

## 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)	$[(\text{Current year Amount}/\text{Previous year Amount})-1]*100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal liabilities} + \text{Current year's Fiscal Liabilities})/2]*100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received}/[(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]*100$

Term	Basis of calculation
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 $n^{\text{th}}$ root of the total percentage growth rate, where $n$ is the number of years in the period being considered. $\text{CAGR} = \left[ \frac{\text{ending value}}{\text{beginning value}} \right]^{1/\text{no of years} - 1}$
GSDP	GSDP is defined as the total income of the State or the Market Value of Goods and Services produced using Labour and all other factors of production at Current Prices.
Buoyancy Ratio	Buoyancy Ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, Revenue Buoyancy at 0.70 implies that Revenue Receipts tend to increase by 0.70 percentage points, if the GSDP increases by one <i>per cent</i> .
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>
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 2022-23					
Sl. No.	Particulars		Unit	India	Nagaland
1.	Area		Sq. km	32,87,469	16,579
2.	Population (in lakhs)	(a) 2011	In lakh	11,767	19.79
		(b) 2012	In lakh	12,202	20.12
		(c) 2023	In lakh	13,882	22.33**
3.	Density of population (persons per square km, 2011 census)		Per square km	422.26*	119
4.	Population below Poverty line (NITI Aayog)		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	28.00\$\$	4
7.	Life expectancy at birth in years		Year	70.00@	NA
8.	Decadal population growth (2013 to 2023)		Per cent	11.68	10.44
9.	GDP/GSDP (2022-23) at current prices (2011-12 Series)		(₹ in crore)	2,72,40,712	35,933.96**
10.	Per Capita GSDP		(in ₹)	1,96,983	1,60,922.40#
11.	Growth rate of GDP/GSDP for 2022-23 from the previous year		Per cent	16.06	12.60

Sources: \*Projected population as on 01<sup>st</sup> March by Ministry of Health & Family Welfare, ^: Ministry of Statistics and Programme Implementation (Based on Tendulkar methodology), \$: Economic survey 2021-22, \$\$: SRS Bulletin (2020), @: SRS based Abridged life Table 2016-20, Register General of India, \*\*Directorate of Economic & Statistic Department, #: State Finance Audit Report, 2022-23 (Economic Division)

B. Financial Data								
Particulars	Figures (in per cent)							
	2013-14 to 2016-17		2017-18 to 2020-21		2020-21 to 2021-22		2021-22 to 2022-23	
CAGR (per cent)	NE&H*	Nagaland	NE&H	Nagaland	NE&H	Nagaland	NE&H	Nagaland
Revenue Receipts	14.75	13.27	5.93	1.22	18.08	17.71	10.93	4.82
Own Tax Revenue	10.92	15.28	6.36	17.02	19.62	27.21	17.39	12.36
Non Tax Revenue	9.18	16.57	2.52	-14.53	2.89	25.14	32.79	57.59
Total Expenditure	14.60	11.82	7.48	3.55	16.26	7.72	13.10	17.51
Capital Expenditure	15.97	-3.75	6.83	9.58	28.31	13.05	0.65	42.61
Revenue Expenditure on								
(i) Education	11.57	8.49	6.49	5.13	8.28	10.39	11.59	9.90
(ii) Health	17.29	18.73	12.67	8.37	18.04	12.03	9.15	3.33
(iii) Salary and Wages	8.77	8.44	6.27	10.31	7.51	8.08	9.81	1.91
(iv) Pension	16.50	16.30	11.27	11.50	25.75	23.13	10.74	30.63

\* 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)

	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Part A Receipts</b>					
<b>1. Revenue Receipts</b>	<b>11,437.41</b>	<b>11,423.29</b>	<b>11,427.43</b>	<b>13,451.14</b>	<b>14,099.26</b>
<b>(i) Tax Revenue</b>	<b>846.43(8)</b>	<b>958.23(8)</b>	<b>1,022.74(9)</b>	<b>1,301.08(10)</b>	<b>1,461.88(11)</b>
Taxes on Agricultural Income	-	-	-	-	-
Goods and Service Tax	469.64(55)	613.22(64)	663.81(65)	830.34(64)	959.09(66)
Taxes on Sales, Trade, etc.	186.69(22)	175.15(18)	205.50(20)	261.87(20)	246.55(17)
State Excise	4.65(1)	3.24(1)	4.55(0)	3.32(0)	4.40(0)
Taxes on Vehicles	126.22(15)	113.93(12)	93.29(9)	141.04(11)	187.64(13)
Stamps and Registration Fees	2.53(1)	2.79(0)	2.25(0)	3.39(0)	3.43(0)
Land Revenue	1.13(0)	1.04(0)	1.09(0)	1.23(0)	1.09(0)
Taxes on Goods and Passengers	20.16(2)	18.09(2)	15.62(2)	21.43(2)	21.58(1)
Other Taxes	35.41(4)	30.77(3)	36.63(4)	38.46(3)	38.10(3)
<b>(ii) Non Tax Revenue</b>	<b>255.24(2)</b>	<b>339.29(3)</b>	<b>242.60(2)</b>	<b>303.58(2)</b>	<b>478.41(3)</b>
<b>(iii) State's share of Union taxes and Duties</b>	<b>3,792.41 (33)</b>	<b>3,267.08 (29)</b>	<b>3,409.25 (30)</b>	<b>4,875.27 (36)</b>	<b>5,400.19 (38)</b>
<b>(iv) Grants-in-Aid from Government of India</b>	<b>6,543.33 (57)</b>	<b>6,858.69 (60)</b>	<b>6,752.84 (59)</b>	<b>6,971.21 (52)</b>	<b>6,758.78 (48)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>450.00</b>
<b>3. Recoveries of Loans and Advances</b>	<b>1.08</b>	<b>1.09</b>	<b>1.23</b>	<b>1.88</b>	<b>3.04</b>
<b>4. Total Revenue and Non-Debt Capital Receipts (1+2+3)</b>	<b>11,438.49</b>	<b>11,424.38</b>	<b>11,428.66</b>	<b>13,453.02</b>	<b>14,552.30</b>
<b>5. Public Debt Receipts</b>	<b>2,907.22</b>	<b>7,869.83</b>	<b>11,434.87</b>	<b>8,708.55</b>	<b>7,158.69</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	943.86	1,078.64	1,809.50	1,793.67	1,897.58
Net transactions under Ways and Means Advances and Overdrafts	1,959.38	6,784.50	9,417.75	6,599.67	4,742.83
Loans and Advances from Government of India	3.98	6.69	207.62	315.21	518.28
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>14,345.71</b>	<b>19,294.21</b>	<b>22,863.53</b>	<b>22,161.57</b>	<b>21,710.99</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>4,114.23</b>	<b>4,078.25</b>	<b>3,599.70</b>	<b>3,537.07</b>	<b>4,196.55</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>18,459.94</b>	<b>23,372.46</b>	<b>26,463.23</b>	<b>25,698.64</b>	<b>25,907.54</b>
<b>Part B Expenditure/ Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>10,919.98</b>	<b>11,637.02</b>	<b>11,052.06</b>	<b>11,817.08</b>	<b>13,410.36</b>
General Services (including interest payments)	5,018.12 (46)	5,428.80 (47)	5,100.03 (46)	5,743.69 (49)	6,820.70 (51)
Social Services	3,158.58 (29)	3,030.05 (26)	3,138.51 (29)	3,378.12 (29)	3,746.13 (28)
Economic Services	2,743.28 (25)	3,178.17 (27)	2,813.52 (25)	2,695.27 (22)	2,843.53 (21)
Grants-in-Aid and contributions#	0.00	0.00	0.00	0.00	0.00
<b>11. Capital Expenditure</b>	<b>1,595.56</b>	<b>1,206.32</b>	<b>1,671.93</b>	<b>1,893.85</b>	<b>2,704.22</b>
General Services	419.49(26)	165.73(14)	409.61(25)	293.30 (16)	446.91(17)
Social Services	329.89(21)	457.02(38)	508.21(30)	916.50 (48)	1,094.09(40)
Economic Services	846.18(53)	583.57(48)	754.11(45)	684.05 (36)	1,163.22(9)

	2018-19	2019-20	2020-21	2021-22	2022-23
<b>12. Disbursement of Loans and Advances</b>	5.27	9.26	5.61	2.61	0.35
<b>13. Total Expenditure (10+11+12)</b>	12,520.81	12,852.60	12,729.60	13,713.54	16,114.93
<b>14. Repayments of Public Debt</b>	2,596.27	6,867.25	9,903.92	7,950.12	5,324.29
Internal Debt (excluding Ways and Means Advances and Overdrafts)	615.17	724.18	493.85	638.00	781.02
Net transactions under Ways and Means Advances and Overdraft	1,959.38	6,121.17	9,389.18	7,291.56	4,520.80
Loans and Advances from Government of India	21.72	21.90	20.89	20.56	22.47
<b>15. Appropriation to Contingency Fund</b>	0.00	0.00	0.00	0.00	0.00
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	15,117.08	19,719.85	22,633.52	21,663.66	21,439.22
<b>17. Contingency Fund disbursements</b>	0.00	0.00	0.00	0.00	0.00
<b>18. Public Account disbursements</b>	3,184.11	2,881.70	3,712.20	3,870.95	4,622.61
<b>19. Total disbursement by the State (16+17+18)</b>	18,301.19	22,601.55	26,345.72	25,534.61	26,061.83
<b>Part C Deficits</b>					
<b>20. Revenue Deficit (-)/ Revenue Surplus (+) (1-10)</b>	517.43	-213.73	375.37	1634.06	688.90
<b>21. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-13)</b>	-1,082.32	-1,428.22	-13,00.94	-260.52	-1,562.63
<b>22. Primary Deficit (-)/ Surplus (+) (21+23)</b>	-310.58	-614.48	-444.17	671.57	-569.40
<b>Part D Other Data</b>					
<b>23. Interest Payments (included in Revenue Expenditure)</b>	771.74	813.74	856.77	932.09	993.23
<b>24. Financial Assistance to Local Bodies etc.</b>	167.06	160.70	194.85	216.46	196.59
<b>25. Ways and Means Advances/ Overdraft Availed (days)</b>	1,959.38 (100)	6,784.50 (139)	9,417.75 (211)	6,599.67 (164)	4,742.83 (93)
Ways and Means Advances Availed (days)	1,910.85 (98)	6,628.33 (113)	7,765.31 (177)	5,900.14 (139)	3,965.89 (89)
Overdraft Availed (days)	48.53 (2)	156.17 (6)	16,52.44 (34)	699.53 (25)	776.94 (4)
<b>26. Interest on Ways and Means Advances/ Overdraft</b>	0.92	5.16	10.35	4.42	3.96
<b>27. Gross State Domestic Product (GSDP)</b>	26,527.42	29,715.87	29,831.64	31,912.54	35,933.56
<b>28. Outstanding Fiscal Liabilities (year-end)</b>	10,545.76	12,179.10	13,471.67	13,922.40	15,587.44
<b>29. Outstanding Guarantees (year-end) (including Interest)</b>	120.96	174.96	174.96	189.96	189.96
<b>30. Maximum Amount Guaranteed (year-end)</b>	0.00	0.00	0.00	0.00	0.00
<b>31. Number of Incomplete Projects</b>	390	399	416	383	311
<b>32. Capital Blocked in Incomplete Projects</b>	1,252.87	1,309.30	1,380.04	1,309.30	963.10
<b>Part E Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Own Tax Revenue/GSDP	3.19	3.22	3.43	4.08	4.07
Own Non-Tax Revenue/GSDP	0.96	1.14	0.81	0.95	1.33

	2018-19	2019-20	2020-21	2021-22	2022-23
Central Transfer/GSDP	14.30	10.99	11.43	15.28	15.03
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	47.20	43.25	42.67	42.97	44.85
Total Expenditure/Revenue Receipts	109.47	112.51	111.40	101.95	114.30
Revenue Expenditure/Total Expenditure	87.21	90.54	86.82	86.17	83.22
Expenditure on Social Services/ Total Expenditure	27.86	27.13	28.65	31.32	30.04
Expenditure on Economic Services/ Total Expenditure	28.71	29.34	28.07	24.66	24.87
Capital Expenditure/Total Expenditure	12.74	9.39	13.13	13.81	16.78
Capital Expenditure on Social and Economic Services/Total Expenditure.	9.39	8.10	9.92	11.67	14.01
<b>III Management of Fiscal Imbalances</b>					
Revenue Deficit (Surplus)/GSDP	1.95	-0.72	1.26	5.12	1.92
Fiscal Deficit/GSDP	(-) 4.08	(-)4.81	(-)4.36	(-)0.82	(-)4.35
Primary Deficit (Surplus)/GSDP	(-) 1.17	(-)2.07	(-)1.49	2.10	(-)1.58
Revenue Deficit/Fiscal Deficit	*	0.15	*	*	*
Primary Revenue Balance/GSDP	4.11	4.35	4.23	5.01	5.38
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	39.75	40.99	45.16	43.63	43.38
Fiscal Liabilities/RR	92.20	106.62	117.89	103.50	110.56
Primary Deficit <i>vis-à-vis</i> Quantum Spread	(-)165.05	(-)22.59	(-)1,291.54	695.24	345.58
Debt Redemption (Principal + Interest)/ Total Debt Receipts	137.73	132.56	61.90	70.18	69.84
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	0.66	2.80	2.47	0.49	2.47
Balance from Current Revenue (₹ in crore)	744.63	(-)84.40	(-)342.92	1,118.07	397.28
Financial Assets/Liabilities	1.90	1.81	1.77	1.86	1.83

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

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



## Appendix 1.2

## Summarised Financial Position of the Government of Nagaland as on 31 March 2023

(Reference: Paragraph 1.4)

(₹ in crore)

As on 31.03.2022		Liabilities	As on 31.03.2023	
10,794.87		Internal Debt -		12,133.46
	10215.00	Market Loans Bearing Interest	11,414.00	
	0.03	Market Loans Not Bearing Interest	0.03	
	1.80	Loans from Life Insurance Corporation of India	0.97	
	578.04	Loans from Other Institutions	718.46	
	0.00	Ways and Means Advances	0.00	
	0.00	Overdrafts from Reserve Bank of India	0.00	
612.54		Loans and Advances from Central Government-		1,108.35
	0.35	Pre 1984-85 Loans	0.35	
	10.12	Non- Plan Loans	9.47	
	568.04	Loans for State Plan Schemes	1,065.10	
	0.18	Loans for Central Plan Schemes	0.18	
	26.71	Loans for Centrally Sponsored Schemes	26.28	
	0.00	Ways and Means Advances	0.00	
	7.14	Loans for Special Scheme	6.97	
0.35		Contingency Fund		0.35
1,606.81		Small Savings, Provident Funds, etc.		1,463.08
923.61		Deposits		898.00
1,900.16		Reserve Funds		1,602.41
0.00		Suspense and Miscellaneous Balances		0.00
(-831.48)		Remittance Balances		(-785.14)
<b>15,006.86</b>		<b>Total</b>		<b>16,420.51</b>
<b>Assets</b>				
22,867.79		Gross Capital Outlay on Fixed Assets -		25,572.06
	296.17	Investments in shares of Companies, Corporations, etc.	296.17	
	22,571.62	Other Capital Outlay	25,275.89	
42.17		Loans and Advances -		39.48
	0.00	Loans for Power Projects	0.00	
	42.61	Other Development Loans	41.12	
	(-)0.43	Loans to Government Servants and Miscellaneous Loans	(-)1.64	
0.00		Reserve Fund Investments		0.00
0.57		Advances		0.57
75.28		Suspense and Miscellaneous Balances		80.55
2,909.32		Cash -		2,755.02
	0.00	Cash in Treasuries and Local Remittances	0.00	
	(-)399.64	Deposits with Reserve Bank	(+)320.78	
	907.98	Departmental Cash Balance	816.40	
	0.00	Permanent Advances	0.00	
	1915.61	Investment on Earmarked Funds	1,617.84	
	485.37	Cash Balance Investments	0.00	
(-)10888.27		Deficit on Government account -		(-)12,027.17
	(-)1634.06	(i) Less Revenue Surplus of the current year	(-)688.90	
		(ii) Miscellaneous Deficit	(-)450.00	
	(-)9254.21	Accumulated Deficit at the beginning of the year	(-)10,888.30	
<b>15,006.86</b>		<b>Total</b>		<b>16,420.51</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 2.1

## Details of Funds parked in Single Nodal Accounts as on 31 March 2023

(Reference: Paragraph 2.3.2.4)

CSS Scheme Name	Amount Released by GoI Total	Central Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
Seed and Planting Material	0.00	0.00	0.00	0.00	2,56,512.00	1,123.00
Edible Oil - oil Palm (Krishionnati Yojna)	9,87,38,000.00	0.00	1,09,71,000.00	1,09,71,000.00	3,44,74,200.00	29,57,952.80
Edible Oil -Oilseeds (Krishionnati Yojna)	1,08,75,000.00	1,08,75,000.00	12,08,556.00	1,20,83,556.00	1,07,66,856.00	33,49,526.00
Integrated Development of Horticulture	16,00,00,000.00	21,85,00,000.00	1,74,72,000.00	23,59,72,000.00	17,75,80,551.00	10,34,83,672.00
Food and Nutrition Security (Krishionnati Yojana)	5,01,26,000.00	4,73,92,000.00	65,50,000.00	5,39,42,000.00	7,24,25,620.00	87,416.00
Agriculture Extension	12,51,00,000.00	9,38,25,000.00	1,74,81,000.00	11,13,06,000.00	18,24,55,732.00	0.00
Rashtriya Krishi Vikas Yojna	1280286275	1,52,85,72,000.00	18,35,64,000.00	1712136000	1,47,30,57,835.00	44,66,05,598.00
Digital Agriculture	1,78,37,500.00	1,78,37,500.00	19,82,000.00	1,98,19,500.00	5,02,91,529.00	1,98,19,529.00
Forest Fire Prevention and Management Scheme	28,82,000.00	28,82,000.00	10,37,112.00	39,19,112.00	1,03,71,112.00	16,327.00
Project Elephant	2,35,57,500.00	2,95,61,750.00	30,03,000.00	3,25,64,750.00	3,51,35,750.00	54,926.00
Conservation of Aquatic Eco Systems	0.00	0.00	0.00	0.00	0.00	0.00
Green India Mission-National Afforestation Programme	0.00	0.00	1,18,32,000.00	1,18,32,000.00	11,83,22,000.00	9,17,881.00
Project Tiger	0.00	0.00	0.00	0.00	10,00,000.00	13.00
Integrated Development of Wildlife Habitats	7,25,65,650.00	7,35,14,000.00	67,73,000.00	8,02,87,000.00	8,11,19,000.00	2,89,351.00
PM Formalization of Micro Food Processing Enterprises PM-FME	0.00	3,53,30,000.00	0.00	3,53,30,000.00	3,96,67,677.00	10,21,12,921.00
Tertiary Care Programs	19,40,00,000.00	19,40,00,000.00	2,15,56,000.00	21,55,56,000.00	0.00	21,55,76,601.00
Strengthening of State Drug Regulatory Systems	0.00	0.00	20,83,000.00	20,83,000.00	1,30,40,900.00	33,28,308.00
Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	8,07,000.00	3,11,000.00	0.00	3,11,000.00	0.00	31,82,060.00
Flexible Pool for RCH & Health System Strengthening, National Health Programme and national urban health Mission	82,14,00,000.00	1,28,62,98,000.00	7,23,49,000.00	1,35,86,47,000.00	93,78,83,467.42	24,45,51,477.69
Human Resources for Health and Medical Education	0.00	3,25,10,00,000.00	7,52,50,000.00	3,32,62,50,000.00	44,66,97,873.00	3,09,60,67,562.11
National AYUSH Mission (NAM)	4,95,78,000.00	4,95,78,000.00	5,91,12,000.00	10,86,90,000.00	15,57,04,870.00	6,66,84,993.87
Rashtriya Swasthta Bima Yojna (erstwhile National Health Protection Scheme)	0.00	0.00	91,02,000.00	91,02,000.00	3,36,22,331.00	1,56,37,944.00

CSS Scheme Name	Amount Released by GoI Total	Central Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
Rashtriya Uchhatar Shiksha Abhiyan (RUSA)	0.00	0.00	0.00	0.00	0.00	18,34,240.30
Modernisation of Police Forces	23,16,08,423.00	17,03,00,000.00	0.00	17,03,00,000.00	17,02,76,252.00	25,78,539.00
Border Area Development Program	0.00	0.00	1,61,83,000.00	1,61,83,000.00	15,51,61,158.00	2,50,09,284.50
National Mission for Safety of Women (Fast Track Spl Courts-Nirbhaya Fund)	38,75,000.00	38,75,000.00	11,83,000.00	50,58,000.00	47,13,321.00	37,62,710.00
Infrastructure Facilities for Judiciary	0.00	0.00	1,47,44,000.00	1,47,44,000.00	10,65,90,837.00	4,93,40,565.00
Digitalization of Primary Agriculture Cooperative Societies	36,00,000.00	0.00	0.00	0.00	0.00	0.00
Jal Jeevan Mission (JJM)/ National Rural Drinking Water Mission	4,84,27,94,000.00	0.00	52,71,23,000.00	52,71,23,000.00	5,34,41,86,151.00	20,27,73,905.00
SBM-Rural (DWS)	19,72,00,000.00	19,72,00,000.00	2,69,17,600.00	22,41,17,600.00	16,85,37,800.00	10,10,60,527.00
Pradhan Mantri Matsya Sampada Yojana (PMMSY)	12,35,52,000.00	10,96,77,000.00	5,08,43,000.00	16,05,20,000.00	25,41,40,810.00	5,12,48,507.80
Livestock Health and Disease Control Programme CSS	0.00	0.00	0.00	0.00	0.00	0.00
National Livestock Mission	0.00	0.00	89,97,000.00	89,97,000.00	6,34,00,000.00	2,80,58,511.00
Livestock Census and Integrated Sample Survey	0	0.00	6,22,000.00	6,22,000.00	72,44,000.00	13,455.00
Other Items of State/UT component- PMAY Urban	2,87,13,704.00	4,02,52,504.00	47,16,856.00	4,49,69,360.00	72,56,61,308.00	22,30,11,287.78
National Urban livelihood Mission – State Component	1,83,05,000.00	1,83,05,000.00	20,33,889.00	2,03,38,889.00	5,11,58,877.00	1,13,17,213.30
Mission for Development of 100 Smart Cities	1,22,50,00,000.00	1,22,50,00,000.00	20,00,00,000.00	1,42,50,00,000.00	1,04,20,30,613.00	48,21,48,660.20
Urban Rejuvenation Mission – 500 Cities	0	4,10,00,000.00	0.00	4,10,00,000.00	19,73,44,367.00	4,67,56,470.60
Swachh Bharat Mission (SBM) - Urban	0	1,20,00,000.00	25,99,998.00	1,45,99,998.00	1,05,63,400.00	2,06,63,773.00
Pradhan Mantri Jan Vikas Karyakaram	0.00	1,97,10,000.00	56,48,000.00	2,53,58,000.00	45,54,50,050.00	20,26,57,586.00
Development of Skills	63,89,200.00	0.00	0.00	0.00	2,83,43,969.60	7,73,49,578.60
Strengthening of Infrastructure for Institutional Training	0	15,16,00,000.00	58,89,000.00	15,74,89,000.00	20,70,48,705.00	3,00,99,080.31
Skill Acquisition and knowledge Awareness For Livelihood Promotion	1,19,83,550.00	2,39,67,100.00	1,11,000.00	2,40,78,100.00	3,77,22,949.00	1,17,59,366.50
Skill Strengthening for Industrial Value Enhancement	1,04,50,000.00	1,04,50,000.00	0.00	1,04,50,000.00	1,42,13,213.00	29,02,301.94
Rashtriya Gram Swaraj Abhiyan(RGSA)	0.00	0.00	0.00	0.00	0.00	19,16,377.30
Shyama Prasad Mukherjee Urban Mission	0.00	0.00	0.00	0.00	0.00	0.00
Indira Gandhi Nation Old Age Pension Scheme (IGNOAPS)	19,37,62,000.00	14,49,05,000.00	0.00	14,49,05,000.00	13,65,65,900.00	1,14,26,595.00
National Family Benefit Scheme	1,10,22,000.00	82,66,000.00	0.00	82,66,000.00	82,21,400.00	1,35,366.00
Indira Gandhi National Widow Pension Scheme (IGNWPS)	1,72,42,000.00	68,97,000.00	0.00	68,97,000.00	68,41,800.00	2,68,097.00

CSS Scheme Name	Amount Released by GoI Total	Central Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
Indira Gandhi National Disability Pension Scheme (IGNDPS)	35,61,000.00	26,70,000.00	0.00	26,70,000.00	25,02,000.00	2,22,154.00
Pradhan Mantri Gram Sadak Yojna	1,83,15,00,000.00	1,83,15,00,000.00	31,55,44,000.00	2,14,70,44,000.00	2,04,48,89,494.00	1,32,82,93,086.00
Pradhan Mantri Awas Yojna (PMAY)- Rural	94,84,430.00	52,49,99,930.00	7,75,48,250.00	60,25,48,180.00	27,90,20,257.00	53,49,23,868.89
National Rural Livelihood Mission	88,96,95,000.00	46,22,34,000.00	22,77,99,000.00	69,00,33,000.00	1,01,35,60,093.86	40,11,95,466.04
Pradhan Mantri Krishi Sinchayi Yojna-Watershed Development Component	12,88,00,000.00	23,35,50,000.00	2,59,50,000.00	25,95,00,000.00	19,82,49,559.60	6,83,03,034.10
Mahatma Gandhi National Rural Gurantee Program	9,15,00,14,219.00	2,15,13,99,630.00	69,84,23,000.00	2,84,98,22,630.00	3,24,24,06,616.00	29,85,19,858.50
Samagra Shiksha	2,81,04,49,000.00	2,81,04,50,000.00	41,26,29,000.00	3,22,30,79,000.00	2,75,36,69,130.00	57,87,20,138.88
New India Literacy Programme (NILP)	81,98,000.00	81,98,000.00	12,15,000.00	94,13,000.00	0.00	94,16,836.00
Pradhan Mantri Poshan Shakti Nirman (Erstwhile National Programme of Mid Day Meal in Schools)	31,96,49,000.00	22,18,87,000.00	3,33,05,000.00	25,51,92,000.00	32,96,52,406.00	1,61,60,951.85
National Action Plan for Drug Deman Reduction (SJE)	1,29,98,618.00	21,27,500.00	0.00	21,27,500.00	0.00	21,28,899.00
Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM AJAY)	1,80,00,000.00	23,62,50,000.00	0.00	23,62,50,000.00	18,73,58,900.00	5,20,99,763.00
Atal Vayo Abhyuday Yojana (AVYAY)	1,02,37,487.00	1,98,01,740.00	0.00	1,98,01,740.00	1,98,00,000.00	0.00
Post Matric Scholarship -Tribal	36,08,43,250.00	25,15,10,000.00	38,43,34,000.00	63,58,44,000.00	41,95,61,394.00	23,91,63,102.92
Pradhan Mantri Adi Adarsh Gram Yojana	22,33,97,000.00	15,68,13,000.00	0.00	15,68,13,000.00	11,50,92,397.00	20,62,42,028.00
Support to Tribal Research Institutes	2,05,00,000.00	2,05,00,000.00	0.00	2,05,00,000.00	1,74,70,000.00	40,55,125.00
Administrative Cost to States/UTs	33,00,000.00	0.00	0.00	0.00	0.00	0.00
Pre Matric Scholarship-Tribal	0.00	0.00	0.00	0.00	0.00	15,94,078.00
Irrigation Census	20,41,163.00	20,56,312.00	0.00	20,56,312.00	15,94,344.00	4,78,272.00
Har Khet Ko Pani	21,65,83,500.00	1,57,33,000.00	5,36,86,000.00	6,94,19,000.00	45,38,86,614.00	8,68,67,578.00
Flood Management and border Areas Programme FMBAP	0.00	0.00	1,11,40,000.00	1,11,40,000.00	1,11,40,000.00	27,580.00
National River Conservation Plan- Other Basins	0.00	0.00	0.00	0.00	2,19,86,000.00	0.00
Saksham Anganwadiand Poshan 2.0 (Umbrella ICDS-Anganwadi Services Poshan Abhiyan Scheme for Adolescent Girls National Creche Scheme)	1,99,29,68,320.00	1,59,84,97,000.00	15,52,67,000.00	1,75,37,64,000.00	1,95,14,62,004.00	6,83,01,418.00
Mission Vatsalya (Child Protection Services and Child Welfare Services)	26,30,85,800.00	11,81,87,800.00	1,26,48,734.00	13,08,36,534.00	9,76,21,073.00	3,60,02,824.00
SAMBAL (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer Women helpline Nari Adalat etc.)	7,55,14,301.00	4,99,29,469.00	0.00	49,92,94,69.00	0.00	5,09,53,800.00

CSS Scheme Name	Amount Released by GoI Total	Central Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
SAMARTHYA (Shakti Sadan (Swadhar Ujjawala Widow Home) Shakhi Niwas Palna PMMVY Naional Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc.)	3,70,04,650.00	5,48,29,000.00	1,47,75,090.00	69,60,40,90.00	5,98,56,760.00	1,09,68,887.00
<b>Total</b>	<b>28,22,10,74,540.00</b>	<b>19,79,60,04,235.00</b>	<b>3,79,32,01,085.00</b>	<b>23,58,92,05,320.00</b>	<b>26,29,00,69,738.48</b>	<b>9,90,74,55,929.78</b>

## 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.	31	2202-02-113-01-03	Samagra Shiksha- Special Component Plan for Scheduled Castes (State Resources)	143.54
2.	31	2202-02-113-01-03	Samagra Shiksha- Special Component Plan for Scheduled Castes (Centrally Sponsored Scheme)	1,230.28
3.	31	4552-00-800-01	Works under School Education	241.54
<b>Total</b>				<b>1,615.36</b>

Source: Appropriation Accounts, 2022-23

## Appendix 3.2

## Cases where Supplementary Provision proved unnecessary

(Reference: Paragraph 3.3.3)

(₹ in Lakh)

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.	9- Taxes on Vehicles	1,600.24	1,560.89	39.35	18.09
2.	19- Rajya Sainik Board	416.93	377.79	39.14	2.42
3.	28- Civil Police	1,78,584.98	1,76,499.08	2,085.90	1,981.28
4.	32- Higher Education	20,748.96	19,832.70	916.26	3,038.75
5.	37- Municipal Administration	7,671.09	3,299.33	4,371.76	2,904.74
6.	43- Social Security and Welfare	31,267.82	27,399.79	3,868.03	9,857.93
7.	63- Science, Technology, Ecology and Environment	424.01	422.14	1.87	6.59
8.	69- Fire and Emergency Services	4,280.26	4,196.16	84.10	177.77
9	74- Mechanical Engineering	55,08.37	5,507.30	1.07	4.68
10.	79- Border Affairs	285.72	282.43	3.29	4.89
<b>Sub-Total Revenue (Voted)</b>		<b>145,344.38</b>	<b>139,378.61</b>	<b>11,410.77</b>	<b>17,997.14</b>
<b>(B) Capital (Voted)</b>					
11.	26- Civil Secretariat	8,550.00	6,641.53	1,908.47	680.11
12	32- Higher Education	9,806.62	3,303.85	6,502.77	1,569.74
13.	50- Animal Husbandry and Dairy Development	300.00	186.71	113.29	15.71
<b>Sub-Total Capital (Voted)</b>		<b>18,656.62</b>	<b>10,132.09</b>	<b>8,524.53</b>	<b>2,265.56</b>
<b>(C) Revenue (Charged)</b>					
14.	80- State Information Commission	258.96	256.07	2.89	16.44
<b>Sub-Total Revenue (Charged)</b>		<b>258.96</b>	<b>256.07</b>	<b>2.89</b>	<b>16.44</b>
<b>Grand Total (Revenue + Capital)</b>		<b>2,69,703.96</b>	<b>2,49,765.77</b>	<b>19,938.19</b>	<b>20,279.14</b>

Source: Appropriation Accounts, 2022-23

## Appendix 3.3

## Excess/ unnecessary/ insufficient re-appropriation

(Reference: Paragraph 3.3.4)

Sl. No.	Grant	Head of Account	Original	Supplementary	Re-appropriation	Final	
						Savings	Excess
1.	1	2011-02-103-01 Assembly Secretariat	2,736.02	0.00	-91.97	0.00	49.81
2.	12	2054-00-095-01 Direction	3,437.81	0.00	-2,038.13	0.00	281.34
3.	12	2054-00-097-01 Subordinate Establishment	2,566.28	0.00	-466.86	16.95	0.00
4.	16	2070-00-115-02 Nagaland House, Kolkata	466.59	175.36	-25.01	72.4	0.00
5.	19	2235-60-200-01 Rajya Sainik Board	380.37	2.42	-0.67	32.97	0.00
6.	25	2029-00-001-01 Direction	481.56	0.00	-233.80	0.00	13.26
7.	25	2029-00-102-01 Subordinate Establishment	2,244.68	0.00	-166.93	0.00	57.85
8.	28	2055-00-003-01 Police Training Centre	1,571.70	0.00	551.15	363.75	0.00
9.	31	2202-02-001-01 Direction	10,713.45	0.00	-2,225.63	0.00	2,397.75
10	31	2202-02-101-02 Subordinate Establishment (SDEO)	4567.93	0.00	-443.88	0.00	983.39
11.	31	2202-05-102-02-01 Financial Assistant for Appointment of Language Teachers	0.00	0.00	1,592.04	0.00	1002.01
12.	34	2205-00-001-02 Sub-ordinate Establishment	633.64	0.00	-71.00	10.35	0.00
13.	35	2210-01-001-01 Direction	9,009.63	0.00	-877.18	0.00	43.96
14.	36	4217-60-051-01 Special Development Fund	0.00	0.00	20.34	0.00	484.42
15.	36	4217-60-051-02 Construction works	239.39	0.00	4,914.19	0.00	6,811.59
16.	37	4217-01-051-01 Mission for 100 Smart Cities	30,000.00	0.00	-17,750	0.00	339.58
17.	39	4552-01-02-01 Promotion of Tourism in NER	0.00	343.27	32.15	30.39	0.00



Sl. No.	Grant	Head of Account	Original	Supplementary	Re-appropriation	Final	
						Savings	Excess
18.	40	2230-03-101-01 Training for Craftsmen and supervisors	1,629.30	0.00	-202.16	0.00	25.25
19.	41	2230- 01-001-02 Sub-ordinate Establishment	432.60	0.00	-132.96	0.00	55.91
20.	42	2501-06-102-01- 01 National Rural Livelihood Mission- General	500.00	0.00	1,777.99	18.86	0.00
21.	43	2235-02-001-01 Direction	698.91	0.00	371.05	227.97	0.00
22.	43	2235-02-102-01- 01 Integrated Child Development Scheme- General(SR)	0.00	0.00	556.29	262.54	0.00
23.	43	2235-02-102-01- 01 Integrated Child Development Scheme- General(CSS)	14,500.00	0.00	-7,740.70	4000.00	0.00
24.	43	2236-02-101-01- 01 Supplementary Nutrition Programme- General	7.09	301.73	984.03	400.00	0.00
25.	43	2236-02-101-01- 01 Supplementary Nutrition Programme- General	100.00	907.37	0.00	900.00	0.00
26.	44	3451-00-092-02 Subordinate Establishment	539.11	0.20	-60.29	10.98	0.00
27.	48	4408-02-101-01 Storage and Warehousing	204.32	0.00	297.44	194.64	0.00
30.	49	2402-00-001-01 Direction	555.09	0.00	-128.71	0.00	260.50
31.	49	2402-00-001-02 Subordinate Establishment	4,538.89	0.00	-965.59	0.00	45.10
32.	49	2402-00-101-01 Survey and Testing	495.57	0.00	-171.20	0.00	24.24
33.	49	2402-00-101-02- 01 Soil Health Card- General(CSS)	780.05	0.00	-599.57	0.00	88.74
34.	52	2406-01-001-01 Direction	1,293.06	0.00	180.50	0.00	1,755.98
35.	52	2406-01-001-02 Subordinate Establishment	7,700.52	0.00	-814.39	0.00	161.21

Sl. No.	Grant	Head of Account	Original	Supplementary	Re-appropriation	Final	
						Savings	Excess
36.	52	2406-02-111-01 Rangapahar Zoological Park	75.00	0.00	24.12	0.00	64.08
37.	52	4406-01-070-01 Buildings	0.00	0.00	950.00	0.00	720.00
38.	52	4552-02-110-01 NEC Scheme	0.00	0.00	18.50	0.00	18.50
39.	53	2851-00-001-01 Direction	1,210.68	0.00	342.55	0.00	59.77
40.	53	2851-00-001-02 District Industries Centre	2,875.53	0.00	373.75	0.00	33.16
41.	55	4801-05-001-03 RAPDRP	0.00	3,937.44	-2,500.67	0.00	622.21
42.	58	5054-04-337-01 Pradhan Mantri Gram Sadak Yojana	36,500.00	0.00	-18,185.00	0.00	8,412.22
43.	59	2702-80-001-02 Subordinate establishment	2,179.97	0.00	-300.50	17.97	0.00
44.	72	2501-05-01-03 Pradhan Mantri Krishi Sinchayi Yojana- Integrated Watershed Development	4,500.00	0.00	-2,164.50	154.10	0.00
45.	77	4575-06-800-01 Border Area Development Programme	50.00	0.00	111.83	0.00	1,302.89
46.	78	2203-00-001-01 Direction	616.61	1,897.07	39.97	36.46	0.00
<b>Total</b>						<b>6750.33</b>	<b>26,114.72</b>

Source: Detailed Appropriation Accounts, 2022-23

## Appendix 3.4

## 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	1,203.26	210.04	17.46
<b>Capital (Charged)</b>					
2.	75	Servicing of Debt	6,810.37	1,486.08	21.82
<b>Revenue (Voted)</b>					
3.	1	State Legislature	61.37	1.44	2.35
4.	4	Administration of Justice	34.26	1.09	3.18
5.	7	State Excise	28.54	1.17	4.10
6.	11	District Administration	200.30	16.49	8.23
7.	12	Treasury and Accounts Administration	65.74	25.74	39.15
8.	14	Jail	73.27	2.03	2.77
9.	21	Relief of Distress caused by natural Calamities	163.10	10.72	6.57
10.	25	Land Records and Survey	29.77	3.59	12.06
11.	26	Civil Secretariat	359.60	118.97	33.08
12.	27	Planning Machinery	155.72	114.42	73.48
13.	28	Civil Police	1,805.66	40.67	2.25
14.	29	Stationery & Printing	32.33	2.61	8.07
15.	30	Administrative Training Institute	6.82	1.62	23.75
16.	31	School Education	1,856.95	58.23	3.14
17.	32	Higher Education	237.88	39.55	16.63
18.	33	Youth Resources and Sports	50.56	1.04	2.06
19.	34	Art and Culture and Gazetteers	26.94	2.27	8.43
20.	35	Medical, Public Health and Family Welfare	894.13	99.55	11.13
21.	37	Municipal Administration	105.76	72.77	68.81
22.	40	Employment and Craftsman Training	66.41	34.37	51.75
23.	42	Rural Development	962.50	422.43	43.89
24.	43	Social Security and Welfare	411.26	137.26	33.38
25.	45	Co-Operation	23.56	1.10	4.67
26.	48	Agriculture	418.80	135.63	32.39
27.	49	Soil and water Conservation	80.51	24.63	30.59
28.	50	Animal Husbandry and Dairy Development	122.91	21.39	17.40
29.	51	Fisheries	40.88	4.25	10.40
30.	55	Power	769.12	9.64	1.25
31.	58	Roads and Bridges	409.71	39.29	9.59
32.	59	Water Resources	39.84	3.12	7.83
33.	60	Water Supply	121.44	14.60	12.02
34.	64	Housing	164.63	9.64	5.86
35.	65	State Council of Education Research and Training	47.21	3.71	7.86
36.	66	Sericulture	23.52	1.94	8.25
37.	67	Home Guards	39.14	1.30	3.32
38.	69	Fire and Emergency Service	44.58	2.62	5.88

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
39.	70	Horticulture	88.55	43.55	49.18
40.	72	Land Resources Development	62.68	16.98	27.09
41.	77	Development of Underdeveloped Areas	19.52	3.10	15.88
42.	78	Technical Education	47.25	2.28	4.83
<b>Capital (Voted)</b>					
43.	26	Civil Secretariat	92.30	25.89	28.05
44.	27	Planning Machinery	644.98	448.18	69.49
45.	32	Higher Education	113.76	80.73	70.97
46.	33	Youth Resources and Sports	40.49	19.54	48.26
47.	35	Medical, Public Health and Family Welfare	461.05	14.49	3.14
48.	37	Municipal Administration	511.33	353.47	69.13
49.	42	Rural Development	26.00	10.00	38.46
50.	48	Agriculture	26.04	7.47	28.69
51.	50	Animal Husbandry and Dairy Development	3.16	1.29	40.82
52.	51	Fisheries	8.70	1.25	14.37
53.	52	Forest, Environment and Wildlife	95.00	57.93	60.98
54.	53	Industries	33.89	4.15	12.25
55.	55	Power	81.33	28.04	34.48
56.	58	Roads and Bridges	875.56	60.78	6.94
57.	59	Water Resources	55.20	42.29	76.61
58.	60	Water Supply	416.39	335.44	80.56
59.	64	Housing	41.52	3.22	7.76
60.	69	Fire and Emergency Service	11.85	4.00	33.76
61.	70	Horticulture	22.25	10.09	45.35
62.	73	State Institute of Rural Development	2.00	1.00	50.00
63.	77	Development of Underdeveloped Areas	45.50	17.92	39.38
<b>Total</b>			<b>21,814.66</b>	<b>4,770.09</b>	<b>21.87</b>

Source: Appropriation Accounts, 2022-23

## Appendix 3.5

## Statement showing Sub-Head where entire expenditure was incurred in March 2023

(Reference: Paragraph 3.3.5)

(₹ in crore)

Sl. No.	Major Head	Sub Major Head	Minor Head	Sub-Head/ Scheme	Detail of Sub head	Expenditure in the month of March 2023
1.	2404	00	102	02	National plan for Dairy Development	0.22
2.	4058	00	103	01	Machinery and Equipment	1.00
3.	4403	00	001	01	Maintenance of Assets	1.71
4.	4435	60	800	01	Fostering Climate Resilient Farming System (FOCUS)	10.00
5.	4851	00	107	01	Construction	1.00
6.	4851	00	200	01	Prime Minister Gati Shakti	28.43
7.	5053	01	800	01	Infrastructure Development	2.00
8.	7610	00	204	01	Advances for purchase of personal Computers	0.35
<b>Total</b>						<b>44.71</b>

## Appendix 4.1

## Department-wise list of Outstanding Utilisation Certificates (UCs) for the Grants provided up to the year 2022-23

(Reference: Paragraph 4.2)

(₹ in crore)

Sl. No.	Name of the Department	No. of UCs	Amount
1.	Industries & Commerce	66	69.11
2.	Planning and Co-ordination	20	125.19
3.	School Education department	7	11.38
4.	Social Security and Welfare	25	19.65
5.	Women Development	4	2.10
6.	Youth Resource & Sports	21	20.18
7.	Rural Development	9	19.96
8.	Health and Family Welfare	16	22.20
9.	Geology and Mining	12	19.17
10.	Law & Justice	5	0.94
11.	Agriculture	4	3.64
12.	Other Departments#	61	25.22
<b>Total</b>		<b>250</b>	<b>338.74</b>

Source: Note to Accounts/Finance Accounts, 2022-23

# Other Departments include (i) Cooperative Society, (ii) PWD (Housing) (iii) Science & Technology, (iv) Information and Public Relations, (v) Legal Metrology (vi) Fisheries, (vii) Horticulture, (viii) Municipal Affairs, (ix) Information and Technology, (x) Special Accounts, (xi) Power, (xii) PCCF, (xiii) Higher Education, (xiv) Art & Culture and (xv) CM Secretariat

## Appendix 4.2

**Outstanding Detailed Countersigned Contingent (DCC) Bills against the drawal of Abstract Contingent (AC) Bills up to the year 2022-23**

(Reference: Paragraph 4.3)

(₹ in crore)

Sl. No.	Name of Department	No. of AC bills for which DCC Bills were outstanding	Amount
1.	Civil Police	51	281.12
2.	Home	156	105.70
3.	Youth Resources and Sports	36	30.71
4.	Tourism	2	10.35
5.	Department of Under Development Areas	5	20.89
6.	Social Security and Welfare	8	6.87
7.	Border Affairs	8	3.88
8.	Election	16	53.11
9.	Other Departments*	41	42.13
<b>Total</b>		<b>323</b>	<b>554.76</b>

Source: Note to Accounts/Finance Accounts, 2022-23 and VLC data

\* Other Departments include Animal Husbandry, Industries and Commerce, Higher Education, Planning & Coordination, Administrative Training Institute, C M Secretariat, Health & Family Welfare, Tribal Affairs and Information Technology & Communication.

## 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 2023)**

(Reference: Paragraph 4.13)

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

Source: Information furnished by Lokayukta, Directorate of Investigation, Government of Nagaland

## Appendix 5.1

**Statement showing summarised financial position and working results of State Public Sector Enterprises (all Government companies)  
as per their latest accounts finalised as on 30 September 2023**

*(Reference: Paragraphs 5.9.2, 5.9.3 and 5.10.2)*

(₹ in crore)

Sl. No.	Sector & Name of the SPSE	Period of accounts	Year in which finalised	Earnings before interest and taxes (EBIT)	Net Profit/Loss	Turn over	Impact of comments on accounts	Paid up Capital	Accumulated Profit (+) / Loss(-)	Free Reserves & Surplus	Long Term Loans outstanding*	Capital Employed (CE)@	Return on Capital Employed (ROCE) #	ROCE (in per cent)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>A. Working Government Companies</b>														
<b>FINANCE</b>														
1	Nagaland Industrial Development Corporation Limited	2021-22	2022-23	-4.35	-4.87	1.26	-	23.20	-59.36	0	58.79	22.63	-4.35	-19.22
	<b>Sector-wise total</b>			<b>-4.35</b>	<b>-4.87</b>	<b>1.26</b>		<b>23.20</b>	<b>-59.36</b>	<b>0</b>	<b>58.79</b>	<b>22.63</b>	<b>-4.35</b>	<b>-19.22</b>
<b>MANUFACTURING</b>														
2	Nagaland State Mineral Development Corporation Limited	2020-21	2022-23	0.46	0.46	0.49	-	1.60	6.83	0	0	8.43	0.46	5.46
	<b>Sector-wise total</b>			<b>0.46</b>	<b>0.46</b>	<b>0.49</b>		<b>1.6</b>	<b>6.83</b>	<b>0</b>	<b>0</b>	<b>8.43</b>	<b>0.46</b>	<b>5.46</b>
<b>SERVICES</b>														
3	Nagaland Hotels Limited	2017-18	2020-21	-2.84	-2.84	3.95	-	2.35 <sup>34</sup>	-22.09	0	11.02	-8.72	-2.84	Not workable
	<b>Sector-wise total</b>			<b>-2.84</b>	<b>-2.84</b>	<b>3.95</b>		<b>2.35</b>	<b>-22.09</b>	<b>0</b>	<b>11.02</b>	<b>-8.72</b>	<b>-2.84</b>	
<b>MISCELLANEOUS</b>														
4	Nagaland Handloom & Handicrafts Development Corporation Limited	2019-20	2022-23	-0.36	-0.70	0.22	-	7.99 <sup>35</sup>	-6.31	0	8.81	10.49	-0.36	-3.43

<sup>34</sup> Paid up capital of the Company (serial no. A3) includes 'Share application money pending allotment' of ₹1.53 crore shown in the Annual Accounts under 'Reserve & Surplus (Schedule B)'.  
<sup>35</sup> Paid up capital of the Company (serial no. A4) includes 'Share application money pending allotment' of ₹7.16 crore

Sl. No.	Sector & Name of the SPSE	Period of accounts	Year in which finalised	Earnings before interest and taxes (EBIT)	Net Profit/Loss	Turn over	Impact of comments on accounts	Paid up Capital	Accumulated Profit (+) / Loss(-)	Free Reserves & Surplus	Long Term Loans outstanding*	Capital Employed (CE)@	Return on Capital Employed (ROCE) #	ROCE (in per cent)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
5	Kohima Smart City Development Limited			First Accounts not submitted <sup>36</sup> since inception (24 March 2017)										
<b>Sector-wise total</b>				<b>-0.36</b>	<b>-0.70</b>	<b>0.22</b>	<b>-</b>	<b>7.99</b>	<b>-6.31</b>	<b>0.00</b>	<b>8.81</b>	<b>10.49</b>	<b>-0.36</b>	
<b>Total A (All sector wise working Government Companies)</b>				<b>-7.09</b>	<b>-7.95</b>	<b>5.92</b>	<b>-</b>	<b>35.14</b>	<b>-80.93</b>	<b>0.00</b>	<b>78.62</b>	<b>32.83</b>	<b>-7.09</b>	<b>-21.60</b>
<b>B.. Non-working Companies</b>														
<b>MANUFACTURING</b>														
6	Nagaland Industrial Raw Materials and Supply Corporation Limited	2018-19	2020-21	0.29	0.29	0	-	1.23 <sup>37</sup>	-0.93	0	0.04	0.34	0.29	85.29
<b>Sector-wise total</b>				<b>0.29</b>	<b>0.29</b>	<b>0</b>	<b>-</b>	<b>1.23</b>	<b>-0.93</b>	<b>0</b>	<b>0.04</b>	<b>0.34</b>	<b>0.29</b>	<b>85.29</b>
7	Nagaland Sugar Mills Company Limited	2001-02	2017-18	-0.07	-0.07	0	-	5.89	-15.10	0	6.08	-3.13	-0.07	Not workable
<b>Sector-wise total</b>				<b>-0.07</b>	<b>-0.07</b>	<b>0</b>	<b>-</b>	<b>5.89</b>	<b>-15.10</b>	<b>0</b>	<b>6.08</b>	<b>-3.13</b>	<b>-0.07</b>	
<b>Total B (All sector wise non-working Government Companies)</b>				<b>0.22</b>	<b>0.22</b>	<b>0</b>	<b>-</b>	<b>7.12</b>	<b>-16.03</b>	<b>0</b>	<b>6.12</b>	<b>-2.79</b>	<b>0.22</b>	
<b>Grand Total (A+B)</b>				<b>-6.87</b>	<b>-7.73</b>	<b>5.92</b>	<b>-</b>	<b>42.26</b>	<b>-96.96</b>	<b>0</b>	<b>84.74</b>	<b>30.04</b>	<b>-6.87</b>	<b>-22.87</b>

\*Long Term Loans include 'Secured' and 'Unsecured' Loans.

@Capital Employed represents Shareholders' Fund (Net worth) plus Long Term Borrowings; where, Shareholders' Fund represents 'Paid up Share Capital plus Accumulated Profit and Free Reserves & Surplus minus Accumulated Loss and Deferred Revenue Expenditure.

#Percentage of Return on Capital Employed is calculated by dividing SPSE's Earnings before Interest and Taxes (EBIT) by the Capital Employed.

<sup>36</sup> Company at serial no. A5 (Kohima Smart City Development Limited incorporated on 24 March 2017) had not submitted its First Accounts (2017-18) and had arrears of total six Accounts (2017-18 to 2022-23) as on 30 September 2023.

<sup>37</sup> Paid up capital of the Company (serial no. B6) includes 'Share application money pending allotment' of ₹1.13 crore shown in the Annual Accounts under 'Current Liabilities'.



## Appendix 5.2

Year-wise details of investment by the State Government and its present value (PV) of Government Investment for the period from 2012-13 to 2022-23

(Reference: Paragraph 5.9.3)

(₹ in crore)

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State government during the year	Interest free loan converted into equity during the year	Grants/ subsidies given by the State government for operational and administrative expenditure	Total investment during the year	Total investment at the end of the year	Average rate of interest	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings/profit after tax (PAT) for the year*
A	B	C	D	E	F=C+D+E	G=B+F	H	I={G x (1+H/100)}	J=I-G	K
Up to 2012-13	100.78 <sup>38</sup>	29.67	0.00	0.00	29.67	130.45	10.38	143.99	13.54	
2013-14	143.99	4.25	0.00	16.00	20.25	164.24	6.25	174.51	10.27	0.50
2014-15	174.51	0.00	0.00	10.66	10.66	185.17	6.81	197.78	12.61	-3.35
2015-16	197.78	0.00	0.08	16.25	16.33	214.11	6.95	228.99	14.88	-4.50
2016-17	228.99	0.00	0.00	18.90	18.90	247.89	6.87	264.92	17.03	-8.05
2017-18	264.92	0.42	0.00	24.04	24.46	289.38	6.79	309.03	19.65	-4.50
2018-19	309.03	0.00	0.00	25.04	25.04	334.07	7.14	357.92	23.85	-2.62
2019-20	357.92	0.00	0.00	24.49	24.49	382.41	7.80	412.24	29.83	-6.03
2020-21	412.24	0.00	0.00	26.76	26.76	439.00	6.90	469.29	30.29	-6.30
2021-22	469.29	0.00	0.00	28.30	28.30	497.59	6.81	531.92	34.33	-6.21
2022-23	531.92	0.00	0.00	29.54	29.54	561.46	7.22	602.00	40.54	-7.73
<b>Total</b>		<b>34.34</b>	<b>0.08</b>	<b>219.98</b>	<b>254.40</b>	-	-	-	-	-

Source: Information provided by the SPSEs

Year	Total earnings/ loss in 2022-23	Investment by the State Government as per total of the column F above	Return on State Government investment on the basis of historical value	Present value of State Government investment at the end of 2022-23	Real return on State Government investment considering the present value of investments
	A	B	C	D	E
	Value of column K of above table	Total of the column F of above table	A*100/B	Value of column I of above table	A*100/D
2022-23	-7.73	254.40	-3.04	602.00	-1.28

<sup>38</sup> This figure (₹100.78 crore) represents the State's investment in SPSEs, on historic cost basis, up to the financial year 2012-13.