



सत्यमेव जयते

**State Finances Audit Report
of the
Comptroller and Auditor General of India
for the year ended 31 March 2023**



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest



**Government of Arunachal Pradesh
(Report No. 1 of 2024)**

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TABLE OF CONTENTS

<i>Particulars</i>	<i>Paragraph</i>	<i>Page</i>
Preface		v
Executive Summary		vii
CHAPTER I: Overview of State Finances		
Profile of the State	1.1	1
Basis and Approach to State Finances Audit Report	1.2	8
Overview of Government Account Structure	1.3	9
Structure of Government Accounts	1.4	11
Budgetary Processes	1.5	12
Snapshot of the Finances	1.6	12
Snapshot of Assets and Liabilities of the Government	1.7	13
Trends in Key Fiscal Parameters	1.8	14
Fiscal Balance: Achievement of deficit and total debt targets	1.9	18
Conclusion	1.10	21
Recommendations	1.11	22
CHAPTER II – Finances of the State		
Introduction	2.1	23
Major changes in key fiscal aggregates <i>vis-à-vis</i> 2022-23	2.2	23
Sources and Application of Funds	2.3	24
Resources of the State	2.4	25
Application of resources	2.5	43
Quality of Capital Expenditure	2.6	63
Public Account	2.7	69
Transaction under Reserve Funds	2.8	71
Public Liability Management	2.9	73
Management of Cash Balances	2.10	85
Conclusion	2.11	88
Recommendations	2.12	89
CHAPTER III – Financial Management and Budgetary Control		
Introduction	3.1	91
Budget Process	3.2	91
Annual Budget 2022-23	3.3	92
Budget Marksmanship	3.4	95
Comments on Integrity of Budgetary and Accounting Process	3.5	96

Particulars	Paragraph	Page
Comments on Transparency of Budgetary and Accounting Process	3.6	112
Comments on Effectiveness of Budgetary and Accounting Process	3.7	113
Outcome of Review of Selected Grant	3.8	122
Conclusion	3.9	128
Recommendations	3.10	130
CHAPTER IV – Quality of Accounts and Financial Reporting Practices		
Introduction	4.1	131
Non-transfer of funds to Public Accounts	4.2	131
Non-discharge of interest liability in respect of interest-bearing Reserve Funds and Deposits	4.3	132
Funds transferred directly to the State Implementing Agencies	4.4	133
Delay in submission of Utilisation Certificates	4.5	134
Abstract Contingent Bills	4.6	136
Opaqueness in Accounts	4.7	137
Outstanding balance under major Suspense and DDR heads	4.8	142
Reconciliation of Accounts	4.9	145
Reconciliation of Cash Balances	4.10	146
End use of Cess	4.11	146
Compliance with Indian Government Accounting Standards	4.12	147
Timeliness and Quality of Accounts	4.13	148
Submission of Annual Accounts by Autonomous Bodies	4.14	150
<i>Suo-motu</i> Action Taken Notes	4.15	150
Discussion of SFAR by the PAC	4.16	151
Conclusion	4.17	151
Recommendations	4.18	151
CHAPTER V – State Public Sector Enterprises		
Introduction	5.1	153
Mandate	5.2	153
Working and non-working SPSEs	5.3	153
Investment in SPSEs	5.4	154
Budgetary Assistance to SPSEs	5.5	155
Returns from Government Companies and Corporations	5.6	156
Long Term Debt of SPSEs	5.7	156
Operating Efficiency of SPSEs	5.8	157
Return on Capital Employed (ROCE)	5.9	157
Return on Equity (ROE)	5.10	158

<i>Particulars</i>	<i>Paragraph</i>	<i>Page</i>
SPSEs Incurring Losses	5.11	159
SPSEs having complete erosion of capital	5.12	159
Audit of State Public Sector Enterprises (SPSEs)	5.13	160
Appointment of Statutory Auditors of SPSEs by CAG	5.14	160
Submission of Accounts by SPSEs	5.15	160
Timeliness in preparation of Accounts by SPSEs	5.16	161
CAGs oversight-Audit of Accounts and Supplementary Audit	5.17	162
Audit of Accounts of Government Companies by Statutory Auditors	5.18	163
Supplementary Audit of Accounts of Government Companies	5.19	163
Result of CAGs oversight role	5.20	163
Conclusion	5.21	164
Recommendations	5.22	164
APPENDICES		
<i>Appendix No.</i>	<i>Particulars</i>	<i>Page</i>
Appendix 1.1	Part-A Layout of Finance Accounts	167
	Part-B Methodology adopted for the Assessment of Fiscal Position	168
	Part-C State Profile	170
Appendix 1.2	Summarised financial position of the Government of Arunachal Pradesh as on 31 March 2023	172
Appendix 1.3	Fiscal Responsibility and Budget Management Act, 2006	174
Appendix 2.1	Abstract of Receipts and Disbursements for 2022-23	176
Appendix 2.2	Time Series Data on State Government Finances	179
Appendix 2.3	Details of funds parked in Single Nodal Accounts as on 31 March 2023	183
Appendix 3.1	Cases where Supplementary Provision was required	188
Appendix 3.2	Cases of Unnecessary or Excessive Supplementary Provision (₹10 lakh or more in each case)	191
Appendix 3.3	Details of Excessive/ Inadequate Supplementary Provision (₹One crore and above)	192
Appendix 3.4	Details of Sanctions where Head of Accounts was not Mentioned during 2022-23	194
Appendix 3.5	Injudicious Re-appropriation resulted in Savings/ Excess over ₹One crore	198
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	204

Particulars	Paragraph	Page
Appendix 3.7 (A)	Cases of Substantial Surrenders (100 <i>per cent</i> and above of Total Provisions) made during 2022-23	206
Appendix 3.7 (B)	Cases of Substantial Surrenders (50 <i>per cent</i> and above of Total Provisions) made during 2022-23	209
Appendix 3.8	Details of Savings of ₹One crore and above not surrendered	214
Appendix 3.9	Un-utilised Provision of Fund during 2022-23	216
Appendix 3.10	Statement showing excess expenditure relating to previous years requiring regularisation	217
Appendix 3.11	Details of Excess expenditure at Sub-Head level made during 2022-23	219
Appendix 3.12	Details of Lump Sum Provision for Creation of Asset	221
Appendix 3.13	Details of variation between Revised Estimate and Actual Expenditure	231
Appendix 4.1 (A)	Details of age-wise pendency of the Utilisation Certificate	233
Appendix 4.1 (B)	Details of Department-wise pendency of the Utilisation Certificate	235
Appendix 4.2	Details of Major Head where more than 50 <i>per cent</i> of Expenditure was booked under Minor Head-800 Other Expenditure during 2022-23	237
Appendix 4.3	Details of Expenditure booked under 50-Other Charges for the period 2020-23	238
Appendix 5.1	Summarised financial results of SPSEs (all Government companies) as per their latest accounts finalised as on 30 September 2023	241

PREFACE

- 1. The State Finances Audit Report has been prepared for submission to the Governor of Arunachal Pradesh under Article 151(2) of the Constitution of India for being laid before the Legislative Assembly of the State of Arunachal Pradesh.*
- 2. Chapter I of this Report contains the basis and approach to State Finances Audit Report, structure of the Report, structure of Government Accounts, budgetary process, snapshot of finances, assets and liabilities, and trends in key fiscal parameters like revenue surplus/ deficit, fiscal surplus/ deficit, etc.*
- 3. Chapter II contains a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the last five years, debt profile of the State and key Public Account transactions, based on the Finance Accounts of the State.*
- 4. Chapter III of this Report contains audit observations on matters arising from the examination of Appropriation accounts of the State Government for the year ended 31 March 2023.*
- 5. Chapter IV on 'Quality of Accounts and Financial Reporting Practices' provides an overview and status of the State Government's compliance during the year 2022-23 with financial rules, procedures and directives.*
- 6. Chapter V on 'State Public Sector Enterprises' provides the analysis of Audit of State Public Sector Enterprises regarding investment, disinvestments, returns, debt servicing, performance and losses incurred, also the CAG's oversight on Audit of accounts of State Public Sector Enterprises.*
- 7. The Report containing findings of performance audit, compliance audit of transactions in various departments and audit findings arising out of the audit of Statutory Corporations, Boards and Government Companies and Revenue Sector are presented separately.*

