

APPENDICES

Appendix – 1.1

(Reference: Para 1.1; Page 2)

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 authorisation 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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(Reference: Para 1.1; Page 2)

Part B: Layout of Finance Accounts

Statement	Layout
VOLUME I	
	Certificate of the Comptroller and Auditor General of India
	Guide to Finance Accounts (Introduction)
Statement No.1	Statement of Financial Position
Statement No.2	Statement of Receipts and Disbursements Annexure A. Cash Balances and Investments of Cash Balances
Statement No.3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund)
Statement No.5	Statement of Progressive Capital expenditure
Statement No. 6	Statement of Borrowings and Other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Investment of the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Grants-in-aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No. 12	Statement of Sources and Application of Funds for Expenditure other than Revenue Account
Statement No. 13	Statement of Balances under Consolidated Fund, Contingency Fund and Public Account
	Notes to Accounts
VOLUME II	
Part I	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
Statement No. 17	Detailed Statement of Borrowings and Other Liabilities
Statement No. 18	Detailed Statement on Loans and Advances made by the Government
Statement No. 19	Detailed Statement of Investments of the Government
Statement No. 20	Detailed Statement of Guarantees given by the Government
Statement No. 21	Detailed Statement of Contingency Fund and Other Public Account Transactions
Statement No. 22	Detailed Statement on Investments of Earmarked Funds
PART II Appendices	
I	Comparative Expenditure on Salary
II	Comparative Expenditure on Subsidy
III	Grants-in-aid/Assistance given by the State Government (Institution wise and Scheme wise)
IV	Details of Externally Aided Projects
V	Plan Scheme expenditure (Central and State Plan schemes) A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes) B. State Plan Schemes
VI	Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget) (Unaudited Figures)
VII	Acceptance and Reconciliation of balances (As depicted in Statement 7 and 8)
VIII	Financial results of Irrigation Works
IX	Commitments of the Government- List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-Salary portion
XI	Major Policy Decisions of the Government during the year or new Schemes proposed in the Budget
XII	Committed Liabilities of the Government
XIII	Re-organisation of the States- Items for which allocation of balances between/among the States has not been finalized.

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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 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)

	2010-11	2011-12	2012-13	2013-14	2014-15
Gross State Domestic Product (₹ in crore)	11759	13859	15676	17749	20099
Growth rate of GSDP	11.70	17.86	13.11	13.22	13.24

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 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 Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts.
Primary Deficit	Fiscal Deficit – Interest payments

Term	Basis of calculation
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.

Term	Basis of calculation
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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(Reference Page 1)

Part D: State Profile

A. General Data					
Sl. No	Particulars			Figures	
1	Area (in sq. kms.)			16579	
2	Population				
	As per 2001 census			1990036	
	As per 2011 census			1978502	
3	Density of Population (2011) (per sq. kms.) (All India Average 382 persons per sq km)			119	
4	Below Poverty Line (BPL) (2011-12) (All India Population Below Poverty Line -29.5) (2011-12)			14.00	
5	Literacy (2011) (in per cent) (All India Average 74.04%)			79.55	
6	Infant Mortality Rate (2014) (All India average per 1000 live births-40 (SRS Bulletin of September 2014)			18.00	
7	Life Expectancy at Birth (2015) (All India Average in years-67.50) (2015)			73.40	
8	Gini Co-efficient (a measure of inequality of income among the population. Value rate is from zero to one. Value closer to zero indicates inequality is less and vice versa)				
	a	Rural (All India=0.29)			0.19
	b	Urban (All India=0.38)			0.24
9	Gross State Domestic Product (GSDP) 2014-15 (₹ in crore)			20099	
10	Per Capita GSDP CAGR (2006-15)		Nagaland	11.88 per cent	
			Special Category States	NA	
11	GSDP CAGR (2006-15)		Nagaland	13.19 per cent	
			Special Category States	NA	
B. Financial Data					
Particulars		Figures (in per cent)			
		2005-06 to 2013-14		2013-14 to 2014-15	
CAGR (per cent)		Special Category States (SCS)*	Nagaland	SCS	Nagaland
a.	Revenue Receipts	13.72	14.07	15.34	17.74
b.	Tax Revenue	16.00	15.46	13.39	16.56
c.	Non Tax Revenue	10.67	10.59	(-)06.79	24.95
d.	Total Expenditure	13.86	13.21	20.99	11.89
e.	Capital Expenditure	11.36	11.16	26.12	(-)15.23
f.	Revenue Expenditure on Education	16.09	16.39	17.68	3.30
g.	Revenue Expenditure on Health	16.70	12.84	23.67	36.88
h.	Salary and Wages	16.40	15.11	4.52	11.34
i.	Pension	19.95	18.45	14.94	30.22

*Based on 8 special category states such as Assam, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Utrakhand.

Appendix - 1.2

(Reference: Para 1.1, 1.3 & 1.9.2; Pages 2, 10 & 32)

Time series data on the State Government finances

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Part A. Receipts					
1. Revenue Receipts	4998.46	5584.62	6202.33	6495.67	7648.67
(i) Tax Revenue	227.32(4)	303.88(6)	339.95(6)	333.39(5)	388.61(5)
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	167.22(74)	231.12(76)	257.21(76)	250.20(75)	294.29(76)
State Excise	3.00(1)	3.37(1)	3.73(1)	4.86(1)	4.70(1)
Taxes on Vehicles	23.92(11)	34.58(11)	41.59(12)	36.15(11)	46.46(12)
Stamps and Registration fees	1.35(1)	1.85(1)	1.58(1)	1.77(1)	1.93(1)
Land Revenue	0.59(0)	0.68(0)	0.72(0)	0.70(0)	0.74(0)
Taxes on Goods and Passengers	6.62(3)	4.85(2)	6.71(2)	10.79(3)	9.73(2)
Other Taxes	24.62(10)	27.43(9)	28.41(8)	28.92(9)	30.76(8)
(ii) Non Tax Revenue	181.61(4)	231.19(4)	205.21(3)	214.34(3)	268.34(3)
(iii) State's share of Union taxes and duties	689.46(14)	803.20(14)	917.14(15)	1001.27(16)	1062.68(14)
(iv) Grants in aid from Government of India	3900.07(78)	4246.35(76)	4740.03(76)	4946.67(76)	5929.04(78)
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	2.31	2.44	0.85	1.01	0.71
4. Total Revenue and Non debt capital receipts (1+2+3)	5000.77	5587.06	6203.18	6496.68	7649.38
5. Public Debt Receipts	463.35	1318.85	2730.12	1976.41	2414.87
Internal debt (excluding Ways and Means Advances and Overdrafts)	463.35	651.25	764.72	619.16	719.70
Net transactions under Ways and Means Advances and Overdrafts	0.00	646.63	1965.40	1357.25	1689.87
Loans and Advances from Government of India	0.00	20.97	0.00	0.00	5.30
6. Total Receipts in the Consolidated Fund (4+5)	5464.12	6905.91	8933.30	8473.09	10064.25
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8. Public Account Receipts	2267.53	2611.38	3041.66	3130.09	2661.92
9. Total Receipts of the State (6+7+8)	7731.65	9517.29	11974.96	11603.18	12726.17
Part B. Expenditure/Disbursement					
10 Revenue Expenditure	4186.31	4873.90	5599.43	5748.11	6760.14
Plan	883.45(21)	821.58(17)	1030.10(18)	846.01(15)	1229.29(18)
Non Plan	3302.86(79)	4052.32(83)	4569.33(82)	4902.10(85)	5530.85(82)
General Services (including interest payments)	1841.64(44)	2316.51(47)	2535.84(45)	2730.25(47)	3130.97(46)
Social Services	1125.72(27)	1154.12(24)	1461.78(26)	1701.56(30)	1855.17(28)
Economic Services	1218.95(29)	1403.27(29)	1601.81(29)	1316.30(23)	1774.00(26)
Grants-in-aid and contributions	0.00	0.00	0.00	0.00	0.00
11. Capital Expenditure	1122.94	1249.39	1255.18	1207.06	1023.17
Plan	1122.93(100)	1249.35(100)	1249.13(99)	1187.96(98)	1022.95(100)
Non Plan	0.01(0)	0.04(0)	6.05(1)	19.10(2)	0.22(0)
General Services	217.17(19)	235.75(19)	211.01(17)	181.19(15)	160.95(16)
Social Services	306.09(27)	338.77(27)	346.81(28)	324.47(27)	350.99(34)
Economic Services	599.68(54)	674.87(54)	697.36(55)	701.40(58)	511.23(50)

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12. Disbursement of Loans and Advances	4.12	2.75	2.16	0.92	0.19
13. Total Expenditure(10+11+12)	5313.37	6126.04	6856.77	6956.09	7783.50
14. Repayments of Public Debt	261.16	798.57	2343.19	1436.92	2306.08
Internal Debt (excluding Ways and Means Advances and Overdrafts)	238.28	282.19	313.45	246.32	279.11
Net transactions under Ways and Means Advances and Overdraft	0.00	477.91	2007.77	1168.10	2005.36
Loans and Advances from Government of India	22.88	38.47	21.97	22.50	21.61
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)	5574.53	6924.61	9199.96	8393.01	10089.58
17. Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00
18. Public Account disbursements	2159.59	2364.57	2822.67	2796.33	2895.22
19. Total disbursement by the State (16+17+18)	7734.12	9289.18	12022.63	11189.34	12984.80
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue surplus(+) (1-10)*	812.15	710.72	602.90	747.56	888.53
21. Fiscal Deficit(-)/ Fiscal Surplus(+) (4-13)	-312.60	-538.98	-653.59	-459.41	-134.12
22. Primary deficit(-)/Surplus(+) (21+23)	81.73	-121.59	-202.95	34.43	421.22
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	394.33	417.39	450.64	493.84	555.34
24. Financial assistance to local bodies etc.	102.89	164.73	232.50	293.11	250.60
25. Ways and Means Advances/ Overdraft availed (days)	0.00	646.63(19)	1965.40(109)	1357.25(83)	1689.87
Ways and Means Advances availed (days)	0.00	577.45(17)	1481.41(97)	812.22(60)	1329.40 (96)
Overdraft availed (days)	0.00	69.18(2)	483.99(12)	545.03(23)	360.47 (30)
26. Interest on Ways and Means Advances/ Overdraft	0.00	0.13	3.07	2.66	4.00
27. Gross State domestic Product (GSDP)	11759	13859	15676	17749	20099
28. Outstanding Fiscal liabilities (year end)	5864.53	6759.87	7452.54	8356.91	7953.73
29. Outstanding guarantees (year end) (including interest)	55.22	65.22	70.22	70.22	70.22
30. Maximum amount guaranteed (year end)	NA	10.00	5.00	0.00	0.00
31. Number of incomplete projects	54	57	75	77	213
32. Capital blocked in incomplete projects	122.16	326.31	623.85	702.97	863.09
Part E. Fiscal Health Indicators					
I Resource Mobilization					
Own Tax Revenue/GSDP	1.93	2.19	2.17	1.88	1.93
Own Non-Tax Revenue/GSDP	1.54	1.67	1.31	1.21	1.34
Central Transfer/GSDP	39.03	36.44	36.09	33.51	34.79
II Expenditure Management					
Total Expenditure/GSDP	45.19	44.20	43.74	39.19	38.73
Total Expenditure/Revenue Receipts	106.30	109.69	110.55	107.09	101.76
Revenue Expenditure/Total Expenditure	78.79	79.56	81.66	82.63	86.85
Expenditure on Social Services/Total Expenditure	26.95	24.37	26.38	29.13	28.34

Expenditure on Economic Services/Total Expenditure	34.23	33.92	33.53	29.01	29.36
Capital Expenditure/Total Expenditure	21.13	20.39	18.31	17.35	13.15
Capital Expenditure on Social and Economic Services/Total Expenditure.	17.05	16.55	15.23	14.75	11.08
III Management of Fiscal Imbalances					
Revenue Deficit (surplus)/GSDP	6.91	5.13	3.85	4.21	4.42
Fiscal Deficit/GSDP	-2.66	-3.89	-4.17	-2.59	-0.67
Primary Deficit (surplus)/GSDP	0.70	-0.88	-1.29	0.19	2.10
Revenue Deficit/Fiscal Deficit	*	*	*	*	*
Primary Revenue Balance/GSDP	3.41	3.79	3.44	3.04	3.23
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	49.87	48.78	47.54	47.08	39.57
Fiscal Liabilities/RR	117.33	121.04	120.16	128.65	103.99
Primary deficit vis-à-vis quantum spread	259.43	762.60	301.59	617.39	545.85
Debt Redemption (Principal+Interest)/Total debt Receipts	132.36	103.39	96.89	115.28	110.06
V Other Fiscal Health Indicators					
Return on Investment	0.00	0.00	0.00	0.00	0.00
Balance from Current Revenue (₹ in crore)	479.81	-853.17	-1036.96	-1269.84	-1702.17
Financial Assets/Liabilities	1.46	1.49	1.51	1.54	1.72

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

**The State experienced revenue surplus during all the years*

		<i>Section B: Others</i>								
280.52	III	Opening Cash balance including Permanent advances and cash Balance Investment	694.36	0.00	III	Opening Overdraft from Reserve Bank of India				0.00
0.00	IV	Miscellaneous Capital receipts	0.00	1207.06	IV	Capital Outlay	0.22	1022.95	1023.17	1023.17
				181.19		General Services	0.00	160.95	160.95	
				324.47		Social services	0.00	350.99	350.99	
				76.38		Education, Sports, Art and culture	0.00	47.69	47.69	
				12.74		Health and Family Welfare	0.00	21.23	21.23	
				219.83		Water supply, Sanitation, Housing and Urban Development	0.00	260.72	260.72	
				0.88		Information and Broadcasting	0.00	0.00	0.00	
				0.00		Welfare of scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	0.00	0.00	
				12.40		Social Welfare and Nutrition	0.00	20.47	20.47	
				2.24		Others	0.00	0.88	0.88	
				701.40		Economic Services	0.22	511.01	511.23	
				90.14		Agriculture and Allied activities	0.01	20.01	20.02	
				0.65		Rural Development	0.00	0.00	0.00	
				147.69		Special Areas Programmes	0.00	100.10	100.10	
				0.40		Irrigation and Flood Control	0.00	14.77	14.77	
				89.64		Energy	0.00	51.12	51.12	
				44.98		Industry and Minerals	0.21	25.36	25.57	
				314.15		Transport	0.00	277.85	277.85	
				13.75		General Economic Services	0.00	20.04	20.04	
				0.00		Science, Technology and Environment	0.00	1.76	1.76	
1.01	V	Recoveries of Loans and Advances	0.71	0.92	V	Loans and Advances disbursed	0.19	0.00	0.19	0.19
0.00		From Power Projects	0.00	0.00		For Power Projects	0.00	0.00	0.00	
0.77		From Government Servants	0.63	0.34		To Government Servants	0.19	0.00	0.19	
0.24		From Others	0.08	0.58		To Others	0.00	0.00	0.00	
747.56	VI	Revenue surplus brought down	888.53		VI	Revenue Deficit brought down				0.00

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1976.41	VII	Public debt receipts	2414.87	1436.92	VII	Repayment of Public debt		2306.08	2306.08
0.00		External debt	0.00	0.00		External debt		0.00	
619.16		Internal debt other than Ways and Means Advances and Overdrafts	719.70	246.32		Internal debt other than Ways and Means advances and Overdrafts		279.11	
812.22		Net transactions under Ways and Means Advances	1329.4	799.79		Net transactions under ways and Means Advances		1468.17	
545.03		Net transactions under overdraft	360.47	368.31		Net transactions under Overdrafts		537.19	
0.00		Repayment of Loans and Advances from Central Government	5.30	22.50		Repayment of Loans and Advances to Central Government		21.61	
0.00	VIII	Appropriation to Contingency Fund	0.00	0.00	VIII	Appropriation to Contingency Fund		0.00	0.00
0.00	IX	Amount transferred to Contingency Fund	0.00	0.00	IX	Expenditure from Contingency Fund		0.00	0.00
3130.09	X	Public Account receipts	2661.92	2796.33	X	Public Account disbursements		2895.22	2895.22
287.38		Small Savings and Provident funds	301.80	175.31		Small Savings and Provident Funds		246.45	
54.22		Reserve Funds	69.36	42.07		Reserve Funds		28.35	
13.06		Suspense and Miscellaneous	56.36	13.82		Suspense and Miscellaneous		55.80	
1840.97		Remittance	2062.54	1871.35		Remittances		1785.00	
934.46		Deposits and Advances	171.86	693.78		Deposits and Advances		779.62	
0.00	XI	Closing Overdraft from Reserve Bank of India	0.00	694.36	XI	Cash Balance at end of year		435.73	435.73
				0.00		Cash in Treasuries and Local Remittances		0.00	
				112.92		Deposits with Reserve Bank		(-250.36)	
				393.92		Departmental Cash Balance including permanent Advances		316.08	
				0.00		Cash Balance Investment		141.48	
				187.52		Investment in earmarked funds		228.53	
6135.59		Total	6660.39	6135.59		Total			6660.39

Appendix - 1.4

(Reference: Para 1.9.1; Page 32)

Summarised financial position of the Government of Nagaland as on 31.03.2015

(`in crore)

As on 31.03.2014		Liabilities	As on 31.03.2015	
5542.22		Internal Debt -		5667.32
	4312.58	Market Loans bearing interest	4764.62	
	0.03	Market Loans not bearing interest	0.03	
	36.05	Loans from Life Insurance Corporation of India	28.22	
	878.07	Loans from other Institutions	874.45	
	315.49	Ways and Means Advances	0.00	
	0.00	Overdrafts from Reserve Bank of India	0	
244.63		Loans and Advances from Central Government-		228.32
	0.55	Pre 1984-85 Loans	0.35	
	16.00	Non-Plan Loans	15.25	
	194.79	Loans for State Plan Schemes	174.51	
	0.18	Loans for Central Plan Schemes	0.18	
	24.21	Loans for Centrally Sponsored Plan schemes	29.38	
	0.00	Ways and Means Advances	0.00	
	8.90	Loans for Spl. Scheme	8.65	
0.35		Contingency Fund		0.35
794.98		Small Savings, Provident Funds, etc.		850.33
1618.23		Deposits		1009.90
156.85		Reserve Funds		197.85
0.00		Suspense and Miscellaneous Balances		0
(-)1079.68		Remittance Balances		(-)802.16
7277.58		Total		7151.91
Assets				
12066.82		Gross Capital Outlay on Fixed Assets -		13089.99
	270.01	Investments in shares of Companies, Corporations, etc.	278.44	
	11796.81	Other Capital Outlay	12811.55	
27.34		Loans and Advances -		26.82
	0.00	Loans for Power Projects	0	
	25.51	Other Development Loans	25.43	
	1.83	Loans to Government servants and Miscellaneous loans	1.39	
0.00		Reserve Fund Investments		0
0.93		Advances		0.36
94.95		Suspense and Miscellaneous Balances		94.37
0.00		Cash -		0
	0.00	Cash in Treasuries and Local Remittances	0	
	112.92	Deposits with Reserve Bank		(-)250.36
	393.92	Departmental Cash Balance		316.08
	0.00	Permanent Advances		0
	187.52	Investment on earmarked funds		228.53
	0.00	Cash Balance investments		141.48
(-)5606.82		Deficit on Government account -		(-)6495.36
	(-)747.56	(i) Less Revenue Surplus of the current year	(-)888.53	
	0.00	(ii) Miscellaneous deficit	0	
	(-)4859.26	Accumulated deficit at the beginning of the year	(-)5606.83	
7277.58				7151.91

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: Para 1.2.2; Page 9)

Statement showing the funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2013-14

(₹ in lakh)

Sl. No	Programme/Scheme	Implementing Agency	2014-15
1	Medicinal Plants	Medicinal Plants Board Agency	82.77
2			
3	Support to National Institute of Technology	Support to National Institute of Technology, National Research Centre on Mithun, ICAR	4000.00
4	Human Resource Development.	Nagaland Handloom and Handicrafts Development Corporation Ltd.	17.69
5	Assistance to disabled Persons for Purchase/Fitting	Cherry Blossoms Society, Kohima	11.75
6		Yankee Multipurpose Welfare Society	6.60
7	Bioinformatics	Nagaland University	15.31
8		National Research Centre on Needy People Society	5.41
9	Support to NGO's institution /SRC's for Adult Education and Skill	Jan Shikshan Sansthan,Dimapur	29.66
10		Nagaland State Science & Technology Council	376.75
11	Science and Technology Programme for Socio Eco. Development	Nagaland Institute of Health	5.73
12	Biotechnology Clusters	Nagaland State Science & Technology Council	118.46
13	MPLADs	DC, Dimapur	1000.00
14		Women Welfare Society	12.48
15	Training Centre in Tribal areas	M/S Vitole Women Society	91.44
16	Zonal Culture Centre	ABIOGENESIS Society	6.96
17		North East Zone Cultural Centre	3431.78
18		Tenak Society	0.38
19		Pauna Resource Centre (N)	0.56
20		Koza Boys Club	0.13
21		Indigenous Society	1.60
22		Goodwill Society	1.50
23		Keviru Multipurpose Co-operative Society	416.40
24	Memorials, Centenaries and Others	North-East-Zone Cultural Centre	0.75
25	North Eastern Areas	Nagaland GIS Centre	90.00
26		Horticulture	100.00
27		Principal, Patkai Christian College	148.14
28		Director of Youth Resources and Sports	46.89
29	Environment Information Education and Awareness	Nagaland Pollution Control Board	91.56
30		Nagaland Institute of Health, Environment and Social Welfare(Environment and Forest)	13.60
31	Pollution Abatement	Pollution Control Board	0.95

Sl. No	Programme/Scheme	Implementing Agency	2014-15
32	Promotional Services Institutions	Rural Development Society	6.33
33	National Child Labour Project including Grants-in-aid to Voluntary Agencies	District Child Labour Project Society, Dimapur	151.17
34	Information Publicity and Extension	New and Renewable Energy	68.73
35		V.Kikhi Welfare Society	0.40
36	GRID Interactive Renewable Power MNRE	New and Renewable Energy	486.65
37		Nagaland Empowerment of People through Energy Development	22.50
38	OFF GRID DRPS	New and Renewable Energy	396.79
39	Renewable Energy for Rural Applications for all villages	Nagaland Renewable Energy	10.44
40	Renewable Energy for Urban Industrial Sector	Nagaland Renewable Energy	4.50
41		Development Association of Dilong Women's Welfare Society	4.45
42		Good Samaritan Women Society	1.12
43	Assistance to Voluntary Organization for Social Defense	Youth Mission Agency	3.48
44		Bethesda Youth Welfare Centre, Dimapur	10.79
45		Prodigal Homes, Dimapur	6.19
46	WWH Working Women Hostel	Sharon Welfare Agency	58.53
47	Comprehensive Handloom Dev. Scheme (CHDS)	Director of Industries and Commerce	23.00
48		Nagaland Handloom & Handicrafts Development Corporation Ltd.	25.00
49	Marketing Support and Services and Export Promotion Scheme	Nagaland Handloom and Handicrafts Development Corporation Ltd.	48.30
50		Pisgah Handicrafts Co-operative	1.47
51	Grants-in-aid to NGOs	Nagaland Children's Home, Diphupar	10.43
52		Dayanand Sewashram Sangh, Dimapur	21.73
53	Scheme for the Welfare of Working Children in need of care and Protection	Dilong Women's Welfare Society	14.00
54	Step support to Training and Employment Programme for Women	Botso Welfare Society	13.10
55		Doyang Valley Multipurpose Co-operative Societies	21.50
56		Society of Aborigines	6.61
57		Zutso Society, Kohima Nagaland	6.46
58	NER- Textile Promotion Scheme	Nagaland Handloom and Handicrafts Development Corporation Ltd.	18.75
59		Directorate of Industries & Commerce	33.50

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Sl. No	Programme/Scheme	Implementing Agency	2014-15
60	Buddhist and Tibetan Students	Dimapur Tamang Buddhist Welfare Society	1.00
61	National Programme for Youth and Adolescent Development	Charity Welfare Society	2.28
62		Tenak Society	4.56
63		Tender Mission Society	3.93
64		V.Kikhi Welfare Society	3.93
65		East Zone Sports & Games Dev. Association	2.28
66		Enyathung Women Society	2.28
67		Vikehie Welfare society	2.28
68		Vimhazo Multipurpose Society	1.96
69		Women Welfare Society	2.28
70		Ahon Welfare Society	4.56
71		Ayolta Human Resources Society	4.56
72		Kada Welfare Society	4.56
73		Iepthori Organisation	1.96
74		Needy People Society	1.17
75		Sholho Multipurpose Welfare Society of Aborigines	4.56
76	Museums	Tribal Art and Textile Museum Society	36.79
77	Research and Development	Nagaland University	9.08
78		National Research Centre on Needy People Society	25.82
79	Technology Development Programme	Nagaland University	4.60
80		Uzho Cultural Society	5.00
81	Seismology Research	Nagaland University	7.26
82	Grant for Construction of Boys and Girls Hostel	Nagaland University	215.29
83	Biotechnology for Societal Development	Keyho Farmers' Multipurpose	4.20
84		Rural and Urban Development	8.77
85	Promotional Services Institutions	Insight Welfare Society	7.19
86	Design and Technical Upgradation Scheme	Nagaland Industrial Development Corporation Ltd.	9.00
87		Nagaland Handloom and Handicrafts Development Corporation Ltd.	26.86
88	Research and Development (Handicrafts)	Nagaland Handloom and Handicrafts Development Corporation Ltd.	2.48
89	Propogation of RTI Act- Improving Transparency	Nagaland Information Commission	3.00
90	Infrastructure Development and Capacity Building	Director of Industries and Commerce	8.21
91		Mokokchung Municipal Council	110.73
92	National Mission for Justice and Legal Services	Nagaland State Legal Services Authority	68.20
93	Higher Education Statistics and Public	Aishe, Nagaland	1.50

Sl. No	Programme/Scheme	Implementing Agency	2014-15
94	Science and Technology Mines	Directorate of Geology and Mining	7.42
95	Scheme for leadership Development of minority women	Development Association of Nagaland	3.22
96		School of Social Work	3.22
97		Women Welfare Society	1.43
98	Handicrafts- infrastructure and Technical Development Scheme	Nagaland Handloom and Handicrafts Development Corporation Ltd.	75.62
GRAND TOTAL			12299.21

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

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Appendix 2.1

(Reference: Para 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

(₹ 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	1	State Legislature	18.98	1.15	6
2	5	Election	14.29	4.50	31
3	11	District Administration & Special Welfare schemes	200.00	84.61	42
4	18	Pensions and Other Retirement Benefits	891.00	14.14	2
5	22	Civil Supplies	20.31	3.31	16
6	25	Land Records and Survey	20.24	6.11	30
7	26	Civil Secretariat	143.61	8.62	6
8	27	Planning Machinery	201.00	109.27	54
9	29	Stationery & Printing	17.54	1.39	8
10	31	School Education	1240.10	333.40	27
11	32	Higher Education	154.76	42.82	28
12	33	Youth Resources & Sports	32.16	15.14	47
13	35	Medical, Public Health & Family Welfare	471.18	74.31	16
14	36	Urban Development	10.20	1.89	18
15	37	Municipal Administration	27.42	19.53	71
16	39	Tourism	18.47	1.35	7
17	40	Employment & Training	25.40	1.81	7
18	41	Labour	14.10	3.83	27
19	42	Rural Development	624.88	356.12	57
20	43	Social Security & Welfare	188.85	53.48	28
21	45	Co-operation	17.50	3.90	22
22	46	Statistics	27.08	1.13	4
23	47	Legal Metrology & Consumer Protection	10.50	1.08	10
24	48	Agriculture	182.82	14.05	8
25	49	Soil & Water Conservation	42.22	6.47	15
26	50	Animal Husbandry & Dairy Development	83.90	8.11	10
27	52	Forest, Ecology, Environment & Wild Life	107.58	13.35	12
28	53	Industries	54.41	14.58	27
29	54	Mineral Development	17.84	1.89	11
30	58	Roads & Bridges	222.20	8.23	4
31	59	Irrigation & Flood Control	190.24	128.28	67

Appendix

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
1	2	3	4	5	6
32	60	Water Supply	63.80	3.99	6
33	63	Science, Technology, Ecology & Environment	2.29	0.90	39
34	65	SCERT	38.10	11.65	31
35	66	Sericulture	26.87	4.51	17
36	67	Home Guards	18.52	1.27	7
37	70	Horticulture	77.98	27.20	35
38	72	Land Resource Development	186.42	83.68	45
39	73	State Institute of Rural Development	7.78	1.10	14
40	77	Development of Under Developed Areas	10.80	3.58	33
41	78	Technical Education	15.44	1.13	7
42	79	Border Affairs	2.58	0.71	28
43	81	Information Technology & Communication	15.15	7.39	49
Capital (Voted)					
44	1	State Legislature	5.48	3.48	64
45	4	Administration of Justice	27.16	2.00	7
46	22	Civil Supplies	2.57	1.22	48
47	27	Planning Machinery	893.74	815.84	91
48	31	School Education	37.12	18.09	49
49	33	Youth Resources & Sports	29.00	8.89	31
50	35	Medical, Public Health & Family Welfare	49.91	28.68	57
51	36	Urban Development	237.21	161.52	68
52	39	Tourism	34.50	15.34	44
53	40	Employment & Training	2.18	2.18	100
54	43	Social Security & Welfare	16.00	2.87	18
55	45	Co-operation	8.30	6.31	76
56	46	Statistics	1.72	0.84	49
57	48	Agriculture	16.99	5.40	32
58	49	Soil & Water Conservation	0.33	0.33	100
59	50	Animal Husbandry & Dairy Development	4.15	4.06	98
60	51	Fisheries	13.85	13.85	100
61	52	Forest, Ecology, Environment & Wild Life	0.98	0.98	100
62	53	Industries	27.33	9.14	33
63	55	Power	91.67	39.06	43
64	56	Road Transport	15.01	3.63	24
65	58	Roads & Bridges	341.72	27.38	8
66	59	Irrigation & Flood Control	36.90	21.25	58
67	60	Water Supply	153.09	48.44	32

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Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
1	2	3	4	5	6
68	62	Civil Administration	28.00	6.31	23
69	64	Housing	98.65	50.63	51
70	65	SCERT	4.88	3.98	82
71	66	Sericulture	1.34	1.34	99
72	68	Police Engineering Project	69.91	39.91	57
73	70	Horticulture	7.00	2.00	29
74	72	Land Resources Development	1.25	1.25	100
75	76	Woman Welfare	3.00	1.41	47
76	77	Development of Under Developed Areas	67.20	44.90	67
77	78	Technical Education	34.75	29.39	85
78	79	Border Affairs	1.50	1.50	100
79	81	Information Technology & Communication	4.00	0.81	20
80	82	New & Renewable Energy	21.00	10.59	50
Revenue (Charged)					
81	75	Servicing of Debt	611.08	14.74	2
Total			8756.94	2934.49	34

Appendix 2.2

(Reference: Para 2.3.4; Page 46)

Excess over provision of previous years requiring regularisation

(₹ 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
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
2011-12	13	0	54.94	Not yet regularised
2012-13	23	0	166.13	Not yet regularised
2013-14	19	0	38.51	Not yet regularised
Total			572.19	

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Appendix 2.3

(Reference: Para 2.3.5; Page 46)

Excess over provision requiring regularisation during the year 2014-15

(₹ in crore)

Sl. No.	Number and title of grant/appropriation		Total grant appropriation	Expenditure	Excess
Revenue (Voted)					
1	18	Pensions and Other Retirement benefits	891.01	905.15	14.14
2	28	Civil Police	1028.66	1029.07	0.41
3	39	Tourism	18.46	19.81	1.35
4	51	Fisheries	25.43	29.45	4.02
5	62	Civil Administration Works	2.78	4.27	1.49
Total- Revenue (Voted)			1966.34	1987.75	21.41
Capital(Voted)					
1	37	Municipal Administration	3.94	14.80	10.86
2	43	Social Security and Welfare	16.00	18.87	2.87
3	54	Mineral Development	7.15	7.38	0.23
Total- Capital (Voted)			27.09	41.05	13.96
Capital (Charge)					
1	75	Servicing of Debt	2302.67	2306.08	3.41
Total - Capital(Charged)			2302.67	2306.08	3.41
Grand Total			4296.10	4334.88	38.78

Appendix 2.4

(Reference: Para 2.3.7 ; Page 46)

Cases where supplementary provision (₹ 10 lakh or more in each case)
proved unnecessary

(₹ in lakhs)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original provision	Supplementary provision
Revenue (Voted)					
1	7-State Excise	1760.22	1740.07	20.15	23.00
2	11-District Administration & Special Welfare Schemes	19969.59	11539.28	8430.31	30.25
3	32-Higher Education	14783.70	11193.49	3590.21	692.16
4	43-Social Security and Welfare	15645.08	13536.72	2108.36	3239.93
5	65-SCERT	3330.34	2644.55	685.79	479.24
6	70-Horticulture	6913.61	5078.11	1835.50	884.27
Total Revenue (Voted)		62402.54	45732.22	16670.32	5348.85
Capital (Voted)					
7	51-Fisheries	291.66	0.00	291.66	1093.34
8	66-Sericulture	45.00	0.00	45.00	89.23
9	68-Police Engineering Projects	3100.00	3000.00	100.00	3890.88
Total-Capital (Voted)		3436.66	3000.00	436.66	5073.45
Grand Total		65839.20	48732.22	17106.98	10422.30

Appendix 2.5

(Reference: Para 2.3.7; Page 46)

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

(₹ in crore)

Sl. No.	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
Revenue (Voted)							
1	18	Pensions and other Retirement Benefits	815.00	76.01	891.01	905.15	14.14
2	39	Tourism	8.96	9.50	18.47	19.81	1.35
3	62	Civil Administration Works	2.54	0.25	2.79	4.28	1.49
Total Revenue (Voted)			826.50	85.76	912.26	929.24	16.98
Capital (Voted)							
4	43	Social Security & Welfare	8.46	7.54	16.00	18.87	2.87
Total Capital (Voted)			8.46	7.54	16.00	18.87	2.87
Grand Total			834.96	93.30	928.26	948.11	19.85

Appendix 2.6
(Reference: Para 2.3.8; Page 46)

Excessive /Insufficient re-appropriation of funds

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final	
					Excess(+)	Saving (-)
Revenue (Voted)						
1	4	Legal Remembrancer, Advocate General, Government Advocate & Standing Counsels	2014-00-114-01	(+)266.64	-	61.30
2	4	Nagaland Legal Services Authority	2014-00-800-01	(-)56.85	65.00	-
3	4	Furniture, Stationeries for Judicial Establishment	2014-00-800-03	(+)58.60	-	32.91
4	5	Chief Electoral Officers-Establishment	2015-00-102-01	(-)24.05	6.30	
5	5	Sub-ordinate Establishment	2015-00-102-02	(+)15.43	-	4.45
6	5	Enumeration Computerisation of Electoral Rolls	2015-00-103-01	(+)271.07	55.00	-
7	5	Printing	2015-00-103-02	(+)55.00	-	55.00
8	9	Collection Charges	2041-00-101-00	(+)23.61	0.60	
9	11	Commissioners Establishment	2053-00-101-00	(+)1.00	-	10.00
10	14	Other Jails	2056-00-101-02	(-)77.61	21.42	-
11	16	Nagaland House, New Delhi	2070-00-115-01	(-)40.15	8.71	-
12	16	Nagaland House, Kolkata	2070-00-115-02	(+)4.99	-	7.00
13	22	Direction	2408-01-001-01	(-)119.81	0.76	-
14	25	Direction & Administration	2029-00-001-00	(+)8.06	0.62	-
15	25	Survey & Settlement Operations	2029-00-102-00	(-)17.96	0.16	-
16	26	Secretariat	2052-00-090-00	(-)859.55	-	6.04
17	27	Planning Board/Planning Commission	3451-00-001-00	(-)136.55	-	46.27
18	28	Police Headquarters	2055-00-101-01	(-)46.28	-	0.11
19	28	District Police	2055-00-109-00	(+)2643.64	41.15	-
20	31	Primary School	2202-01-101-01	(-) 2899.41	91.03	-
21	31	Direction	2202-02-001-01	(-)5345.44	-	26.99
22	31	Subordinate Establishment (DIS)	2202-02-101-02	(-)2492.41	120.00	-
23	36	Sub-ordinate Establishment	2217-80-001-02	(-)116.63	-	0.87
24	37	Direction	2217-80-001-04	(-)19.26	-	15.84
25	38	Information Centres	2220-60-102-00	(-)99.72	-	17.02
26	39	Subordinate Establishment	3452-80-001-02	(-)32.65	168.57	-
27	42	Direction	2515-00-102--01	(+)70.83	-	4.62
28	42	Block Headquarters	2515-00-102-02	(+)498.39	-	2.30
29	45	State Schemes	2425-00-108-01	(-)198.00	100.00	-
30	47	Direction	3475-00-106-01	(+)44.43	-	10.74
31	47	Laboratories	3475-00-106-03	(-)6.80	35.00	-
32	48	Direction (Agri)	2401-00-001-01	(+)316.72	-	1.68
33	48	Sub-ordinate Establishment	2401-00-001-02	(-)385.69	172.51	-

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Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final	
					Excess(+)	Saving (-)
		(Agriculture)				
34	48	Seed Farm	2401-00-103-07	(-)27.27	-	36.81
35	48	Farm Mechanisation	2401-00-104-04	(+)2.13	79.50	-
36	48	Demonstration Farm	2401-00-104-06	(-) 1.26	17.13	-
37	48	Manure and Fertilisers	2401-00-105-00	(+) 8.56	11.37	-
38	48	Demonstration and Supply of plant Protection Chemicals and Equipment	2401-00-107-01	(+)187.67	-	214.06
39	48	Sugarcane Development Scheme	2401-00-108-01	(-)1.95	-	21.65
40	48	Farmers Training	2401-00-109-01	(+)367.06	-	200.88
41	48	Agriculture Statistics	2401-00-111-01	(+)12.93	42.47	-
42	48	Agriculture Engineering Superintendence	2401-00-11301	(-)152.84	-	161.60
43	48	Building (Maintenance)	2401-00-800-01	(+)154.69	-	79.50
44	48	High yielding Varieties Programme	2401-00-800-07	(-)56.72	59.54	-
45	48	Agriculture Marketing and Quality Control	2401-00-800-09	(+)573.95	18.17	-
46	48	Chemistry Laboratory	2415-01-004-01	(-)162.86	8.29	-
47	48	Sugarcane Research	2415-01-004-02	(+)37.05	113.12	-
48	48	State Agriculture Research Station Yisemyung	2415-01-004-06	(-)15.06	-	9.94
49	48	Integrated Extension Training Centre	2415-01-277-01	(-)72.87	-	1.97
50	48	Agri Education Training Expenses	2415-01-277-02	(-)45.00	-	2.43
51	49	Direction	2402-00-001-01	(-)85.37	-	8.29
52	49	Subordinate Establishment	2402-00-001-02	(+)87.53	8.09	-
53	51	Fish Farmers Development Agencies, RKVY(CSS)	2405-00-101-27	(+)716.86	177.64	-
54	51	Direction	2405-00-001-01	(-)96.03	3.58	-
55	51	Fish Farmers Development Agencies, RKVY	2405-00-101-07	(+)5.30	47.70	-
56	51	Community Based Fishery Project	2405-00-101-10	(-)400.00	100.00	-
57	51	Extension and Publicity	2405-00-109-02	(-)3.07	73.35	-
58	52	Direction	2406-01-001-01	(+)1577.71	-	612.77
59	52	Maintenance of Forest under TFC Award	2406-01-101-06	(-)3464.00	946.00	-
60	52	Grant to State Pollution Control Board	2406-01-800-01	(-)225.00	-	3.48
61	52	Zoological Park	2406-02-111-00	(-)215.04	-	29.44
62	52	Rangapahar Zoological Park, Central Zoo Authority	2406-02-800-04	(-)30.00	41.33	-
63	52	Forestry Training School	2415-06-277-01	(-)162.15	-	76.04
64	55	Machinery and Equipment	2801-04-800-03	(-)15.51	25.20	-
65	55	Execution	2801-05-001-02	(+)212.94	-	25.20
66	55	Maintenance	2801-05-800-01	(+)135.21	-	38.40
67	58	National Highways Establishment	3054-01-800-01	(-)13.54	-	814.50
68	58	Traffic Engineering Cell	3054-80-001-02	(-)116.25	1.61	-
69	59	Direction and Administration	2702-80-001-00	(+)142.50	-	0.32

Appendix

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final	
					Excess(+)	Saving (-)
70	59	Other Minor Irrigation Works	2702-80-800-02	(-)105.00	61.69	-
71	60	Urban Water Supply Programme	2215-01-101-00	(-)19.44	-	4.99
72	60	Operation and Maintenance	2215-01-102-01	(+)19.44	-	4.99
73	62	Direction (CAWD)	2059-80-001-11	(-)2.53	151.54	-
74	65	DIET (CSS)	2202-02-004-13	(-)562.50	-	7.74
75	68	Police Engineering	2055-00-001-03	(-)17.61	-	0.76
76	74	Direction (Mech. Engineering)	2059-80-001-31	(-)172.53	2.15	-
77	74	Superintending Engineer's (Mech. Engineering)	2059-80-001-32	(-)3.87	-	2.16
78	74	Execution (Mech. Engineering)	2059-80-001-33	(+)100.17	-	0.28
79	75	LIC Loans	2049-01-200-02	(+)0.69	0.13	-
80	76	Grant-in-aid to Nagaland State Social Welfare Advisory Board	2235-02-107-05	(+) 253.83	-	0.22
81	77	Direction	2575-03-001-01	(-)586.19	292.49	-
82	82	Direction and Administration (IREP-NPBD)	2810-01-001-00	(+)13.85	-	0.97
83	82	Jawaharlal Nehru Solar Mission	2810-02-101-02	(-)20.00	38.10	-
Capital(Voted)						
84	22	Construction of Godowns in Different Districts (CSS)	4408-02-800-11	(-)11.10	-	9.00
85	31	Construction	4202-01-800-03	(+)1343.44	-	1235.10
86	31	Construction Works	4552-31-800-01	(-)923.51	-	333.51
87	36	EAP (Asian Development Bank)	4217-01-051-01	(+)3322.58	-	570.30
88	36	National Urban Renewal Mission	4217-60-051-14	(-)17222.58	44.27	-
89	36	Construction Works	4217-60-051-10	(-)1194.44	149.85	-
90	39	Tourist Centres (CSS)	5452-01-101-10	(-)1308.96	-	137.02
91	39	Tourist Accommodation	5452-01-102-00	(+)25.00	-	12.00
92	43	Other Works (CSS)	4235-02-800-14	(+) 161.92	-	62.48
93	44	Construction (Evaluation)	4216-01-700-05	(-) 15.00	-	35.94
94	45	Construction works	4425-00-800-01	(-) 52.13	1.01	-
95	45	Other Schemes	6425-00-108-02	(-)305.94	-	50.43
96	50	Buildings	4403-00-800-01	(+)10.45	-	42006.00
97	54	State Mineral development Cooperation	4853-60-190-01	(+)170.00	22.77	-
98	55	Other Micro Hydel Scheme	4801-01-800-03	(-)50.00	3.00	-
99	55	Direction and Administration	4801-05-001-00	(-)35.00		0.56
100	55	Sub-Transmission Scheme	4801-05-800-01	(+)730.00		0.99
101	56	Special Pool	5055-00-800-03	(+)90.00		0.56
102	58	Department Schemes	5054-04-800-01	(+)4958.55	60.87	-
103	58	Special Programme Roads (Non Relapsable Pool)	5054-04-800-02	(+)885.00	-	625.67
104	61	Special Development Programme	4575-03-800-02	(-)700.00	700.00	-
105	63	Other Expenditure	5425-00-800-00	(-)200.00	176.00	
106	64	Housing	4059-80-051-64	(-)2331.93	400.94	-

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Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final	
					Excess(+)	Saving (-)
107	76	Women Development Complex	4235-02-103-02	(-)120.00	-	20.71
108	80	Information Technology and Communication	4059-01-051-81	(-)40.00	-	41.42
Revenue (Charged)						
109	75	Ways and Means Advances from RBI	6003-00-110-00	(+)194.59	341.06	-
Total				(+)20780.01 (-)44433.80	5106.79	47804.22

Appendix 2.7
(Reference: Para 2.3.10; Page 47)

Results of review of substantial surrenders made during the year 2014-15

(₹ in crore)

Sl. No.	Number and title of Grant	Name of the Scheme	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender
		(Head of Account)			
Revenue (Voted)					
1	4-Administration of Justice	2014-00-105-01 (District & Session Judge Establishment)	2.17	1.54	70.97
2		2014-00-800-01 (Nagaland Legal Services Authority)	0.56	0.56	100.00
3	11-District Administration & Special Welfare Schemes	2515-00-101-01 (Grant to Rural Local Bodies (FC XIII Award))	83.19	77.00	92.56
4	18-Pensions & Other Retirement Benefits	2071-01-117-00 (Contribution for Defined Contribution Schemes)	20.50	10.90	53.17
5	27-Planning Machinery	2552-27-101-01 (Pool for Development of NE Region Schemes under North Eastern Council)	101.79	99.20	97.46
6	28-Civil Police	2055-00-001-02 (Central Workshop)	8.44	6.78	80.33
7		2055-00-003-01 (Police Training School)	18.64	11.96	64.16
8	31-School Education	2202-01-800-12 (Sarv Shiksha Abhiyan-State Share)	153.18	83.84	54.73
9		2202-01-800-14 (Nutrition Support Against Conversion of MDM-CSS)	56.58	47.53	84.00
10		2202-02-103-01 (Integrated Education for Disabled Children-CSS/CPS)	6.50	3.25	50.00
11		2202-01-800-02 (Sarva Shiksha Abhiyan)	110.34	96.06	87.06
12		2202-02-001-01 (Direction)	99.15	53.45	53.91
13		2202-02-800-01 (Engineering Division)	5.09	2.95	57.96
14		2202-05-102-01 (Hindi Training Institute)	2.36	1.43	60.59
15	32-Higher Education	2225-02-277-01 (Centralised Sponsored Schemes for Post Matric Scholarship)	52.47	27.24	51.92
16		2225-02-277-04 (Centralised Sponsored Schemes of Post Matric Scholarship for Minority Community)	53.04	27.60	52.04
17	33-Youth Resources & Sports	2204-00-102-13 (National Service Scheme (Centrally Aided) (CSS))	0.69	0.60	86.96
18	35-Medical, Public Health & Family Welfare	2210-06-800-11 (National Health Mission-CSS)	123.78	69.73	56.33
19		2210-03-104-00 (Medical Store Depots)	5.32	4.78	89.85
20		2210-01-110-07 (Drug De-addiction Clinic)	0.97	0.61	62.89
21		2210-01-110-08 (Artificial Limb Centre)	0.85	0.70	82.35

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Sl. No.	Number and title of Grant	Name of the Scheme	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender
		(Head of Account)			
22		2211-00-001-01 (Direction -CSS)	26.22	15.27	58.24
23	37-Municipal Administration	2217-80-191-01 (Grants to Urban Local Bodies)	20.91	14.57	69.68
24	42-Rural Development	2501-06-101-11 (SGSY- CSS)	3.10	2.18	70.32
25		2505-02-101-10 (NREGS-CSS)	461.21	348.16	75.49
26		2575-02-800-01 (Backward Region Grant Fund)	48.39	41.68	86.13
27	43-Social Security and Welfare	2235-02-102-02 (Establishment of Children's Parks and Children's Wards)	0.63	0.57	90.48
28		2235-02-107-01 (Grant-in-aid Under State Schemes)	1.19	1.00	84.03
29		2236-02-101-01 (Special Nutrition Schemes)	0.28	0.24	85.71
30	48-Agriculture	2401-00-104-52 (Farm Mechanisation-CSS)	3.30	2.69	81.52
31		2401-00-109-21(Farmers Training)	16.30	8.75	53.68
32		2401-00-800-07(High Yielding Varieties Programme)	0.89	0.57	64.04
33		2415-01-004-01(Chemistry Laboratory)	2.10	1.63	77.62
34		2415-01-004-03 (Plant Protection Laboratory)	0.70	0.29	41.43
35	50-Animal Husbandry and Dairy Development	2403-00-107-01 (Feed Manufacturing Centres)	3.60	2.76	76.67
36	51-Fisheries	2405-00-101-06 (Riverine Fisheries)	0.34	0.20	58.82
37		2405-00-101-09 (Survey of Fisheries Resources)	0.96	0.74	77.08
38		2405-00-101-11(Fish Farms)	0.83	0.30	36.14
39		2552-05-101-01(Thizama Fish Seed Multiplication Farm)	0.57	0.31	54.39
40	52-Forest Ecology, Environment and Wild Life	2406-01-800-01(Grant to State Pollution Control Board)	2.97	2.25	75.76
41		2406-02-111-00(Zoological Park)	2.45	2.15	87.76
42		2415-06-277-01(Forestry Training School)	2.69	1.62	60.22
43	53-Industries	2851-00-103-13 (Handloom Development Scheme-CSS)	15.00	11.20	74.67
44		2851-00-800-19 (Food Processing Industry-CSS)	5.00	2.89	57.80
45	55-Power	2801-05-800-02(Linemen Training Centre)	0.84	0.52	61.90
46	59-Irrigation and Flood Control	2702-80-800-10 (Accelerated Irrigation Benefit Programme)	157.00	119.82	76.32
47	60-Water Supply	2215-01-102-12(National Rural Water Drinking Programme-CSS)	4.36	2.38	54.59
48	77-Development of Under Development Areas	2575-03-001-01(Direction)	8.84	5.86	66.29
Capital (Voted)					
49	1-State Legislature	4059-60-051-01 (Functional Buildings, Assembly Complex)	5.48	3.48	63.50

Appendix

Sl. No.	Number and title of Grant	Name of the Scheme	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender
		(Head of Account)			
50	4-Administration of Justice	4216-01-106-14 (Administration of Justice-CSS)	22.16	18.00	81.23
51	22-Civil Supplies	4408-01-101-03 (Other Charges)	1.25	0.82	65.60
52	27-Planning Machinery	4059-60-051-27 (Non-functional Buildings- Planning Machinery)	893.74	815.84	91.28
53	31-School Education	4202-31-800-01 (Construction Works)	13.09	9.24	70.59
54	35-Medical, Public Health and Family Welfare	4210-01-800-02 (Upgradation of Standards of Administration under Award of TFC)	15.00	7.50	50.00
55		4210-80-800-01 (Nagaland Multi Sectoral Health Project)	5.00	3.73	74.60
56	36-Urban Development	4217-60-051-14 (National Urban Renewal Mission)	185.00	172.22	93.09
57		4217-60-051-10 (Construction Works)	14.50	11.94	82.34
58		4217-60-190-01 (Development Authority Nagaland)	3.00	1.50	50.00
59	39-Tourism	5452-01-101-10 (Tourist Centre - CSS)	25.00	13.09	52.36
60	45-Cooperation	6425-00-108-02(Other Schemes-CSS)	3.56	3.06	85.96
61	48-Agriculture	4408-02-800-04(Maintenance)	8.89	7.30	82.11
62	51-Fisheries	4405-00-101-02(Construction)	0.60	0.35	58.33
63	53-Industries	4860-60-800-01(Works Expenditure)	10.60	10.39	98.02
64	55-Power	4801-01-800-01(Other Hydel Investigation Scheme)	7.00	4.86	69.43
65		4801-05-800-02 (Sub Transmission Scheme)	28.60	15.10	52.80
66	56-Road Transport	5055-00-800-22 (ISBT-CSS)	5.77	3.97	68.80
67	58-Road and Bridges	5054-04-337-01(PMGSY)	175.00	116.01	66.29
68	59-Irrigation and Flood Control	4702-00-800-03 (Flood Control (Non-Lapsable Pool))	26.50	13.42	50.64
69	60-Water Supply	4215-01-800-26(National Lake Conservation Plan)	3.00	1.95	65.00
70		4215-02-102-13(State Share Towards Sanitation Campaining)	43.00	22.13	51.47
71	64-Housing	4059-80-051-64(Housing)	34.25	23.32	68.09
72	68-Police Engineering Project	4055-00-211-06(FC-XIII Grant)	50.00	25.00	50.00
73	69-Fire Service	4059-01-051-69 (Works-Fire Service)	1.41	0.91	64.54
74	77-Development of Under Development Areas	4575-03-800-11 (DUDA Particularly Tuensang and Mon Districts-CSS)	26.70	23.10	86.52
75	78-Technical Education	4202-02-104-11(Building Government Polytechnic-CSS)	34.75	29.39	84.58
Total			3339.13	2575.93	77.08

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Appendix 2.8
(Reference: Para 2.3.11; Page 47)
Surrender in excess of actual savings

(₹ in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Savings	Amount surrendered	Amount surrendered in excess
Revenue (Voted)					
1	4-Administration of Justice	22.42	0.89	0.98	0.09
2	5-Election	14.29	4.50	4.52	0.02
3	11-District Administration & Special Welfare Schemes	200.00	84.61	85.51	0.90
4	31-School Education	1240.10	333.40	335.24	1.84
5	45-Co-operation	17.50	3.90	4.90	1.00
6	52-Forest Ecology, Environment and Wildlife	107.58	13.35	16.01	2.66
7	77-Development of Under Developed Areas	10.80	3.58	6.50	2.92
Total		1612.69	444.23	453.66	9.43
Revenue (Charged)					
8	75-Servicing of Debt	611.08	14.74	19.88	5.14
Total		611.08	14.74	19.88	5.14
Grand Total		2223.77	458.97	473.54	14.57

Appendix 2.9

(Reference Para 2.3.12;Page 47)

Statement of various grants/appropriations in which savings occurred
but no part of which had been surrendered

(₹ in crore)

Sl. No.	Grant No.	Name of grant/appropriation	Saving
Capital (Voted)			
1	13	Village Guard	0.12
2	41	Labour	0.12
3	57	Housing Loans	0.22
Total			0.46
Revenue (Charged)			
4	4	Administration of Justice	0.39
Total			0.39
Grand Total			0.85

Audit Report on State Finances for the year ended 31 March 2015

Appendix 2.10

(Reference Para 2.3.12; Page 47)

Details of saving of ₹ 2 crore and above not surrendered

(₹ 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	48-Agriculture	14.05	11.98	2.07
2	58-Roads and Bridges	8.23	0.14	8.09
Total		22.28	12.12	10.16
Capital (Voted)				
3	31-School Education	18.09	2.40	15.69
4	36-Urban Development	161.52	157.76	3.76
5	39-Tourism	15.34	12.84	2.50
6	58-Roads and Bridges	27.38	21.73	5.65
Total		222.33	194.73	27.60
Grand Total		244.61	206.85	37.76

Appendix 2.11

(Reference Para 2.3.12;Page 47)

Cases of surrender of funds in excess of ₹ 10 crore on 30th and 31st March 2015

(₹ in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	Total Provision	%age of Total Provision
1	2	3	4	5	6
Revenue (Voted)					
1	18	2071. Pension and Other Retirement Benefits	10.90	891.01	1.22
2	27	2552. North Eastern Areas	99.20	101.79	97.46
3	31	2202. General Education	335.24	1240.10	27.03
4	32	2202. General Education	15.29	101.72	15.03
5	32	2225. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Tribes	27.60	53.04	52.04
6	33	2204. Sports and Youth Services.	15.13	32.16	47.05
7	35	2210. Medical, Public Health and Family Welfare	74.41	442.00	16.83
8	37	2217. Urban Development	19.22	27.26	70.51
9	42	2216.Housing	34.25	80.00	42.81
10	42	2505. Rural Employment	337.13	461.21	73.10
11	43	2235. Social Security and Welfare	40.85	143.57	28.45
12	43	2236. Nutrition	12.63	45.28	27.89
13	48	2401. Crop Husbandary	12.46	174.87	7.13
14	52	2406. Forestry and Wild Life	14.39	104.89	13.72
15	53	2851. Village and Small Industries	14.58	54.41	26.80
16	59	2702. Minor Irrigation	128.89	190.23	67.75
17	70	2401. Crop Husbandary	27.17	76.88	35.34
18	72	2501. Special Programme for Rural Development	83.68	186.42	44.89
Capital (Voted)					
19	27	4059. Capital out lay on Public Works	815.84	893.74	91.28
20	35	4552. Capital outlay on North Eastern Areas	21.75	21.75	100.00
12	36	4217.Capital outlay on Urban Development	157.76	237.21	66.51
13	39	5452. Capital outlay on Tourism	12.84	34.50	37.22
14	51	4405. capital outlay on Fisheries	13.60	13.85	98.19
15	55	4801.Capital outlay on Power Projects	48.91	89.61	54.58
16	58	5054.Capital outlay on Roads and Bridges	66.73	341.72	19.53
17	59	4702. Capital outlay on Minor Irrigation	12.13	26.90	45.09

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Sl. No.	Grant No.	Major Head	Amount of Surrender	Total Provision	%age of Total Provision
1	2	3	4	5	6
18	60	4215. Capital outlay on Water Supply and Sanitation	28.44	133.09	21.37
19	60	4552. Capital Outlay on North Eastern Areas	20.00	20.00	100.00
20	64	4059. Capital out lay on Public Works	23.32	34.25	68.09
21	64	4216. Capital outlay on Housing	31.32	64.40	48.63
22	65	2202. General Education	11.73	38.10	30.79
23	68	4055. Capital outlay on Police	39.91	69.91	57.09
24	77	4575. Capital outlay on Other Special Area Programme.	44.90	67.20	66.82
25	78	4202. Capital Outlay on Education, Sports, Arts and Culture	29.39	34.75	84.58
26	82	4810. Capital outlay on Non-Conventional Sources of Energy.	15.50	16.50	93.94
Revenue (Charged)					
27	75	2049. Interest Payment	19.88	570.08	3.49
Total			2716.97	7114.40	38.19

Appendix 2.12

(Reference Para 2.3.13;Page 47)

Rush of Expenditure

(₹ in crore)

Sl. No	Head of Account	Description	Expenditure incurred during Jan-March 2015	Expenditure incurred in March 2015	Total Expenditure	Percentage of total expenditure incurred during	
						Jan.-March	March
						2015	2015
1	2047	Other Fiscal Services	0.05	0.05	0.05	100.00	100.00
2	2236	Nutrition	32.61	15.43	32.65	99.88	47.26
3	4059	Capital outlay on Public Works	116.85	84.05	130.07	89.84	64.62
4	4202	Capital outlay on Education, Sports, Arts & Culture	40.40	15.09	47.69	84.71	31.64
5	4235	Capital outlay on Social Security & Welfare	20.47	20.47	20.47	100.00	100.00
6	4408	Capital outlay on Food, Storage and Warehousing	2.44	2.44	2.94	82.99	82.99
Total			212.82	137.53	233.87	91.00	58.81

Appendix 2.13

(Reference Para 2.4.1; Page 48)

Pending DCC bills for the year upto 2014-15

(₹ in crore)

Sl. No.	Department	Number of AC bills	Amount
1	Civil Police	25	59.76
2	Social Security and Welfare	16	41.91
3	Home	49	32.10
4	Election	7	10.47
5	School Education	35	10.15
6	Others	66	31.13
Total		198	185.52

Appendix – 3.1

(Reference Para 3.1; Page 53)

Utilisation certificates outstanding as on 31 March, 2015

(₹ in lakh)

Sl. No.	Department	Year of Payment of grant	Total grants paid		Utilization Certificates			
					Received		Outstanding	
			Number	Amount	Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Urban Development	2010-11	19	6386.58	17	6157.36	2	229.22
		2011-12	8	3016.87	0	0.00	8	3016.87
		2012-13	12	6884.74	6	2508.66	6	4376.08
		2013-14	7	691.32	0	0.00	7	691.32
		Total	46	16979.51	23	8666.02	23	8313.49
2	Agriculture	2010-11	22	300	20	256.63	2	43.37
		Total	22	300	20	256.63	2	43.37
3	PHED	2010-11	5	7838.17	4	7795.93	1	42.24
		2011-12	8	8950.87	7	8803.95	1	146.92
		Total	13	16789.04	11	16599.88	2	189.16
4	Planning & Co-ordination	2010-11	48	14950.34	40	12536.22	8	2414.12
		2011-12	76	22344.43	30	12628.28	46	9716.15
		Total	124	37294.77	70	25164.5	54	12130.27
5	Registrar of Co-operative Societies	2013-14	16	750.00	13	547.00	3	203.00
		Total	16	750.00	13	547.00	3	203.00
6	Information & Public Relations	2013-14	2	79.16	0	36.24	2	42.92
		Total	2	79.16	0	36.24	2	42.92
7	Technical Education	2013-14	1	40.00	0	0.00	1	40.00
		Total	1	40.00	0	0.00	1	40.00
8	Youth Resources & Sports	2014-15	1	200.00	0	0.00	1	200.00
		Total	1	200.00	0	0.00	1	200.00
9	Art & Culture	2010-11	42	20.00	42	20.00	0	0.00
		2011-12	41	31.00	41	31.00	0	0.00
		2012-13	142	150.00	142	150.00	0	0.00
		2013-14	172	140.00	160	137.40	12	2.60
		Total	397	341	385	338.4	12	2.6
10	Department of Underdeveloped Areas	2013-14	3	402.50	0	0	3	402.50
		Total	3	402.50	0	0	3	402.50
11	Director General of Police	2010-11	1	3188.07	1	3188.07	0	0.00
		2011-12	1	2822.17	1	2822.17	0	0.00
		2012-13	1	546.00	1	546.00	0	0.00
		2013-14	1	3301.00	0	3103.50	1	197.50
		Total	4	9857.24	3	9659.74	1	197.5
Grand Total			629	83033.22	525	61268.41	104	21764.81

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Appendix - 3.2

(Reference Para 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 (₹ in lakh)
1	DRDA, Tuensang.	2013-14, 2014-15	NA
2	DRDA, Mon.	2013-14, 2014-15	NA
3	DRDA, Kohima.	2013-14, 2014-15	NA
4	DRDA, Wokha	2012-13, 2013-14, 2014-15	NA
5	DRDA, Longleng.	2013-14, 2014-15	NA
6	DRDA, Peren	2010-11, 2011-12, 2012-13, 2013-14, 2014-15	NA
7	DRDA, Kiphire	2013-14, 2014-15	NA
8	DRDA, Zunheboto	2013-14, 2014-15	NA
9	DRDA, Dimapur	2013-14, 2014-15	NA
10	DRDA, Mokokchung	2013-14, 2014-15	NA
11	DRDA, Phek	2013-14, 2014-15	NA
12	NSLS Authority, Kohima	2013-14, 2014-15	NA
13	NBSE, Kohima	2013-14, 2014-15	NA
14	SIRD, Kohima	2012-13, 2013-14, 2014-15	NA
15	DAN, Dimapur	2012-13, 2013-14, 2014-15	NA
16	KVIC, Dimapur	2012-13, 2013-14, 2014-15	NA
17	NPCB, Dimapur	2010-11, 2011-12, 2012-13, 2013-14, 2014-15	NA
18	NB & OCWWB, Kohima	2014-15	NA
19	NSAMB, Dimapur	2011-12, 2012-13, 2013-14, 2014-15	NA
20	NHK, Kohima	2013-14, 2014-15	NA
21	KMC, Kohima	2013-14, 2014-15	NA
22	MMC, Mokokchung	2013-14, 2014-15	NA

Appendix – 3.3

(Reference Para 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	2013-14 to 2014-15
2	Nagaland Power Department	2011-12 to 2014-15
3	Farms Under Agriculture Department	
	(a) Potato Seed Farm, Kuthur	1999-01 to 2014-15
	(b) Medium Size Seed Farm, Merapani	2001-02 to 2014-15
	(c) Seed Farm, Tizit	2000-01 to 2014-15
4	Changki Valley Fruit Preservation Factory	2006-07 to 2014-15
5	Timber Treatment and Seasoning Plant, Dimapur	1998-99 to 2014-15
6	Government Cottage Industries Emporia, Kohima	1998-99 to 2014-15
7	Farms under Veterinary and Animal Husbandry Department	
	(a) Cattle Breeding Farm, Medziphema	1998-99 to 2014-15
	(b) Cattle Breeding Farm, Tuensang	1998-99 to 2014-15
	(c) Cattle Breeding Farm, Aliba	1998-99 to 2014-15
	(d) Chick Rearing Centre, (with Hatchery unit), Mokokchung	1998-99 to 2014-15
	(e) Chick Rearing Centre (with Hatchery unit), Dimapur	1998-99 to 2014-15
	(f) Chick Rearing Centre, Tuensang	1985-86 to 2014-15
	(g) Chick Rearing Centre, Medziphema	1985-86 to 2014-15
	(h) Pig breeding centre, Medziphema	1997-98 to 2014-15
	(i) Pig Breeding Centre, Tizit	1997-98 to 2014-15
	(j) Pig Breeding Centre, Tuensang	1985-86 to 2014-15
	(k) Pig Breeding Centre, Tuli	1980-81 to 2014-15
	(l) Regional Rabbit Breeding Farm, Jharnapani	1998-99 to 2014-15
	(m) Pig Breeding Centre, Merangkong	1998-99 to 2014-15
	(n) Chick Rearing Centre, Kohima	1998-99 to 2014-15
	(o) Pig Breeding Centre, Sathuja	1998-99 to 2014-15
	(p) Cattle Breeding Farm, Baghty	1998-99 to 2014-15
	(q) Sheep Farm, Poilwa	1998-99 to 2014-15
	(r) Buffalo Farm, Jalukie	1998-99 to 2014-15
8	Farms Under Horticulture Department	
	(a) Regional Progeny Orchard, Lognak	1987-88 to 2014-15

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Appendix – 3.4

(Reference Para 3.7;Page 58)

**Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc.
(Cases where final action was pending at the end of March 2015)**

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	School Education	1	2			3
2	Power	2				2
3	Rural Development	3				3
4	PWD	2				2
5	Transport	1				1
6	Finance	2				2
7	Planning & Co-ordination	-	1			1
8	Medical	9				9
9	DMC	1				1
10	Food & Civil Supplies	1	1			2
11	Irrigation & Flood Control	4				4
12	Industries & Commerce	1				1
13	Hogher Education	1				1
14	Youth Resource	1				1
15	Land Records	1				1
Total		30	4			34

(Source: Vigilance & Anti-Corruption)

Appendix - 3.5

(Reference Para 3.7; Page 58)

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

(₹ in Lakhs)

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
School Education	2	4.72	1	1279.50	0	0.00	3	1284.22
Power	0	0.00	1	209.00	1	2156.20	2	2365.20
Rural Development	0	0.00	1	323.86	2	587.17	3	911.03
PWD	1	78.51	1	1820.00	0	0.00	2	1898.51
Transport	0	0.00	1	300.00	0	0.00	1	300.00
Finance	0	0.00	2	4369.79	0	0.00	2	4369.79
Planning & Co-ordination	0	0.00	1	2.50	0	0.00	1	2.50
Health & Family Welfare (Medical)	1	3.18	6	1439.00	2	58.00	9	1500.18
DMC	0	0.00	0	0.00	1	560.46	1	560.46
Food & Civil	0	0.00	2	40266.25	0	0.00	2	40266.25
Irrigation & Flood Control	0	0.00	4	560.00	0	0.00	4	560.00
Industries & Commerce	1	0.50	0	0.00	0	0.00	1	0.50
Higher Education	0	0.00	1	5.49	0	0.00	1	5.49
Youth Resources	0	0.00	1	7483.00	0	0.00	1	7483.00
Land Records	1	124.00	0	0.00	0	0.00	1	124.00
Total	6	210.91	22	58058.39	6	3361.83	34	61631.13

(Source: Vigilance & Anti-Corruption)