

**APPENDIX-I**

**List of terms used in the Chapter – I and basis for their calculation**

*(Reference: Paragraph 1.4 ; Page 4-5)*

<b>Terms</b>	<b>Basis for calculation</b>
Buoyancy of a parameter	<u>Rate of Growth of the parameter</u> GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of the parameter (X)</u> <u>Rate of Growth of the parameter (Y)</u>
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1]*100$
Trend/Average	Trend of growth over a period of 5 years (LOGEST (Amount of 1999-2000: Amount of 2004-05)-1)*100
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (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 spread	GSDP growth – Weighted Interest rates
Interest received as <i>per cent</i> to Loans Advanced	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]*100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit minus Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and non-plan revenue expenditure excluding debits under 2048 Appropriation for reduction or avoidance of debt.

**APPENDIX –II**

**Summarised financial position of the Government of Nagaland as on 31 March 2005**  
(Reference :Paragraphs 1.4 and 1.8 ; Pages 4 and 12)

		<i>(Rupees in crore)</i>	
As on 31.03.2004	<b>LIABILITIES</b>		As on 31.03.2005
<b>1524.07</b>	<b>Internal Debt</b>		<b>1709.39</b>
	1187.43	Market loans bearing interest	1326.39
	0.11	Market loans not bearing interest	0.10
	48.77	Loans from LIC	54.15
	287.76	Loans from other institutions	321.68
	0.00	Ways and Means Advances	7.07
<b>5.23</b>	<b>Overdrafts from Reserve Bank of India</b>		<b>2.32</b>
<b>395.10</b>	<b>Loans and Advances from Central Government</b>		<b>434.58</b>
	13.83	Pre-1984-85 loans	9.26
	26.33	Non-Plan Loans	25.13
	329.68	Loans for State Plan Schemes	371.55
	2.22	Loans for Central Plan Schemes	1.88
	14.26	Loans for Centrally Sponsored Plan Schemes	15.42
	0.00	Ways & Means Advances	0.00
	8.78	Loans for Special Schemes	11.34
<b>0.35</b>	<b>Contingency Fund</b>		<b>0.35</b>
<b>477.64</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>499.38</b>
<b>139.91</b>	<b>Deposits</b>		<b>167.39</b>
<b>1.05</b>	<b>Reserve Funds</b>		<b>0.41</b>
<b>0.00</b>	<b>Suspense and Miscellaneous Balances</b>		<b>0.00</b>
<b>(-74.58)</b>	<b>Remittance Balances</b>		<b>(-105.83)</b>
<b>419.14</b>	<b>Accumulated Surplus on Government Account</b>		<b>574.03</b>
	546.80	Revenue Surplus brought forward from previous year	419.14
	(-)127.66	Add revenue Surplus (+)/Deficit(-)	154.89
<b>2887.91</b>	<b>Total</b>		<b>3282.02</b>
<b>ASSETS</b>			
<b>2960.38</b>	<b>Gross Capital outlay on Fixed Assets-</b>		<b>3339.82</b>
	69.36	Investments in shares of Companies, Corporations, etc.	73.41
	2891.02	Other capital outlay	3266.41
<b>41.23</b>	<b>Loans and Advances</b>		<b>35.06</b>
	34.24	Other Development Loans	33.73
	6.99	Loans to Government servants' etc.	1.33
<b>2.10</b>	<b>Advances</b>		<b>2.14</b>
<b>96.52</b>	<b>Suspense and Miscellaneous Balances</b>		<b>132.39</b>
<b>(-212.32)</b>	<b>Cash Balance</b>		<b>(-227.39)</b>
	0.16	Cash in Treasuries and Local Remittances	0.16
	(-)341.28	Deposits with Reserve Bank	(-)339.55
	90.92	Departmental Cash Balance including Permanent Advances	100.04
	12.60	Investment of earmarked funds	11.96
	25.28	Cash Balance Investments	0.00
<b>2887.91</b>	<b>Total</b>		<b>3282.02</b>

**APPENDIX-III**  
**Abstract of receipts and disbursements for the year 2004-2005**  
*(Reference: Paragraph 1.4 ; Page 4-5)*

(Rupees in crore)								
RECEIPTS				DISBURSEMENTS				
2003-04		2004-05	2003-04		Non-Plan	Plan	Total	2004-05
	<b>SECTION A: REVENUE</b>							
<b>2359.79</b>	<b>I. Revenue Receipts</b>	<b>1839.52</b>	<b>1812.99</b>	<b>I. Revenue Expenditure</b>				<b>1684.63</b>
68.55	Tax Revenue	78.31	874.91	<b>General Services</b>	852.55	5.40	857.95	
60.91	Non-tax Revenue	77.90	422.32	<b>Social Services</b>	306.76	114.19	420.95	
256.97	State's share of Union Excise Duties	160.15	246.14	Education, Sports, Art and Culture	195.64	44.03	239.67	
1311.03	Non-Plan grants	687.14	82.80	Health and Family Welfare	65.80	22.37	88.17	
515.44	Grants of State Plan Scheme	554.16	18.07	Water Supply, Sanitation, Housing and Urban Development	22.15	9.49	31.64	
15.05	Grants for Central Plan Scheme	25.92	10.80	Information and Broadcasting	6.15	1.18	7.33	
110.99	Grants for Centrally Sponsored Plan Schemes	226.06	9.94	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	5.07	5.07	
20.85	Grant for Special Plan Scheme	29.88	5.01	Labour and Labour Welfare	5.40	0.22	5.62	
			45.13	Social Welfare and Nutrition	7.96	31.73	39.69	
			4.43	Others	3.66	0.10	3.76	
			<b>515.76</b>	<b>Economic Services</b>	<b>230.51</b>	<b>175.22</b>	<b>405.73</b>	
			110.27	Agriculture and Allied Activities	74.94	42.30	117.24	
			66.11	Rural Development	6.21	45.58	51.79	
			19.77	Special Areas Programme	2.83	11.47	14.30	
			21.33	Irrigation and Flood Control	6.26	15.95	22.21	
			158.89	Energy	93.83	0.45	94.28	
			38.00	Industry and Minerals	12.66	19.38	32.04	
			23.59	Transport	19.50	0.20	19.70	
			3.18	Science, Technology and Environment	0.22	2.53	2.75	
			74.62	General Economic Services	14.06	37.36	51.42	
	<b>II. Revenue Deficit carried over to Section-B</b>		<b>546.80</b>	<b>II. Revenue Surplus carried over to Section-B</b>				<b>154.89</b>
<b>2359.79</b>	<b>Total: Section A-Revenue</b>	<b>1839.52</b>	<b>2359.79</b>	<b>Total: Section A-Revenue</b>				<b>1839.52</b>
	<b>SECTION-B</b>							
120.88	<b>III. Opening cash balance including Permanent Advances and Cash Balance Investment</b>	(-212.32)	5.23	<b>III. Opening Overdraft from RBI</b>				*
---	<b>IV. Miscellaneous Capital Receipts</b>	-	391.13	<b>IV. Capital Outlay</b>	2.58	376.86	379.44	379.44
			50.05	<b>General Services</b>	0.00	42.80	42.80	
			138.15	<b>Social Services</b>	0.00	148.97	148.97	
			10.26	Education, Sports, Art and Culture	0.00	11.78	11.78	
			11.87	Health and Family Welfare	0.00	41.94	41.94	
			107.23	Water Supply, Sanitation, Housing and Urban Development	0.00	86.35	86.35	
			0.05	Information and Broadcasting	0.00	0.65	0.65	
			3.41	Social Welfare and Nutrition	0.00	6.00	6.00	
			5.32	Others	0.00	2.25	2.25	
			<b>202.93</b>	<b>Economic Services</b>	<b>2.58</b>	<b>185.09</b>	<b>187.67</b>	
			20.63	Agriculture and Allied Activities	0.08	9.31	9.39	
			0.25	Rural Development	0.00	0.00	0.00	
			29.70	Special Areas Programme	0.00	42.25	42.25	
			60.75	Energy	0.00	44.42	44.42	
			24.41	Industry and Minerals	0.35	13.02	13.37	
			66.86	Transport	2.15	66.97	69.12	
			0.20	General Economic Services	0.00	7.56	7.56	

\* The Opening and Closing balances of Overdrafts not shown separately as the net effect of these have been reflected in the Net transaction of Overdraft under the Public Debt Receipts.

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**Appendix-III concluded**

(Rupees in crore)								
RECEIPTS				DISBURSEMENTS				
2003-04	2004-05			2003-04	Non-Plan	Plan	Total	2004-05
					Irrigation and Flood Control	0.00	1.08	1.08
					Science, Technology and Environment	0.00	0.48	0.48
<b>6.81</b>	<b>V. Recoveries of Loans and Advances</b>		<b>6.50</b>	<b>5.08</b>	<b>V. Loans and Advance disbursed</b>			<b>0.34</b>
1.41	From Government Servants	5.99		3.72	To Government Servants			0.34
5.40	From Others	0.51		1.36	To Others			---
<b>546.80</b>	<b>VI. Revenue Surplus brought down</b>		<b>154.89</b>	<b>-</b>	<b>VI. Revenue deficit brought down</b>			<b>--</b>
<b>(-)3.22</b>	<b>VII. Public Debt receipts-</b>		<b>424.30</b>	<b>174.59</b>	<b>VII. Repayment of Public Debt-</b>			<b>202.42</b>
393.93	Internal debt other than Ways and Means Advances and Overdrafts	256.22		62.93	Internal debt other than Ways and Means Advances and Overdrafts			77.98
--@	Net transactions under:- Ways and Means Advances including overdrafts	4.16 <sup>o</sup>			Net transactions under:- Ways and Means Advances including overdrafts			-
(-)397.15	Loans and Advances from Central Government	163.92		111.66	Repayment of Loans and Advances to Central Government			124.44
--	<b>VIII. Appropriation to Contingency Fund</b>		---	--	<b>VIII. Appropriation to Contingency Fund</b>			-
--	<b>IX. Amount transferred to Contingency Fund</b>		---	--	<b>IX. Expenditure from Contingency Fund</b>			-
658.48	<b>X. Public account receipts-</b>		<b>776.73</b>	<b>971.27</b>	<b>X. Public account disbursements-</b>			<b>795.29</b>
106.45	Small Savings and Provident Funds	110.24		84.83	Small Savings and Provident Funds			88.49
0.85	Reserve Funds	0.85		2.73	Reserve Funds			1.49
(-)93.39	Suspense and Miscellaneous	41.20		206.00	Suspense and Miscellaneous			77.07
563.07	Remittances	492.94		577.78	Remittances			539.19
81.50	Deposits and Advances	131.50		99.93	Deposits and Advances			89.05
<b>5.23</b>	<b>XI. Closing Overdraft from Reserve Bank of India</b>		<b>♣</b>	<b>(-)212.32</b>	<b>XI. Cash Balance at end-</b>			<b>(-)227.39</b>
				0.16	Cash in Treasuries and Local Remittances			0.16
				(-) 341.28	Deposits with Reserve Bank			(-)339.55
				90.92	Departmental Cash balance including Permanent Advances			100.04
				25.28	Cash Balance Investment			0.00
				12.60	Investment in earmarked funds			11.96
<b>1334.98</b>	<b>Total</b>		<b>1150.10</b>	<b>1334.98</b>	<b>Total</b>			<b>1150.10</b>

<sup>o</sup> Represents Receipts Rs.354.37 crore and Disbursements Rs.350.21 crore.

@ Represents Receipts Rs.44.55 crore and Disbursements Rs.44.55 crore.

**APPENDIX-IV**  
**Sources and application of funds**  
*(Reference :Paragraph 1.4 ; Page 4-5)*

<i>(Rupees in crore)</i>			
<b>Sources</b>			
<b>2003-04</b>			<b>2004-05</b>
2359.79	1.	Revenue Receipts	1839.52
6.81	2.	Recoveries of Loans and Advances	6.50
(-)177.81	3.	Increase in Public debt other than overdraft	218.97
(-)312.78	4.	Net receipts from Public account	(-)18.56
	21.61	Increase (+)/Decrease (-) in Small Savings, Provident Funds, etc.	21.75
	(-)18.40	Increase (+)/Decrease (-) in Deposits and Advances	42.44
	(-)1.88	Increase (+)/Decrease (-) in Reserve Funds	(-)0.64
	(-)299.40	Net effect of Suspense and Miscellaneous transactions	(-)35.86
	(-)14.71	Net effect of Remittance transactions	(-)46.25
0.00	5.	Overdrafts from Reserve Bank of India (Net)	2.91
<b>1876.01</b>	<b>Total</b>		<b>2049.34</b>
<b>Applications</b>			
1812.99	1.	Revenue expenditure	1684.63
5.08	2.	Lending for development and other purposes	0.34
391.13	3.	Capital expenditure	379.44
(-)333.19	4.	Increase (+)/Decrease (-) in closing cash balance	(-)15.07
0.00	5.	Reduction of overdraft payable to Reserve Bank of India	0.00
<b>1876.01</b>	<b>Total</b>		<b>2049.34</b>

## **Explanatory Notes for Appendix II, III and IV**

1. The abridged accounts in the forgoing statements are based on the Finance Accounts for the year 2004-05-Government of Nagaland and are subject to notes and explanations contained therein.
2. Government accounts being mainly on cash basis, the revenue surplus or deficit has been worked out on cash basis. Consequently, items payable or receivable or items like depreciation or variation in stock figures etc. do not figure in the accounts.
3. The capital outlay represents capital expenditure booked in the accounts.
4. Under the Government system of accounting, the revenue surplus or deficit is closed annually to Government account, with the result that cumulative position of such surplus or deficit was not ascertainable. The balancing figure of Rs.127.72 crore as on 31 March 1983 was, therefore, treated as cumulative surplus for drawing up the first Statement of financial position for 1982-83 which took the place of balance sheet. The current figure as on 31 March 2005 was Rs.574.03 crore after accounting for the revenue surplus of Rs.154.89 crore during 2004-05.
5. Suspense and Miscellaneous balances include cheques issued but not paid, inter-departmental and inter-Governmental payments and other pending settlements.
6. The closing cash balance as reported by the Reserve Bank of India was Rs.208.61 crore (debit) against the general cash balance of Rs.339.40 crore (credit) shown in the accounts. The difference of Rs.130.79 crore (credit) as on 31 March 2005 is under reconciliation (December 2005).

**APPENDIX-V**  
**Time series data on State Government finances**  
*(Reference :Paragraphs 1.4 and 1.8 ; Pages 4 and 12)*

	(Rupees in crore)				
	2000-01	2001-02	2002-03	2003-04	2004-05
<b>Part A. Receipts</b>					
<b>I. Revenue Receipts</b>	<b>1254.10</b>	<b>1324.53</b>	<b>1346.90</b>	<b>2359.79</b>	<b>1839.52</b>
<b>(i) Tax Revenue</b>	<b>46.25(4)</b>	<b>54.90 (4)</b>	<b>62.00 (5)</b>	<b>68.55(3)</b>	<b>78.31(4)</b>
Taxes on Sales, Trade etc.	27.30(59)	34.42(63)	41.16 (66)	45.63(67)	53.08(68)
State Excise	1.77(4)	1.87(3)	1.98 (3)	1.99(3)	2.07(3)
Taxes on vehicles	5.28(11)	5.35(10)	4.74 (8)	6.00(9)	7.30(9)
Stamps and Registration fees	1.77(4)	0.91(2)	0.57 (1)	0.66(1)	0.73(1)
Land Revenue	0.35(1)	0.62(1)	0.41 (1)	0.54(1)	0.43(*)
Other taxes	9.78(21)	11.73(21)	13.14 (21)	13.73(21)	14.70(19)
<b>(ii) Non Tax Revenue</b>	<b>39.23(3)</b>	<b>43.41(3)</b>	<b>43.94 (3)</b>	<b>60.91(3)</b>	<b>77.90(4)</b>
<b>(iii) State's share in Union taxes and duties</b>	<b>96.48(8)</b>	<b>30.71(3)</b>	<b>46.01 (3)</b>	<b>256.97(11)</b>	<b>160.15(9)</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>1072.14(85)</b>	<b>1195.51(90)</b>	<b>1194.94 (89)</b>	<b>1973.36(83)</b>	<b>1523.16(83)</b>
<b>2. Misc. Capital Receipts</b>	---	---	---	--	-
<b>3. Total revenue and Non-debt capital receipts (1+2)</b>	<b>1254.10</b>	<b>1324.53</b>	<b>1346.90</b>	<b>2359.79</b>	<b>1839.52</b>
<b>4. Recoveries of Loans and Advances</b>	6.45	7.78	7.42	6.81	6.50
<b>5. Public Debt Receipts</b>	335.97	335.28	473.85	(-3.22)	424.30
Internal Debt (excluding Ways & Means Advances and Overdrafts)	163.05	224.23	238.58	393.93	256.22
Net transactions under Ways and Means Advances and Overdraft	123.34	49.04	(-)212.40	--	4.16
Loans and Advances from Government of India <sup>1</sup>	49.58	62.01	447.67	(-)397.15	163.92
<b>6. Total receipts in the Consolidated Fund (3+4+5)</b>	<b>1596.52</b>	<b>1667.59</b>	<b>1828.17</b>	<b>2363.38</b>	<b>2270.32</b>
<b>7. Contingency Fund Receipts</b>	---	---	---	--	-
<b>8. Public account receipts</b>	601.87	646.31	990.10	658.48	776.73
<b>9. Total receipts of the State (6+7+8)</b>	<b>2198.39</b>	<b>2313.90</b>	<b>2818.27</b>	<b>3021.86</b>	<b>3047.05</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>1290.23</b>	<b>1427.11</b>	<b>1506.27</b>	<b>1812.99</b>	<b>1684.63</b>
Plan	231.00(18)	232.65(16)	242.91 (16)	363.40(20)	294.81(17)
Non-plan	1059.23(82)	1194.46(84)	1263.36 (84)	1449.59(80)	1389.82(83)
General Services(including Interest payments)	623.33(48)	723.88(51)	798.67 (53)	874.91(48)	857.95(51)
Social Services	351.15(27)	377.18(26)	385.57 (26)	422.32(23)	420.95(25)
Economic Services	315.75(25)	326.05(23)	322.09 (21)	515.76(28)	405.73(24)
Grants-in-aid contribution	---	---	---	---	-
<b>11. Capital Expenditure</b>	<b>224.40</b>	<b>238.73</b>	<b>340.69</b>	<b>391.13</b>	<b>379.44</b>
Plan	215.85(96)	238.65(100)	339.90 (100)	380.15(97)	376.86(99)
Non-plan	8.55(4)	0.08	0.79	10.98(3)	2.58(1)
General Services	28.51(13)	14.25(6)	24.78 (7)	50.05(13)	42.80(11)
Social Services	81.02(36)	98.87(41)	148.91 (44)	138.15(35)	148.97(39)
Economic Services	114.87(51)	125.60(53)	167.00 (49)	202.93(52)	187.67(50)
<b>12. Disbursement of Loans and Advances</b>	<b>17.35</b>	<b>3.43</b>	<b>2.33</b>	<b>5.08</b>	<b>0.34</b>
<b>13. Total (10+11+12)</b>	<b>1531.98</b>	<b>1669.27</b>	<b>1849.29</b>	<b>2209.20</b>	<b>2064.41</b>
<b>14. Repayments of Public Debt</b>	<b>52.00</b>	<b>69.28</b>	<b>67.57</b>	<b>174.59</b>	<b>202.42</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	31.47	29.37	42.66	62.93	77.98
Net transactions under Ways and Means Advances and Overdraft	---	---	---	--	-
Loans and Advances from Government of India	20.53	39.91	24.91	111.66	124.44
<b>15. Appropriation to Contingency Fund</b>	---	---	---	---	-
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>1583.98</b>	<b>1738.55</b>	<b>1916.86</b>	<b>2383.79</b>	<b>2266.83</b>
<b>17. Contingency Fund disbursements</b>	---	---	---	---	-
<b>18. Public account disbursements</b>	<b>590.70</b>	<b>529.49</b>	<b>789.77</b>	<b>971.27</b>	<b>795.29</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>2174.68</b>	<b>2268.04</b>	<b>2706.63</b>	<b>3355.06</b>	<b>3062.12</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit (1-10)(-)/Surplus (+)</b>	<b>(-)36.13</b>	<b>(-)102.58</b>	<b>(-)159.37</b>	<b>546.80</b>	<b>154.89</b>
<b>21. Fiscal Deficit (3+4-13)(-)/Surplus(+)</b>	<b>(-)271.43</b>	<b>(-)336.96</b>	<b>(-)494.97</b>	<b>157.40</b>	<b>(-)218.39</b>
<b>22. Primary Deficit (21-23)</b>	<b>(-)94.34</b>	<b>(-)136.49</b>	<b>(-) 280.39</b>	<b>392.14</b>	<b>31.23</b>
<b>Part D. Other data</b>					
<b>23. Interest payments (included in revenue expenditure)</b>	<b>177.09</b>	<b>200.47</b>	<b>214.58</b>	<b>234.74</b>	<b>249.62</b>

<sup>1</sup> Includes Ways & Means Advances from Government of India.  
\* Indicates negligible percentage

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	(Rupees in crore)				
	2000-01	2001-02	2002-03	2003-04	2004-05
24. Arrears of Revenue (Percentage of Tax & Non-Tax Revenue Receipts)	NA	NA	NA	22.63 (17)	1.16(1)
25. Financial assistance to local bodies etc.	19.12	15.76	11.91	30.66	34.33
26. Ways and Means Advances/Overdrafts availed (days)	454.04(192)	668.43 (261)	1006.35(469)	44.55(6)	354.37(56)
27. Interest on WMA/Overdraft	21.14	1.45	2.48	0.76	0.81
28. Gross State Domestic Product (GSDP)	3353.43	3789.38	4282.00	4838.66	5467.68 <sup>▲</sup>
29. Outstanding Debt (year end)	1429.93	1695.93	2102.22	1924.41	2146.29
30. Outstanding guarantees (year end)	--	--	--	--	-
31. Maximum amount guaranteed (year end)	7.24	7.24	7.24	7.24	7.24
32. Number of incomplete projects	--	--	--	--	-
33. Capital blocked in incomplete projects	--	--	--	--	-

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<sup>▲</sup> Since GSDP for the year 2004-05 has not yet been determined by the State, GSDP rate has been taken as per information furnished by the Ministry of Finance, Department of Expenditure, Finance Commission Division, (Fiscal Reforms Unit) in the minutes of meeting of the Monitoring Committee on 'Medium Term Fiscal Restructuring Policy of Nagaland.'



**APPENDIX - VI**  
**Statement showing names of the bodies and authorities, the accounts of which were in arrears.**  
*(Reference: Paragraph 1.7.1 (iii) ;Page 12)*

(Rupees in crore)

Sl. No.	Name of Body/Authority	Year upto which accounts prepared and submitted	Years for which accounts were in arrears	Sources of funds	Amount of grants/loan	
					2003-04	2004-05
1.	Nagaland University	2003-04	1	Government of India and Government of Nagaland	21.31	@*2
2.	Development Authority, Nagaland, Dimapur	2003-04	1	Government of India and Government of Nagaland	1.15	@
3.	Nagaland Board of School Education	2001-02	3	Government of India and Government of Nagaland	1.80	@
4.	North East Zone Cultural Centre, Dimapur	2003-04	1	Government of India and Government of Nagaland	5.43	@
5.	Nagaland Khadi and Village Industries Board, Kohima	1999-2000	5	Government of India and Government of Nagaland	3.88	@
6.	Nagaland State Social Welfare Advisory Board	1991-92	13	Government of India and Government of Nagaland	@	@
7.	District Rural Development Agency, Kohima	2004-05	-	Government of India and Government of Nagaland	1.69	6.32
8.	District Rural Development Agencies, Mokokchung	2004-05	-	Government of India and Government of Nagaland	3.37	3.32
9.	District Rural Development Agencies, Tuensang	2004-05	-	Government of India and Government of Nagaland	4.80	4.93
10.	District Rural Development Agencies, Wokha	2004-05	-	Government of India and Government of Nagaland	2.43	2.50
11.	District Rural Development Agencies, Phek	2004-05	-	Government of India and Government of Nagaland	2.44	2.66
12.	District Rural Development Agencies, Zunheboto	2004-05	-	Government of India and Government of Nagaland	3.16	3.09
13.	District Rural Development Agencies, Dimapur	2004-05	-	Government of India and Government of Nagaland	1.88	4.72
14.	District Rural Development Agencies, Mon	2004-05	-	Government of India and Government of Nagaland	@	6.33
				<b>Total</b>	<b>53.34</b>	<b>33.87</b>

@ Information not available.

@ Information not available

**APPENDIX-VII**  
**Statement showing impact of Government Policies in the State**  
*(Reference :Paragraph 1.11 ; Page 18)*

Serial Number	Description	Unit	Year		
			2002-03	2003-04	2004-05
<b>1.</b>	<b>Education</b>				
<i>(a)</i>	<b>Schools</b>				
(i)	Primary	Number	1303	1305	1305
(ii)	Middle	Number	264	268	268
(iii)	High Government	Number	116	116	116
(iv)	Higher Secondary Government	Number	9	9	9
(v)	Enrolment in Schools	In lakh	4.23	4.36	4.62
(vi)	Literacy(Percentage)	Percentage	67.11	67.11	67.11
<b>2.</b>	<b>Higher and Technical Education</b>				
(i)	University	Number	1	1	1
(ii)	Colleges	Number	8	8	8
(iii)	Polytechnic	Number	2	3	3
(iv)	Industrial Training Institute	Number	1	1	1
(v)	Agricultural College	Number	1	1	1
(vi)	Nagaland College of Education	Number	1	1	1
<b>3.</b>	<b>Health</b>				
(i)	Civil Hospital	Number	8	8	8
(ii)	Sub-Divisional Hospital	Number	2	2	2
(iii)	Primary Health Centre	Number	68	87	87
(iv)	Community Health Centre	Number	14	21	21
(v)	Subsidiary Health Centre	Number	35	27	27
(vi)	Dispensary	Number	15	15	15
(vii)	T. B. Hospital	Number	2	2	2
(viii)	Mental Hospital	Number	1	1	1
(ix)	Infant Mortality	Number/1000	103	106	46
	Sub-centre	Number	350	394	394
<b>4.</b>	<b>Animal Health</b>				
(i)	Veterinary Dispensaries	Number	27	27	28
(ii)	Veterinary Outpost	Number	63	63	64
(iii)	Veterinary Hospital	Number	4	4	04
(iv)	Stockman Centre	Number	63	63	63
<b>5.</b>	<b>Power</b>				
(i)	Generation	MKWH	2.80	2.85	3.24
(ii)	Purchased	MKWH	271.41	282.00	349.02
(iii)	Consumption	MKWH	271.41	282.00	349.02
(iv)	Rural Electrification	Percentage	92.33	96.27	96.65
(v)	T & D Loss	Percentage	55	53	NA
<b>6.</b>	<b>Road Communication</b>				
(i)	Villages Connected with Roads	K.M	948	948	948
(ii)	Motorable Roads	K.M	7243.70	7243.70	7243.70
(iii)	Jeepable Roads	K.M	-	-	-
(iv)	Less than Jeepable Roads	K.M	779	779	779
<b>7.</b>	<b>Irrigation</b>				
(i)	Total Irrigated Area	HA	49846.88	51730.88	53590.88
(ii)	Irrigation Potential Created	HA	1216	3140	3100
<b>8.</b>	<b>Agriculture</b>				
(i)	Total Cropped Area	In lakh HA	3.14	3.30	3.61
(ii)	Agriculture Production	MT(in lakh)	3.88	3.95	4.06

**Appendix-VII concluded**

<b>9.</b>	<b>Horticulture</b>				
(i)	Total Cropped Area	HA	24441	27566	11936
(ii)	Total Production	MT	209279	280646	31907
<b>10.</b>	<b>Employment and Craftsman</b>				
(i)	Educated Unemployed Persons	Number	21,238	26,928	27545
<b>11.</b>	<b>Transport</b>				
(i)	No. of vehicles registered during the year	Number	7498	9986	11542
<b>12.</b>	<b>Railway lines</b>				
(i)	Broad Gauge	KM	9.3	9.3	9.3
<b>13.</b>	<b>Number Of Telephones</b>	<b>Number</b>	<b>NA*</b>	<b>NA*</b>	<b>NA*</b>
<b>14.</b>	<b>Per Capita Income In</b>	<b>Rupees</b>	<b>12408</b>	<b>NA**</b>	<b>NA**</b>

*(Source: Information received from the Directorate of various Departments and Statistical Hand Book of Nagaland Published by the Directorate of Economics and Statistics)*

Figures indicated above against each item reclassified as per information furnished by the concerned departments during the year 2004-05.

\* Not available in the Statistical Hand Book of Nagaland

\*\* Not furnished by the Directorate of Economics and Statistics Department

**APPENDIX—VIII**

**Statement showing areas in which major savings occurred**

(Reference: Paragraph 2.3.1 ; Page 20-22)

<i>Sl. No.</i>	<i>Grant No./ Major Head</i>	<i>Areas in which major saving occurred</i>	<i>Savings (Rupees in crore)</i>
1.	<b>18</b>	<b><i>Pension and Other Retirement Benefits (Revenue-Voted)</i></b>	
	2071-	Superannuation and Retirement Allowances	52.28
		Commutated Value of Pensions	11.21
2.	<b>27</b>	<b><i>Planning Machinery (Capital-Voted)</i></b>	
	5054	Other expenditure- CM's Road Development Fund	9.00
3.	<b>31</b>	<b><i>School Education (Capital-Voted)</i></b>	
	4202	Capital outlay on Education, Sports, Art and Culture	1.92
4.	<b>32</b>	<b><i>Higher and Technical Education (Revenue-Voted)</i></b>	
	2202	General Education	1.43
	2225	Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes	5.22
5.	<b>34</b>	<b><i>Art and Culture and Gazetteers Unit (Revenue-Voted)</i></b>	
	2205	Promotion of Art and Culture- II nd World War Museum	4.90
6.	<b>35</b>	<b><i>Medical, Public Health and Family Welfare (Capital-Voted)</i></b>	
	4552	Other expenditure- Accidents and Trauma Centre	1.06
7.	<b>43</b>	<b><i>Social Security and Welfare (Revenue-Voted)</i></b>	
	2236	Special Nutrition Programme	3.00
8.	<b>50</b>	<b><i>Animal Husbandry and Dairy Development (Revenue-Voted)</i></b>	
	2403	Direction and Administration	4.06
		Quarantine Check Post	3.15
9.	<b>60</b>	<b><i>Water Supply Schemes (Revenue-Voted)</i></b>	
	2215	Urban Water Supply Programmes	3.16
10.	<b>60</b>	<b><i>Water Supply Schemes (Capital-Voted)</i></b>	
	4215	Other expenditure- Accelerated Rural Water Supply Programme (RGNDWM)	2.95
11.	<b>64</b>	<b><i>Housing (Capital-Voted)</i></b>	
	4216	General Pool Accommodation- Housing	3.98
12.	<b>66</b>	<b><i>Sericulture (Revenue-Voted)</i></b>	
	2851	Subordinate Establishment	1.03
13.	<b>70</b>	<b><i>Horticulture (Capital-Voted)</i></b>	
	4401	Construction to be financed by negotiated loan	2.00
14.	<b>72</b>	<b><i>Wasteland Development (Revenue-Voted)</i></b>	
	2501	IWDP for various districts	4.71
15.	<b>74</b>	<b><i>Mechanical Engineering (Capital-Voted)</i></b>	
	5054	Machinery and Equipment	1.32
16.	<b>75</b>	<b><i>Servicing of Debt (Revenue-Charged)</i></b>	
	2049	Interest on market loans	13.91
		PFC loans	2.24

17.	<b>75</b>	<b><i>Servicing of Debt (Capital-Charged)</i></b>	
	6003	Premium for setting of old debt	3.77
		Arranger fee	1.16
		Interest on State Provident Funds	16.33
		Interest on Other Deposits and Accounts	6.00
		Interest on Ways and Means Advances	5.17
		Ways and Means Advances from the Reserve Bank of India	128.46
	6004	Loans to cover gap in resources	1.83
		Other Ways and Means Advance	18.00
18.	<b>77</b>	<b><i>Development of Under Developed Areas (Capital-Voted)</i></b>	
	4575	Other expenditure- Development of Under Developed Areas particularly Tuensang and Mon District	3.89
		Backward Area Development Programme	1.15

**APPENDIX—IX**  
**Statement showing savings exceeding Rs.50 lakh and also by more than**  
**10 per cent of total provision**

(Reference: Paragraph 2.3.1 ; Page 20-22)

<i>(Rupees in crore)</i>		
Sl. No.	Number and name of the grant/appropriation	Amount of savings (Percentage of savings)
(1)	(2)	(3)
<b>Revenue Section (Voted)</b>		
1.	1- State Legislature	1.50 (23)
2.	12- Treasury and Accounts Administration	1.15 (14)
3.	18- Pension and Other Retirement Benefits	45.62 (25)
4.	21- Relief of Distress caused by natural calamities	1.54 (64)
5.	25- Land Records and Survey	3.98 (43)
6.	34- Art and Culture and Gazetteers Unit	5.18 (60)
7.	37- Assistance to Municipalities and Development Works in Towns	7.33 (89)
8.	39- Tourism	1.15 (33)
9.	40- Employment and Training	3.01 (45)
10.	43- Social Security and Welfare	12.05 (26)
11.	50- Animal Husbandry and Dairy Development	4.60 (15)
12.	53- Industries	11.36 (34)
13.	54- Mineral Development	0.90 (15)
14.	60- Water Supply Schemes	3.04 (15)
15.	65- SCERT	3.89 (50)
16.	66- Sericulture	5.57 (51)
17.	67- Home Guards	1.37 (16)
18.	72- Wasteland Development	13.55 (43)
19.	73- State Institute of Rural Development	1.39 (47)
20.	74- Mechanical Engineering	2.83 (21)
21.	76- Women Welfare	0.63 (19)
22.	78- Information Technology and Technical Education Department	2.14 (19)
<b>Capital Section (Voted)</b>		
23.	1- State Legislature	3.50 (37)
24.	4- Administration of Justice	1.27 (55)
25.	7- State Excise	1.06 (53)
26.	12- Treasury and Accounts Administration	5.00 (100)
27.	14- Jails	0.62 (16)
28.	23- Loans to Government Servants	2.31 (92)
29.	27 - Planning Machinery	12.15 (52)
30.	28- Civil Police	13.23 (100)
31.	31- School Education	2.46 (92)
32.	33- Youth Resources and Sports	14.32 (64)
33.	35- Medical, Public Health and Family Welfare	12.73 (23)
34.	36- Urban Development	10.20 (42)
35.	39- Tourism	9.56 (57)
36.	40- Employment and Training	1.37 (38)
37.	43- Social Security and Welfare	1.64 (22)
38.	45- Co-operation	3.21 (96)
39.	48- Agriculture	1.64 (27)
40.	51- Fisheries	1.07 (58)
41.	52- Forest	1.99 (80)
42.	53- Industries	1.42 (13)
43.	54- Mineral Development	3.77 (54)
(1)	(2)	(3)
44.	55- Power Projects	36.48 (45)

45.	56- Road Transport	6.30 (46)
46.	58- Roads and Bridges	51.80 (40)
47.	59- Irrigation and Flood Control	4.90 (80)
48.	60- Water Supply Schemes	20.58 (32)
49.	64- Housing	13.03 (42)
50.	65- SCERT	0.57 (15)
51.	68- Police Engineering Project	1.58 (11)
52.	70- Horticulture	2.00 (67)
53.	74- Mechanical Engineering	1.88 (27)
54.	77- Development of Under Developed Areas	13.20 (51)
55.	78- Information Technology and Technical Education Department	7.52 (100)
<b><i>Revenue Section (Charged)</i></b>		
56.	75- Servicing of Debt	51.29 (17)
<b><i>Capital Section (Charged)</i></b>		
57.	75- Servicing of Debt	148.98 (21)

**APPENDIX—X**

**Statement showing excess expenditure over budget provision which requires regularisation under Article 205 of the Constitution**

(Reference: Paragraph 2.3.2 ; Page 22)

Sl No	Number and name of the grant/appropriation	Total grant/ appropriation	Total expenditure	Excess
(1)	(2)	(3)	(4)	(5)
<b>Revenue Section (Voted)</b>		(Rs.)	(Rs.)	(Rs.)
1.	11- District Administration and Special Welfare Schemes	32,60,91,000	33,78,48,952	1,17,57,952
2	13- Vigilance Guards	12,38,72,000	14,16,83,826	1,33,11,826
3	15- Vigilance Commission	1,40,60,000	1,41,97,284	1,37,284
4	16- State Guest House	4,06,16,000	4,07,84,328	1,68,328
5	17- State Lotteries	70,59,000	70,92,905	33,905
6	35- Medical, Public Health and Family Welfare	80,80,68,000	90,16,82,692	9,36,14,692
7	36- Urban Development	2,31,91,000	2,34,01,868	2,10,868
8	45- Co-operation	4,70,76,000	7,21,30,656	2,50,54,656
9	48 – Agriculture	30,55,56,000	30,79,48,027	23,92,027
10	49- Soil and Water Conservation	17,80,17,000	19,27,23,508	1,47,06,508
11	51- Fisheries	6,40,57,000	7,50,57,945	1,10,00,945
12	55- Power Projects	93,72,69,000	94,51,72,908	79,03,908
13	58- Roads and Bridges	41,42,45,000	46,94,09,180	5,51,64,180
14	64 – Housing	18,30,61,000	20,09,43,619	1,78,82,619
15	77 - Development of Under Developed Areas	5,22,46,000	20,09,43,619	6,76,844
<b>Total Revenue Section (Voted)</b>		<b>352,89,84,000</b>	<b>378,30,00,542</b>	<b>25,40,16,542</b>
<b>Capital Section (Voted)</b>				
16	22 – Civil Supplies	1,05,82,000	1,50,69,905	44,87,905
17	50 – Animal Husbandry and Dairy Development	37,00,000	39,03,693	2,03,693
18	62 – Civil Administration Works	12,40,00,000	15,30,18,809	2,90,18,809
<b>Total:- Capital (Voted)</b>		<b>13,82,82,000</b>	<b>17,19,92,407</b>	<b>3,37,10,407</b>
<b>Revenue Section (Charged)</b>				
19	2 – Head of State	1,79,11,000	1,79,11,233	233
20	10 – Public Service Commission	1,11,37,000	1,16,02,435	4,65,435
<b>Total Revenue Section(Charged)</b>		<b>2,90,48,000</b>	<b>2,95,13,668</b>	<b>4,65,668</b>
<b>Capital Section (Charged)</b>				
	Nil	Nil	Nil	Nil
<b>Total Capital Section(Charged)</b>		<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>Grand Total</b>		<b>369,63,14,000</b>	<b>398,45,06,617</b>	<b>28,81,92,617</b>

(a) Revenue Section Voted – Rs.25,40,16,542  
 Charged-Rs.4,65,668  
**Total:- Rs.25,44,82,210 i.e. Rs.25.45 crore**

(b) Capital Section Voted – Rs.337,10,407  
 Charged Rs. Nil  
**Total:- Rs.3,37,10,407 i.e. Rs.3.37 crore**

**APPENDIX - XI**

**Statement showing cases where supplementary provision was unnecessary**



(Reference: Paragraph 2.3.5 ; Page23)

(Rupees in lakh)

SI No.	Number and name of the grant/appropriation	Supplementary grants obtained	Amount of savings
<b>Revenue Section (Voted)</b>			
1	18- Pensions and other Retirement Benefits	300.00	4562.26
2	22 – Civil Supplies	29.38	47.18
3	25 – Land Records and Survey	232.53	398.33
4	32 – Higher and Technical Education	27.53	28.98
5	34 – Art and Culture and Gazetteers Unit	471.22	518.03
6	37 – Assistance to Municipalities and Development works in Towns	74.99	733.00
7	40 – Employment and Training	132.33	300.89
8	44 – Evaluation Unit	2.48	9.16
9	52 – Forest	2.97	85.40
10	53 – Industries	796.36	1135.96
11	54 – Mineral Development	0.71	90.08
12	60 – Water Supply Schemes	298.92	303.94
13	65 – SCERT	240.28	389.22
14	73 – State Institute of Rural Development	112.71	138.77
15	76 – Women Welfare	12.16	63.43
16	78 – Information and Technology and Technical Education Department	46.50	213.57
<b>Total Revenue Section (Voted)</b>		<b>2781.07</b>	<b>9018.20</b>
<b>Revenue Section (Charged)</b>			
	Nil	Nil	Nil
<b>Total Revenue Section (Charged)</b>		<b>Nil</b>	<b>Nil</b>
<b>Capital Section (Voted)</b>			
17	7 – State Excise	50.00	105.87
18	32 – Higher & Technical Education	25.00	25.00
19	33- Youth Resources and Sports	919.50	1432.12
20	36 – Urban Development	299.29	1020.23
21	52 – Forest	98.36	198.91
22	54 – Mineral Development	250.00	377.33
23	55 – Power Project	2209.00	3648.20
24	59 – Irrigation and Flood Control	50.00	490.23
25	60 – Water Supply Schemes	114.49	2057.78
26	64 – Housing	75.00	1303.21
27	69 – Fire Services	9.67	10.00
28	76 Women Welfare	1.79	46.35
29	77 – Development of Under Developed Areas	1042.50	1319.81
30	78 – Information Technology and Technical Education	300.00	752.00
<b>Total Capital Section (Voted)</b>		<b>5444.60</b>	<b>12787.04</b>
<b>Grand Total</b>		<b>8225.67</b>	<b>21805.24</b>

APPENDIX – XII

Statement showing cases where the supplementary grants was made in excess of actual requirement exceeding Rs.10 lakh

(Reference : Paragraph 2.3.5 ; Page 23)

(Rupees in crore)

Sl. No.	Number and name of the grant/appropriation	Original	Supplementary	Total	Expenditure	Savings
	<b>Revenue section(Voted)</b>					
1	1- State Legislature	4.75	1.86	6.61	5.11	1.50
2	18- Pension and Other Retirement Benefits	176.45	3.00	179.45	133.83	45.62
3	22- Civil Supplies	5.24	0.29	5.53	5.06	0.47
4	25- Land Records and Survey	7.03	2.32	9.35	5.37	3.98
5	26- Civil Secretariat	36.35	0.81	37.16	36.94	0.22
6	32- Higher and Technical Education	29.49	0.28	29.77	29.48	0.29
7	34- Art and Culture and Gazetteers Unit	3.91	4.71	8.62	3.44	5.18
8	37- Assistance to Municipalities and Development Works in Towns	7.46	0.75	8.21	0.88	7.33
9	40- Employment and Training	5.42	1.32	6.74	3.73	3.01
10	42- Rural Development	39.33	2.26	41.59	41.08	0.51
11	43- Social Security and Welfare	29.11	16.72	45.83	33.78	12.05
12	46- Statistics	6.04	0.26	6.30	6.15	0.15
13	50- Animal Husbandry and Dairy Development	25.66	5.67	31.33	26.73	4.60
14	52- Forest	18.05	0.03	18.08	17.23	0.85
15	53- Industries	25.02	7.96	32.98	21.62	11.36
16	54- Mineral Development	6.06	0.01	6.07	5.17	0.90
17	59- Irrigation and Flood Control	18.24	4.28	22.52	22.21	0.31
18	60- Water Supply Schemes	17.83	2.99	20.82	17.78	3.04

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19	65-SCERT	5.40	2.40	7.80	3.91	3.89
20	66- Sericulture	5.30	5.64	10.94	5.37	5.57
21	73- State Institute of Rural Development	1.85	1.13	2.98	1.59	1.39
22	76- Women Welfare	3.16	0.12	3.28	2.65	0.63
23	78- Information Technology and Technical Education Department	10.78	0.46	11.24	9.10	2.14
	<b>Total Revenue (Voted)</b>	<b>487.93</b>	<b>65.27</b>	<b>553.20</b>	<b>438.21</b>	<b>114.99</b>
	<b>Capital Section (Voted)</b>					
24.	7- State Excise	1.50	0.50	2.00	0.94	1.06
25.	32- Higher and Technical Education	1.10	0.25	1.35	1.10	0.25
26.	33- Youth Resources and Sports	13.08	9.19	22.27	7.95	14.32
27.	34- Art and Culture and Gazetteers Unit	0.13	0.24	0.37	0.18	0.19
28.	36- Urban Development	21.16	2.99	24.15	13.95	10.20
29.	52- Forest	1.51	0.98	2.49	0.50	1.99
30.	53- Industries	7.91	2.96	10.87	9.45	1.42
31.	54- Mineral Development	4.49	2.50	6.99	3.22	3.77
32.	55- Power Projects	58.81	22.09	80.90	44.42	36.48
33.	59- Irrigation and Flood Control	5.64	0.50	6.14	1.24	4.90
34.	60- Water Supply Schemes	63.30	1.14	64.44	43.86	20.58
35.	64- Housing	30.35	0.75	31.10	18.07	13.03
36.	69- Fire Services	0.84	0.10	0.94	0.84	0.10
37.	74- Mechanical Engineering	3.00	4.00	7.00	5.12	1.88
38.	76- Women Welfare	0.75	0.02	0.77	0.30	0.47
39.	77- Development of Under Developed Areas	15.36	10.43	25.79	12.59	13.20
40.	78- Information Technology and Technical Education Department	4.52	3.00	7.52	0.00	7.52
	<b>Total Capital (Voted)</b>	<b>233.45</b>	<b>61.64</b>	<b>295.09</b>	<b>163.73</b>	<b>131.36</b>
	<b>Grand total:-</b>	<b>721.38</b>	<b>126.91</b>	<b>848.29</b>	<b>601.94</b>	<b>246.35</b>

APPENDIX – XIII

Statement showing cases where supplementary provision was inadequate  
(Reference: Paragraph 2.3.5 ; Page 23)

(Rupees in crore)

Sl. No	Number & Name of Grant/Appropriation	Original	Supplementary	Total	Expenditure	Excess
	<b>Revenue Section (Voted)</b>					
1.	11- District Administration and Special Welfare Schemes	30.63	1.98	32.61	33.78	1.17
2.	13 – Village Guards	12.81	0.03	12.84	14.17	1.33
3.	45 – Co-operation	4.49	0.22	4.71	7.21	2.50
4.	49 – Soil and Water Conservation	16.89	0.91	17.80	19.27	1.47
5.	51 – Fisheries	5.96	0.44	6.40	7.50	1.10
6.	55 – Power Projects	86.48	7.25	93.73	94.52	0.79
7.	58 – Roads and Bridges	39.30	2.12	41.42	46.94	5.52
8.	64 - Housing	16.14	2.17	18.31	20.09	1.78
	<b>Total Revenue Section (Voted)</b>	<b>212.70</b>	<b>15.12</b>	<b>227.82</b>	<b>243.48</b>	<b>15.66</b>
	Capital Section (Voted)					
9.	22- Civil Supplies	1.01	0.05	1.06	1.51	0.45
	<b>Total Capital Section (Voted)</b>	<b>1.01</b>	<b>0.05</b>	<b>1.06</b>	<b>1.51</b>	<b>0.45</b>
	<b>Grand Total</b>	<b>213.71</b>	<b>15.17</b>	<b>228.88</b>	<b>244.99</b>	<b>16.11</b>

## APPENDIX—XIV

## Statement showing persistent savings during 2002-03 to 2004-05

(Reference: Paragraph 2.3.6; Page 23)

(Rupees in crore)

Sl No	Number and name of the grant/appropriation	Amount of savings (percentage of savings)		
		2002-03	2003-04	2004-05
<b>Revenue Section (Voted)</b>				
1.	25- Land Records and Survey	1.26 (15)	3.49 (29)	3.98 (43)
2.	50- Animal Husbandry and Dairy Development	6.13 (23)	8.22 (27)	4.60 (15)
3.	52- Forest	10.98 (38)	4.72 (20)	0.85 (5)
4.	53- Industries	3.59 (16)	6.02 (19)	11.36 (34)
5.	54- Mineral Development	1.47 (24)	0.78 (8)	0.90 (15)
6.	60- Water Supply Schemes	5.44 (31)	24.20 (122)	3.04 (15)
7.	72-Waste Land Development	15.73 (67)	5.39 (16)	13.55 (43)
<b>Capital Section (Voted)</b>				
8.	1- State Legislature	3.50 (16)	2.50 (19)	3.50 (37)
9.	27- Planning Machinery	29.98 (98)	16.21 (69)	12.15 (52)
10.	31- School Education	12.53 (98)	5.07 (84)	2.46 (92)
11.	33- Youth Resources and Sports	3.30 (27)	0.75 (10)	14.32 (54)
12.	35- Medical, Public Health and Family Welfare	4.52 (35)	35.84 (66)	12.73 (23)
13.	36- Urban Development	1.44 (23)	46.25 (72)	10.20 (42)
14.	43- Social Security and Welfare	6.75 (55)	2.17 (40)	1.64 (22)
15.	48-Agriculture	3.90 (44)	3.23 (54)	1.64 (27)
16.	52-Forest	1.52 (47)	1.78 (67)	1.99 (80)
17.	53-Industries	13.32 (49)	9.75 (38)	1.42 (13)
18.	55-Power Projects	17.17 (19)	23.02 (27)	36.48 (45)
19.	58-Roads and Bridges	26.60 (37)	16.85 (19)	51.80 (40)
20.	60-Water Supply Schemes	23.15 (22)	16.90 (21)	20.57 (32)
21.	68-Police Engineering Project	4.64 (53)	3.21 (27)	1.58 (11)
22.	70-Horticulture	2.24 (98)	2.00 (93)	2.00 (67)
23.	74-Mechanical Engineering	2.35 (48)	3.34 (45)	1.88 (27)
<b>Revenue Section (Charged)</b>				
24.	75-Servicing of Debt	41.47 (16)	35.96 (13)	51.29 (17)

**APPENDIX— XV**

**Statement showing significant cases of excess expenditure during 2004-05**

(Reference: Paragraph 2.3.7; Page 23)

*(Rupees in crore)*

<b>Sl. No.</b>	<b>Number and name of the grant/appropriation</b>	<b>Amount of excess (percentage of excess)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
	<b>Revenue section (voted)</b>	
1.	13- Village Guards	1.33 (10)
2.	35- Medical, Public Health and Family Welfare	9.36 (12)
3.	45- Co-operation	2.51 (53)
4.	51- Fisheries	1.10 (17)
5.	58- Roads and Bridges	5.52 (13)
	<b>Capital section (voted)</b>	
6.	62- Civil Administration Works	2.90 (23)

## APPENDIX-XVI

Statement showing the grant wise details where expenditure was incurred without budget provision

(Reference: Paragraph 2.3.8; Page 23 and 24)

*(Rupees in lakh)*

Sl. No	Grant/ Appropriation Number	Head of Account	Budget Provision	Re-appropriation	Expenditure
1.	22	4408-101-01 Cost of Rice and Other Commodities	---	---	51.00
2.	36	4217-051-08 Infrastructure of development of towns	---	---	71.77
3.	50	2403-102-04 Bull Calf Rearing Centres	---	---	10.16
4.	55	2801-799-03 Debit to MPWA	---	---	57.42
5.	58	2059-799-01 Suspense Stock	---	---	415.66
6.	58	2059-799-03 Misc. Advance	---	---	2.53
7.	60	2215-799-02 Suspense Stock	---	---	4187.28
<b>Total</b>					<b>4795.82</b>

APPENDIX-XVII

Statement showing significant cases of excess expenditure during 2004-05

(Reference: Paragraph 2.3.9; Page 24)

(Rupees in crore)				
Sl.N o.	Number and name of Grant/ Appropriation	Total savings	Amount surrendered	Un-surrendered savings
	<b>Revenue Section (Voted)</b>			
1.	1- State Legislature	1.50	---	1.50
2.	18- Pension and Other Retirement Benefits	45.62	---	45.62
3.	21- Relief of Distress caused by natural calamities	1.54	---	1.54
4.	34- Art and Culture and Gazetteers Units	5.18	---	5.18
5.	43- Social Security and Welfare	12.05	9.07	2.98
6.	60- Water Supply Schemes	3.04	---	3.04
7.	72- Wasteland Development	13.55	8.82	4.73
	<b>Total Revenue Section (Voted)</b>	<b>82.48</b>	<b>17.89</b>	<b>64.59</b>
	<b>Capital Section (Voted)</b>			
8.	27- Planning Machinery	12.15	4.53	7.62
9.	31- School Education	2.46	0.01	2.45
10.	45- Co-operation	3.21	1.61	1.60
11.	60- Water Supply Schemes	20.58	16.94	3.64
12.	64- Housing	13.03	8.69	4.34
13.	70- Horticulture	2.00	---	2.00
14.	74- Mechanical Engineering	1.88	0.56	1.32
15.	77- Development of Under Developed Areas	13.20	7.50	5.70
	<b>Total Capital Section (Voted)</b>	<b>68.51</b>	<b>39.84</b>	<b>28.67</b>
	<b>Revenue Section (Charged)</b>			
16.	75- Servicing of Debt	51.29	0.01	51.28
	<b>Total Revenue Section (Charged)</b>	<b>51.29</b>	<b>0.01</b>	<b>51.28</b>
	<b>Capital Section (Charged)</b>			
17.	75- Servicing of Debt	148.98	28.67	120.31
	<b>Total Capital Section (Charged)</b>	<b>148.98</b>	<b>28.67</b>	<b>120.31</b>
	<b>Grand Total</b>	<b>351.26</b>	<b>86.41</b>	<b>264.85</b>



## APPENDIX—XVIII

## Statement showing surrender of amounts in excess of savings

(Reference: Paragraph 2.3.10; Page 24)

(Rupees in lakh)

Sl.No.	Number and name of grant/appropriation	Amount of savings	Amount Surrendered	Final Excess
1	2	3	4	5
	<b>Revenue Section (Voted)</b>			
1.	7- State Excise	8.33	10.39	2.06
2.	8- Sales Tax	1.25	1.99	0.74
3.	9- Taxes on vehicles	1.01	1.22	0.21
4.	27- Planning Machinery	0.78	1.48	0.70
5.	28- Civil Police	456.21	816.95	360.74
6.	29- Stationery and Printing	17.38	17.60	0.22
7.	30- Administrative Training Institute	3.95	4.70	0.75
8.	31- School Education	145.48	162.97	17.49
9.	33- Youth Resources and Sports	8.94	20.46	11.52
10.	38- Information and Public Relations	3.78	5.48	1.70
11.	40- Employment and Training	300.89	303.89	3.00
12.	44- Evaluation Unit	9.16	9.18	0.02
13.	46- Statistics	14.78	14.88	0.10
14.	47- Weights and Measures	0.01	0.03	0.02
15.	50- Animal Husbandry and Dairy Development	460.25	464.90	4.65
16.	54- Mineral Development	90.08	90.10	0.02
17.	68- Police Engineering Project	5.27	6.84	1.57
18.	74- Mechanical Engineering	283.23	308.00	24.77
19.	78- Information Technology and Technical Education Department	213.57	304.99	91.42
	<b>Total Revenue Section (Voted)</b>	<b>2024.35</b>	<b>2546.05</b>	<b>521.70</b>
	<b>Revenue Section (Charged)</b>			
20.	4- Administration of Justice	0.78	3.78	3.00
	<b>Total Revenue Section (Charged)</b>	<b>0.78</b>	<b>3.78</b>	<b>3.00</b>
	<b>Capital Section (Voted)</b>			
21.	1- State Legislature	350.46	450.00	99.54
22.	35- Medical, Public Health and Family Welfare	1272.80	4513.10	3240.30
23.	48- Agriculture	164.40	164.52	0.12
24.	55- Power Projects	3648.20	3703.78	55.58
25.	56- Road Transport	630.28	630.29	0.01
26.	59- Irrigation and Flood Control	490.23	490.25	0.02
27.	69- Fire Services	10.00	19.67	9.67
	<b>Total Capital Section (Voted)</b>	<b>6566.37</b>	<b>9971.61</b>	<b>3405.24</b>
	<b>Grand total:-</b>	<b>8591.50</b>	<b>12521.44</b>	<b>3929.94</b>

APPENDIX-XIX

(Reference: Paragraph 3.1.10 ; page 32-33)

Statement showing overall position of the State about Proposals submitted/sanctioned/implemented

Phase		Phase-I		Phase-II		Phase-III		Phase-IV	
Year		2000-2001		2001-03		2003-04		2004-05	
		New Connectivity	Upgradation	New Connectivity	Upgradation	New Connectivity	Upgradation	New Connectivity	Upgradation
<b>Proposals submitted to MORD, GOI and sanctioned</b>	Number of project proposals	101	26	13	15	16	6	9	--
	Number of roads	101	26	13	15	16	6	9	--
	Proposed cost (Rs. in lakh)	700.00	1275.00	2280.20	2495.84	1718.92	424.75	3750.68	--
	Length of roads ( in Kms)	700.000	170.000	128.870	195.500	154.420	39.000	224.500	--
<b>Proposals completed</b>	Number of project proposals	101	26	12	15	6	--	--	--
	Number of roads	101	26	12	15	6	--	--	--
	Cost of completed work (Rs. in lakh)	700.00	1274.83	2087.14	2482.72	413.06	--	--	--
	Length of roads built ( in Kms)	700.000	170.000	120.87	195.500	30.74	--	--	--
	Number of project proposals	--	--	1	--	10	6	9	--
<b>Proposals under execution</b>	Actual expenses incurred on incomplete work (Rs. in lakh)	--	--	181.96	--	813.26	242.65	--	--
	Number of roads	--	--	1	--	10	6	9	--
	Remarks	--	--	Work in Progress	--	Work in Progress	Work in Progress	Work in Progress	--

**Note:** Under PMGSY, against a total target of 1576.03 k.m of road length required for connectivity only 1207.79 k.m (Phase-I : 700 k.m, Phase-II : 128.87, Phase-III : 154.42 k.m and Phase-IV : 224.50 k.m) of road length was planned to be constructed upto March 2005. The balance of 368.24 k.m of road connectivity will be taken up in subsequent phases.

## APPENDIX-XX

(Reference : Paragraph : 3.1.23 ; Page 38)

Statement showing the delay in completion of work

Year/ phase	Name of the District	Name of road/package No.	Sanctioned cost (tendered value) (in lakh)	Date of issue of work order	Stipulated date of completion as per agreement	Subseque nt extension granted, if any	Actual date of completion	Delay in No. of days With reference to work order	Value of works remain incomplete after the stipulated date	Value of compensation due to be deducted as per clause of the agreement
2000-01 Phase-I	Mokokchung	Kilingmen to Asangma Road	30.00 (21.40)	18.6.01	31.12.01	Nil	30.1.03	395	20,70,724	2,14,000
	Peren	New Peren to Chalkot Work A	75.00 (27.02) (works has been divided into two parts Viz Work A & B)	-do-	17.12.01 (6 months)	Nil	25.3.02	98	1250924	2,70,200
	Wokha	NEC – Yikhum Elan- Changshe	60	-do-	17.12.01	Nil	30.3.02	103	2043396	6,00,000
	Phek	Chizmi-Choba NG04.01	75 (55.79)	18.6.01	17.12.01	Nil	25.3.02	98	2912468	5,77,900
		Phek-Ketsapa NG. 4.02	60	22.6.01	21.12.01	Nil	29.3.02	98	4385880	6,00,000
2001-03 Phase- II	Mokokchung	NH 61- Longjang	221.26	28.2.02	31.7.03	28.2.04	8.4.04	38	9097794	22,12,600
<b>Total :-</b>									<b>44,74,700</b>	

APPENDIX – XXI

(Reference : Paragraph : 3.1.28 ; Page 40-41)

Statement showing the amount paid before execution of works

Name of Road and District	Date of visit by NQM	Status of works in progress, completed as per physical verification report of NQM		Details of payment made				
		Item of work	Quantities of work completed	R/A Bill No. and date Total amount paid	Amount paid for the items		Amount paid before execution of works.	
					Quantities of work for which payment made	Amount for the quantity of works paid	Quantities for which payment made before execution of works	Amount paid
NH 61 to Salulemang (Mokokchung)	9.11.02	Earth Works	Nil	Ist R/A bill dated 8.8.02 (Rs. 66,67,000)	9 Km	5,33,561	9 Km	5,33,561
		Base Course (GSB)	Nil		4848.748 (12 Km)	40,12,339	4848.748	40,12,339
		CD Works	3		18 CD & 1 Retaining wall	21,15,351	15 CD and 1 Retaining wall	16,46,343
NH 61 to Longjang (Mokokchung)	8.11.02	CD works	10	Ist R/A bill dated 8.8.02 (Rs 64,87,000)	22 CD	17,64,960	12	7,12,035
Ketsapo to Metsale (Phek)	28.9.04	Earth work in excavation (a) Ordinary Soil	Nil	1 <sup>st</sup> R/A bill dated 25.5.04 (Rs. 78,99,502)	71364 cum	34,61,154	71364 cum	34,61,154
		(b) Hard Soil	Nil		38665.50 cum	37,11,840	38665.50 cum	37,11,840
Pfutsero to Cheteba (Phek)	24.11.03	Side Drain	Nil	4 <sup>th</sup> and final R/A bill dated 14.10.03 (Rs. 2,67,02,999)	5973.75 cum	3,09,142		3,09,142
		CD Works	41		44	73,04,000	3	4,98,000
BRO Road to Thezatse (Phek)	24.11.03	Sub base	Nil	5 <sup>th</sup> R/A bill dated 4.6.03 (Rs. 1,46,63,358)	1714.19 cum	18,03,643	1714.19 cum	18,03,643
<b>Total</b>				<b>6,24,19,859</b>				<b>1,66,88,057</b>

**APPENDIX-XXII**  
(Reference : Paragraph 3.2.7 ; Page 51)

**A. Working results***(Rupees in crore)*

Sl. No.		2000-01	2001-02	2002-03	2003-04	2004-05
						Provisional
1	Revenue	5.10	5.10	5.52	5.75	6.76
2	Expenditure (excluding depreciation)	14.77	14.80	15.76	18.79	15.26
i)	Staff salaries & wages	8.15 (48.86)	9.31 (55.75)	9.57 (54.31)	9.65 (46.48)	9.67 (56.03)
ii)	HSD & Lubricants	2.20 (13.19)	2.20 (13.17)	2.37 (13.45)	2.73 (13.15)	2.97 (17.21)
iii)	Tyres & tubes	0.87 (5.22)	1.32 (7.90)	0.87 (4.94)	0.85 (4.10)	0.77 (4.46)
iv)	Spares parts	2.46 (14.75)	0.87 (5.21)	0.71 (4.03)	4.36 (21.00)	0.78 (4.51)
v)	Others	1.09 (6.53)	1.10 (6.59)	2.24 (12.71)	1.20 (5.78)	1.07 (6.20)
3	Cash loss	9.67	9.70	10.24	13.04	8.50
4	Depreciation	1.91 (11.45)	1.90 (11.38)	1.86 (10.56)	1.97 (9.49)	2.00 (11.59)
5	Net loss	11.58	11.60	12.10	15.01	10.50
6	Loss at the beginning of the year	103.84	115.42	127.02	139.12	154.13
7	Accumulated loss	115.42	127.02	139.12	154.13	164.63

(Figures in the bracket indicates percentage of total expenditure)

Source: Data compiled by Central Institute of road Transport and information obtained from the department.

**B Trend of revenue collection and expenditure per effective kilometre operated**

Sl No	Description	2000-01	2001-02	2002-03	2003-04	2004-05
						Provisional
1	Total effective kilometre Operated(in lakh)	41.60	43.00	44.60	48.00	53.80
2	i)Revenue (Rs. In lakh)	510	510	552	575	675.70
	ii)Revenue per effective kilo-meter(Rupees)	12.26	11.86	12.38	11.98	12.56
3	Expenditure per effective kilometre (in rupees)					
	a) Salaries and salaries	19.59	21.65	21.46	20.10	17.97
	b) Fuel and lubricants	5.29	5.12	5.31	5.69	5.52
	c)Tyres and tubes	2.09	3.07	1.95	1.77	1.43
	d)spares parts	5.91	2.02	1.59	9.08	1.45
	e)Depreciation	4.59	4.42	4.17	4.11	3.72
	f)others	2.62	2.56	5.02	2.50	1.99
	Total expenditure per effective kilometer	40.09	38.84	39.50	43.25	32.08
4	Loss per effective kilometre operative (in rupees)	27.83	26.98	27.12	31.27	19.52

**APPENDIX – XXIII**

**Operational details of Nagaland State Transport**

*(Reference: Paragraphs 3.2.10 to 3.2.14 ; Pages 52 to 54)*

Sl. No.		2000-01	2001-02	2002-03	2003-04	2004-05
1.	Average number of buses held					<i>Provisional</i>
		151	142	158	179	212
2.	Average number of vehicles on road	86	89	96	111	131
3.	Average number of vehicles off road	65	53	62	68	81
4.	Fleet utilization (percentage)	57	63	61	62	62
5.	Percentage of off road buses	43	37	39	38	38
6.	Number of buses held at the end of the year	171	152	165	203	246
7.	Carrying capacity Km (in lakh)	1539.20	1591.00	1650.00	1776.00	1850
8.	Passenger Km (in lakh)	1123.62	1145.52	1155	1261	1350
9.	Load factor (percentage)	73	72	70	71	73
10.	Passenger carried (in lakh)	9.25	8.99	11.62	12.51	14.50
11.	Fuel efficiency (KMPL)	3.04	3.08	3.18	3.35	3.66
12.	Total number of routes	64	65	65	69	81
13.	Scheduled Kms (in lakh)	67.10	67.10	67.10	67.10	71.99
14.	Effective Kms (in lakh)	41.60	43.00	44.60	48.00	53.80
15.	Dead Kms (in lakh)	2.40	2.36	2.40	2.40	3.20
16.	Gross Km (in lakh)	44.00	45.36	47.00	50.40	57.00
17.	Bus staff ratio	12.21	11.80	10.94	9.30	8.02
18.	Average seating capacity	37	37	37	37	37
19.	HSD consumption per year (in lakh litre)	14.46	14.69	14.80	15.02	15.59
20.	Vehicle productivity					
	* (i) Kms operated per bus per day on fleet strength	75.5	83.00	77.34	73.47	69.53
	** (ii) Kms operated per bus per day on road buses	132.53	132.37	127.28	118.47	112.52

*(Source: Data compiled by Central Institute of Road Transport and also information furnished by the department)*

\* Effective km ÷ Average number of buses held ÷ 365

\*\* Effective km ÷ Average number of vehicles on road ÷ 365

**APPENDIX – XXIV A & B**

(Reference : Paragraphs 3.2.17 and 3.2.18 ; Pages 55 and 56)

**A. Staff utilisation**

Year	Ratio	Salaries (in lakh)	All India average		Expenditure (in lakh)
2000-01	12.21	831.50	7.26	$831.50 \times 7.26 \div 12.21 = 494.41$	$831.50 - 494.41 = 337.09$
2001-02	11.80	948.94	7.46	$948.94 \times 7.46 \div 11.80 = 599.92$	$948.94 - 599.92 = 349.02$
2002-03	10.94	948.94	7.03	$948.94 \times 7.03 \div 10.94 = 609.79$	$948.94 - 609.79 = 339.15$
2003-04	9.30	981.58	---	$981.58 \times 7.03 \div 9.30 = 741.99$	$981.58 - 741.99 = 239.59$
2004-05	8.02	918.00	---	$918 \times 7.03 \div 8.02 = 804.68$	$918.00 - 804.68 = 113.32$
					<b>Total 1,378.17</b>

**B. Staff productivity**

Year	Ratio	Revenue (in lakh)	All India average		Expenditure (in lakh)
2000-01	10.85	510	34.10	$510 \times 34.10 \div 10.85 = 1602.85$	$1602.85 - 510.00 = 1092.85$
2001-02	11.22	510	32.73	$510 \times 32.73 \div 11.22 = 1487.72$	$1487.72 - 510.00 = 977.72$
2002-03	11.64	552	34.15	$552 \times 34.15 \div 11.64 = 1619.48$	$1619.48 - 552.00 = 1067.48$
2003-04	12.74	575	---	$575 \times 34.15 \div 12.74 = 1541.31$	$1541.31 - 575.00 = 966.31$
2004-05	14.04	675.70	---	$675.70 \times 34.15 \div 14.04 = 1643.53$	$1643.53 - 675.70 = 967.83$
					<b>Total 5072.19</b>

APPENDIX-XXV

Fabrication of bus bodies

(Reference : Paragraph 3.2.23 ; Page 58-59)

Sl. No	Model	Lowest tender rate (Rs. Per unit)t	Approved rate per unit	Number of buses					Expenditure incurred	Amount as per lowest rate	Excess expenditure
				2000-01	2001-02	2002-03	2003-04	Total			
1	LP 1510/52 Deluxe	5,38,500	684000 (8 <sup>th</sup> lowest)			10	10	20	1,36,80,000	1,07,70,000	29,10,000
2	LP 1510/42 Deluxe	4,42,800	575000 (6 <sup>th</sup> lowest)			10	10	20	1,15,00,000	88,56,000	26,44,000
3	LP1510/42 Semi Deluxe	3,44,000	385000 (4 <sup>th</sup> lowest)			15	20	35	1,34,75,000	1,20,40,000	14,35,000
5	LP1512/52 Super Deluxe	4,79,400	5,50,000	6	7			13	71,50,000	62,32,200	9,17,800
6	LP 1512/42	4,34,400	4,50,000	4	6			10	45,00,000	43,44,000	1,56,000
7	LP1512/42 Semi Deluxe	3,34,400	3,50,000	7	3			10	35,00,000	33,44,000	1,56,000
8	LP 1512/42 District type	2,69,400	3,00,000	10	14			24	72,00,000	64,65,600	7,34,400
	<b>TOTAL</b>			<b>27</b>	<b>30</b>	<b>47</b>	<b>43</b>	<b>147</b>	<b>6,10,05,000</b>	<b>520,51,800</b>	<b>89,53,200</b>



## APPENDIX-XXVI

(Reference: Paragraph 3.3.14 ; Page73)

Statement showing amount of subsidy involved for lifting and distribution of Foodgrains without issuing BPL Ration cards

Year	BPL Rice			BPL Wheat		
	Qty lifted & shown as distributed without issuing ration cards (qtls)	Rate of subsidy i.e. difference of economic cost and CIP (Rs. Per qtl)	Amount of subsidy (Rs.)	Qty lifted & shown as distributed without issuing ration cards (qtls)	Rate of subsidy i.e. difference of economic cost and CIP (Rs. Per qtl)	Amount of subsidy (Rs.)
2000-01	27112.10	590.00	1,59,96,139	---	--	---
2001-02	19861.20	565.00	1,12,21,578	272.80	415.00	1,13,212
2002-03	19343.50	565.00	1,09,29,078	3095.90	415.00	12,84,798
<b>Total</b>			<b>3,81,46,795</b>			<b>13,98,010</b>

Grand Total:- Rs.3,81,46,795 + Rs.13,98,010  
Rs.3,95,44,805

**APPENDIX-XXVII**

*(Reference: - Paragraph 3.3.24 ; Page 78)*

**Statement showing amount of avoidable expenditure incurred on transportation of Foodgrains (BPL rice) from distant FSD**

Sl. No.	Period	Net qty of BPL rice carried	Place		Rate of transportat ion from Dimapur( Distant FSD)	Rate of transportat ion from Mokokchu ng (nearest FSD)	Diff. in rate	Expenditure incurred in excess due to carriage of food from distant FSD
			From	To				
1.	4/2000 to 6/2001	4530.00	Dimapur	Longleng	155	135	20	90,600
	7/2001 to 3/2005	19172.50	-Do-	-D0-	130	90	40	7,66,900
2.	4/2000 to 6/2001	2064.00	Dimapur	Yongya	255	235	20	41,280
	7/2001 to 3/2005	8674.60	-Do-	-Do-	180	120	60	5,20,476
3.	4/2000 to 6/2001	2235.00	Dimapur	Tamlu	75	65	10	22,350
	7/2001 to 3/2005	9472.50	-D0-	-Do-	75	65	10	94,725
4.	4/2000 to 6/2001	2040.00	Dimapur	Sakchi	155	135	20	40,800
	7/2001 to 3/2005	8625.00	-Do-	-Do-	160	120	40	3,45,000
	<b>Total</b>	<b>56813.60</b>	-	-	-	-		<b>19,22,131</b>

## APPENDIX-XXVIII

(Reference: - Paragraph 3.3.26 ; Page78)

## Statement showing month wise claim of Hill Transport Subsidy (HTS) preferred under Antyodya Anna Yojana

Sl. No.	Claim for the months	Amount of claim	Claim preferred to FCI vide letter No. and date
1.	October 01	1,17,375	letter No.DSP/741/HTS/AA Y/2002-03/29 dated 13 December 2002
2.	November 01	1,17,375	
3.	December 01	1,17,375	
4.	January 02	1,17,375	
5.	February 02	1,17,375	
6.	March 02	1,17,375	
7.	April 02	1,64,325	letter No.DSP/741/HTS/AA Y/2003-04 dated 30 July 2003
8.	May 02	1,64,325	
9.	June 02	1,64,325	
10.	July 02	1,64,325	
11.	August 02	1,64,325	
12.	September 02	1,64,325	
13.	October 02	1,64,325	letter No.DSP/741/HTS/AA Y/2004-05 dated 17 May 2005
14.	November 02	1,64,325	
15.	December 02	1,64,325	
16.	January 03	1,64,325	
17.	February 03	1,64,325	
18.	March 03	1,64,325	
19.	April 03	1,64,325	
20.	May 03	1,64,325	
21.	June 03	1,64,325	
22.	July 03	1,64,325	
23.	August 03	1,64,325	
	<b>Total</b>	<b>34,97,775</b>	

**APPENDIX-XXIX**  
**Statement showing year-wise position of outstanding Inspection Reports**  
*(Reference:-Paragraph 4.17 ; Page 98-100)*

<b>Year</b>	<b>Number of IRs</b>	<b>Number of paragraphs</b>
1987-88	1	3
1988-89	3	10
1989-90	1	10
1990-91	3	11
1991-92	2	19
1992-93	1	15
1993-94	2	18
1994-95	4	23
1995-96	2	9
1996-97	3	21
1997-98	1	2
1998-99	1	16
2000-2001	3	13
2001-2002	1	1
2002-2003	4	31
2003-2004	1	7
2004-2005	6	44
<b>Total</b>	<b>39</b>	<b>253</b>

## APPENDIX-XXX

Statement showing the loss of revenue due to non-recovery of tax on work contract from the bills of contractor at source

Reference : Paragraph 5.7; Page106)

(Rupees in lakh)

Sl. No.	Name of the Office/Division	Nature of works done by the contractor	Name of contractor	Value of work paid as on the date of audit	Rate of tax	Tax payable	Tax realised	Short realisation of tax
1	Project Director, State Project Implementation Unit under Director of Higher & Technical Education, Kohima	Construction of civil works viz Buildings	M/s.T.L Constructions, Dimapur	19.95	8% of 75% of value of work	1.20	Nil	1.20
				25.29		0.50	Nil	0.50
			M/s.Ansari & Co., Dimapur	169.62	2% of value of work	3.39	Nil	3.39
			M/s Skyline Engineering Contracts(India)Ltd., New Delhi	236.32		4.73	Nil	4.73
			M/s Pele Khezhe & Co., Kohima	102.17		2.04	Nil	2.04
			M/s Aceekey Enterprises, Dimapur	20.99		0.42	Nil	0.42
<b>Total</b>			<b>574.34</b>		<b>12.28</b>	<b>Nil</b>	<b>12.28</b>	
2	Executive Engineer, PWD(H), Estate Division, Kohima	Construction of buildings	Shri Vyalie Angami	407.41	4% of 70%	11.41	Nil	11.41
			Shri Vyalie Angami	291.86	8% of 75%	17.51	Nil	17.51
			<b>Total</b>			<b>699.27</b>		<b>28.92</b>
3	Executive Engineer (Housing) Industries & Commerce Department, Kohima	Construction of Industrial growth centres (building)	M/s S.Ponger Ao	758.35	4% of 70%	21.23	Nil	21.23
			Flowmore Construction& Co.	99.20		2.78	Nil	2.78
			M/s S.Ponger Ao	637.52	8% of 75%	38.25	0.29	37.96
			Flowmore Construction& Co	47.51		2.85	0.12	2.73
<b>Total</b>			<b>1542.57</b>		<b>65.61</b>	<b>0.41</b>	<b>64.70</b>	
<b>Total (1 + 2 + 3)</b>				<b>2816.18</b>		<b>106.31</b>	<b>0.41</b>	<b>105.90</b>

**APPENDIX-XXXI**

**Statement in respect of House tax due and actually collected Kohima district during 2001-02, 2002-03 and 2003-04**

*(Reference : Paragraph 5.10; Page 108)*

Year	Due		Actual collection					Shortfall	
	No. of houses as per census report	Amount to be collected	Number of houses					No. of houses	Amount
			Tseminyu Sub-division	Peren Sub-division	Kohima Sub-division	Total	Amount collected		
2001-02	65,519	13,10,380	6,315	14,105	21,608	42,028	8,40,560	23,491	4,69,820
2002-03	65,519	13,10,380	6,474	14,360	22,064	43,098	8,61,960	22,421	4,48,420
2003-04	65,519	13,10,380	6,799	15,069	23,512	45,380	9,07,600	20,139	4,02,780
<b>Total :-</b>	<b>1,96,557</b>	<b>39,31,140</b>	<b>19,588</b>	<b>43,534</b>	<b>67,124</b>	<b>1,30,506</b>	<b>26,10,120</b>	<b>66,051</b>	<b>13,21,020</b>

## APPENDIX—XXXII

Statement showing particulars of up-to-date paid up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2005 in respect of Government companies

(Reference: Paragraph 6.1.4 and 6.1.5; Pages 110 and 111) (Figures in Col. 3 (a) to 4 (f) are Rupees in crore)<sup>3</sup>

Sl. No.	Sector and Name of the Company	Paid up capital as at the end of the current year					Equity/loans received out of the Budget during the year 2004-05		Other loans received during the year <sup>4</sup>	Loans <sup>5</sup> outstanding at the close of the year			Debt equity ratio for 2004-05 4 (f)/3 (e) (previous year)
		State Govt.	Central Govt.	Holding companies	Others	Total	Equity	Loans		Govt.	Others	Total	
(1)	(2)	3 (a)	3 (b)	3 (c)	3 (d)	3 (e)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	4 (f)	5
(A)	<b>Working Government Companies</b>												
	<b>Industries and Commerce</b>												
1	Nagaland Industrial Development Corporation Ltd., Dimapur	8.22	---	---	4.73	12.95 <sup>6</sup>	0.45	---	15.85	---	22.05	22.05	1.70:1 0.99:1
2	Nagaland Handloom and Handicrafts Development Corporation Ltd., Dimapur	4.97	1.22	---	---	6.19 <sup>7</sup>	0.15	----	1.74	2.42	---	2.42	0.39:1 0.12:1
3	Nagaland Industrial Raw Materials and Supply Corporation Ltd., Dimapur	1.24	---	---	---	1.24	---	---	---	---	0.39	0.39	0.32:1 0.08:1
4	Nagaland Hotels Ltd., Dimapur	0.07	---	0.40	---	0.47	---	---	---	10.49	---	10.49	22.32:1 22.32:1
	<b>Total of the sector</b>	<b>14.50</b>	<b>1.22</b>	<b>0.40</b>	<b>4.73</b>	<b>20.85</b>	<b>0.60</b>	<b>---</b>	<b>17.59</b>	<b>12.91</b>	<b>22.44</b>	<b>35.35</b>	<b>1.7:1</b> <b>1.12:1</b>
	<b>Geology and Mining</b>						---	----					
5	Nagaland State Mineral Development Corporation Ltd., Kohima	1.60	---	---	---	1.60	---	---	---	0.54	---	0.54	<b>0.34:1</b> <b>0.34:1</b>
	<b>Total of the sector</b>	<b>1.60</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1.60</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>0.54</b>	<b>---</b>	<b>0.54</b>	<b>0.34:1</b>
	<b>Total (A)</b>	<b>16.10</b>	<b>1.22</b>	<b>0.40</b>	<b>4.73</b>	<b>22.45</b>	<b>0.60</b>	<b>---</b>	<b>17.59</b>	<b>13.45</b>	<b>22.44</b>	<b>35.89</b>	<b>1.6:1</b> <b>1.08:1</b>
(B)	<b>Non-working Government companies</b>												
1	Nagaland Sugar Mills <sup>8</sup> Company Ltd., Dimapur <sup>9</sup>	4.96	---	---	---	4.96	---	---	---	---	---	---	

<sup>3</sup> All figures are provisional as given by the companies.

<sup>4</sup> Includes bonds, debentures, inter-corporate deposits etc.

<sup>5</sup> Represents long term loans.

<sup>6</sup> Previous year total investment was of Rs.12.50 crore this has been recasted based on the information provided by the company

<sup>7</sup> Previous year total investment was of Rs.6.04 crore this has been recasted based on the information provided by the company.

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	<b>Total (B)</b>	<b>4.96</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4.96</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
	<b>Grand total:-(A+B)</b>	<b>21.06</b>	<b>1.22</b>	<b>0.40</b>	<b>4.73</b>	<b>27.41</b>	<b>0.60</b>	<b>---</b>	<b>17.59</b>	<b>13.45</b>	<b>22.44</b>	<b>35.89</b>	<b>1.31:1</b> <b>0.93:1</b>

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<sup>8</sup> Figure of 1995-96 have been adopted as Company has not furnished information from 1996-97.  
<sup>9</sup> Company closed down on 30.09.2001.



## APPENDIX—XXXIII

## Statement showing summarised financial results of Government companies for the latest year for which accounts were finalised

(Reference: Paragraphs 6.1.6, 6.1.7, 6.1.9 and 6.1.14 ; Pages 111 to 113)

(Figures in column 7 to 12 and 16 are Rupees in crore)

Sl. No.	Name of the company	Name of the Department	Date of incorporation	Period for which accounts finalised	Year in which accounts finalised	Net Profit(+)/ Loss(-)	Net impact of audit comments	Paid up capital	Accumulated Profit(+)/ Loss (-)	Capital employed*	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years	Status of the company/corporation	Turnover	Manpower (No. of employees)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>A. Working Government Companies</b>																
<b>Industries and Commerce</b>																
1	Nagaland Industrial Development Corporation Ltd., Dimapur	Industries and Commerce	26/03/70	1995-96	2004-05	(-) 1.21	Remedial measures taken against audit comments	11.25	(-) 9.52	13.41	(-) 2.08	---	9	Working	0.42	91
2	Nagaland Handloom & Handicrafts Development Corporation Ltd., Dimapur	- do -	27/02/79	1982-83	2000-01	(-) 0.36	---	1.16	(-) 0.87	---	(-) 0.04	---	22	Working	(a)	(a)
3	Nagaland Industrial Raw Materials & Supply Corporation Ltd., Dimapur	- do -	28/03/73	1980-81	1999-00	(-) 0.49	---	0.10	(-) 0.49	0.26	---	---	24	Working	0.85	32
4	Nagaland Hotels Ltd.	- do -	17/03/82	1987-88	2001-02	---	---	.00002	---	---	---	---	17	Working	(a)	(a)
<b>Total of the Sector(1)</b>						<b>(-) 2.06</b>		<b>12.51</b>	<b>(-) 10.88</b>	<b>13.67</b>	<b>(-) 2.12</b>				<b>1.27</b>	<b>123</b>
<b>Geology and Mining</b>																
5	Nagaland State Mineral Development Corporation Ltd., Kohima	Geology and Mining	21/05/81	1992-93	2004-05	---	---	0.00004	---	5.46	---	---	12	Working	(a)	111
<b>Total of the sector(2)</b>									<b>---</b>	<b>5.46</b>	<b>---</b>	<b>---</b>				<b>111</b>
<b>Total (A)</b>						<b>(-) 2.06</b>		<b>12.51</b>	<b>(-) 10.88</b>	<b>19.13</b>	<b>(-) 2.12</b>				<b>1.27</b>	<b>234</b>
<b>B. Non-Working Government Companies</b>																
1	Nagaland Sugar Mills Company Ltd., Dimapur <sup>xx</sup>	Industries and Commerce	22/03/73	1977-78				4.96	(-) 14.70	(-) 0.69	(-) 0.09	---	27	Non-working	---	---
<b>Total (B)</b>								<b>4.96</b>	<b>(-) 14.70</b>	<b>(-) 0.69</b>	<b>(-) 0.09</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Grand total:(A+B)</b>						<b>(-) 2.06</b>		<b>17.47</b>	<b>(-) 25.58</b>	<b>18.44</b>	<b>(-) 2.21</b>	<b>---</b>			<b>1.27</b>	<b>234</b>

<sup>x</sup> Capital employed represents net fixed assets (including capital work-in-progress) plus working capital except in case of finance companies/corporations where the capital employed is worked out as a mean of aggregate of the opening and closing balances of paid up capital, free reserves, bonds, deposits and borrowings (including refinance).

(a):Information not provided by the company though called for

<sup>xx</sup> Nagaland Sugar Mills Co. Ltd. Dimapur was closed down with effect from 30.9.2001. Figures of 1995-96 have been adopted as Company has not furnished information form 1996-97.

APPENDIX—XXXIV

Statement showing subsidy received, guarantees received, waiver of dues, loans on which moratorium allowed and loans converted into equity during the year and subsidy receivable and guarantees outstanding at the end of March 2005

(Reference: Paragraph 6.1.5; Page 111 )

(Figures in column 3(a) to 7 are in Rupees in crore)

Sl. No.	Name of the company	Subsidy and grants received during the year				Guarantees received during the year and outstanding at the end of the year 2002					Waiver of dues during the year				Loan on which moratorium allowed	Loans converted into equity during the year
		Central Govt.	State Govt.	Others	Total	Cash credit from banks	Loans from other sources	Letters of credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contractors	Total	Loan repayment written off	Interest waived	Penal interest	Total		
1	2	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)	5(a)	5(b)	5(c)	5(d)	6	7
<b>Government companies Sector</b>																
<b>A. Industries and Commerce</b>																
1	Nagaland Industrial Development Corporation Ltd., Dimapur	---	2.00	---	2.00	---	5.46	---	---	5.46	---	---	---	---	---	---
2	Nagaland Industrial Raw Materials and Supply Corporation Ltd., Dimapur	---	0.32	---	0.32	---	---	---	---	---	---	---	---	---	---	---
3	Nagaland Handloom and Handicrafts Development Corporation Ltd., Dimapur	---	1.30	---	1.30	---	---	---	---	---	---	---	---	---	---	---
<b>Total - A</b>			<b>3.62</b>		<b>3.62</b>	---	<b>5.46</b>	---	---	<b>5.46</b>	---	---	---	---	---	---
<b>B. Geology and Mining</b>																
1	Nagaland State Mineral Development Corporation Ltd., Kohima	---	2.60	---	2.60	---	---	---	---	---	---	---	---	---	---	---
<b>Total - B</b>		---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>Grand total</b>			<b>6.22</b>	---	<b>6.22</b>	---	<b>5.46</b>	---	---	<b>5.46</b>	---	---	---	---	---	---