

**Report of the
Comptroller and Auditor General
of India**

on

STATE FINANCES

For the year ended 31 March 2013

The Report has been laid on the table of the State Legislature Assembly on 26-07-2014

GOVERNMENT OF ARUNACHAL PRADESH

Table of Contents

| | <i>Paragraph</i> | <i>Page</i> |
|---------------------------------------------------------------------|------------------|-------------|
| Preface | | iii |
| Executive Summary | | v |
| CHAPTER I – FINANCES OF THE STATE GOVERNMENT | | |
| Profile of Arunachal Pradesh | | 1 |
| Growth and Composition of GSDP | | 1 |
| Introduction | 1.1 | 2 |
| Resources of the State | 1.2 | 6 |
| Revenue Receipts | 1.3 | 8 |
| Capital Receipts | 1.4 | 13 |
| Public Account Receipts | 1.5 | 13 |
| Application of Resources | 1.6 | 14 |
| Quality of Expenditure | 1.7 | 20 |
| Financial Analysis of Government Expenditure and Investments | 1.8 | 23 |
| Assets and Liabilities | 1.9 | 25 |
| Debt Management | 1.10 | 27 |
| Fiscal Imbalances | 1.11 | 32 |
| Conclusion and Recommendations | 1.12 | 35 |
| CHAPTER II – FINANCIAL MANAGEMENT AND BUDGETARY CONTROL | | |
| Introduction | 2.1 | 39 |
| Summary of Appropriation Accounts | 2.2 | 39 |
| Financial Accountability and Budget Management | 2.3 | 40 |
| Non-reconciliation of Departmental Figures | 2.4 | 45 |
| Conclusion and Recommendations | 2.5 | 46 |
| CHAPTER III – FINANCIAL REPORTING | | |
| Utilization Certificates | 3.1 | 47 |
| Non-submission/Delay in Submission of Accounts | 3.2 | 47 |
| Conclusion and Recommendations | 3.3 | 48 |

Appendices

| Appendix No. | Particulars | Page |
|--------------|------------------------------------------------------------------------------------------------------------------------------------|------|
| Appendix 1.1 | Part - A : Structure and Form of Government Accounts | 49 |
| | Part - B : Layout of Finance Accounts | 50 |
| | Part - C : Methodology Adopted for Assessment of Fiscal Position | 51 |
| | Part - D : State Profile | 53 |
| Appendix 1.2 | Fiscal Responsibility and Budget Management Act, 2006 | 54 |
| Appendix 1.3 | Time Series Data on State Government Finances | 55 |
| Appendix 1.4 | Abstract of Receipts and Disbursements for 2012-13 | 57 |
| | Summarized Financial Position of the Government of Arunachal Pradesh as on 31 March 2013 | 60 |
| Appendix 1.5 | Funds Transferred Directly to State Implementing Agencies | 62 |
| Appendix 2.1 | Statement of various Grants/Appropriations where Savings were more than ₹ 1 crore and more than 20 per cent of the total provision | 66 |
| Appendix 2.2 | Expenditure Incurred without any Budget Provision | 67 |
| Appendix 2.3 | Statement showing excess expenditure relating to previous years requiring regularization | 68 |
| Appendix 2.4 | Excess/Unnecessary/Insufficient Re-appropriation of Funds | 69 |
| Appendix 2.5 | Statement of various Grants/Appropriations in which Savings occurred but no part of which had been surrendered | 72 |
| Appendix 2.6 | Details of Savings of ₹ 1 crore and above not surrendered | 75 |
| Appendix 3.1 | Statement showing names of Bodies and Authorities, Accounts of which were not received | 77 |