



# APPENDICES



# Appendices

## APPENDIX 1.1

### Part – A

#### **Layout of Finance Accounts**

*(Reference: Paragraph-1.5; Page-7)*

The Finance Accounts (Revised format introduced from 2015-16) have been divided into two Volumes – I and II. Volume I represents financial statements of the Government in summarised 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:

<b>VOLUME – I</b>	
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 and 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
<b>Notes to Accounts</b>	
<b>VOLUME - II (Part- I Detailed Statements)</b>	
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 and Sub-Heads
Statement No. 17	Detailed Statement of Borrowings and Other Liabilities
Statement No. 18	Detailed Statement of Loans and Advances given by the Government
Statement No. 19	Detailed Statement of Investment of the Government
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
<b>VOLUME-II (Part- II Appendices)</b>	
<b>I</b>	Comparative Expenditure on Salary by Major Heads
<b>II</b>	Comparative Expenditure on Subsidy
<b>III</b>	Grants-in-Aid given by the State Government (Scheme-wise and Institution-wise)
<b>IV</b>	Detailed of Externally Aided Projects
<b>V</b>	Plan Scheme Expenditure A. Central Schemes (Centrally Sponsored Schemes Central Plan Schemes) B. State Plan Schemes
<b>VI</b>	Direct Transfer of Central Scheme funds to Implementing Agencies in the State

<b>VII</b>	Acceptance and Reconciliation of Balances in respect of closing balances shown in Statement No. 18 and 21
<b>VIII</b>	I. Financial Results of Irrigation Schemes II. Financial Results of Electricity Schemes
<b>IX</b>	Commitments of the Government-List of Incomplete Capital Works
<b>X</b>	Maintenance Expenditure with segregation of Salary and Non-salary portion
<b>XI</b>	Implications of Major policy Decisions of the Government during the year or New schemes proposed in the Budget for future cash flow
<b>XII</b>	Committed Liabilities of the Government
<b>XIII</b>	Re-organisation of the State-items for which allocation of balances between/among the State has not been finalised.

## **Part – B**

### **Methodology Adopted for the Assessment of Fiscal Position**

Norms/ceilings prescribed by the 12<sup>th</sup> 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 Product<sup>1</sup> (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 mobilisation 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 & II and basis for their calculation**

Terms	Basis of Calculation
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	$\text{Interest Received} [(\text{Opening Balance} + \text{Closing Balance of Loans and Advances})/2] * 100$
Revenue Deficit/Surplus	Revenue Receipts – Revenue Expenditure

<sup>1</sup> 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
Fiscal Deficit/Surplus	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Compound Annual Growth Rate (CAGR)	Compound Annual Growth Rate (CAGR) is calculated by taking the $n^{\text{th}}$ root of the total percentage growth rate, where $n$ is the number of years in the period being considered. $\text{CAGR} = \left( \frac{\text{Ending Value}}{\text{Beginning Value}} \right)^{\frac{1}{\text{period}}} - 1$
Core Public Goods and Merit Goods	<b>Core Public Goods</b> 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. <b>Merit Goods</b> are commodities that the Public Sector provides free or at subsidised 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 subsidised 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.

### **Part – C** **State Profile**

(Reference: Paragraph-1.1; Page-1)

A. General Data		
Sl. No.	Particulars	Figures
1.	Area	83,743 sq. km.
2.	Population - 2010-11 (as per 2011 Census)	
	Male	7,13,912
	Female	6,69,815
	<b>Total</b>	<b>13,83,727</b>
3.	Density of Population (as per 2011 Census) (All India Average = 382 persons per sq. km.)	17 persons per sq. km.
4.	Population Below Poverty Line (All India Average = 21.92 per cent)	4.91 per cent
5.	Population Growth (2011 to 2021) (All India average = 12.30 per cent)	10.71 per cent
6.	Literacy (as per 2011 Census) (All India Average = 73 per cent)	65.40 per cent
7.	Infant Mortality (per 1000 live births) (All India Average = 30 per 1000 live births)	29
8.	Gross State Domestic Product (GSDP)	28,721.36 crore
9.	GSDP <sup>2</sup> CAGR (2011-12 to 2020-21)	9.93

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

B. Financial Data								
Particulars	CAGR 2011-12 to 2014-15		CAGR 2015-16 to 2018-19		CAGR 2018-19 to 2019-20		CAGR 2019-20 to 2020-21	
	NE&H States	Arunachal Pradesh	NE&H States	Arunachal Pradesh	NE&H States	Arunachal Pradesh	NE&H States	Arunachal Pradesh
Revenue Receipts	10.34	18.44	12.52	15.35	(-)0.52	(-)8.07	6.95	15.01
Own Tax Revenue	10.97	13.31	11.86	25.91	1.05	15.05	2.97	16.47
Non-Tax Revenue	(-)2.07	8.26	22.74	15.80	(-)10.19	6.98	(-)14.64	28.42
State's shares in Union Taxes and Duties	9.40	9.78	15.38	13.83	(-)19.97	(-)13.88	(-)11.34	16.52
GIA from GoI	12.53	21.30	8.47	16.98	20.09	(-)1.52	24.95	9.01
Total Receipts	13.80	23.59	12.95	15.90	8.28	(-)4.13	13.43	11.74
Revenue Expenditure	12.83	17.44	13.58	14.12	5.48	(-)1.70	3.24	7.11
Capital Expenditure	7.75	(-)10.46	18.25	42.17	(-)3.18	(-)35.52	8.85	38.73
Disbursement of Loans and Advances	11.13	(-)20.17	3.48	15.81	(-)9.96	(-)20.54	(-)45.35	(-)70.04
Total Expenditure	11.99	10.01	14.28	20.58	4.12	(-)12.37	4.04	14.36
Revenue Expenditure on Education	13.99	21.26	14.02	12.43	0.94	3.22	3.06	(-)14.90
Revenue Expenditure on Health & Family Welfare	14.41	31.33	16.18	29.45	5.77	(-)10.98	15.09	(-)1.63
Revenue Expenditure on Salaries and Wages	10.93	14.80	13.28	12.17	4.13	12.46	0.34	2.87
Revenue Expenditure on Pension	11.84	26.41	17.36	17.22	9.05	-1.35	11.48	23.18
Revenue Expenditure on Subsidies	22.99	19.73	20.43	-11.92	-13.64	-95.13	1.29	4,362.50

Source: State Finances Audit Report 2020-21 issued by the Office of the Comptroller and Auditor General of India (Economic Division)

## APPENDIX 1.2

**Summarised Financial Position of the Government of Arunachal Pradesh  
as on 31 March 2021**

*(Reference: Paragraph-1.8; Page-8)*

(₹ in crore)

As on 31 March 2020	Liabilities		As on 31 March 2021
	<b>Internal Debt</b>		
	-	Market Loans not bearing interest	-
	4,296.02	Market Loans bearing interest	5,063.83
	0.51	Loans from LIC	0.41
	722.06	Loans from NABARD	868.53
<b>6,298.78</b>	115.15	Loans from other Institutions	117.14
	-	Ways and Means and Advances	-
	1,151.28	Special Securities issued to National Small Savings Fund of the Central Government	1,298.19
	-	Overdraft from Reserve Bank of India	-
	3.76	Other Loans	
	<b>Loans and Advances from Central Government</b>		
	35.68	Non-Plan Loans	35.36
	72.87	Loans for State Plan Schemes	49.19
	(-)4.91	Loans for Central Plan Schemes	(-)5.81
<b>152.47</b>	11.52	Loans for Centrally Sponsored Plan Schemes	11.53
	37.31	Loans for Special Schemes	36.47
	-	Other loans for States	232.97
<b>0.05</b>	<b>Contingency Fund</b>		<b>0.05</b>
<b>2,503.51</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>2,719.41</b>
<b>239.32</b>	<b>Deposits</b>		<b>190.53</b>
<b>(-),1,260.76</b>	<b>Suspense and Miscellaneous Balances</b>		<b>(-),1,292.34</b>
<b>2,937.38</b>	<b>Reserve Funds</b>		<b>3,078.86</b>
	<b>Surplus on Government Account</b>		
<b>25,328.32</b>	22,658.50	(i) Revenue Surplus as on 31 March 2020	25,328.32
	2,669.82	(ii) Revenue Surplus during the year	4,036.01
<b>36,199.07</b>	<b>Total</b>		<b>41,768.65</b>

<b>Assets</b>				
<b>32,799.16</b>	<b>Gross Capital Outlay on Fixed Assets</b>			<b>37,922.50</b>
	250.93	Investment in Shares of Companies, Corporations, Co-operatives <i>etc</i> ;	250.93	
	32,548.23	Other Capital Outlay	37,671.57	
<b>96.99</b>	<b>Loans &amp; Advances</b>			<b>95.85</b>
	10.00	Loans for Power Projects	10.00	
	74.61	Other Development Loans	-	
	12.38	Loans to Government Servants and Miscellaneous Loans	13.11	
<b>502.64</b>	<b>Civil Advances</b>			<b>507.58</b>
<b>(-213.54)</b>	<b>Remittance Balances</b>			<b>(-)146.61</b>
<b>Suspense and Miscellaneous Balances</b>				
<b>3,013.82</b>	<b>Cash</b>			<b>3,389.33</b>
	-	Cash in Treasuries and Local Remittances	-	
	256.96	Deposits with Reserve Bank and other Banks	7.01	
	(-)4.93	Departmental Cash Balance	(-)3.49	
	0.01	Permanent Advances	0.01	
	1,416.05	Cash Balance Investments	1,699.49	
	1,345.73	Investment of Earmarked Funds	1,686.31	
<b>36,199.07</b>	<b>Total</b>			<b>41,768.65</b>

Source: Finance Accounts of respective years



## APPENDIX 1.3

**Fiscal Responsibility and Budget Management Act, 2006***(Reference: Paragraph-1.10; Page-13)***Fiscal Responsibility and Budget Management Act**

The State Government 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 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 30 March 2006, and the Fiscal Responsibility and Budget Management (FRBM) Rules, 2007, came into force with effect from 12 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 three *per cent* or below by 2009-10 and adhere to it thereafter.

During 2018-19, Government of Arunachal Pradesh had amended FRBM Act with the following revised targets:

- To maintain level of revenue surplus for the period from 01 April 2015 to 31 March 2020;
- To maintain level of revenue surplus as percentage of GSDP in a consistent manner for the period from 01 April 2015 to 31 March 2020;
- To reduced fiscal deficit to not more than three *per cent* of the estimated GSDP for the year 2015-16 to 2020;
- To maintain Debt-GSDP ratio less than or equal 25 *per cent* in the preceding year to avail additional borrowing of 0.25 *per cent* of GSDP;
- To maintain interest payments-Revenue Receipts ratio less than or equal to 10 *per cent* in the preceding year to avail additional borrowing 0.25 *per cent* of GSDP in the given year for which borrowing limits are to be fixed.

❖ Fiscal Policy Statements

As prescribed in the Act, the State incorporated the following statements in the Budget for the year 2020-21.

- 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 2020, the rolling targets for fiscal indicators for 2020-21 were as under:

Revenue Surplus as percentage of GSDP	19.43
Fiscal Deficit as percentage of GSDP	2.28
Total outstanding liabilities at the end of the year (₹ in crore)	10,445.91
Liabilities as percentage of GSDP for the year	36.67

- Fiscal Plan Strategy Statement of the State for the ensuing year relating to Taxation, Expenditure, Borrowings, Lending, Investments, *etc.*

## APPENDIX 2.1

## Abstract of Receipts and Disbursements for 2020-21

(Reference: Paragraph-2.4; Page-18)

(₹ in crore)

Receipts			Disbursements		
2019-20		2020-21	2019-20		2020-21
<b>Section – A: Revenue</b>					
<b>I - Revenue Receipts</b>			<b>I - Revenue Expenditure</b>		
1,228.73	Own Tax Revenue	1,431.10	<b>3,831.05</b>	<b>General Services</b>	<b>4,216.56</b>
651.38	Non-tax Revenue	836.53	<b>4,256.22</b>	<b>Social Services</b>	<b>4,359.45</b>
8,987.57	State Share of Union Taxes	10,472.58	1,846.89	Education, Sports, Arts and Culture	1,584.61
3,193.17	Grants for Centrally Sponsored Schemes	2,877.45	944.32	Health and Family Welfare	928.95
380.98	Finance Commission Grants	782.05	901.57	Water Supply, Sanitation, Housing and Urban Development	1,161.97
446.72	Other Grants To State With Legislature	723.80	32.38	Information and Broadcasting	39.83
			39.57	Labour and Welfare	27.41
			469.90	Social Welfare and Nutrition	585.82
			21.59	Others	30.87
			<b>4,131.46</b>	<b>Economic Services</b>	<b>4,511.49</b>
			1,146.84	Agriculture and Allied Activities	831.91
			440.73	Rural Development	1,123.93
			4.29	Special Areas Programme	14.87
			211.93	Irrigation and Flood Control	367.44
			917.74	Energy	1,066.86
			102.58	Industries and Minerals	96.50
			1,007.41	Transport	771.79
			33.00	Communications	17.47
			85.44	Science, Technology and Environment	40.35
			181.49	General Economic Services	180.37
<b>14,888.55</b>	<b>Total Receipts</b>	<b>17,123.51</b>	<b>12,218.73</b>	<b>Total Disbursements</b>	<b>13,087.50</b>
	<b>II - Revenue Deficit carried over to Section - B</b>		<b>2,669.82</b>	<b>II - Revenue Surplus carried over to Section - B</b>	<b>4,036.01</b>

Receipts			Disbursements		
2019-20		2020-21	2019-20		2020-21
<b>Section – B</b>					
4,550.97	<b>III - Opening Cash Balance, including Permanent Advances and Cash Balance Investment</b>	3,013.82	-	<b>III - Opening Overdraft from RBI</b>	-
-	<b>IV - Miscellaneous Capital Receipts</b>	-	3,693.05	<b>IV - Capital Outlay</b>	5,123.35

Receipts			Disbursements		
2019-20		2020-21	2019-20		2020-21
			<b>657.91</b>	<b>General Services</b>	<b>743.99</b>
			<b>724.97</b>	<b>Social Services</b>	<b>647.43</b>
			107.52	Education, Sports, Arts and Culture	65.11
			59.08	Health and Family Welfare	10.61
			394.50	Water Supply, Sanitation, Housing and Urban Development	350.31
			158.43	Social Welfare and Nutrition	219.29
			4.29	Information and Broadcasting	2.12
			1.15	Others	0.00
			<b>2,310.17</b>	<b>Economic Services</b>	<b>3,731.93</b>
			21.28	Agriculture and Allied Activities	20.44
			7.74	Rural Development Programme	34.59
			110.28	Special Areas Programme	147.18
			133.72	Irrigation and Flood Control	171.34
			173.36	Energy	172.70
			11.84	Industry and Minerals	11.44
			1,848.16	Transport	3,166.97
			0.00	Science, Technology and Environment	0.00
			3.79	General Economic Services	7.27

2019-20	Receipts		2020-21	2019-20	Disbursements		2020-21
<b>7.03</b>	<b>V - Recoveries of Loans and Advances</b>		<b>5.94</b>	<b>16.02</b>	<b>V - Loans and Advances Disbursed</b>		<b>4.80</b>
	- from Power Projects	-		-	to Power Projects		
3.12	from Govt. Servants			2.74	to Govt. Servants	3.85	
3.91	from Others			13.28	to Others	0.95	
<b>2,669.82</b>	<b>VI - Revenue Surplus brought down</b>		<b>4,036.01</b>	-	<b>VI - Revenue Deficit brought down</b>		-
<b>1,790.70</b>	<b>VII - Public Debt Receipts</b>		<b>1,516.06</b>	<b>353.60</b>	<b>VII - Repayment of Public Debt</b>		<b>259.49</b>
1,790.70	Internal Debt other than Ways and Means Advances and Overdraft	1,283.09		327.32	Internal Debt other than Ways and Means Advances and Overdraft	233.77	
-	Net transactions under Ways and Means Advances, incl. Overdraft	-		-	Net transactions under Ways and Means Advances incl. Overdraft	-	
-	Loans and Advances from Central Govt.	232.97		26.28	Repayment of Loans and Advances to Central Govt.	25.72	
<b>3,434.93</b>	<b>VIII - Public Account Receipts</b>		<b>4,523.68</b>	<b>5,376.96</b>	<b>VIII - Public Account Disbursements</b>		<b>4,318.54</b>

2019-20	Receipts		2020-21	2019-20	Disbursements		2020-21
563.00	Small Savings and Provident Funds	749.47		287.86	Small Savings and Provident Funds	533.57	
1,906.18	Reserve funds	340.58		0.01	Reserve Funds	199.11	
(-) 2,700.59	Suspense and Miscellaneous	1.16		(-) 21.62	Suspense and Miscellaneous	32.74	
3,313.06	Remittances	3,096.12		4,680.11	Remittances	3,163.03	
353.28	Deposits and Advances	336.35		430.51	Deposits and Advances	390.09	
-	<b>XI - Earmarked Funds</b>		--	<b>3,013.82</b>	<b>XI - Closing Cash Balance</b>		<b>3,389.33</b>
				--	Cash in Treasuries and Local Remittances	--	
				256.96	Deposits with Reserve Bank and other Banks	7.01	
				(-) 4.92	Departmental Cash Balance incl. Permanent Advances	(-)3.49	
				2761.78	Cash Balance Investment and Investment of Earmarked Funds	3,385.80	
<b>12,453.45</b>	<b>Total</b>		<b>13,095.51</b>	<b>12,453.45</b>	<b>Total</b>		<b>13,095.51</b>

Source: Finance Accounts of respective years

### Explanatory Notes

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, 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.*

## APPENDIX 2.2

## Time Series Data on State Government Finances

(Reference: Paragraph-2.5.2.1; Page-21)

(₹ in crore)

	2016-17	2017-18	2018-19	2019-20	2020-21
<b>PART A (RECEIPTS)</b>					
<b>1. Revenue Receipts</b>	<b>11,779.57</b>	<b>13,774.60</b>	<b>16,195.96</b>	<b>14,888.55</b>	<b>17,123.51</b>
(a) Own Tax Revenue	708.75(6)	815.57 (6)	1,068.04(7)	1,228.73(8)	1,431.10(8)
<i>Goods and Service Tax</i>	-	223.73 (27)	601.00(56)	801.55(65)	859.29(60)
<i>Taxes on Sales, Trade, etc.</i>	282.54(40)	285.13 (35)	268.74(25)	219.82(18)	283.09(20)
<i>State Excise</i>	109.05(15)	122.61 (15)	136.73(13)	144.97(12)	238.02(16)
<i>Taxes on Vehicles</i>	24.47(3)	31.40 (4)	32.43(3)	38.12(3)	32.71(2)
<i>Stamp and Registration Fees</i>	5.08(1)	10.42 (1)	9.16(1)	8.14(1)	10.47(1)
<i>Land Revenue</i>	6.44(1)	13.32 (2)	14.58(1)	15.97(1)	7.52(1)
<i>Taxes on Goods and Passengers</i>	281.17(40)	128.96 (16)	5.40(1)	0.16 (0)	0.00
(b) Non-Tax Revenue	544.82(5)	366.18 (3)	608.87(4)	651.38(4)	836.53(5)
(c) State Share in Union Taxes and Duties	8,388.30(71)	9,238.79 (67)	10,436.14(64)	8,987.57(61)	10,472.58(61)
(d) Grants-in-Aid from GoI	2,137.70(18)	3,354.06 (24)	4,082.91(25)	4,020.87(27)	4,383.30(26)
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	3.79	5.68	5.08	7.03	5.94
<b>4. Total Revenue and Non-Debt Capital Receipts (1+2+3)</b>	<b>11,783.36</b>	<b>13,780.28</b>	<b>16,201.04</b>	<b>14,895.58</b>	<b>17,129.45</b>
<b>5. Public Debt Receipts</b>	<b>1,015.27</b>	<b>1,767.27</b>	<b>1,204.97</b>	<b>1,790.70</b>	<b>1,516.06</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	761.33	1,250.33	1,204.97	1,790.70	1,283.09
Net Transactions under Ways and Means Advances and Overdrafts	253.94	516.94*	-	-	-
Loans and Advances from GoI	-	-	-	-	232.97
<b>6. Total receipts in the Consolidated Fund (4+5)</b>	<b>12,798.64</b>	<b>15,547.55</b>	<b>17,406.01</b>	<b>16,686.28</b>	<b>18,645.51</b>
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Accounts Receipts	6,369.65	5,435.37	7,411.96	3,434.93	4,523.68
<b>9. Total Receipts of Government (6+7+8)</b>	<b>19,168.28</b>	<b>20,982.92</b>	<b>24,817.98</b>	<b>20,121.21</b>	<b>23,169.19</b>
<b>PART B (EXPENDITURE/ DISBURSEMENTS)</b>					
<b>10. Revenue Expenditure</b>	<b>9,394.54</b>	<b>10,900.47</b>	<b>12,429.48</b>	<b>12,218.73</b>	<b>13,087.50</b>
<i>Plan</i>	2,756.14(29)	10,900.47	12,429.48	12,218.73	13,087.50
<i>Non-Plan</i>	6,638.40(71)	-	-	-	-

	2016-17	2017-18	2018-19	2019-20	2020-21
General Services (including Interest Payments)	2,767.76(29)	3,484.76 (32)	3,823.32(31)	3,831.05	4,216.56
Social Services	3,046.47(33)	3,950.83 (36)	4,472.42(36)	4,256.22	4,359.45
Economic Services	3,580.31(38)	3,464.88 (32)	4,133.74(33)	4,131.46	4,511.49
<b>11. Capital Expenditure</b>	<b>1,544.01</b>	<b>3,188.10</b>	<b>5,727.43</b>	<b>3,693.05</b>	<b>5,123.35</b>
<i>Plan</i>	<i>1,543.39(100)</i>	<i>3,188.10</i>	<i>5,727.43</i>	<i>3,693.05</i>	<i>5,123.35</i>
<i>Non-Plan</i>	<i>0.62 (-)</i>				
General Services	113.08	544.92(17)	1,062.03(19)	657.91	743.99
Social Services	579.91	854.80 (27)	1,227.31(21)	724.97	647.43
Economic Services	851.02	1,788.38 (56)	3,438.09(60)	2,310.17	3,731.93
<b>12. Disbursement of Loans and Advances</b>	<b>10.33</b>	<b>5.07</b>	<b>20.16</b>	<b>16.02</b>	<b>4.80</b>
<b>13. Total of Revenue Expenditure, Capital Expenditure and Disbursement of Loans and Advances (10+11+12)</b>	<b>10,948.88</b>	<b>14,093.64</b>	<b>18,177.07</b>	<b>15,927.80</b>	<b>18,215.65</b>
<b>14. Repayments of Public Debt</b>	<b>586.77</b>	<b>432.24</b>	<b>279.76</b>	<b>353.60</b>	<b>259.49</b>
Internal Debt (including Ways and Means Advances and Overdrafts)	560.31	405.81	253.40	327.32	233.77
Loans and Advances from GoI	26.46	26.43	26.36	26.28	25.72
<b>15. Appropriation to Contingency Fund</b>	<b>-NIL</b>	<b>-NIL</b>	<b>-NIL</b>	<b>-NIL</b>	<b>NIL</b>
<b>16. Total Disbursement out of Consolidated Fund (13+14+15)</b>	<b>11,535.65</b>	<b>14,525.88</b>	<b>18,456.83</b>	<b>16,281.40</b>	<b>18,475.14</b>
17. Contingency Fund Disbursements	-	-	-	-	-
18. Public Account Disbursements	7,560.96	5,561.32	5,996.65	5,376.96	4,318.54
<b>19. Total Disbursements by the State (16+17+18)</b>	<b>19,096.61</b>	<b>20,087.20</b>	<b>24,453.48</b>	<b>21,658.36</b>	<b>22,793.68</b>
<b>PART C (DEFICIT/SURPLUS)</b>					
<b>20. Revenue Deficit (-)/ Surplus (+) {1-10}</b>	<b>2,385.03</b>	<b>2,874.13</b>	<b>3,766.48</b>	<b>2,669.82</b>	<b>4,036.01</b>
<b>21. Fiscal Deficit (-)/ Surplus (+) {4-13}</b>	<b>834.48</b>	<b>(-)313.36</b>	<b>(-)1,976.03</b>	<b>(-)1,032.22</b>	<b>(-)1,086.20</b>
<b>22. Primary Deficit (-)/ Surplus (+) {21+23}</b>	<b>1,233.71</b>	<b>154.00</b>	<b>(-) 1,449.93</b>	<b>(-)417.69</b>	<b>(-)333.86</b>
<b>PART D (OTHER DATA)</b>					
23. Interest Payments (included in Revenue Expenditure)	399.23	467.36	526.10	614.53	752.34
24. Financial Assistance to Local Bodies etc.	37.87	37.37	54.63	238.25	139.52

	2016-17	2017-18	2018-19	2019-20	2020-21
25. Ways and Means Advances/ Overdraft availed (days)	12	-	-	-	-
26. Interest on Ways and Means Advances/ Overdraft	-	-	-	-	-
27. Gross State Domestic Product (GSDP) <sup>3</sup>	19,845.44	22,503.33	24,510.84	27,377.06	28,721.36
28. Outstanding Fiscal liabilities (year-end)	5,625.09	7,208.50	8,588.42	12,131.46	13,696.61
29. Outstanding guarantees (year-end)	0.97	0.97	0.97	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	156	123	135	101	80
32. Capital blocked in incomplete projects	1,164.93	1,319.61	1,195.16	846.98	741.64
<b>PART - E (FISCAL HEALTH INDICATORS) (per cent)</b>					
<b>I Resource Mobilisation</b>					
33. Own Tax Revenue/ GSDP	3.57	3.62	4.36	4.49	4.98
34. Own Non-Tax Revenue/ GSDP	2.75	1.63	2.48	2.38	2.91
35. Central Transfers/ GSDP	53.04	55.96	59.24	47.52	51.72
<b>II Expenditure Management</b>					
36. Total Expenditure <sup>4</sup> / GSDP	55.17	62.63	74.16	58.18	63.42
37. Total Expenditure/ Revenue Receipts	92.95	102.32	112.23	106.98	106.38
38. Revenue Expenditure/ Total Expenditure	85.80	77.34	68.38	76.71	71.85
39. Expenditure on Social Services/ Total Expenditure	33.12	34.10	31.36	31.27	27.49
40. Expenditure on Economic Services/ Total Expenditure	40.47	37.29	41.74	40.54	45.26
41. Capital Expenditure/ Total Expenditure	14.10	22.62	31.51	23.19	28.13
42. Capital Expenditure on Social and Economic Services/ Total Expenditure	13.07	18.75	25.67	19.06	24.04
<b>III Management of Fiscal Imbalances</b>					
43. Revenue Surplus/ GSDP	12.02	12.77	15.37	9.75	14.05
44. Fiscal Deficit (-) or Surplus (+)/ GSDP	4.20	(-) 1.39	(-) 8.06	(-) 3.77	(-)3.78
45. Primary Deficit (-) or Surplus (+)/ GSDP	6.22	0.68	(-) 5.92	(-) 1.53	(-)1.16

<sup>3</sup> GSDP figures furnished by the Directorate of Economics & Statistics, Government of Arunachal Pradesh

<sup>4</sup> Revenue Expenditure, Capital Expenditure and Disbursement of Loans & Advances



	2016-17	2017-18	2018-19	2019-20	2020-21
46. Revenue Surplus/ Fiscal Surplus	285.81	(-)917.20	(-)190.61	(-)258.65	(-)371.57
<b>IV Management of Fiscal Liabilities</b>					
47. Fiscal Liabilities/ GSDP	28.34	32.03	35.04	44.31	47.69
48. Fiscal Liabilities/ RR	47.75	52.33	53.03	81.48	79.99
49. Primary Deficit <i>vis-à-vis</i> Quantum Spread	369.01	1,181.15	490.94	(-)1,197.84	(-)315.66
50. Debt Redemption (Principal + Interest)/ Total Debt Receipts	120.65	130.11	61.63	66.23	71.95
<b>V Other Fiscal Health Indicators</b>					
51. Balance from Current Revenue (₹ in crore)	2,517.93	3,382.16	-	-	-
52. Financial Assets/ Liabilities (ratio)	1.13	1.12	1.13	1.08	1.11

Source: Finance Accounts of respective years

\* This was due to rectification of misclassification occurred in 2014-15, the actual ways and means advance is nil during the year.

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

## APPENDIX 3.1

**Cases where Supplementary Provision was Required**  
(Reference: Paragraph-3.4.2; Page-70)

(₹ in crore)

Sl. No.	Grant No. and Name	Section	Original Budget	Expenditure	Supplementary Required
1.	3-Council of Ministers	Revenue-voted	9.78	16.22	6.44
2.	4-Election	Revenue-voted	23.34	24.93	1.59
3.	5-Secretariat Administration	Revenue-voted	147.64	179.46	31.83
4.	6-District Administration	Capital-voted	0.00	0.35	0.35
5.	7-Treasury and Accounts Administration	Revenue-voted	111.60	135.59	23.99
6.	8-Police	Revenue-voted	900.27	940.96	40.69
7.	9-Motor Garages	Revenue-voted	18.60	20.62	2.02
8.	11-Social Welfare	Revenue-voted	185.30	237.65	52.35
9.	23-Forests	Revenue-voted	282.20	443.50	161.30
10.	24-Agriculture	Revenue-voted	191.97	226.82	34.85
11.	25-Relief, Rehabilitation and Re-Settlement	Revenue-voted	300.94	333.69	32.75
12.	26-Rural Works	Capital-voted	1,206.81	2,230.08	1,023.27
13.	27-Panchayat	Revenue-voted	279.06	650.25	371.19
14.	28-Animal Husbandry and Veterinary	Capital-voted	6.30	9.82	3.52
15.	31-Public Works	Capital-voted	200.00	228.54	28.54
16.	33-North Eastern Areas	Revenue-voted	2.88	13.81	10.94
17.	33-North Eastern Areas	Capital-voted	47.12	121.81	74.68
18.	36-Statistics	Revenue-voted	24.41	26.74	2.33
19.	38-Water Resource Department	Revenue-voted	221.01	367.44	146.44
20.	38-Water Resource Department	Capital-voted	127.28	171.34	44.06
21.	40-Housing	Revenue-voted	40.42	53.97	13.55
22.	42-Rural Development	Revenue-voted	414.10	502.71	88.61
23.	52-Sports and Youth Services	Revenue-voted	8.54	9.81	1.27
24.	53-Fire Protection and Control	Capital-voted	5.00	6.89	1.89
25.	54-State Tax and Excise	Capital-voted	0.00	0.15	0.15
26.	58-Stationery and Printing	Capital-voted	0.00	11.15	11.15
27.	62-Directorate of Transport	Capital-voted	0.00	0.43	0.43
28.	63-Protocol Department	Revenue-voted	3.04	3.11	0.07
29.	64-Trade and Commerce	Revenue-voted	3.27	4.09	0.82
30.	68-Town Planning Department	Capital-voted	4.70	77.56	72.86
31.	69-Parliamentary Affairs Department	Revenue-voted	1.37	1.50	0.12
32.	71-Department of Tawang and West Kameng	Capital-voted	1.75	6.41	4.66

Sl. No.	Grant No. and Name	Section	Original Budget	Expenditure	Supplementary Required
33.	74-Social Justice, Empowerment and Tribal Affairs	Capital-voted	103.10	219.19	116.09
34.	75-Higher and Technical Education	Revenue-voted	132.99	168.08	35.09
35.	77-Gauhati High Court, Itanagar Permanent	Capital-voted	0.00	0.33	0.33
36.	81-Directorate for Family Welfare	Revenue-voted	5.87	14.83	8.96
37.	84-Public Debt	Revenue-charged	950.64	991.68	41.04
	<b>Total</b>		<b>5,961.31</b>	<b>8,451.52</b>	<b>2,490.21</b>

Source: Appropriation Accounts 2020-21

## APPENDIX 3.2

**Cases of Unnecessary Supplementary Provision (₹10 lakh or more in each case)***(Reference: Paragraph-3.4.3; Page-70)***(₹ in crore)**

Sl. No.	Grant No. and Name	Original	Supplementary	Actual Expenditure	Savings out of Provisions
<b>Revenue-Voted</b>					
1.	15-Health and Family Welfare	933.00	41.47	908.38	24.62
2.	37-Legal Metrology and Consumer Affairs	10.85	0.39	10.58	0.27
3.	47-Administration of Justice	24.24	1.03	23.27	0.97
4.	60-Textile and Handicraft	56.56	0.001	47.09	9.47
5.	61-Geology and Mining	17.69	1.14	17.36	0.33
6.	68-Town Planning Department	177.81	100.55	108.50	69.30
7.	76-Elementary Education	1,013.53	49.07	994.88	18.66
<b>Sub Total</b>		<b>2,233.69</b>	<b>193.64</b>	<b>2,110.07</b>	<b>123.62</b>
<b>Capital-Voted</b>					
8.	32-Roads and Bridges	950.00	291.77	889.93	60.07
9.	34-Power	188.76	22.38	152.92	35.84
10.	59-Public Health Engineering	279.30	39.38	224.55	54.75
11.	65-Department of Tirap, Changlang and Longding	30.00	5.11	25.37	4.63
<b>Sub-Total</b>		<b>1,448.06</b>	<b>358.64</b>	<b>1,292.77</b>	<b>155.28</b>
<b>Capital-Charged</b>					
12.	84-Public Debt	544.39	32.16	259.49	284.90
<b>Sub-Total</b>		<b>587.17</b>	<b>544.39</b>	<b>259.49</b>	<b>327.68</b>
<b>Grand Total</b>		<b>4,268.92</b>	<b>1,096.68</b>	<b>3,662.34</b>	<b>606.58</b>

*Source: Appropriation Accounts, 2020-21*

## APPENDIX 3.3

**Details of Excessive/ Inadequate Supplementary Provision (₹One crore and above)**  
(Reference: Paragraph-3.4.4; Page-71)

(₹ in crore)

Sl. No.	Number and Name of Grant	Details of budget provision			Expenditure	Supplementary
		Original	Supplementary	Total		Excess +/ Less(-)
<b>Revenue Voted</b>						
1.	4-Election	23.34	3.01	26.35	24.93	1.42
2.	6-District Administration	398.48	0.002	398.48	321.70	76.78
3.	7-Treasury and Accounts Administration	111.60	34.93	146.53	135.59	10.94
4.	8-Police	900.27	58.25	958.53	940.96	17.57
5.	9-Motor Garages	18.60	4.70	23.30	20.62	2.68
6.	11-Social Welfare	185.30	56.41	241.71	237.65	4.06
7.	13-Directorate of Accounts	1209.38	0.004	1209.39	983.79	225.60
8.	14-Secondary Education	496.28	0.002	496.29	352.44	143.85
9.	15-Health and Family Welfare	933.00	41.47	974.47	908.38	66.09
10.	19-Industries	30.26	0.002	30.26	28.03	2.23
11.	20-Labour	10.75	0.001	10.75	8.48	2.27
12.	21-Directorate of Sports	27.26	0.001	27.26	20.82	6.44
13.	23-Forests	282.20	402.26	684.45	443.50	240.95
14.	24-Agriculture	191.97	47.18	239.15	226.82	12.33
15.	25-Relief, Rehabilitation and Re-Settlement	300.94	23.89	324.83	333.69	-8.87
16.	26-Rural Works	261.88	0.003	261.88	166.96	94.92
17.	27-Panchayat	279.06	379.12	658.18	650.25	7.93
18.	28-Animal Husbandry and Veterinary	182.50	0.02	182.52	158.26	24.26
19.	29-Co-operation	18.10	0.002	18.10	16.42	1.68
20.	31-Public Works	345.55	0.001	345.55	278.05	67.50
21.	32-Roads and Bridges	690.58	0.002	690.59	557.64	132.94
22.	33-North Eastern Areas	2.88	12.52	15.40	13.81	1.59
23.	38-Water Resource Department	221.01	151.47	372.48	367.44	5.04
24.	40-Housing	40.42	28.52	68.95	53.97	14.97
25.	41-Land Management	74.46	0.001	74.46	67.18	7.29
26.	42-Rural Development	414.10	106.88	520.99	502.71	18.28
27.	43-Fisheries	44.97	0.001	44.97	27.37	17.60
28.	45-Civil Aviation	43.04	0.001	43.04	21.49	21.55
29.	47-Administration of Justice	24.24	1.03	25.27	23.27	2.00

Sl. No.	Number and Name of Grant	Details of budget provision			Expenditure	Supplementary
		Original	Supplementary	Total		Excess +/ Less(-)
30.	48-Horticulture	180.67	0.001	180.67	87.67	93.00
31.	57-Urban Development	135.30	0.001	135.30	114.15	21.15
32.	58-Stationery and Printing	13.13	0.004	13.14	10.87	2.27
33.	59-Public Health Engineering	936.26	0.001	936.26	885.35	50.91
34.	60-Textile and Handicraft	56.56	0.001	56.57	47.09	9.47
35.	61-Geology and Mining	17.69	1.14	18.83	17.36	1.47
36.	62-Directorate of Transport	6.36	0.001	6.36	4.51	1.85
37.	68-Town Planning Department	177.81	100.55	278.35	108.50	169.85
38.	74-Social Justice, Empowerment and Tribal Affairs	179.86	0.003	179.86	11.47	168.39
39.	75-Higher and Technical Education	132.99	42.75	175.74	168.08	7.66
40.	76-Elementary Education	1013.53	49.07	1,062.60	994.88	67.72
41.	79-Department of Skill Development and Entrepreneur	33.89	0.003	33.89	18.86	15.03
42.	80-Directorate of Medical Education, Training and Research	8.01	0.001	8.01	5.74	2.28
43.	82-Department of Indigenous Affairs	5.82	0.003	5.82	2.80	3.02
	<b>Total</b>	<b>10,660.31</b>	<b>1,545.22</b>	<b>12,205.53</b>	<b>10,369.58</b>	<b>18,35.95</b>
<b>Revenue Charged</b>						
44.	2-Governor	9.64	0.03	9.67	7.08	2.59
45.	46-State Public Service Commission	14.20	0.001	14.20	10.49	3.71
46.	84-Public Debt	950.64	64.50	1015.14	991.68	23.45
	<b>Total</b>	<b>974.48</b>	<b>64.52</b>		<b>1,009.25</b>	<b>29.76</b>
<b>Capital Voted</b>						
47.	8-Police	134.36	0.001	134.36	63.02	71.34
48.	14-Secondary Education	79.97	0.001	79.97	24.98	54.99
49.	15-Health and Family Welfare	47.90	0.002	47.90	9.21	38.70
50.	21-Directorate of Sports	50.00	0.001	50.00	4.50	45.50
51.	24-Agriculture	109.50	0.001	109.50	4.80	104.70
52.	26-Rural Works	1,206.81	1,202.89	2,409.71	2,230.08	179.62
53.	29-Co-operation	2.70	0.001	2.70	1.25	1.46
54.	31-Public Works	200.00	84.32	284.32	228.54	55.78
55.	32-Roads and Bridges	950.00	291.77	1,241.77	889.93	351.85

Sl. No.	Number and Name of Grant	Details of budget provision			Expenditure	Supplementary
		Original	Supplementary	Total		Excess +)/ Less(-)
56.	33-North Eastern Areas	47.12	78.27	125.40	121.81	3.59
57.	34-Power	188.76	22.38	211.14	152.92	58.22
58.	38-Water Resource Department	127.28	88.69	215.97	171.34	44.64
59.	40-Housing	39.56	0.001	39.56	20.81	18.75
60.	42-Rural Development	93.85	0.001	93.85	34.59	59.26
61.	43-Fisheries	5.40	0.001	5.40	0.80	4.60
62.	47-Administration of Justice	24.40	0.001	24.40	5.69	18.71
63.	48-Horticulture	20.60	0.001	20.60	4.72	15.88
64.	50-Secretariat Economic Services	2,827.41	0.004	2,827.41	437.50	2,389.91
65.	56-Tourism	35.03	0.001	35.03	5.57	29.47
66.	57-Urban Development	66.97	0.003	66.97	27.38	39.59
67.	59-Public Health Engineering	279.30	39.38	318.68	224.55	94.12
68.	65-Department of Tirap, Changlang and Longding	30.00	5.11	35.11	25.37	9.74
69.	66-Hydro Power Development	43.78	0.002	43.78	19.78	24.01
70.	71-Department of Tawang and West Kameng	1.75	5.81	7.56	6.41	1.15
71.	74-Social Justice, Empowerment and Tribal Affairs	103.10	123.68	226.78	219.19	7.59
	<b>Total</b>	<b>6,715.55</b>	<b>1,942.34</b>	<b>8,657.89</b>	<b>4,934.74</b>	<b>3,723.15</b>
<b>Capital Charged</b>						
72.	84-Public Debt	544.39	32.16	576.55	259.49	317.06

Source: Appropriation Accounts, 2020-21

## APPENDIX 3.4(A)

**Details of Misclassification Noticed in Sanction Orders during 2020-21**  
(Reference: Paragraph-3.4.5; Page-72)

(₹ in lakh)

Sl. No.	Name of the Scheme	Sanctioning Authority	Major Head where booked	Section where booked	Section where to be booked	Sanctioned Amount
1.	C/o Maintenance of various road under Kamba Circle (Sh: Karbak to Yomcha Karbak Moku to Himak and Karbak Hipin to Karbak Moku) in West Siang District (A.P)	Secretary (RWD), Govt. of Arunachal Pradesh, Itanagar	5054	Capital	Revenue	50.00
2.	Furnishing and Altercation of Office Rooms for Advisors at Nirman Bhawan, Itanagar	Commissioner (PWD), GoAP, Itanagar	2059	Revenue	Capital	20.00
3.	C/o Protection Wall of IPR Barrack at 'G' Sector, Naharlagun	Secretary, Information & Public Relations, GoAP	2220	Revenue	Capital	15.00
4.	Procurement of Mobile Digital Movie Theatre at Pasighat, Tawang, Namsai, Ziro and Kurung Kumey	Secretary, Information & Public Relations, GoAP	2220	Revenue	Capital	448.00
5.	Maintenance of ADC Chamber, with painting, etc.	ADC, Mebo	4070	Capital	Revenue	2.00
6.	Repairing and Maintenance of Porch of ADC Office, Mebo	ADC, Mebo	4070	Capital	Revenue	5.80
7.	Repair and maintenance of office building of Circle Office, New Dari	DC, Leparada District, Basar	4070	Capital	Revenue	1.56
8.	Maintenance of Rural link road at Lichlith village under Yazali Circle under Ziro Division	ADC, Yachuli	4070	Capital	Revenue	10.00
9.	Maintenance of Inter link road at Tago village under Yazali Circle under Ziro Division	ADC, Yachuli	4070	Capital	Revenue	10.00
10.	Maintenance of Rural link road from Komp village to Palin Happa (2.5 Km) under Ziro Division	ADC, Yachuli	4070	Capital	Revenue	10.00
11.	Maintenance of Rural road at Yoizat Panchayat under Ziro Division	ADC, Yachuli	4070	Capital	Revenue	10.00
12.	Maintenance of Rural road at Takampassa village under Takampassa Panchayat under Ziro Division	ADC, Yachuli	4070	Capital	Revenue	10.00



Sl. No.	Name of the Scheme	Sanctioning Authority	Major Head where booked	Section where booked	Section where to be booked	Sanctioned Amount
13.	Maintenance of Rural link road from GREF camp to Dodo village under Ziro Division	ADC, Yachuli	4070	Capital	Revenue	10.00
14.	Maintenance of Rural link road from Radhpu to Ekhataya via Yajyarin Geka under Radhpu Panchayat under Ziro Division	ADC, Yachuli	4070	Capital	Revenue	10.00
15.	Maintenance of Inter Rural link road at Kebi village under Yazali Circle under Ziro Division	ADC, Yachuli	4070	Capital	Revenue	10.00
16.	Maintenance of BDO Office Hanging Bridge	ADC, Yachuli	4070	Capital	Revenue	3.00
17.	Maintenance of Pistana CO Office	ADC, Yachuli	4070	Capital	Revenue	5.00
18.	Maintenance of Pistana CO Quarter	ADC, Yachuli	4070	Capital	Revenue	5.00
19.	Maintenance of Rural link road at Kuch-Kuth village under Yazali Circle under Ziro Division	ADC, Yachuli	4070	Capital	Revenue	10.00
20(a.)	Repair of Septic Tank at RA & LDC Qtr, Yupia		4070	Capital	Revenue	0.50
20(b.)	Repairing of WRSB over Boginadi river Bor Hill and Lali village	DC, Yupia	4070	Capital	Revenue	1.00
20(c.)	Maintenance of ADC Office Chamber at Yupia		4070	Capital	Revenue	1.50
21.	Repairing and Maintenance of HT/LT Line under Tawang Electrical sub-division, Tawang	DC, Tawang	4070	Capital	Revenue	45.00
22.	Maintenance and rectification of Water Supply in Lemberdung Section under Tawang	DC, Tawang	4070	Capital	Revenue	50.00
23.	Maintenance of pipe line at Directorate of Land Management, Itanagar	Sect. (Land Management)	4070	Capital	Revenue	15.00
24.	Repair/Maintenance of of STI Hostel Building for arrangement of Stamps & Registraton branch	Sect. (Land Management)	4070	Capital	Revenue	40.00
25.	Photography point theme "I LOVE CHANGLANG" at Changlang	DC, Changlang	3452	Revenue	Capital	2.50
26.	Providing and setting up of Integrated Security Control Room in Block No. 2, Room No. 112, 1st Floor, AP Civil Secretariat.	Secretary (GA), GoAP, Itanagar	2059	Revenue	Capital	5.99
27.	Maintenance of WRSB over Subansiri River at Debom Village	Commissioner (PWD), GoAP, Itanagar	5054	Capital	Revenue	30.00

Sl. No.	Name of the Scheme	Sanctioning Authority	Major Head where booked	Section where booked	Section where to be booked	Sanctioned Amount
28.	Maintenance of PLTK Road from 40 Km to 60 Km	Commissioner (PWD), GoAP, Itanagar	5054	Capital	Revenue	150.00
29.	Maintenance work at DPO Office, Yupia	DC, Papumpare, Yupia	4070	Capital	Revenue	5.00
30.	Improvement of RCC Boundary wall & Renovation of Chief Engineer's Office (Eastern Zone CC Flooring)	Secretary, RWD, GoAP, Itanagar	5054	Capital	Revenue	15.00
31.	Renovation of WRSB over Pachuk River under Waping Camp	Secretary, RWD, GoAP, Itanagar	5054	Capital	Revenue	14.00
32.	Maintenance of suspension bridge over Pachuk river in between Sanchung and Tawe village	Secretary, RWD, GoAP, Itanagar	5054	Capital	Revenue	5.50
33.	Repair and Renovation of Community Health Centre at Seijosa, Pakke Kessang District.	Commissioner (PWD), GoAP, Itanagar	4059	Capital	Revenue	75.00
34.	Improvement of District Headquarter Township Roads at Yupia	Commissioner (PWD), GoAP, Itanagar	3054	Revenue	Capital	1.00
35.	Repair, replacement & refurbishment of damaged EM equipments of Angong Nallah MHS	Commissioner, (Planning & Investment)	4070	Capital	Revenue	32.00
36.	Maintenance of Rostrum at Darak	DC, Aalo	4070	Capital	Revenue	4.00
37.	Procuring of Furniture for official use of Arunachal Pradesh Legislative Assembly Secretariat	Secretary, Arunachal Pradesh Legislative Assembly, Itanagar	2011	Revenue	Capital	5.11
38.	Procuring of Furniture for Hon'ble Speaker Bungalow	-Do-	2011	Revenue	Capital	14.62
39.	Procuring of Furniture for official use of Arunachal Pradesh Legislative Assembly Secretariat	-Do-	2011	Revenue	Capital	3.64
40.	Procurement of Printer/Laptop	Secretary (Transport), GoAP, Itanagar	3056	Revenue	Capital	4.67
41.	Renovation & special repair of water supply at Khonsa	Secretary, PHE & WS Department, GoAP, Itanagar	4215	Capital	Revenue	35.00

Sl. No.	Name of the Scheme	Sanctioning Authority	Major Head where booked	Section where booked	Section where to be booked	Sanctioned Amount
42.	Plantation at Khai-Hey Nallah	Pr. Sect. (Env. & Forest), GoAP	2406	Revenue	Capital	25.00
43.	Establishment of Air Quality Monitoring (AQM) Stations in Populous Township of the State of Arunachal Pradesh	Pr. Sect. (Env. & Forest), GoAP	2406	Revenue	Capital	80.00
44.	C/o CC Step/Pathway within the Bomba Village (Ph-II)	DC, Tawang	2515	Revenue	Capital	10.00
45.	External Power Supply within the Bomba Village	DC, Tawang	2515	Revenue	Capital	10.00
46.	Providing of Water Supply within the Bomba Village (Ph-II)	DC, Tawang	2515	Revenue	Capital	7.00
47.	C/o CC Step/Pathway within the Bomba Village (Ph-III)	DC, Tawang	2515	Revenue	Capital	3.00
48.	Providing of Water Supply within the Bomba Village (Ph-I)	DC, Tawang	2515	Revenue	Capital	10.00
49.	Renovation/maintenance of veterinary aid centre and VO quarter at Chambang Circle under Kra Daadi District	DC, Kra Daadi	4070	Capital	Revenue	10.00
50.	Renovation/maintenance of veterinary aid centre and VO quarter at Chambang Circle under Kra Daadi District (Ph-II)	DC, Kra Daadi	4070	Capital	Revenue	10.00
51.	Renovation & maintenance of sub centre building at Korayer under Chambang Circle, Kra Daadi District (Ph-I)	DC, Kra Daadi	4070	Capital	Revenue	10.00
52.	Renovation & maintenance of sub centre building at Korayer under Chambang Circle, Kra Daadi District (Ph-II)	DC, Kra Daadi	4070	Capital	Revenue	5.00
53.	Renovation/repairing of RCC electrical staff quarter at Wakka township	DC, Longding	4070	Capital	Revenue	5.00
54.	Purchase of one vehicle (Maruti S Cross Alpha)	Secretary, GA, GoAP, Itanagar	2052	Revenue	Capital	11.45
55.	Repairing of Teacher Quarters at Pakam Colony	DC, Daporijo	4070	Capital	Revenue	8.00
56.	Maintenance of Govt. Secondary School, Pania	DC, Kra Daadi	4070	Capital	Revenue	3.00
57.	Furnishing of office rooms of District Art & Culture Officer of 10 Districts	Secretary, Cultural Affairs, GoAP, Itanagar	2205	Revenue	Capital	15.00

Sl. No.	Name of the Scheme	Sanctioning Authority	Major Head where booked	Section where booked	Section where to be booked	Sanctioned Amount
58.	Improvement and Renovation of W/S at Daporijo from Liruk Source	Secretary, PHE & WS Department, GoAP, Itangar	4215	Capital	Revenue	232.00
59.	Repair and Maintenance of Defunct RSF plan of Machabung source at Seppa	Secretary, PHE & WS Department, GoAP, Itangar	4215	Capital	Revenue	100.00
60.	Maintenance of Water Supply in Tawang Township	Secretary, PHE & WS Department, GoAP, Itangar	4215	Capital	Revenue	80.00
61.	Maintenance of Aganwadi Centre at Khasa Village	DC, Longding	4070	Capital	Revenue	3.00
62.	Repair/Maintenance of Govt. Primary School, Kaibo Village	DC, Longding	4070	Capital	Revenue	3.00
63.	Maintenance of Rostrum at General Ground, Wakka HQ	DC, Longding	4070	Capital	Revenue	3.00
64.	C/o Septic Tank, Dressing Room, etc	Commissioner (Home), GoAP, Itanagar	2055	Revenue	Capital	2.95
65.	C/o Walking Trail at T-V Qtr No. 2 at Office Colony, APPBn Complex, Chimpu	Commissioner (Home), GoAP, Itanagar	2055	Revenue	Capital	4.96
66.	Procurement of Library's Furniture against District Library, Pasighat, East Siang District	Secretary (Cultural Affairs), GoAP, Itanagar	2205	Revenue	Capital	9.96
67.	Procurement of Reading Materials against estimated cost of Rs 17.00 lakhs	Secretary (Cultural Affairs), GoAP, Itanagar	2205	Revenue	Capital	6.21
68.	Procurement of Library requisites	Secretary (Cultural Affairs), GoAP, Itanagar	2205	Revenue	Capital	6.99
69.	Maintenance of Irrigation Channels of Miripathar, New Mohong, KumarKhamti, Kumari Kachari and Mahadevpur under lekang circle, Namsai District	Divisional Commissioner (East), GoAP, Namsai	4070	Capital	Revenue	50.00
70.	Maintenance of village link road of Nongkhon, Eraloni, Kaupatani, Kumari Khamti, Kumari Kachari and Mahadevpur under Lekang Circle, Namsai District	Divisional Commissioner (East), GoAP, Namsai	4070	Capital	Revenue	50.00

Sl. No.	Name of the Scheme	Sanctioning Authority	Major Head where booked	Section where booked	Section where to be booked	Sanctioned Amount
71.	Improvement and Furnishing Computer Cell at PHQ, Itanagar	Commissioner (Home), GoAP, Itanagar	2055	Revenue	Capital	45.00
72.	C/o Security wall around PHQ with entrance gate frisking form Guard room and Sentry Post at PHQ , Itangar	Under Secretary (Home), GoAP, Itanagar	2055	Revenue	Capital	50.00
73.	C/o POLNET/ERSS building at Palin Kra-Daadi	Under Secretary (Home), GoAP, Itanagar	2055	Revenue	Capital	37.60
74.	Modification of newly constructed building at PHQ, Entry Gate for use as SP(SIT)	Under Secretary (Home), GoAP, Itanagar	2055	Revenue	Capital	20.00

## APPENDIX 3.4(B)

**Details of Sanctions where Head of Accounts was not Mentioned during 2020-21**  
(Reference: Paragraph-3.4.5.1; Page-72)

Sl. No.	Name of the Scheme	Sanctioning Authority	Section where to be booked	Sanctioned Amount (₹ in lakh)
1.	Maintenance of MIPs under Aalo Division, West Siang District under Aalo WR Division	Secretary (WRD), GoAP, Itanagar	Revenue	150.00
2.	Civil works including electrical work for the installation of PM CARES fund PSA Plant, at DHS	DC, East Kameng District	Revenue	12.50
3.	The air-dropping losses in respect of CPO Centre, Tali	Secretary (F&CS), GoAP, Itanagar	Revenue	18.56
4.	C/o Pipe Irrigation for Orange Garden at Tadok Gitung under Roing WR Division	Secretary (WRD), GoAP, Itanagar	Capital	23.60
5.	C/o Flood Protection Work at Lebia River to Protect Agricultural field at Upper Karoi village under Sagalee Circle District Papum pare, Arunachal Pradesh under Sagalee WR Division	Secretary (WRD), GoAP, Itanagar	Capital	26.82
6.	C/o Flood and erosion management scheme at Injan to protect Kharsang and adjoining area under Miao Sub-division in Changlang Distt. (AP) under Bordumsa Division as State matching share	Secretary (WRD), GoAP, Itanagar	Revenue	34.84
<b>Total</b>				<b>266.32</b>

Source: Sanction Orders 2020-21

## APPENDIX 3.5

**Injudicious Rre-appropriation Resulted in Savings/ Excess of over ₹One crore**  
(Reference: Paragraph-3.4.6; Page-72)

(₹ in crore)

Sl. No.	Number and Name of Grant	Head of Account	Re-Appropriation	Excess(+)/ Saving(-)
1.	6-District Administration	2053-93-04	(-)0.71	(-)1.08
2.		2053-94-01	(-)27.96	(-)3.48
3.	8-Police	2055-001-01	(-)0.28	(-)2.13
4.		2055-109-01	(-)10.25	(-)1.50
5.		2055-114-01	(+)0.54	(-)1.01
6.		2055-115-01	(-)2.97	(-)1.02
7.		04-2055-800-07	(+)2.97	(-)2.56
8.	9-Motor Garages	2070-800-01	(+)2.43	(-)1.80
9.	11-Social Welfare	08-2235-02-102-01	(-)0.55	(-)4.02
10.	13-Directorate of Accounts	2071-01-101-01	(+)795.00	(-)150.08
11.		2071-01-102-01	(-)780.00	(-)111.13
12.		2071-01-104-01	(+)100.00	(+)57.45
13.		2071-01-105-01	(+)70.00	(-)16.96
14.		2071-01-111-01	(-)185.00	(-)2.30
15.	14-Secondary Education	2204-101-01	(-)0.30	(-)1.53
16.		4202-01-800-32	(-)59.81	(-)1.03
17.	15-Health and Family Welfare	2210-03-110-01	(+)46.03	(-)7.06
18.		03-2210-06-800-04	(+)210.69	(-)56.11
19.		04-2210-80-800-04	(-)291.30	(-)2.59
20.		04-4210-80-800-12	(-)40.96	(-)3.48
21.	16-Art and Cultural Affairs	04-4202-04-800-09	(-)0.30	(-)1.39
22.	19-Industries	04-4851-800-07	(-)26.49	(-)2.33
23.	22-Food and Civil Supplies	03-2408-02-800-01	(-)10.70	(-)1.50
24.		3456-001-01	(+)17.16	(-)4.98
25.	23-Forests	2406-01-001-01	(-)15.10	(-)12.28
26.		2406-01-102-02	(+)2.97	(-)3.08
27.		2406-02-110-01	(-)3.78	(-)3.87
28.		2406-04-103-01	(-)187.54	(-)4.25
29.		4406-01-800-03	(-)15.26	(-)1.31
30.	24-Agriculture	2401-103-01	(-)0.88	(-)1.08
31.		2435-01-101-01	(-)0.02	(-)1.39
32.		4415-80-800-02	(+)0.70	(-)0.65
33.		04-4435-01-800-04	(-)109.25	(+)4.50
34.	25-Relief, Rehabilitation and Re-settlement	2245-02-101-02	(-)30.00	(+)9.00
35.	26-Rural Works	2402-001-01	(-)4.67	(-)9.01
36.		04-2402-800-05	(-)6.14	(-)3.50
37.		3054-80-001-01	(-)16.91	(-)8.61
38.		04-3054-04-800-09	(-)59.77	(-)10.23
39.	27-Panchayat	2015-109-01	(+)1.95	(-)3.01
40.		2515-001-01	(-)4.35	(+)455.20
41.	28-Animal Husbandry	03-2415-03-800-01	(+)6.11	(-)2.00

Sl. No.	Number and Name of Grant	Head of Account	Re-Appropriation	Excess(+)/ Saving(-)
42.	30-State Transport	04-5055-800-03	(-)3.87	(-)2.17
43.		2059-80-001-01	(-)21.60	(-)1.44
44.	31-Public Works	2059-80-001-02	(-)41.95	(-)2.18
45.		2059-80-800-04	(+)22.79	(-)10.89
46.		04-4059-80-800-18	(+)200.00	(-)55.78
47.		3054-04-001-01	(-)121.16	(-)5.19
48.		3054-80-001-01	(+)0.49	(-)1.19
49.	32-Roads and Bridges	04-3054-80-800-07	(+)54.45	(-)10.76
50.		04-5054-04-800-04	(+)50.00	(-)12.01
51.		04-5054-80-800-02	(+)730.00	(-)289.84
52.		08-5054-04-800-03	(-)50.00	(-)50.00
53.	33-North Eastern Areas	4552-29-800-01	(-)1.47	(-)1.79
54.		2801-05-001-01	(+)17.05	(-)2.83
55.		2801-05-800-02	(+)5.67	(-)2.00
56.	34-Power	04-2810-800-04	(-)10.95	(-)3.42
57.		04-4801-01-800-25	(-)10.09	(-)55.68
58.		04-4801-01-800-26	(-)43.19	(-)1.85
59.		03-4702-800-04	(+)11.70	(-)9.28
60.	38-Water Resource Department	04-4711-01-800-08	(+)12.64	(-)19.05
61.		04-4711-01-800-10	(+)15.66	(-)16.31
62.		2216-05-001-01	(-)4.40	(-)1.04
63.	40-Housing	04-2216-80-800-03	(+)4.40	(-)13.94
64.		04-4216-80-800-02	(+)21.95	(-)1.14
65.	41-Land Management	04-4070-800-24	(-)1.32	(-)1.16
66.	42-Rural Development	2515-001-01	(-)23.08	(-)2.40
67.	43-Fisheries	03-2405-800-45	(+)4.62	(-)2.07
68.	47-Administration of Justice	2014-800-06	(+)0.94	(-)1.16
69.		04-4070-800-24	(-)13.10	(-)11.26
70.	48-Horticulture	04-2415-01-800-06	(-)90.87	(+)2.99
71.	49-Science and Technology	04-3425-60-800-07	(-)4.01	(-)1.00
72.	50-Secretariat Economic Services	04-4070-800-19	(+)287.39	(-)7.12
73.		04-4070-800-24	(-)657.53	(-)35.81
74.		4070-05-800-11	(+)23.03	(-)22.02
75.		08-4070-796-01	(+)232.97	(-)116.48
76.		04-3452-80-800-40	(-)20.34	(-)2.44
77.	56-Tourism	04-5452-01-101-53	(-)23.64	(-)5.82
78.		08-5452-01-101-52	(+)7.02	(-)7.02
79.	57-Urban Development	04-2217-80-800-14	(-)16.78	(-)10.03
80.		04-4217-60-051-18	(-)25.06	(-)19.79
81.		2215-01-102-01	(-)243.66	(-)2.49
82.		03-2215-01-800-18	(+)189.09	(+)90.00
83.	59-Public Health Engineering	04-2215-01-102-07	(+)55.93	(-)2.33
84.		04-2215-01-800-26	(-)134.23	(-)6.65
85.		04-4215-01-800-28	(-)22.61	(-)93.05
86.	60-Textile and Handicraft	2851-001-01	(-)2.78	(-)1.68



Sl. No.	Number and Name of Grant	Head of Account	Re-Appropriation	Excess(+)/ Saving(-)
87.	61-Geology and Mining	2853-02-001-01	(-)0.36	(-)1.47
88.		2801-05-001-01	(-)19.15	(-)2.74
89.	66-Hydro Power Development	2801-05-800-02	(+)12.72	(+)1.29
90.		04-2801-04-800-02	(-)12.15	(-)7.66
91.		04-4801-01-800-25	(-)13.70	(-)12.88
92.	68-Town Planning Department	05-2217-03-800-03	(+)51.12	(-)169.85
93.	74-Social Justice, Empowerment and Tribal Affairs	08-4235-02-800-01	(+)19.09	(-)7.21
94.		2202-03-103-01	(-)4.82	(-)5.57
95.	75-Higher and Technical Education	2203-105-01	(-)3.53	(-)1.51
96.		04-4202-01-800-28	(-)27.30	(-)3.61
97.		2202-01-001-01	(-)46.65	(-)11.52
98.	76-Elementary Education	2202-80-001-01	(-)0.17	(-)1.17
99.		2202-01-001-11	(+)145.78	(-)54.38
100.	82-Department of Indegenous Affairs	04-4202-04-800-09	(-)17.92	(-)1.12
101.	Public Debt	6003-105-01	(+)0.47	(-)7.73
102.		6003-108-03	(+)0.13	(-)3.54

Source: Appropriation Accounts, 2020-21

## APPENDIX 3.6

## Statement of Various Grant/ Appropriation where Savings were more than ₹ One crore and more than 20 per cent of the Total Provision

(Reference: Paragraph-3.4.7; Page-73)

(₹ in crore)

Sl. No.	Grant No. and Name	Total Grant	Expenditure	Saving	Percentage
<b>Revenue-voted</b>					
1.	14-Secondary Education	496.29	352.44	143.85	28.98
2.	16-Art and Cultural Affairs	12.51	8.23	4.27	34.17
3.	20-Labour	10.75	8.48	2.27	21.12
4.	21-Directorate of Sports	27.26	20.82	6.44	23.62
5.	22-Food and Civil Supplies	156.15	65.74	90.41	57.9
6.	23-Forests	684.45	443.5	240.95	35.2
7.	26-Rural Works	261.88	166.96	94.92	36.25
8.	40-Housing	68.95	53.97	14.97	21.72
9.	43-Fisheries	44.97	27.37	17.6	39.13
10.	45-Civil Aviation	43.04	21.49	21.55	50.07
11.	48-Horticulture	180.67	87.67	93	51.47
12.	49-Science and Technology	26.75	20.57	6.17	23.09
13.	50-Secretariat Economic Services	400.98	59.22	341.76	85.23
14.	53-Fire Protection and Control	28.84	22.47	6.37	22.09
15.	56-Tourism	41.15	17.93	23.22	56.43
16.	62-Directorate of Transport	6.36	4.51	1.85	29.13
17.	65-Department of Tirap, Changlang and Longding	32.85	0.98	31.87	97.01
18.	67-State Information Commission	3.78	2.01	1.77	46.75
19.	68-Town Planning Department	278.35	108.5	169.85	61.02
20.	70-Administrative Training Institute	5.28	2.54	2.74	51.87
21.	71-Department of Tawang and West Kameng	21.39	2.66	18.74	87.58
22.	73-Information Technology	42.67	18.12	24.55	57.54
23.	74-Social Justice, Empowerment and Tribal Affairs	179.86	11.47	168.39	93.62
24.	79-Department of Skill Development and Entrepreneur	33.89	18.86	15.03	44.35
25.	80-Directorate of Medical Education, Training and Research	8.01	5.74	2.28	28.43
26.	82-Department of Indigenous Affairs	5.82	2.8	3.02	51.92
<b>Total</b>		<b>3102.9</b>	<b>1555.07</b>	<b>1547.83</b>	
<b>Revenue-charged</b>					
27.	2-Governor	9.67	7.08	2.59	26.81
28.	12-Social Security and Welfare	7.88	2.15	5.73	72.74
29.	46-State Public Service Commission	14.2	10.49	3.71	26.13
30.	77-Gauhati High Court, Itanagar Permanent	9.79	7.3	2.48	25.36
<b>Total</b>		<b>41.53</b>	<b>27.02</b>	<b>14.51</b>	

Sl. No.	Grant No. and Name	Total Grant	Expenditure	Saving	Percentage
<b>Capital-voted</b>					
1.	8-Police	134.36	63.02	71.34	53.1
2.	11-Social Welfare	14.86	0.1	14.76	99.33
3.	14-Secondary Education	79.97	24.98	54.99	68.77
4.	15-Health and Family Welfare	47.9	9.21	38.7	80.78
5.	16-Art and Cultural Affairs	2	0.31	1.69	84.7
6.	18-Research	3.95	0.2	3.75	94.94
7.	19-Industries	40.27	11.44	28.83	71.58
8.	21-Directorate of Sports	50	4.5	45.5	90.99
9.	22-Food and Civil Supplies	3	0.93	2.07	69
10.	23-Forests	16.57	0	16.57	100
11.	24-Agriculture	109.5	4.8	104.7	95.61
12.	27-Panchayat	4.5	0	4.5	100
13.	29-Co-operation	2.7	1.25	1.46	53.9
14.	30-State Transport	10	3.96	6.04	60.43
15.	32-Roads and Bridges	1,241.77	889.93	351.85	28.33
16.	34-Power	211.14	152.92	58.22	27.57
17.	35-Information and Public Relation	19.6	2.12	17.48	89.2
18.	37-Legal Metrology and Consumer Affairs	1.06	0	1.06	100
19.	38-Water Resource Department	215.97	171.34	44.64	20.67
20.	39-Loans to Government Servant	7.14	3.85	3.29	46.07
21.	40-Housing	39.56	20.81	18.75	47.39
22.	41-Land Management	2.85	0.38	2.47	86.75
23.	42-Rural Development	93.85	34.59	59.26	63.14
24.	43-Fisheries	5.4	0.8	4.6	85.22
25.	45-Civil Aviation	61.7	42.57	19.13	31.01
26.	47-Administration of Justice	24.4	5.69	18.71	76.66
27.	48-Horticulture	20.6	4.72	15.88	77.08
28.	50-Secretariat Economic Services	2,827.41	437.5	2,389.91	84.53
29.	52-Sports and Youth Services	13.6	0	13.6	100
30.	56-Tourism	35.03	5.57	29.47	84.11
31.	57-Urban Development	66.97	27.38	39.59	59.12
32.	59-Public Health Engineering	318.68	224.55	94.12	29.54
33.	60-Textile and Handicraft	4.3	0	4.3	100
34.	61-Geology and Mining	2.86	0	2.86	100
35.	65-Department of Tirap, Changlang and Longding	35.11	25.37	9.74	27.74
36.	66-Hydro Power Development	43.78	19.78	24.01	54.83
37.	70-Administrative Training Institute	6.3	0	6.3	100
38.	72-Directorate of Prison	11.2	1.03	10.17	90.82
39.	75-Higher and Technical Education	47.4	14.41	32.99	69.6
40.	76-Elementary Education	86.33	11.84	74.49	86.28

Sl. No.	Grant No. and Name	Total Grant	Expenditure	Saving	Percentage
41.	79-Department of Skill Development and Entrepreneur	11.15	0	11.15	100
42.	80-Directorate of Medical Education, Training and Research	3	1.4	1.6	53.33
43.	82-Department of Indigenous Affairs	21.5	2.46	19.04	88.57
<b>Total</b>		<b>5,999.26</b>	<b>2,225.69</b>	<b>3,773.57</b>	
<b>Capital-charged</b>					
44.	84-Public Debt	576.55	259.49	317.06	54.99
<b>Total</b>		<b>576.55</b>	<b>259.49</b>	<b>317.06</b>	<b>54.99</b>

Source: Appropriation Accounts, 2020-21

## APPENDIX 3.7

**Cases of Substantial Surrenders**  
**(50 per cent and above of Total Provisions) made during the Year**  
*(Reference: Paragraph-3.4.9; Page-76)*

(₹ in crore)

Sl. No.	Number and Name of Grants/ Appropriation	Head of Accounts	Total Provision	Details of Surrender Amount	Per cent
1.	02- Governor	2012-03-101-01	0.42	0.24	57.88
2.	03- Council of Ministers	2013-104-01	1.50	1.10	73.33
		2013-108-01	0.63	0.63	100.00
		2013-108-02	0.05	0.05	100.00
3.	04- Election	2015-104-01	0.24	0.24	100.00
		2015-105-03	0.22	0.11	51.82
5.	06- District Administration	2030-02-101-01	1.37	1.23	89.78
6.	08- Police	2055-104-03	19.53	19.53	100.00
		2055-117-01	24.57	17.96	73.10
		4055-04-800-09	134.36	114.95	85.56
7.	09- Motor Garages	2013-800-02	5.80	3.04	52.34
		3055-800-08	1.50	1.50	100.00
8.	10- Other General, Social and Community Services	2075-797-01	0.50	0.50	100.00
9.	11- Social Welfare	03-2235-02-200-22	0.10	0.10	100.00
		04-2235-02-800-26	1.90	1.90	100.00
		2235-02-800-16	0.34	0.34	100.00
		2235-02-800-30	19.00	18.00	94.74
		04-4235-02-800-13	14.86	14.76	99.32
10.	12- Social Security and Welfare	2235-60-200-04	1.10	0.85	77.27
		2235-60-800-02	5.15	3.56	69.13
11.	13- Directorate of Accounts	04-2047-800-03	0.65	0.42	63.92
		2071-01-102-01	1000.00	780.00	78.00
		2071-01-111-01	200.00	185.00	92.50
12.	14- Secondary Education	2202-02-108-02	0.05	0.05	100.00
		2202-02-800-16	60.00	60.00	100.00
		2202-04-200-04	6.00	6.00	100.00
		04-2202-02-800-15	3.90	3.90	100.00
		2202-02-800-17	86.40	70.40	81.48
		2204-102-01	0.12	0.12	100.00
13.	15- Health and Family Welfare	4202-01-800-32	79.97	59.81	74.78
		04-2210-80-800-04	354.85	291.30	82.09
		04-4210-80-800-12	47.90	40.96	85.50
14.	16- Art and Cultural Affairs	04-2205-800-08	3.00	3.00	100.00
15.	18- Research	04-2205-800-15	1.58	0.95	60.30
		04-4202-04-800-09	3.95	3.48	88.17
16.	19- Industries	2851-800-25	1.33	1.33	100.00
		2851-800-27	5.00	4.70	94.00
		04-4851-800-07	40.27	26.49	65.78

Sl. No.	Number and Name of Grants/ Appropriation	Head of Accounts	Total Provision	Details of Surrender Amount	Per cent
17.	20- Labour	04-2230-01-800-06	2.60	2.60	100.00
18.	21- Directorate of Sports	04-2204-800-11	15.42	10.68	69.26
		04-4202-03-800-31	50.00	45.39	90.78
19.	22- Food and Civil Supplies	2408-02-190-01	29.32	29.32	100.00
		2408-02-190-02	52.01	52.01	100.00
		03-2408-02-800-01	12.20	10.70	87.70
		03-3456-102-01	5.00	4.60	92.10
		04-3456-800-13	4.02	4.02	100.00
		04-5475-800-04	3.00	1.59	53.00
20.	23- Forests	2406-01-101-01	4.74	2.73	57.63
		3435-60-800-09	0.18	0.17	95.43
		04-2406-103-01	203.16	187.54	92.31
		4406-01-800-03	16.57	15.26	92.09
21.	24- Agriculture	2401-111-01	1.50	0.92	61.33
		2401-800-49	0.72	0.72	100.00
		04-4435-01-800-04	109.50	109.25	99.77
22.	25- Relief, Rehabilitation and Re-settlement	04-2235-01-800-01	3.00	3.00	100.00
		2245-02-101-02	35.00	30.00	85.71
		2245-02-800-06	2.79	2.79	100.00
		08-2245-05-101-01	250.00	218.50	87.40
23.	26- Rural Works	2402-103-02	0.31	0.26	84.03
		2402-800-02	0.45	0.45	100.00
		04-3054-800-09	70.00	59.77	85.39
24.	27- Panchayat	04-4515-800-09	4.50	4.50	100.00
25.	28- Animal Husbandry	04-2403-800-45	48.84	42.88	87.80
		03-4403-106-01	4.21	3.52	83.44
		04-4403-800-15	6.30	3.52	55.81
26.	29- Co-operation	04-2425-800-04	1.69	1.32	78.33
		03-6425-106-01	1.50	1.50	100.00
27.	30- State Transport	04-3055-800-09	18.24	17.79	97.53
28.	31- Public Works	04-4059-800-80	200.00	200.00	100.00
29.	32- Roads and Bridges	3054-04-800-01	210.27	136.17	64.76
		5054-80-800-03	750.00	730.00	97.33
30.	33- North Eastern Areas	4552-12-800-09	3.00	1.65	55.03
		4552-18-800-02	0.63	0.35	55.55
		4552-22-800-06	0.95	0.81	85.44
31.	34- Power	04-2801-05-800-05	150.00	149.34	99.56
		04-2810-800-04	19.41	10.95	56.40
		04-4801-01-800-26	50.00	43.19	86.38
32.	35- Information and Public Relations	04-2220-60-800-08	15.00	15.00	100.00
		04-4220-60-800-05	2.40	2.40	100.00
		04-4220-60-800-06	17.20	14.82	86.14

Sl. No.	Number and Name of Grants/ Appropriation	Head of Accounts	Total Provision	Details of Surrender Amount	Per cent
33.	36- Statistics	3454-02-800-03	0.11	0.06	52.38
		3454-02-800-06	0.50	0.50	100.00
34.	37- Legal Metrology and Consumer Affairs	04-5475-800-03	0.32	0.32	100.00
		04-5475-800-04	0.74	0.74	100.00
		2702-80-052-02	0.50	0.50	100.00
		03-2702-80-800-04	0.25	0.23	93.56
35.	38- Water Resource Department	03-4702-800-03	40.00	40.00	100.00
36.	39- Loans to Government Servants	7610-204-01	1.00	0.50	50.00
37.	40- Housing	4216-80-800-03	39.56	39.56	100.00
38.	41- Land Management	04-2506-800-08	2.29	2.29	100.00
39.	42- Rural Development	04-2515-800-13	42.55	42.55	100.00
		03-4515-800-08	40.00	40.00	100.00
		04-4515-800-09	53.85	52.93	98.29
40.	43- Fisheries	04-2405-800-10	21.55	20.12	93.39
		03-4405-101-01	3.00	2.43	81.15
		04-4405-800-08	2.40	2.40	100.00
41.	45- Civil Aviation	3275-800-01	37.80	20.33	53.78
42.	47- Administration of Justice	2014-114-01	0.64	0.40	62.48
		2014-800-08	0.87	0.87	100.00
		04-4070-800-24	24.40	13.10	53.71
43.	48- Horticulture	04-2401-800-62	2.30	2.30	100.00
		04-2401-800-96	10.00	10.00	100.00
		04-2415-01-800-06	97.00	90.87	93.68
		04-4401-800-07	20.60	18.87	91.60
44.	49- Science and Technology	04-3425-60-800-07	6.71	4.01	59.77
45.	50- Secretariat Economic Services	04-3451-800-05	387.62	340.54	87.85
		03-4070-800-13	1269.00	1269.00	100.00
		04-4070-800-14	610.81	610.81	100.00
		04-4070-800-16	250.00	250.00	100.00
		04-4070-800-24	697.60	657.53	94.26
46.	51- Directorate of Library	04-2205-800-08	1.85	1.85	100.00
47.	52- Sports and Youth Services	04-4202-03-800-31	13.60	13.60	100.00
48.	53- Fire Protection and Control	04-2070-800-11	5.36	5.36	100.00
49.	54- State Tax and Excise	04-2039-800-05	2.80	2.80	100.00
50.	56- Tourism	04-3452-80-800-40	29.77	20.34	68.33
		04-5452-01-101-53	35.03	23.64	67.49
51.	57- Urban Development	03-2217-80-800-10	7.00	6.78	96.88
		03-2217-80-800-12	20.00	11.31	56.56
52.	58- Stationery and Printing	04-2058-800-03	2.71	2.71	100.00
53.	59- Public Health Engineering	2215-800-26	200.00	134.23	67.11

Sl. No.	Number and Name of Grants/ Appropriation	Head of Accounts	Total Provision	Details of Surrender Amount	Per cent
54.	60- Textile and Handicraft	2851-107-01	1.69	1.09	64.43
		04-2851-800-27	11.65	6.97	59.83
		04-4851-800-07	4.30	4.30	100.00
55.	61- Geology and Mining	4853-60-800-04	2.86	2.56	89.51
56.	62- Directorate of Transport	04-3056-800-03	1.20	1.20	100.00
57.	64- Trade and Commerce	04-4875-60-800-03	0.70	0.70	100.00
58.	65- Department of Tirap, Changlang & Longding	04-2575-03-800-04	31.80	31.80	100.00
59.	66- Hydro Power Development	04-4801-01-800-26	3.78	2.28	60.34
60.	68- Town Planning Department	2217-80-001-02	0.10	0.10	100.00
		04-2217-03-800-08	53.26	47.64	89.46
61.	70- Administrative Training Institute	04-2070-800-12	2.75	2.50	90.91
		04-4070-800-24	6.30	5.81	92.23
62.	71- Department of Tawang and West Kameng	04-2205-800-08	15.50	15.50	100.00
		04-2205-800-15	4.33	2.72	62.71
63.	72- Directorate of Prison	04-2056-800-06	1.05	1.05	100.00
		04-4055-800-09	11.20	10.17	90.82
64.	73- Information Technology	04-3425-60-800-07	27.15	22.22	81.86
65.	74- Social Justice, Empowerment and Tribal Affairs	04-2235-02-800-18	4.40	4.40	100.00
		04-2235-02-800-26	1.97	1.97	100.00
		04-2235-02-800-32	87.00	81.87	94.10
		04-2235-02-800-17	62.00	62.00	100.00
		08-2235-03-102-01	10.00	10.00	100.00
		08-2235-60-102-02	10.00	7.07	70.71
		08-2235-60-102-03	1.00	0.94	93.58
		04-4235-02-800-12	3.10	3.10	100.00
66.	75- Higher and Technical Education	08-4235-02-800-05	30.00	15.99	53.31
		04-2202-03-800-13	16.92	15.07	89.04
		04-4202-01-800-28	1.00	1.00	100.00
67.	76- Elementary Education	04-4202-01-800-32	42.40	27.30	64.39
		04-2202-01-800-13	5.15	5.15	100.00
		04-2202-01-800-19	135.30	108.71	80.34
		04-4202-01-800-28	6.00	6.00	100.00
68.	78- Political Department	04-4202-01-800-31	80.33	80.33	100.00
		2251-090-04	1.30	0.67	51.38
69.	79- Department of Skill Development and Entrepreneur	03-2230-03-003-02	10.00	10.00	100.00
		04-2230-03-800-14	2.46	2.46	100.00
		04-2230-03-800-16	8.00	5.06	63.31
		04-4250-800-04	3.70	3.70	100.00
		04-4250-800-06	5.85	5.85	100.00
		08-4250-203-01	1.60	1.60	100.00



Sl. No.	Number and Name of Grants/ Appropriation	Head of Accounts	Total Provision	Details of Surrender Amount	Per cent
70.	80- Directorate of Medical Education, Training and Research	04-2210-05-200-02	2.00	1.70	85.14
		04-4210-03-200-01	3.00	1.60	53.33
71.	81- Directorate of Family Welfare	04-2211-001-01	0.87	0.44	50.66
72.	82- Department of Indigenous Affairs	04-2205-800-08	5.30	5.30	100.00
		04-4202-04-800-09	21.50	17.92	83.35
<b>Total</b>			<b>9,227.55</b>	<b>8,312.64</b>	

Source: Detailed Appropriation Accounts, 2020-21

## APPENDIX 3.8

**Details of Savings of ₹ One crore and above not Surrendered**  
(Reference: Paragraphs-3.4.10 and 3.4.11; Pages-76 and 78)

(₹ in crore)

Sl. No.	Grant No and Name	Section	Saving	Surrender	Saving to be Surrender
1.	2-Governor	Revenue-charged	2.59	0.00	2.59
3.	6-District Administration	Revenue-voted	76.78	71.63	5.15
4.	7-Treasury and Accounts Administration	Revenue-voted	10.94	0.00	10.94
5.	8-Police	Revenue-voted	17.57	7.06	10.51
7.	9-Motor Garages	Revenue-voted	2.68	0.00	2.68
8.	11-Social Welfare	Revenue-voted	4.06	0.00	4.06
11.	13-Directorate of Accounts	Revenue-voted	225.60	2.32	223.28
12.	14-Secondary Education	Revenue-voted	143.85	141.64	2.20
13.	14-Secondary Education	Capital-voted	54.99	53.96	1.03
14.	15-Health and Family Welfare	Revenue-voted	66.09	0.00	66.09
15.	15-Health and Family Welfare	Capital-voted	38.70	35.22	3.48
17.	16-Art and Cultural Affairs	Capital-voted	1.69	0.30	1.39
21.	19-Industries	Capital-voted	28.83	26.49	2.33
23.	21-Directorate of Sports	Revenue-voted	6.44	4.43	2.01
25.	22-Food and Civil Supplies	Revenue-voted	90.41	84.08	6.33
27.	23-Forests	Revenue-voted	240.95	210.63	30.32
28.	23-Forests	Capital-voted	16.57	15.26	1.31
29.	24-Agriculture	Revenue-voted	12.33	0.00	12.33
31.	26-Rural Works	Revenue-voted	94.92	62.62	32.30
32.	26-Rural Works	Capital-voted	179.62	0.00	179.62
33.	27-Panchayat	Revenue-voted	7.93	3.63	4.30
35.	28-Animal Husbandry and Veterinary	Revenue-voted	24.26	21.01	3.25
39.	30-State Transport	Capital-voted	6.04	3.87	2.17
40.	31-Public Works	Revenue-voted	67.50	52.08	15.42
41.	31-Public Works	Capital-voted	55.78	0.00	55.78
42.	32-Roads and Bridges	Revenue-voted	132.94	115.80	17.14
43.	32-Roads and Bridges	Capital-voted	351.85	0.00	351.85
44.	33-North Eastern Areas	Revenue-voted	1.59	0.00	1.59
45.	33-North Eastern Areas	Capital-voted	3.59	0.11	3.48
46.	34-Power	Revenue-voted	84.51	76.26	8.25
47.	34-Power	Capital-voted	58.22	0.00	58.22
52.	38-Water Resource Department	Capital-voted	44.64	0.00	44.64
54.	40-Housing	Revenue-voted	14.97	0.00	14.97
55.	40-Housing	Capital-voted	18.75	17.60	1.14
57.	41-Land Management	Capital-voted	2.47	1.32	1.16
58.	42-Rural Development	Revenue-voted	18.28	15.88	2.40
60.	43-Fisheries	Revenue-voted	17.60	15.78	1.81

Sl. No.	Grant No and Name	Section	Saving	Surrender	Saving to be Surrender
66.	47-Administration of Justice	Revenue-voted	2.00	0.00	2.00
67.	47-Administration of Justice	Capital-voted	18.71	7.45	11.26
70.	49-Science and Technology	Revenue-voted	6.17	5.17	1.01
72.	50-Secretariat Economic Services	Capital-voted	2389.91	2208.37	181.55
77.	56-Tourism	Revenue-voted	23.22	20.43	2.79
78.	56-Tourism	Capital-voted	29.47	16.63	12.84
79.	57-Urban Development	Revenue-voted	21.15	11.05	10.10
80.	57-Urban Development	Capital-voted	39.59	19.80	19.79
83.	59-Public Health Engineering	Capital-voted	94.12	0.00	94.12
84.	60-Textile and Handicraft	Revenue-voted	9.47	7.67	1.80
86.	61-Geology and Mining	Revenue-voted	1.47	0.00	1.47
90.	65-Department of Tirap, Changlang and Longding	Capital-voted	9.74	0.00	9.74
91.	66-Hydro Power Development	Revenue-voted	27.69	18.58	9.11
92.	66-Hydro Power Development	Capital-voted	24.01	11.00	13.01
94.	68-Town Planning Department	Revenue-voted	169.85	0.00	169.85
98.	71-Department of Tawang and West Kameng	Capital-voted	1.15	0.00	1.15
102.	74-Social Justice, Empowerment and Tribal Affairs	Capital-voted	7.59	0.00	7.59
103.	75-Higher and Technical Education	Revenue-voted	7.66	0.00	7.66
104.	75-Higher and Technical Education	Capital-voted	32.99	29.39	3.61
105.	76-Elementary Education	Revenue-voted	67.72	0.00	67.72
108.	79-Department of Skill Development and Entrepreneur	Revenue-voted	15.03	13.88	1.16
113.	82-Department of Indigenous Affairs	Capital-voted	19.04	17.92	1.12
114.	84-Public Debt	Revenue-charged	23.45	0.00	23.45
115.	84-Public Debt	Capital-charged	317.06	0.00	317.06
<b>Total</b>			<b>5,584.81</b>	<b>3,426.33</b>	<b>2,158.49</b>

Source: Appropriation Accounts, 2020-21

## APPENDIX 3.9

**Un-utilised Provision of Fund during 2020-21**  
(Reference: Paragraphs-3.3.2 and 3.4.12; Pages-68 and 79)

(₹ in crore)

Sl. No.	Grant No. and Name	Head of Accounts	Original	Supplementary	Total	Savings
1.	2-Governor	2012-03-800-03	0.60	0.00	0.06	0.06
		2012-03-800-04	0.21	0.00	0.21	0.21
		2012-03-800-06	0.22	0.00	0.22	0.22
		2012-03-800-09	0.06	0.00	0.06	0.06
2.	3-Council of Ministers	2013-101-02	0.15	0.00	0.15	0.15
		2013-108-01	0.63	0.00	0.63	0.63
		2013-108-02	0.05	0.00	0.05	0.05
3.	4-Election	2015-104-01	0.24	0.00	0.24	0.24
4.	6-District Administration	04-2053-800-04	0.10	0.00	0.10	0.10
5.	8-Police	2055-104-03	19.53	0.00	19.53	19.53
		03-2055-800-06	0.78	0.00	0.78	0.78
6.	9-Motor Garages	2070-800-08	1.50	0.00	1.50	1.50
7.	10-Other General, Social and Community Services	2075-797-01	0.50	0.00	0.50	0.50
8.	11-Social Welfare	2235-02-200-22	0.10	0.00	0.10	0.10
		04-2235-02-800-26	1.90	0.00	1.90	1.90
		08-2235-800-16	0.34	0.00	0.34	0.34
9.	14-Secondary Education	2202-02-108-01	0.05	0.00	0.05	0.05
		2202-02-108-02	0.05	0.00	0.05	0.05
		03-2202-800-16	60.00	0.00	60.00	60.00
		03-2202-04-200-04	60.00	0.00	60.00	60.00
		04-2202-02-800-15	3.90	0.00	3.90	3.90
		2204-102-01	0.12	0.00	0.12	0.12
10.	16-Art and Culture	2205-800-08	3.00	0.00	3.00	3.00
11.	19-Industreis	04-2851-800-25	1.33	0.00	1.33	1.33
12.	20-Labour	2230-01-800-06	2.60	0.00	2.60	2.60
		4250-800-06		0.04	0.04	0.04
13.	22-Food and Civil Supplies	2408-02-190-01	29.32	0.00	29.32	29.32
		2408-02-190-02	52.01	0.00	52.01	52.01
		2408-02-800-01	12.20	0.00	12.20	12.20
		04-3456-800-13	4.02	0.00	4.02	4.02
14.	23-Forests	2406-01-070-03	0.01	0.00	0.01	0.01
		2406-01-102-02	3.08	0.00	3.08	3.08
		2406-04-102-01	0.01	0.00	0.01	0.01
		04-3435-60-800-11	0.99	0.00	0.99	0.99
		04-4406-01-800-03	16.57	0.00	16.57	16.57
15.	24-Agriculture	2401-800-49	0.72	0.00	0.72	0.72
16.	25-Relief, Rehabilitation and Re-settlement	2235-01-800-01	3.00	0.00	3.00	3.00
		2245-02-800-06	2.79	0.00	2.79	2.79
17.	26-Rural Works	2402-800-02	0.44	0.00	0.44	0.44
		04-3054-04-800-09	70.00	0.00	70.00	70.00

Sl. No.	Grant No. and Name	Head of Accounts	Original	Supplementary	Total	Savings
18.	27-Panchayat	04-4515-800-09	4.50	0.00	4.50	4.50
19.	28-Animal Husbandry and Veterinary	04-2404-800-03		0.20	0.20	0.20
20.	29-Co-operation	03-6425-106-01	1.50	0.00	1.50	1.50
21.	31-Public Works	04-4059-80-800-19	200.00	0.00	200.00	200.00
22.	33-North Eastern Areas	2552-05-800-01		0.03	0.03	0.03
		4552-06-800-73		0.12	0.12	0.12
		4552-15-800-08		1.05	1.05	1.05
		4552-29-800-01	52.00	1.79	1.79	1.79
23.	35-Information and Public Relations	2220-60-800-08	15.00	0.00	15.00	15.00
		4220-60-800-05	2.40	0.00	2.40	2.40
24.	36-Statistics	3454-02-800-06	0.50	0.00	0.50	0.50
25.	37-Legal Metrology and Consumer Affairs	04-5475-800-03	0.32	0.00	0.32	0.32
		04-5475-800-04	0.74	0.00	0.74	0.74
26.	38-Water Resource Department	2702-80-052-02	0.50	0.00	0.50	0.50
		03-4702-800-03	40.00	0.00	40.00	40.00
27.	40-Housing	04-4216-80-800-03	39.56	0.00	39.56	39.56
28.	41-Land Management	04-2506-800-08	2.29	0.00	2.29	2.29
29.	42-Rural Development	04-2515-800-13	42.55	0.00	42.55	42.55
		03-4515-800-08	40.00	0.00	40.00	40.00
30.	43-Fisheries	04-4405-800-08	2.40	0.00	2.40	2.40
31.	47-Administration of Justice	04-2014-800-08	0.87	0.00	0.87	0.87
32.	48-Horticulture	04-2401-800-62	2.30	0.00	2.30	2.30
		04-2401-800-92	10.00	0.00	10.00	10.00
33.	50-Secretariat Economics Services	03-4070-800-13	1269.00	0.00	1,269.00	1,269.00
		04-4070-800-14	610.81	0.00	610.81	610.81
		04-4070-800-16	250.00	0.00	250.00	250.00
34.	51-Directorate of Library	2205-800-08	1.85	0.00	1.85	1.85
		4202-04-800-09	0.50	0.00	0.50	0.50
35.	52-Sports and Youth Services	04-4202-03-800-31	13.60	0.00	13.60	13.60
36.	53-Fire Protection and Control	04-2070-800-11	5.36	0.00	5.36	5.36
37.	54-State Tax and Excise	04-2039-800-05	2.80	0.00	2.80	2.80
38.	56-Tourism	08-5452-01-101-52	0.00	7.02	7.02	7.02
39.	58-Stationery and Printing	04-2058-800-03	2.71	0.00	2.71	2.71
40.	60-textile and handicraft	04-4851-800-07	4.30	0.00	4.30	4.30
41.	61-Geology and Mining	04-4853-60-800-04	2.86	0.00	2.86	2.86
42.	62-Directorate of Transport	3056-800-03	1.20	0.00	1.20	1.20
43.	64-Trade and Commerce	04-4875-60-800-03	0.70	0.00	0.70	0.70
44.	65-Department of Tirap, Changlang and Longding	04-2575-03-800-04	31.80	0.00	31.80	31.80

Sl. No.	Grant No. and Name	Head of Accounts	Original	Supplementary	Total	Savings
45.	68-Town Planning	2217-80-001-02	0.10	0.00	0.10	0.10
46.	70-Administrative Training Institute	4070-800-24	6.30	0.00	6.30	6.30
47.	71-Department of Tawang and West Kameng	2205-800-08	15.50	0.00	15.50	15.50
		2205-800-15	4.33	0.00	4.33	4.33
48.	72-Directorate of Prison	2056-800-06	1.05	0.00	1.05	1.05
49.	74-Social Justice, Empowerment and Tribal Affairs	04-2235-02-800-18	4.40	0.00	4.40	4.40
		04-2235-02-800-26	1.97	0.00	1.97	1.97
		04-2235-02-800-32	87.00	0.00	87.00	87.00
		08-2235-02-800-17	62.00	0.00	62.00	62.00
		08-2235-03-102-01	10.00	0.00	10.00	10.00
		04-4235-02-800-12	3.10	0.00	3.10	3.10
50.	75-Higher and Technical Education	04-4202-01-800-28	1.00	0.00	1.00	1.00
51.	76-Elementary Education	04-2202-01-800-13	5.15	0.00	5.15	5.15
		04-2202-01-800-28	6.00	0.00	6.00	6.00
		04-2202-01-800-31	80.33	0.00	80.33	80.33
52.	79-Department of skill development and entrepreneur	03-2230-03-003-02	10.00	0.00	10.00	10.00
		04-2230-03-800-14	2.46	0.00	2.46	2.46
		04-4250-800-04	3.70	0.00	3.70	3.70
		04-4250-800-06	5.85	0.00	5.85	5.85
		4250-203-01	1.60	0.00	1.60	1.60
53.	82-Department of Indigenous Affairs	2205-800-08	5.30	0.00	5.30	5.30
54.	97-Public Debt	6003-110-01	300.00	12.00	312.00	312.00
<b>Total</b>				<b>22.25</b>	<b>3,594.89</b>	<b>3,594.89</b>

Source: Detailed Appropriation Accounts, 2020-21

## APPENDIX 3.10

## Excess Expenditure Relating to Previous Years Requiring Regularisation

(Reference: Paragraph-3.4.14.1; Page-80)

(₹ in crore)

Year	No. of Grants/ Appropriations	Grants/Appropriations	Excess Amount	Stage of consideration by 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 2019-20 to discuss excess/ savings 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	9.7	
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	

Year	No. of Grants/ Appropriations	Grants/Appropriations	Excess Amount	Stage of consideration by PAC
2008-09	13	5,9,14,17,29,34,37,43,45,48,56,59 & 65	70.6	No meeting of the PAC was held during 2019-20 to discuss excess/ savings expenditure over Grants/Appropriations.
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	7,13,17,18,25,29,30,35,43,47,48,51,5 4, 60,62,	65.87	
2014-15	12	1,7,13,16,19,21,43,52,70,72,76,97	705.09	
2015-16	15	5, 7, 13, 14, 16, 26, 43, 48, 51, 53, 65, 67, 71, 76, 97	474.5	
2016-17	15	6, 8, 13, 17, 26, 33, 43, 48, 55, 59, 62, 63, 65, 71, 76	344.92	
2017-18	9	12, 13, 30, 33, 41, 50, 72, 74, 76	176.99	
2018-19	7	1,7,13,43,48,81,71	21.67	
2019-20	5	19,25,40,71,73	15.76	
<b>Total</b>			<b>3,195.54</b>	

Source: Appropriation Accounts, of respective years





## APPENDIX 4.1

**Part(B)**  
**Details of Department wise Pendency of the Utilisation Certificate**  
*(Reference: Paragraph-4.4; Page-97)*

(₹ in crore)

Sl. No.	Name of the Department	No. of UCs pending	Amount
<b>2017-18</b>			
1.	Education	04	0.89
2.	Health & Family Welfare	01	0.78
<b>Total</b>		<b>05</b>	<b>1.67</b>
<b>2018-19</b>			
1.	Health & Family Welfare	2	52
2.	Home (Police)	5	10.6
3.	Sports and Youth Affairs	7	2.47
4.	Education	10	23.32
5.	Social Welfare, Women & Child Development	5	1.14
6.	Secretariat Administration	1	2
7.	Relief and rehabilitation	1	5
8.	Information Technology	29	36.28
9.	Tourism	6	13.64
<b>Total</b>		<b>66</b>	<b>146.44</b>
<b>2019-20</b>			
1.	Health & Family Welfare	24	156.72
2.	Home (police)	4	1.05
3.	Sports and Youth Affairs	9	3.28
4.	Panchayati Raj	2	41.29
5.	Directorate of Science and Technology	26	9.46
6.	Town Planning	7	12.81
7.	Education	25	175.04
8.	Social Welfare, Women & Child Development	7	33.08
9.	Cultural Affairs	1	1.00
10.	Secretariat Administration	1	3.50
11.	Industries	2	1.60
12.	Relief and Rehabilitation	21	45.38
13.	Rural Development	14	212.29
14.	Urban Development	10	10.58
15.	Information Technology	13	46.76
16.	Tourism	5	2.81
17.	District Administration	1	1.00
18.	Civil Supplies & Consumer Affairs	15	0.64
19.	Skill Development	1	7.21
<b>Total</b>		<b>188</b>	<b>765.50</b>

Sl. No.	Name of the Department	No. of UCs pending	Amount
<b>2020-21</b>			
1.	Deputy Commissioner	3	0.54
2.	Karmik & Adhyatmik	1	1.00
3.	Food and Civil Supplies	1	0.22
4.	Under Secretary, Civil Secretariat	1	2.50
5.	Urban Development and Housing	8	20.75
6.	Town Planning	5	82.90
7.	Health Services	29	214.92
8.	Industries	3	5.57
9.	Information Technology	7	1.72
10	Relief and Rehabilitation	1	0.20
11	Disaster Management	12	324.74
12	Rural Development Department	1	80.40
13	Director of Rural Development	16	284.16
14	Panchayat	6	294.42
15	Higher Education	3	0.55
16	Deputy Director, Technical Sya, Itanagar	1	0.14
17	Elementary Education	24	25.87
18	Women & Child Development	12	5.80
19	Social Justice, Empowerment and Tribal Affairs,	23	0.68
20	Science and Technology	15	6.20
21	Principal, Shange Lhaden Sports Academy	4	0.76
22	Sports and Youth Affairs	6	1.50
23	Director of Sports, Itanagar	4	2.90
<b>Total</b>		<b>186</b>	<b>1,358.44</b>

Source: Finance Accounts, 2020-21

## APPENDIX 4.2

## Details of Outstanding Abstract Contingent Bills during the Period 2016-17 to 2020-21

(Reference: Paragraph-4.5; Page-98)

Year	Opening Balance as on 1 April			Amount drawn in AC Bills during the year			Amount adjusted through DCC bills			Amount outstanding as on 31 March		
	Year	No.	Amount	Year	No.	Amount	Year	No.	Amount	Year	No.	Amount
2016-17	Up to 2015-16	188	11.85	Up to 2015-16	0	0	Up to 2015-16	188	11.85	Up to 2016-17	65	3.90
	2016-17	0	0	2016-17	296	5.19	2016-17	231	1.29			
<b>Total 2016-17</b>		<b>188</b>	<b>11.85</b>		<b>296</b>	<b>5.19</b>		<b>419</b>	<b>13.14</b>		<b>65</b>	<b>3.90</b>
2017-18	Up to 2016-17	65	3.90	Up to 2016-17	0	0	Up to 2016-17	65	3.9	Up to 2017-18	60	3.34
	2017-18	0	0	2017-18	183	5.7	2017-18	123	2.36			
<b>Total 2017-18</b>		<b>65</b>	<b>3.90</b>		<b>183</b>	<b>5.7</b>		<b>188</b>	<b>6.26</b>		<b>60</b>	<b>3.34</b>
2018-19	Up to 2017-18	60	3.34	Up to 2017-18	0	0	Up to 2017-18	60	3.34	Up to 2018-19	53	4.14
	2018-19	0	0	2018-19	139	5.93	2018-19	86	1.79			
<b>Total 2018-19</b>		<b>60</b>	<b>3.34</b>		<b>139</b>	<b>5.93</b>		<b>146</b>	<b>5.13</b>		<b>53</b>	<b>4.14</b>
2019-20	Up to 2018-19	53	4.14	Up to 2018-19	0	0	Up to 2018-19	53	4.14	Up to 2019-20	17	0.29
	2019-20	0	0	2019-20	84	2.61	2019-20	67	2.32			
<b>Total 2019-20</b>		<b>53</b>	<b>4.14</b>		<b>84</b>	<b>2.61</b>		<b>120</b>	<b>6.46</b>		<b>17</b>	<b>0.29</b>
2020-21	Up to 2019-20	17	0.29	Up to 2019-20	0	0	Up to 2019-20	0	0	Up to 2020-21	23	0.32
	2020-21	0	0	2020-21	6	0.03	2020-21	0	0			
<b>Total 2020-21</b>		<b>17</b>	<b>0.29</b>		<b>6</b>	<b>0.03</b>		<b>0</b>	<b>0</b>		<b>23</b>	<b>0.32</b>

Source: Finance Accounts, 2020-21

## APPENDIX 4.3(A)

**Details of Receipts Booked under 800- Other Receipts***(Reference: Paragraph-4.6; Page-100)***(₹ in crore)**

Sl. No.	Details of receipts booked under 800-Other receipts during 2018-21			
	Major Head	2018-19	2019-20	2020-21
1	6	0.01	0.00	0.00
2	39	136.73	144.97	238.02
3	49	10.00	3.27	1.75
4	59	10.05	7.38	14.79
5	70	23.72	127.23	366.66
6	217	0.06	0.04	0.01
7	230	1.10	0.82	0.01
8	235	0.15	0.13	0.15
9	801	287.08	247.95	243.28
10	1054	32.02	0.05	0.09
11	1055	17.47	18.51	10.01
12	1275	7.16	5.08	2.74
13	1456	0.80	0.60	0.58

*Source: Finance Accounts of the respective year*

## APPENDIX 4.3(B)

**Details of Expenditure Booked under 800-Other Expenditure***(Reference: Paragraph-4.6; Page-100)***(₹ in crore)**

Sl. No.	Details of Expenditure booked under 800 for the period from 2018-21			
	Major Head	2018-19	2019-20	2020-21
1	2011	1.58	10.05	8.50
2	2012	0.06	0.07	0.06
3	2013	7.93	11.96	11.79
4	2014	5.10	4.18	5.62
5	2029	230.00	47.41	45.82
6	2039	10.81	0.68	1.08
7	2047	0.10	0.50	0.23
8	2055	13.14	0.52	17.92
9	2058	1.06	1.15	0.86
10	2059	13.93	15.20	11.90
11	2070	15.53	9.84	17.39
12	2075	0.00	0.00	0.00
13	2202	788.79	729.73	484.45
14	2203	0.90	2.00	0.56
15	2204	29.12	24.22	7.72
16	2205	14.69	25.46	6.06
17	2210	312.80	313.85	256.30
18	2211	4.55	3.96	3.62
19	2215	266.66	190.27	521.63
20	2216	15.10	9.69	18.99
21	2217	61.41	52.10	178.85
22	2220	20.59	12.91	21.96
23	2230	14.00	11.80	4.33
24	2235	226.28	225.62	143.91
25	2245	136.80	5.00	1.94
26	2250	0.05	0.05	0.07
27	2401	52.96	90.36	89.74
28	2402	1.88	1.10	3.60
29	2403	16.70	65.28	20.37
30	2405	8.79	5.00	3.97
31	2406	29.87	15.70	16.67
32	2408	7.67	37.64	4.90
33	2415	6.93	89.37	24.16

Sl. No.	Details of Expenditure booked under 800 for the period from 2018-21			
	Major Head	2018-19	2019-20	2020-21
34	2425	0.50	0.50	0.37
35	2501	38.32	1.74	73.95
36	2505	8.35	0.85	4.50
37	2506	3.53	1.44	0.72
38	2515	81.01	51.29	25.71
39	2552	4.82	3.28	10.56
40	2702	74.74	56.94	195.84
41	2711	7.88	3.00	30.00
42	2801	75.89	76.89	69.75
43	2810	31.41	23.78	22.69
44	2851	19.19	16.23	6.01
45	2875	0.62	1.63	0.44
46	3053	1.30	1.73	0.83
47	3054	665.60	80.52	123.39
48	3055	102.79	105.68	0.43
49	3275	47.24	33.00	17.47
50	3425	44.13	12.40	6.62
51	3435	2.86	2.78	1.66
52	3452	33.03	30.58	6.99
53	3454	1.52	3.80	6.12
54	3475	0.97	1.71	1.78
55	4055	39.90	54.46	64.05
56	4059	363.07	124.59	234.19
57	4070	658.41	436.51	329.15
58	4202	193.48	100.20	56.35
59	4210	53.16	51.37	9.21
60	4215	416.43	253.07	224.55
61	4216	26.85	12.49	20.81
62	4217	114.85	24.16	77.56
63	4220	7.31	4.29	2.12
64	4235	147.62	158.43	211.40
65	4403	0.93	1.16	2.09
66	4405	2.77	8.12	0.26
67	4415	1.75	1.17	0.06
68	4425	3.71	0.32	0.30
69	4435	7.47	4.80	4.75
70	4515	3.46	2.66	0.92

Sl. No.	Details of Expenditure booked under 800 for the period from 2018-21			
	Major Head	2018-19	2019-20	2020-21
71	4552	97.03	62.02	92.88
72	4575	31.94	48.26	25.37
73	4702	23.34	8.05	3.43
74	4711	141.40	90.67	167.91
75	4801	340.36	173.36	172.70
76	4851	1.63	11.72	11.44
77	5053	18.18	8.02	42.57
78	5054	2,543.21	1,812.70	3,018.62
79	5055	8.13	0.99	4.21
80	5475	3.44	2.47	1.71

Source: Finance Accounts of the respective year



**APPENDIX 5.1**

**Summarised Financial Results of SPSEs (all Government Companies) as per their latest Accounts Finalised as on 30 September 2021**

(Reference: Paragraphs-5.3, 5.9 and 5.10; Pages-112 and 115)

{Figures in Columns 5 (a) to (6) and (8) to (11) and (13) (₹ in crore)}

Sl. No.	Sector & Name of Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)			Turnover	Impact of Accounts Comments	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed <sup>38</sup>	Earning before Interest & Tax (EBIT) <sup>v</sup>	Percentage return on capital employed	Long Term Borrowings
				5 (a)	5 (b)	5 (c)								
<b>A. Working Government Companies</b>														
<b>FINANCING</b>														
	Arunachal Pradesh Industrial Development and Financial Corporation Limited	2018-19	2021-22	(-)0.19	0.22	0.20	6.54	-	4.20	(-) 21.13	8.48	(-) 0.39	4.60	25.41
	<b>Total of the Sector</b>			<b>(-)0.19</b>	<b>0.22</b>	<b>0.20</b>	<b>6.54</b>	<b>-</b>	<b>4.20</b>	<b>(-) 21.13</b>	<b>8.48</b>	<b>(-) 0.39</b>	<b>4.60</b>	<b>25.41</b>
<b>MINING</b>														
	Arunachal Pradesh Mineral Development and Trading Corporation Limited	1999-00	2014-15	(-) 0.27	-	0.01	-	-	2.13	(-) 1.81	0.33	(-) 0.28	(-) 84.85	0.01
	<b>Total of the Sector</b>			<b>(-) 0.27</b>	<b>-</b>	<b>0.01</b>	<b>-</b>	<b>-</b>	<b>2.13</b>	<b>(-) 1.81</b>	<b>0.33</b>	<b>(-) 0.28</b>	<b>(-) 84.85</b>	<b>0.01</b>
<b>FOREST</b>														
	Arunachal Pradesh Forest Corporation Limited	2005-06	2014-15	4.48	0.76	0.18	0.73	-	4.50	(-) 4.58	4.72	4.30	91.10	4.80
	<b>Total of the Sector</b>			<b>4.48</b>	<b>0.76</b>	<b>0.18</b>	<b>0.73</b>	<b>-</b>	<b>4.50</b>	<b>(-) 4.58</b>	<b>4.72</b>	<b>4.30</b>	<b>91.10</b>	<b>4.80</b>

<sup>38</sup> Capital employed represents Shareholders' Funds plus Long-Term Borrowings

<sup>v</sup> For calculating EBIT (total return on capital employed), interest on borrowed fund is added back to net profit/ loss as disclosed in Profit and Loss account

\*\* Net profits of the Company (serial no. A3 above) have been derived after taking credit of the Government Grants (Revenue) of ₹ 8.07 crore received during the year

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Sl. No.	Sector & Name of Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)			Turnover	Impact of Accounts Comments	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed <sup>38</sup>	Earning before Interest & Tax (EBIT) <sup>39</sup>	Percentage return on capital employed	Long Term Borrowings	
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation									Net Profit/ Loss
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>POLICE</b>															
	Arunachal Police Housing and Welfare Corporation Limited	2018-19	2020-21	3.90	-	0.19	3.71	2.93	-	0.02	29.11	29.13	3.71	12.73	Nil
	<b>Total of the Sector</b>			<b>3.90</b>	<b>-</b>	<b>0.19</b>	<b>3.71</b>	<b>2.93</b>	<b>-</b>	<b>0.02</b>	<b>29.11</b>	<b>29.13</b>	<b>3.71</b>	<b>12.73</b>	<b>Nil</b>
<b>POWER</b>															
	Hydro Power Development Corporation of Arunachal Pradesh Limited	2012-13	2017-18	0.51	-	0.08	0.43	Nil*	-	5.00**	1.50	6.50	0.43	6.61	Nil
	<b>Total of the Sector</b>			<b>0.51</b>	<b>-</b>	<b>0.08</b>	<b>0.43</b>	<b>Nil</b>	<b>-</b>	<b>5.00</b>	<b>1.50</b>	<b>6.50</b>	<b>0.43</b>	<b>6.61</b>	<b>Nil</b>
<b>SERVICE</b>															
	Arunachal Pradesh Donyi Polo Hotel Corporation Limited	2019-20	2020-21	(-) 0.99	-	0.05	(-) 1.04	1.47	-	1.00	(-) 3.46	(-) 2.46	(-) 1.04	Not workable	Nil
	<b>Total of the Sector</b>			<b>(-) 0.99</b>	<b>-</b>	<b>0.05</b>	<b>(-) 1.04</b>	<b>1.47</b>	<b>-</b>	<b>1.00</b>	<b>(-) 3.46</b>	<b>(-) 2.46</b>	<b>(-) 1.04</b>	<b>Not workable</b>	<b>Nil</b>
	<b>Total of A</b>			<b>7.44</b>	<b>0.98</b>	<b>0.71</b>	<b>5.75</b>	<b>11.67</b>	<b>-</b>	<b>16.85</b>	<b>(-) 0.37</b>	<b>46.70</b>	<b>6.73</b>	<b>14.41</b>	<b>30.22</b>
<b>B. Non-Working Government Companies</b>															
<b>CEMENT</b>															
	Parasuram Cement Limited	2008-09	2013-14	-	-	-	-	-	-	0.24	(-) 2.66	(-) 0.96	-	-	1.46
	<b>Total of the Sector</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.24</b>	<b>(-) 2.66</b>	<b>(-) 0.96</b>	<b>-</b>	<b>-</b>	<b>1.46</b>
	<b>Total of B</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.24</b>	<b>(-) 2.66</b>	<b>(-) 0.96</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Grand Total (A+B)</b>			<b>7.44</b>	<b>0.98</b>	<b>0.71</b>	<b>5.75</b>	<b>11.67</b>	<b>-</b>	<b>17.09</b>	<b>(-) 3.03</b>	<b>45.74</b>	<b>6.73</b>	<b>14.71</b>	<b>31.68</b>

\* The Revenue/ income of the Company (serial no. A5 above) during the year comprised 'Other Income' only (viz. Interest Income on FDRs: ₹1.21 crore)

\*\* Excluding 'Share application money pending allotment' amounting to ₹7.45 crore