

Appendix – 1.1

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Part A: Structure and Form of Government Accounts

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I : Consolidated Fund

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund titled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II : Contingency Fund

Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorization by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III : Public Account

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

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Part B: Layout of Finance Accounts

Statement	Layout
VOLUME 1	
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) By Function and Nature, Notes of Accounts & Appendix I: Cash Flow Statement.
VOLUME 2	
PART I	
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 Grants-in-aid given by the Government
Statement No.9	Statement of Guarantees given by the Government
Statement No.10	Statement of Voted and Charged Expenditure
PART II	
Statement No.11	Detailed Statement of Revenue and Capital Receipts by minor heads
Statement No.12	Detailed Statement of Revenue Expenditure by minor heads
Statement No.13	Detailed Statement of Capital Expenditure
Statement No.14	Detailed statement of Investments of the Government
Statement No.15	Detailed Statement of Borrowings and other Liabilities
Statement No.16	Detailed Statement on Loans and Advances given by the Government
Statement No.17	Detailed statement on Sources and Application of funds for expenditure other than revenue account
Statement No.18	Detailed statement on Contingency Fund and other Public Account transactions
Statement No.19	Detailed statement on Investments of earmarked funds
PART III Appendices	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-aid (Scheme wise and Institution wise)
V	Externally Aided Projects
VI	Plan Scheme expenditure (Central and State Plan schemes)
VII	Direct transfer of funds to implementing agencies
VIII	Summary of Balances
IX	Financial results of Irrigation schemes
X	Incomplete Works
XI	Maintenance expenditure with segregation of salary and non-salary portion
XII	Statement of items for which allocation of balances as a result of re-organisation of States has not been finalized
XIII	Statement of detailed information on pensioners and expenditure on pension
XIV	Statement on accretion and erosion in financial assets
XV	Statement of information on debt and other liabilities

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Part C: Methodology Adopted for the Assessment of Fiscal Position

The norms/ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Government in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the 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 percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2005-06	2006-07	2007-08	2008-09	2009-10
Gross State Domestic Product (Rs. in crore)	6374.56	6957.97	7168.52	7552.63	8474.12
Growth rate of GSDP	10.31	9.15	3.03	5.36	12.20
Source:	The provisional figures of GSDP for 2009-10 furnished by the Director of Economic and Statistics in August 2010.				

The definition of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Term	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1]*100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal liabilities} + \text{Current year's Fiscal Liabilities})/2]*100$
Interest spread	GSDP Growth – Average Interest Rate
Quantum spread	Debt stock* Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]*100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net

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	Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts.
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt.
Compound Annual Growth Rate (CAGR)	The compound annual growth rate 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= [ending value /beginning value] ^{1/no of years} -1

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Part D: State Profile

A. General Data			
Sl. No	Particulars	Figures	
1	Area (in sq. kms.)	16579	
2	Population As per 2001 census (In crore)	0.20	
3	Population 2009-10 (In crore)	0.22	
4	Density of Population (2001) (per sq. kms.) (All India Average= 325 person per sq km)	120	
5	Population below poverty line (All India Average=27.5%)	19	
6	Literacy (2001) (in per cent) (All India Average=64.8%)	67	
7	Infant Mortality (per 1000 live births) (All India Average=53 per 1000 live birth)	26	
8	Gross State domestic Product (GSDP) 2009-10 (Rs. In crore)	8474.12	
9	GSDP CAGR (2000-01 to 2008-09)	Nagaland	10.68
		NE State	11.52
10	GSDP CAGR (2000-01 to 2009-10)	10.85	
11	Per capita GSDP CAGR (2000-01 to 2009-10)	9.63	
12	Population Growth (2000-01 to 2009-10)	Nagaland	10.50
		NE State	11.79

B. Financial Data			
Particular	Figure (in per cent)		
	2000-01 to 2008-09		2000-01 to 2009-10
	NE States	Nagaland	Nagaland
CAGR			
(a) of Own Tax Revenue	15.15	16.41	16.33
(b) of Non-Tax Revenue	17.53	21.02	13.88
(c) of Revenue Receipt	14.87	13.28	12.84
(d) of Capital Expenditure	19.67	18.17	17.92
(e) of Revenue Expenditure on Education	7.69	10.21	10.88
(f) of Revenue Expenditure on Health	11.29	7.33	8.39
(g) of Salary and Wages*	7.26	10.22	11.08
(h) of Pension	11.03	12.77	13.74
(i) of Total Expenditure	11.80	11.82	11.99

* For the period from 2003-04 to 2008-09 and 2003-04 to 2009-10

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(Reference: Page 1)

Part A: Outcome Indicators of the States' Own Fiscal Correction Path

(Rupees in crore)

	Base Year estimate	2004-05 Actual	2005-06 (RE)	2006-07 (BE)	2006-07 (RE)	2007-08	2008-09	2009-10
A.STATE REVENUE ACCOUNT								
1. Own Tax Revenue	58.53	78.21	111.31	118.74	118.91	128.24	138.50	149.58
2. Own Non-Tax Revenue	49.42	77.90	79.46	90.70	84.46	98.47	107.03	116.49
3. Own Tax + Non-Tax Revenue (1+2)	107.95	156.11	190.77	209.44	203.37	226.71	245.53	266.07
4. Share in Central Taxes and Duties	97.11	160.25	248.50	275.32	298.67	328.54	363.29	418.68
5. Plan Grants	622.80	723.42	912.10	1120.62	1049.02	1127.52	1172.73	1224.72
6. Non- Plan Grants	779.06	799.74	1032.16	1108.83	1191.84	1198.19	1244.76	1292.30
7. Total Central Transfer (4 to 6)	1498.97	1683.41	2192.76	2504.77	2539.53	2654.25	2780.78	2935.70
8. Total Revenue Receipts (3+7)	1606.92	1839.52	2383.53	2714.21	2742.90	2880.96	3026.31	3201.77
9. Plan Expenditure	279.65	294.81	361.72	504.69	543.49	506.67	529.81	555.78
10. Non-Plan Expenditure	1302.47	1389.82	1647.64	1684.90	1792.70	1879.45	1988.15	2117.61
11. Salary Expenditure	745.30	824.78	946.88	984.18	1003.04	1041.27	1124.56	1211.97
12. Pension	128.82	133.80	202.92	233.00	223.70	256.30	281.93	310.12
13. Interest Payments	216.60	249.62	281.24	280.91	272.61	318.36	338.46	359.90
14. Subsidies-General								
15. Subsidies Power								
16. Total Revenue Expenditure (9+10)	1582.13	1684.63	2009.36	2189.59	2336.19	2386.12	2517.96	2673.39
17. Salary+Interest+Pensions (11+12+13)	1090.71	1208.20	1431.04	1498.09	1499.35	1615.93	1744.95	1881.99
18. As % of Revenue Receipts (17/8)	70.14	65.68	60.04	55.19	54.66	56.09	57.66	58.78
19. Revenue Surplus/Deficit (8-16)	24.79	154.89	374.17	524.62	406.71	494.84	508.35	528.38
B Consolidated Revenue Account:								
1. Power Sector Loss/Profit net of actual subsidy transfer.								
2. Increase in debtors during the year in power utility accounts [increase (-)]								
3. Interest payment on off budget borrowings made by PSU/SPUs outside budget.								
4. Total (1 to 3)								
5. Consolidated Revenue Deficit (A 19 + B4)	24.79	154.89	374.17	524.62	406.71	494.84	508.35	528.38
C. CONSOLIDATED DEBT:								
1. Outstanding debt & liability	2487.14	2813.40	3014.50	3335.75	3544.93	3614.94	3893.09	4171.13
2. Total outstanding guarantee of which (a) guarantee on account of off budgeted borrowing & SPV borrowing	57.93	47.03	52.25	53.50	54.00	51.00	50.00	49.00
D CAPITAL ACCOUNT								
1. Capital Outlay	323.52	379.44	610.37	689.86	798.48	669.23	693.68	722.49
2. Disbursement of Loans & Advances	3.61	0.34	4.66	5.90	5.90	5.99	6.29	6.65
3. Recovery of Loans & Advances	7.34	6.50	6.71	5.74	5.74	5.16	4.64	4.18
4. Other Capital Receipts	5.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E GROSS FISCAL DEFICIT (GFD)	295.00	218.39	234.15	165.40	391.93	175.22	186.98	196.58
F PRIMARY SURPLUS (+) DEFICIT (-)	78.40	-31.23	-47.09	-115.51	119.32	-143.14	-151.48	-163.32
GSDP (Rs. In Crore) at current Price	4708	5894	6631	7460	6957.97	8392	9441	10622
Actual/Assumed nominal growth rate (%)	12.52	0.00	12.50	12.50	-6.73	12.50	12.50	12.50

Appendix – 1.2

Fiscal Responsibility and Budget Management (FRBM) Act, 2005 Part B

The Fiscal Responsibility and Budget Management (FRBM) Act, 2005

The State Government enacted (August 2005) the NFRBM Act, 2005 to ensure prudence in fiscal management and fiscal stability by achieving revenue surplus, reduction in fiscal deficit, prudent debt management consistent with fiscal sustainability, greater fiscal transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework. To give effect to the fiscal management principles, the Act prescribed the following fiscal targets for the State Government:

- strive to remain revenue surplus by building up further surplus;
- bring down fiscal deficit to 3 *per cent* of GSDP by the year ending 31 March 2011.
- ensure within a period of 5 years, beginning 1 April 2005 and ending 31 March 2010, that the total debt stock does not exceed 40 *per cent* of the estimated GSDP for that year;
- limit the amount of annual increment risk weighted guarantees to 1 *per cent* of the total revenue receipts (TRR) or 1 *per cent* of the estimated GSDP in the year preceding the current year, whichever is lower;
- follow a recruitment and wage policy, where the total salary bill relative to revenue expenditure, net of interest payments and pensions does not exceed 61 *per cent* in any financial year.

Though the NFRBM Act was enacted in August 2005, the rules governing the Act were framed by the Government in February 2007. But the rules did not prescribe any annual target for adjustments in these parameters.

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(Reference: Paragraph 1.5, 1.5.1 & 1.9.2; Page 11, 13 & 25)

Time series data on the State Government finances

(Rupees in crore)

	2005-06	2006-07	2007-08	2008-09	2009-10
Part A. Receipts					
1. Revenue Receipts	2267.20	2772.51	2996.02	3400.89	3719.76
(i) Tax Revenue	105.53(5)	119.02(4)	131.37(4)	156.02(5)	180.51(5)
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	77.16(73)	85.02(71)	94.79(72)	114.70(74)	132.22(73)
State Excise	1.96(2)	2.13(2)	2.83(2)	3.34(2)	3.14(2)
Taxes on Vehicles	8.71(8)	12.26(10)	12.30(9)	14.14(9)	16.73(9)
Stamps and Registration fees	0.89(1)	1.05(1)	1.02(1)	1.01(1)	1.19(1)
Land Revenue	0.55(1)	0.50(1)	0.50(0)	0.60(0)	0.63(0)
Taxes on Goods and Passengers	1.35	1.69	2.19	2.34(1)	3.96(2)
Other Taxes	14.91	16.37	17.74	19.89(13)	22.64(13)
(ii) Non Tax Revenue	96.82(4)	91.14(3)	119.48(4)	180.55(5)	126.35(3)
(iii) State's share of Union taxes and duties	248.50(11)	316.93(11)	399.77(14)	421.84(12)	434.03(12)
(iv) Grants in aid from Government of India	1816.35(80)	2245.42(82)	2345.40(78)	2642.48(78)	2978.87(80)
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	5.40	4.33	3.06	2.57	4.20
4. Total Revenue and Non debt capital receipts (1+2+3)	2272.60	2776.84	2999.08	3403.46	3723.96
5. Public Debt Receipts	626.88	432.79	405.70	651.54	805.25
Internal debt (excluding Ways and Means Advances and Overdrafts)	413.50	454.33	511.92	667.41	805.25
Net transactions under Ways and Means Advances and Overdrafts	108.61	(-)22.69	(-)95.32	0.00	0.00
Loans and Advances from Government of India	104.77	1.15	(-)10.90	(-)15.87	0.00
6. Total Receipts in the Consolidated Fund (4+5)	2899.48	3209.63	3404.78	4055.00	4529.21
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8. Public Account Receipts	1025.68	1131.63	1418.00	1841.41	2373.46
9. Total Receipts of the State (6+7+8)	3925.16	4341.26	4822.78	5896.41	6902.67
Part B. Expenditure/Disbursement					
10 Revenue Expenditure	2060.53	2222.15	2572.27	2889.54	3252.44
Plan	422.85(21)	453.69(20)	484.89(19)	543.65(19)	588.55(18)
Non Plan	1637.68(79)	1768.46(80)	2087.38(81)	2345.89(81)	2663.89(82)
General Services (including interest payments)	939.90(46)	1020.32(46)	1193.44(46)	1348.84(47)	1583.98(49)
Social Services	552.23(27)	588.85(27)	656.95(26)	696.76(24)	773.60(24)
Economic Services	568.40(27)	612.98(27)	721.88(28)	843.94(29)	894.86(27)
Grants-in-aid and contributions	0.00	0.00	0.00	0.00	0.00
11. Capital Expenditure	517.87	710.48	821.48	853.09	989.53
Plan	504.40(97)	695.31(98)	809.47(99)	853.08(100)	976.63(99)
Non Plan	13.47(3)	15.17(2)	12.01(1)	0.01(0)	12.90(1)
General Services (including interest payments)	61.84(12)	67.16(19)	137.72(17)	149.15(18)	193.58(20)

Social Services	155.09(30)	240.95(34)	290.81(35)	291.78(34)	285.02(29)
Economic Services	300.94(58)	402.37(57)	392.95(48)	412.16(48)	510.93(51)
12. Disbursement of Loans and Advances	0.61	0.24	2.61	1.46	3.55
13. Total (10+11+12)	2579.01	2932.87	3396.36	3744.09	4245.52
14. Repayments of Public Debt	220.90	152.13	166.55	205.38	274.60
Internal Debt (excluding Ways and Means Advances and Overdrafts)	102.36	133.83	162.24	199.64	237.25
Net transactions under Ways and Means Advances and Overdraft	0.00	0.00	0.00	0.00	0.00
Loans and Advances from Government of Inida	118.54	18.30	4.31	5.74	37.35
15. Appropriation to Contingency Fund	0.00	0.00	0.00	0.00	0.00
16. Total disbursement out of Consolidated fund (13+14+15)	2799.91	3085.00	3562.91	3949.47	4520.12
17. Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00
18. Public Account disbursements	1040.94	1175.14	1346.78	1717.75	2374.50
19. Total disbursement by the State (16+17+18)	3840.85	4260.14	4909.69	5667.22	6894.63
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue surplus(+) (1-10)*	206.67	550.36	423.75	511.35	467.32
21. Fiscal Deficit(-)/ Fiscal Surplus(+) (4-13)	-306.41	-156.03	-397.28	-340.63	-521.56
22. Primary deficit (21+23)	-52.52	123.66	-126.82	-26.64	-159.05
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	253.89	279.69	270.46	313.99	362.51
24. Financial assistance to local bodies etc.	33.43	34.04	41.84	39.80	72.52
25. Ways and Means Advances/ Overdraft availed (days)	274.92(16)	266.71(12)	367.17(35)	184.58(13)	451.23 (39)
Ways and Means Advances availed (days)	195.08(14)	188.18(7)	297.99(32)	150.69(10)	361.81 (31)
Overdraft availed (days)	79.84(2)	78.53(5)	69.18(3)	33.89(3)	89.42 (8)
26. Interest on Ways and Means Advances/ Overdraft	0.64	0.51	0.56	0.26	0.56
27. Gross State domestic Product (GSDP)^{at}	6374.56	6957.97	7168.52	7552.63	8474.12
28. Outstanding Fiscal liabilities (year end)	3189	3554	3881	4571	5402
29. Outstanding guarantees (year end) (including interest)	NA	NA	NA	NA	NA
30. Maximum amount guaranteed (year end)	7.24	7.24	7.24	7.24	20.00
31. Number of incomplete projects	NA	NA	NA	NA	NA
32. Capital blocked in incomplete projects	NA	NA	NA	NA	NA
Part E. Fiscal Health Indicators					
I Resource Mobilization					
Own tax revenue/GSDP	1.66	1.71	1.83	2.07	2.13
Own non-Tax Revenue/GSDP	1.52	1.31	1.67	2.39	1.49
Central Transfer/GSDP	3.90	4.55	5.58	5.59	5.12
II Expenditure Management					
Total Expenditure/GSDP	40.46	42.15	47.38	49.57	50.10
Total Expenditure Revenue Receipts	113.75	105.78	113.36	110.09	114.13

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Revenue Expenditure/Total Expenditure	79.90	75.77	75.74	77.18	76.61
Expenditure on Social Services/ Total Expenditure	27.43	28.29	27.91	26.40	24.93
Expenditure on Economic services/ Total Expenditure	33.71	34.62	32.82	33.55	93.11
Capital Expenditure/Total Expenditure	20.08	24.22	24.19	22.78	23.31
Capital Expenditure on Social and Economic Services/Total Expenditure.	17.68	21.93	20.13	18.80	18.75
III Management of Fiscal Imbalances					
Revenue deficit (surplus) /GSDP	3.24	7.91	5.91	6.77	5.51
Fiscal deficit/GSDP	-4.81	-2.24	-5.54	-4.51	-6.15
Primary Deficit (surplus) /GSDP	-0.82	1.78	-1.77	-0.35	-1.88
Revenue deficit/Fiscal deficit	*	*	*	*	*
Primary Revenue Balance/GSDP	3.09	2.95	3.42	4.30	3.50
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	50.03	51.08	54.14	60.52	63.75
Fiscal Liabilities RR	140.66	128.19	129.54	134.41	145.22
Primary deficit vis-à-vis quantum spread	-58.58	40.14	-455.54	(-) 307.30	-121.24
Debt Redemption (Principal+Interest)/Total debt Receipts	85.28	86.44	79.19	73.48	73.78
V Other Fiscal Health Indicators					
Return on Investment	0.00	0.00	0.00	0.00	0.00
Balance from Current Revenue (Rs in crore)	-58.01	-169.27	-190.73	-270.72	-462.14
Financial assets/Liabilities	1.20	1.32	1.39	1.42	1.38

Figures in brackets represent percentages (rounded) to total of each sub-heading

.@ GSDP figures communicated by the Government adopted.

*The State experienced revenue surplus during all the years

Appendix - 1.4

(Reference: Paragraph 1.1; Page 2)

Part A: Abstract of Receipts and Disbursements for the year 2009-10										
Receipts				Disbursement						
2008-09			2009-10	2008-09			Non-Plan	Plan	Total	2009-10
		<i>Section A: Revenue</i>								
3400.89	I	Revenue receipts	3719.76	2889.54	I	Revenue expenditure	2663.89	588.55	3252.44	3252.44
156.02		Tax revenue	180.51	1348.84		General services	1573.64	10.34	1583.98	
				696.76		Social services	571.37	202.23	773.60	
180.55		Non-Tax revenue	126.35	395.86		Education, Sports, Art and culture	373.34	87.46	460.80	
				134.60		Health and Family Welfare	128.28	29.60	157.88	
421.84		State's share of Union Taxes	434.03	43.96		Water Supply, Sanitaitaion, Housing and Urban development	26.99	4.05	31.04	
				13.61		Information and Broadcasting	9.96	2.17	12.13	
1316.76		Non-Plan grants	1460.86	14.51		Welfare of Scheduled Castes, scheduled Tribes and other Backward Classes	1.81	14.51	16.32	
1003.27		Grants for State Plan Schemes	1041.00	11.03		Labour and labour Welfare	10.18	5.15	15.33	
				77.48		Social Welfare and Nutrition	14.73	59.29	74.02	
322.45		Grants for Central and Centrally Sponsored plan Schemes	477.01	5.71		Others	6.08	0.00	6.08	
				843.94		Economic Services	518.88	375.98	894.86	
				207.53		Agriculture and Alied Activities	134.99	131.20	266.19	
				118.18		Rural Development	25.45	70.36	95.81	
				78.57		Special Areas Programmes	2.63	64.87	67.50	
				68.18		Irrigation and Flood Control	10.90	59.34	70.24	
				152.25		Energy	168.28	1.29	169.57	
				49.51		Industry and Minerals	28.92	30.29	59.21	
				117.52		Transport	117.39	0.26	117.65	
				12.98		Science, Technology and environment	0.83	3.73	4.56	
				39.22		General Economic Services	29.49	14.64	44.13	
				0.00		Grants-in-aid and Contributions	0.00	0.00	0.00	
				2889.54		Total	2663.89	588.55	3252.44	
0.00	II	Revenue deficit carried over to section B	0.00	511.35	II	Revenue surplus carried over to Section B				467.32
3400.89		Total	3719.76	3400.89		Total				3719.76
		<i>Section B: Others</i>								

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(-)134.69	III	Opening Cash balance including Permanent advances and cash Balance Investment	94.50	0.00	III	Opening Overdraft from Reserve Bank of India				0.00
0.00	IV	Miscellaneous Capital receipts	0.00	853.09	IV	Capital Outlay	12.90	976.63	989.53	989.53
				149.15		General Services	0.40	193.18	193.58	
				291.78		Social services	0.00	285.02	285.02	
				45.45		Education, Sports, Art and culture	0.00	49.95	49.95	
				14.01		Health and Family Welfare	0.00	19.45	19.45	
				221.38		Water supply, Sanitation, Housing and Urban Development	0.00	210.57	210.57	
				0.20		Information and Broadcasting	0.00	0.08	0.08	
				0.00		Welfare of scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	0.00	0.00	
				7.33		Social Welfare and Nutrition	0.00	1.42	1.42	
				3.41		Others	0.00	3.55	3.55	
				412.16		Economic Services	12.50	498.43	510.93	
				42.92		Agriculture and Allied activities	1.30	28.06	29.36	
				0.88		Rural Development	0.00	0.00	0.00	
				83.61		Special Areas Programmes	10.32	86.91	97.23	
				8.98		Irrigation and Flood Control	0.00	1.75	1.75	
				108.80		Energy	0.00	71.27	71.27	
				52.77		Industry and Minerals	0.88	45.05	45.93	
				107.40		Transport	0.00	259.68	259.68	
				5.10		General Economic Services	0.00	3.72	3.72	
				1.70		Science, Technology and environment	0.00	1.99	1.99	
2.57	V	Recoveries of Loans and Advances	4.20	1.46	V	Loans and Advances disbursed	0.19	3.36	3.55	3.55
0.00		From Power Projects	0.00	0.00		For Power Projects	0.00	0.00	0.00	
2.41		From Government Servants	0.53	0.64		To Government servants	0.19	0.00	0.19	
0.16		From Others	3.67	0.82		To Others	0.00	3.36	3.36	
511.35	VI	Revenue surplus brought down	467.32	0.00	VI	Revenue Deficit brought down				0.00
651.54	VII	Public debt receipts	805.25	205.38	VII	Repayment of Public debt				274.60
		External debt		0.00		External debt			0.00	
667.41		Internal debt other than Ways and Means Advances and Overdrafts	805.25	199.64		Internal debt other than Ways and Means advances and Overdrafts			237.25	
0.00		Net transactions under Ways and Means Advances	0.00	0.00		Net transactions under ways and Means Advances			0.00	

0.00		Net transactions under overdraft	0.00	0.00		Net transactions under Overdrafts		0.00	
(-)15.87		Repayment of Loans and Advances from Central Government	0.00	5.74		Repayment of Loans and Advances to Central Government		37.35	
0.00	VIII	Appropriation to Contingency Fund	0.00	0.00	VIII	Appropriation to Contingency Fund			0.00
0.00	IX	Amount transferred to Contingency Fund	0.00	0.00	IX	Expenditure from Contingency Fund			0.00
1841.41	X	Public Account receipts	2373.46	1717.75	X	Public Account disbursements			2374.50
144.53		Small Savings and Provident funds		114.20		Small Savings and Provident Funds		126.45	
28.75		Reserve Funds		10.74		Reserve Funds		4.16	
78.01		Suspense and Miscellaneous		89.80		Suspense and Miscellaneous		27.90	
1220.72		Remittance		1347.15		Remittances		1707.45	
369.40		Deposits and Advances		155.86		Deposits and Advances		508.54	
0.00	XI	Closing Overdraft from Reserve Bank of India	0.00	94.50	XI	Cash Balance at end of 31st March 2009			102.55
				0.05		Cash in Treasuries and Local Remittances		0.05	
				(-) 413.32		Deposits with Reserve Bank		-599.39	
				275.76		Departmental Cash Balance including permanent Advances		301.07	
				164.57		Cash Balance Investment		311.05	
				67.44		Investment in earmarked funds		89.77	
6273.07		Total	7464.49	6273.07		Total			7464.49

Appendix - 1.4 (Continued)
(Reference: Paragraphs 1.9.1; Pages 25)

(Rupees in crore)

Part 'B'				
Summarized financial position of the Government of Nagaland as on 31.03.2010				
As on 31.03.2009		Liabilities	As on 31.03.2010	
3240.49		Internal Debt -		3808.49
	2437.92	Market Loans bearing interest	2878.73	
	0.03	Market Loans not bearing interest	0.03	
	88.34	Loans from Life Insurance Corporation of India	76.87	
	714.20	Loans from other Institutions	852.86	
	0.00	Ways and Means Advances	0.00	
	0.00	Overdrafts from Reserve Bank of India	0.00	
366.84		Loans and Advances from Central Government-		329.48
	5.47	Pre 1984-85 Loans	4.48	
	20.39	Non-Plan Loans	19.57	
	307.33	Loans for State Plan Schemes	273.78	
	0.58	Loans for Central Plan Schemes	0.21	
	22.71	Loans for Centrally Sponsored Plan schemes	21.37	
	0.00	Ways and Means Advances	0.00	
	10.36	Loans for Spl. Scheme	10.07	
0.35		Contingency Fund		0.35
462.45		Small Savings, Provident funds, etc.		485.54
501.10		Deposits		778.53
36.61		Reserve Funds		58.95
0.00		Suspense and Miscellaneous Balances		0.00
(-)383.47		Remittance Balances		-732.84
4224.37		Total		4728.50
Assets				
6242.73		Gross Capital Outlay on Fixed Assets -		7232.26
	164.94	Investments in shares of Companies, Corporations, etc.	192.09	
	6077.97	Other Capital Outlay	7040.17	
24.64		Loans and Advances -		23.99
	0.00	Loans for Power Projects	0.00	
	23.81	Other Development Loans	23.51	
	0.83	Loans to Government servants and Miscellaneous loans	0.48	
		Reserve Fund Investments		
1.56		Advances		1.13
127.11		Suspense and Miscellaneous Balances		102.06
94.50		Cash -		102.55
	0.05	Cash in Treasuries and Local Remittances	0.05	
	(-)413.32	Deposits with Reserve Bank	-599.39	
	275.76	Departmental Cash Balance	301.07	
	0.00	Permanent Advances	0.00	
	67.44	Investment on earmarked funds	89.77	
	164.57	Cash Balance investments	311.05	
(-)2266.17		Deficit on Government account -		-2733.49
	(-)511.35	(i) Less Revenue Surplus of the current year	-467.32	
	-	(ii) Miscellaneous deficit		
	(-)1754.82	Accumulated deficit at the beginning of the year	-2266.17	
4224.37				4728.50

Explanatory Notes: The abridged accounts in the foregoing statements have to be read with comments and explanations in the finance Accounts. Suspense and Miscellaneous balances include cheques issued but not paid, inter-departmental and inter-Government payments and others awaiting settlement..

Appendix –1.5

(Reference: Paragraph 1.4.2; Page 10)

Statement showing the funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2009-10

(Rupees in crore)

Sl. No	Programme/Scheme	Implementing Agency in the State	2009-10
			Central share
1	Hospitals and Dispensaries under NRHM	Directorate of H &FW, Govt of Nagaland	3.05
2	Medicinal Plants	State Medicinal Plants Board	2.32
3	Medicinal Plants Processing Zones	Nagaland Bio Resource Mission	2.82
4	Development of Market Infrastructure grading and Standardisation	Nagaland State Agril Marketing Board	2.49
5	National Bamboo Mission	Nagaland Bamboo Mission Development Agency (NBMDA)	9.65
6	Support to State Extension Programme for Extension Reforms	SAMETI, Nagaland	3.79
7	BIOINFORMATICS	National Research Centre on Mithun, Nagaland	0.01
8	BIOTECHNOLOGY FOR SOCIETAL DEVELOPMENT	Keyho Farmers Multipurpose Cooperative Society Ltd.	0.07
9	Human Resource Development Biotechnology	National Research Centre on Mithun, Nagaland	0.87
10	Aside Assistance to States for Developing Export Infrastructure	Nagaland Industrial Dev. Corporation (NIDC)	2.20
11	Accelerated Rural Water Supply Programme	DWSM NL 101 Updae Description, Zunheboto	37.70
12	Central Rural Sanitation Programme	DWSM NL	10.59
13	National Aids Control	Nagaland State AIDS Control Society	7.21
14	National Rural Health Mission (NRHM)	ORG Centre for Social Research	0.38
15	National Rural Health Mission (NRHM) CSP	State Health Society	59.56
16	Electronic Governance	Nagaland E Governance Society	2.50
17	DRDA Administration	DRDA Project Director	6.65
18	National Rural Employment Guarantee Act.	DRDA Project Director	562.95

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19	Pradhan Mantri Gram Sadak Yojana	SGO NL307 Update Description Kohima	60.02
20	Rural Housing IAY RD	DRDA Project Director	39.94
21	Swarnjayanti Gram Swarozgar Yojana (SGSY)	DRDA Project Director	6.48
22	Sarva Shiksha Abhiyan (SSA)	SSA State Mission Authority	67.54
23	Support to NGOs Institutions SRCs for Adult Education and Skill	Jan Shikshan Sansthan	0.29
24	Science and Technology Programme for Socio Economic Development	Nagaland Institute of Health	0.06
25	National Project for Livestock Development	State Implementing Agency	0.40
26	MPs Local Area Development (MPLADs)	Deputy Commissioner, Dimapur	5.00
27	Promotion and Dissemination of Art & Culture	ABIOGENSIS Society	5.97
28	North Eastern Council	Colligate Mission Association	4.87
29	National Afforestation and ECO Development Board	Young Women Association and CREEPERS CLUB	0.01
30	National Afforestation Programme	FDA	10.07
31	Pollution Abatement	Nagaland Pollution Control Board	0.29
32	Scheme for Infrastructure Development FPI	Dimapur Municipal Council	4.31
33	Scheme for Technology Upgradation Establishment Modernisation	Naga Fragrance Pvt Ltd	0.58
34	National Child Labour Project including Grants-in-Aid	NCLPOING and others	0.22
35	Free Coaching and Allied Scheme for Minorities	Intigrated Social Development Organisation	0.07
36	GRID Interactive Renewable Power	Renewable Energy Development Agency	0.61
37	Health Insurance for unorganized Sector workforce (Rashtriya-Swasthya Bima)	Nagaland State Labour Welfare society	2.40
38	Swarna Jayantri Shahari Rojgar Yojana (SGSRY)	State Urban Development Agency, Nagaland, Kohima	2.78
39	Assistance to IHMS FCIS etc.	Institute of Hotel Management	1.19
40	Domestic Promotion and Publicity including Hospitality	Nagaland Tourism Board	8.20
41	Advocy and Publicity	Sunrise Welfare Society	0.02
42	Assistance to Voluntary Organization for Social Defence	Voluntary Organization	0.22
43	Handicrafts	Nagaland Handloom Development Corpn. And other Co-op Societies	2.40

44	Handlooms	Nagaland Handloom and Handicrafts Development Corp	3.79
45	Grants-in Aid to NGOs	Grace Society	0.08
46	Vocational Training Centre	Women Welfare Society	0.94
47	Scheme for the Welfare of Working Children in Need of Care	Welfare Societies	0.37
48	Step Support to Training and Employment Programme for Women	Cooperative Societies and other organisation	1.01
49	SWADHAR	Women Welfare Societies	0.11
50	WWH Working Women Hostel	Abiogenesis Society and Vision Home Club	0.48
51	National Programme for Youth and Adolescent Development	Welfare Societies	0.17
52	Museums	Naga Heritage Museum (NGO)	0.10
53	Conservation of Natural Resources & Eco. Systems	PHE Dept.	5.81
54	Research and Development in Earth and Atmospheric Science	Nagaland University	0.14
55	Crime & Control	Nagaland Police	1.35
56	Upgradation of 1396 Government. ITI through PPP	IMC Society	2.50
57	GIA for innovative work on women and child Development	Krotho Women Welfare Society	0.07
58	National Project for Cattle & Buffalo Breeding	Nagaland State dairy Co-operative Ltd.	0.70
59	Intensive dairy development Programme	Nagaland State dairy Co-operative Ltd.	0.71
60	Strengthening and Modernisation of PEST Management	Director of Agriculture	0.25
Grand Total			957.33

Source: 'Central Plan Scheme Monitoring System' portal in Controller General of Account's website

Appendix – 1.6

(Reference to Paragraph 1.5.1; Page 13)

(A) Tax Revenue for the years 2005-10

(Rupees in crore)

Heads	2005-06	2006-07	2007-08	2008-09	2009-10	
					Budget Estimates	Actual
Taxes on Sales	77.16	85.02	94.79	114.70	115.64	132.22
State Excise	1.96	2.13	2.83	3.33	3.35	3.14
Taxes on Vehicle	8.71	12.26	12.30	14.14	14.00	16.73
Stamps and Registration Fees	0.89	1.05	1.02	1.01	1.08	1.19
Land Revenue	0.54	0.50	0.50	0.60	0.75	0.63
Taxes on goods & Passeengers	1.35	1.69	2.19	2.34	2.35	3.96
Other taxes	14.92	16.37	17.74	19.90	18.72	22.64
Total	105.53	119.02	131.37	156.02	155.89	180.51

(B) Non-Tax Revenue for the years 2005-10

(Rupees in crore)

Heads	2005-06	2006-07	2007-08	2008-09	2009-10	
					Budget Estimates	Actual
Interest receipts, dividends and profits	5.60	5.22	5.66	11.57	6.50	10.02
General Services	24.93	18.82	24.51	31.83	14.29	9.76
Social Services	3.96	6.48	4.21	4.97	5.43	5.14
Economic Services	62.33	60.62	85.10	132.18	138.83	101.43
Total	96.82	91.14	119.48	180.55	165.05	126.35

Appendix 2.1

(Reference: Paragraph 2.3.1; Page 40)

Statement of various grants/appropriations where saving was more than ₹ 1 crore each or more than 20 per cent of the total provision

(Rupees in crore)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
Revenue (Voted)					
1.	18	Pension and other Retirement Benefits	306.93	27.86	9
2.	21	Relief of Distress caused by Natural calamities	12.76	8.47	66
3.	22	Civil Supplies	11.05	1.17	11
4.	27	Planning Machinery	111.35	77.89	70
5.	31	School Education	395.94	33.04	8
6.	32	Higher Education	69.91	18.01	26
7.	33	Youth Resources and sports	20.30	2.77	14
8.	38	Information and Public relations	13.90	1.76	13
9.	42	Rural Development	95.70	4.25	4
10.	43	Social Security and Welfare	139.09	83.92	60
11.	45	Co-Operation	24.54	10.74	44
12.	49	Soil and Water conservation	43.42	3.58	8
13.	51	Fisheries	20.69	6.02	29
14.	53	Industries	44.68	6.89	15
15.	59	Irrigation and Flood Control	116.53	46.29	40
16.	60	Water Supply Schemes	30.34	9.15	30
17.	65	SCERT	17.35	2.67	15
18.	72	Land Resource Development	37.42	10.39	28
19.	76	Women Welfare	13.00	1.07	8
Capital (Voted)					
20.	4	Administration of Justice	39.39	12.00	30
21.	9	Taxes on Vehicles	7.91	4.74	60
22.	27	Planning Machinery	299.46	256.99	86
23.	31	School Education	14.18	8.56	60
24.	33	Youth resources and Sports	44.43	8.34	19
25.	34	Art and Culture and Gazetteers Unit	3.24	1.50	46
26.	35	Medical, Public Health and Family Welfare	33.68	14.23	42
27.	36	Urban Development	196.64	116.83	59
28.	39	Tourism	24.65	22.73	92
29.	43	Social Security and Welfare	18.50	18.20	98
30.	45	Co-Operation	36.90	28.34	77
31.	48	Agriculture	21.79	11.95	55
32.	50	Animal Husbandry and Dairy Development	1.77	1.07	60
33.	52	Forest	27.92	27.38	98
34.	54	Mineral Development	22.64	1.01	4

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35.	55	Power Projects	106.33	30.61	29
36.	58	Roads and Bridges	299.28	36.78	12
37.	59	Irrigation and Flood Control	12.67	10.25	81
38.	62	Civil administration Works	48.34	21.34	44
39.	65	SCERT	2.58	1.46	57
40.	68	Police Engineering Project	61.25	6.01	10
41.	72	Land resources Development	6.45	3.45	53
42.	74	Mechanical Engineering	5.88	1.34	23
43.	77	Development of Under Developed Areas	57.94	3.68	6
44.	78	Information Technology & Technical Education Department	11.40	10.40	91
Revenue (Charged)					
45.	75	Servicing of Debt	401.29	16.58	4
Capital (Charged)					
46.	75	Servicing of Debt	771.35	45.52	6

Appendix 2.2

(Reference: Paragraph 2.3.5 ; Page 43)

Excess over provision of previous years requiring regularization

(Rupees in crore)

Year	Number of Grants	Number of Appropriation	Amount of excess over provision	Status of regularization
1996-97	31	0	33.43	Not yet regularized
1997-98	25	1	241.09	Not yet regularized
1998-99	24	2	263.80	Not yet regularized
1999-2000	24	2	167.14	Not yet regularized
2000-01	16	1	51.81	Not yet regularized
2001-02	16	0	27.98	Not yet regularized
2002-03	18	1	723.75	Not yet regularized
2003-04	30	2	230.79	Not yet regularized
2004-05	18	2	28.82	Not yet regularized
2005-06	23	2	64.96	Not yet regularized
2006-07	24	2	46.03	Not yet regularized
2007-08	23	2	88.46	Not yet regularized
2008-09	16	0	43.52	Not yet regularized
Total			2011.58	

Appendix 2.3

(Reference: Paragraph 2.3,6; Page 43)

Excess over provision requiring regularization during 2009-10

(Rupees in crore)

Sl. No.	Number and title of grant/appropriation		Total grant appropriation	Expenditure	Excess
Revenue (Voted)					
1.	11	District Administration & Special Welfare Schemes	54.31	56.98	2.67
2.	14	Jails	13.15	13.50	0.35
3.	16	States Guest House	8.09	8.59	0.50
4.	25	Land Records and Survey	10.36	10.42	0.06
5.	26	Civil Secretariat	70.76	70.83	0.07
6.	28	Civil Police	582.03	593.53	11.50
7.	34	Art and Culture and Gazetteers Unit	12.19	12.31	0.12
8.	35	Medical, Public Health and Family Welfare	154.94	158.33	3.39
9.	36	Urban Development	4.68	4.71	0.03
10.	41	Labour	4.17	4.21	0.04
11.	48	Agriculture	72.25	77.03	4.78
12.	50	Animal Husbandry and Dairy Development	60.24	60.64	0.40
13.	58	Roads and Bridges	100.56	104.01	3.45
14.	64	Housing	29.92	37.81	7.89
15.	67	Home Guards	10.79	11.23	0.44
16.	68	Police Engineering Project	4.49	4.50	0.01
17.	69	Fire Service	8.15	8.21	0.06
18.	70	Horticulture	12.91	12.94	0.03
19.	78	Information Technology & Technical Education	16.63	21.39	4.76
Total Revenue (Voted)			1230.62	1271.17	40.55
Capital (Voted)					
20.	22	Civil Supplies	1.75	3.21	1.47
21.	32	Higher Education	3.39	4.39	1.00
22.	53	Industries	22.60	23.40	0.80
23.	56	Road Transport	17.04	19.95	2.91
24.	60	Water Supply Schemes	71.15	79.14	7.99
25.	64	Housing	40.11	47.02	6.91
Total Capital (Voted)			156.04	177.11	21.08
Revenue (Charged)					
26.	10	Public Service Commission	2.11	2.25	0.14
Total Revenue (Charged)			2.11	2.25	0.14
Grand Total			1388.77	1450.53	61.77

Appendix 2.4

(Reference: Paragraph 2.3.7 ; Page 43)
 Cases where supplementary provision (₹ 10 lakh or more in each case)
 proved unnecessary

(Rupees in thousands)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original provision	Supplementary provision
A Revenue (Voted)					
1.	38- Information and Public Relation	125021	121321	17647	13947
2.	43- Social Security and Welfare	1288195	551709	839155	102669
3.	45- Co-operation	218490	138066	107351	26927
4.	51- Fisheries	169169	146683	60223	37737
5.	53- Industries	399044	377923	68914	47793
6.	59- Irrigation and Flood Control	1162875	702409	462929	2463
7.	60- Water Supply Schemes	281184	211947	91502	22265
8.	62- civil Administration Works	12145	9048	4226	1129
9.	65- SCERT	165778	146820	26667	7709
Total Revenue (Voted)		3821901	2405926	1678614	262639
B Capital (Voted)					
10.	4- Administration of Justice	328200	273900	119960	65660
11.	31- School Education	131500	56130	85646	10276
12.	35- Medical, Public Health and Family Welfare	299803	194488	142307	36992
13.	36- Urban Development	1641600	798105	1168306	324811
14.	52- Forest	205000	5462	273764	74226
15.	55- Power Projects	885000	757183	306073	178256
16.	62- Civil Administration Works	467200	270023	213377	16200
17.	72- Land Resources Development	60000	30000	34500	4500
Total-capital (Voted)		4018303	2385291	2343933	710921
Grant Total		7840204	4791217	4022547	973560

Appendix 2.5

(Reference: Paragraph 2.3.7; Page 44)

Statement of various grants/appropriations where supplementary provision proved insufficient by more than ₹ 1 crore each

(Rupees in crore)

Sl. No.	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
Revenue (Voted)							
1	11	District administration & special Welfare Schemes	49.70	4.60	54.30	56.97	2.67
2	28	Civil Police	445.39	136.64	582.03	593.53	11.50
3	35	Medical, Public Health and Family Welfare	139.84	15.10	154.94	158.33	3.39
4	48	Agriculture	69.21	3.04	72.25	77.04	4.79
5	58	Roads and Bridges	94.44	6.12	100.56	104.01	3.45
6	64	Housing	27.39	2.53	29.92	37.82	7.90
7	78	Information Technology & Technical Education Department	13.47	3.17	16.64	21.40	4.76
Total Revenue (Voted)			839.44	171.20	1010.64	1049.10	38.46
Capital (Voted)							
8	22	Civil supplies	1.39	0.36	1.75	3.22	1.47
9	32	Higher Education	2.67	0.72	3.39	4.39	1.00
10	56	Road Transport	14.42	2.62	17.04	19.95	2.91
11	60	Water Supply Schemes	65.49	5.66	71.15	79.14	7.99
12	64	Housing	30.73	9.38	40.11	47.02	6.91
Total Capital (Voted)			114.70	18.74	133.44	153.72	20.28
Grand Total			954.14	189.94	1144.08	1202.82	58.74

Appendix 2.6

(Reference: Paragraph 2.3.8 ; Page 44)
Excess/Unnecessary/Insufficient re-appropriation of funds

(Rupees in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
Revenue (Voted)					
1	7	Commissioner's Establishment	2039-001-01	(-) 52.26	(-) 2.26
2	11	District Establishments	2053-093	(-) 73.81	(+) 270.98
3	16	Nagaland House, New Delhi	2070-115-01	(-) 29.42	(-) 2.61
4	21	Transfer to Reserve Funds and Deposit Accounts-Calamity Relief Fund	2245-05-101	(-) 846.00	(-) 1.00
5	22	Direction	2408-01-001-01	(-) 5.67	(-) 116.26
6	22	Subordinate Establishment	2408-01-001-02	(+) 1.54	(+) 3.74
7	25	Survey and Settlement Operations	2029-102	(+) 54.10	(+) 5.74
8	26	Attached Offices Secretarial Transport Sector	2052-090-01	(+) 9.89	(+) 2.92
9	27	Planning Board/Planning Commission	3451-101	(+) 33.47	(-) 18.00
10	27	District Planning Machinery	3451-102	(+) 24.20	(-) 5984.01
11	28	Indian Reserve Battalion 9 th & 10 th NAP Battalion	2055-104-02	(+) 6481.53	(+) 1370.66
12	28	Police Headquarters	2055-001-01	(-) 4929.56	(-) 119.01
13	30	Administrative Training Institute	2070-003-01	(-) 32.50	(+) 21.19
14	31	Primary Schools	2202-01-101-01	(+) 1342.12	(-) 8485.84
15	31	Middle Schools	2202-01-101-02	(+) 671.06	(-) 7690.09
16	31	Assistance to Non-Government Primary Schools	2202-01-102	(-) 50.00	(-) 85.13
17	31	Sarva Shiksha Abhiyan	2202-01-800-02	(-) 80.00	(-) 654.40
18	31	Nutrition Support against Conversion of Mid-day meal	2202-01-800-04	(-) 102.98	(-) 55.22
19	31	RMSA (CSS)	2202-01-800-15	(+) 93.06	(-) 93.06
20	31	District Education Officer's Establishment	2202-02-101-03	(+) 5.00	(-) 15.18
21	31	Text Books	2202-02-106	(+) 100.00	(-) 354.51
22	31	Engineering Division	2202-02-800-01	(+) 4.85	(-) 24.28
23	31	Assistance to Sainik School, Punglwa	2202-02-800-05	(-) 556.50	(-) 62.30
24	31	Direction	2202-02-001-01	(-) 2722.59	(+) 8005.69
25	31	Inspectorates	2202-02-101-01	(+) 10.00	(+) 791.74
26	31	Subordinate Establishment (DIS)	2202-02-101-02	(+) 19.00	(+) 5184.57
27	31	Government Schools	2202-02-109-01	(+) 668.06	(+) 2673.92
28	31	Science Education	2202-02-109-02	(+) 2.00	(+) 12.52
29	31	Education Technological Cell (CSS)	2202-02-109-03	(+) 3.00	(+) 53.72
30	31	Assistance to Non- Govt. Secondary Schools	2202-02-110	(-) 19.00	(+) 2326.30
31	32	Government Colleges	2202-03-103-01	(+) 11.31	(+) 200.49
32	32	Centrally sponsored scheme for post Matric-Scholarship	2225-02-277-01	(-) 3318.00	(+) 1631.89
33	32	Direction and Administration	2202-03-001	(-) 99.55	(-) 284.95

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34	34	Public Libraries	2205-105	(+) 15.95	(+) 12.04
35	35	Direction	2210-01-001-01	(+) 477.26	(+) 5301.01
36	35	Subordinate Establishment	2210-01-001-02	(+) 302.99	(+) 875.09
37	35	Engineering Cell	2210-01-001-03	(-) 22.96	(+) 84.53
38	35	Medical Store Depots	2210-01-104	(-) 113.33	(+) 479.33
39	35	Mental Hospitals	2210-01-110-03	(-) 13.71	(+) 372.76
40	35	T.B. Hospitals	2210-01-110-04	(-) 58.70	(+) 106.79
41	35	Other Hospitals	2210-03-110-01	(-) 2212.80	(+) 53.10
42	35	National Malaria Eradication Programme Urban	2210-06-101-02	(-) 506.39	(+) 8.60
43	35	Food Testing Laboratory	2210-06-107-01	(+) 31.07	(+) 296.27
44	35	Subordinate Establishment	2211-001-12	(-) 65.00	(+) 7.50
45	35	School Health Scheme	2210-01-109	(-) 7.18	(-) 4.67
46	35	Other Hospitals	2210-01-110-01	(+) 239.20	(-) 1178.68
47	35	Drug De-Addiction Clinic	2210-01-110-07	(+) 38.42	(-) 51.66
48	35	Artificial Limb Centre	2210-01-110-08	(-) 28.33	(-) 4.71
49	35	Goitres and Nutrition Programme	2210-01-200-01	(-) 8.53	(-) 5.52
50	35	Homeopathy	2210-02-102	(+) 10.00	(-) 13.70
51	35	Health Sub-centres	2210-03-101	(+) 575.41	(-) 927.57
52	35	Primary Health Centres	2210-03-103-01	(+) 809.87	(-) 1938.41
53	35	Community Health Centres	2210-03-103-02	(+) 683.15	(-) 933.55
54	35	Education	2210-05-105-01	(+) 6.63	(-) 8.11
55	35	Training (PMTI)	2210-05-105-04	(+) 5.17	(-) 74.12
56	35	National Malaria Eradication Programme Rural	2210-06-101-01	(+) 601.44	(-) 517.27
57	35	National Small pox Eradication Programme (Rural)	2210-06-101-04	(+) 155.42	(-) 162.47
58	35	B.C.G. + T.B Control Programme (Urban)	2210-06-101-05	(+) 16.37	(-) 325.85
59	35	National Leprosy Control Programme (Urban)	2210-06-101-07	(+) 91.46	(-) 340.95
60	35	STD Control Programme	2210-06-101-09	(-) 22.66	(-) 9.33
61	35	National Trachoma and Blindness Control Programme	2210-06-101-10	(-) 49.03	(-) 46.87
62	35	Drug Control	2210-06-104	(-) 34.35	(-) 17.18
63	35	Rural Family Welfare Centres	2211-101-01	(-) 333.77	(-) 84.83
64	35	Family Welfare Sub-Centres (CSS)	2211-101-02	(-) 124.30	(-) 110.29
65	35	Compensation (CSS)	2211-200-03	(+) 4.40	(-) 4.40
66	36	Engineering Cell	2217-80-800-02	(+) 10.63	(+) 2.43
67	38	Direction	2220-60-001-01	(-) 73.38	(-) 47.20
68	38	Exhibition and Hoarding	2220-60-101-02	(+) 13.91	(-) 9.98
69	38	Press Information Services	2220-60-103	(-) 2.54	(-) 149.99
70	38	Subordinate Establishment	2220-60-001-02	(+) 309.98	(+) 23.02
71	38	Information Centres	2220-60-102	(-) 195.57	(+) 24.31
72	38	Field Publicity	2220-60-106	(-) 83.27	(+) 11.27
73	41	Subordinate Establishment	2230-01-001-02	(+) 40.91	(+) 6.92
74	41	Direction	2230-01-001-01	(-) 55.56	(-) 3.35
75	42	DRDA Administration (75:25)	2515-102-03	(+) 54.74	(-) 48.52
76	42	Renewable energy	2810-60-600-06	(-) 8.92	(-) 91.08
77	42	Renewable Energy (CSS)	2810-60-600-60	(-) 204.50	(-) 83.42

78	42	Direction and Administration (IREP-NPBD)	2810-01-001	(+) 19.73	(+) 20.00
79	43	I.C.D.S. (CSS)	2235-02-102-11	(-) 4.51	(-) 2481.96
80	43	National Social Assistance Programme	2235-02-104-02	(+) 50.86	(-) 564.18
81	43	National social Assistance Programme (CSS)	2235-02-104-12	(-) 2245.21	(-) 1031.09
82	43	Nutrition Including NSAP (CSS)	2236-02-101-12	(-) 3794.00	(-) 645.60
83	43	Direction	2235-02-001-01	(-)10.50	(+) 3.26
84	43	I.C.D.S. Scheme	2235-02-102-01	(+) 249.17	(+) 2232.36
85	43	Preventional Control of Juvenile social Maladjustment	2235-02-102-04	(+) 52.00	(+) 1.73
86	44	Direction (Evaluation)	3451-092-01	(+) 9.40	(-) 6.51
87	44	Subordinate Establishment (Evaluation)	3451-092-02	(-) 10.01	(-) 1.00
88	45	Other Scheme (CSS)	2425-108-02	(-) 1177.59	(+) 248.84
89	45	Direction	2425-001-01	(-) 11.14	(-) 129.35
90	46	Direction	3454-02-111-01	(-) 199.83	(-) 2.83
91	48	Direction (Agri)	2401-001-01	(-) 411.72	(+) 1425.79
92	48	National Pulses Development Project (CSS)	2401-108-23	(-) 58.22	(+) 31.38
93	48	Farm Mechanisation	2401-104-04	(+) 34.00	(-) 34.00
94	48	National Pulses Development Project	2401-108-03	(+) 31.38	(-) 31.38
95	48	Pilot Project on Multiple Cropping	2401-800-08	(+) 211.22	(-) 914.99
96	49	Soil Survey and Testing	2402-101-01	(+) 81.91	(-) 4.64
97	49	Vermi Composing Project	2552-02-101-02	(+) 8.00	(-) 10.00
98	49	Pilot Projects	2402-102-02	(-) 129.12	(+) 4.64
99	50	Direction	2403-001-01	(-) 599.30	(+) 4.47
100	50	Integrated Piggery Production (CSS)	2403-105-11	(+) 143.44	(+) 3.00
101	50	Subordinate Establishment	2403-001-02	(+) 643.42	(-) 57.79
102	50	Integrated Piggery Production	2403-105-01	(-) 82.95	(-) 3.60
103	52	Subordinate Establishment	2406-01-001-02	(+) 196.01	(+) 386.63
104	52	Working Plan	2406-01-005-03	(-) 2.00	(+) 20.70
105	52	Integrated forest Protection Scheme (IFPS) (IFN)	2406-01-800-15	(-) 729.55	(+) 121.76
106	52	Control of poaching and illegal trade into Wild life	2406-02-110-04	(-) 6.00	(+) 5.92
107	52	Development of National park and Sanctuaries (CSS)	2406-02-800-07	(+) 6.06	(+) 79.60
108	52	Direction	2406-01-001-01	(+) 277.83	(-) 489.59
109	52	Grant to State Pollution Control Board.	2406-01-800-01	(+) 11.74	(-) 28.54
110	52	Environment Wing	2406-01-800-02	(+) 50.00	(-) 50.00
111	52	Bamboo Plantation	2406-01-800-03	(+) 138.00	(-) 138.00
112	52	Nagaland Forest Infrastructure Development Project	2406-01-800-05	(+) 30.05	(-) 30.05
113	52	Grants to Committee on Nagaland Bio-diversity Draft Roles	2406-01-800-14	(+) 20.00	(-) 20.00
114	52	Sanctuary	2406-02-110-02	(+) 6.00	(-) 6.00
115	52	Elephant Project (CSS)	2406-02-110-08	(-) 484.00	(-) 1.68
116	52	Development of National parks and Sanctuaries, Fakim Wild Life Sanctuary (CSS)	2406-02-800-05	(+) 31.43	(-) 31.43

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117	52	Forestry Training School	2415-06-277-01	(-) 10.51	(-) 54.63
118	53	Grants-in-Aid (VRS)	2851-800-04	(+) 100.00	(-) 87.99
119	55	Execution	2801-01-001-01	(-) 216.99	(-) 18.66
120	55	Operation and Maintenance of Likimro Hydro Electric Project	2801-01-800-02	(+) 16.00	(-) 6.40
121	55	Direction	2801-05-001-01	(-) 198.45	(-) 25.74
122	55	Execution	2801-05-001-02	(+) 372.82	(-) 17.62
123	55	Linemen Training Centre	2801-05-800-02	(+) 1.24	(-) 16.06
124	58	Maintenance	3054-04-105-01	(+) 13.29	(+) 3376.42
125	58	Direction	3054-80-001-01	(-) 592.22	(+) 3.72
126	58	Maintenance under TFC Grant	3054-03-103-02	(+) 1964.30	(-) 3008.48
127	58	Superintending Engineer's Establishment	3054-80-001-04	(+) 9.95	(-) 2.73
128	58	Execution	3054-80-001-05	(+) 575.98	(-) 38.34
129	59	Investigation	2702-02-005	(-) 20.72	(-) 1.63
130	59	Direction and Administration	2702-80-001	(+) 43.26	(-) 1.49
131	59	Land Reclamation	2702-80-800-12	(+) 11.23	(-) 3.45
132	59	Agriculture Workshops	2702-80-800-13	(+) 6.00	(-) 2.72
133	60	Execution	2215-01-001-02	(+) 924.55	(-) 15.01
134	60	Urban Water Supply Programmes	2215-01-101	(+) 30.13	(-) 14.50
135	60	Operation and Maintenance	2215-01-102-01	(-) 1037.30	(+) 10.65
136	62	Direction (CAWD)	2059-80-001-11	(-) 58.13	(+) 20.87
137	65	Class Project	2202-02-004-04	(+) 7.77	(-) 1.19
138	65	Class Project (CSS)	2202-02-004-14	(-) 243.79	(-) 111.21
139	67	Home Guards	2070-107-01	(-) 4.14	(+) 30.43
140	68	Police Engineering	2055-001-03	(-) 4.02	(+) 5.09
141	69	Direction and Administration	2070-108-01	(-) 7.46	(+) 5.56
142	70	Subordinate Establishment (Horticulture)	2401-001-12	(+) 22.81	(+) 1.78
143	72	Direction	2501-05-101-01	(+) 212.73	(+) 21.60
144	73	Rural Development Training Centre	2515-003-01	(+) 4.44	(-) 6.42
145	76	Direction	2235-02-103-03	(-) 13.56	(-) 1.22
146	76	Awareness General Programme	2235-02-104-15	(-) 5.00	(-) 5.00
147	76	National Nutrition Mission for pregnant women	2236-80-800-01	(+) 25.00	(+) 40.00
148	78	Kheloshe Polytechnic	2203-105-01	(-) 1.32	(+) 11.90
149	78	Technical Scholarship	2203-107-01	(-) 1.41	(+) 1105.56
150	78	Direction	3425-60-001-01	(-) 579.39	(+) 15.01
151	78	Technical Scholarships (CSS)	2203-107-11	(-) 14.73	(-) 41.77
Capital (Voted)					
152	4	Housing (Law)	4216-01-106-03	(+) 192.00	(-) 529.00
153	27	Non-Functional Buildings (Planning Machinery)	4059-60-051-27	(-) 23899.16	(-) 1800.00
154	31	Direction and Administration	4202-01-800-01	(-) 100.00	(-) 642.64
155	31	Repairs and Renovation	4202-01-202-06	(+) 57.24	(+) 93.94
156	33	Indira Gandhi Stadium	4202-03-800-13	(+) 194.70	(-) 342.70
157	33	Development of Infrastructure for sports and Youth Affairs activities	4202-03-800-06	(+) 40.85	(-) 840.85
158	33	Development of Infrastructure for sports and Youth Affairs activities (CSS)	4202-03-800-16	(+) 481.07	(+) 359.78
159	35	Upgradation of standards of	4210-01-800-02	(+) 225.00	(-) 143.29

Administration under Award of TFC					
160	35	Naga Hospital Kohima Authority	4210-01-800-05	(-) 645.82	(-) 54.18
161	35	NRHM	4210-01-800-07	(+) 921.77	(-) 446.96
162	35	Hospitals and Dispensaries (Non-Lapsable Pool)	4210-01-110	(-) 277.05	(+) 993.51
163	36	Town Planning Schemes	4217-60-051-01	(-) 1859.00	(-) 148.88
164	36	Other Schemes	4217-60-051-03	(+) 100.00	(-) 88.65
165	36	National Urban Renewal Mission	4217-60-051-14	(+) 1627.39	(-) 5095.47
166	36	Special Development Fund for Nagaland and Schemes under NLCPR (CSS)	4217-60-051-19	(-) 3963.31	(-) 1566.69
167	36	Master plan for Modern Town	4217-60-051-22	(+) 250.00	(-) 1250.00
168	36	Purchase of Machineries for Municipal and Town Councils	4217-60-190-02	(-) 8.90	(-) 54.18
169	36	Special Development fund for Nagaland and Schemes under NLCPR	4217-60-190-09	(+) 275.82	(+) 154.49
170	36	Construction works	4217-60-190-10	(-) 100.00	(+) 218.04
171	45	Other Scheme (CSS)	6425-108-02	(-) 2339.87	(+) 266.41
172	50	Maintenance of Assets.	4403-001-01	(-) 50.00	(-) 7.00
173	55	Other Micro Hydel Schemes	4801-01-800-03	(-) 1471.49	(-) 38.63
174	55	Other Micro Hydel Schemes (CSS)	4801-01-800-33	(+) 10.14	(-) 100.00
175	55	Transmission Scheme	4801-05-800-02	(+) 1644.89	(-) 4303.26
176	55	Sub-Transmission Scheme	4801-05-800-01	(-) 587.50	(+) 1680.71
177	56	ISBT	4552-05-800-11	(+) 65.55	(+) 1.00
178	56	ISBT (CSS)	5055-800-22	(-) 261.91	(+) 576.61
179	56	Lands and Buildings	5055-050	(+) 47.56	(-) 47.56
180	58	Roads and Bridges (CSS)	4552-04-800-01	(-) 1189.17	(-) 338.24
181	58	Special Programme Roads (Non-Lapsable pool)	5054-04-800-02	(-) 232.82	(-) 15220.08
182	58	Special Programme Roads (Non-Lapsable pool)	5054-04-800-42	(+) 100.00	(-) 500.00
183	58	Department Schemes	5054-04-800-01	(-) 163.77	(+) 13850.02
184	60	Accelerated Rural Water Supply Programme (RGNDWM) (CSS)	4215-01-800-01	(-) 613.26	(+) 1751.12
185	60	Augmentation of Water Supply (Non-Lapsable pool)	4215-01-800-05	(+) 412.99	(+) 11.26
186	60	State Share towards CSS	4215-01-800-24	(+) 6.71	(+) 21.51
187	60	Operation and Maintenance (RWS)	4215-01-800-31	(-) 309.67	(+) 16.41
188	60	BMS.PMGY-Urban Water Supply (Major Town)	4215-01-800-13	(+) 532.04	(-) 36.54
189	60	BMS/PMGY-Rural Water Supply (Disaster Management)	4215-01-800-15	(+) 210.41	(-) 39.41
190	60	SWAJALDHARA (CSS)	4215-01-800-20	(+) 82.92	(-) 299.77
191	60	Iron Removal plant/Computerisation (CSS)	4215-01-800-29	(-) 540.24	(-) 395.42
192	60	Support (CSS)	4215-01-800-32	(-) 61.94	(-) 31.62
193	64	Others	4059-80-051-24	(-) 75.04	(+) 1899.63
194	64	Housing	4216-01-106-64	(+) 75.04	(-) 1208.15
195	74	Machinery and Equipment	5054-80-800-01	(-) 35.55	(-) 98.75
Revenue (Charged)					
196	75	Interest on Special securities issued to	2049-01-123	(-) 244.03	(-) 49.70

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		NSS fund of the Central Government by State Government.			
197	75	Interest on loans for State/Union Territory plan Schemes	2049-04-101	(-) 4.74	(-) 120.29
Capital (Charged)					
198	75	Other Loans	6004-03-800	(-) 1.35	(-) 5.74
		Total		(-)69143.00 (+)28225.81	(-)77281.91 (+)61354.15

Appendix 2.7

(Reference: Paragraph 2.3.10; Page 44)

Results of review of substantial surrenders made during the year

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Total Grant/ Appropriation (Rupees in crore)	Amount of Surrender (Rupees in crore)	Percentage of Surrender
Revenue (Voted)					
1	21- Relief of Distress caused by natural calamities	2245-05-101 Transfer to Reserve fund and deposit accounts calamity relief fund	12.76	8.46	66
Capital (Voted)					
2	9-Taxes on Vehicles	4059-60-051(9)- Non- functional Buildings	7.91	4.74	60
3	27- Planning Machinery	4049-60-051 (27) - Planning machinery	299.46	238.99	80
4	39- Tourism	5452-80-800 (11) - Development of Tourist circuits Due to non-release of fund from GOI	24.65	22.73	92
5	43- Social security and Welfare	4235-02-800 (4) other works (CSS) 4235-02-800 (6) Construction of Angawadi House. Due to non-release of fund from GOI	18.50	14.50	78
6	45- Co-Operation	4425-00-108 (2) other scheme 6425-00-108 (2) other schemes Due to non-release of fund from GOI	36.90	35.36	96
7	48- Agriculture	4401,4408 4401-800 (11) Establishment of NE Expo As per requirement	21.79	11.95	55
8	57- Housing Loans	7610-201 (1) HBA and AIS officers	0.22	0.22	100
9	59- Irrigation and Flood Control	4702-800 (5) Construction NLCPR Non-receipt from GOI	12.67	9.99	79
10	65- SCERT	4202-01-800 (5) - DIET Due to non-receipt of fund	2.58	1.46	57
11	72- Land Resources Development	4406,4552 4552-190 (1) N/L Bamboo Development	6.45	3.45	53
Total			443.89	351.85	79

Appendix 2.8

(Reference: Paragraph 2.3.11; Page 44)
Surrender in excess of actual savings (₹1 crore or more)

(Rupees in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
Revenue (Voted)					
1	32- Higher Education	69.91	18.01	33.36	15.35
2	45 – Co-Operation	24.54	10.74	11.93	1.19
3	52- Forest	41.88	0.39	6.65	6.26
Capital (Voted)					
4	45 – Co-Operation	36.90	28.34	35.36	7.02
Capital (Charged)					
5	75-Serving of Debt	771.35	45.52	134.88	89.36
Total		944.58	103.00	222.18	119.18

Appendix 2.9

(Reference Paragraph 2.3.12; Page 44)
Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered

(Rupees in crore)

I - Grant			
Sl. No.	Grant No.	Number and Name of grant/appropriation	Saving
Revenue (Voted)			
1	1	State Legislature	0.34
2	18	Pensions and other Retirement Benefits	27.86
3	55	Power Projects	0.79
Total			28.99
Capital (Voted)			
4	16	State Guest House	0.17
5	38	Information and Public relation	0.01
6	52	Forest	27.38
7	62	Civil Administration works	21.34
8	63	Science Technology, Ecology and Environment	0.01
9	66	Sericulture	0.10
10	68	Police Engineering Project	6.01
11	77	Development of Under Developed Areas	3.68
12	78	Information Technology and Technical Education Department	10.40
Total			69.10
Grand Total			98.09

Appendix 2.10

(Reference Paragraph 2.3.12 ; Page 44)

Details of saving of ₹ 1 crore and above not surrendered

(Rupees in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
Revenue (voted)				
1	18- Pension and other retirement Benefits	27.86	0.00	27.86
2	22- Civil Supplies	1.17	0.04	1.13
3	27- Planning Machinery	77.89	17.87	60.02
4	31- School Education	33.04	25.00	8.04
5	38- Information and Public Relations	1.76	0.31	1.45
6	42- Rural Development	4.25	2.21	2.04
7	43- Social security and Welfare	83.92	57.13	26.79
8	60- Water Supply Schemes	9.15	0.30	8.85
9	65- SCERT	2.67	1.54	1.13
Capital (Voted)				
10	4- Administration of Justice	12.00	6.71	5.29
11	27- Planning Machinery	257.00	239.00	18.00
12	31- School Education	8.56	0.43	8.13
13	33- Youth Resources and Sports	8.34	0.10	8.24
14	35- Medical, Public Health and Family Welfare	14.23	1.50	12.73
15	36- Urban Development	116.83	36.78	80.05
16	43- Social Security and Welfare	18.20	14.50	3.70
17	52- Forest	27.38	0.00	27.38
18	55- Power Projects	30.61	3.00	27.61
19	58- Roads and Bridges	36.78	14.86	21.92
20	62- Civil Administration Works	21.34	0.00	21.34
21	68- Police Engineering Project	6.01	0.00	6.01
22	77- Development of Under Developed Areas	3.68	0.00	3.68
23	78- Information Technology & Technical Education Department	10.40	0.00	10.40
Revenue (Charged)				
24	75- Servicing of Debt	16.58	14.87	1.71
Total				393.50

Appendix 2.11

(Reference Paragraph 2.3.12 ; Page 44)

Cases of surrender of funds in excess of ₹ 10 crore on 30 and 31 March 2010

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	%age of Total Provision
1	2	3	4	5
Revenue (Voted)				
1.	27	3451- Secretariat Economic Services	17.87	(16)
2.	31	2202- General Education	25.00	(6)
3.	32	2552- North Eastern Areas	33.36	(48)
4.	43	2236- Nutrition	57.13	(41)
5.	45	2425- Co-operation	11.93	(49)
6.	59	2702- Minor Irrigation	46.19	(40)
7.	72	2501- Special Programmes for Rural Development	10.61	(28)
Revenue (Charged)				
8.	75	2049- Interest Payment	14.87	(4)
Capital (Voted)				
9.	27	4059- Capital outlay on Public Works	238.99	(80)
10.	36	4217- Capital outlay on Urban Development	36.78	(19)
11.	39	5452- Capital outlay on Tourism	22.73	(92)
12.	43	4235- Capital outlay on Social Security and Welfare	14.50	(78)
13.	45	6425- Loans for co-operation	35.36	(96)
14.	48	4408- Capital outlay on Food, storage and Warehousing	11.95	(55)
15.	58	5054- Capital outlay on Roads and Bridges	14.86	(4)
Capital (Charged)				
16.	75	6004-Loans and Advances from the Central Government	134.88	(17)
Total			727.01	

Appendix 2.12

(Reference: Paragraph 2.3.13; Page 45)

Rush of Expenditure

(Rupees in crore)

Sl. No	Grant Number and Name	Head of Account	Expenditure incurred during Jan-March 2010	Expenditure incurred in March 2010	Total Expenditure	Percentage of total expenditure incurred during	
						Jan-March 2010	March 2010
1	13 - Village Guards	2055	15.43	13.19	17.96	85.91	73.44
2	27 - Planning Machinery	4059	29.65	29.66	42.46	69.83	69.85
3	35 - Medical, Public Health and Family Welfare	4210	11.44	11.44	19.44	58.85	58.85
4	43 - Social Security and	2235	23.12	18.61	32.69	70.72	56.93
5	Welfare	2236	21.33	21.33	22.47	94.93	94.93
6	59 - Irrigation and Flood Control	2702	52.22	55.09	70.24	74.35	78.43
7	72 - Land Resource Development	2501	16.43	15.57	27.03	60.78	57.60

Appendix 2.13

(Reference: Paragraph 2.3.13; Page 45)

Cases of Rush of Expenditure towards the end of the financial year 2009-10

(Rupees in crore)

Sl. No	Major Head	Total expenditure during the year	Expenditure during last quarter of the year		Expenditure during March 2010	
			Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1	2029	9.87	5.85	59.27	4.48	45.39
2	2030	0.16	0.15	93.75	0.08	50.00
3	2045	0.34	0.21	61.76	0.15	44.12
4	2059	48.51	28.37	58.48	13.12	27.05
5	2205	11.72	6.41	54.69	5.46	46.59
6	2216	5.20	2.66	51.15	2.35	45.19
7	2235	46.17	25.27	54.73	18.64	40.37
8	2236	23.57	21.33	90.50	21.32	90.45
9	2245	4.29	2.15	50.12	2.14	49.88
10	2401	85.04	47.61	55.99	36.35	42.74
11	2402	34.50	21.76	63.07	15.53	45.01
12	2403	49.90	25.32	50.74	21.11	42.30
13	2405	12.93	8.43	65.20	7.52	58.16
14	2415	15.84	8.13	51.33	7.38	46.59
15	2425	13.81	12.18	88.20	5.80	42.00
16	2501	27.45	16.85	61.38	15.65	57.01
17	2505	15.54	15.54	100.00	0.00	0.00
18	2575	60.63	34.35	56.66	0.99	1.63
19	2702	70.24	62.22	88.58	55.09	78.43
20	2810	2.14	1.23	57.48	1.13	52.80
21	2851	48.04	27.16	56.54	20.43	42.53
22	2853	11.17	5.82	52.10	4.25	38.05
23	3452	7.38	5.03	68.16	2.88	39.02
24	3475	6.40	4.31	67.34	3.76	58.75
25	4210	19.45	11.44	58.82	11.43	58.77
26	4235	1.42	1.36	95.77	1.36	95.77
27	4250	3.55	2.79	78.59	2.74	77.18
28	4402	0.40	0.36	90.00	0.35	87.50
29	4408	4.37	2.20	50.34	2.06	47.14
30	4425	5.19	3.71	71.48	0.65	12.52
31	4702	1.75	1.75	100.00	1.74	99.43
32	5425	1.99	1.99	100.00	1.98	99.50
33	5452	1.92	1.19	61.98	1.18	61.46
34	6425	3.67	2.33	63.49	0.04	1.09

Appendix - 2.14

(Reference paragraph 2.4.1; Page 45)
Pending DCC bills for the year up to 2009-10

(Rupees in crore)

Sl. No.	Department	Number of AC bills	Amount
1	Election	9	3.84
2	Administration of Justice	5	0.22
3	Home Department	3	0.12
4	Urban Development	2	0.06
5	Governor Secretariat	4	0.10
6	Animal Husbandry & Dairy Development	1	2.81
7	Home Guards	2	7.03
8	Tourism	3	0.22
9	Planning Machinery	2	0.28
10	Civil Secretariat	21	2.26
11	Vigilance Commission	1	0.02
12	General Administration	1	0.22
	Total	54	17.18

Appendix – 3.1

(Reference: Paragraph 3.1; Page 49)

Utilisation certificates outstanding as on 31 March, 2010

(Rupees in lakh)

Sl. No.	Department	Year of Payment of grant	Total grants paid		Utilization Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I	Art & Culture	2005-06	42	20.00	42	20.00	0	0.00
		2006-07	44	20.00	44	20.00	0	0.00
		2007-08	33	20.00	33	20.00	0	0.00
		2008-09	52	20.00	52	20.00	0	0.00
		2009-10	42	20.00	41	19.50	1	0.50
		Total	213	100.00	212	99.50	1	0.50
II	Urban Development	2005-06	11	1635.98	11	1635.98	0	0.00
		2006-07	10	779.06	10	779.60	0	0.00
		2007-08	16	1945.21	16	1945.21	0	0.00
		2008-09	21	3745.06	18	2379.75	3	1365.31
		2009-10	7	1273.71	5	826.83	2	446.88
		Total	65	9379.02	60	7566.83	5	1812.19
III	Registrar Co-operative Societies	2005-06	21	925.80	0	0.00	21	925.80
		2006-07	25	266.24	0	0.00	25	266.24
		2007-08	100	1204.90	0	0.00	100	1204.90
		2008-09	37	478.72	0	0.00	37	478.72
		2009-10	22	1132.99	0	0.00	22	1132.99
		Total	205	4008.65	0	0.00	205	4008.65
IV	Directorate of Rural Development Blocks	2005-06	76	4700.72	12	1622.88	64	3077.84
		2006-07	75	4131.22	12	1496.57	63	2634.65
		2007-08	84	10065.91	16	7399.60	68	2666.31
		2008-09	89	33396.25	22	26276.64	67	7119.61
		2009-10	88	63635.58	22	50213.91	66	13421.67
		Total	412	115929.68	84	87009.60	328	28920.08
V	Directorate of Social Welfare	2005-06	5	3832.96	5	3832.96	0	0.00
		2006-07	6	4254.29	6	4254.29	0	0.00
		2007-08	8	4183.76	8	4183.76	0	0.00
		2008-09	18	5689.72	18	5689.72	0	0.00
		2009-10	11	7447.05	6	4198.08	5	3248.97
		Total	48	25407.78	43	22158.81	5	3248.97
VI	Horticulture	2005-06	3	1700.00	3	1700.00	0	0.00
		2006-07	5	2356.00	5	2356.00	0	0.00
		2007-08	4	2499.50	4	2499.50	0	0.00
		2008-09	6	2595.00	6	2595.00	0	0.00
		2009-10	6	4225.00	5	4020.00	1	205.00
		Total	24	13375.50	23	13170.50	1	205.00
VII	Directorate of Veterinary & Animal Husbandry	2005-06	11	963.46	11	963.46	0	0.00
		2006-07	9	885.81	9	885.81	0	0.00
		2007-08	6	597.92	6	597.92	0	0.00
		2008-09	6	456.41	6	456.41	0	0.00
		2009-10	5	326.44	4	183.00	1	143.44

Audit Report on State Finances for the year ended 31 March 2010

Sl. No.	Department	Year of Payment of grant	Total grants paid		Utilization Certificates			
			Number	Amount	Received		Outstanding	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Total	37	3230.04	36	3086.60	1	143.44
VIII	PHED	2005-06	9	2861.68	9	2861.68	0	0
		2006-07	6	3026.70	6	3026.70	0	0
		2007-08	8	4157.15	8	4157.15	0	0
		2008-09	6	5327.15	6	5327.15	0	0
		2009-10	3	2662.23	1	1581.67	2	1080.56
		Total	32	18034.91	30	16954.35	2	1080.56
Grand Total			1036	189465.58	488	150046.19	548	39419.39

Appendix - 3.2

(Reference: paragraph 3.2; page 50)

Statement showing names of Bodies and Authorities, the Accounts of which had not been received

SI. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
1	District Rural Development Agency, Zunheboto	2007-08 to 2009-10	NA
2	District Rural Development Agency, Longleng	2007-08 to 2009-10	NA
3	District Rural Development Agency, Mon	2007-08 to 2009-10	NA
4	District Rural Development Agency, Tuensang	2007-08 to 2009-10	NA
5	Nagaland State Social Advisory Board, Kohima	2007-08 to 2009-10	NA
6	State Legal Services Authority,	2007-08 to 2009-10	NA
7	District Rural Development Agency, Phek	2008-09 to 2009-10	NA
8	Nehru Yuva Kendra, Mokokchung	2008-09 to 2009-10	NA
9	Nehru Yuva Kendra, Zunheboto	2005-06 to 2009-10	NA
10	Nehru Yuva Kendra, Mon	2005-06 to 2009-10	NA
11	Nehru Yuva Kendra, Tuensang	2005-06 to 2009-10	NA
12	District Rural Development Agency, Kohima	2006-07 to 2009-10	NA
13	District Rural Development Agency, Mokokchung	2006-07 to 2009-10	NA
14	Kohima Municipal Council	2005-06 to 2009-10	NA
15	Dimapur Municipal Council	2005-06 to 2009-10	NA
16	Mokokchung Municipal Council	2005-06 to 2009-10	NA

Appendix – 3.3
(Reference: Paragraph 3.4; Page 51)

Summarized Financial Statement of Departmentally Managed Commercial Undertakings

Sl. No	Name of the Undertaking	Period of accounts
1	2	3
1	Nagaland State Transport Department	2008-09 to 2009-10
2	Nagaland Power Department	2006-07 to 2009-10
3	Farms Under Agriculture Department	
	i) Potato Seed Farm, Kuthur	1999-00 to 2009-10
	ii) Medium size seed farm, Merapani	2001-02 to 2009-10
	iii) Seed Farm, Tizit	2000-01 to 2009-10
4	Changki Valley Fruit Preservation Factory	1987-88 to 2009-10
5	Timber Treatment and Seasoning Plant, Dimapur	1998-99 to 2009-10
6	Government Cottage Industries Emporia, Kohima	1998-99 to 2009-10
7	Farms under Veterinary and Animal Husbandry Department	
	i) Cattle Breeding Farm, Medziphema	1998-99 to 2009-10
	ii) Cattle Breeding farm, Tuensang	1998-99 to 2009-10
	iii) Cattle Breeding Farm, Aliba	1998-99 to 2009-10
	iv) Chick Rearing Centre (with Hatchery Unit), Mokokchung	1998-99 to 2009-10
	v) Chick Rearing Centre (with Hatchery Unit), Dimapur	1998-99 to 2009-10
	vi) Chick Rearing Centre, Tuensang	1985-86 to 2009-10
	vii) Chick Rearing Centre, Medziphema	1985-86 to 2009-10
	viii) Pig Breeding Centre, Medziphema	1997-98 to 2009-10
	ix) Pig Breeding Centre, Tizit	1997-98 to 2009-10
	x) Pig Breeding Centre, Tuensang	1985-86 to 2009-10
	xi) Pig Breeding Centre, Tuli	1980-81 to 2009-10
	xii) Regional Rabbit Breeding Farm, Jharnapani	1998-99 to 2009-10
	xiii) Pig Breeding Centre, Merangkong	1998-99 to 2009-10
	xiv) Chick Rearing Centre, Kohima	1998-99 to 2009-10
	xv) Pig Breeding Centre, Sathuja	1998-99 to 2009-10
	xvi) Cattle Breeding farm, Baghty	1998-99 to 2009-10
	xvii) Sheep Farm, Poilwa	1998-99 to 2009-10
	xviii) Buffalo Farm, Jalukie	1998-99 to 2009-10
8	Farm under Horticulture Department	
	Fruit Canning Factory, Longnak	2006-07 to 2009-10

Appendix - 3.4

(Reference: Paragraph 3.5; page 52)

**Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc,
(Cases where final action was pending at the end of March 2010)**

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	Total No. of Cases.
1	PWD	5	-	-	-	5
2	Medical	3	-	-	-	3
3	Employment & Craftsman	-	1	-	-	1
4	Education	5	-	-	1	6
5	Treasuries & Accounts	1	-	-	-	1
6	Rural Development	1	-	-	-	1
7	Irrigation & Flood	1	-	-	-	1
8	Development Authority of Nagaland	1	-	-	-	1
9	Urban Development	1	-	-	-	1
10	DUDA	1	-	-	-	1
11	Food & Civil supplies	1	-	-	-	1
12	Registrar of Co-operative Societies	1	-	-	-	1
13	Transport commissioner	2	-	-	-	2
14	Vigilance Commissioner	1	-	-	-	1
	TOTAL	24	1	-	1	26

Appendix - 3.5

(Reference : Paragraph 3.5; Page 52)

Department/category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
PWD	-	-	5	1749.75	5	1749.75
Medical	-	-	3	17.90	3	17.90
Employment & Craftsman	-	-	1	1.92	1	1.92
Education	-	-	6	2960.42	6	2960.42
Treasuries & Accounts	-	-	1	460.89	1	460.89
Rural Development	-	-	1	126.82	1	126.82
Irrigation & Flood	-	-	1	386.00	1	386.00
Development Authority of Nagaland	-	-	1	100.00	1	100.00
Urban Development	-	-	1	545.00	1	545.00
DUDA	-	-	1	47.50	1	47.50
Food & Civil Supplies	-	-	1	266.25	1	266.25
Registrar of Co-operative Societies	-	-	1	10.81	1	10.81
Transport Commissioner	-	-	2	146.57	2	146.57
Vigilance Commission	1	1.20	-	-	1	1.20
Total	1	1.20	25	6819.83	26	6821.03