

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 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 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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(Reference: Para 1.7.2 & 1.10; Page 26 & 37)

Part C: Methodology Adopted for the Assessment of Fiscal Position

The norms/ceilings prescribed by the XIV FC for selected fiscal variable along with its projections for a set of fiscal aggregates 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)

	2012-13	2013-14	2014-15	2015-16	2016-17
Gross State Domestic Product (₹ in crore)	13619	16612	18414	20524	21119
Growth rate of GSDP	15.04	21.98	10.85	11.46	2.90

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	$\text{Interest Received}/[(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]*100$
Average interest rate of outstanding debt	$\text{Interest Paid}/[(\text{Opening Balance of Public Debt} + \text{Closing Balance of Public Debt})/2]$
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
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.

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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. Debt sustainability condition states that if the rate of growth of GSDP exceeds the rate of interest on public debt, debt would stabilize eventually.

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.
Theft	Whoever intending to take dishonestly any movable property out of the possession of any person without that person's consent, moves that property in order to such taking is said to commit theft.
Misappropriation	Dishonestly misappropriating or converting to own use any property, or dishonestly using or disposing of that property in violation of any direction of law prescribing the mode in which such trust is to be discharged, or of any legal contract, express or implied.
Defalcation	Defalcation is misappropriation of funds by a person trusted with its charge; also, the act of misappropriation, or an instance thereof.

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Part D: State Profile

A. General Data					
Sl. No	Particulars	Figures			
1	Area (in sq. kms.)	16579			
2	Population				
	As per 2001 census	19,90,036			
	As per 2011 census	19,78,502			
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)	18.90			
5	Literacy (2011) (in per cent) (All India Average 73.00 %)	79.55			
6	Infant Mortality Rate (2014) (All India average per 1000 live births-39 (SRS Bulletin of September 2014)	14.00			
7	Life Expectancy at Birth (2015) (All India Average in years-67.50) (Economic Survey 2015-16)	NA			
B. Financial Data					
Particulars		Figures(in per cent)			
CAGR (per cent)		2007-08 to 2015-16		2015-16 to 2016-17	
		Special Category* States (SCS)	Nagaland	SCS*	Nagaland
a.	Revenue Receipts	13.40	13.69	14.44	17.40
b.	Tax Revenue	17.20	16.56	4.99	19.59
c.	Non Tax Revenue	6.58	10.29	21.61	35.26
d.	Total Expenditure	11.78	12.90	18.78	12.59
e.	Capital Expenditure	6.17	3.36	50.62	1.59
f.	Revenue Expenditure on Education	15.30	15.46	13.86	5.11
g.	Revenue Expenditure on Health	17.91	15.12	20.55	5.55
h.	Salary and Wages	15.95	16.45	4.41	1.67
i.	Pension	17.87	19.60	11.76	6.29

Appendix 1.2

(Reference: Para 1.1, 1.3 & 1.9.2; Pages 2, 10 & 33)

Time series data on the State Government finances

(`in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Part A. Receipts					
1. Revenue Receipts¹⁷	6202.33	6495.67	7648.67	8040.79	9439.79
(i) Tax Revenue	339.95(6)	333.39(5)	388.61(5)	427.10(5)	510.75(5)
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	257.21(76)	250.20(75)	294.29(76)	328.58(77)	400.12(78)
State Excise	3.73(1)	4.86(1)	4.70(1)	5.12(1)	4.62(1)
Taxes on Vehicles	41.59(12)	36.15(11)	46.46(12)	53.09(13)	57.39(11)
Stamps and Registration fees	1.58(1)	1.77(1)	1.93(1)	2.04(1)	2.05(0)
Land Revenue	0.72(0)	0.70(0)	0.74(0)	0.75(0)	0.82(0)
Taxes on Goods and Passengers	6.71(2)	10.79(3)	9.73(2)	5.88(1)	14.76(3)
Other Taxes	28.41(8)	28.92(9)	30.76(8)	31.64(7)	30.99(6)
(ii) Non Tax Revenue	205.21(3)	214.34(3)	268.34(3)	253.61(3)	343.03(4)
(iii) State's share of Union taxes and duties	917.14(15)	1001.27(16)	1062.68(14)	2540.72(32)	3032.63(32)
(iv) Grants in aid from Government of India	4740.03(76)	4946.67(76)	5929.04(78)	4819.36(60)	5553.38(59)
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	0.85	1.01	0.71	0.50	1.09
4. Total Revenue and Non debt capital receipts (1+2+3)	6203.18	6496.68	7649.38	8041.29	9440.88
5. Public Debt Receipts	2730.12	1976.41	2414.87	3545.94	5444.35
Internal debt (excluding Ways and Means Advances and Overdrafts)	764.72	619.16	725.00	1068.40	1182.44
Net transactions under Ways and Means Advances and Overdrafts	1965.40	1357.25	1689.87	2477.54	4261.91
Loans and Advances from Government of India	0.00	0.00	0.00	0.00	0.00
6. Total Receipts in the Consolidated Fund (4+5)	8933.30	8473.09	10064.25	11587.23	14885.23
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8. Public Account Receipts	3041.66	3130.09	2661.92	3226.12	2933.99
9. Total Receipts of the State (6+7+8)	11974.96	11603.18	12726.17	14813.35	17819.22
Part B. Expenditure/Disbursement					
10 Revenue Expenditure	5599.43	5748.11	6760.14	7579.14	8649.45
Plan	1030.10(18)	846.01(15)	1229.30(18)	1122.66(15)	1731.63(20)
Non Plan	4569.33(82)	4902.10(85)	5530.84(82)	6456.48(85)	6917.82(80)
General Services (including interest payments)	2535.84(45)	2730.25(47)	3130.97(46)	3620.47(48)	3893.96(45)
Social Services	1461.78(26)	1701.56(30)	1855.17(28)	2093.61(28)	2295.21(27)
Economic Services	1601.81(29)	1316.30(23)	1774.00(26)	1865.06(25)	2460.28(28)
Grants-in-aid and contributions	0.00	0.00	0.00	0.00	0.00
11. Capital Expenditure	1255.18	1207.06	1023.17	1059.23	1076.10
Plan	1249.13(99)	1187.96(98)	1022.95(100)	1059.23(100)	1076.10
Non Plan	6.05(1)	19.10(2)	0.22(0)	0.00(0)	0.00(0)
General Services	211.01(17)	181.19(15)	160.95(16)	105.78(10)	132.55(12)
Social Services	346.81(28)	324.47(27)	350.99(34)	287.49(27)	431.73(40)
Economic Services	697.36(55)	701.40(58)	511.23(50)	665.96(63)	511.82(48)

¹⁷ Revenue receipts are exclusive of expenditure on State Lotteries

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12. Disbursement of Loans and Advances	2.16	0.92	0.19	0.19	0.19
13. Total Expenditure(10+11+12)	6856.77	6956.09	7783.50	8638.56	9725.74
14. Repayments of Public Debt	2343.19	1436.92	2306.08	2705.35	5065.03
Internal Debt (excluding Ways and Means Advances and Overdrafts)	313.45	246.32	279.11	496.30	491.81
Net transactions under Ways and Means Advances and Overdraft	2007.77	1168.10	2005.36	2187.51	4551.68
Loans and Advances from Government of India	21.97	22.50	21.61	21.54	21.54
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)	9199.96	8393.01	10089.58	11343.91	14790.77
17. Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00
18. Public Account disbursements	2822.67	2796.33	2895.22	3011.82	2661.41
19. Total disbursement by the State (16+17+18)	12022.63	11189.34	12984.80	14355.73	17452.18
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue surplus(+) (1-10)*	602.90	747.56	888.53	461.65	790.34
21. Fiscal Deficit(-)/ Fiscal Surplus(+) (4-13)	-653.59	-459.41	-134.12	-597.27	-284.86
22. Primary deficit(-)/Surplus(+) (21+23)	-202.95	34.43	421.22	-10.82	350.64
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	450.64	493.84	555.34	586.45	635.50
24. Financial assistance to local bodies etc.	232.50	293.11	250.60	120.63	170.87
25. Ways and Means Advances/ Overdraft availed (days)	1965.40(109)	1357.25(83)	1689.87	2477.54	4261.65
Ways and Means Advances availed (days)	1481.41(97)	812.22(60)	1329.40 (96)	2290.72(101)	4103.85(138)
Overdraft availed (days)	483.99(12)	545.03(23)	360.47 (30)	186.82 (9)	157.80(7)
26. Interest on Ways and Means Advances/ Overdraft	3.07	2.66	4.00	3.11	6.87
27. Gross State Domestic Product (GSDP)	13619	16612	18414	20524	21119
28. Outstanding Fiscal liabilities (year end)	7452.54	8356.91	7953.73	8931.64	9557.35
29. Outstanding guarantees (year end) (including interest)	70.22	70.22	70.22	70.22	81.19
30. Maximum amount guaranteed (year end)	5.00	0.00	0.00	0.00	26.50
31. Number of incomplete projects	75	77	213	373	340
32. Capital blocked in incomplete projects	623.85	702.97	863.09	2100.61	2030.18
Part E. Fiscal Health Indicators					
I Resource Mobilization					
Own tax revenue/GSDP	2.50	2.01	2.11	2.08	2.42
Own non-Tax Revenue/GSDP	1.51	1.29	1.46	1.24	1.62
Central Transfer/GSDP	6.73	6.03	5.77	12.38	14.36
II Expenditure Management					
Total Expenditure/GSDP	50.35	41.87	42.27	42.09	46.05
Total Expenditure/Revenue Receipts	110.55	107.09	101.76	107.43	103.03
Revenue Expenditure/Total Expenditure	81.66	82.63	86.85	87.74	88.93
Expenditure on Social Services/ Total Expenditure	26.38	29.13	28.34	27.56	28.04

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Expenditure on Economic services/ Total Expenditure	33.53	29.01	29.36	29.30	30.56
Capital Expenditure/Total Expenditure	18.31	17.35	13.15	12.26	11.06
Capital Expenditure on Social and Economic Services/Total Expenditure.	15.23	14.75	11.08	11.04	9.70
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	4.43	4.50	4.83	2.25	3.74
Fiscal deficit/GSDP	-4.80	-2.77	-0.73	-2.91	-1.35
Primary Deficit (surplus)/GSDP	-1.49	0.21	2.29	-0.05	1.66
Revenue deficit/Fiscal deficit	*	*	*	*	*
Primary Revenue Balance/GSDP	3.96	3.25	3.53	3.29	4.01
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	54.72	50.31	43.19	43.52	45.25
Fiscal Liabilities/RR	120.16	128.65	103.99	111.08	101.25
Debt Redemption (Principal+Interest)/Total debt Receipts	96.89	115.28	110.06	97.50	92.17
V Other Fiscal Health Indicators					
Return on Investment	0.00	0.00	0.00	4.94	0.00
Balance from Current Revenue (Rs in crore)	-1036.96	-1269.84	-1702.17	276.05	739.32
Financial assets/Liabilities	1.51	1.54	1.72	1.70	1.74

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

**The State experienced Revenue Surplus during all the years*

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Appendix 1.3

(Reference: Para 1.1.1; Page 2)

Abstract of Receipts and Disbursements for the year 2015-16

(₹ in crore)

Receipts				Disbursement						
2015-16		2016-17	2015-16			Non-Plan	Plan	Total	2016-17	
8040.79	I	Revenue receipts	9439.79	7579.14	I	Revenue expenditure	6917.82	1731.63	8649.45	8649.45
427.10		Tax revenue	510.75	3620.47		General services	3841.66	52.30	3893.96	
				2093.61		Social services	1656.08	639.13	2295.21	
253.61		Non-Tax revenue	343.03	1229.17		Education, Sports, Art and culture	1042.45	249.50	1291.95	
				457.04		Health and Family Welfare	345.19	137.22	482.41	
2540.72		State's share of Union Taxes	3032.63	116.44		Water Supply, Sanitaitaion, Housing and Urban development	107.48	47.45	154.93	
				26.57		Information and Broadcasting	27.31	0.00	27.31	
3310.43		Non-Plan grants	3545.73	27.02		Welfare of Scheduled Castes, scheduled Tribes and other Backward Classes	0.00	27.32	27.32	
193.05		Grants for State Plan Schemes	214.71	41.95		Labour and labour Welfare	26.93	4.72	31.65	
				180.43		Social Welfare and Nutrition	92.81	172.92	265.73	
1315.88		Grants for Central and Centrally Sponsored plan Schemes	1792.94	14.99		Others	13.91	0.00	13.91	
				1865.06		Economic Services	1420.08	1040.20	2460.28	
				430.98		Agriculture and Alied Activities	316.64	163.05	479.69	
				323.60		Rural Development	53.79	757.27	811.06	
				20.42		Special Areas Programmes	6.43	20.93	27.36	
				27.71		Irrigation and Flood Control	26.05	0.65	26.70	
				372.53		Energy	431.80	0.16	431.96	
				106.52		Industry and Minerals	100.77	2.09	102.86	
				411.12		Transport	398.48	0.30	398.78	
				8.64		Science, Technology and environment	5.89	3.54	9.43	
				163.54		General Economic Services	80.23	92.21	172.44	
				0.00		Grants-in-aid and Contributions	0.00	0.00	0.00	
				7579.14		Total	6917.82	1731.63	8649.45	
0.00	II	Revenue deficit carried over to section B	0.00	461.65	II	Revenue surplus carried over to Section B				790.34
7648.67		Total	9439.79	8040.79		Total				9439.79

<i>Section B: Others</i>										
435.73	III	Opening Cash balance including Permanent advances and cash Balance Investment	893.35	0.00	III	Opening Overdraft from Reserve Bank of India				0.00
0.00	IV	Miscellaneous Capital receipts	0.00	1059.23	IV	Capital Outlay	0.00	1076.10	1076.10	1076.10
				105.78		General Services	0.00	132.55	132.55	
				287.49		Social services	0.00	431.73	431.73	
				48.77		Education, Sports, Art and culture	0.00	27.14	27.14	
				7.92		Health and Family Welfare	0.00	13.19	13.19	
				214.51		Water supply, Sanitation, Housing and Urban Development	0.00	385.42	385.42	
				1.11		Information and Broadcasting	0.00	2.00	2.00	
				0.00		Welfare of scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	0.00	0.00	
				14.30		Social Welfare and Nutrition	0.00	3.09	3.09	
				0.88		Others	0.00	0.89	0.89	
				665.96		Economic Services	0.00	511.82	511.82	
				18.19		Agriculture and Allied activities	0.00	14.89	14.89	
				0.00		Rural Development	0.00	0.00	0.00	
				209.55		Special Areas Programmes	0.00	228.90	228.90	
				98.18		Irrigation and Flood Control	0.00	39.62	39.62	
				63.20		Energy	0.00	33.31	33.31	
				15.17		Industry and Minerals	0.00	13.42	13.42	
				254.32		Transport	0.00	175.19	175.19	
				5.47		General Economic Services	0.00	5.49	5.49	
				1.88		Science, Technology and environment	0.00	1.00	1.00	

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0.50	V	Recoveries of Loans and Advances	1.09	0.19	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	
0.46		From Government Servants	0.46	0.19		To Government servants	0.19	0.00	0.19	
0.04		From Others	0.63	0.00		To Others	0.00	0.00	0.00	
461.65	VI	Revenue surplus brought down	790.34		VI	Revenue Deficit brought down				0.00
2414.87	VII	Public debt receipts	5444.35	2306.08	VII	Repayment of Public debt			5065.03	5065.03
0.00		External debt	0	0.00		External debt			0	
725.00		Internal debt other than Ways and Means Advances and Overdrafts	1182.44	279.11		Internal debt other than Ways and Means advances and Overdrafts			491.81	
1329.4		Net transactions under Ways and Means Advances	4103.85	1468.17		Net transactions under ways and Means Advances			4393.88	
360.47		Net transactions under overdraft	157.8	537.19		Net transactions under overdrafts			157.80	
0.00		Repayment of Loans and Advances from Central Government	0.26	21.61		Repayment of Loans and Advances to Central Government			21.54	
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
2661.92	X	Public Account receipts	2933.99	2895.22	X	Public Account disbursements			2661.41	2661.41
301.80		Small Savings and Provident funds	309.65	246.45		Small Savings and Provident Funds			280.55	
69.36		Reserve Funds	251.08	28.35		Reserve Funds			26.08	
56.36		Suspense and Miscellaneous	50.3	55.80		Suspense and Miscellaneous			56.13	
2062.54		Remittance	1799.23	1785.00		Remittances			1767.23	
171.86		Deposits and Advances	523.73	779.62		Deposits and Advances			531.42	

0.00	XI	Closing Overdraft from Reserve Bank of India	0.00	435.73	XI	Cash Balance at end of year			1260.39	1260.39
				0.00		Cash in Treasuries and Local Remittances			0.00	
				(-)250.36		Deposits with Reserve Bank			226.92	
				316.08		Departmental Cash Balance including permanent Advances			343.86	
				141.48		Cash Balance Investment			35.41	
				228.53		Investment in earmarked funds			654.20	
6660.39		Total	10063.12	6660.39		Total			10063.12	10063.12

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Appendix 1.4

(Reference: Para 1.9.1; Page 32)

Summarised financial position of the Government of Nagaland as on 31.03.2017

(₹ in crore)

As on 31.03.2016		Liabilities	As on 31.03.2017	
6529.46		Internal Debt -		6930.07
	5362.38	Market Loans bearing interest	6094.75	
	0.03	Market Loans not bearing interest	0.03	
	20.76	Loans from Life Insurance Corporation of India	15.67	
	856.26	Loans from other Institutions	819.62	
	290.03	Ways and Means Advances	0.00	
	0.00	Overdrafts from Reserve Bank of India	0.00	
206.78		Loans and Advances from Central Government-		185.49
	0.35	Pre 1984-85 Loans	0.35	
	14.49	Non-Plan Loans	13.74	
	154.22	Loans for State Plan Schemes	134.19	
	0.18	Loans for Central Plan Schemes	0.18	
	29.13	Loans for Centrally Sponsored Plan schemes	28.86	
	0.00	Ways and Means Advances	0.00	
	8.41	Loans for Spl. Scheme	8.17	
0.35		Contingency Fund		0.35
862.08		Small Savings, Provident funds, etc.		891.18
934.80		Deposits		927.09
398.52		Reserve Funds		623.52
0		Suspense and Miscellaneous Balances		0
(-728.21)		Remittance Balances		(-696.20)
8203.78		Total		8861.50
Assets				
14149.23		Gross Capital Outlay on Fixed Assets -		15225.33
	290.60	Investments in shares of Companies, Corporations, etc.	291.75	
	13858.63	Other Capital Outlay	14933.58	
26.51		Loans and Advances -		25.60
	0.00	Loans for Power Projects	0.00	
	25.38	Other Development Loans	24.74	
	1.13	Loans to Government servants and Miscellaneous loans	0.86	
0.00		Reserve Fund Investments		0.00
0.33		Advances		0.32
91.37		Suspense and Miscellaneous Balances		97.21
893.35		Cash -		1260.39
	0.00	Cash in Treasuries and Local Remittances	0.00	
	156.34	Deposits with Reserve Bank	226.92	
	307.81	Departmental Cash Balance	343.86	
	0.00	Permanent Advances	0.00	
	429.20	Investment on earmarked funds	654.20	
	0.00	Cash Balance investments	35.41	
(-6957.01)		Deficit on Government account -		(-7747.35)
	(-461.65)	(i) Less Revenue Surplus of the current year	(-790.34)	
	0.00	(ii) Miscellaneous deficit	0.00	
	(-6495.36)	Accumulated deficit at the beginning of the year	(-6957.01)	
8203.78				8861.50

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

Appendix 1.5

(Reference: Para 1.2.2; Page 10)

Statement showing the funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2016-17

(₹ in lakh)

Sl. No.	Programme/Scheme	Implementing Agency	2016-17
1	Kala Sanskriti Vikas Yojana	Abiogenesis Society	13.92
2		Ayolta Human Resources Society	0.13
3		Charity Welfare Society	0.13
4		Indigenous Cultural Society	4.80
5		Konyak Tribal Welfare Society	449.55
6		Tenak Society	0.25
7		Tuophema Youth Cultural Club	2.52
8	Statutory Institutions	Medicinal Plants Board Agency	49.76
9		State Medicinal Plants Board Society	30.00
10	Marketing Support and Services and Expert Promotion Scheme.	Nagaland Handloom Society	1.27
11		Nagaland Handloom and Handicrafts Development Corporation Ltd.	42.55
12	National Handloom Development Programmes.	Nagaland Apex Weavers and Artisans Co-operative Federation Ltd. (WEAFED) Dimapur	15.00
13		Nagaland Handloom and Handicrafts Development Corporations	197.80
14	Propogation of RTI ACT. Improving	Administrative Training Institute Kohima	17.00
15		Nagaland Information Commission	3.00
16	Training for All Support for Training Activities and Personal P.G&P	Administrative Training Institute, Kohima	68.63
17	Protection and Employment of Women	Administrative Training Institute, Kohima	5.06
18		Longi Lenden Welfare Society	266.94
19		Porbami Women Welfare Society	63.57
20		Thito Elders Welfare Society	111.97
21	Handicraft Artisans Comprehensive Welfare	Nagaland Handloom and Handicrafts Development Corporation Ltd	5.00
22	Environment Protection and Monitoring	Nagaland Institute of Health, Environment and Social Welfare	13.89
23	Indigenous Breeds	Nagaland Live Stock Development Board	31.91
24	National Programme for Bovine breeding.		200.00
25	National Mission on Sustainable Agriculture.	Nagaland Organic Mission	1244.85
26	OFF GRID/Distributed and Decentralised	Nagaland Renewable Energy Development Agency (NREDA)	1501.26
27	GRID Interactive Renewable Power MNRE	Charity Welfare Society	1.00
28		Nagaland Renewable Energy Development Agency (NREDA)	295.20
29	Pradhan Mantri Kausal Vikas Yojana CS	Nagaland Skill Development Initiative Society.	1455.60
30		Vacational Training Projects Implementation Society of Nagaland	236.95
31	Capacity Building and Publicity IT	Agape Youth Welfare Organisation-EB	1.50
32		Director of Industries and Commerce	16.54
33		Nagaland Tool Room and Training Centre	26.05
34	Atal Innovation Mission	AIM-Kohima	0.26

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35		AIM-Mon	0.25
36		AIM-Tuensang	0.25
37		AIM-Wokha	0.25
38	Digital India E-Learning	Aishe, Nagaland	1.93
39	Digital India Programme	Nagaland State E-Governance Society	92.00
40	Integrated Scheme on Agriculture	Nagaland State Agricultural Marketing Board	447.42
41	National AIDS and STD Control	Nagaland State AIDS Control Society	2171.41
42	National Plan for Dairy Development	Nagaland State Dairy Co-operation Federation LTD	100.00
43	National Mission for Justice Delivery	Nagaland State Legal Services Authority	68.20
44		Registrar General, High Court of Guwahati, Nagaland	157.69
45	Centenaries and Anniversaries Celebrations	All Nagaland Zeleangrong Students Union(AMN)	6.30
46		Nagaland Art and Culture	350.00
47	Development of Museums (Culture)	Ayolta Human Resources Society	250.00
48		Director of Art and culture, Kohima	750.00
49		Kipi Qomi Welfare Society	250.00
50		Tenak Society	250.00
51		Triabal Art and Textile Museums Society	36.79
52	Scheme for Prevention of Alcoholism	Ayolta Human Resources Society	19.46
53		Bethesda Youth Welfare Centre DMR	7.58
54		Prodigals Home	9.45
55		Youth Mission	6.99
56	National Service Scheme NSS CS	Nagaland State NSS Cell	33.13
57	National Rural Livelihood Mission	Nagaland State Rural Livelihoods Mission Society (NSRLM)	190.29
58	Technology Development Programme	Nagaland State Science and Technology Council	32.85
59	Alliance and R&D Mission	Nagaland State Science and Technology Council	156.03
60		State Council of Educational Research and Training	3.60
61		Nagaland University	2.64
62	Baba sahib Ambedkar Hastshilpa Vikas Yojana	Nagaland State Welfare Board	7.35
63	Rashtriya Yuva Sashaktikaran Karyakram	Boji Multipurpose Society	2.28
64		Indigenous Cultural Society	3.28
65		Rural Farmer Association	2.28
66	Rashtriya Krishi Vikas Yojana (RKVY)	Central Institute of Horticulture	3.18
67	North Eastern Council	Central Institute of Horticulture	594.00
68		Development Authority	10.00
69		Directorate of Higher and Technical Education, Nagaland	9.00
70		Dr. Kipfelie Angami	0.22
71		Er. T. Yanger AO	0.31
72		Marcofeed Limited	245.00
73		Nagaland GIS Centre	93.76
74		Nagaland State Biodiversity Board	25.70
75		Nagaland State Rifle Association	383.20
76		Nagaland University	637.00
77		National Institute of Technology	7.10
78		North-East Zone Cultural Centre	16.00

79		Societies for Training and Research on Rural Development	20.00	
80		Rashtriya Madhyamik Shiksha Abhiyan	160.00	
81	Khelo India National Programme	Nagaland State Sports Council	44.83	
82	Infrastructure Development Programme	Nagaland Tool Room and Training Centre	250.00	
83	Domestic Promotion and Publicity	Nagaland Tourism Board	25.00	
84	Swadesh Darshan-Integrated Development Theme		4914.11	
85	Biotechnology Research and Development.	Christian Institute of Health Science and Research Society.	2.88	
86		Nagaland State Science and Technology Council	7.18	
87		Rural and Urban Development Association	5.21	
88		Nagaland University	47.68	
89	National institute of Technology	National Institute of Technology	8681.00	
90	Regulatory Authorities		10.30	
91	Internal Co-operation S&T		2.97	
92	National Fellowship and Scholarship		0.32	
93	Grants to States E & I form	Dr. Yongyak Konyak	571.76	
94	CRF.	T. Tachu & Co.	378.32	
95	National Action Plan on Climate Change.	Department of Environment, Forest and Climate Change.	6.00	
96	MPs Local Area Development Scheme (MPLADs)	Deputy Commissioner, Dimapur	750.00	
97		Deputy Commissioner, Kohima	500.00	
98	Beti Bachao Beti Padhao	Deputy Commissioner, BBBP, Longleng	24.05	
99	NER Textile Promotion Scheme	Directorate of Sericulture	2378.72	
100		Directorate of Industries & Commerce	206.16	
101		Nagaland Handloom and Handicrafts Development Corporation	39.25	
102	Scheme for RGI including National Population	Directorate of Economics and Statistics	34.66	
103	National Building Organisation(NBO)		15.00	
104	National Child Labour Project	District Child Labour Project	156.68	
105	Technology Upgradation and Quality	Doshehe Village Council	49.84	
106	Research Education Training and Outreach	Government Polytechnic Kohima	1.50	
107		Nagaland University	3.00	
108	Seismological and geosciences (SAGE)	Nagaland University	4.00	
109	Science and Technology Programme	Government Polytechnic Kohima	4.50	
110		Nagaland Institute of Health, Environment and Social Welfare	6.22	
111		Nagaland State Science and Technology Council	265.58	
112		Uzho Cultural Society	29.89	
113		Health Care Laboratory and Research Centre	Naga Hospital Authority Kohima	66.55
114				
115	National Hydrology Project	Irrigation and Flood Control	84.00	
116	National Education Mission (Saakshar)	Jan Shiksham Sansthan, Dimapur	26.22	

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117	National Mission on Food	Kohima Municipal Council	450.00
118	Processing	Mokokchung Municipal Council	442.91
119	Cultural Institutions	North East Cultural Centre	1765.00
120	International Co-operation		8.26
121	Design and Technical Up-gradation Scheme	Prodigal's Home	5.69
122	Human Resources Development Handicrafts	Prodigal's Home	3.45
		Weaving Industrial Centre Kohima	3.41
124	Nirbhaya Scheme WCD	Sakhi One Stop Centre, Dimapur	6.73
125		Women Helpline Nagaland	29.12
126	Management Support to RD Programmes.	State Institute of Rural Development Nagaland.	331.93
127	Deen Dayal Disabled Rehabilitation Scheme	Tabitha Enabling Society	0.01
128	Assistance to IHMS FCIS ETC	Global Open University, Nagaland	25.00
129	Grants-in-Aid/Assistance to Voluntary	Women Welfare Society, Atoizu Town, Zunheboto Nagaland	24.48
Total			36677.40

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

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	11	District Administration & Special Welfare Schemes	121.53	2.28	2
2	18	Pensions and Other Retirement Benefits	1402.29	308.81	22
3	26	Civil Secretariat	150.80	18.72	12
4	27	Planning Machinery	370.92	275.55	74
5	29	Stationery and Printing	19.78	1.37	7
6	31	School Education	1439.89	347.12	24
7	32	Higher Education	196.08	61.17	31
8	33	Youth Resources and Sports	32.18	3.66	11
9	35	Medical, Public Health and Family Welfare	582.24	98.87	17
10	37	Municipal Administration	31.55	22.30	71
11	40	Employment and Training	71.08	47.89	67
12	43	Social Security and Welfare	237.85	15.50	7
13	46	Statistics	34.42	6.25	18
14	47	Legal Metrology and Consumer Protection	9.52	1.49	16
15	49	Soil and Water Conservation	58.31	3.31	6
16	50	Animal Husbandry and Diary Development	104.18	19.85	19
17	51	Fisheries	35.59	3.77	11
18	52	Forest, Ecology, Environment and Wild Life	80.66	3.47	4
19	53	Industries	67.57	7.25	11
20	56	Road Transport	72.50	1.03	1
21	59	Irrigation and Flood Control	30.57	3.87	13
22	60	Water Supply	89.66	7.88	9
23	66	Sericulture	24.28	8.78	36
24	67	Home Guards	22.90	4.73	21
25	70	Horticulture	77.17	41.64	54
26	72	Land Resource Development	120.82	44.30	37
27	73	State Institute of Rural Development	8.05	4.16	52
28	78	Technical Education	16.90	2.48	15
29	81	Information Technology and Communication	13.73	6.55	48

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Capital (Voted)					
30	22	Civil Supplies	3.34	2.34	70
31	27	Planning Machinery	397.50	300.65	76
32	31	School Education	13.30	1.13	8
33	32	Higher Education	5.29	1.85	35
34	35	Medical, Public Health and Family Welfare	64.15	50.96	79
35	36	Urban Development	88.68	18.60	21
36	39	Tourism	15.54	8.27	53
37	42	Rural Development	62.76	62.76	100
38	44	Evaluation Unit	1.97	0.95	48
39	53	Industries	14.49	9.99	69
40	57	Housing Loans	0.22	0.22	100
41	58	Roads and Bridges	253.02	36.69	15
42	59	Irrigation and Flood Control	231.60	186.89	81
43	60	Water Supply	219.48	57.74	26
44	63	Science, Technology, Ecology and Environment	2.00	1.00	50
45	64	Housing	56.91	2.06	4
46	66	Sericulture	1.60	0.38	24
47	78	Technical Education	12.22	11.22	92
Revenue (Charged)					
48	4	Administration of Justice	6.62	1.01	15
49	75	Servicing of Debt	1061.69	201.19	19
Total			8035.40	2329.95	29

Appendix 2.2

(Reference: Para 2.3.4; Page 45)

Excess over provision of previous years requiring regularization

(₹ 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
2012-13	23	0	166.13	Not yet regularised
2013-14	21	0	38.51	Not yet regularised
2014-15	9	1	38.78	Not yet regularised
2015-16	16	1	373.60	Not yet regularised
Total			929.63	

Appendix 2.3

(Reference: Para 2.3.5; Page 45)

Excess over provision requiring regularisation during the year 2016-17

(₹ in crore)

Sl. No.	Number and title of grant/appropriation		Total grant appropriation	Expenditure	Excess
Revenue (Voted)					
1	4	Administration of Justice	23.94	24.80	0.86
2	14	Jails	37.71	38.21	0.50
3	25	Land Records and Survey	17.76	17.82	0.06
4	28	Civil Police	1182.77	1211.18	28.41
5	39	Tourism	14.67	17.35	2.68
6	41	Labour	8.35	8.46	0.11
7	42	Rural Development	775.88	776.96	1.08
Total- Revenue (Voted)			2061.08	2094.78	33.70
Capital(Voted)					
1	55	Power	30.46	30.47	0.01
2	77	Development of Under Developed Areas	59.10	72.24	13.14
Total- Capital (Voted)			89.56	102.71	13.15
Capital (Charge)					
1	75	Servicing of Debt	5019.72	5065.03	45.31
Total - Capital(Charged)			5019.72	5065.03	45.31
Grand Total			7170.36	7262.52	92.16

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	17- State Lotteries	254.02	249.04	4.98	17.51
2	26- Civil Secretariat	14672.01	13207.16	1464.85	407.51
3	33- Youth Resources and Sports	2991.21	2851.64	139.57	226.33
4	35- Medical, Public Health and Family Welfare	56531.22	48336.80	8194.42	1692.89
5	37- Municipal Administration	2597.69	924.58	1673.11	557.07
6	47- Legal Metrology and Consumer Protection	887.02	802.79	84.23	64.60
7	51- Fisheries	3187.39	3181.52	5.87	371.59
8	59- Irrigation and Flood Control	2992.55	2669.14	323.41	64.08
9	67- Home Guards	1914.19	1816.71	97.48	375.43
Total Revenue (Voted)		86027.30	74039.38	11987.92	3777.01
Capital (Voted)					
1	22- Civil Supplies	322.00	100.01	221.99	12.00
2	35- Medical, Public Health and Family Welfare	2450.00	1319.46	1130.54	3965.20
3	44- Evaluation Unit	182.00	101.77	80.23	15.00
Total-capital (Voted)		2954.00	1521.24	1432.76	3992.20
Revenue (Charged)					
1	4- Administration of Justice	607.49	561.10	46.39	54.57
2	10- Public Service Commission	553.47	541.47	12.00	34.15
Total Revenue (Charged)		1160.96	1102.57	58.39	88.72
Grand Total		90142.26	76663.19	13479.07	7857.93

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	28	Civil Police	1089.23	93.54	1182.77	1211.18	28.41
2	39	Tourism	13.92	0.75	14.67	17.35	2.68
3	42	Rural Development	644.87	131.01	775.88	776.96	1.08
Total Revenue (Voted)			1748.02	225.30	1973.32	2005.49	32.17
Capital (Voted)							
4	77	Development of Under Developed Areas	52.00	7.10	59.10	72.24	13.14
Total Capital (Voted)			52.00	7.10	59.10	72.24	13.14
Capital (Charged)							
5	75	Servicing of Debt	2530.50	2489.22	5019.71	5065.03	45.32
Total Capital (Charged)			2530.50	2489.22	5019.71	5065.03	45.32
Grand Total			4330.52	2721.62	7052.14	7142.76	90.63

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	2	Emoluments of the Governor	2012-03-101-01	(+)1.14		0.02
2	3	Pay and Allowances	2013-00-101-01	(-)140.78		0.57
3	3	Council of Ministers' Establishment	2013-00-800-01	(+)132.00		0.44
4	4	District & Session Judge Establishment	2014-00-105-01	(-)198.42		3.63
5	4	Legal, Remembrancer, Advocate General, Govt. Advocate & Standing Counsels	2014-00-114-01	(+)350.17	2.55	
6	5	Chief Electoral Officers- Establishment	2015-00-102-01	(-)13.37		1.48
7	5	Sub-ordinate Establishment	2015-00-102-02	(+)3.71		1.48
8	7	Sub-ordinate Establishment	2039-00-001-02	(-)7.65	0.05	
9	12	Direction	2054-00-095-01	(-)14.39	0.01	
10	14	Other Jails	2056-00-101-02	(-)68.26	52.09	
11	16	Nagaland House, New Delhi	2070-00-115-01	(-)16.64		0.17
12	16	Nagaland House, Kolkatta	2070-00-115-02	(+)2.98		3.26
13	16	Nagaland House, Guwahati	2070-00-115-05	(+)1.59		1.91
14	16	Nagaland House, Shillong	2070-00-115-03	(-)1.39		0.01
15	22	Direction	2408-01-001-01	(-)153.55		0.02
16	22	Sub-ordinate Establishment	2408-01-001-02	(+)138.98	0.09	
17	25	National Land Records Modernisation Programme	2029-00-800-02	(+)28.58	6.43	
18	26	Secretariat Transport Special Pool	2052-00-090-02	(+)77.18		57.62
19	26	Nagaland Civil Secretariat	2052-00-090-01	(-)47.65	0.01	
20	26	Helicopter Charges	2052-00-090-11	(-)0.01	57.61	
21	27	Direction	3451-00-101-01	(+)732.86		479.13
22	27	Sub-ordinate Establishment	3451-00-102-01	(-)721.50	612.72	
23	28	Police and Other Forces (CSS)	2055-00-115-11	(+)168.52	233.00	
24	28	Police Headquarters	2055-00-001-01	(+)1038.60	3104.67	
25	28	Central Workshop	2055-00-001-02	(-)40.29	18.87	
26	28	Repairs of Vehicles (SRE)	2055-00-001-05	(-)9.00	50.00	
27	28	Police Training School	2055-00-003-01	(+)1118.32		1243.29
28	28	Nagaland Armed Police Battalion	2055-00-104-01	(-)9184.25	165.57	
29	28	Indian Reserve Battalion	2055-00-104-02	(+)2510.51	249.90	
30	28	District Police Establishment	2055-00-109-01	(+)4341.74	324.05	
31	28	Police Welfare	2055-00-113-01	(+)5.16		5.00
32	28	Police Telecommunication	2055-00-114-01	(+)226.23		85.40
33	31	Primary Schools	2202-01-101-01	(+)1287.84	0.21	
34	31	Direction	2202-02-001-01	(-)6296.09	0.91	
35	31	Sub-ordinate Establishment (SDEO)	2202-02-001-02	(+)133.41	6403.23	

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36	31	Education Technological Cell	2202-02-109-03	(-)2.25	0.01	
37	32	Government Colleges	2202-03-103-01	(+)1478.97		0.02
38	33	Direction	2204-00-001-01	(+)62.57	0.03	
39	35	Direction	2210-01-001-01	(-)1342.34	2.82	
40	35	Sub-ordinate Establishment	2210-01-001-02	(+)4139.61	347.68	
41	35	Primary Health Centres	2210-03-103-01	(-)145.18		0.02
42	39	Promotion of Tourism in NER	2552-39-800-01	(-)59.18	325.16	
43	40	Direction	2230-02-001-01	(-)39.07	4.04	
44	40	Employment Exchange	2230-02-101-01	(-)175.16		4.46
45	41	Direction	2230-01-001-01	(+)26.42		10.00
46	41	Sub-ordinate Establishment	2230-01-001-02	(+)24.02	37.05	
47	41	Welfare Centres	2230-01-103-01	(-)58.71	10.00	
48	43	Sub-ordinate Establishment	2235-02-001-02	(-)48.30	187.37	
49	43	I.C.D. Scheme	2235-02-102-01	(+)197.14		77.59
50	43	Supplementary Nutrition Scheme	2235-02-101-01	(+)20.11	0.10	
51	45	Direction	2425-00-001-01	(+)23.47		2.00
52	45	Co-operative Training Centre	2425-00-003-01	(-)22.20		2.00
53	47	Direction	3475-00-106-01	(-)44.94	10.00	
54	47	Sub-ordinate Establishment	3475-00-106-02	(+)56.66		10.00
55	48	Direction	2401-00-001-01	(+)375.38		1.79
56	48	Sub-ordinate Establishment	2401-00-001-02	(+)219.02		0.01
57	49	Direction	2402-00-001-01	(-)47.24		106.76
58	48	Sub-ordinate Establishment	2402-00-001-02	(+)175.14	106.76	
59	50	Direction	2403-00-001-01	(+)154.53		0.23
60	50	Sub-ordinate Establishment	2403-00-001-02	(+)512.31	0.01	
61	51	Direction	2405-00-001-01	(+)60.43		0.51
62	52	Sub-ordinate Establishment	2406-01-001-02	(+)429.10	3.51	
63	52	National Afforestation Programme	2406-04-101-01	(+)52.05		1.21
64	53	Direction	2851-00-001-01	(+)40.36		0.44
65	54	Establishment for Survey & Mapping	2853-02-101-01	(-)71.42	10.43	
66	55	Transmission Execution	2801-05-001-03	(+)169.89		0.20
67	56	Direction	3053-00-001-01	(-)282.41		0.29
68	58	Direction	3054-80-001-01	(-)1383.28		0.92
69	58	Superintending Engineer's Establishment	3054-80-001-03	(-)469.41	0.10	
70	58	Execution	3054-80-001-04	(+)1764.18		10.71
71	59	Agriculture Engineering Superintendence	2702-80-800-01	(-)77.20		2.58
72	60	Execution	2215-01-001-02	(+)272.94		8.00
73	60	Urban Water Supply	2215-01-101-01	(+)80		9.41
74	64	Execution	2059-80-001-22	(+)1736.64		0.89
75	64	Estate Management	2216-05-800-01	(-)505.38		0.03
76	65	Teachers Education	2202-01-105-01	(-)0.10	0.10	

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77	65	State Council of Educational Research and Training	2202-02-004-01	(-)37.08	0.13	
78	66	Integrated Silk Development Programme	2851-00-107-17	(+)755.00		755.00
79	66	Direction	2851-00-107-01	(+)86.23		0.40
80	66	Sericulture Farms & Gardens	2851-00-107-03	(-)154.58	103.00	
81	70	Direction (Horticulture)	2401-00-001-11	(+)36.53	6.00	
82	70	Sub-ordinate Establishment (Horticulture)	2401-00-001-12	(+)8.00		6.00
83	72	Direction	2501-05-101-01	(+)8.58		0.02
84	74	Direction	2059-80-001-31	(-)224.03	1.42	
85	74	Superintending Engineer's Establishment	2059-80-001-32	(-)1.08		1.43
86	74	Execution	2059-80-001-33	(+)163.67		0.22
Capital(Voted)						
87	8	Works under Sales Tax	4216-01-106-08	(+)100.00		33.70
88	32	Buildings	4202-01-203-01	(-)228.63		34.51
89	44	Works under Evaluation	4059-01-051-44	(-)15.00		80.23
90	55	Transmission Scheme	4801-05-800-01	(+)989.55	1.08	
91	58	Non lapsable Central Pool of Resources	5054-80-800-01	(-)1621.52		1179.38
92	60	National Rural Drinking Water Programme	4215-01-800-27	(-)6366.48		89.32
Revenue (Charged)						
93	2	Governor's Secretariat	2012-03-090-01	(-)13.35	0.02	
Capital (Charged)						
94	75	Ways and Means Advance	6003-00-110-01	(+)1714.33	4531.61	
Total				(+)28232.40 (-)30348.80	16970.40	4313.71

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Appendix 2.7

(Reference: Para 2.3.10 ; Page 47)

Results of review of substantial surrenders made during the year 2016-17

(₹ 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	2- Head of State	2012-03-103-02 (Furnishing of the Official residence of Governor)	0.09	0.05	57.53
2		2012-03-106-01 (Entertainment)	0.02	0.02	100.00
3	4- Administration of Justice	2014-00-105-01 (District & Session Judge Establishment)	2.73	1.98	72.76
4		2014-00-114-01 (Legal Remembrancer, Advocate General, Govt. Advocate & Standing Committee)	6.07	3.50	57.69
5		2014-00-800-01 (Nagaland Legal Services Authority)	0.66	0.43	65.05
6	6-Land Revenue	2029-00-101-01 (Collection)	0.06	0.06	100.00
7	8- Sales Tax	2040-00-800-01 (Computerisation of Commercial Taxes)	1.00	1.00	100.00
8	11-District Administration	2053-00-800-01 (Land Rent for Accomodation of Security Forces)	0.03	0.03	100.00
9	14- Jails	2056-00-102-01 (Jail Industries)	0.05	0.05	100.00
10	18- Pensions and Other Retirement Benefits	2071-01-117-01 (National Pension System)	95.00	59.12	62.23
11	22- Civil Supplies	2408-01-001-11 (Direction)	0.56	0.56	100.00
12	26- Civil Secretariat	2052-00-090-13 (Reservation Cell)	0.02	0.02	100.00
13	27 – Planning Machinery	2210-04-200-01 (National Mission on Ayush Including Mission on Medicinal Plants)	3.67	3.67	100.00
14		2401-00-119-10 (Mission for Integrated Development of Horticulture)	16.95	16.95	100.00
15		2552-27-101-01 (Pool for Schemes under North Eastern Council)	117.06	116.44	99.47
16		3451-00-102-01 (Sub-ordinate Establishment)	7.22	7.22	100.00
17		3451-00-102-04 (Monitoring Cell)	0.28	0.28	100.00
18		3451-00-101-02 (Pool for State Share)	160.00	159.48	99.67
19	28- Civil Police	2055-00-115-01 (National Scheme for modernisation of Police and other Forces)	0.50	0.50	100.00
20	31- School	2202-01-111-11 (Sharva Shiksha Abhiyan)	345.41	238.15	68.95

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21	Education	2202-01-112-11 (National Programme for Nutritional Support to Primary Education)	30.95	19.89	64.26
22		2202-01-111-01 (Sarva Shiksha Abhiyan)	110.00	110.00	100.00
23		2202-02-001-01 (Direction)	111.25	62.96	56.59
24		2202-02-109-05 (Rashtriya Madhyamik Shiksha Abhiyan)	11.00	11.00	100.00
25		2202-02-110-01 (Non-Government High & Higher Secondary Schools)	0.50	0.50	100.00
26		2202-05-102-01 (Hindi Training Institute)	2.31	1.31	56.42
27		32- Higher Education	2202-03-800-11 (Rashtriya Ucchata Shiksha Abhiyan)	75.89	53.17
28	2202-03-001-01 (Direction)		23.67	14.98	63.26
29	2202-03-107-02 (Merit Scholarship)		6.37	5.39	84.71
30	33- Youth Resources and Sports	2204-00-800-04 (Rajiv Gandhi Khel Abhiyan)	3.50	3.05	87.19
31	34- Art and Culture and Gazetteers Unit	2205-00-104-01 (Art and Culture)	0.40	0.40	100.00
32	35- Medical, Public Health and Family Welfare	2210-06-800-02(National Mental Health Programme)	1.50	1.50	100.00
33		2210-06-800-03(Prevention and Control of Cancer, Diabetes, Cardiovascular and Stroke)	5.50	5.33	96.91
34		2210-06-800-05 (National Programme for Control of	3.18	3.18	100.00
35		2210-06-800-06 (National Iodine Deficiency Disease Control Programme)	0.55	0.55	100.00
36		2210-06-800-08 (National Vector Borne Disease)	14.54	10.34	71.11
37		2210-06-800-09 (Revised National TB Control Programme)	8.50	4.69	55.13
38		2210-06-800-10 (Integrated Disease Surveillance Programme)	4.83	3.41	70.50
39		2210-06-800-11 (National Urban Health Mission)	11.37	11.37	100.00
40		2210-06-800-12 (Pulse Polio Immunisation)	1.20	1.20	100.00
41		2210-06-800-13 (Routine Immunization)	0.87	0.81	93.03
42		2210-06-800-14 (Mission Flexi Pool)	65.15	33.17	50.91
43		2210-06-800-17 (National Leprosy Control Programme)	3.50	2.11	60.20
44		2210-06-800-24 (National Tobacco Control Programme)	5.65	5.65	100.00
45		2210-01-001-05 (Worked Charged Establishment)	0.39	0.39	100.00
46		2210-01-110-02 (Mental Hospital)	1.73	1.73	100.00

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47		2210-01-110-04 (Drug De-addiction Clinic)	0.97	0.55	56.71
48		2210-01-110-05 (Artificial Limb Centre)	0.85	0.68	79.62
49		2210-01-200-01 (Goitres & Nutrition Programmes)	0.18	0.18	100.00
50		2210-01-200-02 (Health Intelligence Bureau)	0.27	0.27	100.00
51		2210-02-102-01 (Homeopathy Establishment)	0.96	0.78	81.81
52		2210-03-102-01 (Rural Subsidiary Health Centres)	9.26	5.15	55.60
53		2210-06-107-01 (Food Testing Laboratory)	2.18	2.18	100.00
54		2210-06-800-05 (National Programme for Control)	0.80	0.72	89.78
55		2210-06-800-06 (National Iodine Deficiency Disease Control Programme)	0.32	0.32	100.00
56		2210-06-800-07 (National Leprosy Control Programme)	8.22	5.25	63.94
57		2210-06-101-03 (National AIDS Control Programme)	32.36	32.36	100.00
58		2211-00-001-01 (Direction)	29.22	27.78	95.07
59		2211-00-101-01 (Family Welfare Sub-Centres)	0.91	0.91	100.00
60		2211-00-103-01 (Universal Immunisation Programme)	1.14	1.14	100.00
61	37- Municipal Administration	2217-80-191-01 (Grants under Finance Commission)	21.94	21.94	100.00
62	38- Information and Public Relations	2220-60-106-01 (Field Publicity Establishment)	0.68	0.52	76.67
63	39- Tourism	2552-39-800-01 (Promotion of Tourism in NER)	0.59	0.59	100.00
64	40- Employment and Training	2230-03-800-15 (Skill Development Mission)	50.06	50.06	100.00
65		2230-03-800-02 (Vocational Training)	0.08	0.08	100.00
66	41- Labour	2230-01-103-11 (Welfare Centres)	0.02	0.02	100.00
67		2230-01-101-02 (Enforcement of Factories Act & Boilers)	0.18	0.18	100.00
68		2230-01-103-01 (Welfare Centres)	0.59	0.59	100.00
69	42-Rural Development	2515-00-800-11 (Promotion of Micro Financing)	0.50	0.50	100.00
70	43- Social Security and Welfare	2235-02-102-16 (Integrated Child Protection Scheme)	33.00	29.17	88.40
71		2235-02-103-04 (Women Helpline)	1.50	1.50	100.00
72		2235-02-103-31 (Rajiv Gandhi Scheme for Empowerment of Adolescent Girls)	3.17	2.05	64.64
73		2235-03-103-01 (National Mission for Empowerment of Women)	1.65	1.65	100.00

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		including Indira Gandhi Matritva Sahyog Yojana)			
74	43- Social Security and Welfare	2235-02-102-02(Establishment of Children's Parks and Children's Wards)	0.57	0.51	88.64
75	44- Evaluation Unit	3451-00-092-03 (Evaluation Studies)	0.40	0.40	100.00
76	46- Statistics	3454-02-111-06 (Urban Statistics for Human Resources and Assessment)	0.05	0.05	100.00
77		3454-02-111-05 (Support for Statistical Strengthening)	6.80	6.80	100.00
78	47- Legal Metrology and Consumer Protection	3475-00-800-03 (State Consumer Dispute Redressal Commission & District Consumer Forum)	1.48	1.48	100.00
79		3475-00-800-01 (Consumer Forum)	0.13	0.13	100.00
80	48-Agriculture	2401-00-103-23 (Integrated Seed Development)	1.30	1.30	100.00
81		2401-00-109-03 (National Mission on Agriculture Extension and Technology)	13.20	13.20	100.00
82		2401-00-800-06 (Organic Farming Programme)	1.50	1.50	100.00
83		2401-00-109-02 (Agriculture Information and Publicity)	0.37	0.34	91.85
84		2401-00-113-01 (Superintendence)	3.81	2.03	53.19
85		2401-00-800-02 (Agriculture Marketing and Quality Control)	1.04	0.89	86.09
86		2415-01-004-01 (Chemistry Laboratory)	2.25	1.41	62.67
87		2415-01-277-01 (Integrated Extension Training Centre)	0.05	0.05	100.00
88		49- Soil and Water Conservation	2402-00-103-08 (Integrated Land Development)	1.35	1.35
89	2552-49-101-03 (Plantation of Lime)		1.50	1.50	100.00
90	2403-00-102-31 (Cattle Development)		3.30	3.30	100.00
91	2403-00-106-11 (National Livestock Management Programme)		10.00	5.35	53.48
92	2403-00-101-02 (Rinderpest Eradication)		1.24	0.87	70.54
93	2403-00-101-03 (Disease Investigation)		1.99	1.99	100.00
94	2403-00-104-01 (Sheep & Goat Farm)		0.53	0.41	76.74
95	2403-00-102-01 (Cattle Development)		0.15	0.15	100.00
96	2404-00-102-12 (National Plan)		3.76	3.76	100.00
97	2404-00-102-22 (Persuasion)	7.70	7.70	100.00	

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98		2404-00-105-01 (Integrated Piggery Production)	3.83	1.99	51.96
99		2404-00-102-01 (Rural Dairy Centre)	1.71	1.40	81.84
100	51- Fisheries	2405-00-103-01 (Development of Marine Fisheries)	2.00	2.00	100.00
101		2405-00-120-01 (National Welfare Scheme for Fishermen)	4.85	4.22	87.08
102		2405-00-001-01 (Direction)	0.15	0.15	100.00
103	52- Forest, Ecology, Environment and Wild Life	2406-01-800-21 (Intensification of Forest Management)	5.50	3.80	69.09
104		2406-02-110-08 (Elephant Project)	0.83	0.63	75.81
105		2406-04-101-11 (National Afforestation Programme)	11.00	5.80	52.68
106		2406-01-070-01 (Buildings)	1.72	1.00	58.26
107	53- Industries	2851-00-103-12 (Handloom Development Scheme)	2.00	2.00	100.00
108		2851-00-800-03 (National Mission on Food Processing)	4.40	4.40	100.00
109		2851-00-001-03 (Exhibition & Fairs)	1.10	0.80	72.68
110		2851-00-101-01 (Industrial Estate)	0.24	0.18	74.55
111		2851-00-001-01 (Direction)	1.00	1.00	100.00
112	54- Mineral Development	2853-02-101-02 (Operational Expenses)	0.16	0.16	100.00
113	55- Power	2801-05-001-02 (Direction Distribution & Revenue)	9.11	6.32	69.30
114		2801-80-003-01 (Lineman Training Centre)	0.84	0.44	52.64
115	59- Irrigation and Flood Control	2702-80-800-05 (Statistical Cell)	0.57	0.32	56.49
116	60- Water Supply	2215-01-102-12 (National Rural Drinking Water Programme)	8.12	7.07	87.17
117	64- Housing	2059-80-001-21 (Direction)	20.13	12.53	62.25
118	65-State Council of Educational Research and Training	2202-02-109-11 (Rastriya Shiksha Abhiyan)	1.00	1.00	100.00
119	66-Sericulture	2851-00-107-05 (Catalytic Development Programme under Sericulture)	10.00	10.00	100.00
120	67-Home Guards	2245-80-102-01 (Contingency Plans in Disaster Prone Areas)	1.54	1.54	100.00
121	70- Horticulture	2401-00-119-50 (Mission for Integrated Development of Horticulture)	59.00	44.00	74.58
122	73- State Institute of Rural Development	2575-02-800-01 (Backward Region Grant Fund)	4.20	4.20	100.00
123	78- Technical Education	2203-00-107-02 (Multisectoral Development Programme for	3.20	3.17	99.04

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		Minorities)			
124	81- Information Technology and Communication	3425-60-001-02 (National e-Governance Action Plan)	11.18	8.64	77.25
Capital (Voted)					
125	18-Pensions and Other Retirement Benefits	4059-01-051-08 (Works under Sales Tax)	1.00	1.00	100.00
126	22- Civil Supplies	4408-02-800-11 (Construction of Godowns in Different Districts)	2.00	2.00	100.00
127		4408-02-800-01 (Storage & Warehousing)	0.65	0.65	100.00
128	27-Planning Machinery	4059-80-800-01 (Externally Aided Projects)	115.00	115.00	100.00
129		4059--80-800-02 (Non lapsable Central Pool of Resources)	230.00	230.00	100.00
130	33-Youth Resources and Sports	4552-33-800-01 (Development & Promotion of Sports & Youth Affairs Activities in N.E. Region)	1.14	1.14	100.00
131	35- Medical, Public Health and Family Welfare	4210-03-105-01 (Medicl College)	51.39	50.96	99.16
132	36- Urban Development	4217-60-051-23 (Jawaharlal Nehru National Urban Renewal Mission)	27.61	27.61	100.00
133	37- Municipal Administration	4217-04-800-02 (National Urban Livelihood Mission)	11.00	9.00	100.00
134	39- Tourism	5452-01-101-01 (infrastructure Development for Destination & Circuits)	14.54	11.36	78.14
135		5452-01-102-01 (Tourist Centre)	1.00	1.00	100.00
136	42- Rural Development	4575-02-060-01 (Backward Region Grant Fund)	62.76	62.76	100.00
137	53- Industries	4860-05-190-01 (Nagaland Pulp and Paper Company)	8.00	8.00	100.00
138		5453-80-800-01 (Developing Export Infrastructure & Allied Activities)	3.99	3.99	100.00
139	55- Power	4552-55-800-01 (Transmission Scheme)	10.94	10.94	100.00
140		4801-05-800-02 (Sub-Transmission Scheme)	1.96	1.96	100.00
141	57- Housing Loans	7610-00-201-01 (HBA to AIS officers)	0.22	0.22	100.00
142	58- Roads and Bridges	5054-04-337-01 (PMGSY)	66.00	57.95	87.80
143		5054-80-800-02 (Roads and Bridges Financed from Central Road Fund)	16.54	16.54	100.00
144		5054-80-800-04 (Inter State Connectivity)	15.00	15.00	100.00
145		5054-04-337-03 (Bridges)	8.00	4.10	51.27
146	59- Irrigation and Flood Control	4702-00-800-15 (Accelerated Irrigation Benefit and Flood	230.00	211.51	91.96

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Management Programme)					
147	60-Water Supply	4215-01-800-26 (National Lake Conservation Plan)	2.00	2.00	100.00
148		4215-01-800-27 (National Rural Drinking Water Programme)	103.46	63.66	61.53
149	63-Science, Technology, Ecology and Environment	5425-00-800-01 (Construction)	2.00	1.00	50.00
150	78- Technical Education	4202-02-104-12 (Building of Govt. Polytechnic, Kohima)	0.42	0.42	100.00
151		4202-02-104-01 (Rashtriya Uchhtar Shiksha Abhiyan)	10.80	10.80	100.00
Revenue (Charged)					
152	75- Servicing of Debt	2049-01-101-02 (On Power Bonds)	0.18	0.18	100.00
153		2049-01-200-03 (On NCDC Loans)	3.00	1.80	59.89
154		2049-01-305-02 (Premium for Setting of Old Debt)	0.01	0.01	100.00
Capital (Charged)					
155	75- Servicing of Debt	6003-00-101-03 (Power Bonds)	3.95	3.95	100.00
Total			2700.69	2275.45	84.25

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(Reference: Para 2.3.11; Page 47)

Surrender in excess of actual savings (₹ 1 crore or more)

(₹ in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Savings	Amount surrendered	Amount surrendered in excess
Revenue (Voted)					
1	31- School Education	1439.89	347.12	411.16	64.04
2	35-Medical, Public Health and Family Welfare	582.24	98.87	102.81	3.94
3	43- Social Security and Welfare	237.85	15.50	16.60	1.10
4	51- Fisheries	35.59	3.77	3.82	0.05
5	52- Forest, Ecology, Environment and Wild Life	80.66	3.47	3.49	0.02
6	60- Water Supply	89.66	7.88	8.26	0.38
Total Revenue (Voted)		2465.89	476.61	546.14	69.53
Grand Total		2465.89	476.61	546.14	69.53

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 lakh)

Sl. No.	Grant No.	Name of grant/appropriation	Saving
Revenue(Voted)			
1	48	Agriculture	1.73
Total			1.73
Capital (Voted)			
2	1	State Legislature	34.50
3	4	Administration of Justice	23.01
4	8	Sales Tax	33.70
5	9	Taxes on Vehicles	8.63
6	13	Village Guards	11.50
7	14	Jails	17.60
8	29	Stationery and Printing	5.75
9	40	Employment and Training	8.63
10	41	Labour	11.50
11	45	Co-Operation	18.67
12	46	Statistics	7.40
13	47	Legal Metrology and Consumer Protection	11.50
14	67	Home Guard	11.50
15	72	Land Resource Development	3.45
16	74	Mechanical Engineering	12.36
17	79	Border Affairs	9.50
Total			229.20
Grand Total			230.93

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	66-Sericulture	8.78	2.25	6.53
Total		8.78	2.25	6.53
Grand Total		8.78	2.25	6.53

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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 2017

(₹ in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	Total Provision	Percentage of Total Provision
1	2	3	4	5	6
Revenue (Voted)					
1	18	2071- Pensions and Other Retirement Benefits	308.81	1402.29	22.02
2	26	2401- Crop Husbandry	11.11	143.19	7.76
3	27	2552- North Eastern Areas	116.44	211.85	54.96
4	27	3451- Sectt Economic Services	159.06	254.48	62.51
5	31	2202- General Education	411.16	1439.89	28.56
6	32	2202- General Education	53.17	188.08	28.27
7	35	2210- Medical and Public Health	99.41	578.84	17.17
8	37	2217- Urban Development	21.94	31.55	69.55
9	40	2230- Labour & Employment	47.88	71.08	67.37
10	43	2236- Nutrition	16.60	78.31	21.20
11	50	2404- Dairy Development	11.46	95.80	11.96
12	70	2401- Crop Husbandry	41.64	77.18	53.95
13	72	2501- Special programmes for rural development	44.30	120.82	36.67
Total			1342.98	4693.36	28.61
Capital (Voted)					
14	27	4059- Capital Outlay on Public Works	300.65	397.50	75.63
15	35	4210- Capital Outlay on Medical & Public Health	50.95	64.14	79.43
16	36	4217- Capital Outlay on Urban Development	18.60	88.68	20.98
17	42	4575- Capital Outlay on other Spl Areas Prog.	62.76	62.76	100.00
18	58	5054- Capital Outlay on Roads and Bridges	35.66	251.99	14.15
19	59	4702- Capital Outlay on Minor Irrigation	186.77	231.60	80.65
20	60	4215- Capital Outlay on Water Supply and Sanitation	58.85	221.48	26.57
21	78	4202- Capital Outlay on Education, Sports, Art & Culture	11.22	12.22	91.81
Total			725.46	1330.37	54.53
Revenue (Charged)					
22	75	2049- Interest Payment	201.19	1061.69	18.95
Grand Total			2269.63	7085.42	32.03

Appendix 2.12

(Reference Para 2.3.13; Page 47)

Rush of Expenditure

(₹ in crore)

Head of Account	Description	Expenditure incurred during Jan-March 2016	Expenditure incurred in March 2016	Total Expenditure	Percentage of total expenditure incurred during	
					Jan.-March 2017	March 2017
1-State Legislature	4059	2.66	2.66	2.66	100.00	100.00
4-Administrative of Justice	2014	10.86	7.32	29.22	37.18	25.06
	4059	11.44	11.44	27.84	41.07	41.07
9-Taxes on Vehicles	4059	0.66	0.66	0.66	100.00	100.00
11-District Administration	2053	36.15	18.51	119.23	30.32	15.53
12-Treasury and Accounts Administration	2030	0.58	0.16	0.58	100.00	27.58
	2054	10.12	5.48	31.93	31.71	17.18
13-Village Guards	4055	0.89	0.89	0.89	100.00	100.00
14-Jails	2056	12.05	7.40	38.21	31.53	19.37
18-Pensions and Other Retirement Benefits	2071	258.00	117.46	1093.47	23.59	10.74
24-Small Savings	2047	0.05	0.05	0.05	100.00	100.00
26-Civil Secretariat	2251	13.24	0.05	13.91	95.18	0.35
	3451	15.80	13.79	19.49	81.03	70.74
	4059	15.35	15.12	30.74	49.93	49.19
	4575	32.90	32.90	66.11	49.77	49.77
28-Civil Police	2055	335.59	166.00	1211.18	27.71	13.71
30-Administrative Training Institute	4059	0.44	0.44	0.50	88.50	88.50
31-School Education	2202	293.92	156.59	1091.96	26.92	14.34
32-Higher Education	2202	42.75	12.95	105.39	40.56	12.29
	4202	3.43	3.43	3.43	100.00	100.00
33-Youth Resources and Sports	4202	3.58	2.25	5.03	71.15	44.78
35-Medical, Public Health and Family Welfare	2210	131.04	66.24	456.59	28.70	14.51
36-Urban Development	4217	18.72	17.28	70.08	26.71	24.65
39-Tourism	2552	2.18	2.10	3.34	65.40	62.75
40-Employment and Training	4216	0.66	0.66	0.66	100.00	100.00
42-Rural Development	2216	41.61	0.00	46.30	89.89	0.00
	2515	49.62	43.49	83.78	59.22	51.91
43-Social Security and Welfare	2235	46.19	30.47	97.48	47.39	31.25
	2236	103.20	103.20	124.87	82.64	82.64
44-Evaluation	4059	0.89	0.89	1.02	86.96	86.96
46-Statistics	5475	1.29	1.29	1.43	90.69	90.69
48-Agriculture	2401	59.49	48.87	151.11	39.37	32.34

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50-Animal Husbandry and Dairy Development	2403	29.65	15.36	76.07	38.98	20.19
52-Forest, Ecology, Environment and Wildlife	2406	24.57	13.76	77.09	31.87	17.85
	2415	0.10	0.00	0.10	100.00	0.00
53-Industries	2851	15.67	10.03	60.32	25.98	16.63
54-Mineral Development	4853	10.58	0.49	12.20	86.71	4.02
55-Power	2045	1.09	0.47	1.65	65.78	28.13
	2801	138.60	35.64	428.42	32.35	8.32
58-Roads and Bridges	3054	91.39	30.66	327.31	27.92	9.37
	5054	42.70	8.10	164.05	26.03	4.94
59-Irrigation and Flood Control	4552	3.05	0.54	5.09	59.89	10.55
60-Water Supply	2215	21.41	8.67	81.08	26.40	10.70
62-Civil Administrative Works	4216	0.47	0.47	10.17	4.60	4.60
63-Science, Technology, Ecology and Environment	3425	1.74	1.47	2.25	77.44	65.55
64-Housing	2059	20.76	8.55	92.49	22.45	9.25
	4059	14.89	0.49	23.41	63.58	2.08
65-State Council of Educational Research and Training	2202	17.38	13.96	35.28	49.27	39.58
67-Home Guards	4059	0.88	0.88	0.88	100.00	100.00
70-Horticulture	2401	23.24	19.02	34.98	66.44	54.37
	4401	1.60	1.60	1.60	100.00	100.00
72-Land Resource Development	2501	36.31	35.32	76.51	47.46	46.16
	4406	0.27	0.27	0.27	100.00	100.00
73-State Institute of Rural Development	4059	1.33	1.33	1.33	100.00	100.00
74-Mechanical Engineering	2059	10.24	3.52	38.07	26.89	9.24
75-Servicing of Debt.	2048	150.00	0.00	225.00	66.67	0.00
	2049	161.40	88.38	635.50	25.40	13.91
76-Women Welfare	2235	7.08	4.77	12.07	58.69	39.49
	4235	2.89	2.89	3.09	93.52	93.52
77-Development of Under Developed Areas	4575	16.20	16.20	72.24	22.43	22.43
79-Border Affairs	4059	0.44	0.44	0.44	100.00	100.00
	5054	0.46	0.46	0.46	100.00	100.00
82-New and Renewable Energy	4059	1.15	1.15	1.15	100.00	100.00

Appendix 2.13*(Reference Para 2.4; Page 48)***Pending DCC bills for the year upto 2016-17****(₹in crore)**

Sl. No.	Department	Number of AC bills	Amount
1	Civil Police	42	140.77
2	Social Security & Welfare	19	28.78
3	Home	61	30.56
4	SCERT	36	16.90
5	Others	118	71.66
Total		276	288.67

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Appendix 3.1

(Reference Para 3.1;Page51)

Utilisation certificates outstanding as on 31 March, 2017

(₹ in lakh)

Sl. No.	Department	Year of Payment of grant	Outstanding Utilization Certificates	
			Number	Amount (₹ in lakh)
1	School Education	Upto 2011-12	9	1152.03
		2012-13	8	8022.45
		2013-14	6	3047.42
		2014-15	4	1050.55
		2015-16	4	947.19
		Total	31	14219.64
2	Youth Resources & Sports	Upto 2011-12	5	451.00
		2012-13	2	475.00
		2013-14	2	270.00
		2014-15	2	440.00
		2015-16	4	481.21
		Total	15	2117.21
3	Health & Family Welfare	Upto 2011-12	5	2728.73
		2012-13	2	1541.78
		2013-14	3	1446.07
		2014-15	3	1642.47
		2015-16	2	1731.20
		Total	15	9090.25
4	Rural Development	Upto 2011-12	2	2959.00
		2012-13	1	2904.00
		2013-14	1	2918.00
		2014-15	0	0.00
		2015-16	1	300.29
		Total	5	9081.29
5	Co-operation	Upto 2011-12	2	999.04
		2012-13	1	840.00
		2013-14	1	1918.00
		2014-15	1	100.00
		2015-16	0	0.00
		Total	5	3857.04
6	Fisheries	Upto 2011-12	3	199.50
		2012-13	1	66.00
		2013-14	1	50.00
		2014-15	0	0.00
		2015-16	0	0.00
		Total	5	315.50
7	Social Security & Welfare	Upto 2011-12	3	1822.41
		2012-13	4	371.14
		2013-14	5	417.47
		2014-15	2	150.29
		2015-16	6	2639.27
		Total	20	5400.58

8	Others	Upto 2011-12	67	6883.02
		2012-13	35	5199.18
		2013-14	33	10359.71
		2014-15	23	18890.16
		2015-16	32	5547.84
		Total	190	46879.91
Grand Total			286	90961.42

Appendix 3.2

(Reference Para 3.2; Page 52)

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, 2015-16, 2016-17	NA
2	DRDA, Mon.	2013-14, 2014-15, 2015-16, 2016-17	NA
3	DRDA, Kohima.	2013-14, 2014-15, 2015-16, 2016-17	NA
4	DRDA, Wokha	2012-13, 2013-14, 2014-15, 2015-16, 2016-17	NA
5	DRDA, Longleng.	2013-14, 2014-15, 2015-16, 2016-17	NA
6	DRDA, Peren	2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17	NA
7	DRDA, Kiphire	2013-14, 2014-15, 2015-16, 2016-17	NA
8	DRDA, Zunheboto	2013-14, 2014-15, 2015-16, 2016-17	NA
9	DRDA, Dimapur	2013-14, 2014-15, 2015-16, 2016-17	NA
10	DRDA, Mokokchung	2013-14, 2014-15, 2015-16, 2016-17	NA
11	DRDA, Phek	2013-14, 2014-15, 2015-16, 2016-17	NA
12	NSLS Aut., Kohima	2013-14, 2014-15, 2015-16, 2016-17	NA
13	NBSE, Kohima	2013-14, 2014-15, 2015-16, 2016-17	NA
14	SIRD, Kohima	2012-13, 2013-14, 2014-15, 2015-16, 2016-17	NA
15	DAN, Dimapur	2012-13, 2013-14, 2014-15, 2015-16, 2016-17	NA
16	KVIC, Dimapur	2012-13, 2013-14, 2014-15, 2015-16, 2016-17	NA
17	NPCB, Dimapur	2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17	NA
18	NB & OCWWB, Kohima	2014-15, 2015-16, 2016-17	NA
19	NSAMB, Dimapur	2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17	NA
20	NHK, Kohima	2013-14, 2014-15, 2015-16, 2016-17	NA
21	KMC, Kohima	2013-14, 2014-15, 2015-16, 2016-17	NA
22	MMC, Mokokchung	2013-14, 2014-15, 2015-16, 2016-17	NA

Appendix 3.3

(Reference Para 3.4; Page 54)

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 2016-17
2	Nagaland Power Department	2015-16 to 2016-17
3	Farm Under Agriculture department	
	(a) Potato seed Farm, Kuthur	1999-01 to 2016-17
	(b) Medium Size Seed Farm, Merapani	2001-02 to 2016-17
	(c) Seed Farm, Tizit	2000-01 to 2016-17
4	Changki Valley Fruit Preservation Factory	2006-07 to 2016-17
5	Timber Treatment and Seasoning Plant, Dimapur	1998-99 to 2016-17
6	Government Cottage industries emporia, Kohima	1998-99 to 2016-17
7	Farms under Veterinary and Animal Husbandry Department	
	(a) Cattle breeding farm, Medziphema	1998-99 to 2016-17
	(b) Cattle breeding farm, Tuensang	1998-99 to 2016-17
	(c) Cattle breeding farm, Aliba	1998-99 to 2016-17
	(d) Chick Rearing Centre, (with Hatchery unit), Mokokchung	1998-99 to 2016-17
	(e) Chick Rearing Centre (with Hatchery unit), Dimapur	1998-99 to 2016-17
	(f) Chick rearing centre, Tuensang	1985-86 to 2016-17
	(g) Chick Rearing centre, Medziphema	1985-86 to 2016-17
	(h) Pig breeding centre, Medziphema	1997-98 to 2016-17
	(i) Pig Breeding centre, Tizit	1997-98 to 2016-17
	(j) Pig Breeding centre, Tuensang	1985-86 to 2016-17
	(k) Pig Breeding centre, Tuli	1980-81 to 2016-17
	(l) Regional Rabbit Breeding Farm, Jharnapani	1998-99 to 2016-17
	(m) Pig Breeding centre, Merangkong	1998-99 to 2016-17
	(n) Chick Rearing centre, Kohima	1998-99 to 2016-17
	(o) Pig Breeding centre, sathuja	1998-99 to 2016-17
	(p) Cattle breeding farm, Baghty	1998-99 to 2016-17
	(q) Sheep farm, Poilwa	1998-99 to 2016-17
	(r) Buffalo farm, Jalukie	1998-99 to 2016-17
8	Farm under Horticulture Department	
	(a) Regional Progeny Orchard, Lonnak	1987-88 to 2016-17

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Appendix 3.4

(Reference Para 3.7; Page 56)

**Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc.
(Cases where final action was pending at the end of March 2017)**

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	2	1	0	0	3
2	Power	1	0	0	0	1
3	Rural Development	0	1	0	0	1
4	Public Works Department (Roads & Bridges)	1	0	0	0	1
5	Youth Resources	1	0	0	0	1
6	Medical	6	0	0	0	6
7	Tourism	1	0	0	0	1
8	Nagaland State Transport	1	0	0	0	1
9	Irrigation & Flood Control	2	0	0	0	2
10	Municipal Affairs	1	0	0	0	1
11	Higher Education	1	0	0	0	1
12	Taxes	2	0	0	0	2
13	Land Records & Survey	1	0	0	0	1
14	Private Firms	1	0	0	0	1
15	Dimapur Municipal Council	1	0	0	0	1
16	Various Department	1	0	0	0	1
	Total	23	2	0	0	25

(Source: Vigilance & Anti-Corruption)

Appendix 3.5

(Reference Para 3.7; Page 56)

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	Number of Cases	Amount	Amount recovered
School Education	1	0.82	2	8279.50	0	0.00	0	0.00	3	8280.32	40.62
Power	0	0.00	1	2548.00	0	0.00	0	0.00	1	2548	0.00
Rural Development	0	0.00	1	30.82	0	0.00	0	0.00	1	30.82	0.00
PWD (R&B)	0	0.00	1	78.51	0	0.00	0	0.00	1	78.51	0.00
Youth Resources	0	0.00	1	7483.00	0	0.00	0	0.00	1	7483.00	4.83
Medical	0	0.00	3	205.00	2	1106.00	1	301.00	6	1612.00	1.00
Tourism	0	0.00		0.00	0	0.00	1	500.00	1	500.00	0.00
Nagaland State Transport	0	0.00	1	3.58	0	0.00	0	0.00	1	3.58	2.47
Irrigation & Flood Control	0	0.00	1	346.00	0	0.00	1	55.24	2	401.24	55.24
Municipal Affairs	0	0.00	1	300.00	0	0.00	0	0.00	1	300.00	0.00
Higher Education	0	0.00	1	1.55	0	0.00	0	0.00	1	1.55	1.55
Taxes	0	0.00	0	0.00	2	105.13	0	0.00	2	105.13	0.00
Land Records & Survey	0	0.00	1	124.00	0	0.00	0	0.00	1	124.00	0.00
Private Firms	0	0.00	0	0.00	1	723.00	0	0.00	1	723.00	0.00
DMC	0	0.00	1	560.46	0	0.00	0	0.00	1	560.46	0.00
Various Department	0	0.00	0	0.00	1	281.00	0	0.00	1	281.00	72.29
Total	1	0.82	15	19960.42	6	2215.13	3	856.24	25	23032.61	178.00

(Source: Vigilance & Anti-Corruption)