

APPENDIX - 1.1

Part – A**Structure and Form of Government Accounts****(Reference: Paragraph 1.1; Page 2)**

Structure of Government Accounts: 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 the State*, which is 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 of India, 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 authorization 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 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 of India, and are not subject to vote by the State Legislature.

APPENDIX 1.1

Part – B

Layout of Finance Accounts (Reference: Paragraph 1.1; Page - 2)

Layout of Finance Accounts

The Finance Accounts (Revised format introduced from 2014-15) have been divided into two Volumes – I and II. Volume I represents financial statements of the Government in summarized form, while Volume II represents detailed financial statements along with the Appendices. The layout of the Finance Accounts is chalked out in the following manner:

Layout	
VOLUME - I	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements
Statement No. 3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund)
Statement No. 5	Statement of Progressive Capital Expenditure
Statement No. 6	Statement of Borrowings and other Liabilities
Statement No. 7	Statement of Loans & Advances given by the Government
Statement No. 8	Statement of Investment of the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Grants-in-aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No. 12	Statement of Sources and Application of Funds for expenditure other than revenue account
Statement No. 13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
Notes to Accounts	
VOLUME - II (Part- I Detailed Statements)	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Head
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads & Sub-Heads
Statement No. 17	Detailed Statement of Borrowings and Other Liabilities
Statement No. 18	Detailed Statement of Loans & Advances given by the Government
Statement No. 19	Detailed Statement of Investment of the Government

Layout	
Statement No. 20	Detailed Statement of Guarantees given by the Government
Statement No. 21	Detailed Statement on Contingency Fund and other Public Accounts Transactions
Statement No. 22	Detailed Statement on Investment of Earmarked Funds
VOLUME-II (Part- II Appendices)	
I	Comparative Expenditure on Salary by Major Heads
II	Comparative Expenditure on Subsidy
III	Grants-in-aid given by the State Government (Scheme-wise and Institution-wise)
IV	Detailed of Externally Aided Projects
V	Plan Scheme Expenditure A. Central Schemes (Centrally Sponsored Schemes Central Plan Schemes) B. State Plan Schemes
VI	Direct Transfer of Central Scheme funds to Implementing Agencies in the State
VII	Acceptance and Reconciliation of Balances in respect of closing balances shown in St. No. 16 and 21
VIII	I. Financial Results of Irrigation Schemes II. Financial Results of Electricity Schemes
IX	Commitments of the Government-List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-salary portion
XI	Implications of Major policy Decisions of the Government during the year or New schemes proposed in the Budget for future cash flow
XII	Committed Liabilities of the Government
XIII	Re-organisation of the State-items for which allocation of balances between/among the State has not been finalized.

APPENDIX - 1.1

Part – C

Methodology adopted for the Assessment of Fiscal Position

(Reference: Paragraph 1.1; Page - 2)

Norms/ceilings prescribed by the 12th Finance Commission for selected fiscal variables along with its projections for a set of fiscal aggregates and commitments/projections made by State Governments in their Fiscal Responsibility Acts and other statements required to be laid in the Legislature under the Act are used to make a qualitative assessment of trends and patterns of major fiscal aggregates. Assuming that Gross State Domestic Product¹ (GSDP) is a good indicator of the performance of a State's economy, major fiscal aggregates like Tax and Non-Tax Revenue, Revenue and Capital Expenditure, Internal Debt and Revenue and Fiscal Deficits have been presented as percentages to the GSDP at current market prices. The buoyancy co-efficient for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether mobilization of resources, pattern of expenditure, *etc.*, are keeping pace with changes in the base or if these fiscal aggregates are also affected by factors other than GSDP. The New GSDP series at current prices (Base Year 2011-12) as furnished by the Directorate of Economics & Statistics of the State Government, have been used in estimating these percentages and buoyancy ratios.

Definitions of some selected terms used in assessing trends and patterns of fiscal aggregates are given below:

List of terms used in Chapter - I 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)	$[(\text{Current year Amount}/\text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average Interest paid by the State	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Interest Spread	GSDP Growth – Average Interest Rate
Quantum Spread	Debt Stock * Interest Spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening Balance} + \text{Closing Balance of Loans \& Advances})/2] * 100$
Revenue Deficit	Revenue Receipts – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans & Advances – Revenue Receipts – Miscellaneous Capital Receipts

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
Primary Deficit	Fiscal Deficit – Interest Payments
Compound Annual Growth Rate (CAGR)	<p>Compound Annual Growth Rate (CAGR) 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.</p> $CAGR = ((\text{Ending Value}/\text{Beginning Value})^{(1/\text{period})}) - 1$
Core Public Goods and Merit Goods	<p>Core Public Goods are goods which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtraction from any other individual's consumption of that good, e.g. enforcement of law & order, security and protection of rights; pollution free air and other environmental goods, road infrastructure, etc.,</p> <p>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, sanitation, etc.,</p>

APPENDIX 1.1

Part – D

State Profile

(Reference: Paragraph 1.1; Page - 2)

A. General Data					
Sl. No.	Particulars	Figures			
1.	Area	83,743 sq. km.			
2.	Population - 2010-11 (as per 2011 Census – provisional data)				
	Male	7,20,232			
	Female	6,62,379			
	Total	13,82,611			
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 = 29.5 %)	17.6 %			
5.	Population Growth (2001 to 2011)	25.92 %			
6.	Literacy (as per 2011 Census – provisional data) (All India Average = 73 %)	66.95 %			
7.	Infant Mortality (per 1000 live births) (All India Average = 40 per 1000 live births)	32			
8.	Gross State Domestic Product (GSDP) 2015-16	19473.00 crore			
9	GSDP ² CAGR (2006-07 to 2015-16)	18.89 %			
B. Financial Data					
Particulars	CAGR 2006-07 to 2014-15		Growth 2014-15 to 2015-16		
	Special Category States	Arunachal Pradesh	Special Category States	Arunachal Pradesh	
(a) Revenue Receipts	13.54	17.05	11.45	15.51	
(b) Own Tax Revenue	15.47	24.86	19.80	15.78	
(c) Non-Tax Revenue	5.62	5.55	(-)18.75	(-) 14.32	
(d) Total Expenditure	15.10	16.85	2.73	19.95	
(e) Capital Expenditure	12.38	12.32	(-)6.26	34.39	
(f) Revenue Expenditure on General Education	17.28	19.33	1.24	24.79	
(g) Revenue Expenditure on Health & Family Welfare	18.14	24.83	20.65	(-) 10.46	
(h) Salaries	16.86	20.61	5.19	8.59	
(i) Pension	19.48	25.36	16.65	15.51	

Source: Serial No. 7: SRS Bulletin September 2014 – Estimated Infant Mortality Rate, 2013.

² Based on the data furnished by the Directorate of Economics and Statistics, Government of Arunachal Pradesh

APPENDIX - 1.2

Fiscal Responsibility and Budget Management Act, 2006 (Reference: Paragraph 1.1; Page 2)

Fiscal Responsibility and Budget Management Act

The State Government enacted the Arunachal Pradesh Fiscal Responsibility & Budget Management (APFRBM) Act, 2006 to

- (i) ensure fiscal prudence, stability and efficiency,
- (ii) achieve fiscal consolidation for facilitating the generation of Revenue Surplus for enhancing the scope for improvement of investment in the Social and Economic Sectors/Infrastructure,
- (iii) ensure Fiscal and Debt Sustainability through progressive reduction of Fiscal Deficit and proper Debt Management System and
- (iv) provide a more transparent and accountable system of budgeting that would ensure an efficient and effective system of governance.

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

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

❖ Fiscal Policy Statements

As prescribed in the Act, the State incorporated the following statements in the Budget for the year 2015-16.

- Macro-Economic Framework Statement, giving an overview of the State economy.
- Medium Term Fiscal Plan (MTFP) Statement, prescribing fiscal targets and assumptions for achieving them. As per the MTFP Statement of March 2016, the rolling targets for fiscal indicators for 2015-16 were as under:

- Revenue Surplus as percentage of GSDP;	25.63
- Fiscal Deficit as percentage of GSDP;	1.72
- Total outstanding liabilities at the end of the year (<i>₹in crore</i>);	4472.99 crore
- Liabilities as percentage of GSDP for the year.	25.15
- Fiscal Plan Strategy Statement of the State for the ensuing year relating to Taxation, Expenditure, Borrowings, Lending, Investments, etc;.

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

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

APPENDIX 1.3

Time Series Data on State Government Finances (Reference: Paragraph 1.1 and 1.9.2; Pages 2 & 28)

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
PART - A (RECEIPTS)					
1. Revenue Receipts	5499.06	5761.52	5820.43	9136.05	10553.10
(a) Own Tax Revenue	317.65 (6)	316.50 (5)	434.51 (7)	462.16 (5)	535.07(5)
Taxes on Sales, Trade, etc.;	216.36 (68)	161.62 (51)	223.60 (51)	195.24 (42)	190.22(35)
State Excise	37.63 (12)	49.11 (16)	55.50 (13)	59.87 (13)	86.33(16)
Taxes on Vehicles	12.41 (4)	13.38 (4)	17.09 (4)	17.78 (4)	19.30(4)
Stamp and Registration Fees	2.24 (1)	3.04 (1)	4.18 (1)	3.83 (1)	5.63(1)
Land Revenue	3.85 (1)	4.70 (1)	11.39 (3)	5.99 (1)	8.89(2)
Other Taxes	45.16 (14)	84.65 (27)	122.75 (28)	179.45 (39)	224.70(42)
(b) Non Tax Revenue	360.71 (7)	284.22 (5)	405.06 (7)	457.64 (5)	392.12(4)
(c) State Share in Union Taxes & Duties	838.97 (15)	957.93 (17)	1045.85 (18)	1109.98 (12)	7075.58(67)
(d) Grants-in-Aid from GoI	3981.73 (72)	4202.87 (73)	3935.01 (68)	7106.27 (78)	2550.33(24)
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans & Advances	2.90	2.95	3.42	27.41	5.48
4. Total Revenue and Non-Debt Capital Receipts(1+2+3)	5501.96	5764.47	5823.85	9163.46	10558.58
5. Public Debt Receipts	168.66	276.45	354.15	1540.41	621.10
Internal Debt(excluding Ways & Means Advances and Overdrafts)	168.66	276.45	354.15	407.24	287.92
Net Transactions under Ways & Means Advances & Overdrafts	-	-	-	1133.17	333.18
Loans & Advances from GoI	-	-	-	-	-
6. Total receipts in the Consolidated Fund (4+5)	5670.62	6040.92	6178.00	10703.87	11179.68
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Accounts Receipts	4224.65	4113.19	5705.44	4018.72	6038.90
9. Total Receipts of Government (6+7+8)	9895.27	10154.11	11883.44	14722.59	17218.58
PART - B (EXPENDITURE/DISBURSEMENTS)					
10. Revenue Expenditure	4417.86	4786.24	5731.40	7156.59	8362.74
Plan	1564.00 (35)	1698.83 (35)	1773.81(31)	2910.88(41)	2703.34(32)
Non-Plan	2853.86 (65)	3087.41(65)	3957.59(69)	4245.71(59)	5659.40(68)
General Services (incl. Interest Payments)	1284.44 (29)	1423.46 (30)	1780.06(31)	2062.59(29)	2518.09(30)
Social Services	1385.42 (31)	1506.28 (31)	1770.16(31)	2358.39(33)	2556.67(31)
Economic Services	1748.00 (40)	1856.50 (39)	2181.18(38)	2735.61(38)	3287.98(39)
11. Capital Expenditure	2065.88	1206.28	1679.70	1483.18	1993.25
Plan	2059.85 (100)	1205.38 (100)	1673.49(100)	1465.33(99)	1983.63(100)
Non-Plan	6.03 (-)	0.90(-)	6.21(-)	17.85(1)	9.62(-)
General Services	180.81 (9)	83.86(7)	187.81(11)	120.70(8)	345.58(17)
Social Services	545.59 (26)	279.76(23)	503.80(30)	442.51(30)	422.26(21)

Appendices

	2011-12	2012-13	2013-14	2014-15	2015-16
Economic Services	1339.48 (65)	842.66(70)	988.09 (59)	919.97(62)	1225.41(62)
12. Disbursement of Loans & Advances	9.69	3.95	18.53	4.93	12.98
13. Total of Revenue Expenditure, Capital Expenditure and Disbursement of Loans & Advances (10+11+12)	6493.43	5996.47	7429.63	8644.70	10368.97
14. Repayments of Public Debt	137.43	166.64	169.08	1053.91	1286.44
Internal Debt (including Ways & Means Advances and Overdrafts)	109.78	139.09	141.35	1027.38	1259.95
Loans & Advances from GoI	27.55	27.55	27.73	26.53	26.49
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total Disbursement out of Consolidated Fund (13+14+15)	6630.76	6163.11	7598.71	9698.61	11655.41
17. Contingency Fund Disbursements	-	-	-	-	-
18. Public Account Disbursements	3954.68	3784.15	4628.49	4922.45	5360.99
19. Total Disbursements by the State (16+17+18)	10585.44	9947.37	12227.20	14621.06	17016.40
PART - C (DEFICIT/SURPLUS)					
20. Revenue Deficit (-)/Surplus (+) {1-10}	(+) 1081.20	(+) 975.28	(+) 89.03	(+) 1979.46	(+)2190.36
21. Fiscal Deficit (-)/Surplus (+) {4-13}	(-) 991.47	(-) 232.00	(-) 1605.78	(+) 518.76	(+)189.61
22. Primary Deficit (-)/Surplus (+) {21+23}	(-) 709.66	(+) 39.85	(-) 1293.27	(+) 869.64	(+)605.25
PART - D (OTHER DATA)					
23. Interest Payments (incl. in Revenue Expenditure)	281.81	271.85	312.51	350.88	415.64
24. Financial Assistance to Local Bodies, etc.,	25.63	22.93	137.38	44.63	26.03
25. Ways & Means Advances/Overdraft availed (days)	-	-	-	33	2
26. Interest on Ways & Means Advances/Overdraft	-	-	-	-	-
27. Gross State Domestic Product (GSDP) ³	11063.00	12547.00	14607.00	16389.00	19473.00
28. Outstanding Fiscal liabilities (year end)	4036.15	4443.05	4935.59	6121.96	5895.15
29. Outstanding guarantees (year end)	1.83	1.55	1.55	0.97	0.97
30. Maximum Amount Guaranteed (year end)	2.00	2.00	2.00	2.00	2.00
31. Number of incomplete projects	365	240	201	175	156
32. Capital blocked in incomplete projects	- ⁴	- ⁴	- ⁴	- ⁴	- ⁴
PART - E (FISCAL HEALTH INDICATORS) {per cent}					
I - Resource Mobilization					
Own Tax Revenue/GSDP	2.87	2.52	2.97	2.82	2.75
Own Non-Tax Revenue/GSDP	3.26	2.27	2.77	2.79	2.01
Central Transfers /GSDP	43.57	41.13	34.10	50.13	49.43

³GSDP figures furnished by the Directorate of Economics & Statistics, Government of Arunachal Pradesh

⁴Stipulated date of completion is not yet over.

Appendices

	2011-12	2012-13	2013-14	2014-15	2015-16
II - Expenditure Management					
Total Expenditure ⁵ /GSDP	58.70	47.79	50.86	52.75	53.25
Total Expenditure/Revenue Receipts	118.08	104.08	127.65	94.62	98.26
Revenue Expenditure/Total Expenditure	68.04	79.82	77.14	82.79	80.65
Expenditure on Social Services/Total Expenditure	29.74	29.78	30.74	32.40	28.73
Expenditure on Economic Services/Total Expenditure	47.55	45.02	42.74	42.28	43.63
Capital Expenditure/Total Expenditure	31.81	20.12	22.61	17.16	19.22
Capital Expenditure on Social and Economic Services/Total Expenditure	29.03	18.72	20.08	15.76	15.89
III - Management of Fiscal Imbalances					
Revenue Surplus/GSDP	9.77	7.77	0.61	12.08	11.25
Fiscal Deficit (-) or Surplus (+)/GSDP	(-)8.96	(-)1.85	(-)10.99	3.17	0.97
Primary Deficit (-) or Surplus (+)/GSDP	(-)6.41	0.32	(-)8.85	5.31	3.11
Revenue Surplus/Fiscal Surplus	(-) 109.05	(-) 420.38	(-)0.06	381.58	1155.19
Primary Revenue Balance/GSDP	12.32	9.94	2.75	14.22	13.38
IV - Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	36.48	35.41	33.79	37.35	30.27
Fiscal Liabilities/RR	73.40	77.12	84.80	67.01	55.86
Primary Deficit vis-à-vis Quantum Spread	(-)187.08	322.38	(-)859.63	1158.37	1333.76
Debt Redemption (Principal + Interest)/Total Debt Receipts	84.31	91.35	91.16	79.04	120.65
V - Other Fiscal Health Indicators					
Return on Investment(<i>₹in crore</i>)	-	-	-	-	-
Balance from Current Revenue (<i>₹in crore</i>)	(-) 467.35	(-) 542.86	(-) 1308.55	(-)1263.61	2517.93
Financial Assets/Liabilities (ratio)	2.62	2.68	2.35	1.12	1.13

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

⁵Revenue Expenditure, Capital Expenditure and Disbursement of Loans & Advances

APPENDIX - 1.4

Abstract of Receipts and Disbursements for 2015-16

(Reference: Paragraph 1.1.1; Page - 2)

(₹ in crore)

Receipts			Disbursements				
2014-15		2015-16	2014-15				
Section – A : Revenue							
	I - Revenue Receipts			I - Revenue Expenditure	Non-Plan	Plan	Total
462.16	Own Tax Revenue	535.07	2062.59	General Services	2457.41	60.68	2518.09
457.64	Non-tax Revenue	392.12	2358.39	Social Services	1297.19	1259.48	2556.67
1109.98	State Share of Union Taxes	7075.58	1030.59	Education, Sports, Arts & Culture	705.16	571.10	1276.26
952.12	Non-Plan Grants	174.36	546.19	Health & Family Welfare	310.71	178.38	489.09
5735.73	Grants for State Plan Schemes	2062.45	357.41	Water Supply, Sanitation, Housing & Urban Development	209.37	257.88	467.25
352.62	Grants for Central/ Centrally Sponsored Plans/Schemes	208.26	15.40	Information & Broadcasting	12.16	7.82	19.98
			19.42	Labour & Welfare	11.50	19.76	31.26
65.80	Grants for Special Plan Schemes	105.26	378.08	Social Welfare & Nutrition	34.14	224.54	258.68
			11.30	Others	14.15	-	14.15
			2735.61	Economic Services	1904.81	1383.17	3287.98
			656.85	Agriculture & Allied Activities	499.63	166.43	666.06
			184.86	Rural Development	151.78	176.15	327.93
			186.90	Special Areas Programme	0.40	97.74	98.14
			122.32	Irrigation & Flood Control	89.82	85.56	175.38
			439.82	Energy	475.43	84.21	559.64
			62.63	Industries & Minerals	47.27	24.72	71.99
			864.75	Transport	557.57	563.00	1120.57
			20.72	Communications	26.45	-	26.45
			19.03	Science, Technology and Environment	4.47	11.67	16.14
			177.72	General Economic Services	51.99	173.68	225.67
9136.05	Total Receipts	10553.10	7156.59	Total Disbursements	5659.41	2703.33	8362.74
	II - Revenue Deficit carried over to Section - B		1979.46	II - Revenue Surplus carried over to Section - B			2190.36

Appendices

Receipts			Disbursements				
2014-15		2015-16	2014-15	2015-16			
Section – B							
				Non-Plan	Plan	Total	
971.90	III - Opening Cash Balance, including Permanent Advances and Cash Balance Investment	1073.43	-	III - Opening Overdraft from RBI			-
-	IV - Miscellaneous Capital Receipts	-	1483.18	IV - Capital Outlay	9.62	1983.63	1993.25
			120.70	General Services	5.00	340.58	345.58
			442.51	Social Services	4.00	418.26	422.26
			132.52	Education, Sports, Arts & Culture	-	118.91	118.91
			34.04	Health & Family Welfare	4.00	22.03	26.03
			221.29	Water Supply, Sanitation, Housing & Urban Development	-	222.97	222.97
			52.90	Social Welfare & Nutrition	-	52.34	52.34
			0.03	Information & Broadcasting	-	1.01	1.01
			1.73	Others	-	1.00	1.00
			919.97	Economic Services	0.62	1224.79	1225.41
			6.98	Agriculture and Allied Activities	0.58	13.50	14.08
			18.41	Rural Development Programme	-	20.43	20.43
			96.46	Special Areas Programme	-	100.46	100.46
			30.76	Irrigation & Flood Control	-	121.40	121.40
			106.91	Energy	-	129.09	129.09
			4.39	Industry & Minerals	-	10.75	10.75
			605.35	Transport	-	810.97	810.97
			50.71	General Economic Services	0.04	18.19	18.23

Appendices

2014-15	Receipts		2015-16	2014-15	Disbursements		2015-16
27.41	V - Recoveries of Loans & Advances		5.48	4.93	V - Loans & Advances Disbursed		12.98
-	from Power Projects	-		-	to Power Projects		
2.90	from Govt. Servants	3.23		4.49	to Govt. Servants	2.77	
24.51	from Others	2.25		0.44	to Others	10.21	
1979.46	VI - Revenue Surplus brought down		2190.36	-	VI - Revenue Deficit brought down		-
1540.41	VII - Public Debt Receipts		621.10	1053.91	VII - Repayment of Public Debt		1286.44
407.24	Internal Debt other than Ways & Means Advances and Overdraft	287.92		167.82	Internal Debt other than Ways & Means Advances and Overdraft	197.35	
1133.17	Net transactions under Ways & Means Advances, incl. Overdraft	333.18		859.56	Net transactions under Ways & Means Advances incl. Overdraft	1062.61	
-	Loans and Advances from Central Govt.	-		26.53	Repayment of Loans & Advances to Central Govt.	26.48	
-	VIII - Appropriation to Contingency Fund		-	-	VIII - Appropriation to Contingency Fund		-
-	IX - Amount transferred to Contingency Fund		-	-	IX - Expenditure from Contingency Fund		-
4018.72	X - Public Account Receipts		6038.90	4922.45	X - Public Account Disbursements		5360.99
405.28	Small Savings & Provident Funds	387.63		205.25	Small Savings & Provident Funds	251.97	
20.00	Reserve funds	200.00		-	Reserve Funds	-	
-	Suspense & Miscellaneous	-480.14		-4.57	Suspense & Miscellaneous	-26.14	
1691.51							
3203.61	Remittances	3984.66		3120.68	Remittances	3260.78	
2081.34	Deposits & Advances	1946.75		1601.09	Deposits & Advances	1874.38	
	XI - Earmarked Funds			1073.43	XI - Closing Cash Balance		1275.61
				158.19	Cash in Treasuries and Local Remittances	260.24	
				-85.79	Deposits with Reserve Bank and other Banks	-1388.41	
				5.30	Departmental Cash Balance incl. Permanent Advances	7.02	
				995.73	Cash Balance Investment and Investment of Earmarked Funds	2396.76	
8537.90	TOTAL		9929.27	8537.90	TOTAL		9929.27

APPENDIX 1.5

Summarized financial position of the Government of Arunachal Pradesh as on 31 March 2016
(Reference: Paragraph 1.9.1 and Page - 28)

(₹ in crore)

As on 31 March 2015	Liabilities		As on 31 March 2016
	Internal Debt		
	-	Market Loans not bearing interest	-
	1195.85	Market Loans bearing interest	1254.60
	0.20	Loans from LIC	0.04
	373.00	Loans from NABARD	316.61
2706.26	29.05	Loans from other Institutions	24.58
	329.25	Ways and Means and Advances	(-)400.18
	745.21	Special Securities issued to National Small Savings Fund of the Central Government	843.28
		Overdraft from Reserve Bank of India	28.47
	33.70	Other Loans	-
	Loans and Advances from Central Government		
	37.42	Non-Plan Loans	37.06
	193.54	Loans for State Plan Schemes	169.40
284.48	(-)0.44	Loans for Central Plan Schemes	(-)1.34
	11.53	Loans for Centrally Sponsored Plan Schemes	11.53
	42.43	Loans for Special Schemes	41.34
	-	Other Ways & Means Advances	-
0.05	Contingency Fund		0.05
1468.47	Small Savings, Provident Funds, etc.		1604.13
1448.18	Deposits		1551.05
361.46	Suspense and Miscellaneous Balances		(-) 92.53
214.56	Reserve Funds		414.56
	Surplus on Government Account		
11442.50	9463.04	(i) Revenue Surplus as on 31 March 2015	11442.50
	1979.46	(ii) Revenue Surplus during the year	2190.36
17925.96	TOTAL		19435.51

As on 31 March 2015	Assets		As on 31 March 2016	
	Gross Capital Outlay on Fixed Assets			
16653.32	247.59	Investment in Shares of Companies, Corporations, Co-operatives, etc;.	249.11	18646.57
	16405.73	Other Capital Outlay	18397.46	
	Loans & Advances			
	10.00	Loans for Power Projects	10.00	
59.49	38.10	Other Development Loans	46.06	66.99
	11.39	Loans to Government Servants and Miscellaneous Loans	10.93	
190.84	Civil Advances			221.35
(-)51.12	Remittance Balances			(-)775.01
	Suspense and Miscellaneous Balances			
	Cash			
	158.19	Cash in Treasuries and Local Remittances	260.24	
	(-) 85.79	Deposits with Reserve Bank and other Banks	(-)1388.41	
1073.43	5.29	Departmental Cash Balance	7.02	1275.61
	0.01	Permanent Advances	-	
	825.83	Cash Balance Investments	2026.86	
	169.90	Investment of Earmarked Funds	369.90	
17925.96	TOTAL			19435.51

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 {₹ 7.68 crore (Debit)} between figures reflected in the accounts {₹ 13,88.41 crore (credit)} and figures intimated by the Reserve Bank of India {₹ 13,96.09 crore (debit)} due to mis-classification by the Bank/Treasuries {₹ 7.68 crore (Debit)}.

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 - 38)

(₹ in crore)

Sl No	Number and Name of the Grant/ Appropriations	Total Grant/ Appropriations	Savings	Percentage
Revenue- Voted				
1	6 District Administration	796.61	350.77	44.03
2	7 Treasury and Accounts Administration	212.90	178.45	83.82
3	9 Motor Garages	5.51	2.03	36.84
4	14 Secondary Education	397.56	128.72	32.38
5	19 Industries	72.01	30.53	42.40
6	23 Forests	313.62	87.92	28.03
7	27 Panchayat	163.23	47.67	29.20
8	28 Animal Husbandry and Veterinary	141.48	43.91	31.04
9	33 North Eastern Areas	16.95	4.31	25.43
10	35 Information and Public Relations	25.25	5.28	20.91
11	36 Statistics	28.80	11.46	39.79
12	41 Land Management	44.32	26.60	60.02
13	42 Rural Development	355.23	144.32	40.63
14	50 Secretariat Economic Services	478.68	468.00	97.77
15	53 Fire Protection and Control	20.60	4.31	20.92
16	57 urban Development	65.84	25.13	38.17
17	59 Public Health Engineering	453.19	87.95	19.41
18	64 Trade and Commerce	21.70	10.48	48.29
19	66 Hydro power Department	86.04	22.03	25.60
20	68 Town Planning Department	75.31	47.80	63.47
21	73 Information Technology	17.99	8.68	48.25
22	75 Higher and technical Education	193.09	95.37	49.39
Capital-Voted				
23	18 Research	6.00	6.00	100.00
24	25 Relief, Rehabilitation and Re-settlement	9.47	9.47	100.00
25	28 Animal Husbandry and Veterinary	12.68	10.30	81.23
26	33 North Eastern Areas	86.79	22.85	26.33

Appendices

SI No	Number and Name of the Grant/ Appropriations	Total Grant/ Appropriations	Savings	Percentage
27	34 Power	142.24	40.84	28.71
28	38 Water Resource Department	328.35	206.95	63.03
29	41 Land Management	3.65	3.65	100.00
30	43 Fisheries	11.99	6.45	53.79
31	45 Civil Aviation	4.25	2.23	52.47
32	47 Administration of Justice	18.20	9.22	50.66
33	48 Horticulture	120.55	118.55	98.34
34	50 Secretariat Economic Services	961.28	951.33	98.96
35	52 Sports and Youth Affairs	75.30	42.45	56.37
36	56 Tourism	44.63	34.11	76.43
37	57 urban Development	191.07	70.54	36.92
38	59 Public Health Engineering	102.30	28.84	28.19
39	61 Geology and Mining	4.99	1.02	20.44
40	64 Trade and Commerce	2.00	2.00	100.00
41	66 Hydro power Department	38.71	11.02	28.47
42	68 Town Planning Department	2.92	2.92	100.00
43	70 Administrative Training Institute	1.50	1.50	100.00
44	71 Department of Tawang and West Kameng	11.49	10.00	87.03
45	74 Social Justice, Empowerment and Tribal Affairs	130.94	78.85	60.22
Revenue-Charged				
46	7 Treasury and Accounts Administration	52.00	48.26	92.81
Total		6349.21	3551.07	55.93

APPENDIX - 2.2

Expenditure incurred without any Budget Provision

(Reference: Paragraph 2.3.4; Page - 40)

(₹ in crore)

Sl No	Grants/Appropriation Number- Major Head of Account-Sub Head- Detailed Head	Expenditure without Provision
1	14-04-4202-01-800-02- Construction of Building for Education	1.19
2	16-04-4202-04-800-01- Creation of Assets	3.98
3	16-04-4202-04-800-07- C/O Renovation of Community Hall	8.99
4	26-03-2402-103-04- River valley project	0.50
5	26-5054-04-800-01- Construction of District Roads	1.43
6	28-4403-800-01- Maintenance/Creation of Assets	1.00
7	33-09-2552-01-800-09- Cultivation of Orange garden at Hina	0.43
8	35-4220-60-800-01- Creation of Assets	0.98
9	48-03-2401-800-48- Integrated Development of Community/Village Fruit Nursery and Plantation on Jhum land	7.54
10	50-4070-800-02- Creation of Assets	1.29
11	50-05-4070-800-02- Creation of Assets	0.24
12	65-2575-03-800-01- Development of Tirap and Changlang District	2.58
13	65-04-4575-03-800-01- Development of Tirap and Changlang District	36.52
14	71-2205-001-01- Establishment Expenses	5.74
15	75-04-4202-02-104-01- Establishment of Polytechnic	11.69
16	75-08-4202-02-104-01- Establishment of Polytechnic	0.66
17	75-08-4202-02-104-05- Upgradation of Existing Polytechnic	0.50
18	76-04-4202-01-201-01- Building for Education	3.65
Total		88.91

Appendices

APPENDIX - 2.3

Statement showing Excess Expenditure relating to previous years requiring regularization
(Reference: Paragraph 2.3.5; Page - 41)

(₹ in crore)

Year	No. of Grants/ Appropriations	Grants/Appropriations	Excess Amount	Stage of consideration by Public Accounts Committee
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 2015- 16 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, 41,51,53,59,60 & 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	
2010-11	17	12, 13, 14, 16, 20, 28, 29, 30, 33, 36, 44, 48, 54, 56, 61, 72 & Public Debt	157.64	
2011-12	16	8,16,17,19,29,34,37,39,43,45,47,48,51,62,65,66	43.75	
2012-13	5	5,13,23,43,62	63.06	
2013-14	16	7,13,17,18,25,29,30,35,43,47,48,51,54,60,62,	65.87	
2014-15	12	1,7,13,16,19,21,43,52,70,72,76,97	705.09	
TOTAL			2161.72	

APPENDIX - 2.4

Cases of Unnecessary Supplementary Provision (₹ 10 lakh or more in each case)

(Reference: Paragraph 2.3.7; Page - 42)

(₹ in crore)

Sl No	Number and Name of the Grant/Appropriations	Original Provision	Actual Expenditure	Savings out of the original provision	Supplementary Provision
Revenue-Voted					
1	4 Election	18.83	18.25	0.58	0.98
2	6 District Administration	741.76	445.84	295.92	54.85
3	7 Treasury and Accounts Administration	212.60	34.45	178.15	0.30
4	9 Motor Garages	5.22	3.48	1.74	0.29
5	14 Secondary Education	388.70	268.84	119.86	8.86
6	15 Health and family Welfare	639.03	489.09	149.94	64.69
7	19 Industries	70.14	41.47	28.67	1.86
8	23 Forests	300.91	225.70	75.21	12.71
9	24 Agriculture	146.27	142.46	3.81	33.35
10	27 panchayat	143.26	115.56	27.70	19.97
11	28 Animal Husbandry and veterinary	111.95	97.56	14.39	29.53
12	30 State Transport	100.45	91.45	9.00	10.22
13	35 Information and Public Relations	21.70	19.98	1.72	3.55
14	41 Land Management	41.15	17.72	23.43	3.17
15	42 Rural Development	328.91	210.90	118.01	26.31
16	50 Secretariat Economic Services	468.44	10.69	457.75	10.24
17	52 Sports and Youth Affairs	22.89	21.61	1.28	0.25
18	53 Fire Protection and Control	17.03	16.29	0.74	3.57
19	59 Public Health Engineering	387.72	365.24	22.48	65.47
20	64 Trade and Commerce	20.92	11.22	9.70	0.77
21	66 Hydro Power Development	74.15	64.01	10.14	11.89
22	68 Town Planning Department	62.07	27.52	34.55	13.24
23	70 Administrative training Institute	0.00	0.00	0.00	1.50
24	75 Higher and Technical Education	168.46	97.72	70.74	24.63
25	76 Elementary Education	963.59	845.20	118.39	46.53
Capital-Voted					
26	28 Animal Husbandry and veterinary	12.20	2.38	9.82	0.48

Appendices

Sl No	Number and Name of the Grant/Appropriations	Original Provision	Actual Expenditure	Savings out of the original provision	Supplementary Provision
27	38 Water Resources Department	265.82	121.40	144.42	62.53
28	45 Civil Aviation	3.00	2.01	0.99	1.26
29	50 Secretariat Economic Services	955.88	9.95	945.93	5.4
30	52 Sports and Youth Affairs	63.85	32.85	31.00	11.45
31	56 Tourism	20.51	10.52	9.99	24.12
32	66 Hydro Power Development	32.99	27.69	5.30	5.73
Revenue-Charged					
33	1 Legislative Assembly	0.44	0.27	0.17	0.29
Total		6810.84	3889.32	2921.52	559.99

Appendix 2.5

Cases of Substantial Surrenders made during the year (Reference: Paragraph 2.3.9; Page - 43)

(₹ in crore)

Sl No	Number and Name of the Grants/ Appropriations	Head of Account	Total provision	Surrender	Percentage of Surrender
1	6 District Administration	2053-093-01	427.03	289.50	67.79
2	7 Treasury and Accounts Administration	2071-01-117-01	199.19	183.77	92.26
3	8 Police	04-2055-800-02	50.00	50.00	100.00
4	14 Secondary Education	08-2202-04-103-03	93.00	64.08	68.90
5	14 Secondary Education	08-2202-02-800-16	89.44	63.17	70.63
6	18 Research	04-4202-04-800-01	6.00	6.00	100.00
7	20 Labour	2230-01-800-05	17.68	17.38	98.30
8	22 Food and Civil Supplies	03-4408-02-800-01	1.00	0.70	70.00
9	25 Relief, Rehabilitation and Re-settlement	4235-01-800-01	4.00	4.00	100.00
10	28 Animal Husbandry and veterinary	04-4404-800-03	12.20	11.00	90.16
11	30 State Transport	05-3055-800-05	9.95	9.95	100.00
12	34 Power	2801-06-800-01	17.20	17.20	100.00
13	37 Legal Metrology and Consumer Affairs	5475-800-01	0.28	0.28	100.00
14	38 Water Resources Department	03-4711-01-800-05	229.89	172.33	74.96
15	41 Land Management	2029-800-01	31.07	26.18	84.26
16	41 Land Management	4070-800-02	3.65	3.65	100.00
17	43 Fisheries	04-4405-800-05	10.00	6.11	61.10
18	50 Secretariat Economic Services	03-3451-800-03	345.00	345.00	100.00
19	50 Secretariat Economic Services	03-3451-102-06	112.50	112.50	100.00
20	50 Secretariat Economic Services	03-4070-800-13	512.18	445.93	87.07
21	50 Secretariat Economic Services	04-4070-800-14	250.00	250.00	100.00
22	50 Secretariat Economic Services	07-4070-800-15	184.07	104.07	56.54
23	59 Public Health Engineering	07-4215-01-800-02	17.00	14.82	87.18
24	61 Geology and Mining	4853-60-190-01	2.00	1.02	51.00
25	64 Trade and Commerce	04-2875-60-800-09	15.00	10.19	67.93
26	64 Trade and Commerce	4875-60-800-01	2.00	2.00	100.00
27	66 Hydro Power Development	2801-05-800-01	15.00	15.00	100.00
28	66 Hydro Power Development	2801-05-800-02	6.93	6.93	100.00
29	68 Town Planning Department	4217-03-800-02	2.92	2.92	100.00

Appendices

SI No	Number and Name of the Grants/ Appropriations	Head of Account	Total provision	Surrender	Percentage of Surrender
30	71 Department of Tawang and West Kameng	04-2205-800-14	2.00	2.00	100.00
31	74 Social Justice, Empowerment and Tribal Affairs	04-4235-02-800-05	80.00	55.50	69.38
32	74 Social Justice, Empowerment and Tribal Affairs	04-4235-02-800-11	12.65	12.65	100.00
33	75 Higher and Technical Education	05-2202-03-800-08	52.00	52.00	100.00
34	76 Elementary Education	08-2202-01-800-07	84.00	61.32	73.00
Total			2896.83	2419.15	83.51

Appendix 2.6

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.	Grant/ Appropriation	Name of Grant/Appropriation	Savings
1	1	Legislative Assembly Revenue- Voted Revenue- Charged	0.78 0.46
2	2	Governor Revenue- Charged	1.46
3	3	Council of Ministers Revenue- Voted	0.12
4	4	Election Revenue- Voted	1.56
5	7	Treasury & Accounts Administration Revenue- Charged	48.26
6	9	Motor Garages Revenue – Voted	2.03
7	10	Other General, Social and Community Services Revenue- Voted	0.50
8	11	Social Welfare Revenue - Voted	1.40
9	13	Director of Accounts Capital- Voted	0.30
10	15	Health & Family Welfare Capital- Voted	5.00
11	17	Gazetteer Revenue- Voted	0.10
12	19	Industries Capital – Voted	0.11
13	21	Food Storage and Warehousing Revenue-Voted Capital Voted	1.45 0.15
14	22	Food & Civil Supplies Revenue – Voted	1.20
15	23	Forests Revenue- Voted	87.92
16	28	Animal Husbandry & Veterinary Revenue – Voted	43.91
17	29	Co-operation Revenue - Voted	0.44
18	30	State Transport Capital – Voted	0.25
19	31	Public Works Revenue- Voted Capital - Voted	0.96 9.74
20	32	Roads & Bridges Revenue- Voted Capital - Voted	72.06 48.09

Appendices

Sl. No.	Grant/ Appropriation	Name of Grant/Appropriation	Savings
21	33	<i>North-Eastern Areas</i> Revenue - Voted	4.32
22	34	<i>Power</i> Capital - Voted	40.84
23	35	<i>Information & Public Relations</i> Revenue – Voted Capital - Voted	5.28 0.58
24	36	<i>Statistics</i> Revenue- Voted Capital- Voted	11.46 0.06
25	37	<i>Legal Metrology and Consumer Affairs</i> Revenue- Voted	0.28
26	38	<i>Water Resources Department</i> Revenue – Voted	27.09
27	39	<i>Loans to Government Servants</i> Capital – Voted	0.83
28	40	<i>Housing</i> Revenue – Voted	6.50
29	42	<i>Rural Development</i> Capital – Voted	2.24
30	44	<i>Attached Offices of Secretariat Administration</i> Revenue – Voted	1.18
31	45	<i>Civil Aviation</i> Capital- Voted	2.25
32	46	<i>State Public Service Commission</i> Revenue-Charged	0.01
33	47	<i>Administration of Justice</i> Revenue- Voted Capital- Voted	0.60 9.22
34	49	<i>Science and Technology</i> Revenue- Voted	2.07
35	52	<i>Sports and Youth Services</i> Capital – Voted	42.45
36	54	<i>State Tax & Excise</i> Revenue – Voted Capital- Voted	1.63 0.96
37	55	<i>State Lotteries</i> Revenue- Voted	0.04
38	56	<i>Tourism</i> Revenue- Voted Capital – Voted	1.85 34.11
39	57	<i>Urban Development</i> Revenue- Voted Capital – Voted	25.13 70.54
40	58	<i>Stationery and Printing</i> Revenue- Voted	0.12
41	61	<i>Geology & Mining</i> Revenue – Voted	0.07
42	62	<i>Directorate of Transport</i> Capital- Voted	0.04
43	63	<i>Protocol Department</i> Revenue – Voted	0.07

Sl. No.	Grant/ Appropriation	Name of Grant/Appropriation	Savings
44	65	<i>Department of Tirap and Changlang District</i> Capital- Voted	3.48
45	66	<i>Hydro Power Department</i> Capital- Voted	11.02
46	69	<i>Parliamentary Affairs Department</i> Revenue- Voted	0.13
47	70	<i>Administrative Training Institute</i> Revenue- Voted Capital – Voted	0.33 1.50
48	71	<i>Department of Tawang and West Kameng</i> Capital- Voted	10.00
49	72	<i>Directorate of Prison</i> Revenue- Voted Capital- Voted	0.46 0.25
50	73	<i>Information Technology</i> Revenue- Voted	8.68
51	74	<i>Social Justice, Empowerment and Tribal Affairs</i> Revenue- Voted	0.01
52	77	<i>Gauhati High Court Itanagar Permanent Bench</i> Revenue- Charged	0.17
Total			656.10

APPENDIX 2.7

Details of savings of ₹ one crore and above not surrendered (Reference: Paragraph 2.3.12; Page - 45)

(₹ in crore)

Sl. No.	Number of Grant/Appropriation	Name of Grant/Appropriation	Savings	Surrender	Savings to be surrendered
1	2	Governor Revenue – Charged	1.46	-	1.46
2	4	Election Revenue- Voted	1.56	-	1.56
3	6	District Administration Revenue- Voted	350.77	345.35	5.42
4	7	Treasury and Accounts Administration Revenue- Charged	48.26	-	48.26
5	8	Police Revenue- Voted	69.35	50.00	19.35
6	9	Motor Garages Revenue – Voted	2.03	-	2.03
7	11	Social Welfare Revenue – Voted	1.40	-	1.40
8	15	Health & Family Welfare Revenue – Voted Capital- Voted	214.63 5.00	93.55 -	121.08 5.00
9	21	Food, Storage and Warehousing Revenue- Voted	1.45	-	1.45
10	22	Food and Civil Supplies Revenue – Voted Capital- Voted	1.20 1.74	- 0.70	1.20 1.04
11	23	Forests Revenue – Voted	87.92	-	87.92
12	24	Agriculture Revenue – Voted	37.16	8.80	28.36
13	25	Relief, Rehabilitation and Re-settlement Capital- Voted	9.47	4.00	5.47
14	27	Panchayat Revenue – Voted	47.67	2.83	44.84
15	28	Animal Husbandry & Veterinary Revenue – Voted	43.91	-	43.91
16	30	State Transport Revenue- Voted	19.22	11.45	7.77
17	31	Public Works Capital – Voted	9.74	-	9.74
18	32	Roads & Bridges Revenue- Voted	72.06 48.09	- -	72.06 48.09

Sl. No.	Number of Grant/Appropriation	Name of Grant/Appropriation	Savings	Surrender	Savings to be surrendered
		Capital – Voted			
19	33	<i>North-Eastern Areas</i> Revenue- Voted Capital – Voted	4.32 22.85	- 1.36	4.32 21.49
20	34	<i>Power</i> Revenue- Voted Capital – Voted	55.87 40.84	37.20 -	18.67 40.84
21	35	<i>Information and Public Relations</i> Revenue- Voted	5.28	-	5.28
22	36	<i>Statistics</i> Revenue - Voted	11.46	-	11.46
23	38	<i>Water Resources Department</i> Revenue – Voted Capital – Voted	27.09 206.95	- 183.73	27.09 23.22
24	40	<i>Housing</i> Revenue-Voted	6.50	-	6.50
25	42	<i>Rural Development</i> Revenue – Voted Capital- Voted	144.32 2.24	9.13 -	135.19 2.24
26	44	<i>Attached offices of the Secretariat Administration</i> Revenue-Voted	1.18	-	1.18
27	45	<i>Civil Aviation</i> Revenue- Voted Capital- Voted	6.26 2.25	3.37 -	2.89 2.25
28	47	<i>Administration of Justice</i> Capital– Voted	9.22	-	9.22
29	48	<i>Horticulture</i> Capital- Voted	118.55	29.25	89.30
30	49	<i>Science and Technology</i> Revenue- Voted	2.07	-	2.07
31	50	<i>Secretariat Economic Services</i> Revenue- Voted Capital- Voted	468.00 951.33	462.50 800.35	5.50 150.98
32	52	<i>Sports & Youth Services</i> Capital – Voted	42.45	-	42.45
33	53	<i>Fire Protection and Control</i> Revenue- Voted	4.31	0.42	3.89
34	54	<i>State Tax and Excise</i> Revenue- Voted	1.63	-	1.63
35	56	<i>Tourism</i> Revenue- Voted Capital – Voted	1.85 34.11	- -	1.85 34.11
36	57	<i>Urban Development</i> Revenue- Voted	25.13 70.54	- -	25.13 70.54

Appendices

Sl. No.	Number of Grant/Appropriation	Name of Grant/Appropriation	Savings	Surrender	Savings to be surrendered
		Capital - Voted			
37	59	<i>Public Health Engineering</i> Revenue-Voted	87.95	15.54	72.41
		Capital- Voted	28.84	14.82	14.02
38	65	<i>Department of Tirap and Changlang District</i> Capital – Voted	3.48	-	3.48
39	66	<i>Hydro Power Development</i> Capital – Voted	11.02	-	11.02
40	68	<i>Town Planning Department</i> Revenue – Voted	47.80	0.47	47.33
41	70	<i>Administrative training Institute</i> Capital – Voted	1.50	-	1.50
42	71	<i>Department of Tawang and West Kameng</i> Capital – Voted	10.00	-	10.00
43	73	<i>Information Technology</i> Revenue – Voted	8.68	-	8.68
44	74	<i>Social Justice, Empowerment & Tribal Affairs</i> Capital - Voted	78.85	75.04	3.81
45	75	<i>Higher and Technical Education</i> Revenue- Voted	95.37	75.60	19.77
46	76	<i>Elementary Education</i> Revenue- Voted	164.92	61.32	103.60
47	97	<i>Public Debt</i> Revenue – Charged	42.45	14.58	27.87
TOTAL			3921.55	2301.36	1620.19

APPENDIX 3.1

Department wise break-up of outstanding utilisation certificates upto2014-15 (Reference: Paragraph 3.1; Page - 49)

SI No	Department	Number of outstanding UCs		Amount involved (₹ in crore)	
		Upto2013-14	2014-15	Upto2013-14	2014-15
1	Science and Technology	10	8	9.15	3.60
2	Art and Culture	1	-	0.01	-
3	Town Planning	9	5	8.01	4.49
4	Industries	4	4	2.32	5.78
5	Sports and Youth Affairs	-	2	-	7.81
9	Elementary Education	-	8	-	141.30
10	Health Services	3	21	23.00	99.26
11	Panchayat	6	1	16.85	15.35
14	Tourism	2	-	8.00	-
15	Urban Development	1	-	0.41	-
16	Information Technology	1	3	0.90	1.77
17	Administration of Justice	1	-	0.10	-
18	Co-operation	6	-	2.54	-
19	District Administration	1	-	1.50	-
20	Forests	2	-	0.66	-
21	Police	1	-	4.69	-
22	Relief, Rehabilitation and Re-settlement	1	-	1.00	-
23	Secondary Education	26	5	34.67	6.96
24	Social Justice, Empowerment and Tribal Affairs	1	1	0.25	0.25
25	Social Welfare	1	-	0.48	-
26	Fisheries	1	-	0.08	-
27	Higher and Technical Education	-	2	-	3.00
Total		78	60	114.62	289.56

Appendices

APPENDIX 3.2

Statement showing Bodies and Authorities, accounts of which were not received (Reference: Paragraph 3.2; Page - 50)

Sl. No.	Body/Authority	Category	Years for which Accounts not received	Provision under which Audit conducted
1	Arunachal Pradesh Agriculture Marketing Board, Naharlagun	State AB	2005-06 to 2015-16	19(1)
2	Central School for Tibetans, Miao	NGOs	2009-10 to 2015-16	14 (1)
3	District Rural Development Agency, Along	State AB	2009-10 to 2015-16	14 (1)
4	District Rural Development Agency, Anini	State AB	2009-10 to 2015-16	14 (1)
5	District Rural Development Agency, Bomdila	State AB	2009-10 to 2015-16	14 (1)
6	District Rural Development Agency, Changlang	State AB	2009-10 to 2015-16	14 (1)
7	District Rural Development Agency, Daporijo	State AB	2009-10 to 2015-16	14 (1)
8	District Rural Development Agency, Khonsa	State AB	2014-15 & 2015-16	14 (1)
9	District Rural Development Agency, Pasighat	State AB	2009-10 to 2015-16	14 (1)
10	District Rural Development Agency, Tezu	State AB	2009-10 to 2015-16	14 (1)
11	District Rural Development Agency, Tawang	State AB	2009-10 to 2015-16	14 (1)
12	District Rural Development Agency, Yingkiong	State AB	2009-10 to 2015-16	14 (1)
13	District Rural Development Agency, Ziro	State AB	2009-10 to 2015-16	14 (1)
14	District Rural Development Agency, Seppa	State AB	2014-15 & 2015-16	14 (1)
15	District Rural Development Agency, Roing	State AB	2014-15 & 2015-16	14 (1)
16	Donyi Polo Mission, Itanagar	NGO	2014-15 & 2015-16	14 (1)
17	Member Secretary, Arunachal Pradesh State Council for Science & Technology	State AB	2013-14 to 2015-16	14 (1)
18	Ram Krishna Mission, Vivekananda Nagar Along	NGO	2005-06 to 2015-16	14 (1)
19	Ram Krishna Mission, Narottam Nagar Deomali	NGO	2011-12 to 2015-16	14 (1)
20	Ram Krishna Mission Hospital, Itanagar	NGO	2011-12 to 2015-16	14 (1)
21	Ram Krishna Mission, Khonsa	NGO	2005-06 to 2015-16	14 (1)
22	Arunachal Pradesh Building & Other Constructions Workers Welfare Board, Naharlagun	State AB	2012-13 to 2015-16	19 (2)
23	Arunachal Pradesh State Legal Service Authority, Itanagar	State AB	2007-08 to 2015-16	19(2)
24	Arunachal Pradesh State Electricity Regulatory commission	State AB	2015-16	19 (2)
25	State Compensatory Afforestation Fund & Planning Authority	State AB	2010-11 to 2015-16	19 (2)

APPENDIX 3.3

Statement showing Transaction under 800 Other Receipts

(Reference: Paragraph; 3.3; Page - 51)

(₹ in crore)

Sl. No.	Major Head	Description	Total Receipts under the Major Head	Total Receipts under '800'- Other Receipts	Percentage to Total Revenue Receipts under the Major Head
1	0039	State Excise	86.33	86.33	100
2	0055	Police	9.34	8.75	94
3	0059	Public Works	7.35	6.28	85
4	0070	Other Administrative Services	9.52	7.95	84
5	0075	Miscellaneous General Services	54.39	41.91	77
6	0217	Urban Development	3.63	3.46	95
7	0403	Animal Husbandry	1.21	0.91	75
8	0801	Power	1,17.04	1,17.04	100
9	0853	Non-ferrous Mining and Metallurgical industries	86.72	82.05	95
10	1055	Road Transport	13.76	12.86	93
11	1275	Other Communication Services	4.86	4.84	100
12	1601	Grants-in-aid from Central Government	25,50.33	16,11.82	63
		Total	2944.48	1984.20	67

APPENDIX 3.4

Statement showing Transactions under 800 Other Expenditure (Reference: Paragraph: 3.3; 3.3; Page - 51)

(₹ in crore)

Sl. No.	Major Head	Description	Total Expenditure under the Major Head	Total Expenditure under '800-Other Expenditure'	Percentage to Total Expenditure under the Major Head
1	2013	Council of Ministers	11.29	6.17	55
2	2216	Housing	33.79	17.45	52
3	2217	Urban Development	68.23	35.47	52
4	2230	Labour and Employment	31.26	18.31	59
5	2235	Social Security and Welfare	1,42.91	1,13.14	79
6	2415	Agricultural Research and Education	7.86	5.32	68
7	2501	Special Programmes for Rural Development	54.42	54.42	100
8	2506	Land Reforms	4.00	4.00	100
9	2552	North Eastern Areas	12.64	12.64	100
10	2575	Other Special Area Programmes	85.44	84.79	99
11	2810	New and Renewable Energy	22.51	22.51	100
12	2875	Other Industries	11.22	10.37	92
13	3055	Road Transport	95.05	91.45	96
14	3275	Other Communication Services	26.45	26.45	100
15	3452	Tourism	25.30	13.60	54
16	4055	Capital Outlay on Police	4.17	4.17	100
17	4070	Capital Outlay on Other Administrative	25.04	25.04	100
18	4202	Capital Outlay on Education, Sports, Art and Culture	1,18.91	74.20	62
19	4210	Capital Outlay on Medical and Public Health	26.03	26.03	100
20	4215	Capital Outlay on Water Supply and Sanitation	73.46	73.46	100
21	4220	Capital Outlay on Information and Publicity	1.02	1.02	100
22	4235	Capital Outlay on Social Security and Welfare	52.34	52.34	100
23	4250	Capital Outlay on Other	1.00	1.00	100

Sl. No.	Major Head	Description	Total Expenditure under the Major Head	Total Expenditure under '800-Other Expenditure'	Percentage to Total Expenditure under the Major Head
		Social Services			
24	4401	Capital Outlay on Crop Husbandry	3.00	3.00	100
25	4403	Capital Outlay on Animal Husbandry	2.38	2.38	100
26	4405	Capital Outlay on Fisheries	5.54	5.54	100
27	4435	Capital Outlay on Other Agricultural Programmes	1.00	1.00	100
28	4552	Capital Outlay on North Eastern Areas	63.93	63.93	100
29	4575	Capital Outlay on other Special Areas	36.52	36.52	100
30	4702	Capital Outlay on Minor Irrigation	8.59	8.59	100
31	4801	Capital Outlay on Power Projects	1,29.09	1,14.79	89
32	4851	Capital Outlay on Village and Small Industries	1.39	1.39	100
33	4852	Capital Outlay on Iron & Steel Industries	5.40	5.40	100
34	4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industry	3.96	2.99	76
35	5053	Capital Outlay on Civil Aviation	2.01	2.01	100
36	5054	Capital Outlay on Roads and Bridges	7,96.67	6,43.39	81
		Total	1776.98	1447.44	81