



APPENDICES

Appendices

APPENDIX 1.1

Part – A

Layout of Finance Accounts (Reference: Paragraph-1.1; Page 1)

The Finance Accounts (Revised format introduced from 2015-16) have been divided into two Volumes-I and II. Volume I represent 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:

VOLUME- I	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements
Statement No. 3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund)
Statement No. 5	Statement of Progressive Capital Expenditure
Statement No. 6	Statement of Borrowings and other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Investments of the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Grants-in-Aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No. 12	Statement of Sources and Application of Funds for expenditure other than revenue account
Statement No. 13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
Notes to Accounts	
VOLUME - II (Part- I Detailed Statements)	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Head
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads 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 Investments 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 Account Transactions
Statement No. 22	Detailed Statement on Investments of Earmarked Funds
VOLUME-II (Part- II Appendices)	
I	Comparative Expenditure on Salary
II	Comparative Expenditure on Subsidy
III	Grants-in-Aid/ Assistance given by the State Government (Institution-wise and Scheme-wise)
IV	Detailed of Externally Aided Projects

V	Plan Scheme Expenditure A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes) B. State Plan Schemes
VI	Direct Transfer of Central Scheme funds to Implementing Agencies in the State (Fund routed outside State Budgets) (Unaudited Figures)
VII	Acceptance and Reconciliation of Balances (as depicted in Statement 18 and 21)
VIII	Financial results of Irrigation Schemes
IX	Commitments of the Government-List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-salary portion
XI	Major policy Decisions of the Government during the year or New schemes proposed in the Budget
XII	Committed Liabilities of the Government
XIII	Re-organisation of the States-items for which allocation of balances between/among the States has not been finalised.

Part – B

Methodology adopted for the Assessment of Fiscal Position

Norms/ceilings prescribed by the 12th Finance Commission for selected fiscal variables along with its projections for a set of fiscal aggregates and commitments/ projections made by State Governments in their Fiscal Responsibility Acts and other statements required to be laid in the Legislature under the Act are used to make a qualitative assessment of trends and patterns of major fiscal aggregates. Assuming that Gross State Domestic Product¹ (GSDP) is a good indicator of the performance of a State's economy, major fiscal aggregates like Tax and Non-Tax Revenue, Revenue and Capital Expenditure, Internal Debt and Revenue and Fiscal Deficits have been presented as percentages to the GSDP at current market prices. The buoyancy co-efficient for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether 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	$\text{Interest Received} [(\text{Opening Balance} + \text{Closing Balance of Loans \& Advances})/2] * 100$

¹ GSDP is defined as the total income of the State or the Market Value of goods and services produced using labour and all other factors of production.

Terms	Basis of Calculation
Revenue Deficit/ Surplus	Revenue Receipts – Revenue Expenditure
Fiscal Deficit/ Surplus	Revenue Expenditure + Capital Expenditure + Net Loans & 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^{th} root of the total percentage growth rate, where n is the number of years in the period being considered. $CAGR = ((\text{Ending Value}/\text{Beginning Value})^{(1/\text{period})}) - 1$
Core Public Goods and Merit Goods	<p>Core Public Goods are goods which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtraction from any other individual's consumption of that good, <i>e.g.</i> enforcement of law & order, security and protection of rights; pollution free air and other environmental goods, road infrastructure, <i>etc.</i></p> <p>Merit Goods 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, <i>etc.</i></p>

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	7,96,000
	Female	7,52,000
	Total	15,48,000
3.	Density of Population (as per 2011 Census) (All India Average = 418 persons per sq. km.)	18 persons per sq. km.
4.	Population Below Poverty Line (All India Average = 21.92 %)	34.67 %
5.	Population Growth (2012 to 2022) (All India average = 12.12%)	10.65 %
6.	Literacy (as per 2011 Census) (All India Average = 73 %)	65.40 %
7.	Infant Mortality (per 1000 live births) (All India Average = 28 per 1000 live births)	21
8.	Gross State Domestic Product (GSDP)	33,459.15 crore
9.	GSDP ² CAGR (2012-13 to 2021-22)	11.51%

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

B. Financial Data								
Particulars	CAGR 2012-13 to 2015-16		CAGR 2016-17 to 2019-20		CAGR 2019-20 to 2020-21		CAGR 2020-21 to 2021-22	
	NE&H States	Arunachal Pradesh	NE&H States	Arunachal Pradesh	NE&H States	Arunachal Pradesh	NE&H States	Arunachal Pradesh
Revenue Receipts	11.51	22.35	7.21	8.12	6.95	15.01	18.08	23.99
Own Tax Revenue	10.22	19.13	7.75	20.13	2.92	16.47	19.62	14.58
Non-Tax Revenue	7.16	11.32	10.88	6.14	(-)14.65	28.42	2.90	(-) 7.39
State's shares in Union Taxes & Duties	27.22	94.75	0.89	2.33	(-)11.34	16.52	46.49	39.83
GIA from GoI	3.98	(-)15.34	11.29	23.44	24.94	9.01	6.08	(-) 4.79
Total Receipts	13.89	22.77	10.17	9.24	13.43	11.74	14.07	21.86
Revenue Expenditure	12.17	20.44	9.82	9.16	3.60	7.11	13.86	21.08
Capital Outlay	7.70	18.22	7.10	33.73	10.37	38.73	28.31	26.64
Disbursement of Loans & Advances	(-)6.61	48.67	(-) 35.21	15.75	(-) 45.35	(-)70.04	70.92	(-) 46.67
Total Expenditure	11.47	20.03	9.40	13.31	4.58	14.36	16.14	22.63
Revenue Expenditure on Education	12.98	22.60	10.63	9.72	3.13	(-) 13.13	8.28	45.41
Revenue Expenditure on Health & Family Welfare	18.35	23.56	14.10	10.90	15.46	(-) 1.63	18.04	45.06
Revenue Expenditure on Salaries & Wages	10.67	13.65	12.41	11.30	0.24	2.87	7.53	20.59
Revenue Expenditure on Pension	16.34	18.86	16.28	11.26	11.38	23.18	25.75	25.31
Revenue Expenditure on Subsidies	25.71	43.75	7.26	(-)56.88	8.74	4,362.50	0.22	(-)100.00

Source: State Finances Audit Report 2021-22 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 2022**

(Reference: Paragraph-1.8; Page- 11)

(₹ in crore)

As on 31 March 2021	Liabilities		As on 31 March 2022
	Internal Debt		
	-	Market Loans not bearing interest	-
	5,063.83	Market Loans bearing interest	5,594.17
	0.41	Loans from LIC	0.31
	868.53	Loans from NABARD	1,021.48
7,348.10	117.14	Loans from other Institutions	106.34
	-	Ways and Means and Advances	-
	1,298.19	Special Securities issued to National Small Savings Fund of the Central Government	1,408.22
	-	Overdraft from Reserve Bank of India	-
		Other Loans	-
	Loans and Advances from Central Government		
	35.36	Non-Plan Loans	35.07
	49.19	Loans for State Plan Schemes	25.53
359.71	(-)5.81	Loans for Central Plan Schemes	(-)6.70
	11.53	Loans for Centrally Sponsored Plan Schemes	11.53
	36.47	Loans for Special Schemes	35.71
	232.97	Other loans for States	604.16
0.05	Contingency Fund		0.05
2,719.41	Small Savings, Provident Funds, etc.		2,962.88
190.53	Deposits		155.83
(-)1,292.34	Suspense and Miscellaneous Balances		(-)1,274.43
3,078.86	Reserve Funds		3,811.87
	Surplus on Government Account		
29,364.33	25,328.32	(i) Revenue Surplus as on 31 March 2021	29,364.33
	4,036.01	(ii) Revenue Surplus during the year	5,385.00
41,768.65	Total		49,241.35

Assets				
37,922.50	Gross Capital Expenditure on Fixed Assets			44,410.84
	250.93	Investment in Shares of Companies, Corporations, Co-operatives, etc.	251.13	
	37,671.57	Other Capital Expenditure	44,159.71	
95.85	Loans & Advances			91.56
	10.00	Loans for Power Projects	10.00	
	72.74	Other Development Loans	68.99	
	13.11	Loans to Government Servants and Miscellaneous Loans	12.57	
507.58	Civil Advances			502.51
(-)146.61	Remittance Balances			(-) 119.91
Suspense and Miscellaneous Balances				
3,389.33	Cash			4,356.35
	-	Cash in Treasuries and Local Remittances		
	7.01	Deposits with Reserve Bank and other Banks	(-)2,063.52	
	(-)3.49	Departmental Cash Balance	(-)2.40	
	0.01	Permanent Advances	0.01	
	1,699.49	Cash Balance Investments	4,392.63	
	1,686.31	Investment of Earmarked Funds	2,029.63	
41,768.65	Total			49,241.35

Source: Finance Accounts of respective year

APPENDIX 1.3

Fiscal Responsibility and Budget Management Act, 2006

(Reference: Paragraph-1.10; Page-15)

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 2021-22, Government of Arunachal Pradesh had amended FRBM Act with the following revised target:

- The normal limit of net borrowing of State Government for the financial 2021-22 to 2025-26 to be fixed and maintained at four *per cent* of GSDP in 2021-22, 3.5 *per cent* in 2022-23 and three *per cent* of GSDP from 2023-24 to 2025-26.
- Government of Arunachal Pradesh did not include target of Revenue surplus and ratio of Outstanding Debt to GSDP in ammended FRBM.

❖ Fiscal Policy Statements

As prescribed in the Act, the State incorporated the following statements in the Budget for the year 2021-22.

- 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 2022, the rolling targets for fiscal indicators for 2021-22 were as under:

Revenue Surplus as <i>percentage</i> of GSDP-	21.80
Fiscal Deficit as <i>percentage</i> of GSDP-	2.19
Gross Own Tax Revenue as <i>percentage</i> of GSDP	10.43
Total outstanding liabilities at the end of the year (<i>in crore</i>)-	11,585.88
Liabilities as <i>percentage</i> of GSDP for the year-	43.94

- 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 2021-22

(Reference: Paragraph-2.4; Page- 20)

(₹ in crore)

Receipts			Disbursements		
2020-21		2021-22	2020-21		2021-22
Section – A: Revenue					
I - Revenue Receipts			I - Revenue Expenditure		
1,431.10	Own Tax Revenue	1,639.79	4,216.56	General Services	4,833.96
836.53	Non-tax Revenue	774.67	4,359.45	Social Services	5,760.02
10,472.58	State Share of Union Taxes	14,643.90	1,584.61	Education, Sports, Arts & Culture	2,315.07
2,877.45	Grants for Centrally Sponsored Schemes	3,220.05	928.95	Health & Family Welfare	1,347.52
782.05	Finance Commission Grants	439.69	1,161.97	Water Supply, Sanitation, Housing & Urban Development	1,384.72
723.80	Other Grants to State With Legislature	513.54	39.83	Information & Broadcasting	42.96
			27.41	Labour & Welfare	57.67
			585.82	Social Welfare & Nutrition	569.53
			30.87	Others	42.55
			4,511.49	Economic Services	5,252.66
			831.91	Agriculture & Allied Activities	1,238.96
			1,123.93	Rural Development	673.81
			14.87	Special Areas Programme	3.30
			367.44	Irrigation & Flood Control	400.14
			1,066.86	Energy	1,380.18
			96.50	Industries & Minerals	124.04
			771.79	Transport	1,037.29
			17.47	Communications	48.08
			40.35	Science, Technology and Environment	82.49
			180.37	General Economic Services	264.37
17,123.51	Total Receipts	21,231.64	13,087.50	Total Disbursements	15,846.64
	II - Revenue Deficit carried over to Section - B		4,036.01	II - Revenue Surplus carried over to Section - B	

Receipts			Disbursements		
2020-21		2021-22	2020-21		2021-22
Section – B					
3,013.82	III - Opening Cash Balance, including Permanent Advances and Cash Balance Investment	3,389.33	-	III - Opening Overdraft from RBI	-
-	IV - Miscellaneous Capital Receipts	-	5,123.35	IV - Capital Expenditure	6,488.33

Receipts			Disbursements		
			743.99	General Services	1,618.39
			647.43	Social Services	1,350.29
			65.11	Education, Sports, Arts & Culture	281.09
			10.61	Health & Family Welfare	24.83
			350.31	Water Supply, Sanitation, Housing & Urban Development	715.30
			219.29	Social Welfare & Nutrition	315.26
			2.12	Information & Broadcasting	7.38
			0.00	Others	6.43
			3,731.93	Economic Services	3,519.65
			20.44	Agriculture and Allied Activities	44.79
			34.59	Rural Development Programme	37.00
			147.18	Special Areas Programme	110.11
			171.34	Irrigation & Flood Control	147.76
			172.70	Energy	430.69
			11.44	Industry & Minerals	26.36
			3,166.97	Transport	2,677.89
			0.00	Science, Technology and Environment	0.00
			7.27	General Economic Services	45.05

2020-21	Receipts			2020-21	Disbursements		
5.94	V - Recoveries of Loans & Advances		6.85	4.80	V - Loans & Advances Disbursed		2.56
	from Power Projects	-			to Power Projects		
	from Govt. Servants	3.10		3.85	to Govt. Servants	2.56	
	from Others	3.75		0.95	to Others	-	
4,036.01	VI - Revenue Surplus brought down		5,385.00	-	VI - Revenue Deficit brought down		-

1,516.06	VII - Public Debt Receipts		1,482.71	259.49	VII - Repayment of Public Debt		354.71
2020-21	Receipts			2020-21	Disbursements		
1,283.09	Internal Debt other than Ways & Means Advances and Overdraft	1,111.52		233.77	Internal Debt other than Ways & Means Advances and Overdraft	329.11	
-	Net transactions under Ways & Means Advances, incl. Overdraft	--		-	Net transactions under Ways & Means Advances incl. Overdraft	-	-
232.97	Loans and Advances from Central Govt.	371.19		25.72	Repayment of Loans & Advances to Central Govt.	25.60	
4,523.68	VIII- Public Account Receipts		7,413.34	4,318.54	VIII - Public Account Disbursements		6,475.28
749.47	Small Savings & Provident Funds	666.99		533.57	Small Savings & Provident Funds	423.53	
340.58	Reserve funds	975.31		199.11	Reserve Funds	242.29	
1.16	Suspense & Miscellaneous	(-)12.57		32.74	Suspense & Miscellaneous	(-)30.48	
3,096.12	Remittances	5,101.80		3,163.03	Remittances	5,128.50	
336.35	Deposits & Advances	681.81		390.09	Deposits & Advances	711.44	
-	XI - Earmarked Funds		--	3,389.33	XI - Closing Cash Balance		4,356.35
				--	Cash in Treasuries and Local Remittances	--	
				7.01	Deposits with Reserve Bank and other Banks	(-)2063.52	
				(-)3.49	Departmental Cash Balance incl. Permanent Advances	(-)2.40	
				3,385.80	Cash Balance Investment and Investment of Earmarked Funds	6,422.27	
13,095.51	TOTAL		17,677.23	13,095.51	TOTAL		17,677.23

Source: Finance Accounts of respective year

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-1.7 and 2.5.1.1; Page- 10 and 23)

(₹ in crore)

	2017-18	2018-19	2019-20	2020-21	2021-22
PART A (RECEIPTS)					
1. Revenue Receipts	13,774.60	16,195.96	14,888.55	17,123.51	21,231.64
(a) Own Tax Revenue	815.57 (6)	1,068.04(7)	1,228.73(8)	1,431.10(8)	1,639.79(8)
<i>Goods and Service Tax</i>	223.73 (27)	601.00(56)	801.55(65)	859.29(60)	1,131.00(69)
<i>Taxes on Sales, Trade, etc.</i>	285.13 (35)	268.74(25)	219.82(18)	283.09(20)	324.61(20)
<i>State Excise</i>	122.61 (15)	136.73(13)	144.97(12)	238.02(16)	115.92(7)
<i>Taxes on Vehicles</i>	31.40 (4)	32.43(3)	38.12(3)	32.71(2)	48.94(3)
<i>Stamp and Registration Fees</i>	10.42 (1)	9.16(1)	8.14(1)	10.47(1)	12.48(1)
<i>Land Revenue</i>	13.32 (2)	14.58(1)	15.97(1)	7.52(1)	6.83
<i>Taxes on Goods and Passengers</i>	128.96 (16)	5.40(1)	0.16 (0)	0.00	0.01
(b) Non-Tax Revenue	366.18 (3)	608.87(4)	651.38(4)	836.53(5)	774.67(4)
(c) State Share in Union Taxes and Duties	9,238.79 (67)	10,436.14(64)	8,987.57(61)	10,472.58(61)	14,643.90(69)
(d) Grants-in-Aid from GoI	3,354.06 (24)	4,082.91(25)	4,020.87(27)	4,383.30(26)	4173.28(20)
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	5.68	5.08	7.03	5.94	6.85
4. Total Revenue and Non-Debt Capital Receipts (1+2+3)	13,780.28	16,201.04	14,895.58	17,129.45	21,238.49
5. Public Debt Receipts	1,767.27	1,204.97	1,790.70	1,516.06	1,482.71
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,250.33	1,204.97	1,790.70	1,283.09	1,111.52
Net Transactions under Ways and Means Advances and Overdrafts	516.94*	-	-	-	-
Loans & Advances from GoI	-	-	-	232.97	371.19
6. Total receipts in the Consolidated Fund (4+5)	15,547.55	17,406.01	16,686.28	18,645.51	22,721.20
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Accounts Receipts	5,435.37	7,411.96	3,434.93	4,523.68	7,413.34
9. Total Receipts of Government (6+7+8)	20,982.92	24,817.98	20,121.21	23,169.19	30,134.54
PART B (EXPENDITURE/ DISBURSEMENTS)					
10. Revenue Expenditure	10,900.47	12,429.48	12,218.73	13,087.50	15,846.64
<i>Plan</i>	10,900.47	12,429.48	12,218.73	13,087.50	15,846.64
<i>Non-Plan</i>					

	2017-18	2018-19	2019-20	2020-21	2021-22
General Services (including Interest Payments)	3,484.76 (32)	3,823.32(31)	3,831.05	4,216.56	4,833.96
Social Services	3,950.83 (36)	4,472.42(36)	4,256.22	4,359.45	5,760.02
Economic Services	3,464.88 (32)	4,133.74(33)	4,131.46	4,511.49	5,252.66
11. Capital Expenditure	3,188.10	5,727.43	3,693.05	5,123.35	6,488.33
<i>Plan</i>	3,188.10	5,727.43			
<i>Non-Plan</i>			3,693.05	5,123.35	6,488.33
General Services	544.92(17)	1,062.03(19)	657.91	743.99	1,618.39
Social Services	854.80 (27)	1,227.31(21)	724.97	647.43	1,350.29
Economic Services	1,788.38 (56)	3,438.09(60)	2,310.17	3,731.93	3,519.65
12. Disbursement of Loans and Advances	5.07	20.16	16.02	4.80	2.56
13. Total of Revenue Expenditure, Capital Expenditure and Disbursement of Loans and Advances (10+11+12)	14,093.64	18,177.07	15,927.80	18,215.65	22,337.53
14. Repayments of Public Debt	432.24	279.76	353.60	259.49	354.71
Internal Debt (including Ways and Means Advances and Overdrafts)	405.81	253.40	327.32	233.77	329.11
Loans and Advances from GoI	26.43	26.36	26.28	25.72	25.60
15. Appropriation to Contingency Fund	-NIL	-NIL	-NIL	NIL	NIL
16. Total Disbursement out of Consolidated Fund (13+14+15)	14,525.88	18,456.83	16,281.40	18,475.14	22,692.24
17. Contingency Fund Disbursements	-	-	-	-	-
18. Public Account Disbursements	5,561.32	5,996.65	5,376.96	4,318.54	6,475.28
19. Total Disbursements by the State (16+17+18)	20,087.20	24,453.48	21,658.36	22,793.68	29,167.52
PART C (DEFICIT/ SURPLUS)					
20. Revenue Deficit (-)/ Surplus (+) {1-10}	2,874.13	3,766.48	2,669.82	4,036.01	5,385.00
21. Fiscal Deficit (-)/ Surplus (+) {4-13}	(-)313.36	(-)1,976.03	(-)1,032.22	(-)1,086.20	(-)1,099.04
22. Primary Deficit (-)/ Surplus (+) {21+23}	154.00	(-) 1,449.93	(-)417.69	(-)333.86	(-)321.42
PART D (OTHER DATA)					
23. Interest Payments (included in Revenue Expenditure)	467.36	526.10	614.53	752.34	777.62
24. Financial Assistance to Local Bodies, etc.	37.37	54.63	238.25	139.52	219.88

	2017-18	2018-19	2019-20	2020-21	2021-22
25. Ways and Means Advances/ Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/ Overdraft	-	-	-	-	-
27. Gross State Domestic Product (GSDP) ³	22,474.77	25,330.83	27,884.65	29,694.61	33,459.15
28. Outstanding Fiscal liabilities (year-end)	7,208.50	8,588.42	12,131.46	12,010.30	13,736.76
29. Outstanding guarantees (year-end)	0.97	0.97	0.97	0.97	5.97
30. Maximum Amount Guaranteed (year-end)	2.00	2.00	2.00	2.00	7.00
31. Number of incomplete projects	123	135	101	80	83
32. Capital blocked in incomplete projects	1,319.61	1,195.16	846.98	741.64	665.93
PART - E (FISCAL HEALTH INDICATORS) {per cent}					
I Resource Mobilisation					
33. Own Tax Revenue/ GSDP	3.63	4.22	4.41	4.82	4.90
34. Own Non-Tax Revenue/ GSDP	1.63	2.40	2.34	2.82	2.32
35. Central Transfers/ GSDP	56.03	57.32	46.65	50.03	56.24
II Expenditure Management					
36. Total Expenditure ⁴ / GSDP	62.71	71.76	57.12	61.34	66.76
37. Total Expenditure/ Revenue Receipts	102.32	112.23	106.98	106.38	105.21
38. Revenue Expenditure/ Total Expenditure	77.34	68.38	76.71	71.85	70.94
39. Expenditure on Social Services/ Total Expenditure	34.10	31.36	31.27	27.49	31.83
40. Expenditure on Economic Services/ Total Expenditure	37.29	41.74	40.54	45.26	39.34
41. Capital Expenditure/ Total Expenditure	22.62	31.51	23.19	28.13	29.05
42. Capital Expenditure on Social and Economic Services/ Total Expenditure	18.75	25.67	19.06	24.04	21.80
III Management of Fiscal Imbalances					
43. Revenue Surplus/ GSDP	12.79	14.87	9.57	13.59	16.09
44. Fiscal Deficit (-) or Surplus (+)/ GSDP	(-) 1.39	(-) 7.80	(-) 3.70	(-)3.66	(-)3.28
45. Primary Deficit (-) or Surplus (+)/ GSDP	0.69	(-) 5.72	(-) 1.50	(-)1.12	(-)0.96
46. Revenue Surplus/ Fiscal Surplus	(-) 917.20	(-)190.61	(-)258.65	(-)371.57	(-)489.97

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

⁴ Revenue Expenditure, Capital Outlay and Disbursement of Loans & Advances

	2017-18	2018-19	2019-20	2020-21	2021-22
IV Management of Fiscal Liabilities					
47. Fiscal Liabilities/ GSDP	32.07	33.91	43.51	40.45	41.06
48. Fiscal Liabilities/ RR	52.33	53.03	81.48	70.14	64.70
49. Primary Deficit <i>vis-à-vis</i> Quantum Spread	471.82	(-)1,013.82	448.02	(-)123.99	476.06
50. Debt Redemption (Principal + Interest)/ Total Debt Receipts	130.11	61.63	66.23	71.95	73.41
V Other Fiscal Health Indicators					
51. Balance from Current Revenue (₹ in crore)	3,382.16	-	-	-	
52. Financial Assets/ Liabilities (ratio)	1.12	1.13	1.08	1.11	1.12

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

Source: Finance Accounts of respective year

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

APPENDIX 2.3

**Summarised financial results of SPSEs
(all Government companies) as per their latest accounts finalised as on 30 September 2022
(Reference: Paragraphs-2.7.4 and 2.7.6; Page- 58)**

{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 ³⁸	Earning before Interest & Tax (EBIT) ^v	Percentage return on capital employed	Long Term Borrowings
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation								
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
A. Working Government Companies														
FINANCING														
1.	Arunachal Pradesh Industrial Development and Financial Corporation Limited	2021-22	2022-23	(-2.46)	0.22	0.19	6.30	-	4.20	(-) 25.39	4.56	(-) 1.83	(-)40.13	25.75
Total of the Sector				(-2.46)	0.22	0.19	6.30	-	4.20	(-) 25.39	4.56	(-) 1.83	(-)40.13	25.75
MINING														
2.	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
Total of the Sector				(-) 0.27	-	0.01	-	-	2.13	(-) 1.81	0.33	(-) 0.28	(-) 84.85	0.01
FOREST														
3.	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
Total of the Sector				4.48	0.76	0.18	0.73	-	4.50	(-) 4.58	4.72	4.30	91.10	4.80

³⁸ Capital employed represents Shareholders' Funds plus Long-Term Borrowings.

^v 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.

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 ^{**}	Earning before Interest & Tax (EBIT) ^v	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)
POLICE															
4.	Arunachal Housing and Welfare Corporation Limited	2019-20	2021-22	2.69	-	0.42	2.27	2.48	-	0.02	31.39	31.41	2.27	7.23	Nil
Total of the Sector				2.69	-	0.42	2.27	2.48	-	0.02	31.39	31.41	2.27	7.23	Nil
POWER															
5	Hydro Power Development Corporation of Arunachal Pradesh Limited	2013-14	2022-23	0.11	-	0.09	0.02	Nil*	-	12.45**	1.53	13.98	0.02	0.14	Nil
Total of the Sector				0.11	-	0.08	0.02	Nil	-	12.45	1.53	13.98	0.02	0.14	Nil
SERVICE															
6	Arunachal Pradesh Donyi Polo Hotel Corporation Limited	2020-21	2022-23	(-) 1.05	-	0.04	(-) 1.09	0.91	-	1.00	(-) 4.56	(-) 3.56	(-) 1.09	Not workable	Nil
Total of the Sector				(-) 1.05	-	0.04	(-) 1.09	0.91	-	1.00	(-) 4.56	(-) 3.56	(-) 1.09	Not workable	Nil
Total of A				3.50	0.98	0.93	2.41	10.42	-	24.30	(-) 3.42	51.44	3.39	6.59	30.56
B. Non-Working Government Companies															
CEMENT															
7.	Parasuram Cement Limited	2008-09	2013-14	-	-	-	-	-	-	0.24	(-) 2.66	(-) 0.96	-	-	1.46
Total of the Sector				-	-	-	-	-	-	0.24	(-) 2.66	(-) 0.96	-	-	1.46
Total of B				-	-	-	-	-	-	0.24	(-) 2.66	(-) 0.96	-	-	-
GRAND TOTAL (A+B)				3.50	0.98	0.93	2.41	10.42	-	24.54	(-) 6.08	50.48	3.39	6.72	32.02

* The Revenue/ income of the Company (serial no. A5 above) during the year comprised 'Other Income' only (viz. Interest Income on FDRs: ₹ 1.11 crore).
 ** Including 'Share application money pending allotment' amounting to ₹ 7.45 crore.

APPENDIX 3.1**Cases where Supplementary Provision was required***(Reference: Paragraph-3.4.2; Page- 86)***(₹ in crore)**

Sl. No.	Grant No and Name	Section	Original budget	Actual expenditure	Supplementary required
1	1-Legislative Assembly	Revenue-voted	86.85	92.43	5.58
2	3-Council of Ministers	Revenue-voted	17.89	20.30	2.40
3	4-Election	Revenue-voted	23.02	25.67	2.65
4	5-Secretariat Administration	Revenue-voted	164.92	229.78	64.86
5	6-District Administration	Capital-voted	1.00	1.10	0.10
6	8-Police	Revenue-voted	1,036.96	1145.16	108.20
7	8-Police	Capital-voted	106.37	192.74	86.36
8	9-Motor Garages	Revenue-voted	19.10	36.35	17.25
9	11-Social Welfare	Revenue-voted	235.25	273.77	38.52
10	11-Social Welfare	Capital-voted	4.59	4.95	0.36
11	15-Health and Family Welfare	Revenue-voted	1025.43	1193.11	167.68
12	15-Health and Family Welfare	Capital-voted	12.16	20.67	8.52
13	16-Art and Cultural Affairs	Revenue-voted	9.65	12.58	2.93
14	16-Art and Cultural Affairs	Capital-voted	3.30	6.85	3.54
15	17-Gazetteer	Revenue-voted	1.54	2.77	1.23
16	18-Research	Revenue-voted	15.29	15.70	0.42
17	20-Labour	Revenue-voted	8.58	10.12	1.54
18	21-Directorate of Sports	Revenue-voted	23.49	24.76	1.27
19	21-Directorate of Sports	Capital-voted	15.04	89.84	74.80
20	22-Food and Civil Supplies	Revenue-voted	144.19	192.34	48.14
21	24-Agriculture	Revenue-voted	308.62	311.74	3.13
22	24-Agriculture	Capital-voted	3.65	17.63	13.98
23	26-Rural Works	Capital-voted	1593.00	1663.35	70.35
24	28-Animal Husbandry and Veterinary	Revenue-voted	171.28	199.23	27.94
25	29-Co-operation	Capital-voted	1.01	6.01	5.00
26	30-State Transport	Revenue-voted	115.02	147.97	32.95
27	31-Public Works	Capital-voted	100.99	434.66	333.67
28	32-Roads and Bridges	Revenue-voted	564.33	696.48	132.15
29	32-Roads and Bridges	Capital-voted	402.32	931.33	529.01
30	34-Power	Revenue-voted	1024.49	1180.91	156.42
31	34-Power	Capital-voted	144.00	333.18	189.18
32	35-Information and Public Relations	Capital-voted	4.00	7.39	3.39
33	37-Legal Metrology and Consumer Affairs	Capital-voted	0.00	0.68	0.68
34	38-Water Resource Department	Revenue-voted	379.16	400.14	20.98

Sl. No.	Grant No and Name	Section	Original budget	Actual expenditure	Supplementary required
35	38-Water Resource Department	Capital-voted	32.08	147.76	115.68
36	40-Housing	Capital-voted	4.24	24.88	20.64
37	41-Land Management	Capital-voted	1.03	2.03	1.00
38	42-Rural Development	Revenue-voted	307.67	417.34	109.67
39	42-Rural Development	Capital-voted	1.00	37.00	36.00
40	43-Fisheries	Revenue-voted	31.17	32.95	1.78
41	43-Fisheries	Capital-voted	12.70	17.64	4.94
42	45-Civil Aviation	Revenue-voted	45.06	55.35	10.29
43	45-Civil Aviation	Capital-voted	42.90	64.67	21.78
44	46-State Public Service Commission	Revenue-voted	5.00	14.00	9.00
45	48-Horticulture	Revenue-voted	84.48	169.45	84.96
46	50-Secretariat Economic Services	Revenue-voted	81.73	107.67	25.94
47	51-Directorate of Library	Capital-voted	0.50	1.94	1.44
48	52-Sports and Youth Services	Revenue-voted	20.62	21.82	1.20
49	53-Fire Protection and Control	Revenue-voted	25.94	31.15	5.21
50	54-State Tax and Excise	Revenue-voted	27.10	30.84	3.73
51	54-State Tax and Excise	Capital-voted	1.05	1.40	0.35
52	55-State Lotteries	Revenue-voted	1.30	1.44	0.13
53	56-Tourism	Revenue-voted	32.01	34.11	2.10
54	57-Urban Development	Revenue-voted	142.37	175.31	32.94
55	57-Urban Development	Capital-voted	35.00	174.16	139.16
56	59-Public Health Engineering	Revenue-voted	727.46	960.26	232.80
57	59-Public Health Engineering	Capital-voted	250.00	330.45	80.45
58	60-Textile and Handicraft	Revenue-voted	57.00	61.78	4.78
59	61-Geology and Mining	Revenue-voted	21.47	23.71	2.23
60	61-Geology and Mining	Capital-voted	1.33	1.38	0.05
61	62-Directorate of Transport	Revenue-voted	5.16	6.26	1.10
62	63-Protocol Department	Revenue-voted	3.24	3.44	0.19
63	65-Department of Tirap, Changlang and Longding	Capital-voted	50.00	52.44	2.44
64	66-Hydro Power Development	Revenue-voted	173.71	199.27	25.56
65	66-Hydro Power Development	Capital-voted	91.00	97.51	6.51
66	67-State Information Commission	Revenue-voted	3.59	4.03	0.44
67	68-Town Planning Department	Capital-voted	30.61	185.81	155.21
68	69-Parliamentary Affairs Department	Revenue-voted	1.70	2.10	0.41
69	70-Administrative Training Institute	Capital-voted	3.87	4.24	0.37
70	71-Department of Tawang and West Kameng	Capital-voted	10.10	12.43	2.33
71	72-Directorate of Prison	Revenue-voted	15.29	18.07	2.77

Sl. No.	Grant No and Name	Section	Original budget	Actual expenditure	Supplementary required
72	73-Information Technology	Revenue-voted	39.43	51.07	11.63
73	74-Social Justice, Empowerment and Tribal Affairs	Capital-voted	203.84	310.69	106.85
74	75-Higher and Technical Education	Revenue-voted	197.53	283.87	86.34
75	75-Higher and Technical Education	Capital-voted	23.15	41.83	18.68
76	76-Elementary Education	Revenue-voted	1252.27	1471.36	219.10
77	76-Elementary Education	Capital-voted	29.33	63.04	33.71
78	78-Political Department	Revenue-voted	1.77	2.77	1.00
79	79-Department of Skill Development and Entrepreneur	Revenue-voted	32.14	46.55	14.41
80	79-Department of Skill Development and Entrepreneur	Capital-voted	0.00	6.05	6.05
81	80 Directorate of Medical Education, Training and Research	Revenue-voted	71.38	122.16	50.78
82	80 Directorate of Medical Education, Training and Research	Capital-voted	0.00	4.15	4.15
83	81-Directorate of Family Welfare	Revenue-voted	16.03	32.25	16.22
84	82-Department of Indigenous Affairs	Capital-voted	5.70	14.30	8.60
Total			12,019.55	15,897.87	3,878.32

Source: Appropriation Accounts, 2021-22

APPENDIX 3.2

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

(Reference: Paragraph-3.4.2.1; Page-86)

(₹ in crore)

Sl. No.	Grant No and Name	Original	Supplementary	Actual Expenditure	Savings out of Provisions
Revenue-Voted					
1	6-District Administration	407.30	2.75	393.85	13.45
2	14-Secondary Education	468.49	12.43	445.01	23.48
3	19-Industries	47.50	1.51	39.63	7.86
4	25-Relief, Rehabilitation and Re-settlement	298.76	3.88	190.62	108.14
5	26-Rural Works	291.81	10.75	272.90	18.91
6	47-Administration of Justice	27.26	3.74	26.53	0.73
7	68-Town Planning Department	226.01	3.92	205.54	20.47
Sub Total		1767.12	38.99	1574.08	193.03
Revenue-Charged					
8	2-Governor	8.65	1.62	8.24	0.41
Sub Total		8.65	1.62	8.24	0.41
Capital-Voted					
9	14-Secondary Education	62.10	23.37	46.12	15.98
10	22-Food and Civil Supplies	3.00	1.26	2.66	0.34
11	47-Administration of Justice	37.44	25.15	34.95	2.49
Sub Total		102.54	49.78	83.74	18.80
Capital-Charged					
12	97-Public Debt	633.63	3.63	354.71	278.92
Sub Total		633.63	3.63	354.71	278.92
Grand Total		2,511.93	94.02	2,020.77	491.16

Source: Appropriation Accounts, 2021-22

APPENDIX 3.3

Details of Excessive/ Inadequate Supplementary Provision (₹ One crore and above)

(Reference: Paragraph-3.4.2.2; Page-87)

(₹ in crore)

Sl. No.	Number and Name of Grant	Details of budget provision			Expenditure	Supplementary
		Original	Supplementary	Total		Excess (+)/ Less (-)
Revenue-Voted						
1	1-Legislative Assembly	86.85	17.49	104.34	92.43	11.91
2	4-Election	23.02	4.03	27.05	25.67	1.38
3	5-Secretariat Administration	164.92	66.15	231.07	229.78	1.28
4	6-District Administration	407.3	2.75	410.05	393.85	16.2
5	8-Police	1036.96	155.51	1192.47	1145.16	47.31
6	9-Motor Garages	19.1	20.68	39.77	36.35	3.42
7	11-Social Welfare	235.25	40.6	275.85	273.77	2.08
8	14-Secondary Education	468.49	12.43	480.92	445.01	35.91
9	15-Health and Family Welfare	1025.43	196.13	1221.56	1193.11	28.44
10	19-Industries	47.5	1.51	49.01	39.63	9.37
11	20-Labour	8.58	2.86	11.43	10.12	1.32
12	21-Directorate of Sports	23.49	2.45	25.93	24.76	1.17
13	23-Forests	751.45	0.01	751.46	546.3	205.15
14	24-Agriculture	308.62	5.03	313.65	311.74	1.9
15	25-Relief, Rehabilitation and Re-settlement	298.76	3.88	302.64	190.62	112.02
16	26-Rural Works	291.81	10.75	302.56	272.9	29.67
17	27-Panchayat	330.75	0.01	330.76	259.93	70.83
18	28-Animal Husbandry and Veterinary	171.28	40.09	211.37	199.23	12.15
19	30-State Transport	115.02	39.85	154.87	147.97	6.9
20	32-Roads and Bridges	564.33	337.18	901.52	696.48	205.04
21	34-Power	1024.49	331.94	1356.43	1180.91	175.52
22	38-Water Resource Department	379.16	91.83	470.99	400.14	70.85
23	42-Rural Development	307.67	151.24	458.91	417.34	41.57

Sl. No.	Number and Name of Grant	Details of budget provision			Expenditure	Supplementary
		Original	Supplementary	Total		Excess (+)/ Less (-)
24	43-Fisheries	31.17	3.89	35.06	32.95	2.11
25	45-Civil Aviation	45.06	13.71	58.77	55.35	3.42
26	47-Administration of Justice	27.26	3.74	31	26.53	4.47
27	48-Horticulture	84.48	79.33	163.82	169.45	(-) 5.63
28	50-Secretariat Economic Services	81.73	28.26	109.99	107.67	2.32
29	53-Fire Protection and Control	25.94	6.67	32.61	31.15	1.46
30	54-State Tax and Excise	27.1	5.08	32.18	30.84	1.35
31	56-Tourism	32.01	16.9	48.92	34.11	14.8
32	57-Urban Development	142.37	62.38	204.75	175.31	29.44
33	59-Public Health Engineering	727.46	394.78	1122.23	960.26	161.98
34	66-Hydro Power Development	173.71	49.64	223.35	199.27	24.08
35	68-Town Planning Department	226.01	3.92	229.93	205.54	24.38
36	75-Higher and Technical Education	197.53	95.26	292.79	283.87	8.91
37	76-Elementary Education	1252.27	248.09	1500.35	1471.36	28.99
38	79-Department of Skill Development and Entrepreneur	32.14	18.28	50.42	46.55	3.87
Total		11,196.47	2,564.33	13,760.78	12,363.41	1397.34
Revenue-Charged						
39	2-Governor	8.65	1.62	10.27	8.24	2.03
Total		8.65	1.62	10.27	8.24	2.03
Capital-Voted						
40	8-Police	106.37	80.36	186.74	192.74	(-) 6
41	14-Secondary Education	62.1	23.37	85.47	46.12	39.35
42	15-Health and Family Welfare	12.16	14.06	26.21	20.67	5.54
43	16-Art and Cultural Affairs	3.3	5.4	8.7	6.85	1.86
44	21-Directorate of Sports	15.04	75.87	90.91	89.84	1.07

Sl. No.	Number and Name of Grant	Details of budget provision			Expenditure	Supplementary
		Original	Supplementary	Total		Excess (+)/ Less (-)
45	22-Food and Civil Supplies	3	1.26	4.26	2.66	1.6
46	24-Agriculture	3.65	22.11	25.76	17.63	8.13
47	26-Rural Works	1593	106.38	1699.38	1663.35	36.04
48	31-Public Works	100.99	361.78	462.77	434.66	28.11
49	32-Roads and Bridges	402.32	913.19	1315.51	931.33	384.18
50	33-North Eastern Areas	66.3	0.01	66.31	57.66	8.65
51	34-Power	144	278.78	422.78	333.18	89.6
52	38-Water Resource Department	32.08	128.02	160.1	147.76	12.34
53	40-Housing	4.24	35.24	39.48	24.88	14.6
54	43-Fisheries	12.7	6.46	19.16	17.64	1.52
55	45-Civil Aviation	42.9	30.49	73.39	64.67	8.71
56	47-Administration of Justice	37.44	25.15	62.59	34.95	27.64
57	57-Urban Development	35	154.08	189.08	174.16	14.93
58	59-Public Health Engineering	250	178.8	428.8	330.45	98.34
59	66-Hydro Power Development	91	13.26	104.26	97.51	6.76
60	68-Town Planning Department	30.61	159.71	190.32	185.81	4.5
61	74-Social Justice, Empowerment and Tribal Affairs	203.84	118.42	322.26	310.69	11.57
62	76-Elementary Education	29.33	49.26	78.59	63.04	15.55
63	82-Department of Indigenous Affairs	5.7	13.3	19	14.3	4.7
Total		3287.07	2794.76	6081.83	5262.55	825.29
Capital-Voted						
64	97-Public Debt	633.63	3.63	637.25	354.71	282.55
Total		633.63	3.63	637.25	354.71	282.55

Source: Appropriation Accounts, 2021-22

APPENDIX 3.4

Injudicious Re-appropriation resulted in Savings/ Excess of over ₹ One crore*(Reference: Paragraph-3.4.4; Page-89)***(₹ in crore)**

Sl. No.	Number and Name of Grant	Head of Account	Total Provision	Reappropriation (+)	Reappropriation (-)	Saving (-)	Excess (+)
1	1-Legislative Assembly	2011-02-101-01	23.27	0.82	0.00	4.35	0.00
		2011-02-101-02	21.59	0.00	8.30	2.83	0.00
		2011-02-103-01	57.47	7.48	0.00	4.72	0.00
2	6-District Administration	2053-093-01	234.57	0.00	5.10	4.09	0.00
		2053-094-01	141.38	0.00	24.14	2.55	0.00
3	7-Accounts and Treasuries	2071-01-117-01	90.88	19.12	0.00	1.10	0.00
4	8-Home Department	2055-104-01	174.20	0.03	0.00	1.19	0.00
		2055-104-02	346.73	11.01	0.00	15.79	0.00
		2055-109-01	450.41	0.74	0.00	2.58	0.00
		2055-114-01	61.68	24.20	0.00	4.17	0.00
		2055-117-01	44.49	34.56	0.00	3.82	0.00
		04-2055-800-07	13.97	8.24	0.00	6.55	0.00
5	11-Women and Child Development	04-4235-02-800-13	4.59	0.00	1.14	0.00	1.50
6	13-Audit and Pension	2071-01-101-01	734.02	0.00	35.24	65.24	0.00
		2071-01-102-01	163.19	104.39	0.00	36.35	0.00
		2071-01-104-01	213.89	172.39	0.00	38.93	0.00
		2071-01-105-01	367.45	0.00	334.26	4.95	0.00
		2071-01-111-01	21.45	0.00	7.28	1.52	0.00
7	14-Secondary Education	2202-02-109-07	343.39	4.36	0.00	5.39	0.00
		2202-04-001-01	12.32	0.00	0.14	1.02	0.00
		04-2202-02-800-17	87.61	2.39	0.00	29.36	0.00
		04-4202-01-800-32	13.46	62.10	0.00	39.34	0.00
8	15-Health Services	2210-03-110-01	476.74	11.70	0.00	1.44	0.00
9	18-Research	04-4202-04-800-09	6.68	0.00	0.79	1.15	0.00
10	23-Environment and Forests	08-2406-04-103-01	400.00	0.00	140.14	17.58	0.00
		04-4406-01-800-03	12.00	0.00	7.40	1.28	0.00
11	24-Agriculture	2401-115-03	0.20	6.67	0.00	2.24	0.00
		2401-800-96	96.35	0.00	14.95	0.00	6.49
		03-2408-01-800-01	4.11	4.50	0.00	2.27	0.00
		2435-01-101-01	2.50	0.64	0.00	2.49	0.00

Sl. No.	Number and Name of Grant	Head of Account	Total Provision	Reappropriation (+)	Reappropriation (-)	Saving (-)	Excess (+)
12	25-Disaster Management	05-2245-05-101-02	278.00	277.77	0.00	281.56	0.00
13	26-Rural Works	03-5054-04-337-09	0.00	1229.36	0.00	0.00	19.42
		03-5054-05-800-02	1500.00	81.34	0.00	1.73	0.00
		04-5054-04-800-03	93.00	189.30	0.00	48.29	0.00
14	27-Panchayati Raj	05-2515-102-06	0.00	3.79	0.00	36.25	0.00
15	28-Animal Husbandry, Veterinary and Dairy Development	2403-101-01	52.87	1.19	0.00	1.43	0.00
		03-2403-101-14	1.00	6.99	0.00	7.99	0.00
16	30-State Transport Services	3055-001-03	23.56	0.00	4.97	5.04	0.00
17	32-Roads and Bridges	3054-04-001-01	391.89	0.00	130.19	3.81	0.00
		3054-04-800-01	231.31	0.00	37.85	22.05	0.00
		03-5054-04-800-03	200.00	0.00	85.00	2.51	0.00
18	33-North Eastern Areas	09-2552-20-103-01	0.00	3.47	0.00	3.47	0.00
		09-4552-16-337-02	13.75	0.00	8.35	5.40	0.00
19	34-Power	2801-05-001-01	556.68	0.00	90.26	8.71	0.00
		2810-800-06	18.66	1.16	0.00	1.74	0.00
20	35-Information and Public Relations	2220-60-001-01	21.20	0.00	0.86	1.11	0.00
21	38-Water Resource Department	2702-80-001-01	229.74	0.00	88.58	1.81	0.00
		03-2702-80-005-02	27.89	118.52	0.00	4.21	0.00
		04-4711-01-800-10	111.11	13.15	0.00	8.09	0.00
22	39-Loans to Government Servants	7610-201-01	6.00	0.00	2.00	1.75	0.00
23	40-Housing	2216-05-001-01	35.14	8.54	0.00	4.59	0.00
24	41-Land Management	2029-103-01	23.39	0.00	0.18	1.56	0.00
25	42-Rural Development	03-2501-06-800-04	9.02	13.41	0.00	14.95	0.00
26	45-Civil Aviation	3275-800-01	50.37	0.84	0.00	3.14	0.00

Sl. No.	Number and Name of Grant	Head of Account	Total Provision	Reappropriation (+)	Reappropriation (-)	Saving (-)	Excess (+)
27	47-Law, Legislative and Justice	2014-105-03	16.97	0.00	0.40	2.40	0.00
28	48-Horticulture	2401-001-01	34.29	0.02	0.00	0.00	3.72
		2401-119-01	2.86	2.86	0.00	0.00	4.00
29	50-Planning & Investment	03-4070-800-18	120.72	0.00	82.65	0.00	4.62
		04-4070-800-19	330.00	196.00	0.00	6.95	0.00
		04-4070-800-24	948.93	801.93	0.00	7.22	0.00
		08-4070-76-01	50.00	227.50	0.00	56.71	0.00
30	53-Fire Protection and Control	2070-108-01	32.58	0.00	0.00	1.46	0.00
31	56-Tourism Department	04-5452-80-800-03	45.66	0.00	3.97	21.82	0.00
32	59-Public Health Engineering	2215-01-102-01	427.46	214.12	0.00	152.88	0.00
		04-2215-01-102-07	39.81	2.50	0.00	1.03	0.00
33	60-Textile and Handicraft	04-4851-800-07	9.00	0.00	4.00	1.80	0.00
34	66-Hydro Power Development	04-4801-01-800-26	91.00	0.54	0.00	5.53	0.00
35	68-Town Planning Department	03-2217-80-191-05	3.92	60.56	0.00	1.98	0.00
		05-2217-03-800-03	168.00	0.00	46.40	22.29	0.00
		03-4217-03-01	67.87	28.08	0.00	2.20	0.00
36	75-Higher and Technical Education	2202-03-103-01	85.49	3.92	0.00	8.19	0.00
		2202-03-800-04	84.32	5.87	0.00	90.19	0.00
37	76-Elementary Education	2202-01-111-01	231.80	111.49	0.00	9.71	0.00
		03-2202-01-800-11	425.00	113.92	0.00	19.46	0.00
		04-2202-01-800-19	112.12	22.80	0.00	3.99	0.00
38	79-Department of Skill Development and Entrepreneur	04-2230-03-800-16	10.63	1.17	0.00	1.57	0.00
39	97-Public Debt	2049-01-101-01	364.77	30.75	0.00	0.00	14.54
		2049-01-200-03	52.67	4.79	0.00	8.07	0.00
		6003-105-01	127.91	6.37	0.00	0.00	7.91

Source: Appropriation Accounts, 2021-22

APPENDIX 3.5

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

(Reference: Paragraph-3.4.5; Page-89)

(₹ in crore)

Sl. No.	Grant No and Name	Total Grant	Actual Expenditure	Saving	Percentage
Revenue-Voted					
1	23-Forests	751.46	546.30	205.15	27.30
2	25-Relief, Rehabilitation and Re-settlement	302.64	190.62	112.02	37.01
3	27-Panchayat	330.76	259.93	70.83	21.41
4	31-Public Works	438.89	312.87	126.02	28.71
5	32-Roads and Bridges	901.52	696.48	205.04	22.74
6	33-North Eastern Areas	7.45	2.35	5.11	68.53
7	40-Housing	56.74	43.61	13.13	23.15
8	41-Land Management	78.80	42.41	36.39	46.18
9	44-Attached offices of the Secretariat Administration	12.72	9.77	2.95	23.18
10	56-Tourism	48.92	34.11	14.80	30.26
11	71-Department of Tawang and West Kameng	6.20	3.60	2.59	41.84
12	74-Social Justice, Empowerment and Tribal Affairs	129.58	99.69	29.89	23.07
13	82-Department of Indigenous Affairs	32.75	23.01	9.74	29.74
Total		3,098.42	2,264.76	833.66	
Revenue-Charged					
14	12-Social Security and Welfare	8.11	3.20	4.91	60.55
Total		8.11	3.20	4.91	60.55
Capital -Voted					
15	14-Secondary Education	85.47	46.12	39.35	46.04
16	15-Health and Family Welfare	26.21	20.67	5.54	21.13
17	16-Art and Cultural Affairs	8.70	6.85	1.86	21.34
18	18-Research	6.68	4.74	1.94	29.10
19	22-Food and Civil Supplies	4.26	2.66	1.60	37.59
20	23-Forests	12.00	3.33	8.68	72.29
21	24-Agriculture	25.76	17.63	8.13	31.55
22	28-Animal Husbandry and Veterinary	16.09	0.25	15.84	98.45
23	32-Roads and Bridges	1315.51	931.33	384.18	29.20
24	34-Power	422.78	333.18	89.60	21.19
25	39-Loans to Government Servants	7.00	2.56	4.44	63.39
26	40-Housing	39.48	24.88	14.60	36.98
27	47-Administration of Justice	62.59	34.95	27.64	44.15
28	48-Horticulture	80.00	0.00	80.00	100.00
29	50-Secretariat Economic Services	2,689.65	922.32	1,767.33	65.71

Sl. No.	Grant No and Name	Total Grant	Actual Expenditure	Saving	Percentage
30	59-Public Health Engineering	428.80	330.45	98.34	22.93
31	60-Textile and Handicraft	9.00	3.20	5.80	64.44
32	62-Directorate of Transport	3.50	0.50	3.00	85.72
33	72-Directorate of Prison	20.00	11.95	8.05	40.26
34	82-Department of Indigenous Affairs	19.00	14.30	4.70	24.74
Total		5,282.48	2,711.88	2,570.61	956.21
Capital-Charged					
35	97-Public Debt	637.25	354.71	282.55	44.34
Total		637.25	354.71	282.55	44.34

Source: Appropriation Accounts, 2021-22

APPENDIX 3.6

Cases of Substantial Surrenders (50 per cent and above of Total Provisions)
made during the Year 2021-22

(Reference: Paragraph-3.4.7; Page-94)

(₹ in crore)

Sl. No.	Number and Name of Grants/ Appropriation	Head of Accounts	Original	Details of Surrender Amount	Per cent
1	3-General Administration Department	2013-101-02	0.15	0.15	100.00
		2013-102-02	0.08	0.08	100.00
		2013-106-01	2.23	1.67	74.92
		2013-106-02	2.23	1.52	67.94
2	6-District Administration Department	2053-101-03	0.04	0.03	67.50
3	7-Accounts and Treasuries	2049-03-117-01	14.36	13.76	95.82
		2054-800-05	7.12	7.12	100.00
4	8-Home Department	2055-104-03	20.12	11.01	54.74
		2055-117-01	44.49	34.56	77.67
		03-2055-109-01	0.74	0.74	100.00
		03-2055-115-01	5.20	4.18	80.33
		03-2055-800-06	4.06	4.06	100.00
		4055-800-06	30.00	30.00	100.00
5	11-Women and Child Development	03-2235-02-800-30	0.50	0.50	100.00
		08-2235-02-103-02	1.00	1.00	100.00
		08-2235-02-800-29	0.50	0.47	93.16
		04-2236-02-800-01	0.49	0.49	100.00
		08-2236-02-101-06	0.01	0.01	100.00
6	12-Social Security and Welfare	2235-60-800-02	5.15	4.60	89.22
		2235-60-800-03	0.30	0.30	100.00
7	13-Audit and Pension	2047-103-01	6.29	4.23	67.35
		2071-01-105-01	367.45	334.26	90.97
8	14-Secondary Education	2202-04-200-04	2.00	2.00	100.00
		2204-102-01	0.12	0.12	100.00
		2204-800-11	5.36	4.96	92.54
		4202-01-600-04	62.10	62.10	100.00
9	19-Industries	2852-80-800-08	15.00	9.16	61.06
		04-2852-80-800-10	5.55	5.55	100.00
10	23-Environment and Forests	2406-01-070-03	0.01	0.01	100.00
		2406-01-101-01	5.41	3.75	69.44
		2406-01-102-01	32.37	24.12	74.52
		2406-01-105-01	15.94	9.19	57.65
		2406-02-110-05	1.50	1.50	100.00
		2406-02-110-27	0.70	0.70	100.00
		3435-03-101-02	0.01	0.01	100.00
		3435-60-800-11	3.65	2.35	64.38
		04-4406-01-800-03	12.00	7.40	61.67

Sl. No.	Number and Name of Grants/ Appropriation	Head of Accounts	Original	Details of Surrender Amount	Per cent
11	24-Agriculture	2401-800-45	26.52	26.52	100.00
		2401-800-54	2.27	2.27	100.00
		2401-800-55	10.25	10.25	100.00
		2401-800-57	7.64	7.64	100.00
		2401-800-61	18.00	18.00	100.00
		2401-800-94	0.58	0.50	86.59
12	25-Disaster Management	05-2245-05-101-01	278.00	278.00	100.00
13	26-Rural Works	2402-103-02	0.32	0.27	84.49
		2402-800-02	0.46	0.46	100.00
		03-5054-05-800-02	1500.00	1500.00	100.00
14	27-Panchayati Raj	2015-109-01	1.54	1.46	94.80
		05-2515-001-03	286.00	286.00	100.00
15	28-Animal Husbandry, Veterinary and Dairy Development	2404-800-03	19.37	19.00	98.09
		04-4403-800-15	8.59	8.34	97.09
		04-4404-800-05	7.50	7.50	100.00
16	33-North Eastern Areas	09-2552-01-800-14	3.00	3.00	100.00
		09-2552-01-800-16	0.70	0.70	100.00
		09-2552-06-800-62	1.75	1.75	100.00
		09-2552-13-800-03	0.80	0.80	100.00
		09-2552-20-800-02	1.20	1.20	100.00
		09-4552-03-800-02	0.65	0.65	100.00
		09-4552-03-800-03	0.25	0.25	100.00
		09-4552-05-800-02	0.10	0.10	100.00
		09-4552-07-800-09	0.30	0.30	100.00
		09-4552-07-800-12	0.50	0.50	100.00
		09-4552-07-800-16	2.00	2.00	100.00
		09-4552-12-800-07	1.20	1.20	100.00
		09-4552-15-800-06	4.00	4.00	100.00
		09-4552-15-800-08	1.00	1.00	100.00
		09-4552-16-337-02	13.75	8.35	60.73
		09-4552-16-800-02	3.00	3.00	100.00
		09-4552-16-800-03	5.00	3.90	78.00
		09-4552-19-800-06	1.50	1.50	100.00
09-4552-22-800-04	3.00	2.25	74.87		
17	34-Power	2801-05-800-02	104.07	74.24	71.34
18	36-Statistics	03-3454-02-800-05	2.00	1.85	92.25
		08-3454-01-800-01	3.06	1.62	52.84
		08-3454-01-800-02	0.14	0.14	100.00
		08-3454-02-800-02	0.50	0.50	100.00
		08-3454-02-800-06	0.44	0.44	100.00

Sl. No.	Number and Name of Grants/ Appropriation	Head of Accounts	Original	Details of Surrender Amount	Per cent
19	37-Legal Metrology and Consumer Affairs	04-3475-800-02	1.00	0.58	58.00
20	38-Water Resource Department	2702-80-052-02	2.50	2.50	100.00
		03-2702-80-800-04	1.00	1.00	100.00
		03-2702-80-800-14	110.85	110.85	100.00
		04-4711-01-800-02	13.15	13.15	100.00
21	39-Loans to Government Servants	7610-204-01	1.00	0.50	50.00
22	41-Land Management	2029-800-03	50.00	30.85	61.70
		2506-800-08	3.07	3.07	100.00
23	42-Rural Development	03-2505-01-702-02	20.00	20.00	100.00
		03-2505-01-800-03	9.00	5.84	64.83
24	48-Horticulture	03-2401-108-04	0.50	0.50	100.00
		04-4401-800-07	80.00	80.00	100.00
25	50-Secretariat Economic Services	03-4070-800-13	700.00	700.00	100.00
		03-4070-800-18	120.72	82.65	68.47
		04-4070-800-14	70.00	70.00	100.00
		04-4070-800-16	250.00	250.00	100.00
		04-4070-800-24	948.93	801.93	84.51
		05-4070-800-11	25.00	25.00	100.00
		07-4070-800-15	195.00	195.00	100.00
26	52-Sports and Youth Services	08-2204-103-02	1.00	1.00	100.00
27	57-Urban Development	2217-80-800-10	5.24	5.24	100.00
28	59-Public Health Engineering	03-2215-01-800-18	200.00	200.00	100.00
		03-2215-01-800-23	50.00	50.00	100.00
29	60-Textile and Handicraft	03-2851-103-02	2.00	2.00	100.00
30	62-Transport	04-5055-800-03	3.30	3.00	90.92
31	68-Town Planning Department	2217-80-001-02	0.10	0.10	100.00
		2217-80-800-11	10.00	8.80	87.95
		08-2217-03-800-01	10.00	10.00	100.00
		08-4217-03-800-04	30.00	29.34	97.80
32	72-Prison	2056-800-06	1.48	1.38	93.22
33	74-Social Justice, Empowerment and Tribal Affairs	08-2235-02-101-01	2.50	2.50	100.00
		08-2235-02-200-05	0.30	0.30	100.00
		08-2235-02-800-12	109.73	109.10	99.43
		08-2235-60-102-02	12.00	12.00	100.00
		04-4235-02-800-13	53.84	49.63	92.18
		08-4235-02-800-01	80.00	118.45	148.06

Sl. No.	Number and Name of Grants/ Appropriation	Head of Accounts	Original	Details of Surrender Amount	Per cent
34	75-Higher and Technical Education	03-2202-03-800-11	7.00	7.00	100.00
35	76-Elementary Education	2202-01-800-14	36.74	32.74	89.11
36	79-Department of Skill Development and Entrepreneur	03-2230-03-001-02	0.56	0.56	100.00
		03-2230-03-800-07	3.44	3.44	100.00
37	80-Medical Education, Training and Research	03-2210-05-105-02	63.00	63.00	100.00
38	81-Family Welfare	2211-800-03	15.00	10.71	71.37
39	97-Public Debt	2049-01-200-06	6.06	4.13	68.18
Total			6,300.18	5,986.90	

Source: Appropriation Accounts, 2021-22

APPENDIX 3.7

Details of Savings of ₹ One Crore and above not surrendered
(Reference: Paragraph-3.4.8 and 3.4.9; Page-94 and 95)

(₹ in crore)

Sl. No.	Grant No. and Name	Section	Saving	Surrender	Saving to be Surrender
1	1-Legislative Assembly	Revenue-voted	11.91	0.00	11.91
3	2-Governor	Revenue-charged	2.03	0.14	1.89
5	4-Election	Revenue-voted	1.38	0.00	1.38
6	5-Secretariat Administration	Revenue-voted	1.28	1.20	0.08
7	6-District Administration	Revenue-voted	16.20	7.18	9.02
9	7-Treasury and Accounts Administration	Revenue-voted	2.25	1.32	0.93
10	8-Police	Revenue-voted	47.31	10.43	36.88
12	9-Motor Garages	Revenue-voted	3.42	0.00	3.42
14	11-Social Welfare	Revenue-voted	2.08	0.00	2.08
17	13-Directorate of Accounts	Revenue-voted	247.47	100.39	147.08
18	14-Secondary Education	Revenue-voted	35.91	0.00	35.91
19	14-Secondary Education	Capital-voted	39.35	0.00	39.35
20	15-Health and Family Welfare	Revenue-voted	28.44	0.00	28.44
21	15-Health and Family Welfare	Capital-voted	5.54	0.00	5.54
23	16-Art and Cultural Affairs	Capital-voted	1.86	0.00	1.86
26	18-Research	Capital-voted	1.94	0.79	1.15
27	19-Industries	Revenue-voted	9.37	6.49	2.89
29	20-Labour	Revenue-voted	1.32	0.00	1.32
30	21-Directorate of Sports	Revenue-voted	1.17	0.00	1.17
31	21-Directorate of Sports	Capital-voted	1.07	0.00	1.07
33	22-Food and Civil Supplies	Capital-voted	1.60	0.00	1.60
34	23-Forests	Revenue-voted	205.15	187.55	17.60
35	23-Forests	Capital-voted	8.68	7.40	1.28
36	24-Agriculture	Revenue-voted	1.90	0.00	1.90
37	24-Agriculture	Capital-voted	8.13	0.00	8.13
38	25-Relief, Rehabilitation and Re-settlement	Revenue-voted	112.02	0.00	112.02
39	26-Rural Works	Revenue-voted	29.67	29.10	0.57
40	26-Rural Works	Capital-voted	36.04	0.00	36.04
41	27-Panchayat	Revenue-voted	70.83	34.53	36.30
42	28-Animal Husbandry and Veterinary	Revenue-voted	12.15	0.00	12.15
46	30-State Transport	Revenue-voted	6.90	0.00	6.90
48	31-Public Works	Revenue-voted	126.02	119.18	6.83
49	31-Public Works	Capital-voted	28.11	0.00	28.11
50	32-Roads and Bridges	Revenue-voted	205.04	178.35	26.68
51	32-Roads and Bridges	Capital-voted	384.18	0.00	384.18
52	33-North Eastern Areas	Revenue-voted	5.11	1.64	3.47

Sl. No.	Grant No. and Name	Section	Saving	Surrender	Saving to be Surrender
53	33-North Eastern Areas	Capital-voted	8.65	3.14	5.51
54	34-Power	Revenue-voted	175.52	164.50	11.02
55	34-Power	Capital-voted	89.60	0.00	89.60
56	35-Information and Public Relations	Revenue-voted	9.73	8.26	1.47
58	36-Statistics	Revenue-voted	2.02	1.81	0.22
63	38-Water Resource Department	Capital-voted	12.34	0.00	12.34
64	39-Loans to Government Servants	Capital-voted	4.44	2.50	1.94
65	40-Housing	Revenue-voted	13.13	8.54	4.59
66	40-Housing	Capital-voted	14.60	0.00	14.60
67	41-Land Management	Revenue-voted	36.39	34.16	2.23
69	42-Rural Development	Revenue-voted	41.57	0.00	41.57
71	43-Fisheries	Revenue-voted	2.11	0.00	2.11
72	43-Fisheries	Capital-voted	1.52	0.00	1.52
74	45-Civil Aviation	Revenue-voted	3.42	0.00	3.42
75	45-Civil Aviation	Capital-voted	8.71	0.00	8.71
77	46-State Public Service Commission	Revenue-charged	1.43	1.43	0.01
78	47-Administration of Justice	Revenue-voted	4.47	0.00	4.47
79	47-Administration of Justice	Capital-voted	27.64	0.00	27.64
82	49-Science and Technology	Revenue-voted	4.08	4.03	0.05
83	50-Secretariat Economic Services	Revenue-voted	2.32	0.00	2.32
84	50-Secretariat Economic Services	Capital-voted	1,767.33	1,701.07	66.26
88	53-Fire Protection and Control	Revenue-voted	1.46	0.00	1.46
90	54-State Tax and Excise	Revenue-voted	1.35	0.00	1.35
93	56-Tourism	Revenue-voted	14.80	0.00	14.80
94	56-Tourism	Capital-voted	4.90	3.97	0.94
95	57-Urban Development	Revenue-voted	29.44	28.74	0.70
96	57-Urban Development	Capital-voted	14.93	0.00	14.93
99	59-Public Health Engineering	Revenue-voted	161.98	0.00	161.98
100	59-Public Health Engineering	Capital-voted	98.34	0.00	98.34
102	60-Textile and Handicraft	Capital-voted	5.80	4.00	1.80
111	66-Hydro Power Development	Revenue-voted	24.08	24.03	0.05
112	66-Hydro Power Development	Capital-voted	6.76	0.00	6.76
114	68-Town Planning Department	Revenue-voted	24.38	0.00	24.38
115	68-Town Planning Department	Capital-voted	4.50	0.00	4.50
119	71-Department of Tawang and West Kameng	Revenue-voted	2.59	2.55	0.04
124	74-Social Justice, Empowerment and Tribal Affairs	Revenue-voted	29.89	29.31	0.59
125	74-Social Justice, Empowerment and Tribal Affairs	Capital-voted	11.57	0.00	11.57

Sl. No.	Grant No. and Name	Section	Saving	Surrender	Saving to be Surrender
126	75-Higher and Technical Education	Revenue-voted	8.91	0.00	8.91
128	76-Elementary Education	Revenue-voted	28.99	0.00	28.99
129	76-Elementary Education	Capital-voted	15.55	0.00	15.55
130	77-Gauhati High Court, Itanagar Permanent	Revenue-charged	1.97	1.67	0.31
132	79-Department of Skill Development and Entrepreneur	Revenue-voted	3.87	0.00	3.87
137	82-Department of Indigenous Affairs	Revenue-voted	9.74	9.51	0.23
138	82-Department of Indigenous Affairs	Capital-voted	4.70	0.00	4.70
139	97-Public Debt	Revenue-charged	74.81	25.19	49.62
140	97-Public Debt	Capital-charged	282.55	0.00	282.55

Source: Appropriation Accounts, 2021-22

APPENDIX 3.8

Un-utilised Provision of Fund during 2021-22
(Reference: Paragraph-3.3.2 and 3.4.10; Page- 84 and 96)

(₹ in crore)

Sl. No.	Grant No. and Name	Head of Accounts	Original	Supplementary	Re-appropriation	Total	Savings
1	2-Governor	2012-03-800-03	0.01	0.06	0.00	0.07	0.07
		2012-03-800-04	0.07	0.21	0.00	0.27	0.27
		2012-03-800-09	0.02	0.00	0.06	0.08	0.08
2	9-Secretariat Transport	04-3055-003-01	0.00	3.00	0.00	3.00	3.00
3	11-Women and Child Development	03-2236-02-800-02	0.00	0.04	0.00	0.04	0.04
4	25-Disaster Management	05-2245-05-101-02	3.79	277.77	0.00	281.56	281.56
5	28-AH &V and Dairy	03-2403-101-14	0.00	1.00	6.99	7.99	7.99
6	33-North Eastern Areas	09-2552-20-103-01	0.00	0.00	3.47	3.47	3.47
		09-4552-16-337-02	13.75	0.00	(-) 8.35	5.40	5.40
		09-4552-18-110-01	0.00	0.00	0.10	0.10	0.10
7	34-Power	08-4801-05-052-02	0.00	21.06	0.00	21.06	21.06
8	38-Water Resources Department	03-2702-80-005-01	0.00	0.52	0.00	0.52	0.52
9	43-Fisheries	2405-800-45	1.00	1.07	0.00	2.07	2.07
10	50-Planning & Investment	03-4070-800-13	700.00	0.00	(-) 700.00	0.00	0.00
11	57-Urban Development	07-4217-60-51-16	0.00	6.68	0.00	6.68	6.68
12	75-Higher and Technical Education	2202-03-800-04	71.15	13.17	5.87	90.19	90.19
13	76-Elentary Education	2202-01-107-03	0.00	0.01	0.00	0.01	0.01
		2202-01-800-17	0.40	0.00	0.00	0.40	0.40
14	79-Skill Development and Entrepreneur	2230-03-800-15	0.00	0.50	0.00	0.50	0.50
15	97-Public Debt	2049-04-106-01	0.90	0.00	0.00	0.90	0.90
		6003-110-01	312.00	0.00	0.00	312.00	312.00
Total			1,103.08	325.10	(-) 691.86	736.32	736.32

Source: Appropriation Accounts, 2021-22

APPENDIX 3.9

Statement showing excess expenditure relating to previous years requiring regularisation

(Reference: Paragraph-3.4.12.1; Page- 98)

(₹ 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.re 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	
2008-09	13	5,9,14,17,29,34,37,43,45,48,56,59 & 65	70.6	
2009-10	12	13,14,16,28,31,35,36,43,44,50,53 & 56	33.37	
2010-11	17	12, 13, 14, 16, 20, 28, 29, 30, 33, 36, 44, 48, 54, 56, 61, 72 & Public Debt	157.64	
2011-12	16	8,16,17,19,29,34,37,39,43,45,47,48,51,62,65,66	43.75	
2012-13	5	5,13,23,43,62	63.06	
2013-14	16	7,13,17,18,25,29,30,35,43,47,48,51,54,60,62,	65.87	
2014-15	12	1,7,13,16,19,21,43,52,70,72,76,97	705.09	
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	
2020-21	1	25	8.87	
TOTAL			3,204.41	

Source: Appropriation Accounts, 2021-22

APPENDIX 3.10

Details of Excess expenditure at Sub-Head level made during 2021-22

(Reference: Paragraph-3.4.12.1; Page- 98)

Sl. No.	Number and Name of Grant	Classification	Original	Supplementary	Re-appropriation		Final Appropriation	Actual Expenditure	Excess
					Plus	Minus			
1	6-District Administration Department	2053-094-07	0.64	0.00	1.34	0.00	1.98	2.00	0.02
		2053-101-03	0.10	0.00	0.00	0.01	0.09	0.09	0.00
2	7-Accounts and Treasuries	04-4070-800-24	1.00	0.00	0.00	0.00	1.00	1.10	0.10
3	8-Home Department	2235-60-104-01	0.00	0.00	0.00	0.00	0.00	0.27	0.27
4	11-Women and Child Development	04-4055-800-09	76.37	2.20	0.00	0.00	78.57	84.69	6.12
5	19-Industries	04-4235-02-800-13	4.59	0.00	0.00	1.14	3.45	4.95	1.50
6	24-Agriculture	04-4851-800-07	23.65	0.00	0.00	1.94	21.71	21.77	0.06
		04-2401-800-96	96.35	0.00	0.00	14.95	81.40	87.89	6.49
7	25-Disaster Management	04-4415-80-800-02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		08-2245-02-800-04	0.00	0.00	0.00	0.00	0.00	59.34	59.34
8	26-Rural Works	2245-05-101-01	0.00	0.00	0.00	0.00	0.00	111.11	111.11
9	30 State Transport Services	03-5054-04-337-09	0.00	0.00	1229.36	0.00	1229.36	1248.78	19.42
10	37-Legal Metrology And Consumer Affairs	04-5055-800-03	18.13	0.00	0.00	0.64	17.48	18.05	0.56
11	41-Land Management	04-5475-800-04	0.00	0.58	0.00	0.00	0.58	0.68	0.10
12	48-Horticulture	04-4070-800-24	1.03	0.00	0.00	0.00	1.03	2.03	1.00
		2401-001-01	34.29	0.00	0.02	0.00	34.32	38.04	3.72
13	50-Planning & Investment	2401-119-01	28.19	0.00	2.86	0.00	31.05	35.05	4.00
		03-4070-800-18	120.72	0.00	0.00	82.65	38.07	42.69	4.62

State Finances Audit Report for the year ended 31 March 2022

Sl. No.	Number and Name of Grant	Classification	Original	Supplementary	Re-appropriation		Final Appropriation	Actual Expenditure	Excess
					Plus	Minus			
14	58-Printing	2058-103-01	11.42	0.00	0.00	0.49	10.93	10.95	0.02
15	65-Department for Changlang and Longding Districts	4575-03-800-01	0.00	0.00	0.00	0.00	0.00	0.50	0.50
		04-4575-03-800-05	50.00	0.00	0.00	0.00	50.00	51.94	1.94
16	70-Administrative Training Institute	04-4070-800-24	3.87	0.00	0.00	0.12	3.75	4.24	0.49
17	74-Social Justice Empowerment and Tribal Affairs	08-4235-02-800-05	0.00	0.00	167.92	0.00	167.92	168.02	0.09
18	75-Higher and Technical Education	2202-03-800-01	0.00	0.00	0.00	0.00	0.00	90.19	90.19
19	76-Elementary Education	2202-01-800-14	36.74	0.00	0.00	32.74	4.00	13.30	9.30
		04-2202-01-800-14	0.00	0.00	0.00	0.00	0.00	6.58	6.58
		04-4202-01-800-31	0.00	0.00	0.00	0.00	0.00	11.93	11.93
20	97-Public Debt	2049-01-101-01	364.77	0.00	30.75	0.00	395.52	410.06	14.54
		6003-105-01	124.28	3.63	6.37	0.00	134.28	142.19	7.91
		6003-111-06	121.00	0.00	0.00	0.00	121.00	143.02	22.02
Total			1,117.14	6.41	1,438.62	134.68	2,427.50	2,811.47	383.97

Source: Appropriation Accounts, 2021-22

APPENDIX 3.11
Details of Lump Sum Provision for creation of Asset
(Reference: Paragraph-3.5.1; Page- 100)

Sl. No.	Grant No. and Name of the grant	Head of the Accounts	Detail of the Schemes	Original	Supplementary	Re-appropriation		Final Grant	Actual Expenditure
						(+)	(-)		
						Part - A			
1	06- District Administration	04-4070-800-24	Creation of Asset under BA/SDS	1.00	0.00	0.00	0.00	1.00	1.10
2	08-Home Department	04-4055-800-09	Creation of Asset under BA/SDS	76.37	2.20	0.00	0.00	78.57	84.69
3	11-Women and Child Development	04-4235-02-800-13	Creation of Asset under BA/SDS	4.59	0.00	0.00	1.14	3.45	4.95
4	14-Secondary Education	04-4202-01-800-32	Creation of Asset under BA/SDS	0.00	13.46	62.10	0.00	0.00	0.00
5	15-Health Services	04-4210-80-800-12	Creation of Asset under BA/SDS	12.16	14.06	0.00	0.00	26.21	20.67
6	16-Art and Cultural Affairs	04-4202-800-09	Creation of Asset under BA/SDS	3.30	5.40	0.00	0.00	8.70	6.85
7	18-Research	04-4202-04-800-09	Creation of Asset under BA/SDS	6.68	0.00	0.00	0.79	5.89	4.74
8	19-Industries	04-4851-800-07	Creation of Asset under BA/SDS	23.65	0.00	0.00	1.94	21.71	21.77
9	21-Directorate of Sports	04-4202-03-800-31	Creation of Asset under BA/SDS	12.04	74.33	0.00	0.00	86.37	85.30
10	22-Food and Civil Supplies	04-5475-800-04	Creation of Asset under BA/SDS	3.00	1.26	0.00	0.00	4.26	2.66

Part - A									
Sl. No.	Grant No. and Name of the grant	Head of the Accounts	Detail of the Schemes	Original	Supplementary	Re-appropriation (+)	Re-appropriation (-)	Final Grant	Actual Expenditure
11	23-Environment and Forests	04-4406-01-800-03	Creation of Asset under BA/SDS	12.00	0.00	0.00	7.40	4.60	3.33
12	24-Agriculture	04-4435-80-800-04	Creation of Asset under BA/SDS	3.65	21.91	0.00	0.00	25.56	17.43
13	28-AH&V and Dairy Department	04-4403-800-15	Creation of Asset under BA/SDS	8.59	0.00	0.00	8.34	0.25	0.25
14	29-Co-ordination Department	04-4425-800-04	Creation of Asset under BA/SDS	1.01	5.00	0.00	0.00	6.01	6.01
15	30-State Transport Services	04-5055-800-03	Creation of Asset under BA/SDS	18.13	0.00	0.00	0.64	17.48	18.05
16	32-Roads and Bridges	04-5054-80-800-03	Creation of Asset under BA/SDS	202.32	573.71	0.00	0.00	776.03	423.07
17	36-Statistics	04-5475-800-04	Creation of Asset under BA/SDS	1.00	0.00	0.00	0.05	0.95	0.95
18	37-Legal Metrology and Consumer Affairs	04-5475-800-04	Creation of Asset under BA/SDS	0.00	0.58	0.00	0.00	0.58	0.68
19	38-Water Resource Department	04-4702-800-04	Creation of Asset under BA/SDS	2.59	16.73	0.00	0.00	19.32	15.40
		04-4711-01-800-10	Creation of Asset under BA/SDS	16.34	94.77	13.15	0.00	124.26	116.16
20	40-Housing	04-4216-80-800-03	Creation of Asset under BA/SDS	4.24	35.24	0.00	0.00	39.48	24.88
21	41-Land Management	04-4070-800-24	Creation of Asset under BA/SDS	1.03	0.00	0.00	0.00	1.03	2.03
22	42-Rural Development	04-4515-800-09	Creation of Asset under BA/SDS	1.00	36.30	0.00	0.00	37.30	37.00

Part - A									
Sl. No.	Grant No. and Name of the grant	Head of the Accounts	Detail of the Schemes	Original	Supplementary	Re-appropriation		Final Grant	Actual Expenditure
						(+)	(-)		
23	43-Capital Outlay on fisheries	04-4405-800-08	Creation of Asset under BA/SDS	10.20	1.65	0.00	0.00	11.85	11.15
24	45-civil Aviation	04-5053-80-800-04	Creation of Asset under BA/SDS	42.90	30.49	0.00	0.00	73.39	64.67
25	47-Law, Legislative and Justice	04-4070-800-24	Creation of Asset under BA/SDS	37.44	20.61	0.00	0.00	58.05	33.92
26	50-Planning and Investment	04-4070-800-24	Creation of Asset under BA/SDS	948.93	0.00	0.00	801.93	147.01	139.78
27	51-Library	04-4202-04-800-09	Creation of Asset under BA/SDS	0.50	1.69	0.00	0.00	2.19	1.94
28	53-Fire Protection and Control	04-4070-800-24	Creation of Asset under BA/SDS	12.50	0.00	0.00	0.00	12.50	12.50
29	54-Tax & Excise and Narcotics	04-4070-800-24	Creation of Asset under BA/SDS	1.05	0.50	0.00	0.00	1.55	1.40
30	58-Printing	04-4058-800-03	Creation of Asset under BA/SDS	0.50	0.00	0.00	0.00	0.50	0.50
31	60-Textile and Handicraft	04-4851-800-07	Creation of Asset under BA/SDS	9.00	0.00	0.00	4.00	5.00	3.20
32	61-Geology and Mining	04-4853-60-800-04	Creation of Asset under BA/SDS	1.33	0.27	0.00	0.00	1.60	1.38
33	62-Transport	04-5055-800-03	Creation of Asset under BA/SDS	3.30	0.00	0.00	3.00	0.30	0.30
		04-5056-800-03	Creation of Asset under BA/SDS	0.20	0.00	0.00	0.00	0.20	0.20
34	68-Town Planning	04-4217-03-800-05	Creation of Asset under BA/SDS	0.61	0.00	1.26	0.00	1.87	1.56

Part - A									
Sl. No.	Grant No. and Name of the grant	Head of the Accounts	Detail of the Schemes	Original	Supplementary	Re-appropriation (+)	Re-appropriation (-)	Final Grant	Actual Expenditure
35	70-Administrative Training Institute	04-4070-800-24	Creation of Asset under BA/SDS	3.87	0.00	0.00	0.12	3.75	4.24
36	71-Deptt.of Tawang and West Kameng	04-4202-04-800-09	Creation of Asset under BA/SDS	10.10	2.65	0.00	0.00	12.75	12.43
37	72-Prison	04-4055-800-09	Creation of Asset under BA/SDS	20.00	0.00	0.00	8.58	11.43	11.42
38	74-Social Justice Empowerment and Tribal Affairs	02-4225-02-800-13	Creation of Asset under BA/SDS	53.84	0.00	0.00	49.63	4.21	3.50
39	75-Higher and Technical Education	04-4202-01-800-32	Creation of Asset under BA/SDS	23.15	5.71	0.00	0.00	28.86	28.21
40	76-Elementary Education	04-4202-01-800-31	Creation of Asset under BA/SDS	29.33	49.26	0.00	0.00	78.59	51.11
41	79-Skill Development and Entrepreneur	04-4250-800-06	Creation of Asset under BA/SDS	0.00	6.05	0.00	0.00	6.05	6.05
42	80-Medical Education, Training and Research	04-4210-03-200-01	Creation of Asset under BA/SDS	0.00	4.15	0.00	0.00	4.15	4.15
43	82-Indegenous Affairs	04-4202-800-09	Creation of Asset under BA/SDS	5.70	13.30	0.00	0.00	19.00	14.30
Total				1,629.13	1,031.28	76.51	887.56	1,773.81	1,305.90

Part - B													
Sl. No.	Number and Name of the Grant	Section	Revenue Section			Capital Section			Excess	Provision	Expenditure	Savings	Excess
			Provision	Expenditure	Savings	Excess	Provision	Expenditure					
1	1-Legislative Assembly	Voted	8.68	92.43	11.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Charged	0.77	0.48	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	25-Disaster Management	Voted	298.76	190.62	112.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	26-Rural Works	Voted	291.81	272.90	29.67	0.00	0.00	0.00	1,593.00	1,663.35	36.03	0.00	0.00
4	31-Public Works	Voted	438.89	312.87	126.02	0.00	0.00	0.00	100.99	434.66	28.11	0.00	0.00
5	34-Power	Voted	1,024.49	1,180.91	175.52	0.00	0.00	0.00	144.00	333.18	89.60	0.00	0.00
6	35-Information and Public Relations	Voted	52.70	42.97	9.73	0.00	0.00	0.00	4.00	7.84	0.46	0.00	0.00
7	56-Tourism	Voted	32.01	34.11	14.80	0.00	0.00	0.00	45.66	40.76	25.78	0.00	0.00
8	59-Public Health Engineering	Voted	727.46	960.26	161.98	0.00	0.00	0.00	250.00	330.45	98.34	0.00	0.00
9	65-Dept.for Development of Tirap, Changlang and Longding Districts	Voted	1.42	0.87	0.56	0.00	0.00	0.00	50.00	52.44	0.00	2.44	2.44
10	66-Hydro Power Development	Voted	173.71	199.27	24.08	0.00	0.00	0.00	91.00	97.51	6.76	0.00	0.00
Total			3,050.70	3,287.69	666.57	0.00	0.00	0.00	2,278.65	2,960.20	285.09	2.44	2.44

Source: Appropriation Accounts, 2021-22

APPENDIX 3.12

Details of Variation between Budget Estimate and Revised Estimate

(Reference: Paragraph-3.6.3; Page- 102)

(₹ in crore)

Head of Account	Budget Estimate	Revised Estimate	Actuals	Variation Shortfall (-)/ Excess (+)	Variation Shortfall (-)/ Excess (+) (In per cent)
2011	87.61	105.04	92.91	12.13	11.55
2012	8.65	10.27	8.24	2.03	19.74
2014	37.66	39.73	34.96	4.77	12.02
2029	73.39	42.35	19.15	23.20	54.79
2030	1.41	1.64	0.92	0.72	44.02
2048	240.50	240.50	200.50	40.00	16.63
2059	441.43	373.02	317.07	55.95	15.00
2215	727.46	1122.23	960.26	161.98	14.43
2216	56.74	50.51	43.61	6.91	13.68
2217	368.38	434.68	380.85	53.82	12.38
2245	289.00	293.56	181.55	112.01	38.16
2406	744.53	711.55	300.53	411.01	57.76
2435	2.50	3.14	0.65	2.49	79.16
2501	45.00	83.85	55.34	28.51	34.00
2552	7.45	5.82	2.35	3.48	59.71
2702	369.16	429.23	358.38	70.85	16.51
2801	1165.06	1538.99	767.94	771.05	50.10
2852	20.55	12.33	5.84	6.49	52.64
3054	755.01	1110.21	875.78	234.43	21.12
3452	32.01	48.92	34.11	14.80	30.26
4202	155.40	343.79	281.09	62.70	18.24
4205	0.50	2.19	0.00	2.19	100.00
4210	12.16	30.36	24.82	5.54	18.24
4215	250.00	428.80	330.45	98.34	22.93
4216	4.24	39.48	24.88	14.60	36.98
4406	12.00	4.60	3.33	1.28	27.72
4435	3.65	25.76	17.43	8.33	32.33
4702	2.59	19.32	15.40	3.92	20.29
4801	235.00	527.05	430.69	96.36	18.28
4853	1.33	1.60	1.38	0.22	13.75
5053	42.90	73.39	64.67	8.71	11.87
5054	1995.32	3014.90	2594.68	420.22	13.94
5475	4.00	5.79	4.29	1.50	25.93

Source: Appropriation Accounts, 2021-22

APPENDIX 4.1

Details of Department-wise unspent amount lying in SNA Accounts

(Reference: Paragraph-4.2.1; Page- 111)

Controller Name	Scheme Name	Centre Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Total release from Treasury to SNA	Total Expenditure	Unspent Amount
Agriculture	Rainfed area development and climate change	1.00	0.11	1.11	0.79	0.32
	Paramparagat Krishi Vikas Yojana	0.00	0.00	0.00	0.00	0.00
	National Project on Soil Health and Fertility	4.16	0.46	4.62	0.50	4.12
Environment and Forests	Forest Fire Prevention and Management Scheme	0.90	0.10	1.00	0.00	1.00
	Project Elephant	0.00	0.18	0.18	0.00	0.18
	Biodiversity Conservation	0.57	0.06	0.63	0.07	0.56
	Green India Mission-National Afforestation Programme	13.43	1.34	14.78	0.00	14.78
	Project Tiger	3.36	1.14	4.49	4.48	0.02
	Integrated Development of Wildlife Habitats	1.99	0.22	2.21	2.02	0.19
Health and Family Welfare	Human Resources for Health and Medical Education	17.60	0.00	17.60	1.55	16.05
Home Affairs	Modernisation of Police Forces	0.00	4.48	4.48	0.00	4.48
		72.60	0.00	72.60	66.69	5.91
		1.15	0.00	1.15	0.00	1.15
Law & Justice	Infrastructure Facilities for Judiciary	0.93	0.10	1.03	0.00	1.03
Ministry of Fisheries Animal Husbandry and Dairying	Livestock Census and Integrated Sample Survey	2.10	0.20	2.30	0.76	1.54

Controller Name	Scheme Name	Centre Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Total release from Treasury to SNA	Total Expenditure	Unspent Amount
Ministry of Housing and Urban Affairs	Other Items of State/Ut Component-Pmay Urban	18.92	2.11	21.03	2.68	18.35
	Mission for Development of 100 Smart Cities	0.00	24.50	24.50	2.07	22.43
	Swachh Bharat Mission (Sbm) - Urban	4.10	0.46	4.56	0.29	4.27
Ministry of Skill Development and Entrepreneurship	Strengthening of Infrastructure for Institutional Training	8.32	0.83	9.15	0.00	9.15
Rural Development	Pradhan Mantri Awas Yojna (Pmay)- Rural	0.00	10.47	10.47	0.15	10.32
School Education and Literacy	Samagra Shiksha	173.30	140.82	314.12	260.98	53.14
Tribal Affairs	Post-Matric Scholarship-Tribal	48.70	5.41	54.12	0.02	54.10
Water Resources	Har Khet Ko Pani	98.71	10.97	109.67	64.50	45.17
Women and Child Development	Aganwadi	0.07	0.01	0.08	0.00	0.08
Total		471.91	203.96	6,75.87	407.55	268.32

Source: Finance Accounts, 2021-22

APPENDIX 4.2 (A)

Statement showing details of pendency of the Utilisation Certificate

(Reference: Paragraph 4.5; Page- 114)

Year	Opening as on 1 April		Accumulation during the year		Clearance during the year		Closing as on 31 March (₹ in crore)		
	Year	No.	Amount	Year	No.	Amount	Year	No.	Amount
2017-18	Up to 2016-17	0	0.00	Up to 2017-18	8	23.14	Up to 2017-18	0	0.00
	2017-18	0	0.00	2017-18	8	70.67	2017-18	5	1.67
	Total	0	0.00	Total	16	93.81	Total	5	1.67
2018-19	Up to 2017-18	5	1.67	Up to 2018-19	0	0.00	Up to 2018-19	5	1.67
	2018-19	0	0.00	2018-19	117	793.48	2018-19	66	146.44
	Total	5	1.67	Total	117	793.48	Total	71	148.12
2019-20	Up to 2017-18	5	1.67	Up to 2017-18	0	0.00	Up to 2017-18	5	1.67
	2018-19	66	146.44	2018-19	0	0.00	2018-19	66	146.44
	2019-20	0	0.00	2019-20	195	773.23	2019-20	188	765.50
Total	71	148.12	Total	195	773.23	Total	259	913.62	
2020-21	Up to 2017-18	5	1.67	Up to 2017-18	0	0.00	Up to 2017-18	5	1.67
	2018-19	66	146.44	2018-19	0	0.00	2018-19	66	146.44
	2019-20	188	765.50	2019-20	0	0.00	2019-20	188	765.50
2020-21*	0	0.00	2020-21	185	1,358.48	2020-21	185	1,358.48	
Total	259	913.62	Total	185	1,358.48	Total	444	2,272.10	

APPENDIX 4.2 (B)

Details of Department-wise pendency of the Utilisation Certificate

(Reference: Paragraph 4.5; Page- 114)

(₹ in crore)

Name of the Departments	No. of UCs pending	Amount	Purpose
Civil Supplies and Consumer Affairs	16	0.86	Perks and Facilities in respect of Chairman and Members of AP State Food Commission
District Administration	3	1.04	Grants for running of Office
Education	15	19.19	Implementation of Vocational Education, Integrated Scheme for School Education: Samagra Shiksha, Oriented Camps of AP, NCC Cadets,
Health and Family Welfare	11	68.75	For C/O 200 Bedded RK Mission Hospital Itanagar and procurement of 2 DG set, Implementation of Human Resources for Health and Medical Education, Arunachal Pradesh Tele Emergency & Critical Care Services, Grant for AYUSH.
Industries	1	0.45	Grant for Arunachal Pradesh Industrial Development and Financial Cooperation Limited.
Information and Public Relation	20	20.57	Establishment of State Data Centre, Development of Mobile Application for Tourists, Development of Website for The Dept. of Labour and Employment, Cloud Service for One Year under Revised Allocation, E-Office Cloud Hosting Charges to NICS, Installation of Video Display at Chief Secretary Conference Hall
Relief and Rehabilitation	20	10.92	implementation of awareness generation activities like Disaster management melas, rallies, Strengthening of District Disaster Management Authority of Hazard Prone District, Chief Minister Relief fund, CM Relief Fund and hiring of Cancer Guest House in Mumbai
Rural Development and Panchayati Raj	6	294.42	Grants to Local Bodies, Rashtriya Gram Swaraj Abhiyan, Mobility Honorarium to Panchayati Raj/ Interim Committee Members
Science and Technology	7	3.07	Strengthening of Biotech Laboratory at Dbt-Apscs&T for Bioresources and Sustainable Development, Kimin E-Office User and Office Expenses

Name of the Departments	No. of UCs pending	Amount	Purpose
Secretariat Administration	1	2.50	Grant for Arunachal Pradesh Staff Selection Board
Social Welfare, Women and Child Development	46	7.71	Social Justice Empowerment, Child Protection, National Creche Scheme, Construction of Juvenile/observation home, Swadhar Greh Scheme, Implementation of Swachchata Action Plan, Implementation of APSCPCR, Implementation of SPRPD Scheme
Sports and Youth Affairs	9	2.67	GIA To 9 State Sports Association, conducting tour-cum trekking Programme, Financial Assistance toward conducting for Annual Calendar Events of Following Ngo's, All Monpa Youth Association Amya
Urban Development Municipal Administration and Govt. Estates	6	93.49	AMRUT, Basic Grant Instalment towards 14 th Finance Commission
Tourism	7	10.65	Implementation of Scheme Credit Linked Subsidy Scheme, District Tourism Promotion Council
Planning Programme Implementation Economics and	1	7.21	Arunachal Pradesh Skill Development Society
Home (Police)	3	3.36	Implement the Emergency Response Support System (ERSS) in three districts of the State
Finance	1	2.35	Project for E-district
Culture Affairs	1	1.00	Grants for promotion of Art and Culture
SADA	1	0.25	One time Corpus Fund
Total	175	550.46	

Source: Finance Accounts, 2021-22

APPENDIX 4.3

**Details of Major Head where entire expenditure was booked under
Minor Head 800-Other Expenditure during 2021-22**

(Reference: Paragraph-4.6.1; Page- 116)

(₹ in crore)

Major Head	Details of Major head	Total Expenditure	Booked under Minor Head-800
Revenue Expenditure Booked under MH 800-Other Expenditure			
2250	Other Social Services	0.04	0.04
2506	Land Reforms	0.73	0.73
2810	New and Renewable Energy	39.05	39.05
2852	Industries	5.84	5.84
3275	Other Communication Services	48.08	48.08
3435	Ecology and Environment	3.49	3.49
Sub-Total		97.23	97.23
Capital Expenditure Booked under 800-Other Expenditure			
4058	Capital Outlay on Stationery and Printing	0.50	0.5
4215	Capital Outlay on Water Supply and Sanitation	330.45	330.45
4216	Capital Outlay on Housing	24.88	24.88
4220	Capital Outlay on Information and Publicity	7.39	7.39
4250	Capital Outlay on other Social Services	6.05	6.05
4403	Capital Outlay on Animal Husbandry	0.25	0.25
4406	Capital Outlay on Forestry and Wild Life	3.33	3.33
4415	Capital Outlay on Agricultural Research and Education	0.00	0
4425	Capital Outlay on Co-operation	6.01	6.01
4435	Capital Outlay on Other Agricultural Programmes	17.43	17.43
4515	Capital Outlay on Other Rural Development Programmes	37.00	37
4575	Capital Outlay on other Special Areas Programmes	52.44	52.44

Major Head	Details of Major head	Total Expenditure	Booked under Minor Head-800
4702	Capital Outlay on Minor Irrigation	15.40	15.4
4711	Capital Outlay on Flood Control Projects	132.36	132.36
4851	Capital Outlay on Village and Small Industries	24.97	24.97
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	1.38	1.38
5053	Capital Outlay on Civil Aviation	64.67	64.67
5055	Capital Outlay on Road Transport	18.34	18.34
5056	Capital Outlay on Inland and Water Transport	0.20	0.2
5475	Capital Outlay on other General Economic Services	4.29	4.29
Sub-Total		747.34	747.34
Grand Total		844.57	844.57

Source: Finance Accounts, 2021-22

APPENDIX 4.4

Details of Major Head where more than 50 per cent of Expenditure booked under 800-Other Expenditure during 2021-22.

(Reference: Paragraph-4.6.1; Page- 116)

(₹ in crore)

Major Head	Details of Major head	Total Expenditure	Booked under Minor Head-800	Percentage
Revenue				
2013	Council of Ministers	26.06	15.05	58.00
2216	Housing	43.61	21.60	50.00
2217	Urban Development	380.85	204.27	54.00
2220	Information and Publicity	42.97	23.74	55.00
2415	Agricultural Research and Education	34.62	30.10	87.00
2711	Flood Control and Drainage	41.76	35.00	84.00
3451	Secretariat-Economic Services	107.67	88.55	82.00
3452	Tourism	34.11	21.22	62.00
Sub-Total		711.65	439.53	
Capital				
4059	Capital Outlay on Public Works	435.70	386.73	89.00
4070	Capital Outlay on Other Administrative Services	977.51	756.72	77.00
4202	Capital Outlay on Education, Sports, Art and Culture	281.09	257.56	92.00
4210	Capital Outlay on Medical and Public Health	24.82	20.67	83.00
4235	Capital Outlay on Social Security and Welfare	315.26	237.71	75.00
4405	Capital Outlay on Fisheries	17.64	14.33	81.00
4552	Capital Outlay on North Eastern Areas	57.66	31.46	55.00
4801	Capital Outlay on Power Projects	430.69	363.19	84.00
Sub-Total		2,540.37	2,068.37	
Grand Total		3,252.02	2,507.90	

Source: Finance Accounts, 2021-22

APPENDIX 4.5

Details of Total expenditure booked under 800-Other Expenditure for the period 2019-22

(Reference: Paragraph-4.6.1; Page- 116)

(₹ in crore)

Major Head	Details of Major head	2019-20	2020-21	2021-22	2019-22
Revenue Expenditure					
2250	Other Social Services	0.05	0.07	0.04	0.16
2506	Land Reforms	1.44	0.72	0.73	2.89
2810	New and Renewable Energy	23.78	22.69	39.05	85.52
3435	Ecology and Environment	2.78	1.66	3.49	7.93
Sub-Total		28.05	25.14	43.31	96.50
Capital Expenditure Booked					
4058	Capital Outlay on Stationery and Printing	2.85	0.11	0.50	3.46
4215	Capital Outlay on Water Supply and Sanitation	253.07	224.55	330.45	808.07
4216	Capital Outlay on Housing	12.49	20.81	24.88	58.18
4220	Capital Outlay on Information and Publicity	4.29	2.12	7.39	13.8
4415	Capital Outlay on Agricultural Research and Education	1.17	0.06	0.00	1.23
4425	Capital Outlay on Co-operation	0.32	0.3	6.01	6.63
4435	Capital Outlay on Other Agricultural Programmes	4.8	4.75	17.43	26.98
4575	Capital Outlay on other Special Areas Programmes	48.26	25.37	52.44	126.07
4702	Capital Outlay on Minor Irrigation	8.05	3.43	15.4	26.88
4851	Capital Outlay on Village and Small Industries	11.72	11.44	24.97	48.13
5053	Capital Outlay on Civil Aviation	8.02	42.57	64.67	115.26
Sub-total					1,234.69
Grand total					1,331.19

Source: Finance Accounts of respective year