

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), 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 made 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 of 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/Assistance given by the State Government (Institution wise and Scheme wise)
V	Details of Externally Aided Projects
VI	Plan Scheme expenditure (Central and State Plan schemes)
VII	Direct transfer of Central Scheme Funds to implementing agencies in the State.
VIII	Summary of Balances
IX	Financial results of Irrigation Works & Electricity Schemes.
X	Incomplete Works
XI	Statement on Maintenance expenditure of the State
XII	Statement of items for which allocation of balances as a result of re-organisation of States has not been finalized
XIII	Statement showing the detailed information on pensioners and expenditure on Government pensioner
XIV	Statement on accretion and erosion in financial assets held by the Government including those arising out of change in the manner of sending by thr government.
XV	Statement containing information on debt and other liabilities as well as repayment schedule

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Part C: Methodology Adopted for the Assessment of Fiscal Position

The norms/ceilings prescribed by the XIII-FC 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 patterns 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 mobilisation 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)

	2007-08	2008-09	2009-10	2010-11	2011-12
Gross State Domestic Product (₹ in crore)	8075.27	9436.07	10272.88(P)	11121.00(Q)	12064.53(A)
Growth rate of GSDP	11.27	16.85	8.87	8.26	8.48
Source:	The provisional figures of GSDP for 2011-12 furnished by the Director of Economic and Statistics in June 2012.				

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

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Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net 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. $\text{CAGR} = \left[\frac{\text{ending value}}{\text{beginning value}} \right]^{1/\text{no of years}} - 1$
GSDP	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 at current prices.
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.7 implies that revenue receipts tend to increase by 0.7 percentage points, if the GSDP increases by one per cent.
Core Public and Merit Goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such goods lead to no subtractions from any other individual's consumption of the goods, e.g. enforcement of law and order, security and protection of our rights; pollution free air, other environmental good, road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, etc.
Debt Sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.

Debt Stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate- interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Net availability of borrowed funds	Defined as the ratio of the debt redemption (principal + interest payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.

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Part D: State Profile

General Data		
Sl. No	Particulars	Figures
1	Area (in sq. kms.)	16579
2	Population as per 2011 census (In crore)	0.20
4	Density of Population (2011) (per sq. kms.) (All India Average 382 person per sq km)	119
5	Literacy (2011) (in per cent) (All India Average 74.04%)	80.11
6	Infant Mortality (per 1000 live births) (All India Average 47 per 1000 live birth)	23
7	Gross State domestic Product (GSDP) 2011-12 (Rs. In crore)	12064.53
8	GSDP CAGR (2001-02 to 2011-12)	10.99

Appendix – 1.2

(Reference : Para 1.2.1; Page 4)

Outcome Indicators of the States' Own Fiscal Consolidation Roadmap/
Fiscal Correction Path

(Rupees in crore)

	2009-10	2010-11 Pre-actuals	2011-12 BE	2012-13 Projection	2013-14 Projection	2014-15 Projection
A.STATE REVENUE ACCOUNT						
1. Own Tax Revenue	149.58	204.30	221.55	243.71	268.08	294.88
2. Own Non-Tax Revenue (Lotteries net)	116.49	154.29	158.16	173.98	191.37	210.51
3. Own Tax + Non-Tax Revenue (1+2)	266.07	358.59	379.71	417.68	459.45	505.39
4. Share in Central Taxes and Duties	418.68	689.46	828.27	993.92	1192.71	1431.25
5. Plan Grants	1224.72	2349.39	2809.44	3501.22	4087.41	4659.31
6. Non- Plan Grants	1292.30	1764.64	1760.22	1953.93	1925.87	1884.66
7. Total Central Transfer (4 to 6)	2935.70	4803.49	5397.93	6449.08	7205.99	7975.22
8. Total Revenue Receipts (3+7)	3201.77	5162.08	5777.64	6866.76	7665.44	8480.61
9. Plan Expenditure	555.78	946.49	1086.92	1199.26	1319.18	1451.10
10. Non-Plan Expenditure	2117.61	3382.90	3700.26	4566.75	5057.78	5606.74
11. Salary & Wages	1211.97	2036.36	2284.05	2603.82	2916.28	3266.23
12. Pension	310.12	400.00	576.29	556.75	645.83	749.17
13. Interest Payments	359.90	404.86	439.66	479.23	522.36	569.37
14. Subsidies-General						
15. Subsidies Power						
16. Total Revenue Expenditure (9+10)	2673.39	4329.39	4787.18	5766.01	6376.96	7057.84
17. Revenue expenditure net of interest & pension	2003.37	3524.53	3771.23	4730.03	5208.77	5739.30
18. Salary as % of Revenue expenditure net of interest & pension	60.50	57.78	60.57	55.05	55.99	56.91
19. Revenue Surplus/Deficit (8-16)	528.38	832.69	990.46	1100.74	1288.48	1422.77
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 on off budget borrowings and SPV borrowing by PSUs/SPUs						
4. Total (1 to 3)						
5. Consolidated Revenue Deficit (A 19 + B4)	528.38	832.69	990.46	1100.74	1288.48	1422.77
C CONSOLIDATED DEBT:						
1. Outstanding debt & liability	4171.13	5211.67	5637.00	6098.94	6528.99	6996.06
2. Total outstanding guarantee of which (a) guarantee on account of off budgeted borrowing & SPV borrowing	49.00	49.43	54.38	59.82	65.80	72.38
D CAPITAL ACCOUNT						
1. Capital Outlay	722.49	1224.10	1415.38	1561.25	1716.34	1886.79
2. Disbursement of Loans & Advances	6.65	4.38	4.38	4.82	5.31	5.84
3. Recovery of Loans & Advances	4.18	4.00	3.50	3.33	3.16	2.85
4. Other Capital Receipts						
E GROSS FISCAL DEFICIT (GFD) (-B5+D1+D2-D3)	196.58	391.79	425.80	462.00	430.00	467.00
F PRIMARY SURPLUS (+)/ DEFICIT (-) (E-A13)	-163.32	-13.07	-13.86	-17.23	-92.36	-102.37
GSDP (Rs. In Crore) at current Price	10622	11201	12152	13198	14335	15569
Actual/Assumed nominal growth rate (%)	12.50	8.36	8.49	8.61	8.61	8.61
Gross Fiscal Deficit as % of GSDP		3.50	3.50	3.50	3.00	3.00
Total Liabilities –GSDP Ratio (%)		46.97	46.83	46.66	46.01	45.40

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(Reference: Paragraphs 1.5 & 1.10.2; Pages 1, 11 & 33)

Time series data on the State Government finances

(Rupees in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Part A. Receipts					
1. Revenue Receipts	2995.04	3399.79	3718.48	4998.46	5584.62
(i) Tax Revenue	131.37(4)	156.02(5)	180.51(5)	227.32(4)	303.88(6)
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	94.79(72)	114.70(74)	132.22(73)	167.22(74)	231.12(76)
State Excise	2.83(2)	3.34(2)	3.14(2)	3.00(1)	3.37(1)
Taxes on Vehicles	12.30(9)	14.14(9)	16.73(9)	23.92(11)	34.58(11)
Stamps and Registration fees	1.02(1)	1.01(1)	1.19(1)	1.35(1)	1.85(1)
Land Revenue	0.50(0)	0.60(0)	0.63(0)	0.59(0)	0.68(0)
Taxes on Goods and Passengers	2.19	2.34(1)	3.96(2)	6.62(3)	4.85(2)
Other Taxes	17.74	19.89(13)	22.64(13)	24.62(10)	27.43(9)
(ii) Non Tax Revenue	118.50(4)	179.45(5)	125.07(3)	181.61(4)	231.19(4)
(iii) State's share of Union taxes and duties	399.77(14)	421.84(12)	434.03(12)	689.46(14)	803.20(14)
(iv) Grants in aid from Government of India	2345.40(78)	2642.48(78)	2978.87(80)	3900.07(78)	4246.35(76)
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	3.06	2.57	4.20	2.31	2.44
4. Total Revenue and Non debt capital receipts (1+2+3)	2998.10	3402.36	3722.68	5000.77	5587.06
5. Public Debt Receipts	405.70	651.54	805.25	463.35	1318.85
Internal debt (excluding Ways and Means Advances and Overdrafts)	511.92	667.41	805.25	463.35	651.25
Net transactions under Ways and Means Advances and Overdrafts	(-)95.32	0.00	0.00	0.00	646.63
Loans and Advances from Government of India	(-)10.90	(-)15.87	0.00	0.00	20.97
6. Total Receipts in the Consolidated Fund (4+5)	3403.80	4053.90	4527.93	5464.12	6905.91
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8. Public Account Receipts	1418.00	1841.41	2373.46	2267.53	2611.38
9. Total Receipts of the State (6+7+8)	4821.80	5895.31	6901.39	7731.65	9517.29
Part B. Expenditure/Disbursement					
10 Revenue Expenditure	2571.29	2888.44	3251.16	4186.31	4873.90
Plan	484.89(19)	543.65(19)	588.55(18)	883.45(21)	821.58(17)
Non Plan	2086.40(81)	2344.79(81)	2662.61(82)	3302.86(79)	4052.32(83)
General Services (including interest payments)	1192.46(46)	1347.74(47)	1582.70(49)	1841.64(44)	2316.51(47)
Social Services	656.95(26)	696.76(24)	773.60(24)	1125.72(27)	1154.12(24)
Economic Services	721.88(28)	843.94(29)	894.86(27)	1218.95(29)	1403.27(29)
Grants-in-aid and contributions	0.00	0.00	0.00	0.00	0.00
11. Capital Expenditure	821.48	853.09	989.53	1122.94	1249.39
Plan	809.47(99)	853.08(100)	976.63(99)	1122.93(100)	1249.35(100)
Non Plan	12.01(1)	0.01(0)	12.90(1)	0.01(0)	0.04(0)
General Services	137.72(17)	149.15(18)	193.58(20)	217.17(19)	235.75(19)

Social Services	290.81(35)	291.78(34)	285.02(29)	306.09(27)	338.77(27)
Economic Services	392.95(48)	412.16(48)	510.93(51)	599.68(54)	674.87(54)
12. Disbursement of Loans and Advances	2.61	1.46	3.55	4.12	2.75
13. Total (10+11+12)	3395.38	3742.99	4244.24	5313.37	6126.04
14. Repayments of Public Debt	166.55	205.38	274.60	261.16	798.57
Internal Debt (excluding Ways and Means Advances and Overdrafts)	162.24	199.64	237.25	238.28	282.19
Net transactions under Ways and Means Advances and Overdraft	0.00	0.00	0.00	0.00	477.91
Loans and Advances from Government of Inida	4.31	5.74	37.35	22.88	38.47
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)	3561.93	3948.37	4518.84	5574.53	6924.61
17. Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00
18. Public Account disbursements	1346.78	1717.75	2374.50	2159.59	2364.57
19. Total disbursement by the State (16+17+18)	4909.69	5667.22	6894.63	7734.12	9289.18
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue surplus(+) (1-10)*	423.75	511.35	467.32	812.15	710.72
21. Fiscal Deficit(-)/ Fiscal Surplus(+) (4-13)	-397.28	-340.63	-521.56	-312.60	-538.98
22. Primary deficit(-)/Surplus(+) (21+23)	-126.82	-26.64	-159.05	81.73	-121.59
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	270.46	313.99	362.51	394.33	417.39
24. Financial assistance to local bodies etc.	41.84	74.78	98.90	67.48	164.72
25. Ways and Means Advances/ Overdraft availed (days)	367.17(35)	184.58(13)	451.23 (39)	0.00	646.63(19)
Ways and Means Advances availed (days)	297.99(32)	150.69(10)	361.81 (31)	0.00	577.45(17)
Overdraft availed (days)	69.18(3)	33.89(3)	89.42 (8)	0.00	69.18(2)
26. Interest on Ways and Means Advances/ Overdraft	0.56	0.26	0.56	0.00	0.13
27. Gross State domestic Product (GSDP)[@]	8075.27	9436.07	10272.88(P)	11121.00(Q)	12064.53(A)
28. Outstanding Fiscal liabilities (year end)	3881	4571	5402	5773	6639
29. Outstanding guarantees (year end) (including interest)	NA	NA	53.72	55.22	65.22
30. Maximum amount guaranteed (year end)	NA	NA	NA	NA	NA
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	1.63	1.65	1.76	2.04	2.52
Own non-Tax Revenue/GSDP	1.47	1.90	1.22	1.63	1.92
Central Transfer/GSDP	4.95	4.47	4.23	6.20	6.66
II Expenditure Management					
Total Expenditure/GSDP	42.05	39.67	41.31	47.78	50.78

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Total Expenditure/Revenue Receipts	113.37	110.09	114.14	106.30	109.69
Revenue Expenditure/Total Expenditure	75.73	77.17	76.60	78.79	79.56
Expenditure on Social Services/ Total Expenditure	27.91	26.41	24.94	26.95	24.37
Expenditure on Economic services/ Total Expenditure	32.83	33.56	33.12	34.23	33.92
Capital Expenditure/Total Expenditure	24.19	22.79	23.31	21.13	20.39
Capital Expenditure on Social and Economic Services/Total Expenditure.	20.14	18.81	18.75	17.05	16.55
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	5.25	5.42	4.55	7.30	5.89
Fiscal deficit/GSDP	-4.92	-3.61	-5.08	-2.81	-4.47
Primary Deficit (surplus)/GSDP	-1.57	-0.28	-1.55	0.73	-1.01
Revenue deficit/Fiscal deficit	*	*	*	*	*
Primary Revenue Balance/GSDP	3.03	3.43	2.89	3.55	4.35
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	48.06	48.44	52.59	51.91	55.03
Fiscal Liabilities/RR	129.58	134.45	145.27	115.50	118.88
Primary deficit vis-à-vis quantum spread	28.03	403.95	-72.62	115.21	-5.40
Debt Redemption (Principal+Interest)/Total debt Receipts	79.19	73.48	73.78	132.36	103.39
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)	-190.73	-270.72	-462.14	453.81	127.10
Financial assets/Liabilities	1.39	1.42	1.38	1.49	1.51

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

@ GSDP figures communicated by the Government adopted. (P): Provisional Estimate, (Q): Quick Estimate & (A): Advance Estimate

*The State experienced revenue surplus during all the years

Appendix - 1.4

(Reference: Paragraph 1.1; Page 1)

Part A: Abstract of Receipts and Disbursements for the year 2011-12

(Rupees in crore)

Receipts				Disbursement						
2010-11			2011-12	2010-11			Non-Plan	Plan	Total	2011-12
		Section A: Revenue								
4998.46	I	Revenue receipts	5584.62	4186.31	I	Revenue expenditure	4052.32	821.58	4873.90	4873.90
227.32		Tax revenue	303.88	1841.64		General services	2294.21	22.30	2316.51	
				1125.72		Social services	923.34	230.78	1154.12	
181.61		Non-Tax revenue	231.19	659.19		Education, Sports, Art and culture	598.77	77.37	676.14	
				201.76		Health and Family Welfare	213.91	23.17	237.08	
689.46		State's share of Union Taxes	803.20	53.79		Water Supply, Sanitation, Housing and Urban development	48.09	4.49	52.58	
				19.33		Information and Broadcasting	15.07	6.61	21.68	
2658.28		Non-Plan grants	2841.16	17.79		Welfare of Scheduled Castes, scheduled Tribes and other Backward Classes	0.00	17.99	17.99	
936.32		Grants for State Plan Schemes	985.20	18.59		Labour and labour Welfare	15.59	5.87	21.46	
				148.08		Social Welfare and Nutrition	23.26	95.28	118.54	
305.47		Grants for Central and Centrally Sponsored plan Schemes	419.99	7.19		Others	8.65	0.00	8.65	
				1218.95		Economic Services	834.77	568.50	1403.27	
				326.48		Agriculture and Allied Activities	196.46	167.33	363.79	
				131.64		Rural Development	27.97	67.31	95.28	
				88.25		Special Areas Programmes	4.43	91.76	96.19	
				112.53		Irrigation and Flood Control	18.12	113.82	131.94	
				222.48		Energy	290.77	3.65	294.42	
				66.89		Industry and Minerals	47.88	26.11	73.99	
				128.80		Transport	196.89	2.20	199.09	
				7.02		Science, Technology and environment	1.42	5.67	7.09	
				134.86		General Economic Services	50.83	90.65	141.48	
				0.00		Grants-in-aid and Contributions	0.00	0.00	0.00	
				4187.84		Total	4052.32	821.58	4873.90	
0.00	II	Revenue deficit carried over to section B	0.00	812.15	II	Revenue surplus carried over to Section B				710.72
4998.46		Total	5584.62	4998.46		Total				5584.62

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<i>Section B: Others</i>										
102.55	III	Opening Cash balance including Permanent advances and cash Balance Investment	100.08	0.00	III	Opening Overdraft from Reserve Bank of India				0.00
0.00	IV	Miscellaneous Capital receipts	0.00	1122.94	IV	Capital Outlay	0.04	1249.35	1249.39	1249.39
				217.17		General Services	0.00	235.75	235.75	
				306.09		Social services	0.00	338.77	338.77	
				86.29		Education, Sports, Art and culture	0.00	104.73	104.73	
				39.47		Health and Family Welfare	0.00	41.39	41.39	
				159.89		Water supply, Sanitation, Housing and Urban Development	0.00	174.58	174.58	
				0.25		Information and Broadcasting	0.00	0.37	0.37	
				0.00		Welfare of scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	0.00	0.00	
				14.65		Social Welfare and Nutrition	0.00	12.33	12.33	
				5.54		Others	0.00	5.37	5.37	
				599.68		Economic Services	0.04	674.83	674.87	
				46.69		Agriculture and Allied activities	0.04	79.26	79.30	
				0.44		Rural Development	0.00	0.00	0.00	
				92.87		Special Areas Programmes	0.00	92.33	92.33	
				1.61		Irrigation and Flood Control	0.00	0.47	0.47	
				62.31		Energy	0.00	85.84	85.84	
				43.49		Industry and Minerals	0.00	38.58	38.58	
				326.16		Transport	0.00	352.46	352.46	
				25.22		General Economic Services	0.00	25.89	25.89	
				0.89		Science, Technology and environment	0.00	0.00	0.00	
2.31	V	Recoveries of Loans and Advances	2.44	4.12	V	Loans and Advances disbursed	0.33	2.42	2.75	2.75
0.00		From Power Projects	0.00	0.00		For Power Projects	0.00	0.00	0.00	
1.43		From Government Servants	2.29	0.09		To Government servants	0.33	0.00	0.33	
0.88		From Others	0.15	4.03		To Others	0.00	2.42	2.42	
812.15	VI	Revenue surplus brought down	710.72	0.00	VI	Revenue Deficit brought down				0.00

463.35	VII	Public debt receipts	1318.85	261.16	VII	Repayment of Public debt				798.57
0.00		External debt	0.00	0.00		External debt			0.00	
463.35		Internal debt other than Ways and Means Advances and Overdrafts	651.25	238.28		Internal debt other than Ways and Means advances and Overdrafts			282.19	
0.00		Net transactions under Ways and Means Advances	577.45	0.00		Net transactions under ways and Means Advances			462.65	
0.00		Net transactions under overdraft	69.18	0.00		Net transactions under Overdrafts			15.26	
0.00		Repayment of Loans and Advances from Central Government	20.97	22.88		Repayment of Loans and Advances to Central Government			38.47	
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
2267.53	X	Public Account receipts	2611.38	2159.59	X	Public Account disbursements				2364.57
191.57		Small Savings and Provident funds	196.97	103.10		Small Savings and Provident Funds			160.54	
36.96		Reserve Funds	29.00	4.32		Reserve Funds			0.00	
21.17		Suspense and Miscellaneous	24.79	12.28		Suspense and Miscellaneous			19.25	
1472.11		Remittance	1642.51	1574.55		Remittances			1776.31	
545.72		Deposits and Advances	718.11	465.34		Deposits and Advances			408.47	
0.00	XI	Closing Overdraft from Reserve Bank of India	0.00	100.08	XI	Cash Balance at end of year				328.19
				0.00		Cash in Treasuries and Local Remittances			0.18	
				-602.70		Deposits with Reserve Bank			-199.04	
				306.56		Departmental Cash Balance including permanent Advances			375.65	
				273.82		Cash Balance Investment			0.00	
				122.40		Investment in earmarked funds			151.40	
3647.89		Total	4743.47	3647.89		Total				4743.47

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Appendix - 1.4

(Reference: Paragraphs 1.10.1; Pages 33)

Part 'B' Summarised financial position of the Government of Nagaland as on 31.03.2012

(Rupees in crore)

As on 31.03.2011		Liabilities	As on 31.03.2012	
4033.56		Internal Debt -		4571.34
	3106.87	Market Loans bearing interest	3432.37	
	0.03	Market Loans not bearing interest	0.03	
	65.87	Loans from Life Insurance Corporation of India	55.56	
	860.79	Loans from other Institutions	914.66	
	0.00	Ways and Means Advances	114.80	
	0.00	Overdrafts from Reserve Bank of India	53.92	
306.61		Loans and Advances from Central Government-		289.11
	3.50	Pre 1984-85 Loans	2.52	
	18.75	Non-Plan Loans	17.57	
	254.23	Loans for State Plan Schemes	234.66	
	0.05	Loans for Central Plan Schemes	0.20	
	20.30	Loans for Centrally Sponsored Plan schemes	24.68	
	0.00	Ways and Means Advances	0.00	
	9.78	Loans for Spl. Scheme	9.48	
0.35		Contingency Fund		0.35
574.01		Small Savings, Provident funds, etc.		610.43
858.78		Deposits		1168.42
91.58		Reserve Funds		120.58
0.00		Suspense and Miscellaneous Balances		0.00
-835.27		Remittance Balances		-969.07
5029.62		Total		5791.16
Assets				
8355.20		Gross Capital Outlay on Fixed Assets -		9604.58
	213.41	Investments in shares of Companies, Corporations, etc.	228.01	
	8141.79	Other Capital Outlay	9376.57	
25.80		Loans and Advances -		26.12
	0.00	Loans for Power Projects	0.00	
	21.18	Other Development Loans	23.45	
	4.62	Loans to Government servants and Miscellaneous loans	2.67	
		Reserve Fund Investments		
1.01		Advances		1.00
93.17		Suspense and Miscellaneous Balances		87.63
100.08		Cash -		328.19
	0.00	Cash in Treasuries and Local Remittances	0.18	
	-602.70	Deposits with Reserve Bank	-199.04	
	306.56	Departmental Cash Balance	375.65	
	0.00	Permanent Advances	0.00	
	122.40	Investment on earmarked funds	151.40	
	273.82	Cash Balance investments	0.00	
-3545.64		Deficit on Government account -		-4256.36
	-812.15	(i) Less Revenue Surplus of the current year	-710.72	
		(ii) Miscellaneous deficit		
	-2733.49	Accumulated deficit at the beginning of the year	-3545.64	
5029.62				5791.16

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 2011-12

(Rupees in crore)

Sl. No	Programme/Scheme	Implementing Agency in the State	2011-12
1	Medicinal Plants	State Medicinal plants Boards	1.40
2	Medicinal Plants Processing Zones	Nagaland Bio Resource Mission	1.81
3	National Bamboo Mission	NBMDA	17.00
4	Support to State Extension Programme for extension Reforms	SAMETI Nagaland	7.47
5	BIOINFORMATICS	National Research Centre on Mithun	0.11
6	Human Research Development Biotechnology	National Research Centre on Mithun	0.21
7	Central Rural Sanitation Programme	DWSM	1.74
8	National Rural Drinking Water Programme	SWSM	80.91
9	National Aids Control	Nagaland State AIDS control Society	17.04
10	National Rural Health Mission	State Blindness Control Society	1.22
11	Forward Linkages to NRHM New Initiatives in North East	State Health Society	22.88
12	Hospitals and Dispensaries (Under NRHM)	State Health Society	2.23
13	NRHM Central Sector	State Health Society	0.74
14	NRHM (Centrally Sponsored)	State Health Society	60.15
15	Tobacco Control	State Health Society	0.26
16	Human Resources for Health	State Health Society	8.50
17	NRHM (Centrally Sponsored)	State T.B. Control Society	2.07
18	Electronic Governance	NL E Governance Society.	3.04
19	DRDA Administration	Project Director (DRDA)	10.58
20	Mahatma Gandhi National Rural Employment Guarantee Scheme	Project Director (DRDA)	673.47
21	Pradhan Mantri Gram Sadak Yojana	SGO Nagaland Rural Roads Development Agency	11.00
22	Rural Housing IAY RD	Project Director (DRDA)	34.48
23	Swarna Jayanti Shahari Rojgar Yojana	State Urban Development Agency	2.69
24	Adult Education and Skill Development Scheme	Literacy Mission Authority	1.20
25	Sarva Shiksha Abhiyan (SSA)	SSA State Mission Authority	97.98
26	Support to NGO's institution SRC's for Adult Education and Skill	Jan Shikshan Sansthan	0.30
27	Rashtriya Madhyamik Siksha Abhiyan	Nagaland Education Mission Society	28.26
28	Science and Technology Programme for Socio Eco. Development	Nagaland Institute of Health	0.11
29	Research and Development for Conservation	Nagaland University	0.40
30	State Science & Technology Programme	Nagaland State Science & Technology Council	2.39
31	Food Processing Industries	M/s Thitho Elders Welfare Society	0.14
32	MPLADs	DC, DMR	10.00
		North East Zone Cultural Centre	6.32

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33	Promotion and Dissemination of Art and Culture	United Tribal Society	0.03
		Mind Blowers Club	0.03
		Longjang Sani Semchir Cultural Society	0.01
34	North Eastern Areas	Nagaland GIS Centre	0.62
		Kohima Forest Development Agency	1.61
		Director of Youth Resources and Sports	1.90
		Director of Information and Public Relation	0.03
		Development Authority Nagaland	1.03
35	Environment Information Education and Awareness	Population Control Board	0.80
36	National Aforestation and Eco Development	State forest Development Agency	1.42
37	National Aforestation Programme	State forest Development Agency	11.69
38	National Child Labour Project	NCLPOING	0.37
39	GRID Interactive Renewable Power	(Association For Development of Society) Renewable Energy Development Agency	1.44
40	Information Publicity and Extension	(Association For Development of Society) Renewable Energy Development Agency	0.48
41	OFF GRID DRPS	(Association For Development of Society) Renewable Energy Development Agency	8.66
42	Renewable Energy for Rural Applications for remote villages	(Association For Development of Society) Renewable Energy Development Agency	0.83
43	Urban Industrial Sector	(Association For Development of Society) Renewable Energy Development Agency	0.11
44	Assistance to IHMS FCIS etc.	Institute of Hotel Management	1.00
45	Assistance to Voluntary Organization for Social Defense	Development Association of Nagaland	0.09
		Youth Mission Agency	0.08
		Bethesda Youth Welfare Centre, Dimapur	0.10
		Prodigal Homes, Dimapur	0.12
46	Handlooms	Nagaland Handloom and Handicrafts Dev. Co-operation	0.92
47	Marketing and Export Promotion Scheme	Director of Industries and Commerce	0.89
		Nagaland Apex Weavers and Artisans Cooperative Federation Ltd.	0.05
		Director of Industries and Commerce	1.41
		Heto MPCs Ltd. Natsumi Village	0.05
		Lovi Valley Multipurpose Co-operative Society	0.04
		Naga Handloom Society Nagaland	0.02
48	Grants-in-aid to NGOs	Nagaland Children's Home, Diphupar	0.10
		Dayanand Sewashram Sangh, Dimapur	0.08
49	Vocational training Centre	Women Welfare Society (M/s Vitoie)	0.37
50	Scheme for the Welfare of Working Children in need of care	Rural Development Society-2	0.09
		Kilo Old Welfare Society	0.23
51	Step support to Training and Employment Programme for Women	Development Support Services Organisation	0.02
		Doyang Valley Multipurpose Co-operative Societies	0.08
		Zutso Society, Kohima Nagaland	0.26
52	Marketing Support Services and Export Promotion Scheme	Khaiboizu Multipurpose Cooperative Society Ltd.	0.04
		Gracely MPCs Ltd.	0.04
53	SWADHAR	Nagaland Evangel Mission and Welfare Association	0.09
		Resource Centre	0.12

54	Museums	Ellen Welfare Society	0.06
		Tribal Art and Textile Museum Society	0.02
55	Crime & Criminal Tracking Network System	Nagaland Police- Computerization of Police Service Society	1.65
56	Upgradation of 1396 Govt. ITI through PPP	IMC Society	12.50
57	National Project for Cattle & Buffalo Breeding	Nagaland Livestock Development Board	4.68
58	Intensive Dairy Dev. Programme	Nagaland State Dairy Cooperative Federation Ltd.	1.50
59	ADVOCACY AND PUBLICITY	Director of Agriculture	0.25
60	Baba Saheb Ambedkar Hastshilpa Vikas Yojana	Ponting Project Agency	0.07
		Gracely MPCs Ltd.	0.04
		Mapu Lomhami Society	0.07
		Heto MPCs Ltd.	0.11
		Dunyis Multipurpose Society	0.13
		Youth Association for Social Services	0.09
		Nagaland Industrial Development Corporation Ltd.	0.20
		ABEBE Society	0.16
		Alomi MPCs Ltd.	0.01
		Avo Multipurpose Society	0.01
		Jorlemp Women Society	0.01
		Sano Chaya Society	0.01
Zeliangrong Socio-Economic Culture	0.01		
61	Integrated Watershed Management Programme	State level Nodal Agency	60.68
62	AAJEEVIKA	Rural Development(DRDA)	10.52
63	NRHM (Centrally Sponsored Scheme)	Mascotte Development Society	0.06
64	ADVOCACY AND PUBLICITY	K.K. Club Youth Welfare Society	0.03
65	Design and Technical Upgradation	Kuve Multipurpose Society- Nagaland	0.01
		M/s Kemi Multipurpose Co-operative Society	0.01
		NODOSO Society	0.01
		People's Movement for Rural Transformation Dimapur- Nagaland	0.01
66	Information Publicity and Extension	Association for Development Society	0.01
67	National Programme for Youth and Adolescent	Association for Development Society	0.01
68	Propogation of RTI Act- Improving Transparency	Nagaland Information Commission	0.02
69	Quality of Technology Support Institutions	Nagaland Mini Tool Room and Training	1.08
70	Skill Development Initiative	Nagaland Skill Development Initiative	0.14
71	Health Insurance for Unorganised Sector	Nagaland State Labour Welfare Society	3.85
72	Capacity Building for Service Providers	Civil Aviation and Tourism	0.75
73	Product/Infrastructure Development	Civil Aviation and Tourism	26.61
74	Setting up of New National Institute	National Institute of Technology	11.79
75	E- Panchayats	Panchayatiraj	0.42
76	National Mission on Micro Irrigation	State Micro Irrigation Committee	1.00
77	National Overseas Scholarship Scheme	Temjenmongla	0.01
	GRAND TOTAL		1284.05

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

Appendix – 1.6

(Reference to Paragraph 1.5.1; Page 14)

(A) Tax Revenue for the years 2007-12

(Rupees in crore)

Heads	2007-08	2008-09	2009-10	2010-11	2011-12		Percentage of increase(+)/ decrease(-) in 2011-12 over 2010-11
					Budget Estimates	Actual	
Taxes on Sales	94.79	114.70	132.22	167.22	185.50	231.12	38.21
State Excise	2.83	3.33	3.14	3.00	3.91	3.37	12.33
Taxes on Vehicle	12.30	14.14	16.73	23.92	27.86	34.58	44.57
Stamps and Registration Fees	1.02	1.01	1.19	1.35	1.26	1.85	37.04
Land Revenue	0.50	0.60	0.63	0.59	0.87	0.68	15.25
Taxes on goods & Passengers	2.19	2.34	3.96	6.62	2.74	4.85	(-)26.74
Other taxes	17.74	19.90	22.64	24.62	29.05	27.43	11.41
Total	131.37	156.02	180.51	227.32	251.19	303.88	

(B) Non-Tax Revenue for the years 2007-12

(Rupees in crore)

Heads	2007-08	2008-09	2009-10	2010-11	2011-12		Percentage of increase(+)/ decrease(-) in 2011-12 over 2010-11
					Budget Estimates	Actual	
Interest Receipts, Dividends and Profits	5.66	11.57	10.02	14.35	12.02	9.62	(-)32.96
Police	2.73	0.61	0.44	34.21	3.32	30.65	(-)10.41
Public Works	0.10	0.10	0.54	0.72	0.68	0.69	(-)4.17
Other Administrative services	1.93	1.21	1.42	2.90	4.43	2.38	(-)17.93
Miscellaneous General Services	19.44	28.05	7.04	12.43	10.80	29.01	133.39
Education, Sports, Art and Culture	0.48	0.55	0.43	8.74	0.35	12.16	39.13
Water Supply and Sanitation	1.07	0.98	0.94	1.29	1.24	1.62	25.58
Housing	2.11	2.97	3.43	3.63	6.72	4.38	20.66
Social Security and Welfare	0.31	0.25	0.17	3.19	0.31	0.70	(-)78.06
Animal Husbandry	0.39	0.43	0.47	0.57	0.70	0.40	(-)29.82
Forestry and Wild Life	4.81	4.78	7.70	10.18	10.80	8.87	(-)12.87
Co-operation	0.17	0.79	3.15	0.34	0.07	3.54	941.18
Minor Irrigation	0.01	0.02	0.01	0.00	0.03	3.54	
Power	69.47	111.49	75.17	74.01	110.00	94.28	27.39
Road and Bridges	0.73	1.09	2.34	2.28	2.27	2.53	10.96
Road Transport	8.37	9.38	10.81	11.55	14.70	12.90	11.69
Other General ES	0.08	0.08	0.12	0.12	0.12	6.35	5191.67
Others	0.64	5.10	0.87	1.10	12.29	7.57	588.18
Total	118.50	179.45	125.07	181.61	190.85	231.19	

Appendix 2.1

(Reference: Paragraph 2.3.1; Page 44)

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.	04	Administration of Justice	18.44	1.76	10
2.	11	District Administration & Special Welfare Schemes	164.14	65.21	40
3.	21	Relief of distress caused by Natural Calamities	5.22	5.11	98
4.	27	Planning Machinery	111.36	8.11	7
5.	28	Civil Police	796.24	4.87	1
6.	31	School Education	607.97	44.65	7
7.	32	Higher Education	93.01	22.67	24
8.	33	Youth Resources and Sports	27.40	3.49	13
9.	37	Municipal Administration	17.77	13.10	74
10.	43	Social Security & Welfare	135.17	36.83	27
11.	45	Co-operation	18.00	1.00	6
12.	46	Statistics	23.11	2.20	10
13.	50	Animal Husbandry & Dairy Development	68.71	5.26	8
14.	53	Industries	50.84	5.04	10
15.	59	Irrigation & Flood Control	178.70	46.75	26
16.	60	Water Supply	45.18	9.21	20
17.	64	Housing	50.02	1.38	3
18.	65	SCERT	26.40	9.79	37
19.	66	Sericulture	15.61	2.72	17
20.	70	Horticulture	28.41	5.06	18
21.	72	Land Resource Development	20.21	8.28	41
22.	73	State Institute of Rural Development	7.68	1.86	24
23.	81	Information Technology & Communication	29.38	24.67	84
24.	82	New and Renewable Energy	3.15	0.80	25
Capital (Voted)					
25	4	Administration of Justice	24.95	9.23	37
26	9	Taxes on Vehicles	33.30	4.25	13
27	16	State Guest House	1.00	0.50	50
28	25	Land Records and Survey	1.00	0.62	62
29	26	Civil Secretariat	2.00	2.00	100
30	27	Planning Machinery	327.88	260.55	79
31	30	Administrative Training Institute	1.00	0.81	81
32	34	Art & Culture and Gazetteers Unit	5.54	3.53	64
33	35	Medical, Public Health & Family Welfare	49.60	7.68	15
34	36	Urban Development	121.29	52.57	43
35	37	Municipal Administration	1.48	1.48	100
36	43	Social Security and Welfare	17.66	8.37	47
37	44	Evaluation Unit	2.05	0.45	22
38	45	Co-operation	10.86	4.16	38
39	48	Agriculture	25.64	8.54	33
40	52	Forest, Ecology, Environment & Wildlife	38.56	13.96	36

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41	53	Industries	40.46	16.40	41
42	55	Power	103.02	20.65	20
43	56	Road Transport	13.11	6.45	49
44	57	Housing Loans	0.22	0.07	32
45	59	Irrigation and Flood Control	11.03	7.95	72
46	60	Water Supply	44.21	2.54	6
47	62	Civil Administration Works	58.75	19.45	33
48	63	Science, Technology, Ecology & Environment	1.00	1.00	100
49	64	Housing	57.94	29.97	52
50	65	SCERT	4.03	2.33	58
51	68	Police Engineering Project	77.00	12.41	16
52	70	Horticulture	3.25	2.00	62
53	77	Development of Under Developed Areas	69.69	31.25	45
54	81	Information Technology & Communication	3.00	1.26	42
55	82	New & Renewable Energy	10.94	7.47	68
Revenue (Charged)					
56	75	Servicing of Debt	468.67	22.28	5
Capital (Charged)					
57	75	Servicing of Debt	816.42	17.85	2
Total			4988.67	909.85	18.24

Appendix 2.2

(Reference: Paragraph 2.3.4; Page 46)

Excess over provision of previous years requiring regularisation

(Rupees in crore)

Year	Number of Grants	Number of Appropriation	Amount of excess over provision	Status of regularisation
2000-01	16	1	51.81	Not yet regularised
2005-06	23	2	64.96	Not yet regularised
2006-07	24	2	46.03	Not yet regularised
2007-08	23	2	88.46	Not yet regularised
2008-09	16	0	43.52	Not yet regularised
2009-10	24	1	61.77	Not yet regularised
2010-11	17	0	90.55	Not yet regularised
Total			447.10	

Appendix 2.3

(Reference: Paragraph 2.3.5; Page 46)

Excess over provision requiring regularisation during 2011-12

(Rupees in crore)

Sl. No.	Number and title of grant/appropriation		Total grant appropriation	Expenditure	Excess
Revenue (Voted)					
1	18	Pensions & Other Retirement benefits	581.59	586.68	5.09
2	34	Art & Culture and Gazetteers Unit	14.25	14.27	0.02
3	35	Medical, Public Health & Family Welfare	235.15	239.41	4.26
4	42	Rural Development	120.82	122.20	1.38
5	51	Fisheries	26.27	27.88	1.61
6	55	Power	293.34	294.32	0.98
7	58	Roads & Bridges	146.80	173.77	26.97
8	78	Technical Education	9.27	9.32	0.05
Total- Revenue (Voted)			1427.49	1467.85	40.36
Capital(Voted)					
9	31	School education	22.56	26.04	3.48
10	33	Youth Resources & Sports	62.96	63.51	0.55
11	50	Animal Husbandry & Dairy Development	17.29	26.55	9.26
12	54	Mineral Development	13.43	14.12	0.69
13	67	Home Guards	1.90	2.50	0.60
Total - Capital(Voted)			118.14	132.72	14.58
Grand Total			1545.63	1600.57	54.94

Appendix 2.4

(Reference: Paragraph 2.3.7; Page 47)

**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	6-Land Revenue	6552	5772	780	313
2	11-District Administration	1246096	989330	256766	395311
3	27- Planning Machinery	1065202	1032479	32723	48365
4	32-Higher Education	706241	703417	2824	223876
5	37-Municipal Administration	134263	46663	87600	43433
6	43-Social Security & Welfare	1344827	983373	361454	6873
7	45-Co-operation	172673	169963	2710	7331
8	50-Animal Husbandry and Dairy Development	639445	634469	4976	47637
9	60-Water Supply	423061	359631	63430	28691
Total Revenue (Voted)		5738360	4925097	813263	801830
B Capital (Voted)					
10	26-Civil Secretariat	10000	0	10000	10000
11	34-Art & Culture and Gazetteers unit	26750	20050	6700	28612
12	37-Municipal Administration	0	0	0	14803
13	52-Forest, Ecology, Environment and Wild Life	334539	245971	88568	51031
14	55- Power	938700	823675	115025	91487
15	56-Road Transport	127465	66545	60920	3600
16	70-Horticulture	12500	12500	0	20000
17	77-Development of Under Developed Areas	490000	384471	105529	206935
Total-capital (Voted)		1939954	1553212	386742	426468
Grand Total		7678314	6478309	1200005	1228298

Appendix 2.5

(Reference: Paragraph 2.3.7; Page 47)

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	18	Pensions & Other retirement Benefits	576.29	5.30	581.59	586.68	5.09
2	35	Medical, Public Health & Family Welfare	212.11	23.04	235.15	239.41	4.26
3	42	Rural Development	87.66	33.15	120.81	122.20	1.39
4	51	Fisheries	23.73	2.53	26.26	27.88	1.62
5	58	Roads & Bridges	137.83	8.97	146.80	173.77	26.97
Total Revenue (Voted)			1037.62	72.99	1110.61	1149.94	39.33
Capital (Voted)							
2	50	Animal Husbandry & Diary Development	13.77	3.52	17.29	26.55	9.26
Total Capital (Voted)			13.77	3.52	17.29	26.55	9.26
Grand Total			1051.39	76.51	1127.90	1176.49	48.59

Appendix 2.6

(Reference: Paragraph 2.3.8; Page 47)

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	4	High Courts (Charged), Kohima Bench Establishment	2014-102	(-) 1.94	(+) 1.94
2	4	Judicial Administration Implementation of Justice Delivery (FC – XIII Grant)	2014-800-02	(-) 124.70	(+) 0.70
3	4	Advocate General, Standing Counsels & Government Advocate	2014-114-01	(+) 296.16	(-) 0.70
4	5	Chief Electoral Officers - Establishment	2015-102-01	(-) 71.53	(+) 4.39
5	5	Enumeration Computerization of Electoral Rolls	2015-103-01	(+) 33.29	(-) 35.00
6	12	Treasury Establishment	2054-097	(-) 133.98	(+) 1.94
7	18	Superannuation and Retirement Allowances	2071-01-101	(-) 894.31	(+) 508.83
8	28	District Police	2055-109	(+) 14.73	(+) 185.14
9	31	Middle School	2202-01-101-02	(+) 9077.04	(+) 789.16
10	31	Government Schools	2202-02-109-01	(-) 5809.87	(+) 409.45
11	32	Central Sponsored Schemes for Post Matric-Scholarship	2225-02-277-01	(-) 3888.81	(+) 1798.48
12	34	Western Music Centre	2205-101-02	(-) 9.00	(+) 9.00
13	35	Direction	2210-01-001-01	(+) 721.78	(+) 1736.85
14	35	Sub-ordinate Establishment	2210-01-001-02	(-) 209.23	(+) 2714.82
15	35	Other Hospitals	2210-01-110-01	(+) 363.77	(+) 252.83
16	35	Dispensaries	2210-01-110-02	(-) 226.25	(+) 234.18
17	35	Mental Hospitals	2210-01-110-03	(-) 121.35	(+) 195.79
18	35	Information, Education & Communication Bureau	2210-01-200-03	(-) 0.45	(+) 2.00
19	35	Cancer Control and Research	2210-01-200-05	(+) 1.00	(+) 23.75
20	35	Homeopathy	2210-02-102	(-) 47.76	(+) 280.77
21	35	Other Hospitals	2210-03-110-01	(-) 313.57	(+) 1760.78
22	35	Training (GNM)	2210-05-105-02	(+) 1.00	(+) 17.96
23	35	National Malaria Eradication Programme Urban	2210-06-101-02	(+) 15.04	(+) 298.40
24	35	National Small Pox Eradication Programme (Urban)	2210-06-101-03	(-) 319.35	(+) 33.86
25	35	Food Testing Laboratory	2210-06-107-01	(-) 145.40	(+) 44.15
26	35	Rural Family Welfare Centres	2211-101-01	(-) 44.32	(+) 23.87
27	35	Family Welfare Sub-Centres (CSS)	2211-101-02	(+) 345.61	(+) 23.06
28	35	Medical Stores Depots	2210-01-104	(-) 10.26	(-) 312.63
29	35	School Health Schemes	2210-01-109	(+) 35.22	(-) 64.51
30	35	T.B. Hospitals	2210-01-110-04	(-) 165.46	(-) 22.46
31	35	Drug De-addiction Clinic	2210-01-110-07	(+) 1.83	(-) 14.65
32	35	Artificial Limb Centre	2210-01-110-08	(-) 37.33	(-) 9.15
33	35	Health Intelligence Bureau	2210-01-200-02	(-) 29.53	(-) 2.17

34	35	NIDD Control Programme (100% CSS)	2210-01-200-16	(-) 12.25	(-) 23.75
35	35	Health Sub-Centres	2210-03-101	(+) 587.77	(-) 1412.16
36	35	Subsidiary Health Centres	2210-03-102	(-) 325.99	(-) 211.76
37	35	Primary Health Centres	2210-03-103-01	(+) 391.42	(-) 1725.27
38	35	Community Health Centres	2210-03-103-02	(-) 15.27	(-) 1273.70
39	35	TB Hospitals	2210-03-110-03	(+) 196.83	(-) 87.74
40	35	Education	2210-05-105-01	(-) 12.00	(-) 17.78
41	35	Training (PMTI)	2210-05-105-04	(+) 12.74	(-) 70.46
42	35	National Rural Malaria Eradication Programme	2210-06-101-01	(+) 19.28	(-) 847.55
43	35	National Small Pox Eradication Programme (Rural)	2210-06-101-04	(+) 33.42	(-) 240.86
44	35	BCG + TB Control Programme (Urban)	2210-06-101-05	(+) 50.75	(-) 382.25
45	35	National Leprosy Control Programme (Urban)	2210-06-101-07	(+) 27.63	(-) 439.22
46	35	National Tracoma & Blindness Control Programme	2210-06-101-10	(-) 18.94	(-) 31.49
47	35	Drug Control	2210.06-104	(+) 3.20	(-) 23.22
48	36	Sub-ordinate Establishment	2217-80-001-02	(-) 77.51	(-) 26.39
49	37	Grants to Urban Local Bodies	2217-80-191-01	(-) 1310.97	(+) 167.97
50	37	Direction	2217-80-001-04	(+) 60.00	(-) 60.00
51	42	Backward Region Grant Fund	2575-02-800-01	(+) 1.00	(+) 143.00
52	43	Direction	2235-02-001-01	(+) 71.48	(-) 95.69
53	43	Blind Schools	2235-02-101-01	(+) 21.59	(-) 31.61
54	43	Blind School (CSS)	2235-02-101-11	(+) 4.40	(-) 4.40
55	43	I.C.D.S. Scheme	2235-02-102-01	(+) 135.66	(-) 135.66
56	43	I.C.D.S. (CSS)	2235-02-102-11	(+) 1038.27	(-) 742.96
57	43	Prevention Control of Juvenile Social Maladjustment (CSS)	2235-02-102-14	(-) 154.31	(-) 570.69
58	43	National Social Assistance Programme (CSS)	2235-02-104-12	(+) 984.45	(-) 538.23
59	43	Nutrition Including NSAP	2236-02-101-02	(+) 115.00	(-) 115.00
60	43	Assistance to Blind	2235-02-101-02	(-) 38.40	(+) 36.01
61	43	Prevention Control of Juvenile Social Maladjustment	2235-02-102-04	(-) 10.00	(+) 7.19
62	43	Integrated Child Development Training Programme (UDISHA Project) (CSS)	2235-02-102-13	(-) 27.25	(+) 21.73
63	48	Seed Farm	2401-103-07	(+) 153.94	(-) 26.45
64	48	Development of Oil Seeds (CSS)	2401-103-22	(-) 51.00	(-) 4.00
65	48	Pungro Seed Farm (CSS)	2401-103-25	(+) 70.00	(-) 30.00
66	48	Farm Mechanisation	2401-104-04	(+) 30.00	(-) 36.61
67	48	Manure and Fertilizers	2401-105	(+) 16.43	(-) 50.21
68	48	Demonstration & Supply of Plant Protection Chemicals and Equipment (CSS)	2401-107-21	(+) 8.45	(-) 23.85
69	48	Sugarcane Development Scheme	2401-108-01	(+) 87.55	(-) 57.69
70	48	ICDP (CSS)	2401-108-02	(-) 95.00	(-) 15.00
71	48	National Pulses Development Project	2401-108-03	(+) 34.50	(-) 4.50
72	48	Crop Experimental Station	2401-108-08	(+) 20.00	(-) 2.00
73	48	ACRIP (CSS)	2401-108-19	(+) 6.38	(-) 12.38
74	48	Sugarcane Development Scheme (CSS)	2401-108-21	(-) 25.70	(-) 14.90

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75	48	National Pulses Development Project (CSS)	2401-108-23	(-) 55.00	(-) 5.00
76	48	Development Programme Minikit/Millet/Maize (CSS)	2401-108-44	(-) 55.00	(-) 15.00
77	48	Agriculture Statistics (CSS)	2401-111-21	(+) 157.37	(-) 91.37
78	48	Agriculture Census (CSS)	2401-111-22	(+) 40.20	(-) 41.95
79	48	Superintendence	2401-113-01	(+) 55.26	(-) 39.72
80	48	Building (Maintenance)	2401-800-01	(+) 16.20	(-) 22.60
81	48	Pilot Project on Multiple Cropping	2401-800-08	(+) 268.59	(-) 591.92
82	48	Agriculture Marketing & Quality Control	2401-800-09	(+) 27.98	(-) 27.00
83	48	National Watershed Development Programme for Rainfed Areas (CSS)	2401-800-11	(-) 345.00	(-) 100.00
84	48	High Yielding Varieties Programme (CSS)	2401-800-17	(-) 110.00	(-) 160.00
85	48	Fallow Management System (CSS)	2401-800-20	(-) 25.00	(-) 10.00
86	48	Sugarcane research	2415-01-004-02	(-) 17.04	(-) 9.31
87	48	Plant Protection Laboratory	2415-01-004-03	(+) 14.48	(-) 9.75
88	48	State Agriculture Research Station Yisemyung	2415-01-004-06	(+) 51.76	(-) 104.33
89	48	Integrated Extension Training Centre	2415-01-277-01	(+) 122.46	(-) 83.64
90	48	Direction (Agri)	2401-001-01	(-) 1291.51	(+) 399.84
91	48	Sub-ordinate establishment (Agriculture)	2401-001-02	(+) 865.53	(+) 442.52
92	48	Supply of Improved Seeds	2401-103-06	(-) 35.00	(+) 34.50
93	48	Seed Testing Laboratory	2401-103-09	(-) 3.00	(+) 5.00
94	48	Manure & Fertilizers (NEC/CSS)	2401-105-10	(-) 77.00	(+) 150.00
95	48	Demonstration & Supply of Plant Protection Chemicals and Equipment	2401-107-01	(+) 10.11	(+) 10.39
96	48	Disaster Management	2401-107-03	(+) 2.00	(+) 13.85
97	48	Farmers Training	2401-109-01	(+) 64.87	(+) 24.37
98	48	Agriculture Information & Publicity	2401-109-02	(+) 28.62	(+) 26.05
99	48	Agriculture Statistics	2401-111-01	(+) 14.04	(+) 10.27
100	48	High Yielding Varieties Programme	2401-800-07	(+) 4.41	(+) 34.04
101	48	Chemistry laboratory	2415-01-004-01	(+) 78.24	(+) 80.43
102	48	Assistance for Agriculture Education	2415-01-277-02	(-) 51.00	(+) 64.00
103	49	Direction	2402-001-01	(+) 73.95	(-) 25.96
104	49	Research	2415-02-004	(+) 46.23	(-) 5.01
105	49	Sub-ordinate Establishment	2402-001-02	(-) 38.34	(+) 18.51
106	49	Soil Conservation Extension Service	2402-102-01	(+) 1.13	(+) 2.67
107	49	Education	2415-02-277	(-) 64.54	(+) 6.38
108	50	Sub-ordinate establishment	2403-001-02	(+) 23.11	(-) 126.28
109	51	Education & Training	2405-109-01	(-) 30.00	(+) 44.50
110	52	Sub-ordinate Establishment	2406-01-001-02	(+) 697.01	(+) 154.03
111	52	Housing	2406-01-070-03	(-) 10.00	(+) 52.58
112	52	Distribution of Seedling	2406-01-102-13	(+) 15.00	(+) 1.50
113	52	Integrated Forest Protection Scheme (IFPS) (IFN)	2406-01-800-15	(-) 564.29	(+) 145.16
114	52	Zoological Park	2406-02-111	(+) 5.00	(+) 92.44
115	52	Development of National Park and Sanctuaries (CSS)	2406-01-800-07	(+) 27.04	(+) 24.20
116	52	Environment Wing	2406-01-800-08	(-) 10.00	(+) 17.47

117	52	Biodiversity Conservation	2415-06-800-06	(-) 90.00	(+) 24.70
118	52	Direction	2406-01-001-01	(-) 509.02	(-) 259.21
119	52	Working Plan	2406-01-005-03	(+) 2.00	(-) 2.00
120	52	R.S. & Aesthetic Plantation	2406-01-102-16	(+) 3.00	(-) 4.32
121	52	Plantation of Wild Fruits	2406-01-102-21	(+) 10.00	(-) 5.00
122	52	Nagaland Forest Infrastructure Development Project	2406-01-800-05	(+) 4.00	(-) 4.00
123	52	Forestry Training School	2415-06-277-01	(+) 14.68	(-) 85.60
124	53	Direction	2851-001-01	(+) 17.18	(+) 509.47
125	53	Subordinate Establishment	2851-001-02	(+) 0.75	(+) 286.08
126	53	Industrial Estates	2851-101-01	(-) 4.50	(+) 106.90
127	53	Training Outside the State and Study Tours	2851-102-02	(+) 3.00	(+) 1.19
128	53	Handloom Development Scheme	2851-103-03	(+) 0.10	(+) 6.52
129	53	Handloom Development Scheme (CSS)	2851-103-13	(-) 229.04	(+) 196.54
130	53	Training	2851-103-01	(-) 9.30	(-) 36.43
131	53	Marketing Organization	2851-104-01	(-) 1.67	(-) 3.26
132	53	Training Centre	2851-104-02	(-) 11.13	(-) 49.55
133	53	Bee Keeping Farm	2851-200-01	(-) 7.00	(-) 46.78
134	53	Economic Plant and Demonstration Farm	2851-200-02	(-) 17.98	(-) 161.34
135	53	District Industries Centre	2851-800-05	(+) 42.71	(-) 507.73
136	55	Electrical Inspectorate	2045-103-01	(-) 18.65	(+) 39.94
137	55	Execution	2801-01-001-01	(-) 12.31	(+) 3519.03
138	55	Maintenance	2801-05-800-01	(+) 20.44	(+) 240.66
139	55	Operation and Maintenance of Likimro Hydro Electric Project	2801-01-800-02	(+) 32.65	(-) 8.89
140	55	Direction	2801-05-001-01	(-) 66.71	(-) 405.56
141	55	Execution	2801-05-001-02	(+) 23.47	(-) 3318.61
142	55	New Supplies	2801-05-052-02	(+) 1.20	(-) 6.20
143	55	Linemen Training Centre	2801-05-800-02	(-) 3.02	(-) 26.04
144	55	Service Connection	2801-05-800-03	(-) 17.07	(-) 18.52
145	58	Direction	3054-80-001-01	(-) 97.37	(+) 17.37
146	58	Traffic Engineering Cell	3054-80-001-02	(+) 4.12	(+) 537.99
147	58	Research Development Cell	3054-80-001-03	(-) 5.05	(+) 7827.71
148	58	Maintenance	3054-04-105-01	(+) 13.29	(-) 0.57
149	58	Superintending Engineer's Establishment	3054-80-001-04	(+) 71.25	(-) 437.90
150	58	Execution	3054-80-001-05	(+) 27.05	(-) 7394.79
151	60	Direction	2215-01-001-01	(+) 15.27	(-) 3.00
152	60	Execution	2215-01-001-02	(-) 26.23	(-) 0.76
153	64	Direction	2059-80-001-21	(+) 14.64	(-) 218.98
154	64	Execution	2059-80-001-22	(-) 42.19	(+) 148.26
155	65	Teachers Training Programme (SCERT)	2202-01-105-02	(+) 111.00	(-) 33.00
156	65	Class Project	2202-02-004-04	(+) 73.62	(-) 73.62
157	65	Class Project (CSS)	2202-02-004-14	(-) 554.38	(-) 191.67
158	65	State Council of Educational Research and Training	2202-02-004-01	(+) 42.42	(+) 58.95
159	67	Management of Natural Calamities	2070-107-02	(+) 60.00	(-) 60.00
160	78	Government Polytechnic	2203-105-02	(+) 34.48	(+) 4.00

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161	82	Direction & Administration (IREP-NPBD)	2810-01-001	(+) 0.54	(+) 0.91
Capital(Voted)					
162	31	Direction & Administration	4202-01-800-01	(-) 671.07	(+) 1018.93
163	33	Development & Promotion of Sports and Youth Affairs Activities in N-E Region	4552-33-800-12	(+) 7.28	(+) 104.55
164	33	Indoor Stadium Sub-Division	4202-03-800-10	(-) 12.00	(-) 50.00
165	35	NRHM	4210-01-800-07	(+) 501.82	(-) 555.12
166	35	Naga Hospital Kohima, Authority	4210-01-800-05	(+) 372.18	(+) 14.74
167	35	NHK (NEC)	4552-35-800-02	(-) 225.00	(+) 53.33
168	36	Construction Works	4217-60-051-10	(+) 545.18	(+) 497.16
169	36	Special Development Fund for Nagaland & Schemes Under NLCPR (CSS)	4217-60-051-19	(+) 2149.00	(-) 5649.00
170	36	National Urban Renewal Mission	4217-60-051-14	(-) 4680.40	(+) 964.54
171	37	Construction	4217-60-051	(+) 10.00	(-) 40.00
172	43	Buildings	4235-02-800-01	(-) 307.54	(-) 158.01
173	48	Construction (Buildings)	4401-800-01	(+) 380.00	(-) 750.00
174	48	NE Agri Expo Site (NLCPR)	4401-800-02	(+) 225.87	(-) 180.87
175	48	Agri Link Roads	4401-800-05	(-) 480.00	(-) 47.00
176	48	Estt. Of NE Expo	4401-800-06	(+) 40.00	(+) 205.97
177	48	Maintenance	4408-02-800-04	(-) 359.00	(+) 111.16
178	50	Maintenance of Assets	4403-001-01	(+) 132.48	(+) 2515.10
179	50	Veterinary and Animal Husbandry, Construction	4059-01-051-50	(-) 300.00	(-) 700.00
180	50	Works	4403-102-01	(+) 439.35	(-) 439.35
181	50	Buildings (Veterinary & Animal Husbandry)	4403-800-50	(-) 271.83	(-) 450.00
182	52	Buildings	4406-01-070-02	(+) 439.69	(-) 1450.00
183	52	Buildings (CSS)	4406-01-070-12	(-) 439.69	(-) 673.70
184	53	Other Expenditure	4859-02-800	(+) 17.00	(-) 22.55
185	53	NMTTC (State Share)	4860-60-600-22	(-) 116.07	(-) 12.50
186	53	Works Expenditure	4860-60-800-01	(+) 780.73	(-) 196.27
187	53	Budgetary Support to Nagaland Khadi and Village Board	4860-01-800-01	(+) 100.00	(+) 12.50
188	54	State Mineral Development Corporation	4853-60-190-01	(+) 725.59	(+) 69.51
189	55	Other Micro Hydel Schemes	4801-01-800-03	(-) 47.00	(-) 901.08
190	55	Direction & Administration	4801-05-001	(-) 190.00	(-) 236.00
191	55	Transmission Scheme	4801-05-800-02	(-) 193.88	(-) 5476.86
192	55	Various Schemes Under REC Loans	4801-06-800-01	(+) 104.00	(-) 297.70
193	55	Other Hydel Investigation Scheme	4801-01-800-01	(-) 195.00	(+) 206.35
194	55	Sub-Transmission Scheme	4801-05-800-01	(+) 385.62	(+) 3433.32
195	58	Department Schemes	5054-04-800-01	(+) 2727.99	(+) 16653.94
196	58	Roads & Bridges (CSS)	4552-04-800-01	(+) 622.22	(-) 2832.71
197	58	Special Programme Roads (Non-Lapsable Pool)	5054-04-800-02	(-) 3916.84	(-) 10618.86
198	58	Inter State Connectivity for Economic Importance	5054-04-800-43	(-) 320.00	(-) 2358.43
199	59	Renovation and Upgradation of Capital Asset	4702-800-02	(+) 27.00	(-) 3.45
200	60	Augmentation of Water Supply to Kohima, Tuensang & Chumukedima	4215-01-800-17	(+) 55.37	(+) 899.99

201	62	Construction (CAWD) (Normal)	4216-01-106-11	(-) 589.87	(-) 1354.83
202	66	Construction	4851-107-01	(-) 7.00	(-) 2.95
203	68	States own schemes	4055-211-04	(+) 87.00	(-) 2087.00
204	68	Office Building	4055-211-01	(+) 975.55	(+) 815.17
205	68	Government Residential Building	4055-211-02	(-) 1687.55	(+) 3155.66
206	77	Development of Under Developed Areas particularly Tuensang and Mon Districts	4575-03-800-11	(+) 1050.00	(-) 1040.78
207	77	DUDA particularly Tuensang and Mon Districts (CSS)	4575-03-800-21	(+) 230.00	(-) 2299.35
208	77	Border Area Development Programme	4575-03-800-13	(-) 1450.00	(+) 385.49
209	81	Information Technology and Communication	4059-01-051-81	(-) 100.00	(-) 26.00
210	82	Mini-Hydel Projects	4801-01-800-41	(+) 50.00	(-) 8.51
211	82	Bio-Mass Gasifier	4810-101-02	(+) 23.74	(-) 0.90
212	82	Energy Park	4810-600-01	(-) 24.74	(-) 2.10
213	82	T & P Consultancy and DPRs	4810-600-02	(-) 8.00	(-) 5.75
Revenue (Charged)					
214	75	Interest on Spl. Securities issued to NSS Fund of the Central Govt. by State Govt.	2049-01-123	(+) 271.93	(-) 476.56
215	75	R.E.C. Loans	2049-01-200-01	(-) 114.82	(-) 46.64
216	75	HUDCO Loans	2049-01-200-06	(-) 158.23	(-) 13.41
217	75	NABARD Loans	2049-01-200-12	(+) 26.20	(-) 25.38
218	75	Interest on Insurance and Pension Funds	2049-03-108	(-) 25.00	(-) 0.74
219	75	Oriental Insurance Corporation	2049-01-200-15	(+) 1.33	(+) 2.10
Capital (Charged)					
220	75	Ways and Means Advances from the Reserve Bank of India	6003-110	(-) 5123.99	(+) 2914.63
221	75	Loans from Housing and Urban Development Corporation (HUDCO)	6003-109-02	(-) 698.02	(-) 39.44
222	75	Other Loans	6004-04-800	(-) 11.55	(-) 5.38
Total				(-)42007.22 (+)33027.35	(-)66214.06 (+)61143.06

Appendix 2.7

(Reference: Paragraph 2.3.10; Page 48)

**Results of review of substantial surrenders made during the year
(Rupees in crore)**

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender
Revenue (Voted)					
1	4- Administration of Justice	2014-00-105-12 (Chief Judicial Magistrates etc. Establishment(CSS))	0.40	0.40	100.00
2		2014-00-800-02 (Judicial Administration Implementation of Justice Delivery (FC-XIII Grant))	1.86	1.25	67.20
3	6- Land Revenue	2029-00-101-00 (Land Revenue(Null))	0.06	0.05	83.33
4	11-District Administration & Special Welfare Schemes	2053-00-800-01 (Land Rent for Accommodation of Security Forces (SRE))	0.03	0.03	100.00
5		2515-00-101-01 (Grant to Rural Local Bodies (FC XIII Award))	65.32	64.77	99.16
6	12- Treasury and Accounts Administration	2030-01-101-00 (Cost of stamps(Null))	0.04	0.04	100.00
7		2030-02-000-00 Stamps ((Non-Judicial))	0.08	0.08	100.00
8		2054-00-003-00 (Training)	2.85	2.16	75.79
9		2054-00-800-01 (Audit)	0.71	0.71	100.00
10	21-Relief of Distress caused by Natural Calamities	2245-05-101-00 (Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund)	5.22	5.22	100.00
11	22-Civil Supplies	2408-01-101-01 (Nutrition under UNAP)	0.55	0.55	100.00
12	26- Civil Secretariat	2552-26-800-01 (Bee and Honey Mission)	2.00	1.00	50.00
13	27-Planning	2575-03-800-21 (Incentives to issue of UID-TFC)	6.30	6.30	100.00
14	28-Civil Police	2055-00-003-11 (Police Training School (CSS))	1.50	1.50	100.00
15	31-School Education	2202-01-101-12 (Middle School)	2.15	2.15	100.00
16		2202-01-800-12 (Sarva Shiksha Abhiyan (State Share))	5.00	5.00	100.00
17		2202-01-800-14 (Nutrition Support Against Conversion of Mid-day Meal (CSS))	46.06	38.45	83.48
18		2202-04-103-11(State Scheme(CSS))	1.96	1.96	100.00
19		2202-01-107-00 (Teachers Training)	0.10	0.10	100.00
20		2202-01-800-02 (Sarva Shiksha Abhiyan)	17.43	11.10	63.68
21		2202-02-001-01 (Direction)	111.99	81.13	72.44
22		2202-02-109-03 (Education Technological Cell (CSS))	1.63	1.21	74.23
23		2202-02-800-02 (Vocationalisation of Secondary Education)	0.02	0.02	100.00
24		2202-04-103-01 (State Schemes)	1.32	1.14	86.36
25	32- Higher Education	2225-02-277-01 (Centrally Sponsored Schemes for Post Matric-Scholarship)	38.89	38.89	100.00
26		2225-02-277-04 (Centrally Sponsored Schemes for Post Matric-Scholarship for Minority Community)	0.10	0.10	100.00
27		2552-32-277-01 (Financial Support to the	0.37	0.37	100.00

		Students of N.E.R (NEC) (CSS))			
28	33- Youth Resources and Sports	2204-00-102-13 (National Service Scheme (Centrally Aided) (CSS))	1.56	1.56	100.00
29		2552-33-104-00 (Sports and Games Contribution to Dr. T. Ao Tournament)	0.05	0.05	100.00
30	34- Art and Culture and Gazetteers Unit	2205-00-101-02 (Western Music Centre)	0.10	0.09	90.00
31		2205-00-102-04 (Multipurpose Cultural Complex at Zunheboto)	0.01	0.01	100.00
32		2205-00-102-08 (Museum Annex)	0.50	0.50	100.00
33	35- Medical, Public Health and Family Welfare	2210-01-110-15 (Grants-in-Aid to Nagaland State BTC (CSS))	0.13	0.13	100.00
34		2210-06-101-15 (Grants-in-Aid to AYUSH (CSS))	0.07	0.07	100.00
35		2210-01-001-03 (Engineering Cell)	1.07	1.07	100.00
36		2210-01-110-02 (Dispensaries)	2.26	2.26	100.00
37		2210-01-110-03 (Mental Hospitals)	1.21	1.21	100.00
38		2210-01-110-05 (Grants-in-Aid to Nagaland State BTC)	0.57	0.49	85.96
39		2210-01-110-08 (Artificial Limb Centre)	0.48	0.37	77.08
40		2210-01-200-02 (Health Intelligence Bureau)	0.33	0.30	90.91
41		2210-01-200-06 (NIDD Control Programme)	0.18	0.18	100.00
42		2210-02-102-00 (Homeopathy(Null))	0.64	0.48	75.00
43		2210-03-110-03 (Communitisation of Sub-Centres)	2.00	2.00	100.00
44		2210-06-003-01 (Training and Employment of Multipurpose Workers (50:50))	0.20	0.20	100.00
45		2210-06-101-03 (National Small Pox Eradication Programme (Urban))	3.19	3.19	100.00
46		2210-06-101-09 (STD Control Programme)	0.17	0.17	100.00
47		2210-06-107-01 (Food Testing Laboratory)	1.55	1.45	93.55
48		2211-00-003-02 (Training of ANM/LHU (CSS))	0.08	0.08	100.00
49		2211-00-103-02 (Universal Immunisation Programme (State H.Q.) (CSS))	0.75	0.75	100.00
50		2210-00-001-02 (Sub-ordinate Establishment (CSS))	0.88	0.88	100.00
51		2211-00-101-01 (Rural Family Welfare Centres)	0.64	0.44	68.75
52		37-Municipal Administration	2217-80-191-01 (Grants to Urban Local Bodies)	16.09	13.11
53	2217-80-191-03 (Grants to Town Councils)		1.00	1.00	100.00
54	38- Information and Public Relations	2220-60-102-00 (Information Centres(Null))	0.62	0.52	83.87
55		2220-60-103-00 (Press Information Services(Null))	2.08	0.48	23.07
56	39-Tourism	3452-01-101-02 (Tourist Centre)	0.12	0.11	91.67
57		3452-01-103-00 (Tourist Transport Service (Null))	0.02	0.01	50.00
58	40-Employment and Training	2230-03-800-14 (Modernisation of ITIs (CSS))	0.45	0.33	73.33
59	42- Rural Development	2515-00-800-01 (Matching Grants to VDBs)	0.03	0.03	100.00
60	43-Social Security and Welfare	2235-02-101-13 (Integrated Child Development Training Programme (UDISHA Project) (CSS))	0.40	0.27	67.50
61		2235-02-101-02 (Assistance to Blind)	0.38	0.38	100.00
62		2235-02-102-02 (Establishment of Children's	2.37	1.81	76.37

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		Parks and Children's Wards)			
63		2235-02-102-03 (Integrated Child Development Training Programme (UDISHA Project)	0.30	0.20	66.67
64		2235-02-104-13 (Old Age Home)	0.50	0.45	90.00
65		2235-02-107-01 (Grants-in-aid under State Schemes)	0.39	0.30	76.92
66		2235-02-107-02 (Grants-in-aid to N.S.S.W.A.B)	1.05	1.05	100.00
67		2236-02-101-12 (Nutrition Including NSAP(CSS))	60.00	60.00	100.00
68		2236-02-101-04 (Article 275 (1))	2.05	2.05	100.00
69	45-Co-operation	2425-00-108-02 (Other Schemes (CSS))	4.14	2.12	51.21
70	47-Legal Metrology and Consumer Protection	3475-00-106-03 (Laboratories)	0.65	0.44	67.69
71	48-Agriculture	2401-00-103-27 (Seed Farms (CSS))	0.70	0.70	100.00
72		2401-00-109-21 (Farmers Training)	0.43	0.43	100.00
73		2401-00-001-01 (Direction (Agri))	18.76	12.92	68.87
74		2401-00-103-09 (Seed Testing Laboratory)	0.03	0.03	100.00
75		2415-01-004-02 (Sugarcane Research)	0.26	0.17	65.38
76	49-Soil and Water Conservation	2402-00-101-02 (Pilot Projects)	0.07	0.07	100.00
77		2402-00-103-01 (Stream Bank Erosion and Landslide Control)	2.20	2.00	90.91
78		2402-00-103-02 (Command Area Land Development)	0.15	0.15	100.00
79		2415-02-277-00 (Education(Null))	0.65	0.65	100.00
80	50-Animal Husbandry and Dairy Development	2403-00-101-09 (Systematic Control of Livestock Disease of National Importance(50:50))	1.26	0.81	64.29
81		2403-00-101-11 (Animal Health(CSS))	1.58	1.58	100.00
82		2403-00-101-33 (Rinder Pest Eradication Scheme (CSS 100%))	0.15	0.14	93.33
83		2403-00-107-12 (Grassland Resources)	1.00	1.00	100.00
84		2403-00-101-02 (Veterinary Outposts)	0.16	0.16	100.00
85		2403-00-101-04 (Disease Investigation Unit)	1.36	1.36	100.00
86		2403-00-104-02 (Goat Development)	0.12	0.06	50.00
87		2404-00-102-01 (Rural Dairy Centre, Dimapur)	3.26	1.66	50.92
88	51-Fisheries	2405-00-101-13 (Paddy cum Fish Centre)	2.15	1.15	53.49
89		2405-00-109-01 (Education and Training)	0.33	0.30	90.91
90		2552-05-101-12 (Integrated Fishery Development Programme (CSS))	1.50	1.50	100.00
91	52-Forest, Ecology, Environment and Wild Life	2406-01-800-15 (Integrated Forest Protection Scheme (IFPS) (IFN))	6.04	5.64	93.38
92		2406-01-800-17 (Development of National Park & Sanctuaries(CSS))	0.90	0.90	100.00
93		2406-02-110-11 (Protection of Wild Life Habitat and Corridor)	2.50	2.50	100.00
94		2406-02-800-08 (Environment Wing)	0.10	0.10	100.00
95		2415-06-800-05 (Conservation of Singphen WLS Agor Plantation)	2.00	2.00	100.00
96		2415-06-800-06 (Bio-diversity Conservation)	1.00	0.90	90.00
97	53-Industries	2851-00-200-12 (Economic Plant and Demonstration Farm(CSS))	5.00	5.00	100.00

98		2851-00-800-19 (Food Processing Industry (CSS))	1.00	1.00	100.00
99	54-Mineral Development	2853-02-800-05 (Implementation of Nagaland Coal Policy)	1.50	1.25	83.33
100	58-Roads and Bridges	3054-03-103-01 (Maintenance)	0.13	0.13	100.00
101	59-Irrigation and Flood Control	2702-80-800-03 (Other Minor Irrigation Works TFC)	2.00	1.00	50.00
102		2702-80-800-16 (Hydrology (SPA))	2.00	2.00	100.00
103	60-Water Supply	2215-01-005-01 (Monitoring Cell)	0.10	0.05	50.00
104		2215-01-005-02 (Investigation Cell)	0.10	0.05	50.00
105	66-Sericulture	2851-00-107-12 (Eri Silk Development Project (CSS))	2.15	2.15	100.00
106		2851-00-107-13 (Catalytic Development Programme (CSS))	3.08	3.08	100.00
107	70-Horticulture	2401-00-107-13 (Other Commercial Crops)	5.05	3.00	59.41
108		2552-01-119-04 (Development/Rejuvenation of Plantation Crops)	0.10	0.10	100.00
109	72-Land Resource Development	2501-05-101-12 (IWDP for Various Districts (CSS))	11.75	11.75	100.00
110	73-State Institute of Rural Development	2515-00-003-14 (Recurring Grant-in-Aid (CSS))	2.70	2.70	100.00
111	76-Women Welfare	2236-80-800-01 (National Nutrition Mission for Pregnant Woman)	0.40	0.40	100.00
112	78-Technical Education	2203-00-107-11 (Technical Scholarships (CSS))	1.57	1.48	94.27
113		2203-00-800-01 (State Council of Technical Education)	0.19	0.19	100.00
114	81-Information Technology and Communication	3425-60-001-01 (Direction)	29.08	25.21	86.69
115	82-New and Renewal Energy	2810-02-102-10 (Photovoltaic (CSS))	1.38	1.38	100.00
	Capital (Voted)				
116	4- Administration of Justice	4059-01-051-44 (Administration of Justice Court Building (CSS))	4.50	3.07	68.22
117		4216-01-106-14 (Housing (Law) (CSS))	2.50	1.85	74.00
118	8- Sales Tax	4216-01-106-08 (Construction(Sales Tax))	1.98	1.98	100.00
119	9-Taxes on Vehicles	4059-60-051-99 (Non-Functional Buildings (Taxes on Vehicles) (CSS))	4.24	4.24	100.00
120		4059-01-051-09 (Non-functional Buildings(Taxes on Vehicles))	1.00	1.00	100.00
121	16-State Guest House	4059-60-800-16 (Construction/Renovation Works of Nagaland House(State Guest House))	1.00	0.50	50.00
122	25- Land Records and Survey	4059-60-051-25 (Non-functional Buildings(Land Records))	1.00	0.62	62.00
123	26- Civil Secretariat	4059-01-051-26 (Renovation of Buildings under Nagaland Civil Secretariat)	2.00	2.00	100.00
124	27-Planning	4059-60-051-27 (Non-functional Building Machinery)	327.88	260.55	79.47
125	30-Administrative Training Institute	4059-60-051-30 (Renovation and Upgradation(ATI))	1.00	0.81	81.00
126	33- Youth Resources and Sports	4202-03-800-12 (Construction (Youth Resources Development))	4.38	4.38	100.00
127	34- Art and Culture and	4202-04-800-01 (Building)	5.39	3.38	62.71

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128	Gazetteers Unit	4202-04-800-02 (Renovation & Furnishing)	0.15	0.15	100.00
129	35- Medical, Public Health and Family Welfare	4210-01-800-06 (Furnishing of New Building)	0.30	0.30	100.00
130		4210-02-103-00 (Primary Health Centres(Null))	7.00	7.00	100.00
131		4552-35-800-02 (NHK (NEC))	2.25	2.25	100.00
132	36-Urban Development	4217-01-800-06 (Slum Improvement)	0.05	0.03	60.00
133		4217-01-800-08 (Gender Budgeting)	0.05	0.03	60.00
134		4217-01-800-10 (Global Climate)	0.05	0.03	60.00
135		4217-60-051-14 (National Urban Renewal Mission)	67.69	46.80	69.14
136		4217-60-190-02 (Purchase of Machineries for Municipal & Town Councils)	2.00	2.00	100.00
137		4217-60-800-01 (Other Expenditure)	2.00	2.00	100.00
138	37-Municipal Administration	4217-04-800-11 (Rajiv Awas Yojana (CSS))	1.08	1.08	100.00
139		4217-04-800-01 (Rajiv Awas Yojana)	0.05	0.05	100.00
140		4217-60-800-01 (Interest Subsidy Scheme for Housing the Urban Poor)	0.05	0.05	100.00
141	43-Social Security and Welfare	4235-02-800-17 (Construction of Anganwadi House ICDS/CSS)	11.22	11.22	100.00
142	45-Co-operation	6425-00-108-02 (Other Schemes(CSS))	5.88	3.46	58.84
143	47-Legal Metrology and Consumer Protection	5475-00-800-01 (Buildings)	1.00	0.70	70.00
144	48-Agriculture	4408-02-800-04 (Maintenance)	5.59	3.59	64.22
145	53-Industries	4860-60-600-24 (Others (CSS))	4.00	4.00	100.00
146		4860-60-600-28 (Urban Haat (CSS))	1.00	1.00	100.00
147		4860-60-600-39 (Industrial Cluster Development)	15.00	15.00	100.00
148		4860-60-600-22 (NMTTC (State Share))	1.66	1.16	69.88
148		4860-60-600-27 (IDCOM (IL & FS))	4.65	4.65	100.00
150	54-Mineral Development	4852-60-800-02 (Works)	8.79	7.26	82.59
151	55-Power	4552-02-800-05 (Transmission Scheme in Nagaland (NEC) (CSS/CPS))	10.00	10.00	100.00
152		4801-01-800-01 (Other Hydel Investigation Scheme)	2.10	1.95	92.86
153	56-Road Transport	4552-05-800-01 (Inter State Bus Terminus)	0.68	0.68	100.00
154		5055-00-800-22 (ISBT (CSS))	5.77	5.77	100.00
155	59-Irrigation and Flood Control	4702-00-800-04 (Construction of Buildings)	1.00	1.00	100.00
156		4702-00-800-05 (Irrigation Project under NLCPR)	8.00	8.00	100.00
157	60-Water Supply	4215-01-800-37 (Augumentation of Water Supply to Kohima & Chumukedima (CSS))	9.71	9.71	100.00
158		4215-02-101-02 (Central Sector (CSS))	4.50	4.50	100.00
159		4215-01-800-13 (Urban Water Supply (Major Town))	2.30	1.24	53.91
160		4215-01-800-27 (RDWS to Border Areas (FC-XIII Grant))	4.00	4.00	100.00
161	63-Science, Technology, Ecology and	5425-00-800-00 (Other Expenditure (Null))	1.00	1.00	100.00

	Environment				
161	68-Police Engineering Project	4055-00-211-02 (Govt. Residential Building)	30.00	16.88	56.27
163	70-Horticulture	4401-00-800-30 (Negotiated Loan (NABARD))	2.00	2.00	100.00
164	77-Development of Under Developed Areas	4575-03-800-13 (Border Area Development Programme)	24.00	14.50	60.42
165	82- New and Renewal Energy	4810-01-800-51 (Mini-Hydel Projects(CSS))	6.00	6.00	100.00
166		4810-06-800-11 (Remote Village Electrification)	0.72	0.72	100.00
167		4810-00-101-11 (Bio-Gas Projects (CSS))	0.74	0.74	100.00
168		4810-00-600-11 (Energy Park (CSS))	0.84	0.84	100.00
169		4810-00-600-02 (T& P Consultancy & DPRs)	0.15	0.08	53.33
Total			1155.03	956.87	

Appendix 2.8

(Reference: Paragraph 2.3.11; Page 48)

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	28 – Civil Police	796.24	4.87	6.72	1.85
2	31 – School Education	607.97	44.65	56.63	11.98
3.	32 – Higher Education	93.01	22.67	40.65	17.98
4.	52-Forest, Ecology, Environment and Wild Life	53.16	0.91	9.72	8.81
5.	53 – Industries	50.84	5.04	8.24	3.20
Total		1601.22	78.14	121.96	43.82
Capital (Voted)					
6.	58 – Roads & Bridges	372.84	0.43	8.87	8.44
7.	60 – Water Supply	44.21	2.54	11.54	9.00
Total		417.05	2.97	20.41	17.44
Capital (Charged)					
8.	75 – Servicing of Debt	816.42	17.85	48.07	30.22
Total		816.42	17.85	48.07	30.22
Grand Total		2834.69	98.96	190.44	91.48

Appendix 2.9

(Reference Paragraph 2.3.12; Page 48)

**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.	Name of grant/appropriation	Saving
Revenue (Voted)			
1.	20	Relief, Rehabilitation	0.01
2.	29	Stationery & Printing	0.15
3.	48	Agriculture	0.73
Total			0.89
Capital (Voted)			
4.	29	Stationary & Printing	0.13
5.	40	Employment and Training	0.22
6.	49	Soil and Water Conservation	0.05
7.	52	Forest, Ecology, Environment and Wildlife	13.96
8.	57	Housing Loans	0.07
9.	64	Housing	29.97
Total			44.40
Grand Total			45.29

Appendix 2.10

(Reference Paragraph 2.3.12; Page 48)

Details of saving of ₹ 2 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	43 – Social Security and Welfare	36.83	16.28	20.55
2	60-Water Supply Schemes	9.21	0.21	9.00
3	65 – SCERT	9.79	7.40	2.39
	Revenue (Charged)			
4	75-Servicing of Debt	22.28	4.98	17.30
	Capital (Voted)			
5	35-Medical, Public Health and Family Welfare	7.68	2.81	4.87
6	36 – Urban Development	52.57	10.69	41.88
7	48 - Agriculture	8.54	1.93	6.61
8	53 – Industries	16.40	14.19	2.21
9	55 – Power	20.65	11.36	9.29
10	62 – Civil Administration Works	19.45	5.90	13.55
11	68 – Police Engineering Project	12.41	6.25	6.16
12	77 – Development of Under Developed Areas	31.25	1.70	29.55
	Total	247.06	83.70	163.36

Appendix 2.11

(Reference Paragraph 2.3.12; Page 48)

Cases of surrender of funds in excess of ₹ 10 crore on 30 and 31 March 2012

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	%age of Total Provision
1	2	3	4	5
Revenue (Voted)				
1.	11	2515-Other Rural Development Programme	64.77	(99)
2.	11	3454-Census, Surveys & Statistics	65.27	(40)
3.	31	2202-General Education	56.63	(9)
4.	37	2217 – Urban Development	13.51	(76)
5.	43	2236 – Nutrition	22.58	(36)
6.	59	2702- Minor Irrigation	46.75	(26)
7.	81	3425 – Other Scientific Research	24.67	(84)
Capital (Voted)				
8.	27	4059 – Capital Outlay on Public Works	260.55	(79)
9.	36	4217 – Capital Outlay on Urban Development	10.69	(9)
10.	53	4860- Capital Outlay on Consumer Industries	14.36	(36)
11.	55	4552 – Capital Outlay on North Eastern Areas	10.00	(100)
12.	60	4215- Capital Outlay on Water Supply and Sanitation	11.54	(26)
Capital (Charged)				
13.	75	6003-Internal Debt of the State Government	65.66	(8)
Total			666.98	

Appendix 2.12

(Reference: Paragraph 2.3.13; Page 48)

Rush of Expenditure

(Rupees in crore)

Sl. No	Grant Number and Name	Major Head	Expenditure incurred during Jan-March 2012	Expenditure incurred in March 2012	Total Expenditure	%age of total expenditure incurred during	
						Jan-Mar 2012	Mar 2012
1	4-Administration of Justice	4059	10.12	10.12	12.57	80.51	80.51
		4216	3.07	2.80	3.15	97.46	88.88
2	5-Election	4059	0.25	0.25	0.25	100.00	100.00
3	11-District Administration	2053	29.41	16.23	84.12	34.96	19.29
		2515	0.55	0.55	0.55	100.00	100.00
4	13-Village Guards	2055	18.66	16.28	33.91	55.03	48.01
		4055	2.65	2.65	3.00	88.33	88.33
5	18-Pensions and Other Retirement Benefits	2071	203.06	104.63	586.68	34.61	17.83
6	25-Land Records and Survey	2029	9.26	7.45	17.21	53.81	43.29
7	26-Civil Secretariat	2052	25.54	18.20	75.46	33.85	24.12
		2251	6.97	0.09	8.65	80.58	1.04
8	27-Planning Machinery	3451	29.75	27.63	71.58	41.56	38.60
		4059	29.24	22.35	67.33	43.43	33.19
9	28-Civil Police	2055	249.25	124.47	791.38	31.50	15.73
10	29-Stationery and Printing	4059	1.04	1.04	1.04	100.00	100.00
11	30-Administrative Training Institute	4059	0.17	0.17	0.19	89.47	89.47
12	31-School Education	2202	160.19	70.44	563.32	28.44	12.50
13	33-Youth Resources and Sports	2204	19.97	12.21	23.92	83.49	51.05
		4202	47.79	47.79	56.66	84.35	84.35
14	35-Medical, Public Health and Family Welfare	2210	70.17	34.03	220.13	31.88	15.46
		4210	22.84	17.74	41.39	55.18	42.86
15	36-Urban Development	4217	23.81	16.59	68.73	34.64	24.14
16	37-Municipal Administration	2015	0.01	0.00	0.01	100.00	0.00
17	38-Information and Public Relations	2220	11.46	7.96	21.68	52.86	36.72
18	40-Employment and Training	4250	3.29	3.29	3.74	87.97	87.97
19	42-Rural Development	2216	3.03	3.03	3.03	100.00	100.00
		2501	1.05	1.05	1.05	100.00	100.00
		2515	46.57	42.31	52.29	89.06	80.91
20	43-Social Security and Welfare	2235	54.72	46.11	59.79	91.52	77.12
		2236	29.77	29.77	38.55	77.22	77.22
21	45-Co-operation	2425	15.92	10.48	17.00	93.65	61.65
		4425	1.23	1.23	4.27	28.81	28.81
22	46-Statistics	3454	10.03	6.88	20.91	47.97	32.90
		5475	3.72	3.72	4.20	88.57	88.57

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23	48-Agriculture	2401	49.48	37.83	121.65	40.67	31.10
24	49-Soil and Water Conservation	2402	20.34	11.72	43.17	47.12	27.15
		2552	0.49	0.39	0.86	56.98	45.35
25	50-Animal Husbandry and Dairy Development	2403	30.91	22.73	57.14	54.10	39.78
		4403	14.04	12.56	26.55	52.88	47.31
26	51-Fisheries	2405	13.56	8.84	26.24	51.68	33.69
27	52-Forest, Ecology, Environment and Wildlife	2406	23.09	16.63	51.24	45.06	32.46
		2415	0.56	0.56	1.01	55.45	55.45
		4406	24.60	24.60	24.60	100.00	100.00
28	53-Industries	2851	11.19	5.07	45.81	24.43	11.07
		4860	10.70	6.64	24.03	44.53	27.63
29	54-Mineral Development	4853	11.74	11.74	14.12	83.14	83.14
30	55-Power	2801	39.58	11.29	292.27	13.54	3.86
		4801	24.15	11.76	82.37	29.32	14.28
31	56-Road Transport	3055	16.73	10.47	42.52	39.35	24.62
32	58-Roads and Bridges	3054	18.79	11.95	173.77	10.81	6.88
		5054	71.97	26.22	338.52	21.26	7.75
33	59-Irrigation and Flood Control	2702	92.67	87.37	131.94	70.24	66.22
		4552	1.50	1.50	2.61	57.47	57.47
34	60-Water Supply	2215	13.59	6.18	35.96	37.79	17.19
35	62-Civil Administrative Works	4216	11.67	3.71	39.31	29.69	9.44
36	64-Housing	2059	11.96	4.35	43.77	27.32	9.94
		2216	3.13	0.54	4.87	64.27	11.09
		4059	5.35	4.42	10.37	51.59	42.62
37	65-State Council of Educational Research and Training	2202	9.29	7.25	16.61	55.93	43.65
38	66-Sericulture	2851	6.91	4.05	12.89	53.61	31.42
		4851	0.40	0.40	0.40	100.00	100.00
39	67-Home Guards	4059	2.26	1.96	2.50	90.40	78.40
40	68-Police Engineering Project	4055	16.04	4.97	64.59	24.83	7.69
41	69-Fire Services	2070	9.00	7.57	14.82	60.73	51.08
42	70-Horticulture	2401	12.10	10.26	20.46	59.14	50.15
		2552	1.68	1.68	2.12	79.25	79.25
43	72-Land Resource Development	2501	8.77	8.17	11.93	73.51	68.48
		4406	2.22	2.22	2.22	100.00	100.00
44	73-State Institute of Rural Development	4216	0.87	0.87	1.00	87.00	87.00
45	75-Servicing of Debt.	2048	29.00	29.00	29.00	100.00	100.00
		2049	99.52	76.48	417.39	23.84	18.32
46	76-Women Welfare	2235	6.74	5.76	8.93	75.48	64.50
47	77-Development of Under Developed Areas	4575	24.63	0.00	38.45	64.06	0.00
48	78-Technical Education	2203	6.05	5.26	9.32	64.91	56.44
49	79-Border Affairs	2053	0.95	0.89	1.79	53.07	49.72
50	81-Information Technology and Communication	3425	4.30	3.44	4.71	91.30	73.04
		4059	1.74	1.74	1.74	100.00	100.00

Appendix 2.13

(Reference: Paragraph 2.4.1; Page 49)

Pending DCC bills for the year upto 2011-12

(Rupees in crore)

Sl. No.	Department	Number of AC bills	Amount
1	Administration of Justice	7	0.67
	Animal Husbandry & Dairy Development	1	2.81
	Civil Police	10	34.71
	Civil Secretariat	35	14.90
	Civil Supply	1	0.03
	Finance	1	0.04
	Election	6	7.27
2	General Administration	2	0.77
3	Governor Secretariat	2	0.02
4	Home Guards	3	7.03
5	Health & Family Welfare	9	0.24
	Higher and Technical Education	2	0.19
6	Home Department	5	0.33
	Legislative Assembly Secretariat	2	1.78
	Planning and Machinery	3	0.34
	SCERT	10	5.44
	Social Security Welfare	2	0.23
	Tourism	5	0.28
7	Urban Development	2	0.05
8	Vigilance Commission	3	0.61
9	Youth Resources & Sports	2	3.49
10	Others	5	0.01
	Total	118	81.24

Appendix – 3.1

(Reference: Paragraph 3.1 ; Page 53)

Utilisation certificates outstanding as on 31 March, 2012

(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	Rural Development	2007-08	84	10065.91	81	9981.11	3	84.80
		2008-09	89	33396.25	83	33136.58	6	259.67
		2009-10	88	63635.58	37	61152.67	51	2482.91
		2010-11	52	2526.00	52	2526.00	0	0.00
		2011-12	NA	NA	NA	NA	NA	NA
		Total	313	109623.74	253	106796.36	60	2827.38
II	Agriculture	2007-08	0	0.00	0	0.00	0	0.00
		2008-09	0	0.00	0	0.00	0	0.00
		2009-10	0	0.00	0	0.00	0	0.00
		2010-11	22	300.00	20	256.63	2	43.37
		2011-12	NA	NA	NA	NA	NA	NA
		Total	22	300.00	20	256.63	2	43.37
IV	Geology & Mining	2007-08	0	0.00	0	0.00	0	0.00
		2008-09	0	0.00	0	0.00	0	0.00
		2009-10	3	2601.91	3	2601.91	0	0.00
		2010-11	1	795.56	0	0.00	1	795.56
		2011-12	NA	NA	NA	NA	NA	NA
		Total	4	3397.47	3	2601.91	1	795.56
V	PHED	2007-08	8	4157.15	8	4157.15	0	0.00
		2008-09	6	5327.15	6	5327.15	0	0.00
		2009-10	3	2662.23	3	2662.23	0	0.00
		2010-11	5	7838.17	4	7795.93	1	42.24
		2011-12	8	8950.87	7	8803.95	1	146.92
		Total	30	28935.57	29	28788.65	1	146.92
VI	Urban Development	2007-08	16	1945.21	16	1945.21	0	0.00
		2008-09	21	3745.06	20	3450.65	1	294.41
		2009-10	7	1273.71	7	1273.71	0	0.00
		2010-11	19	6386.58	17	6157.36	2	229.22
		2011-12	8	3016.87	0	0.00	8	3016.87
		Total	71	16367.43	60	12826.93	11	3540.50
Grand Total			440	158624.21	365	151270.48	75	7353.73

Appendix - 3.2

(Reference: paragraph 3.2; page 54)

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

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
1	District Rural Development Agency, Tuensang	2010-11 to 2011-12	NA
2	District Rural Development Agency, Mon	2009-10 to 2011-12	NA
3	District Rural Development Agency, Kohima	2010-11 to 2011-12	NA
4	District Rural Development Agency, Wokha	2009-10 to 2011-12	NA
5	District Rural Development Agency, Longleng	2011-12	NA
6	District Rural Development Agency, Peren	2010-11 to 2011-12	NA
7	District Rural Development Agency, Kiphire	2009-10 to 2011-12	NA
8	District Rural Development Agency, Dimapur	2009-10 to 2011-12	NA
9	District Rural Development Agency, Zunheboto	2010-11 to 2011-12	NA
10	District Rural Development Agency, Mokokchung	2010-11 to 2011-12	NA
11	District Rural Development Agency, Phek	2011-12	NA
12	Nagaland State Social Welfare Advisory Board	2011-12	NA
13	Kohima Municipal Council, Kohima	2005-06 to 2011-12	NA
14	Dimapur Municipal Council, Dimapur	2005-06 to 2011-12	NA
15	Mokokchung Municipal Council, Mokokchung	2005-06 to 2011-12	NA

Appendix – 3.3

(Reference: Paragraph 3.4; Page 55)

Summarised Financial Statement of Departmentally Managed Commercial Undertakings

Sl. No	Name of the Undertaking	Period of accounts
1	2	3
1	Nagaland State Transport Department	2010-11 to 2011-12
2	Nagaland Power Department	2010-11 to 2011-12
3	Farms Under Agriculture Department	
	i) Potato Seed Farm, Kuthur	1999-00 to 2011-12
	ii) Medium size seed farm, Merapani	2001-02 to 2011-12
	iii) Seed Farm, Tizit	2000-01 to 2011-12
4	Changki Valley Fruit Preservation Factory	2006-07 to 2011-12
5	Timber Treatment and Seasoning Plant, Dimapur	1998-99 to 2011-12
6	Government Cottage Industries Emporia, Kohima	1998-99 to 2011-12
7	Farms under Veterinary and Animal Husbandry Department	
	i) Cattle Breeding Farm, Medziphema	1998-99 to 2011-12
	ii) Cattle Breeding farm, Tuensang	1998-99 to 2011-12
	iii) Cattle Breeding Farm, Aliba	1998-99 to 2011-12
	iv) Chick Rearing Centre (with Hatchery Unit), Mokokchung	1998-99 to 2011-12
	v) Chick Rearing Centre (with Hatchery Unit), Dimapur	1998-99 to 2011-12
	vi) Chick Rearing Centre, Tuensang	1985-86 to 2011-12
	vii) Chick Rearing Centre, Medziphema	1985-86 to 2011-12
	viii) Pig Breeding Centre, Medziphema	1997-98 to 2011-12
	ix) Pig Breeding Centre, Tizit	1997-98 to 2011-12
	x) Pig Breeding Centre, Tuensang	1985-86 to 2011-12
	xi) Pig Breeding Centre, Tuli	1980-81 to 2011-12
	xii) Regional Rabbit Breeding Farm, Jharnapani	1998-99 to 2011-12
	xiii) Pig Breeding Centre, Merangkong	1998-99 to 2011-12
	xiv) Chick Rearing Centre, Kohima	1998-99 to 2011-12
	xv) Pig Breeding Centre, Sathuja	1998-99 to 2011-12
	xvi) Cattle Breeding farm, Baghty	1998-99 to 2011-12
	xvii) Sheep Farm, Poilwa	1998-99 to 2011-12
	xviii) Buffalo Farm, Jalukie	1998-99 to 2011-12
8	Farm under Horticulture Department	
	Regional Progeny Orchard, Lonnak	1987-88 to 2011-12

Appendix – 3.4*(Reference: Paragraph 3.6; page 57)***Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc.****(Cases where final action was pending at the end of March 2012)**

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(R&B)	1				1
2	Higher Education	1				1
3	School Education	6				6
4	PWD(H)	1				1
5	Technical Education	1				1
6	DUDA	1				1
7	Transport Commissioner		2			2
8	Industries & Commerce	1				1
TOTAL		12	2			14

Appendix - 3.5

(Reference : Paragraph 3.6; Page 57)

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

(Rupees in lakh)

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Defalcation		Total	
	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
PWD(R&B)			1	1750.00			1	1750.00
Higher Education			1	3.93			1	3.93
School Education	2	4.30	3	60.23	1	1.27	6	65.80
DUDA			1	47.50			1	47.50
PWD(H)			1	199.00			1	199.00
Transport Commissioner			2	135.06			2	135.06
Industries & Commerce			1	2336.69			1	2336.69
Technical Education	1	8.00					1	8.00
Total	3	12.30	10	4532.41	1	1.27	14	4545.98