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## *APPENDICES*

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## Appendix 1.1

### Part A: Glossary of important Budget related terms

(Reference: Paragraphs-1.1; 1.4 and 3.1)

1. **'Accounts' or 'actuals' of a year.** - are the amounts of receipts and disbursements for the financial year beginning on *April 1st* and ending on *March 31st* following, as finally recorded in the Accounting authority's books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.
2. **'Administrative approval' of a scheme, proposal or work.** - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
3. **'Annual financial statement'** – Also referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament/State Legislature.
4. **'Appropriation'** - means the amount authorized by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
5. **'Charged Expenditure'** - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
6. **'Consolidated Fund of India/ State'**- All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
7. **'Contingency Fund'** is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive/Government to meet unforeseen expenditure arising in the course of a year pending its authorisation by the Parliament/ State Legislature. The amounts drawn from the Contingency Fund are recouped after the Parliament/State Legislature approves it through the Supplementary Demands.
8. **'Controlling Officer (budget)'** - means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/ or the collection of revenue. The term includes the Heads of Department and also the Administrators.
9. **'Drawing and Disbursing Officer' (DDO)** – means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function.

10. **'Excess Grant'** – Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularisation by obtaining excess grant from the Parliament/State Legislature under Article 115/205 of the Constitution.
11. **'New Service'** – As appearing in Article 115(1)(a)/205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice of Parliament/ State Legislature earlier, including a new activity or a new form of investment.
12. **'New Instrument of Service'**- means relatively large expenditure arising out of important expansion of an existing activity.
13. **'Public Accounts'**- means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, *etc.* which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/ State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
14. **'Re-appropriation'** - means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
15. **'Revised Estimates'** - is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
16. **'Supplementary Demands for Grants'**- means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.
  - a) **Cash Supplementary** is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the State.
  - b) There are four Sections in each Demand *i.e.*, Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. **Technical Supplementary**, after obtaining the approval of the State Legislature, allows to utilize the savings of one of the Sections for any other Section.
  - c) **Token Supplementary** allows to utilise the savings within the same section of the grant.
17. **'Major Head'** - means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly

the one falling within the Consolidated Fund, generally corresponds to a ‘function’ of Government such as Agriculture, Education, Health, *etc.*

18. **‘Sub-Major Head’** - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.
19. **‘Minor Head’** - means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a “programme” undertaken to achieve the objectives of the function represented by the Major Head.
20. **‘Sub-Head’** - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
21. **‘Major Work’** - means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.
22. **‘Minor Work’** - means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
23. **‘Modified Grant or Appropriation’** - means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.
24. **‘Supplementary or Additional Grant or Appropriation’** - means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.
25. **‘Schedule of New Expenditure’** - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.
26. **‘Token demand’** - means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.

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)	$[(\text{Current year Amount}/\text{Previous year Amount})-1]* 100$

Term	Basis of calculation
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 <sup>th</sup> root of the total percentage growth rate, where n is the number of years in the period being considered. CAGR= [ending value /beginning value] <sup>1/no of years -1</sup>
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 0.70 implies that Revenue Receipts tend to increase by 0.70 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, <i>e.g.</i> enforcement of law and order, security and protection of our rights; pollution free air, other environmental good, road infrastructure <i>etc.</i> Merit goods are commodities that the public sector provides free or at subsidised 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 subsidised 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, <i>etc.</i>

Term	Basis of calculation
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

## Part B: State Profile

(Reference: Paragraph-1.1)

A. General information pertaining to the State for the year 2020-21					
Sl. No.	Particulars		Unit	India	Nagaland
1.	Area		Sq. km	32,87,263	16,579
2.	Population (in lakhs)	(a) 2010*	In lakh	11,767	19.52
		(b) 2011*	In lakh	122,02	19.91
		(c) 2021*	In lakh	137,03	21.90
3.	Density of population persons (projected)		Per square km	382	119.00
4.	Population below Poverty line (2011-12)		Per cent	21.92	18.88#
5.	Literacy rate (2011 census)		Per cent	73.00	79.55
6.	Infant mortality rate (National Family Health Survey 2015-16)		Per 1000 live births	30.00	3.00\$
7.	Life expectancy at birth in years		Year	69.40	NA
8.	Decadal population growth (2011 to 2021)*		Per cent	12.30	10.76
9.	GDP/GSDP (2019-20) at current prices (2011-12 Series)		(₹ in crore)	1,97,45,670	29,313
10.	Per Capita GSDP		(in ₹)	1,45,680	1,34,339
11.	Growth rate of GSDP for 2020-21 from the previous year		Per cent	-2.97	-0.76
Sources: Report of the Technical Group on Population Projections for India and States (2011-2036), Registrar of India, Census data 2011, MOSPI, SRS Bulletin 2019 (October, 2021), SRS based Abridged Life Tables 2014-18, Registrar General of India (September 2020), For state figures: Directorate of Economics and Statistics Department, Nagaland * Projected figures # Tendulkar Methodology \$ National Family Health Survey 2019-20 \$ SRS Bulletin, October 2021					

B. Financial Data								
Particulars	Figures (in per cent)							
	2011-12 to 2014-15		2015-16 to 2018-19		2018-19 to 2019-20		2019-20 to 2020-21	
	NE&H*	Nagaland	NE&H	Nagaland	NE&H	Nagaland	NE&H	Nagaland
Revenue Receipts	10.51	11.05	12.52	12.46	-0.52	-0.12	6.95	0.04
Tax Revenue	10.97	8.54	11.86	25.61	1.05	13.21	2.97	6.96
Non Tax Revenue	-0.75	5.09	22.74	0.21	-10.19	32.93	-14.64	-28.50
Total Expenditure	12.15	8.31	14.28	13.17	4.12	2.65	4.04	-0.96
Capital Expenditure	7.75	-6.51	18.25	14.75	-3.18	-24.07	9.97	38.00
Revenue Expenditure on								
(i) Education	13.99	17.37	14.02	13.83	0.94	-12.27	3.06	8.25
(ii) Health	15.43	18.50	15.14	10.43	5.77	7.27	15.09	3.56
(iii) Salary and Wages	10.93	12.76	13.28	10.26	4.13	6.17	0.34	4.68
(iv) Pension	11.84	15.55	17.36	14.71	9.05	16.62	11.48	-3.23

\* NE&amp;H: North Eastern and Himalayan States



## Appendix 1.1

## Part C: Time Series Data on the State Government Finances

(Reference: Paragraphs-1.1; 2.4.1 and 2.7.3)

(₹ in crore)

	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>9,439.79</b>	<b>11,019.21</b>	<b>11,437.41</b>	<b>11,423.29</b>	<b>11,427.43</b>
<b>(i) Tax Revenue</b>	<b>510.75(5)</b>	<b>638.28(6)</b>	<b>846.43(8)</b>	<b>958.23(8)</b>	<b>1022.74(9)</b>
Taxes on Agricultural Income	-	-	-	-	-
Goods and Service Tax	0.00	187.57(29)	469.64(55)	613.22(64)	663.81(65)
Taxes on Sales, Trade, etc.	400.12(78)	287.55(45)	186.69(22)	175.15(18)	205.50(20)
State Excise	4.62(1)	4.20(1)	4.65(1)	3.24(1)	4.55(0)
Taxes on Vehicles	57.39(11)	101.53(16)	126.22(15)	113.93(12)	93.29(9)
Stamps and Registration Fees	2.05(0)	2.62(0)	2.53(1)	2.79(0)	2.25(0)
Land Revenue	0.82(0)	0.90(0)	1.13(0)	1.04(0)	1.09(0)
Taxes on Goods and Passengers	14.76(3)	17.59(3)	20.16(2)	18.09(2)	15.62(2)
Other Taxes	30.99(6)	36.32(6)	35.41(4)	30.77(3)	36.63(4)
<b>(ii) Non Tax Revenue</b>	<b>343.03(4)</b>	<b>388.53(4)</b>	<b>255.24(2)</b>	<b>339.29(3)</b>	<b>242.60(2)</b>
<b>(iii) State's share of Union taxes and Duties</b>	<b>3,032.63(32)</b>	<b>3,353.13(30)</b>	<b>3,792.41(33)</b>	<b>3,267.08(29)</b>	<b>3,409.25(30)</b>
<b>(iv) Grants in Aid from Government of India</b>	<b>5,553.38(59)</b>	<b>6,639.27(60)</b>	<b>6,543.33(57)</b>	<b>6,858.69(60)</b>	<b>6,752.84(59)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3. Recoveries of Loans and Advances</b>	<b>1.09</b>	<b>1.09</b>	<b>1.08</b>	<b>1.09</b>	<b>1.23</b>
<b>4. Total Revenue and Non Debt Capital Receipts (1+2+3)</b>	<b>9,440.88</b>	<b>11,020.30</b>	<b>11,438.49</b>	<b>11,424.38</b>	<b>11,428.66</b>
<b>5. Public Debt Receipts</b>	<b>5,444.35</b>	<b>5,141.02</b>	<b>2,907.22</b>	<b>7,869.83</b>	<b>11,434.87</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,182.44	1,234.69	943.86	1,078.64	1,809.50
Net transactions under Ways and Means Advances and Overdrafts	4,261.91	3,906.00	1,959.38	6,784.50	9,417.75
Loans and Advances from Government of India	0.00	0.33	3.98	6.69	207.62
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>14,885.23</b>	<b>16,161.32</b>	<b>14,345.71</b>	<b>19,294.21</b>	<b>22,863.53</b>
<b>7. Contingency Fund Receipts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8. Public Account Receipts</b>	<b>2,933.99</b>	<b>3,319.54</b>	<b>4,114.23</b>	<b>4,078.25</b>	<b>3,599.70</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>17,819.22</b>	<b>19,480.86</b>	<b>18,459.94</b>	<b>23,372.46</b>	<b>264,63.23</b>
<b>Part B. Expenditure/ Disbursement</b>					
<b>10 Revenue Expenditure</b>	<b>8,649.45</b>	<b>10,191.35</b>	<b>10,919.98</b>	<b>11,637.02</b>	<b>11,052.06</b>
General Services (including interest payments)	3,893.96p(45)	4,319.41(42)	5,018.12(46)	5,428.80(47)	5,100.03(46)
Social Services	2,295.21(27)	2,558.56(25)	3,158.58(29)	3,030.05(26)	3,138.51(29)
Economic Services	2,460.28(28)	3,313.38(33)	2,743.28(25)	3,178.17(27)	2,813.52(25)
Grants-in-Aid and contributions#	0.00	0.00	0.00	0.00	0.00
<b>11. Capital Expenditure</b>	<b>1,076.10</b>	<b>1,274.85</b>	<b>1,595.56</b>	<b>1,206.32</b>	<b>1,671.93</b>
General Services	132.55(12)	267.10(21)	419.49(26)	165.73(14)	409.61(25)
Social Services	431.73(40)	485.68(38)	329.89(21)	457.02(38)	508.21(30)
Economic Services	511.82(48)	522.07(41)	846.18(53)	583.57(48)	754.11(45)

	2016-17	2017-18	2018-19	2019-20	2020-21
<b>12. Disbursement of Loans and Advances</b>	<b>0.19</b>	<b>0.19</b>	<b>5.27</b>	<b>9.26</b>	<b>5.61</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>9,725.74</b>	<b>11,466.39</b>	<b>12,520.81</b>	<b>12,852.60</b>	<b>12,729.60</b>
<b>14. Repayments of Public Debt</b>	<b>5,065.03</b>	<b>4,452.01</b>	<b>2,596.27</b>	<b>6,867.25</b>	<b>9,903.92</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	491.81	524.29	615.17	724.18	493.85
Net transactions under Ways and Means Advances and Overdraft	4,551.68	3,906.00	1,959.38	6,121.17	9,389.18
Loans and Advances from Government of India	21.54	21.72	21.72	21.90	20.89
<b>15. Appropriation to Contingency Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>14,790.77</b>	<b>15,918.40</b>	<b>15,117.08</b>	<b>19,719.85</b>	<b>22,633.52</b>
<b>17. Contingency Fund disbursements</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>18. Public Account disbursements</b>	<b>2,661.41</b>	<b>3,124.67</b>	<b>3,184.11</b>	<b>2,881.70</b>	<b>3,712.20</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>17,452.18</b>	<b>19,043.07</b>	<b>18,301.19</b>	<b>22,601.55</b>	<b>26,345.72</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit(-)/ Revenue Surplus(+)</b> (1-10)*	<b>790.34</b>	<b>827.86</b>	<b>517.43</b>	<b>-213.73</b>	<b>375.37</b>
<b>21. Fiscal Deficit(-)/ Fiscal Surplus (+)</b> (4-13)	<b>-284.86</b>	<b>-446.09</b>	<b>-1,082.32</b>	<b>-1,428.22</b>	<b>-13,00.94</b>
<b>22. Primary Deficit (-)/ Surplus(+)</b> (21+23)	<b>350.64</b>	<b>231.66</b>	<b>-310.58</b>	<b>-614.48</b>	<b>-444.17</b>
<b>Part D. Other Data</b>					
<b>23. Interest Payments (included in Revenue Expenditure)</b>	<b>635.50</b>	<b>677.75</b>	<b>771.74</b>	<b>813.74</b>	<b>856.77</b>
<b>24. Financial Assistance to Local Bodies etc.</b>	<b>170.87</b>	<b>328.40</b>	<b>167.06</b>	<b>160.70</b>	<b>194.85</b>
<b>25. Ways and Means Advances/ Overdraft Aailed (days)</b>	<b>4,261.65</b> <b>(145)</b>	<b>3,906.00</b> <b>(104)</b>	<b>1,959.38</b> <b>(100)</b>	<b>6,784.50</b> <b>(139)</b>	<b>9,417.75</b> <b>(211)</b>
Ways and Means Advances Aailed (days)	4,103.85 (138)	3,646.77 (95)	1,910.85 (98)	6,628.33 (113)	7,765.31 (177)
Overdraft Aailed (days)	157.80 (7)	259.23 (9)	48.53 (2)	156.17 (6)	16,52.44 (34)
<b>26. Interest on Ways and Means Advances/ Overdraft</b>	<b>6.87</b>	<b>6.17</b>	<b>0.92</b>	<b>5.16</b>	<b>10.35</b>
<b>27. Gross State Domestic Product (GSDP)</b>	<b>21,722.45</b>	<b>24,392.96</b>	<b>26,527.42</b>	<b>29,535.93</b>	<b>29,312.83</b>
<b>28. Outstanding Fiscal Liabilities (year-end)</b>	<b>9,557.35</b>	<b>104,09.15</b>	<b>10,545.76</b>	<b>12,179.10</b>	<b>13,471.67</b>
<b>29. Outstanding Guarantees (year-end) (including Interest)</b>	<b>81.19</b>	<b>110.46</b>	<b>120.96</b>	<b>174.96</b>	<b>174.96</b>
<b>30. Maximum Amount Guaranteed (year-end)</b>	<b>26.50</b>	<b>51.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>31. Number of Incomplete Projects</b>	<b>340</b>	<b>311</b>	<b>390</b>	<b>399</b>	<b>416</b>
<b>32. Capital Blocked in Incomplete Projects</b>	<b>2,030.18</b>	<b>1,737.68</b>	<b>1,252.87</b>	<b>1,309.30</b>	<b>1,380.04</b>

	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Part E. Fiscal Health Indicators</b>					
<b>I Resource Mobilization</b>					
Own Tax Revenue/GSDP	2.35	2.62	3.19	3.24	3.49
Own Non-Tax Revenue/GSDP	1.58	1.59	0.96	1.15	0.83
Central Transfer/GSDP	13.96	13.75	14.30	11.06	11.63
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	44.77	47.01	47.20	43.52	43.43
Total Expenditure/Revenue Receipts	103.03	104.06	109.47	112.51	111.40
Revenue Expenditure/Total Expenditure	88.93	88.88	87.21	90.54	86.82
Expenditure on Social Services/Total Expenditure	28.04	26.55	27.86	27.13	28.65
Expenditure on Economic Services/Total Expenditure	30.56	33.45	28.71	29.34	28.07
Capital Expenditure/Total Expenditure	11.06	11.12	12.74	9.39	13.13
Capital Expenditure on Social and Economic Services/Total Expenditure.	9.70	8.79	9.39	8.10	9.92
<b>III Management of Fiscal Imbalances</b>					
Revenue Deficit (Surplus)/GSDP	3.64	3.39	1.95	-0.72	1.28
Fiscal Deficit/GSDP	(-) 1.31	(-) 1.83	(-) 4.08	(-)4.84	(-)4.44
Primary Deficit (Surplus)/GSDP	1.61	0.95	(-) 1.17	(-)2.08	(-)1.52
Revenue Deficit/Fiscal Deficit	*	*	*	0.15	*
Primary Revenue Balance/GSDP	3.90	4.16	3.99	4.37	4.30
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	44.00	42.67	39.75	41.23	45.96
Fiscal Liabilities/RR	101.25	94.49	92.20	106.62	117.89
Debt Redemption (Principal + Interest)/ Total Debt Receipts	92.17	93.90	137.73	132.56	61.90
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	0.00	0.00	0.66	2.80	2.47
Balance from Current Revenue (₹ in crore)	739.32	979.34	744.63	(-)84.40	(-)342.92
Financial Assets/Liabilities	1.74	1.76	1.90	1.81	1.77

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

# GIA is already included under General Services, Social Services and Economic Services

\*The State experienced Revenue Surplus during these years

## Appendix 1.2

## Summarised Financial Position of the Government of Nagaland as on 31 March 2021

(Reference: Paragraph 1.4)

(₹ in crore)

As on 31.03.2020		Liabilities	As on 31.03.2021	
8,986.93		Internal Debt -		10,331.14
	7,627.36	Market Loans Bearing Interest	8,993.00	
	0.03	Market Loans Not Bearing Interest	0.03	
	6.07	Loans from Life Insurance Corporation of India	3.60	
	690.14	Loans from Other Institutions	642.61	
	663.33	Ways and Means Advances	691.90	
	0.00	Overdrafts from Reserve Bank of India	0.00	
131.15		Loans and Advances from Central Government-		317.88
	0.35	Pre 1984-85 Loans	0.35	
	11.53	Non- Plan Loans	10.80	
	84.05	Loans for State Plan Schemes	272.10	
	0.18	Loans for Central Plan Schemes	0.18	
	27.57	Loans for Centrally Sponsored Schemes	27.14	
	0.00	Ways and Means Advances	0.00	
	7.47	Loans for Special Scheme	7.31	
0.35		Contingency Fund		0.35
2,131.38		Small Savings, Provident Funds, etc.		1,875.68
960.38		Deposits		978.57
1,628.43		Reserve Funds		1,754.57
0.00		Suspense and Miscellaneous Balances		0.00
(-)661.18		Remittance Balances		(-)661.02
<b>13,177.44</b>		<b>Total</b>		<b>14,597.17</b>
<b>Assets</b>				
19,302.01		Gross Capital Outlay on Fixed Assets -		20,973.94
	295.17	Investments in shares of Companies, Corporations, etc.	296.17	
	19,006.84	Other Capital Outlay	20,677.77	
37.06		Loans and Advances -		41.45
	0.00	Loans for Power Projects	0.00	
	36.64	Other Development Loans	41.05	
	0.42	Loans to Government Servants and Miscellaneous Loans	0.40	
0.00		Reserve Fund Investments		0.00
0.37		Advances		0.57
89.01		Suspense and Miscellaneous Balances		90.09
2,627.83		Cash -		2,745.33
	0.00	Cash in Treasuries and Local Remittances	0.00	
	223.90	Deposits with Reserve Bank	157.59	
	744.75	Departmental Cash Balance	801.56	
	0.00	Permanent Advances	0.00	
	1,659.18	Investment on Earmarked Funds	1,786.18	
	0.00	Cash Balance Investments	0.00	
(-)8,878.84		Deficit on Government account -		(-)9,254.21
	213.73	(i) Less Revenue Surplus of the current year	(-)375.37	
	0.00	(ii) Miscellaneous Deficit	0.00	
	(-)9,092.57	Accumulated Deficit at the beginning of the year	(-)8,878.84	
<b>13,177.44</b>		<b>Total</b>		<b>14,597.17</b>

**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 3.1

## Expenditure in excess of ₹ 10 lakh without provision at Sub-Head level

(Reference: Paragraph-3.3.1)

(₹ in lakh)

Sl. No.	Grant No.	Head of Account	Description	Expenditure
<b>Revenue</b>				
1.	28	2055-00-003-02	Armed Police Training Centre	909.43
2.	66	2851-00-001-06	Subordinate Establishments (Sericulture)	12.85
<b>Total</b>				<b>922.28</b>

Source: Appropriation Accounts, 2020-21

## Appendix 3.2

## Cases where Supplementary Provision proved unnecessary

(Reference: Paragraph-3.3.3)

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original provision	Supplementary provision
<b>(A) Revenue (Voted)</b>					
1.	26-Civil Administration	270.48	266.31	4.17	30.40
2.	28-Civil Police	1,457.71	1,454.24	3.47	1.19
3.	32- Higher Education	188.70	165.24	23.46	19.46
4.	43- Social Security and Welfare	260.27	250.55	9.72	35.38
5.	73- State Institute of Rural Development	5.48	5.46	0.02	0.16
<b>Sub-Total Revenue (Voted)</b>		<b>2,182.64</b>	<b>2,141.80</b>	<b>40.84</b>	<b>86.59</b>
<b>(B) Capital (Voted)</b>					
6.	9- Taxes on Vehicles	2.93	2.93	0.00	1.33
7.	34- Art & Culture and Gazetteers	1.10	1.08	0.02	2.99
8.	70- Horticulture	2.50	2.50	0.00	1.16
<b>Sub-Total Revenue (Charged)</b>		<b>6.53</b>	<b>6.51</b>	<b>0.02</b>	<b>5.48</b>
<b>Grand Total (Revenue + Capital)</b>		<b>2,189.17</b>	<b>2,148.31</b>	<b>40.86</b>	<b>92.07</b>

Source: Appropriation Accounts, 2020-21

## Appendix 3.3

## Statement of various Grants/ Appropriations where Savings were more than ₹One crore each or more than 20 per cent of the Total Provision

(Reference: Paragraph-3.3.5)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
<b>Revenue (Charged)</b>					
1.	75	Servicing of Debt	1,195.50	338.73	28.33
<b>Capital (Charged)</b>					
2.	75	Servicing of Debt	10,026.86	122.93	1.23
<b>Revenue (Voted)</b>					
3.	4	Administration of Justice	40.66	1.38	3.39
4.	7	State Excise	25.00	2.30	9.20
5.	8	Sales Tax	18.45	1.62	8.78
6.	10	Public Service Commission	7.37	1.52	20.62
7.	11	District Administration	174.98	15.06	8.61
8.	12	Treasury & Accounts Administration	60.14	23.07	38.36
9.	14	Jails	59.64	5.16	8.65
10.	15	Lokayukta	10.18	1.33	13.06
11.	16	State Guest Houses	17.26	1.31	7.59
12.	18	Pensions and Other Retirement Benefits	2,188.00	435.53	19.91
13.	21	Relief of Distress caused by Natural calamities	212.25	164.28	77.40
14.	22	Civil Supplies	79.76	1.18	1.48
15.	26	Civil Secretariat	300.88	34.57	11.49
16.	27	Planning Machinery	382.35	347.25	90.82
17.	29	Stationery & Printing	27.22	1.28	4.70
18.	30	Administrative Training Institute	7.35	2.35	31.97
19.	31	School Education	1,742.89	246.58	14.15
20.	32	Higher Education	208.16	42.92	20.62
21.	33	Youth Resources and Sports	37.26	3.65	9.80
22.	34	Art & Culture and Gazetteers	22.01	1.98	9.00
23.	35	Medical, Public Health and Family Welfare	741.92	58.16	7.84
24.	37	Municipal Administration	161.54	45.01	27.86
25.	38	Information & Public Relation	37.35	1.51	4.04
26.	39	Tourism	18.52	1.86	10.04
27.	40	Employment & Training	39.30	2.06	5.24
28.	42	Rural Development	1,349.57	624.12	46.25
29.	43	Social Security & Welfare	295.65	45.09	15.25
30.	44	Evaluation	11.09	2.93	26.42
31.	45	Co-Operation	27.02	4.61	17.06
32.	46	Statistics	41.79	2.13	5.10
33.	47	Legal Metrology & Consumer Protection	12.69	3.00	23.64
34.	48	Agriculture	311.08	92.03	29.58
35.	49	Soil & Water Conservation	69.29	9.69	13.98
36.	50	Animal Husbandry & Dairy Development	116.94	4.13	3.53

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
37.	51	Fisheries	51.34	29.83	58.10
38.	52	Forest, Environment and Wildlife	152.95	56.43	36.89
39.	58	Roads and Bridges	359.81	23.54	6.54
40.	59	Water Resources	37.45	6.20	16.56
41.	60	Water Supply	106.33	6.20	5.83
42.	61	Special Development Programme	8.00	1.20	15.00
43.	64	Housing	144.36	1.56	1.08
44.	65	State Council Educational Research and Training	42.89	6.66	15.53
45.	67	Home Guards	36.89	1.81	4.91
46.	68	Police Engineering Project	24.01	2.30	9.58
47.	70	Horticulture	122.03	62.61	51.31
48.	72	Land Resources Development	136.07	115.24	84.69
49.	74	Mechanical Engineering	52.41	5.56	10.61
50.	76	Women Welfare	13.64	3.26	23.90
51.	78	Technical Education	23.58	3.78	16.03
<b>Capital (Voted)</b>					
52.	9	Taxes on Vehicles	4.26	1.33	31.22
53.	26	Civil Secretariat	311.50	258.19	82.89
54.	27	Planning Machinery	398.69	221.56	55.57
55.	32	Higher Education	80.53	54.59	67.79
56.	33	Youth Resources & Sports	46.40	21.28	45.86
57.	34	Art & Culture and Gazetteers	4.09	3.01	73.59
58.	35	Medical, Public Health and Family Welfare	122.85	83.45	67.93
59.	36	Urban Development	152.54	64.64	42.38
60.	37	Municipal Administration	137.00	84.31	61.54
61.	39	Tourism	21.58	9.68	44.86
62.	43	Social Security & Welfare	28.05	8.31	29.63
63.	53	Industries	2.50	1.65	66.00
64.	55	Power	117.83	28.26	23.98
65.	56	Road Transport	14.67	5.45	37.15
66.	57	Housing Loans	0.22	0.22	100.00
67.	58	Roads and Bridges	565.00	159.34	28.20
68.	59	Water Resources	184.50	127.33	69.01
69.	65	State Council Educational Research and Training	10.34	1.14	11.03
70.	68	Police Engineering Project	224.91	7.72	3.43
71.	70	Horticulture	3.66	1.16	31.69
72.	77	Development of Underdeveloped Areas	82.10	65.14	79.34
73.	78	Technical Education	9.85	2.01	20.41
74.	82	New & Renewable Energy	6.23	1.95	31.30
<b>Total</b>			<b>23,918.98</b>	<b>4,230.21</b>	<b>17.69</b>

Source: Appropriation Accounts, 2020-21



## Appendix 3.4

## Results of Review of Substantial Surrenders made during the year 2020-21

(Reference: Paragraph-3.3.5)

(₹ in crore)

Sl. No.	Number and title of Grant	Name of the Scheme (Head of Account)	Total Grant	Surrender	Percentage of Surrender
<b>Revenue (Voted)</b>					
1.	4- Administration of Justice	4059-01-051-01 (Court Building)	1.50	1.50	100.00
2.	11-District Administration & Special Scheme Welfare Schemes	2053-00-101-02 (Red Blanket for GBs)	0.50	0.50	100.00
3.	12- Treasury and Accounts Administration	2054-00-095-01 (Direction)	30.39	17.31	55.95
4.	14- Jail	2056-00-001-01 (Direction)	1.00	1.00	100.00
5.	22- Civil Supplies	2408-01-101-02 (National Food Security Act Scheme)	16.69	16.69	100.00
6.	26- Civil Secretariat	2251-00-091-01 (Nagaland State Disaster Management Authority)	2.53	1.65	65.21
7.		2552-26-800-01 (Bee & Honey Mission)	0.15	0.15	100.00
8.		2575-03-800-01 (Tribal Affairs)	1.00	1.00	100.00
9.		3451-00-090-01 (Secretariat Economics Services Establishment)	35.34	20.90	59.15
10.		3451-00-091-01-07 (Fostering Climate Change Resilient Upland Agriculture System)	50.00	50.00	100.00
11.	27- Planning Machinery	2552-27-101-01 (Pool for Scheme under North Eastern Council)	120.00	120.00	100.00
12.		3451-00-101-02 (Pool for State Share)	133.06	133.06	100.00
13.		3451-00-102-02 (Local Area Development Programme)	90.00	90.00	100.00
14.	28- Civil Police	2055-00-115-03 (Crime and Criminal Tracking Network and System)	5.00	4.71	94.21
15.	31- School Education	2202-01-101-03 (Agriculture Based Education)	3.76	2.28	60.61
16.		2202-02-101-01 (Inspectorates (DEO))	109.62	89.72	81.84
17.		2202-02-101-02 (Subordinate Establishment (SDEO))	310.07	267.92	86.41

Sl. No.	Number and title of Grant	Name of the Scheme (Head of Account)	Total Grant	Surrender	Percentage of Surrender
18.	31- School Education	2202-02-103-01 (Scheme for Providing Education to Madrasas to, Minorities and Disabled)	0.41	0.41	100.00
19.		2202-02-109-03 (Education Technology Cell)	0.74	0.74	100.00
20.		2202-01-109-02 (Scholarship for Minority Community)	0.25	0.25	100.00
21.		2202-01-111-01 (Sarva Shiksha Abhiyan)	379.89	286.52	75.42
22.		2202-02-109-05 (Rashtriya Madhyamik Shiksha Abhiyan)	78.83	48.58	61.62
23.		2202-80-001-01 (Nagaland Education Project- Light House)	10.00	5.99	59.90
24.		32- Higher Education	2202-03-001-01 (Direction)	28.65	19.53
25.	2202-03-800-01 (Rashtriya Ucchata Shiksha Abhiyan)		17.41	17.41	100.00
26.	33- Youth Resources and Sports	2204-00-104-05 (Sports Academy)	2.15	1.52	70.69
27.	35- Medical, Public Health and Family Welfare	2210-02--102-01 (Homeopathy Establishment)	0.25	0.17	68.06
28.		2210-06-104-01 (Drug Control Establishment)	0.21	0.21	100.00
29.		2210-01-200-04 (National Mission on Ayush including Mission on Medicinal Plants)	25.00	18.90	75.58
30.		2210-06-800-03 (Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Strokes)	3.67	3.67	100.00
31.		2210-06-800-11 (National Urban Health Mission)	6.03	3.34	55.39
32.	38- Information and Public Relations	2220-60-102-01 (Information Centres Establishment)	1.90	1.06	55.71
33.		2220-60-106-01 (Field Publicity Establishment)	0.18	0.18	100.00
34.	39- Tourism	3452-80-001-02 (Tourist Office, Delhi)	0.90	0.90	100.00
35.		3452-80-001-02 (Subordinate Establishment)	0.70	0.70	100.00
36.	40- Employment and Training	2230-03-800-02 (Vocational Training (World Bank))	1.50	1.50	100.00
37.		2230-03-800-03 (Skill Development)	3.50	3.50	100.00
38.	41- Labour	2230-01-101-02 (Enforcement of Factories Act & Boilers)	0.03	0.03	100.00
39.		2230-01-103-01 (Welfare Centres)	0.10	0.05	50.00
40.	42- Rural Development	2216-03-800-01 (Indira Awas Yojana)	137.12	119.72	87.31

Sl. No.	Number and title of Grant	Name of the Scheme (Head of Account)	Total Grant	Surrender	Percentage of Surrender
41.		2501-06-800-01 (National Rural Livelihood Mission)	300.50	209.24	69.63
42.		2515-00-101-01 (Rashtriya Gram Swaraj Abhiyan RGSA)	9.76	6.04	61.86
43.		2515-00-102-03 (DRDA)	37.65	32.73	86.92
44.		2515-00-106-01 (Shyma Prasad Mukherji Urban Mission)	12.05	12.05	100.00
45.	43- Social Security and Welfare	2235-02-103-01 (Rajiv Gandhi Scheme for Empowerment of Adolescent Girls)	1.50	1.15	76.37
46.		2235-02-102-03 (Mission for Empowerment of Women)	1.46	1.23	84.22
47.		2235-02-103-06 (Ujjawala)	0.20	0.20	100.00
48.		2235-02-103-07 (Swadhar Greh)	0.25	0.25	100.00
49.		2235-03-103-01 (National Mission for Empowerment of Women including Indira Gandhi Matritva Sahyog Yojana)	1.72	1.72	100.00
50.	45- Co-operation	2425-00-107-01 (Credit Co-operation)	0.08	0.07	87.50
51.	47- Legal Metrology and Consumer Protection	3475-00-800-03 (State Consumer Dispute Redressal Commission & District Consumer Fora)	2.00	2.00	100.00
52.	48- Agriculture	2401-00-104-02 (Demonstration Farms)	0.66	0.64	96.32
53.		2401-00-109-02 (Agriculture Information and Publicity)	0.47	0.44	93.59
54.		2401-00-108-09-01 (National Mission for sustainable Agriculture)	26.19	20.74	79.18
55.		2401-00-109-02 (support to state Extension programme for extension reforms)	20.00	20.00	100.00
56.		2401-00-111-02 (Agriculture census)	2.00	2.00	100.00
57.		2401-00-114-01 (National Oil Seeds and Oil palm Mission)	9.00	7.69	85.39
58.		2401-00-800-10 (PKVY)	54.69	54.61	99.86
59.	50- Animal Husbandry and Dairy Development	2403-00-104-01 (Sheep & Goat Farm)	2.05	1.97	96.12
60.		2403-00-101-01 (Animal Health)	0.05	0.05	100.00
61.		2403-00-101-04 (National Livestock Health and Diseases Control Programme)	1.20	1.20	100.00
62.	50- Animal Husbandry and Dairy Development	2403-00-102-01 (Rural Dairy Centre)	3.32	3.32	100.00

Sl. No.	Number and title of Grant	Name of the Scheme (Head of Account)	Total Grant	Surrender	Percentage of Surrender
63.	51- Fisheries	2405-00-101-01 (Riverine Fisheries)	0.02	0.02	100.00
64.		2405-00-001-01 (Direction)	0.03	0.03	100.00
65.		2405-00-101-07 (Integrated Fish Farming)	30.00	30.00	100.00
66.	52- Forest, Ecology, Environment and Wildlife	2406-01-101-02 (Nagaland Forest Management Project (JICA))	10.08	10.08	100.00
67.	52- Forest, Ecology, Environment and Wildlife	2406-01-800-01 (Intensification of Forest Management)	4.00	3.12	78.05
68.		2406-02-110-01 (Integrated Dev. of Wildlife Habitat)	10.50	7.06	67.25
69.		2406-02-110-04 (Project Elephant)	2.00	2.00	100.00
70.		2406-04-101-01 (National Afforestation Programme)	7.00	2.73	38.97
71.		2406-01-101-02 (Nagaland Forest Management Project (JICA))	34.81	34.81	100.00
72.	53- Industries	2408-00-103-01 (Pradhan Mantri Formalization of Micro Food Processing Enterprises)	5.66	5.66	100.00
73.		2851-00-001-04 (Work Charges Establishment)	0.40	0.40	100.00
74.		2851-00-101-01 (Industrial Estates)	0.54	0.54	100.00
75.		2851-00-103-01 (Training)	2.01	1.94	96.65
76.		2851-00-104-01 (Training Centre)	1.33	1.31	98.39
77.		2851-00-200-01 (Beekeeping Farm)	0.98	0.98	100.00
78.		2851-00-200-02 (Economic Plant and Demonstration Farm)	4.93	3.97	80.52
79.		2851-00-800-01 (Exhibition)	0.80	0.80	100.00
80.		55- Power	2801-05-001-02 (Direction Distribution & Revenue)	9.90	8.21
81.	2801-05-052-01 (New Supplies)		0.10	0.10	100.00
82.	59- Irrigation and Flood Control	2702-80-001-01 (Direction)	18.78	11.97	63.70
83.		2702-80-800-02 (Other Minor Irrigation Works)	0.04	0.04	100.00
84.		2702-02-005-01 (Ground Water Development)	0.10	0.05	50.00
85.	70- Horticulture	2401-00-119-01 (Fruit & Vegetable Processing Centre)	1.21	0.67	55.40

Sl. No.	Number and title of Grant	Name of the Scheme (Head of Account)	Total Grant	Surrender	Percentage of Surrender
86.		2401-00-119-10 (Mission for Integrated Development of Horticulture)	65.00	39.90	61.38
87.		2401-00-119-12 (Dimapur Orchard (PMKSY))	35.00	26.00	74.29
88.	72- Land Resources Development	2501-05-101-03 (Integrated Watershed Management Programme)	120.00	116.47	97.06
89.	76- Women Welfare	2235-02-104-02 (Awareness Programme)	0.25	0.20	80.00
90.	77- Development of Under Developed Areas	2575-03-001-03 (Research & Planning)	0.66	0.66	100.00
91.	78- Technical Education	2203-00-107-01 (Technical Scholarships)	1.65	1.29	78.47
<b>Capital (Voted)</b>					
92.	23- Loans to Government Servant	7610-00-203-01 (Other Conveyance Purchase Advances)	0.35	0.35	100.00
93.	26- Civil Secretariat	4575-03-800-01 (Proviso to Article 275 (1))	300.00	271.33	90.44
94.		4575-03-800-02 (Tribal Research Institute)	11.50	11.50	100.00
95.	27- Planning Machinery	4059-80-800-02 (Non Lapsable Central Pool of Resources)	250.00	250.00	100.00
96.		4059-80-800-01 (Externally Aided Projects)	78.19	78.19	100.00
97.	31- School Education	4202-01-800-01 (Direction and Administration)	58.60	48.60	82.94
98.	32- Higher Education	4202-01-203-02 (Rashtriya Uchchattar Shiksha Abhiyan (CSS))	70.65	56.25	79.62
99.	33- Youth Resources and Sports	4202-03-102-03 (Multi Discipline Indoor Sports Stadium)	14.19	14.19	100.00
100.	34- Art and Culture and Gazetteers Unit	4202-04-106-01 (State Museums)	2.99	2.99	100.00
101.	35- Medical, Public Health and Family Welfare	4210-03-105-01 (Medical College)	107.50	107.50	100.00
102.	36- Urban Development	4217-60-051-05 (Swachh Bharat Mission)	25.00	18.73	74.93
103.		4217-60-051-06 (National Urban Livelihood Mission)	15.00	8.38	55.86

Sl. No.	Number and title of Grant	Name of the Scheme (Head of Account)	Total Grant	Surrender	Percentage of Surrender
104.	36- Urban Development	4217-60-051-07 (Atal Mission- Service Level Improvement)	74.54	72.58	97.37
105.		4217-01-051-01 (EAP (Asian Development Bank))	20.00	18.96	94.79
106.	37- Municipal Administration	4217-60-051-02 (Special Development Fund)	10.00	5.72	57.21
107.		4217-60-051-05 (Smart Cities Mission)	100.00	100.00	100.00
108.	39- Tourism	5452-01-102-01 (Tourism Centre)	3.17	317	100.00
109.	43- Social Security and Welfare	4235-02-800-02 (Construction of Anganwadi Centre)	10.00	10.00	100.00
110.	50- Animal Husbandry and Dairy Development	4403-00-001-01 (Maintenance of Assets)	5.56	5.56	100.00
111.	51- Fisheries	4059-01-051-01 (Building under Fishery)	0.70	0.50	71.43
112.	55- Power	4801-05-800-01 (Transmission Scheme)	13.87	6.94	50.00
113.	57- Housing Loan	7610-00-201-01 (HBA to AIS Officers)	0.22	0.22	100.00
114.	58- Roads and Bridges	5054-04-337-01 (PMGSY)	470.00	374.66	79.72
115.		5054-80-800-02 (Roads and Bridges Financed from Central Road Fund)	30.00	30.00	100.00
116.	64- Housing	4059-80-051-01 (Functional Building)	3.78	3.78	100.00
117.	77- Development of Under Developed Areas	4575-03-800-02 (Development of Under Developed Areas)	21.00	11.87	56.51
118.		4575-03-800-01 (Border Area Development Programme)	61.10	56.04	91.71
119.	82- New and Renewable Energy	4552-82-800-01 (Mini Hydel Project)	0.02	0.02	100.00
120.		4552-82-800-01 (Mini Hydel Project)	1.95	1.65	85.00
<b>Total</b>			<b>4,224.49</b>	<b>3,927.13</b>	<b>92.96</b>

Source: Appropriation Accounts, 2020-21

## Appendix 4.1

**Department-wise list of Outstanding Utilisation Certificates (UCs) for the Grants provided up to the year 2020-21**

(Reference: Paragraph-4.4)

(₹ in crore)

Sl. No.	Name of the Department	No. of UCs	Amount
1.	Rural Development	11	184.35
2.	Planning and Co-ordination	22	166.54
3.	Education Department	36	73.65
4.	Social Security and Welfare	32	32.39
5.	Industries and Commerce	44	47.85
6.	Youth Resource & Sports	16	17.95
7.	Municipal Administration	4	14.52
8.	Co-operation	2	13.20
9.	Geology and Mining	9	12.63
10.	Nagaland Civil Secretariat	17	1.35
11.	Home	12	0.54
12.	Other Departments#	46	44.10
<b>Total</b>		<b>251</b>	<b>609.07</b>

Source: Note to Accounts/Finance Accounts, 2020-21

# Other Departments include (i) Women Resource Development, (ii) Higher & Technical Education, (iii) Power, (iv) Information and Public Relations, (v) Health & Family Welfare and (vi) Rajya Sainik Board

## Appendix 4.2

**Outstanding Detailed Countersigned Contingent (DCC) Bills against the drawal of Abstract Contingent (AC) Bills up to the year 2020-21**

*(Reference: Paragraph-4.5)*

**(₹ in crore)**

Sl. No.	Name of Department	No. of AC bills for which DCC Bills were outstanding	Amount
1.	Civil Police	103	320.32
2.	Home	135	98.45
3.	Youth Resources and Sports	31	36.04
4.	Tourism	6	17.87
5.	Chief Minister Secretariat	21	14.80
6.	Social Security and Welfare	8	6.87
7.	Border Affairs	8	3.88
8.	Higher & Technical Education	9	3.05
9.	Other Departments*	52	61.02
<b>Total</b>		<b>373</b>	<b>562.30</b>

Source: Note to Accounts/Finance Accounts, 2020-21 and VLC data

\* Other Departments include DGP Intelligence, SCERT, Tribal Affairs, Election, Health & Family Welfare, Information Technology and DUDA.



## Appendix 4.3

**Department-wise/ Duration -wise Break-up of the Cases of Misappropriation, Defalcation etc.,  
(Cases where Final Action was pending at the end of March 2021)**

(Reference: Paragraph-4.15)

Sl. No	Name of the Department	Up to 5 Years	5-10 years	Total No. of Cases
1.	School Education	1	1	2
2.	Power	0	1	1
3.	Rural Development	3	1	4
4.	Public Works Department (R&B)	4	1	5
5.	Health & Family Welfare	2	2	4
6.	Tourism	1	0	1
7.	Public Health Engineering	2	0	2
8.	Municipal Affairs	1	1	2
9.	Taxes	1	0	1
10.	Planning & Co-Ordination	1	0	1
11.	Land Records & Survey	0	1	1
12.	Soil & Water Conservation	1	0	1
13.	Water Resources	1	0	1
14.	Forest	1	0	1
15.	Various Departments	2	0	2
<b>Total</b>		<b>21</b>	<b>8</b>	<b>29</b>

Source: Information furnished by Lokayukta, Government of Nagaland