

Sl. No.	Number of Grant/ Appropriation	Name of the Grant/Appropriation	Savings
23.	31	Public Works Revenue – Voted Capital –Voted	 8.59 12.98
24.	32	Road and Bridges Revenue – Voted Capital – Voted	 2.22 63.03
25.	33	North-Eastern Areas Capital – Voted	 41.93
26.	34	Power Capital - Voted	 12.62
27.	35	Information and Public Relations Revenue – Voted Capital - Voted	 .0.74 0.24
28.	37	Legal Metrology and Consumer Affairs Revenue – Voted Capital - Voted	 0.17 0.26
29.	38	Water Resources Department Revenue – Voted Capital - Voted	 8.62 21.80
30.	39	Loans to Government Servants Capital – Voted	 0.44
31.	40	Housing Capital – Voted Revenue Voted	 0.09 0.68
32.	42	Rural Development Revenue – Voted Capital – Voted	 1.26 0.33
33.	43	Fisheries Revenue – Voted Capital - Voted	 0.95 0.48
34.	45	Civil Aviation Capital - Voted	 0.38
35.	46	State Public Service Commission Revenue – Charged	 0.03
36.	48	Horticulture Revenue – Voted	 1.38
37.	49	Science & Technology Revenue – Voted	 2.22
38.	52	Sports and Youth Affairs Revenue – Voted Capital - Voted	 0.15 0.50
39.	54	State Tax and Excise Revenue - Voted	 1.25
40.	55	State Lotteries Revenue – Voted	 0.19
41.	56	Tourism Capital - Voted	 19.47
42.	57	Urban Development Capital - Voted	 55.57
43.	58	Stationery and Printing Revenue- voted	 0.60
44.	59	Public Health Engineering Capital - Voted	 1.90
45.	60	Textile and Handicrafts Revenue – Voted	 1.27
46.	61	Geology and Mining Revenue – Voted	 0.57

Sl. No.	Number of Grant/ Appropriation	Name of the Grant/Appropriation	Savings
47.	62	Directorate of Road Transport Revenue – Voted Capital – Voted	 0.28 0.03
48.	63	Protocol Department Revenue – Voted	0.14
49.	64	Trade and Commerce Revenue – Voted	0.03
50.	65	Department of Tirap and Changlang Revenue – Voted Capital - Voted	 0.05 0.15
51.	66	Power (Civil) Capital - Voted	 43.99
52.	68	Town Planning Department Revenue - Voted	 1.43
53.	70	Administrative Training Institute Revenue - Voted	 0.55
54.	71	Department of Tawang & West Kameng Revenue - Voted	 0.05
55.	97	Public Debt Capital- Voted	 104.77
Total			**510.32**

APPENDIX 2.6

Details of savings of ₹ 1 crore and above not surrendered

(Reference: Paragraph 2.3.12; Page 45)

(₹ in crore)

Sl. No.	Number and Name of Grant/Appropriation	Savings	Surrender	Saving which remained to be surrendered
1.	1. Legislative Assembly Capital –Voted	9.21	-	9.21
2.	6. District Administration Revenue - Voted	19.80	-	19.80
3.	7. Treasury and Accounts Administration Revenue – Voted	2.01	-	2.01
4.	8. Police Revenue – Voted	15.00	6.79	8.21
5.	9. Motor Garages Revenue - Voted	1.96	-	1.96
6.	11. Social Welfare Revenue – Voted	1.19	-	1.19
7.	14. Education Revenue - Voted	13.85	-	13.85
8.	15. Health and Family Welfare Revenue – Voted	2.05	-	2.05
9.	22. Civil Supplies Revenue – Voted	1.18	-	1.18
10.	23. Forests Revenue - Voted	34.46	3.10	31.36
11.	24. Agriculture Revenue - Voted	26.64	-	26.64
12.	25. Relief, Rehabilitation and Resettlement Revenue - Voted	1.30	-	1.30
13.	27. Panchayat Revenue – Voted Capital - Voted	18.63 15.47	0.05 -	18.58 15.47
14.	31. Public Works Revenue – Voted Capital - Voted	8.59 12.98	- -	8.59 12.98
15.	32. Roads and Bridges Revenue – Voted Capital - Voted	2.22 63.03	- -	2.22 63.03
16.	33. North-Eastern Areas Capital - Voted	41.93	-	41.93
17.	34. Power Revenue – Voted Capital - Voted	4.67 12.62	1.00 -	3.67 12.62
18.	36. Statistics Revenue - Voted	5.34	3.88	1.46
19.	38. Water Resources Department Revenue – Voted Capital - Voted	8.62 21.80	-	8.62 21.80
20.	42. Rural Development Revenue - Voted	1.26	-	1.26
21.	47. Administration Revenue – Voted	16.37	0.08	16.29
22.	48. Horticulture Revenue - Voted	1.38	-	1.38

Sl. No.	Number and Name of Grant/Appropriation	Savings	Surrender	Saving which remained to be surrendered
23.	49. Science and Technology			
	Revenue – Voted	2.22	-	2.22
24.	50. Secretariat Economic Services			
	Revenue – Voted	663.43	662.29	1.14
	Capital – Voted	1196.06	197.09	998.97
25.	53. Fire Protection and Control			
	Revenue – Voted	1.40	0.06	1.34
26.	54. State Tax and Excise			
	Revenue – Voted	1.25	-	1.25
27.	56. Tourism			
	Capital – Voted	19.47	-	19.47
28.	57. Urban Development			
	Capital – Voted	55.57	-	55.57
29.	59. Public Health Engineering			
	Revenue – Voted	51.39	47.73	3.66
	Capital – Voted	1.90	-	1.90
30.	60. Textile and Handicrafts			
	Revenue - Voted	1.27	-	1.27
31.	66. Power (Civil)			
	Capital - Voted	43.99	-	43.99
32.	68. Town Planning Department			
	Revenue – Voted	1.43	-	1.43
33.	77. Public Debt			
	Capital – Charged	104.77	-	104.77
Total		**2507.71**	**922.07**	**1585.64**

APPENDIX 3.1

Statement showing names of Bodies and Authorities, the accounts of which had not been received

(Reference: Paragraph 3.2; Page 49)

(₹ in lakh)

Sl. No.	Name of Body/Authority	Years for which Accounts had not been received	Years
1.	District Rural Development Agency, Yupia	2010-11	1
2.	District Rural Development Agency, Seppa	1996-97 to 2010-11	15
3.	District Rural Development Agency, Tawang	2010-11	1
4.	District Rural Development Agency, Along	2009-10 and 2010-11	2
5.	District Rural Development Agency, Anini	2009-10 and 2010-11	2
6.	District Urban Development Agency, Bomdila	2009-10 and 2010-11	2
7.	District Urban Development Agency, Pasighat	2009-10 and 2010-11	2
8.	District Rural Development Agency, Tezu	2008-09 to 2010-11	3
9.	District Rural Development Agency , Daporijo	2005-06 to 2010-11	6
10.	District Rural Development Agency Khonsa	2011-11	1
11.	District Rural Development Agency, Changlang	2010-11	1
12.	District Rural Development Agency, Roing	2010-11	1
13.	Arunachal Pradesh Agriculture Marketing Board, Naharlagun	2005-06 to 2010-11	6
14.	Member Secretary, Arunachal Pradesh State Council for Science and Technology	2010-11	1
15.	Donyi Polo Mission, Itanagar	2003-04 to 2010-11	8
16.	Ram Krishna Mission, Narottam Nagar, Deomali	2005-06 to 2010-11	6
17.	Ram Krishna Mission, Vivekananda Nagar, Along	2005-06 to 2010-111	6
18.	Ram Krishna Mission, Khonsa	2005-06 to 2010-11	6
19.	Ram Krishna Mission Hospital, Itanagar	2010-11	1