

APPENDICES

Appendix 1.1

(Reference: Para 1.4)

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.

Appendix – 1.1

(Reference: Para 1.4)

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.

Appendix – 1.1

(Reference: Para 1.4 & 1.7.2)

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 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)

	2014-15	2015-16	2016-17	2017-18	2018-19
Gross State Domestic Product (₹ in crore)	18401	19524	21722	24281	26637
Growth rate of GSDP	10.77	6.10	11.26	11.78	9.70

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	Interest Payment/[(Amount of previous year's Fiscal liabilities + Current year's Fiscal Liabilities)/2]*100
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received/[(Opening balance + Closing balance of Loans and Advances)/2]*100
Average interest rate of Outstanding Debt	Interest Paid/[(Opening Balance of Public Debt + 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
Compound Annual Growth Rate (CAGR)	The Compound Annual Growth Rate is calculated by taking the n^{th} root of the total percentage growth rate, where n is the number of years in the period being considered. $CAGR = [\text{ending value} / \text{beginning value}]^{1/\text{no of years}} - 1$
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.

Term	Basis of calculation
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	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.
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.
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.

Appendix 1.1

(Reference Para 1.1)

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 -21.90) (2011-12)	18.90
5	Literacy (2011) (in per cent) (All India Average 73.00 %)	79.60
6	Infant Mortality Rate (2017) (All India Average per 1000 live births-33 (2017))	12.00
7	Life Expectancy at Birth (All India Average in years-68.70) (Economic Survey 2012-16)	NA
8	Per capita GSDP CAGR (2011-12 to 2018-19) (All India Average 10.35)	10.66
9	GSDP CAGR (2011-12 to 201-19) (All India Average 11.75)	11.83
10	Population Growth (2009 to 2019) (All India Average 12.84)	11.57

B. Financial Data						
Particulars	Figures (in per cent)					
	2009-10 to 2017-18		2013-14 to 2017-18		2017-18 to 2018-19	
CAGR (per cent)	Special Category* States (SCS)	Nagaland	SCS*	Nagaland	SCS*	Nagaland
Revenue Receipts	13.41	14.54	13.77	14.13	11.64	3.80
Tax Revenue	17.65	17.10	13.08	17.63	23.22	32.61
Non Tax Revenue	8.57	15.08	8.88	16.03	19.16	-34.31
Total Expenditure	11.95	13.22	13.53	13.31	13.97	9.20
Capital Expenditure	9.64	3.22	16.47	1.38	13.68	25.16
Revenue Expenditure on Education	13.97	15.73	12.59	9.53	16.16	21.93
Revenue Expenditure on Health	15.37	16.54	18.84	16.86	17.91	14.55
Salary and Wages	12.81	14.14	11.22	9.03	14.70	18.99
Pension	19.15	20.78	16.53	16.13	13.33	22.84

Appendix 1.2

(Reference: Para 1.7.2, 1.8.3 & 1.10.2)

Time Series Data on the State Government Finances

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
Part A. Receipts					
1. Revenue Receipts	7648.67	8040.79	9439.79	11019.21	11437.41
(i) Tax Revenue	388.61(5)	427.10(5)	510.75(5)	638.28(6)	846.43(8)
Taxes on Agricultural Income	-	-	-	-	-
Goods and Service Tax	0.00	0.00	0.00	187.57(29)	469.64(55)
Taxes on Sales, Trade, etc.	294.29(76)	328.58(77)	400.12(78)	287.55(45)	186.69(22)
State Excise	4.70(1)	5.12(1)	4.62(1)	4.20(1)	4.65(1)
Taxes on Vehicles	46.46(12)	53.09(13)	57.39(11)	101.53(16)	126.22(15)
Stamps and Registration Fees	1.93(1)	2.04(1)	2.05(0)	2.62(0)	2.53(1)
Land Revenue	0.74(0)	0.75(0)	0.82(0)	0.90(0)	1.13(0)
Taxes on Goods and Passengers	9.73(2)	5.88(1)	14.76(3)	17.59(3)	20.16(2)
Other Taxes	30.76(8)	31.64(7)	30.99(6)	36.32(6)	35.41(4)
(ii) Non Tax Revenue	268.34(3)	253.61(3)	343.03(4)	388.53(4)	255.24(2)
(iii) State's share of Union taxes and Duties	1062.68(14)	2540.72(32)	3032.63(32)	3353.13(30)	3792.41(33)
(iv) Grants in Aid from Government of India	5929.04(78)	4819.36(60)	5553.38(59)	6639.27(60)	6543.33(57)
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	0.71	0.50	1.09	1.09	1.08
4. Total Revenue and Non Debt Capital Receipts (1+2+3)	7649.38	8041.29	9440.88	11020.30	11438.49
5. Public Debt Receipts	2414.87	3545.94	5444.35	5141.02	2907.22
Internal Debt (excluding Ways and Means Advances and Overdrafts)	725.00	1068.40	1182.44	1234.69	943.86
Net transactions under Ways and Means Advances and Overdrafts	1689.87	2477.54	4261.91	3906.00	1959.38
Loans and Advances from Government of India	0.00	0.00	0.00	0.33	3.98
6. Total Receipts in the Consolidated Fund (4+5)	10064.25	11587.23	14885.23	16161.32	14345.71
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8. Public Account Receipts	2661.92	3226.12	2933.99	3319.54	4114.23
9. Total Receipts of the State (6+7+8)	12726.17	14813.35	17819.22	19480.86	18459.94
Part B. Expenditure/Disbursement					
10 Revenue Expenditure	6760.14	7579.14	8649.45	10191.35	10919.98
General Services (including interest payments)	3130.97(46)	3620.47(48)	3893.96(45)	4319.41(42)	5018.12(46)
Social Services	1855.17(28)	2093.61(28)	2295.21(27)	2558.56(25)	3158.58(29)
Economic Services	1774.00(26)	1865.06(25)	2460.28(28)	3313.38(33)	2743.28(25)
Grants-in-Aid and contributions	0.00	0.00	0.00	0.00	0.00
11. Capital Expenditure	1023.17	1059.23	1076.10	1274.85	1595.56
General Services	160.95(16)	105.78(10)	132.55(12)	267.10(21)	419.49(26)
Social Services	350.99(34)	287.49(27)	431.73(40)	485.68(38)	329.89(21)
Economic Services	511.23(50)	665.96(63)	511.82(48)	522.07(41)	846.18(53)
12. Disbursement of Loans and Advances	0.19	0.19	0.19	0.19	5.27
13. Total Expenditure(10+11+12)	7783.50	8638.56	9725.74	11466.39	12520.81

	2014-15	2015-16	2016-17	2017-18	2018-19
14. Repayments of Public Debt	2306.08	2705.35	5065.03	4452.01	2596.27
Internal Debt (excluding Ways and Means Advances and Overdrafts)	279.11	496.30	491.81	524.29	615.17
Net transactions under Ways and Means Advances and Overdraft	2005.36	2187.51	4551.68	3906	1959.38
Loans and Advances from Government of India	21.61	21.54	21.54	21.72	21.72
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)	10089.58	11343.91	14790.77	15918.40	15117.08
17. Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00
18. Public Account disbursements	2895.22	3011.82	2661.41	3124.67	3184.11
19. Total disbursement by the State (16+17+18)	12984.80	14355.73	17452.18	19043.07	18301.19
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue Surplus(+) (1-10)*	888.53	461.65	790.34	827.86	517.43
21. Fiscal Deficit(-)/ Fiscal Surplus(+) (4-13)	-134.12	-597.27	-284.86	-446.09	-1082.32
22. Primary Deficit(-)/Surplus(+) (21+23)	421.22	-10.82	350.64	231.66	-310.58
Part D. Other Data					
23. Interest Payments (included in Revenue Expenditure)	555.34	586.45	635.50	677.75	771.74
24. Financial Assistance to Local Bodies etc.	250.60	120.63	170.87	328.40	167.06
25. Ways and Means Advances/ Overdraft Avalied (days)	1689.87(126)	2477.54(110)	4261.65(145)	3906.00(104)	1959.38
Ways and Means Advances Avalied (days)	1329.40 (96)	2290.72(101)	4103.85(138)	3646.77(95)	1910.85(98)
Overdraft Avalied (days)	360.47 (30)	186.82 (9)	157.80(7)	259.23(9)	48.53(2)
26. Interest on Ways and Means Advances/ Overdraft	4.00	3.11	6.87	6.17	0.92
27. Gross State Domestic Product (GSDP)	18401.00	19524.00	21722.00	24281.00	26637.00
28. Outstanding Fiscal Liabilities (year end)	7953.73	8931.64	9557.35	10409.15	11649.96
29. Outstanding Guarantees (year end) (including Interest)	70.22	70.22	81.19	110.46	120.96
30. Maximum Amount Guaranteed (year end)	0.00	0.00	26.50	51.50	0.00
31. Number of Incomplete Projects	213	373	340	311	390
32. Capital Blocked in Incomplete Projects	863.09	2100.61	2030.18	1737.68	1252.87
Part E. Fiscal Health Indicators					
I Resource Mobilization					
Own Tax Revenue/GSDP	2.11	2.19	2.35	2.63	3.18
Own Non-Tax Revenue/GSDP	1.46	1.30	1.58	1.60	0.96
Central Transfer/GSDP	5.78	13.01	13.96	13.81	14.24
II Expenditure Management					
Total Expenditure/GSDP	42.30	44.25	44.77	47.22	47.01
Total Expenditure/Revenue Receipts	101.76	107.43	103.03	100.25	113.63
Revenue Expenditure/Total Expenditure	86.85	87.74	88.93	88.88	87.21
Expenditure on Social Services/ Total Expenditure	28.34	27.56	28.04	26.55	27.86
Expenditure on Economic Services/ Total Expenditure	29.36	29.30	30.56	33.45	28.67
Capital Expenditure/Total Expenditure	13.15	12.26	11.06	11.12	12.74
Capital Expenditure on Social and Economic Services/Total Expenditure.	11.08	11.04	9.70	8.79	9.39

	2014-15	2015-16	2016-17	2017-18	2018-19
III Management of Fiscal Imbalances					
Revenue Deficit (Surplus)/GSDP	4.83	2.36	3.64	3.41	1.94
Fiscal Deficit/GSDP	(-) 0.73	(-) 3.06	(-) 1.31	(-) 1.84	(-) 4.06
Primary Deficit (Surplus)/GSDP	2.29	(-) 0.06	1.61	0.95	(-) 1.17
Revenue Deficit/Fiscal Deficit	*	*	*	*	*
Primary Revenue Balance/GSDP	3.53	3.46	3.90	4.20	4.09
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	43.22	45.75	44.00	42.87	43.74
Fiscal Liabilities/RR	103.99	111.08	101.25	94.49	101.86
Debt Redemption (Principal+Interest)/Total Debt Receipts	110.06	97.50	92.17	93.90	137.73
V Other Fiscal Health Indicators					
Return on Investment	0.00	4.94	0.00	0.00	0.66
Balance from Current Revenue (₹ in crore)	-1702.17	276.05	739.32	979.34	744.63
Financial Assets/Liabilities	1.72	1.70	1.74	1.76	1.72

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

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

Appendix 1.3

(Reference: Para 1.4.1)

Abstract of Receipts and Disbursements for the year 2018-19

(` in crore)

Receipts				Disbursement			
2017-18			2018-19	2017-18			2018-19
Section A: Revenue							
11019.21	I	Revenue Receipts	11437.41	10191.35	I	Revenue Expenditure	10919.98
638.29		Tax Revenue	846.43	4319.41		General Services	5018.12
				2558.56		Social Services	3158.58
388.53		Non-Tax Revenue	255.24	1482.35		Education, Sports, Art and Culture	1807.43
				537.37		Health and Family Welfare	615.56
3353.12		State's share of Union Taxes	3792.41	140.33		Water Supply, Sanitation, Housing and Urban Development	131.32
				31.36		Information and Broadcasting	37.06
3976.63		Non-Plan/Development Grants	4286.98	45.86		Welfare of Scheduled Castes, scheduled Tribes and other Backward Classes	49.60
290.01		Grants for State Development Schemes	601.16	35.35		Labour and Labour Welfare	41.69
2372.63		Grants for Central and Centrally Sponsored plan Schemes	1655.19	273.92		Social Welfare and Nutrition	448.93
				12.02		Others	26.99
				3313.38		Economic Services	2743.28
				625.53		Agriculture and Allied Activities	693.57
				1356.47		Rural Development	621.80
				52.45		Special Areas Programmes	30.43
				27.95		Irrigation and Flood Control	31.15
				450.59		Energy	490.22
				122.32		Industry and Minerals	136.12
				454.27		Transport	438.08
				9.81		Science, Technology and Environment	12.22
				213.99		General Economic Services	289.69
		Total	11437.41	10191.35		Total	10919.98
0	II	Revenue Deficit carried over to Section B	0.00	827.86	II	Revenue Surplus carried over to Section B	517.43
11019.21		Total	11437.41	11019.21		Total	11437.41

Receipts				Disbursement			
2017-18			2018-19	2017-18			2018-19
		Section B: Others					
1260.39	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	1698.18	0.00	III	Opening Overdraft from Reserve Bank of India	00.00
0.00	IV	Miscellaneous Capital Receipts	0.00	1274.85	IV	Capital Outlay	1595.56
				267.10		General Services	419.49
				485.68		Social Services	329.89
				30.41		Education, Sports, Art and Culture	40.36
				70.80		Health and Family Welfare	7.42
				375.14		Water Supply, Sanitation, Housing and Urban Development	279.14
				2.18		Information and Broadcasting	2.97
				4.70		Social Welfare and Nutrition	0.00
				2.45		Others	0.00
				522.07		Economic Services	846.18
				29.57		Agriculture and Allied Activities	17.26
				0.00		Rural Development	0.96
				209.27		Special Areas Programmes	200.51
				17.46		Irrigation and Flood Control	35.55
				21.70		Energy	95.59
				15.88		Industry and Minerals	3.59
				221.38		Transport	486.22
				5.93		General Economic Services	2.78
				0.88		Science, Technology and Environment	3.72
1.09	V	Recoveries of Loans and Advances	1.08	0.19	V	Loans and Advances Disbursed	5.27
0.41		From Government Servants	0.46	0.19		To Government Servants	0.40
0.68		From Others	0.62	0.00		To Others	4.87
827.86	VI	Revenue Surplus brought down	517.43	0.00	VI	Revenue Deficit brought down	0.00
5141.02	VII	Public Debt Receipts	2907.22	4452.01	VII	Repayment of Public Debt	2596.27
1234.69		Internal Debt other than Ways and Means Advances and Overdrafts	943.86	524.30		Internal Debt other than Ways and Means Advances and Overdrafts	615.17
3646.77		Net transactions under Ways and Means Advances	1910.85	3646.77		Net transactions under ways and Means Advances	1910.85

Receipts				Disbursement				
2017-18			2018-19	2017-18			2018-19	
259.23		Net transactions under Overdraft	48.53	259.22		Net transactions under Overdrafts	48.53	
0.33		Repayment of Loans and Advances from Central Government	3.98	21.72		Repayment of Loans and Advances to Central Government	21.72	
0.00	VIII	Appropriation to Contingency Fund	0.00	0.00	VIII	Appropriation to Contingency Fund		0.00
0.00	IX	Amount transferred to Contingency Fund	0.00	0.00	IX	Expenditure from Contingency Fund		0.00
3319.54	X	Public Account Receipts	4114.23	3124.67	X	Public Account Disbursements	3184.11	3184.11
353.97		Small Savings and Provident Funds	909.33	292.44		Small Savings and Provident Funds	292.70	
261.01		Reserve Funds	431.99	36.01		Reserve Funds	206.99	
28.94		Suspense and Miscellaneous	36.66	29.30		Suspense and Miscellaneous	38.46	
2200.60		Remittance	2211.27	2168.15		Remittances	2209.17	
475.02		Deposits and Advances	524.98	598.77		Deposits and Advances	436.79	
0.00	XI	Closing Overdraft from Reserve Bank of India	0.00	1698.18	XI	Cash Balance at end of year	1856.93	1856.93
				339.01		Deposits with Reserve Bank	163.49	
				416.81		Departmental Cash Balance including Permanent Advances	454.28	
				63.16		Cash Balance Investment	134.96	
				879.20		Investment in Earmarked Funds	1104.20	
10549.90		Total	9238.14	10549.90		Total		9238.14

Appendix 1.4
(Reference: Para 1.10.1)

Summarised Financial Position of the Government of Nagaland as on 31.03.2019

(₹ in crore)

As on 31.03.2018		Liabilities	As on 31.03.2019	
7640.46		Internal Debt -		7969.15
	6849.73	Market Loans Bearing Interest	7204.77	
	0.03	Market Loans Not Bearing Interest	0.03	
	12.02	Loans from Life Insurance Corporation of India	8.87	
	778.68	Loans from Other Institutions	755.48	
	0.00	Ways and Means Advances	0	
	0.00	Overdrafts from Reserve Bank of India	0	
164.11		Loans and Advances from Central Government-		146.37
	0.35	Pre 1984-85 Loans	0.35	
	13.00	Non-Development Loans	12.27	
	114.22	Loans for State Schemes	97.88	
	0.18	Loans for Central Schemes	0.18	
	28.43	Loans for Centrally Sponsored Schemes	28	
	0.00	Ways and Means Advances	0	
	7.93	Loans for Spl. Scheme	7.69	
0.35		Contingency Fund		0.35
952.72		Small Savings, Provident Funds, etc.		1569.34
803.34		Deposits		891.58
848.52		Reserve Funds		1073.52
0.00		Suspense and Miscellaneous Balances		0
(-)663.75		Remittance Balances		-661.66
9745.75		Total		10988.65
Assets				
16500.18		Gross Capital Outlay on Fixed Assets -		18095.74
	293.20	Investments in shares of Companies, Corporations, etc.	294.17	
	16206.98	Other Capital Outlay	17801.57	
24.71		Loans and Advances -		28.91
	0.00	Loans for Power Projects	0	
	24.07	Other Development Loans	28.33	
	0.64	Loans to Government Servants and Miscellaneous Loans	0.58	
0.00		Reserve Fund Investments		0
0.32		Advances		0.37
97.57		Suspense and Miscellaneous Balances		99.34
1698.18		Cash -		1856.93
	0.00	Cash in Treasuries and Local Remittances	0	
	339.01	Deposits with Reserve Bank	163.49	
	416.81	Departmental Cash Balance	454.28	
	0.00	Permanent Advances	0	
	879.20	Investment on Earmarked Funds	1104.2	
	63.16	Cash Balance Investments	134.96	
(-)8575.21		Deficit on Government account -		-9092.64
	(-)827.86	(i) Less Revenue Surplus of the current year	-517.43	
	0.00	(ii) Miscellaneous Deficit	0	
	(-)7747.35	Accumulated Deficit at the beginning of the year	-8575.21	
9745.75		Total		10988.65

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 2.1

(Reference: Para 2.3.1)

Statement of various Grants/Appropriations where Savings were 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
Revenue (Charged)					
1	75	Servicing of Debt	1060.55	63.81	6.02
Revenue (Voted)					
2	6	Land Revenue	1.35	0.38	28.15
3	7	State Excise	26.01	4.82	18.53
4	11	District Administration & Special Welfare Schemes	161.23	9.72	6.03
5	14	Jails	52.26	1.60	3.06
6	16	State Guest House	21.07	1.16	5.51
7	18	Pensions and Other Retirement Benefits	1786.44	233.65	13.08
8	26	Civil Secretariat	205.91	8.74	4.24
9	27	Planning Machinery	446.72	283.80	63.53
10	28	Civil Police	1476.89	9.96	0.67
11	30	Administrative Training Institute	7.52	1.01	13.43
12	31	School Education	1674.89	121.36	7.25
13	32	Higher Education	202.13	7.23	3.58
14	33	Youth Resources and Sports	38.29	1.09	2.85
15	35	Medical, Public Health and Family Welfare	694.85	78.06	11.23
16	37	Municipal Administration	35.03	29.08	83.01
17	40	Employment and Craftmens' Training	57.28	24.68	43.09
18	42	Rural Development	1455.44	898.50	61.73
19	43	Social Security and Welfare	246.17	24.67	10.02
20	46	Statistics	37.58	2.28	6.07
21	47	Legal Metrology and Consumer Protection	13.35	3.11	23.30
22	48	Agriculture	311.18	26.40	8.48
23	49	Soil and Water Conservation	82.60	20.80	25.18
24	50	Animal Husbandry and Dairy Development	126.55	23.06	18.22
25	52	Forest, Ecology, Environment and Wild Life	139.59	37.43	26.81
26	55	Power	487.73	1.22	0.25
27	56	Road Transport	80.41	1.89	2.35
28	59	Irrigation and Flood Control	41.27	10.13	24.55
29	60	Water Supply	105.77	8.63	8.16
30	62	Civil Administrative Work	8.35	1.05	12.57
31	65	State Council of Educational Research and Training	36.99	4.20	11.35
32	66	Sericulture	20.87	1.26	6.04
33	70	Horticulture	68.44	25.75	37.62
34	72	Land Resource Development	135.06	71.97	53.29
35	78	Technical Education	20.37	1.30	6.38
Capital (Charge)					
36	75	Servicing of Debt	4851.08	2254.80	46.48
Capital (Voted)					
37	4	Administration of Justice	20.00	11.91	59.55
38	22	Civil Supplies	7.00	2.00	28.57
39	27	Planning Machinery	588.41	462.59	78.62
40	32	Higher Education	86.00	73.87	85.90
41	33	Youth Resources and Sports	12.73	2.68	21.05
42	35	Medical, Public Health and Family Welfare	102.63	88.00	85.74
43	36	Urban Development	113.94	31.93	28.02

Sl. No	Grant No	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
44	37	Municipal Administration	119.89	73.63	61.41
45	38	Information and Public Relations	10.09	2.03	20.12
46	39	Tourism	4.56	1.33	29.17
47	40	Employment and Craftsmens' Training	8.00	6.29	78.63
48	43	Social Security and Welfare	23.97	23.97	100.00
49	52	Forest, Ecology, Environment and Wild Life	1.85	1.41	76.22
50	55	Power	103.49	8.59	8.30
51	59	Irrigation and Flood Control	185.30	147.46	79.58
52	60	Water Supply	150.31	39.85	26.51
53	70	Horticulture	0.42	0.10	23.81
54	78	Technical Education	20.00	15.00	75.00
55	81	Information Technology and Communication	10.43	1.20	11.51
Total			17786.24	5292.44	29.76

Source: Appropriation Accounts.

Appendix 2.2

(Reference: Para 2.3.4)

Excess Expenditure Over Provision in Previous Years Requiring Regularisation

(₹ in crore)

Year	Number of Grants	Number of Appropriation	Amount of Excess over Provision	Status of Regularisation
2012-13	23	0	166.13	Not yet regularised
2013-14	21	0	38.51	Not yet regularised
2014-15	09	1	38.78	Not yet regularised
2015-16	16	1	373.60	Not yet regularised
2016-17	09	1	92.16	Not yet regularised
2017-18	09	1	14.51	Not yet regularised
Total			723.69	

Source: State Finances Report 2017-18 in respect of Government of Nagaland.

Appendix 2.3

(Reference: Para 2.3.5)

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	35-Medical, Public Health and Family Welfare	64837.24	61679.04	3158.20	4647.63
2	37- Municipal Administration	3435.08	595.43	2839.65	68.19
3	43- Social Security and Welfare	22282.71	22149.86	132.85	2334.57
4	46- Statistics	3708.95	3529.78	179.17	48.56
5	47- Legal Metrology and Consumer Protection	1218.94	1024.64	194.3	116.35
6	56- Road Transport	7879.39	7851.80	27.59	161.75
7	62- Civil Administration	740.64	730.24	10.4	94.67
8	65- State Council of Educational Research and Training	3660.47	3278.98	381.49	38.40
9	80-State Information Commission	216.18	199.64	16.54	8.44
Total Revenue (Voted)		107979.60	101039.41	6940.19	7518.56
Capital (Voted)					
1	35-Medical, Public Health and Family Welfare	8540.00	1462.82	7077.18	1723.16
2	43- Social Security and Welfare	1000.00	0.00	1000.00	1396.88
Total-Capital (Voted)		9540.00	1462.82	8077.18	3120.04
Revenue (Charged)					
1	10- Public Service Commission	667.71	628.94	38.77	22.40
Total Revenue (Charged)		667.71	628.94	38.77	22.40
Grand Total		118187.31	103131.20	15056.14	10661.00

Source: Appropriation Accounts.

Appendix 2.4

(Reference: Para 2.3.6)

Excessive/ Insufficient Re-Appropriation of Funds proved either Excessive or Insufficient (by ₹ 10 lakh or more)

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Reappropriation	Final	
					Excess (+)	Saving (-)
Revenue (Voted)						
1	4	District & Session Judge Establishment	2014-00-102-01	(-) 112.61	63.29	
2	15	State Vigilance	2070-00-104-01	(-) 75.22	10.70	
3	19	Rajya Sainik Board	2235-60-200-01	(+) 7.20		56.01
4	28	Central Workshop	2055-00-001-02	(-) 67.98	25.00	
5	28	Police Training School	2055-00-003-01	(+) 1260.80	40.00	
6	28	Indian Reserve Battalion	2055-00-104-02	(-) 559.10	349.99	
7	28	District Police Establishment	2055-00-109-01	(-) 956.69	392.31	
8	28	Police Telecommunication	2055-00-114-01	(+) 119.70	23.47	
9	31	Inspectorates	2202-02-101-01	(+) 1532.49		54.88
10	31	Rashtriya Madhyamik Shiksha Abhiyan	2202-02-109-05	(+) 117.90	1674.05	
11	31	Rashtriya Madhyamik Shiksha Abhiyan	2202-02-109-05	(-) 1311.04		1247.73
12	32	Buildings	4202-01-203-01	(+) 395.00		45.44
13	47	Direction	3475-00-106-01	(-) 109.96	74.04	
14	50	Direction	2403-00-001-01	(+) 665.28		131.26
15	50	Subordinate Establishment	2403-00-001-02	(+) 274.45	131.27	
16	52	Direction	2406-01-001-01	(-) 584.28		472.52
17	55	Machinery & Equipments	2801-04-800-02	(+) 69.69		31.00
18	55	Distribution and Revenue Execution	2801-05-001-04	(+) 500.95	10.00	
19	55	New Supplies	2801-05-052-01	(+) 0.31	30.00	
20	66	Common Facility Centre	2851-00-107-06	(+) 46.50		11.50
21	68	Police Engineering	2055-00-001-01	(-) 66.19	22.04	
Total of Revenue (Voted)				(+)1147.20	2846.16	2050.34
Capital (Voted)						
22	4	Works under Law	4216-01-106-01	(+) 300.00		34.51
23	27	Works under Planning	4059-60-051-01	(-) 33177.56		22.44
24	29	Works under Printing & Stationary	4059-60-051-01	(+) 427.00		57.38

Sl. No.	Grant No.	Description	Head of Account	Reappropriation	Final	
					Excess (+)	Saving (-)
25	39	Promotion of Tourism in NER	4552-39-800-01	(+) 89.87		33.28
26	59	Construction of Buildings	4702-00-800-04	(+) 110.49		12.71
27	59	Accelerated Irrigation Benefit and Flood Management Programme	4702-00-800-05	(+) 351.37		51.37
28	59	Accelerated Irrigation Benefit and Flood Management Programme	4702-00-800-05	(-) 14959.74	51.37	
29	78	Upgradation of Existing Polytechnics	4202-02-104-02	(+) 200.00		17.70
Total of Capital (Voted)				(-) 46658.57	51.37	229.39
Grand Total				(-) 45511.37	2897.53	2279.73

Source: Appropriation Accounts.

Appendix 2.5

(Reference: Para 2.3.8)

Results of Review of Substantial Surrenders made during the year 2018-19

(₹ 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 (Charged)					
1	75-Servicing of Debt	2049-01-115-01 (Interest on Ways & Means Advance from RBI)	7.56	6.65	87.96
Revenue (Voted)					
2	3- Council of Ministers	2013-00-101-01 (Pay and Allowances)	6.99	4.36	62.37
3		2013-00-105-01 (Discretionary Grants)	2.36	1.36	57.63
4	4- Administration of Justice	2014-00-105-01 (District and Session Judge Establishment)	2.19	1.13	51.60
5	12-Treasury and Accounts Administration	2030-01-101-01 (Judicial)	0.13	0.13	100.00
6	13- Village Guards	2055-00-110-02 (Village Guard Personnel)	22.87	22.87	100.00
7	26- Civil Secretariat	2052-00-090-16 (PFMS Cell)	0.05	0.05	100.00
8		2401-00-119-01 (Mission for Integrated Development of Horticulture)	3.43	3.43	100.00
9		2252-26-800-01 North Eastern Areas Development - State Resource (Bee and Honey Mission)	0.89	0.89	100.00
10		3451-00-091-01 (APC Cell)	0.56	0.43	76.79
11		3451-00-091-01 (Fostering Climate Change Resilient Upland Agri System)	20.98	20.98	100.00
12		27 – Planning Machinery	2552-27-101-01 (Pool for Schemes under North Eastern Council)	180.00	179.68
13	3451-00-101-03 (Geographical Information system)		0.92	0.92	100.00
14	3451-00-102-04 (Monitoring Cell)		0.36	0.36	100.00
15	3451-00-101-02 (Pool for State Share)		245	185.44	75.69
16	28- Civil Police	2055-00-001-03 (Security Related Expenses)	0.80	0.45	56.25
17	31- School Education	2202-01-101-01 (Middle School)	219.5	126.25	57.52
18		2202-04-103-01 (Hindi Training Institute)	1.43	1.15	80.42
19		2202-01-109-02 (Scholarship for Minority Community)	5.00	5.00	100.00

Sl. No.	Number and title of Grant	Name of the Scheme	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender
		(Head of Account)			
20	32- Higher Education	2202-03-001-02 (Nagaland College of Education)	6.81	3.80	55.80
21	33-Youth Resources and Sports	2204-00-102-03 (National Service Scheme)	0.35	0.35	100.00
22		2204-00-800-04 (Rajiv Gandhi Khel Abhiyan)	2.00	2.00	100.00
23	35- Medical, Public Health and Family Welfare	2210-01-110-02 (Mental Hospitals)	3.23	1.74	53.87
24		2210-01-110-04 (Drug De-Addiction Clinic)	2.17	1.47	67.74
25		2210-01-110-05 (Artificial Limb Centre)	1.15	0.89	77.39
26		2210-01-110-08 (Dietary Charges)	1.86	1.70	91.40
27		2210-01-200-01 (Goitres & Nutrition Programme)	0.28	0.28	100.00
28		2210-01-200-02 (Health Intelligence Bureau)	0.42	0.42	100.00
29		2210-02-102-01 (Homeopathy Establishment)	1.36	1.16	85.29
30		2210-03-102-01(Rural Subsidiary Health Centre)	11.26	7.36	65.36
31		2210-06-800-01 (National Health Mission)	14.42	9.23	64.01
32		2210-01-200-04 (National Mission on Ayush on Medicinal Plants)	0.46	0.46	100.00
33		2210-01-200-04 (Mission Flesi Pool)	7.85	7.85	100.00
34		2210-06-104-01 (Drug Control Establishment)	2.63	2.63	100.00
35		2210-06-800-01 (National Health Mission)	50.2	47.25	94.12
36		2210-06-800-15 (Rashtriya Swasthya Bima Yojana)	5.20	5.20	100.00
37		2211-00-001-01 (Direction)	33.36	32.21	96.55
38	37- Municipal Administration	2217-80-191-01 (Grants under Finance Commission)	22.64	22.64	100.00
39		2217-80-191-02 (Performance Grant)	6.43	6.43	100.00
40	39- Tourism	3452-01-101-03 Non-Development (Fairs and Festivals)	4.17	3.82	91.61

Sl. No.	Number and title of Grant	Name of the Scheme	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender
		(Head of Account)			
41	40- Employment and Training	2230-03-800-02 (Vocational Training) World Bank	0.08	0.08	100.00
42		2230-02-101-02 (Pradhan Mantri Kaushal Vikaash Yojana)	30.41	23.62	77.67
43	41- Labour	2230-01-103-01 (Welfare Centres)	0.79	0.69	87.34
44	42- Rural Development	2216-03-800-01 (Indira Awas Yojana)	114.92	114.92	100.00
45		2505-02-101-01 (Employment Scheme)	1159.09	817.49	70.53
46		2515-00-102-03 (DRDA)	35.30	30.36	86.01
47		2515-00-102-106-01 (Shyama Prasad Mukherjee Urban Mission)	15.00	15.00	100.00
48	43- Social Security and Welfare	2235-02-101-02 (Pension to disabled person)	0.84	0.84	100.00
49		2235-02-102-06 (Integrated Child Protection Scheme)	36.05	23.62	65.52
50		2235-02-102-07 (Beti Bachao Beti Padhao)	1.30	1.21	93.08
51		2235-02-103-01 (Rajiv Gandhi Scheme for empowerment of Adolescent girls)	3.20	1.81	56.56
52		2235-02-103-03 (Mission for Empowerment of Women)	5.30	3.00	56.60
53		2235-02-103-04 (Women Helpline)	3.00	3.00	100.00
54		2235-03-103-01 (NNEW including IGMSY)	1.65	1.13	68.48
55	45- Co-operation	3425-00-108-03 (Marketing and Consumer Federation)	1.50	1.50	100.00
56		2425-000-003-01 (Co-operative Training Centre)	1.20	0.65	54.17
57	47- Legal Metrology and Consumer Protection	2552-47-800-01 (Modernisation)	60.65	60.65	100.00
58		3475-00-800-03 (State Consumer Dispute Redressal Commission)	2.20	2.20	100.00
59	48- Agriculture	2401-00-103-01 (Seed Farms)	4.09	3.85	94.13
60		2401-00-105-01 (Establishment of Manure and Fertilizer)	0.56	0.45	80.36
61		2401-00-108-01 (Sugarcane Development & Research)	3.89	2.75	70.69
62		2401-00-113-01 (Superintendence)	4.83	2.77	57.35
63		2401-00-800-02 (Agri Marketing and Quality Control)	1.04	1.04	100.00

Sl. No.	Number and title of Grant	Name of the Scheme	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender
		(Head of Account)			
64		2401-00-111-02 (Agriculture Census)	3.85	3.64	94.55
65		2401-00-114-01 (NOOPM)	7.48	4.08	54.55
66		2401-00-800-10 (PKVY)	24.53	24.53	100.00
67		2415-01-004-01 (Chemistry Laboratory)	2.25	1.76	78.22
68	49- Soil and Water Conservation	2402-00-101-01 (Survey and Testing)	6.93	3.74	53.97
69		2402-00-103-11 (Mitigation of Flood & River Bank Erosion)	34.78	19.95	57.36
70	50- Animal Husbandry and Dairy Development	2403-00-104-01 (Sheep & Goat Farm)	2.09	2.03	97.13
71		2403-00-107-01 (Feed Manufacturing Centre)	5.30	4.90	92.45
72		2403-00-101-04 (National Livestock Health and Diseases Control Programme)	8.40	7.46	88.81
73		2404-00-102-01 (Rural Dairy Centre)	3.38	3.38	100.00
74		2404-00-102-02 (National Plan for Dairy Development)	6.50	6.50	100.00
75		2404-00-102-02 (Dairy Development)	10.40	10.40	100.00
76	51- Fisheries	2405-00-101-07 (Integrated Fish Farming)	5.19	3.25	62.62
77		2552-51-101-01 (Fish and Multiplication Firm)	0.24	0.24	100.00
78	52- Forest Ecology, Environment and Wild Life	2406-01-101-02 (JICA)	10.08	10.08	100.00
79		2406-02-111-01 (Rangaphar Zoological Park)	3.05	2.25	73.77
80		2406-01-800-01 (Intensification of Forest Management)	1.50	0.84	56.00
81		2406-04-101-01 (National Afforestation Programme)	12.91	6.50	50.35
82		2406-01-101-02 (Nagaland Forest Management Project)	25.00	25.00	100.00
83	53- Industries	2851-00-200-01 (Bee keeping Firm)	1.01	0.75	74.26
84	55- Power	2801-80-003-01 (Lineman Training Centre)	2.03	1.57	77.34
85	58-Roads and Bridges	3054-80-001-02 (Research Laboratory Cell)	5.88	3.84	65.31
86		3054-80-001-03 (Superintending Engineer Establishment)	22.65	12.44	54.92
87	60- Water Supply	2215-01-102-02 (NRWDP)	2.00	2.00	100.00
88	64- Housing	2059-80-001-01 (Direction)	25.51	14.53	56.96

Sl. No.	Number and title of Grant	Name of the Scheme	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender
		(Head of Account)			
89		2216-05-800-01 (Estate Management)	25.08	14.40	57.42
90	70- Horticulture	2401-00-119-10 (Mission for Integrated Dev. Of Horticulture)	45.00	30.00	66.67
91	72- Land Resource Development	2501-05-101-07 (Tea Plantation)	120.00	81.49	67.91
92	78- Technical Education	2203-00-107-01 (Technical Scholarship)	1.65	1.65	100.00
Capital (Charged)					
93	75-Service of Debt	6003-00-108-01 (NCDC)	2.76	1.38	50.00
Capital (Voted)					
94	4- Administration of Justice	4059-01-051-02 (Construction)	20.00	16.79	83.95
95	8- Sales Tax	4216-01-106-01 (Works under Sales Tax)	1.00	0.50	50.00
96	27- Planning Machinery	4059-60-051-01 (Works under Planning)	33.50	33.18	99.04
97	32-Higher Education	4202-01-203-02 (RUSA)	86.00	80.60	93.72
98	33- Youth Resources and Sports	4552-33-800-01 (Development & Promotion of Sports & Youth Affairs Activities in N.E. Region)	1.79	1.79	100.00
99	36- Urban Development	4217-60-051-03 (JNNURM)	3.92	3.92	100.00
100	37- Municipal Administration	4217-04-800-02 (NULM)	9.80	9.80	100.00
101		4217-60-051-05 (Smart Cities Mission)	74.53	74.53	100.00
102	39- Tourism	5452-01-102-01 (Tourist Centre)	1.91	1.70	89.01
103	40-Employment & Training	4250-00-203-01 (Construction of ITI Buildings)	8.00	8.00	100.00
104	43 Social Security and Welfare	4235-02-800-01 (Buildings)	10.00	10.00	100.00
105		4235-02-800-02 (Construction of Anganwadi Centre)	13.97	13.97	100.00
106	52- Forest, Ecology, Environment and Wildlife	4552-02-110-01 (Works under NEC)	1.85	1.85	100.00
107	55- Power	4552-55-800-01 NEC (Transmission Scheme)	14.17	8.00	56.46
108		4801-01-800-01 (Other Hydel Investigation Scheme)	1.64	1.30	79.27
109		4801-05-001-02 (New Distribution Transformers)	5.50	3.00	54.55
110	58- Roads and Bridges	5054-80-800-03 (Economic and Importance for States and UTs from Central Road Fund)	12.96	12.96	100.00
111	59- Irrigation and Flood Control	4702-00-800-05 (Accelerated Irrigation Benefit and Flood Management Programme)	180.30	149.60	82.97

Sl. No.	Number and title of Grant	Name of the Scheme	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender
		(Head of Account)			
112		4705-00-800-01 (Command Area Development)	5.00	5.00	100.00
113	60- Water Supply	4215-01-800-03 (National Rural Drinking Water Programme) NRDWP	42.36	25.00	59.02
114		4215-02-106-01 (NRCP)	10.00	5.00	50.00
115		4552-60-800-01 (Water Supply)	4.36	2.60	59.63
116	78- Technical Education	4202-02-104-01 (RUSA)	20.00	16.80	84.00
	Total		3376.15	2623.52	77.71

Source: Appropriation Accounts.

Appendix 2.6

(Reference: Para 2.3.9)

Surrender in Excess of Actual Savings (₹ 1 crore or more)

(₹ in crore)

I. No	Number and Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Amount Surrendered	Amount Surrendered in Excess
2	31- School Education	1674.89	121.36	125.12	3.76
Total Revenue (Voted)		1674.89	121.36	125.12	3.76

Source: Appropriation Accounts.

Appendix 2.7

(Reference Para 2.3.10)

Statement of various Grants/Appropriations in which Savings occurred but no part of which had been Surrendered during 2018-19

(₹ in lakh)

Sl. No.	Grant No.	Name of Grant/Appropriation	Saving
Capital (Voted)			
1	7	State Excise	25.44
2	8	Sales Tax	3.45
3	13	Village Guards	11.50
4	14	Jails	29.72
5	29	Stationary and Printing	57.38
6	30	Administrative Training Institute	5.75
7	34	Art and Culture and Gazetteers Unit	5.39
8	44	Evaluation	39.21
9	45	Co-operation	64.31
10	46	Statistics	14.73
11	47	Legal Metrology and Consumer Protection	16.11
12	53	Industries	10.88
13	54	Mineral Development	2.98
14	63	Science, Technology, Ecology and Environment	22.31
15	65	State Council of Education Research and Training (SCERT)	22.75
16	67	Home Guards	50.92
17	69	Fire and Emergency Services	32.78
18	79	Border Affairs	11.50
19	81	Information Technology And Communication	119.99
Total Capital (Voted)			547.10

Source: Appropriation Accounts.

Appendix 2.8

(Reference Para 2.3.10)

Cases of Surrender of Funds (in excess of ₹ 10 crore) made on 30 and 31 March 2019

(₹ in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	Total Provision	Percentage of Total Provision
Revenue (Voted)					
1	18	2071- Pensions and Other Retirement Benefits	233.65	1786.44	13.08
2	27	2552- North Eastern Areas	179.68	180.00	99.82
3		3451- Secretariat Economic Services	104.13	266.72	39.04
4	31	2202- General Education	125.12	1674.89	7.47
5	35	2210- Medical and Public Health	78.13	660.16	11.84
6	37	2217- Urban Development	29.08	35.03	83.01
7	40	2230- Labour and Employment	24.68	57.28	43.09
8	42	2216- Housing	114.92	114.92	100.00
		2505- Rural Employment	811.20	1159.09	69.99
		2515- Other Rural Development Programmes	22.20	119.01	18.65
9	43	2235- Social Security and Welfare	20.24	170.66	11.86
10	48	2401- Crop Husbandry	24.38	303.42	8.04
11	49	2402- Soil & Water Conservation	20.89	81.61	25.60
12	50	2404- Dairy Development	19.28	20.28	95.07
13	52	2406- Forestry and Wild life	31.76	139.49	22.77
14	59	2702- Minor Irrigation	10.13	41.27	24.55
15	70	2401- Crop Husbandry	25.74	67.81	37.96
16	72	2501- Special Programme for Rural Development	75.20	135.06	55.68
Total			1950.41	7013.14	27.81
Capital (Voted)					
17	4	4059- Capital Outlay on Public Works	14.57	20.00	72.85
18	27	4059- Capital Outlay on Public Works	532.27	560.00	95.05
19	32	4202- Capital Outlay on Education, Sports, Art & Culture	73.46	86.00	85.42
20	35	4210- Capital Outlay on Medical & Public Health	86.97	94.39	92.14
21	36	4217- Capital Outlay on Urban Development	31.93	113.94	28.02
22	37	4217- Capital Outlay on Urban Development	73.63	119.89	61.41
23	43	4235- Social Security and Welfare	23.97	23.97	100.00
24	59	4702- Capital Outlay on Minor Irrigation	144.58	180.30	80.19
25	60	4215- Capital Outlay on Water Supply and Sanitation	37.24	143.24	26.00
Total Capital (Voted)			1018.62	1341.73	75.92
Revenue (Charged)					
26	75	2049- Interest Payment	63.81	835.55	7.64
Capital (Charged)					
27	75	6003- Internal Debt of the State Government	2254.80	4829.37	46.69
Grand Total			5287.64	14019.79	37.72

Source: Appropriation Accounts.

Appendix 3.1

(Reference Para 3.1)

Utilisation Certificates Outstanding as on 31 March 2019

Sl. No.	Department	Year of Payment of grant	Outstanding Utilization Certificates	
			Number	Amount (₹ in lakh)
1	School Education	Up to 2014-15	9	7754.32
		2015-16	3	8798.14
		2016-17	2	510.42
		2017-18	1	135.13
		2018-19	3	259.25
		Total	18	17457.26
2	Youth Resources & Sports	Up to 2014-15	5	755.00
		2015-16	0	0.00
		2016-17	2	400.00
		2017-18	4	433.13
		2018-19	1	50.00
		Total	12	1638.13
3	Health & Family Welfare	Up to 2014-15	8	44.74
		2015-16	0	0.00
		2016-17	0	0.00
		2017-18	2	12.50
		2018-19	6	1065.36
		Total	16	1122.60
4	Rural Development	Up to 2014-15	9	20227.51
		2015-16	0	0.00
		2016-17	2	4772.51
		2017-18	0	0.00
		2018-19	2	5751.51
		Total	13	30751.53
5	Industries & Commerce	Up to 2014-15	1	100.00
		2015-16	0	0.00
		2016-17	3	1393.24
		2017-18	2	145.00
		2018-19	23	2287.35
		Total	29	3925.59
6	Home	Up to 2014-15	8	419.06
		2015-16	7	662.11
		2016-17	5	36.86
		2017-18	5	36.83
		2018-19	4	29.28
		Total	29	1184.14
7	Social Security & Welfare	Up to 2014-15	6	1190.34
		2015-16	1	415.65
		2016-17	2	2255.65
		2017-18	5	305.00
		2018-19	2	145.00
		Total	16	4311.64

Sl. No.	Department	Year of Payment of grant	Outstanding Utilization Certificates	
			Number	Amount (₹ in lakh)
8	Others	Up to 2014-15	25	11193.77
		2015-16	4	1579.00
		2016-17	2	453.44
		2017-18	5	453.86
		2018-19	18	2001.63
		Total	54	15681.70
Grand Total			187	76072.59

Source: Principal Accountant General (A&E), Nagaland.

Appendix 3.2

(Reference: Para 3.2)

Pending DCC Bills for the year up to 2018-19

(₹ in crore)

Sl. No.	Department	Number of AC Bills for which DC Bills were Outstanding	Amount
1	Civil Police	58	280.38
2	Youth Resources & Sports	42	33.39
3	Home	114	90.20
4	Tourism	17	27.59
5	Others	60	95.21
Total		291	526.77

Source: Principal Accountant General (A&E), Nagaland

Appendix 3.3

(Reference Para 3.7)

Department-wise Position of Proforma Accounts not prepared by the Departmentally Managed Commercial Undertakings

Sl. No.	Name of the Undertaking	Period of Accounts
1	2	3
1	Nagaland State Transport Department	2013-14 to 2018-19
2	Nagaland Power Department	2017-18 to 2018-19
3	Farm Under Agriculture Department	
	(a) Potato seed Farm, Kuthur	1999-01 to 2018-19
	(b) Medium Size Seed Farm, Merapani	2001-02 to 2018-19
	(c) Seed Farm, Tizit	2000-01 to 2018-19
4	Changki Valley Fruit Preservation Factory	2006-07 to 2018-19
5	Timber Treatment and Seasoning Plant, Dimapur	1998-99 to 2018-19
6	Government Cottage industries Emporia, Kohima	1998-99 to 2018-19
7	Farms under Veterinary and Animal Husbandry Department	
	(a) Cattle Breeding Farm, Medziphema	1998-99 to 2018-19
	(b) Cattle Breeding Farm, Tuensang	1998-99 to 2018-19
	(c) Cattle Breeding Farm, Aliba	1998-99 to 2018-19
	(d) Chick Rearing Centre, (with Hatchery unit), Mokokchung	1998-99 to 2018-19
	(e) Chick Rearing Centre (with Hatchery unit), Dimapur	1998-99 to 2018-19
	(f) Chick Rearing Centre, Tuensang	1985-86 to 2018-19
	(g) Chick Rearing Centre, Medziphema	1985-86 to 2018-19
	(h) Pig Breeding Centre, Medziphema	1997-98 to 2018-19
	(i) Pig Breeding Centre, Tizit	1997-98 to 2018-19
	(j) Pig Breeding Centre, Tuensang	1985-86 to 2018-19
	(k) Pig Breeding Centre, Tuli	1980-81 to 2018-19
	(l) Regional Rabbit Breeding Farm, Jharnapani	1998-99 to 2018-19
	(m) Pig Breeding Centre, Merangkong	1998-99 to 2018-19
	(n) Chick Rearing Centre, Kohima	1998-99 to 2018-19
	(o) Pig Breeding Centre, Sathuja	1998-99 to 2018-19
	(p) Cattle Breeding Farm, Baghty	1998-99 to 2018-19
	(q) Sheep Farm, Poilwa	1998-99 to 2018-19
	(r) Buffalo Farm, Jalukie	1998-99 to 2018-19
8	Farm under Horticulture Department	
	(a) Regional Progeny Orchard, Lonnak	1987-88 to 2018-19

Appendix 3.4

(Reference Para 3.8)

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 to 2018-19	Details not available
2	DRDA, Mon.	2013-14 to 2018-19	Details not available
3	DRDA, Kohima.	2013-14 to 2018-19	Details not available
4	DRDA, Wokha	2012-13 to 2018-19	Details not available
5	DRDA, Longleng.	2013-14 to 2018-19	Details not available
6	DRDA, Peren	2010-11 to 2018-19	Details not available
7	DRDA, Kiphire	2013-14 to 2018-19	Details not available
8	DRDA, Zunheboto	2013-14 to 2018-19	Details not available
9	DRDA, Dimapur	2013-14 to 2018-19	Details not available
10	DRDA, Mokokchung	2013-14 to 2018-19	Details not available
11	DRDA, Phek	2013-14 to 2018-19	Details not available
12	NSLS Aut., Kohima	2013-14 to 2018-19	Details not available
13	NBSE, Kohima	2013-14 to 2018-19	Details not available
14	SIRD, Kohima	2012-13 to 2018-19	Details not available
15	DAN, Dimapur	2012-13 to 2018-19	Details not available
16	KVIC, Dimapur	2012-13 to 2018-19	Details not available
17	NPCB, Dimapur	2010-11 to 2018-19	Details not available
18	NB & OCWWB, Kohima	2014-15 to 2018-19	Details not available
19	NSAMB, Dimapur	2011-12 to 2018-19	Details not available
20	NHK, Kohima	2013-14 to 2018-19	Details not available
21	KMC, Kohima	2013-14 to 2018-19	Details not available
22	MMC, Mokokchung	2013-14 to 2018-19	Details not available

Appendix 3.5

(Reference: Para 3.9)

Statement showing Funds Transferred to State Implementing Agencies under Programmes/Schemes outside the State Budget during 2018-19

(₹ in lakh)

Sl. No.	Government of India Schemes	Implementing Agencies	2018-19
1	Voter Education	Chief Electoral Officer	112.28
2	Kala Sanskriti Vikas Yojana	Kevinu Multipurpose Cooperative Society	166.56
3		Tesophenyu Light Bearer Youth	10.00
4	Cyber Security including CERT in IT Act	National Institute of Technology Nagaland	9.94
5	National Fellowship and Scholarship for Higher Education of ST Children	National Institute of Technology Nagaland	4.49
6	National Handloom Development Programmes	Nagaland Handloom and Handicrafts Development Corporations	40.45
7	Welfare Grant and Miscellaneous	Smt. Thsophopila Sangtam	25.00
8	AID to Voluntary Organisations Working for Welfare of Scheduled Tribes	Dayanand Swashram Singh Naharbari Dimapur	7.18
9		M/S Vitate Women Society, Kohima Nagaland	27.12
10		Nagaland Children's Home, Diphupar	5.60
11		Women Welfare Society, Atoizu Town Zunheboto	5.26
12	Health and Family Welfare	State Health Society, Nagaland	689.50
13	Environment Information System	Nagaland Pollution Control Board	30.52
14	CIC- PPF & P	Nagaland Information Commission	3.00
15	Establishment Expenditure (Police)	CISF unit ASG Dimapur	0.07
16	Pradhan Mantri Kishan Samman Nidhi	Department of Agriculture, Nagaland	557.20
17	Pradhan Mantri Kishan Sampada Yojana Human Resource and Institution	Director of Industries and Commerce, Government of Nagaland	9.90
18	Pradhan Mantri Kishan Sampa Yojana MEGA Food Parks	DOYS Agri Resources Pvt. Ltd.	1478.00
19	Atal Innovation Mission	Dolen Thangian Society	12.00
20		Don Bosco Higher Secondary School	12.00
21		Government Higher Secondary School Pfutsero	12.00
22		Holy Cross Higher Secondary School	12.00
23	Exploration Activities under National Exploration Trust	Directorate of Geology and Mining Nagaland	63.16

Sl. No.	Government of India Schemes	Implementing Agencies	2018-19
24	Small Hydro Power	S.D. Jain Higher Secondary School	12.00
25		St. Mary's Higher Secondary School	12.00
26		St. Paul School	12.00
27		St. Paul Higher Secondary School	12.00
28	Integrated Scheme on Agriculture Marketing	Nagaland Agricultural Marketing Board	404.10
29	National AIDS and STD Control Programme (NACO)	Nagaland State AIDS Control Society	2010.94
30	Pradhan Mantri Kishan Sampada Yojana Committed Liabilities for Infrastructures Related Scheme	Kohima Municipal Council	249.94
31	Centenaries and Anniversaries Celebrations	North East Zone Cultural Centre	14.25
32		Nagaland Art and Culture Council	263.00
33	Development of Museums (Culture)	Ayolta Human Resources Society	247.74
34		Tenak Society	245.13
35		Charity Welfare Society	50.00
36		Directorate of Art and Culture Kohima Nagaland	365.67
37		Kipi Qomi Welfare Society	120.17
38		Naga Traditional Museum	25.00
39		Needy People Society	49.54
40		Tesophenyu Light Bearer Youth Club	24.33
41		Vikehie Welfare Society	50.00
42	Scheme for Prevention of Alcoholism and Substance (Drug) abuse	Ayolta Human Resources Society	43.21
43		Bethesda Youth Welfare Centre DMR	55.37
44		Prodigals Home	29.90
45		Youth Mission	31.31
46		Charity Welfare Society	2.33
47		Needy People Society	2.33
48	National Service Scheme NSS CS	Nagaland State NSS Cell	39.76
49	National Rural Livelihood Mission	Nagaland State Rural Livelihoods Mission Society (NSRLM)	247.39
50	Scheme for Leadership Development of Minority Women CS	Ayolta Human Resources Society	2.62
51		Charity Welfare Society	2.62
52		Kipi Qomi Welfare Society	2.62
53	Baba Sahib Ambedkar Hastshilpa Vikas Yojana	Heto Multipurpose Co-operative Society Ltd.	0.75
54	Pradhan Mantri Kishan Sampada Yojana Creation/ Expansion of Food Processing and Preservation Capacities	Kitchen Oils Products	243.43
55		Supper Bakery Products	250.00
56		Vegetable Pasta and Noodle Products	250.00

Sl. No.	Government of India Schemes	Implementing Agencies	2018-19
57	Rashtriya Krishi Vikas Yojana (RKVY)	Central Institute of Horticulture	5.38
58	Khelo India National Programme	Nagaland State Sports Council	30.00
59	Pollution Abatement	Nagaland Pollution Control Board	21.00
60	Swadesh Darshan-Integrated Development Theme based Tourism Circuits	Nagaland Tourism Board	3410.00
61	Biotechnology Research and Development	Healthcare Laboratory and Research and Development	7.05
62		Nagaland State Science and Technology Council	65.88
63		Nagaland University	146.98
64		Kohima Science College	6.00
65		National Institute of Technology Nagaland	39.99
66		School of Agricultural Science and Rural Development Nagaland University	6.57
67	North Eastern Council	Development Authority of Nagaland	60.00
68		Art and Culture Department	57.37
69		Director of Horticulture	50.97
70		Marcofeed Limited	245.00
71		Nagaland State Biodiversity Board	25.70
72		Nagaland State Rifle Association	95.76
73		Nagaland University	435.00
74		National Institute of Technology	10.66
75		School of Agricultural Science and Rural Development Nagaland University	5.00
76		Rashtriya Madhyamik Shiksha Abhiyan	91.00
77		Rattle and Hum Music Society	5.00
78		Abiogenesis Society	10.00
79		Agency for Porcine Foundation and Development of Nagaland	229.30
80		Nagaland State Agricultural Marketing Board	113.00
81		Small Farmers Agri-Business Consortium (SFAC) for the Department of Horticulture, Government of Nagaland	10.00
82	National Action Plan on Climate Change.	Department of Environment, Forest and Climate Change.	4.00

Sl. No.	Government of India Schemes	Implementing Agencies	2018-19
83	MPs Local Area Development Scheme (MPLADs)	Deputy Commissioner, Dimapur	500.00
84		Deputy Commissioner, Kohima	250.00
85	Beti Bachao Beti Padhao	Deputy Commissioner, BBBP, Longleng	50.00
86		Deputy Commissioner, BBBP, Wokha	48.50
87		Deputy Commissioner, BBBP, Mon	50.00
88		Deputy Commissioner, BBBP, Peren	25.00
89		Deputy Commissioner, BBBP, Phek	48.55
90		Deputy Commissioner, BBBP, Tuensang	25.00
91		Deputy Commissioner, BBBP, Mokokchung	48.47
92	NER Textile Promotion Scheme	Directorate of Industries & Commerce	159.60
93	Establishment Expenditure (Tourism)	Nagaland Tourism Board	45.00
94	Boys and Girls Hostel for OBC CASP	Nagaland University	263.51
95	Implementation of MIS/ PSS Subsidies	Hutokito Multipurpose Co-operative Society Ltd.	92.81
96	Research Education Training and Outreach	Government Polytechnic Kohima, near IG Stadium, Nagaland	1.00
97		Nagaland University	4.00
98	Pradhan Mantri Kishan Sampada Yojana Integrated Cold Chain and Value Addition Infrastructure	Nagaland Integrated Cold Chain	527.30
99	Institutional Development for Inclusive Urban Governance, Building Material and Technology Promotion Council (BMTPC)	Directorate of Economics and Statistics Nagaland Kohima	15.00
100	National Hydrology Project	Irrigation and Flood Control	99.93
101	International Co-operation	North East Zone Cultural Centre	2.91
102	Step Support to Training and Employment for Women	Batso- Welfare Society	11.65
103		Chewang Society	36.65
104	Management Support to RD Programmes and Strengthening of District Planning Process in lieu of Programmes	State Institute of Rural Development Nagaland.	488.50
105		ETC Phek	8.73
106		ETC Tuensang	9.30
107	Deen Dayal Disabled Rehabilitation Scheme	Tabitha Enabling Society	2.49
108	Young Leaders Programme	NYKS- Nagaland	2.09
109	Support to NGO's Institution/SRC's for Adult Education and Skill Development (Merged Schemes of NGO's JSS SRCs)	Jan Shikshan Sansthan, Dimapur	15.25

Sl. No.	Government of India Schemes	Implementing Agencies	2018-19
110	Infrastructure Development and Capacity Building	Nagaland Tool Room & Training Centre	550.00
111	Road Transport	Motor Vehicles Department	300.00
112	Rashtriya Gokul Mission	Nagaland Livestock Development Board	484.75
113	Organic Value Chain Development of NE Region	Nagaland Organic Mission	2745.73
114	Innovation, Technology Development	Government Polytechnic Kohima Near IG Stadium, Nagaland	10.06
115		Immanuel Collage	10.33
116		Uzho Cultural Society	3.00
117		Nagaland University	23.35
118		National Institute of Technology	1.50
119		Health Care Laboratory and Research Centre NHK	17.50
120		Nagaland Institute of Health Environment and Social Welfare	4.94
121		Nagaland State Science and Technology Council	51.40
122		Patkai Christian College	12.50
123	Support to National Institute of Technology (NITs) including Ghani Khan Institute	National Institute of Technology, Nagaland	2943.00
124	Sugar Subsidy payable under PDs	The Directorate of Food & Civil Supplies Nagaland	26.36
125	Assistance to Voluntary Organization for Programmes relating to Aged	Good Samaritan Women Society	18.90
126	Apprenticeship and Training	Vocational Training Projects Implementation Society of Nagaland	16.64
127	Training Schemes PPG & P	Administrative Training Institute, Kohima	73.12
128	Hostels for Working Women	Aghiyilito MPCS	168.18
129		Chophi Welfare Society	143.78
130		Porbami Women Welfare Society	66.57
131		Nagaland Handloom and Handicrafts Development Co. Ltd.	41.05
132	Consumer Welfare Fund	Legal Metrology and Consumer Protection Department, Government of Nagaland	49.96
133		Charity Welfare Society	1.50

Sl. No.	Government of India Schemes	Implementing Agencies	2018-19
134	Establishment Expenditure Ayush	Medicinal Plants Board Agency (MPDA), Nagaland	94.61
135		Nagaland University	5.00
136	Small Hydro Power-Grid Interactive	Nagaland Renewable Energy Development Agency (NREDA)	33.30
137	Solar Power-off grid	Nagaland Renewable Energy Development Agency (NREDA)	205.87
138	Electronic Governance	Nagaland State E-Governance Society	555.00
139	S&T Institutional and Human Capacity Building	Nagaland State Science & Technology Council	85.79
140		Nagaland University	57.59
141		Kohima Science College	10.58
142		Health Care Laboratory and Research Centre Naga Hospital Authority Kohima	25.00
143	Support to Academies	North East Zone Cultural Centre	794.52
144	E-Court Phase-II	Registrar General, High Court of Guwahati (Nagaland)	71.00
145	One Stop Centre	Sakhi One Stop Centre Dimapur	30.51
146		Sakhi One Stop Centre Kohima	30.51
147		Deputy Commissioner One Stop Centre LLG	43.76
148		District Magistrate One Stop Centre Phek	43.76
149		Sakhi One Stop Centre Kiphire	43.76
150		Sakhi One Stop Centre Mokokchung	43.76
151		Sakhi One Stop Centre Mon	43.76
152		Sakhi One Stop Centre Peren	43.76
153		Sakhi One Stop Centre Tuensang	43.76
154		Sakhi One Stop Centre Wokha	43.76
155	Sakhi One Stop Centre Zhunoboto	43.76	
156	Capacity Building in Forestry Sector	State Forest Development Agency Nagaland	39.55
157	Women's helpline	Women helpline Nagaland	68.16
Grand Total			26947.48

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

Appendix 3.6

(Reference Para 3.12)

Department-wise/Duration wise Break-up of the Cases of Misappropriation, Defalcation, etc. (Cases where Final Action was Pending at the end of March 2019)

(In number)

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	Total No. of Cases
1	School Education	3	1	4
2	Power	1	0	1
3	Rural Development	3	1	4
4	Public Works Department (Roads & Bridges)	3	0	3
5	Health and Family Welfare	6	0	6
6	Tourism	2	0	2
7	Public Health Engineering	2	0	2
8	Municipal Affairs	2	0	2
9	Taxes	2	0	2
10	Planning & Co-ordination	1	0	1
11	Land Records and Survey	1	0	1
12	Urban Development	1	0	1
13	Technical Education	1	0	1
14	Various Department	2	0	2
15	Public Works Department (NH)	1	0	1
16	Woman Resources Development	1	0	1
17	Information & Public Relations	1	0	1
18	Private Firms	1	0	1
Total		34	2	36

Source: Nagaland Lokayukta and Department records.

Appendix 3.7

(Reference Para 3.12)

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	1	16.00	0	0.00	4	8296.32	56.78
Power	0	0.00	1	2548.00	0	0.00	0	0.00	1	2548.00	0.00
Rural Development	0	0.00	2	283.83	2	276.00	0	0.00	4	559.83	0.00
Public Works Department (R&B)	0	0.00	1	78.51	2	2300.10	0	0.00	3	2378.61	0.00
Health & Family Welfare	0	0.00	1	19.00	4	1141.50	1	301.00	6	1461.50	32.69
Tourism	0	0.00	1	919.72	0	0.00	1	500.00	2	1419.72	0.00
Public Health Engineering	0	0.00	0	0.00	2	505.63	0	0.00	2	505.63	0.00
Municipal Affairs	0	0.00	2	411.24	0	0.00	0	0.00	2	411.24	0.00
Taxes	0	0.00	0	0.00	2	644.90	0	0.00	2	644.90	0.00
Planning & Co-ordination	0	0.00	1	2023.00	0	0.00	0	0.00	1	2023.00	0.00
Land Records and Survey	0	0.00	1	124.00	0	0.00	0	0.00	1	124.00	0.00
Urban Development	0	0.00	1	28.50	0	0.00	0	0.00	1	28.50	0.00
Technical Education	0	0.00	1	107.99	0	0.00	0	0.00	1	107.99	0.00
Various Department	0	0.00	0	0.00	2	606.00	0	0.00	2	606.00	177.48
Private Firms	0	0.00	0	0.00	1	723.00	0	0.00	1	723.00	0.00
Woman Resources Development	1	5.30	0	0.00	0	0.00	0	0.00	1	5.30	0.00
Public Works Department (NH)	1	6.01	0	0.00	0	0.00	0	0.00	1	6.01	0.00
Information & Public Relations	1	6.20	0	0.00	0	0.00	0	0.00	1	6.20	0.00
Total	4	18.33	14	14823.29	16	6213.13	2	801.00	36	21855.75	266.95

Source: Nagaland Lokayukta and Department records.