Appendix – 1.1

(Reference: Paragraph 1.1; Page 2)

Part A: Structure and Form of Government Accounts

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I : Consolidated Fund

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund titled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II : Contingency Fund

Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorization by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III : Public Account

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

Appendix – 1.1

(Reference: Paragraph 1.1; Page 2)

Part B: Layout of Finance Accounts

Statement	Layout
VOLUME 1	
Statement No.1	Statement of Financial Position
Statement No.2	Statement of Receipts and Disbursements
Statement No.3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund), Notes of Accounts.
Appendix I	Cash Balances and Investments of Cash Balances
VOLUME 2 PART I	
Statement No.5	Statement of Progressive Capital expenditure
Statement No. 6	Statement of Borrowings and other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Grants-in-aid given by the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Voted and Charged Expenditure
PART II	
Statement No. 11	Detailed Statement of Revenue and Capital Receipts by minor heads
Statement No. 12	Detailed Statement of Revenue Expenditure by minor heads
Statement No. 13	Detailed Statement of Capital Expenditure
Statement No. 14	Detailed statement of Investments of the Government
Statement No. 15	Detailed Statement of Borrowings and other Liabilities
Statement No. 16	Detailed Statement on Loans and Advances made by the Government
Statement No. 17	Detailed statement on Sources and Application of funds for expenditure other than revenue account
Statement No. 18	Detailed statement of Contingency Fund and Public Account transactions
Statement No. 19	Detailed statement on Investments of Earmarked funds
PART III Appendices	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-aid/Assistance given by the State Government (Institution wise and Scheme wise)
V	Details of Externally Aided Projects
VI	Plan Scheme expenditure (Central and State Plan schemes)
VII	Direct transfer of Central Scheme Funds to implementing agencies in the State (Funds routed outside State Budget)
VIII	Summary of Balances
IX	Financial results of Irrigation Works & Electricity Schemes.
X	Incomplete Works
XI	Maintenance expenditure with segregation of salary and non-salary position
XII	Statement of items for which allocation of balances as a result of re-organisation of States has not been finalized
XIII	Statement showing the detailed information on Pensioners and expenditure on Government Pensioners
XIV	Statement on accretion and erosion in financial assets held by the Government including those arising out of change in the manner of sending by the government.
XV	Statement containing information on Debt and other liabilities as well as Repayment

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(Reference: Paragraphs 1.7.2 & 1.10; Page 27 & 48)

Part C: Methodology Adopted for the Assessment of Fiscal Position

The norms/ceilings prescribed by the XIII-FC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Government in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act are used to make qualitative assessment of the trends and patterns of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure , internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2008-09	2009-10	2010-11	2011-12	2012-13
Gross State Domestic Product (₹ in crore)	9436.07	10526.77	11315.13	12272.15	13321.61
Growth rate of GSDP	16.85	11.56	7.49	8.46	8.55
Source:	The provisional figures of GSDP for 2012-13 furnished by the Director of Economic and Statistics in June 2013.				

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)	[(Current year Amount/Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest Payment/[(Amount of previous year's Fiscal liabilities + Current year's Fiscal Liabilities)/2]*100
Interest spread	GSDP Growth – Average Interest Rate
Quantum spread	Debt stock* Interest spread
Interest received as *per cent* to Loans Outstanding	Interest Received [(Opening balance + 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 – Interest payments

Term	Basis of calculation
Balance from Current Revenue (BCR)	Revenue Receipts **minus** all plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt.
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the n^{th} root of the total percentage growth rate, where n is the number of years in the period being considered. CAGR= [ending value /beginning value]$^{1/\text{no of years}}$ -1
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices.
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.7 implies that revenue receipts tend to increase by 0.7 percentage points, if the GSDP increases by one per cent.
Core Public and Merit Goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such goods lead to no subtractions from any other individual's consumption of the goods, e.g. enforcement of law and order, security and protection of our rights; pollution free air, other environmental good, road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, etc.
Debt Sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.

Term	Basis of calculation
Debt Stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate- interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
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.

Appendix – 1.1
(Reference Page 1)
Part D: State Profile

General Data		
Sl. No	**Particulars**	**Figures**
1	Area (in sq. kms.)	16579
2	Population as per 2011 census (in crore)	0.20
4	Density of Population (2011) (per sq. kms.) (All India Average 382 person per sq km)	119
5	Literacy (2011) (in per cent) (All India Average 74.04%)	79.55
6	Infant Mortality (per 1000 live births) (All India Average 47 per 1000 live birth)	23
7	Gross State domestic Product (GSDP) 2012-13 (Rs. In crore)	13321.61
8	GSDP CAGR (2002-03 to 2012-13)	10.87

Appendix – 1.2

(Reference: Paragraph 1.1.1; Page 2)

Outcome Indicators of the States' Own Fiscal Consolidation Roadmap/ Fiscal Correction Path

(Rupees in crore)

	2009-10	2010-11 Pre-actuals	2011-12 BE	2012-13 Projection	2013-14 Projection	2014-15 Projection
A.STATE REVENUE ACCOUNT						
1. Own Tax Revenue	149.58	204.30	221.55	243.71	268.08	294.88
2. Own Non-Tax Revenue (Lotteries net)	116.49	154.29	158.16	173.98	191.37	210.51
3. Own Tax + Non-Tax Revenue (1+2)	**266.07**	**358.59**	**379.71**	**417.68**	**459.45**	**505.39**
4. Share in Central Taxes and Duties	418.68	689.46	828.27	993.92	1192.71	1431.25
5. Plan Grants	1224.72	2349.39	2809.44	3501.22	4087.41	4659.31
6. Non- Plan Grants	1292.30	1764.64	1760.22	1953.93	1925.87	1884.66
7. Total Central Transfer (4 to 6)	**2935.70**	**4803.49**	**5397.93**	**6449.08**	**7205.99**	**7975.22**
8. Total Revenue Receipts (3+7)	3201.77	5162.08	5777.64	6866.76	7665.44	8480.61
9. Plan Expenditure	555.78	946.49	1086.92	1199.26	1319.18	1451.10
10. Non-Plan Expenditure	2117.61	3382.90	3700.26	4566.75	5057.78	5606.74
11. Salary & Wages	1211.97	2036.36	2284.05	2603.82	2916.28	3266.23
12. Pension	310.12	400.00	576.29	556.75	645.83	749.17
13. Interest Payments	359.90	404.86	439.66	479.23	522.36	569.37
14. Subsidies-General						
15. Subsidies Power						
16. Total Revenue Expenditure (9+10)	**2673.39**	**4329.39**	**4787.18**	**5766.01**	**6376.96**	**7057.84**
17. Revenue expenditure net of interest & pension	2003.37	3524.53	3771.23	4730.03	5208.77	5739.30
18. Salary as % of Revenue expenditure net of interest & pension	60.50	57.78	60.57	55.05	55.99	56.91
19. Revenue Surplus/Deficit (8-16)	**528.38**	**832.69**	**990.46**	**1100.74**	**1288.48**	**1422.77**
B CONSOLIDATED REVENUE ACCOUNT:						
1. Power Sector Loss/Profit net of actual subsidy transfer.						
2. Increase in debtors during the year in power utility accounts [increase (-)]						
3. Interest on off budget borrowings and SPV borrowing by PSUs/SPUs						
4. Total (1 to 3)						
5. Consolidated Revenue Deficit (A 19 + B4)	**528.38**	**832.69**	**990.46**	**1100.74**	**1288.48**	**1422.77**
C CONSOLIDATED DEBT:	**4220.13**	**5261.10**	**5691.37**	**6158.76**	**6594.78**	**7068.43**
1. Outstanding debt & liability	4171.13	5211.67	5637.00	6098.94	6528.99	6996.06
2. Total outstanding guarantee of which (a) guarantee on account of off budgeted borrowing & SPV borrowing	49.00	49.43	54.38	59.82	65.80	72.38
D CAPITAL ACCOUNT						
1. Capital Outlay	722.49	1224.10	1415.38	1561.25	1716.34	1886.79
2. Disbursement of Loans & Advances	6.65	4.38	4.38	4.82	5.31	5.84
3. Recovery of Loans & Advances	4.18	4.00	3.50	3.33	3.16	2.85
4. Other Capital Receipts						
E GROSS FISCAL DEFICIT (GFD) (-B5+D1+D2-D3)	**196.58**	**391.79**	**425.80**	**462.00**	**430.00**	**467.00**
F PRIMARY SURPLUS (+)/ DEFICIT (-) (E-A13)	**-163.32**	**-13.07**	**-13.86**	**-17.23**	**-92.36**	**-102.37**
GSDP (Rs. In Crore) at current Price	**10622**	**11201**	**12152**	**13198**	**14335**	**15569**
Actual/Assumed nominal growth rate (%)	12.50	8.36	8.49	8.61	8.61	8.61
Gross Fiscal Deficit as % of GSDP		3.50	3.50	3.50	3.00	3.00
Total Liabilities –GSDP Ratio (%)		46.97	46.83	46.66	46.01	45.40

Appendix - 1.3

(Reference: Paragraphs 1.1, 1.3 & 1.9.2; Pages 2, 12 & 33)

Time series data on the State Government finances

(Rupees in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Part A. Receipts					
1. Revenue Receipts	**3399.79**	**3718.48**	**4998.46**	**5584.62**	**6202.33**
(i) Tax Revenue	**156.02(5)**	**180.51(5)**	**227.32(4)**	**303.88(6)**	**339.95(6)**
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	114.70(74)	132.22(73)	167.22(74)	231.12(76)	257.21(76)
State Excise	3.34(2)	3.14(2)	3.00(1)	3.37(1)	3.73(1)
Taxes on Vehicles	14.14(9)	16.73(9)	23.92(11)	34.58(11)	41.59(12)
Stamps and Registration fees	1.01(1)	1.19(1)	1.35(1)	1.85(1)	1.58(1)
Land Revenue	0.60(0)	0.63(0)	0.59(0)	0.68(0)	0.72(0)
Taxes on Goods and Passengers	2.34(1)	3.96(2)	6.62(3)	4.85(2)	6.71(2)
Other Taxes	19.89(13)	22.64(13)	24.62(10)	27.43(9)	28.41(8)
(ii) Non Tax Revenue	**179.45(5)**	**125.07(3)**	**181.61(4)**	**231.19(4)**	**205.21(3)**
(iii) State's share of Union taxes and duties	**421.84(12)**	**434.03(12)**	**689.46(14)**	**803.20(14)**	**917.14(15)**
(iv) Grants in aid from Government of India	**2642.48(78)**	**2978.87(80)**	**3900.07(78)**	**4246.35(76)**	**4740.03(76)**
2. Miscellaneous Capital Receipts	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
3. Recoveries of Loans and Advances	**2.57**	**4.20**	**2.31**	**2.44**	**0.85**
4. Total Revenue and Non debt capital receipts (1+2+3)	**3402.36**	**3722.68**	**5000.77**	**5587.06**	**6203.18**
5. Public Debt Receipts	**651.54**	**805.25**	**463.35**	**1318.85**	**2730.12**
Internal debt (excluding Ways and Means Advances and Overdrafts)	667.41	805.25	463.35	651.25	764.72
Net transactions under Ways and Means Advances and Overdrafts	0.00	0.00	0.00	646.63	1965.40
Loans and Advances from Government of India	(-)15.87	0.00	0.00	20.97	0.00
6. Total Receipts in the Consolidated Fund (4+5)	**4053.90**	**4527.93**	**5464.12**	**6905.91**	**8933.30**
7. Contingency Fund Receipts	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
8. Public Account Receipts	**1841.41**	**2373.46**	**2267.53**	**2611.38**	**3041.66**
9. Total Receipts of the State (6+7+8)	**5895.31**	**6901.39**	**7731.65**	**9517.29**	**11974.96**
Part B. Expenditure/Disbursement					
10 Revenue Expenditure	**2888.44**	**3251.16**	**4186.31**	**4873.90**	**5599.43**
Plan	543.65(19)	588.55(18)	883.45(21)	821.58(17)	1030.10(18)
Non Plan	2344.79(81)	2662.61(82)	3302.86(79)	4052.32(83)	4569.33(82)
General Services (including interest payments)	1347.74(47)	1582.70(49)	1841.64(44)	2316.51(47)	2535.84(45)
Social Services	696.76(24)	773.60(24)	1125.72(27)	1154.12(24)	1461.78(26)
Economic Services	843.94(29)	894.86(27)	1218.95(29)	1403.27(29)	1601.81(29)
Grants-in-aid and contributions	0.00	0.00	0.00	0.00	0.00
11. Capital Expenditure	**853.09**	**989.53**	**1122.94**	**1249.39**	**1255.18**
Plan	853.08(100)	976.63(99)	1122.93(100)	1249.35(100)	1249.13(99)
Non Plan	0.01(0)	12.90(1)	0.01(0)	0.04(0)	6.05(1)
General Services	149.15(18)	193.58(20)	217.17(19)	235.75(19)	211.01(17)

	2008-09	2009-10	2010-11	2011-12	2012-13
Social Services	291.78(34)	285.02(29)	306.09(27)	338.77(27)	346.81(28)
Economic Services	412.16(48)	510.93(51)	599.68(54)	674.87(54)	697.36(55)
12. Disbursement of Loans and Advances	1.46	3.55	4.12	2.75	2.16
13. Total (10+11+12)	3742.99	4244.24	5313.37	6126.04	6856.77
14. Repayments of Public Debt	205.38	274.60	261.16	798.57	2343.19
Internal Debt (excluding Ways and Means Advances and Overdrafts)	199.64	237.25	238.28	282.19	313.45
Net transactions under Ways and Means Advances and Overdraft	0.00	0.00	0.00	477.91	2007.77
Loans and Advances from Government of Inida	5.74	37.35	22.88	38.47	21.97
15. Appropriation to Contingency Fund	0.00	0.00	0.00	0.00	0.00
16. Total disbursement out of Consolidated fund (13+14+15)	3948.37	4518.84	5574.53	6924.61	9199.96
17. Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00
18. Public Account disbursements	1717.75	2374.50	2159.59	2364.57	2822.67
19. Total disbursement by the State (16+17+18)	5667.22	6894.63	7734.12	9289.18	12022.63
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue surplus(+) (1-10)*	511.35	467.32	812.15	710.72	602.90
21. Fiscal Deficit(-)/ Fiscal Surplus(+) (4-13)	-340.63	-521.56	-312.60	-538.98	-653.59
22. Primary deficit(-)/Surplus(+) (21+23)	-26.64	-159.05	81.73	-121.59	-202.95
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	313.99	362.51	394.33	417.39	450.64
24. Financial assistance to local bodies etc.	74.78	98.90	102.89	164.73	232.50
25. Ways and Means Advances/ Overdraft availed (days)	184.58(13)	451.23 (39)	0.00	646.63(19)	1965.40(109)
Ways and Means Advances availed (days)	150.69(10)	361.81 (31)	0.00	577.45(17)	1481.41(97)
Overdraft availed (days)	33.89(3)	89.42 (8)	0.00	69.18(2)	483.99(12)
26. Interest on Ways and Means Advances/ Overdraft	0.26	0.56	0.00	0.13	3.07
27. Gross State domestic Product (GSDP)[@]	9436.07	10526.77	11315.13(P)	12272.15(Q)	13321.61(A)
28. Outstanding Fiscal liabilities (year end)	4607.49	5460.98	5864.53	6759.87	7452.54
29. Outstanding guarantees (year end) (including interest)	26.96	53.72	55.22	65.22	70.22
30. Maximum amount guaranteed (year end)	NA	NA	NA	10.00	5.00
31. Number of incomplete projects	NA	NA	NA	NA	NA
32. Capital blocked in incomplete projects	NA	NA	NA	NA	NA
Part E. Fiscal Health Indicators					
I Resource Mobilization					
Own tax revenue/GSDP	1.65	1.71	2.01	2.48	2.55
Own non-Tax Revenue/GSDP	1.90	1.19	1.61	1.88	1.54
Central Transfer/GSDP	4.47	4.12	6.09	6.54	6.88
II Expenditure Management					
Total Expenditure/GSDP	39.67	40.32	46.96	49.92	51.47
Total Expenditure/Revenue Receipts	110.09	114.14	106.30	109.69	110.55
Revenue Expenditure/Total Expenditure	77.17	76.60	78.79	79.56	81.66
Expenditure on Social Services/ Total Expenditure	26.41	24.94	26.95	24.37	26.38
Expenditure on Economic services/ Total Expenditure	33.56	33.12	34.23	33.92	33.53
Capital Expenditure/Total Expenditure	22.79	23.31	21.13	20.39	18.31
Capital Expenditure on Social and Economic Services/Total Expenditure.	18.81	18.75	17.05	16.55	15.23

	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Expenditure on Social and Economic Services/Total Expenditure.	18.81	18.75	17.05	16.55	15.23
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	5.42	4.44	7.18	5.79	4.53
Fiscal deficit/GSDP	-3.61	-4.95	-2.76	-4.39	-4.91
Primary Deficit (surplus)/GSDP	-0.28	-1.51	0.72	-0.99	-1.52
Revenue deficit/Fiscal deficit	*	*	*	*	*
Primary Revenue Balance/GSDP	3.43	2.81	3.49	4.28	4.05
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	48.83	51.88	51.83	55.08	55.94
Fiscal Liabilities/RR	135.52	146.86	117.33	121.04	120.16
Primary deficit vis-à-vis quantum spread	409.69	79.05	112.81	3.47	-38.25
Debt Redemption (Principal+Interest)/Total debt Receipts	73.48	73.78	132.36	103.39	96.89
V Other Fiscal Health Indicators					
Return on Investment	0.00	0.00	0.00	0.00	0.00
Balance from Current Revenue (Rs in crore)	-250.18	-439.94	479.81	-853.17	-1036.96
Financial assets/Liabilities	1.41	1.37	1.46	1.49	1.51

Figures in brackets represent percentages (rounded) to total of each sub-heading
@ GSDP figures communicated by the Government adopted. (P): Provisional Estimate, (Q): Quick Estimate & (A): Advance Estimate
****The State experienced revenue surplus during all the years***

Appendix - 1.4

(Reference: Paragraph 1.1.1; Page 2)

Abstract of Receipts and Disbursements for the year 2012-13

(Rupees in crore)

Receipts				Disbursement						
2011-12			**2012-13**	**2011-12**			**Non-Plan**	**Plan**	**Total**	**2012-13**
		Section A: Revenue								
5584.62	**I**	**Revenue receipts**	**6202.33**	**4873.90**	**I**	**Revenue expenditure**	**4569.33**	**1030.10**	**5599.43**	**5599.43**
303.88		Tax revenue	339.95	2316.51		General services	2519.99	15.85	2535.84	
				1154.12		Social services	1095.63	366.16	1461.79	
231.19		Non-Tax revenue	205.21	676.14		Education, Sports, Art and culture	717.92	152.05	869.97	
				237.08		Health and Family Welfare	239.63	31.66	271.29	
803.20		State's share of Union Taxes	917.14	52.58		Water Supply, Sanitataion, Housing and Urban development	66.73	3.11	69.84	
				21.68		Information and Broadcasting	16.98	6.42	23.40	
1831.88*		Non-Plan grants	2039.07	17.99		Welfare of Scheduled Castes, scheduled Tribes and other Backward Classes	0.00	27.81	27.81	
1858.21*		Grants for State Plan Schemes	2174.93	21.46		Labour and labour Welfare	17.97	8.23	26.20	
				118.54		Social Welfare and Nutrition	27.67	136.88	164.55	
556.26*		Grants for Central and Centrally Sponsored plan Schemes	526.03	8.65		Others	8.73	0.00	8.73	
				1403.27		Economic Services	953.71	648.09	1601.80	
				363.79		Agriculture and Alied Activities	206.62	204.24	410.86	
				95.28		Rural Development	47.60	84.08	131.68	
				96.19		Special Areas Programmes	5.09	103.76	108.85	
				131.94		Irrigation and Flood Control	19.91	107.90	127.81	
				294.42		Energy	344.11	1.16	345.27	
				73.99		Industry and Minerals	50.30	40.34	90.64	
				199.09		Transport	224.56	0.15	224.71	
				7.09		Science, Technology and environment	2.07	6.36	8.43	
				141.48		General Economic Services	53.45	100.10	153.55	
				0.00		Grants-in-aid and Contributions	0.00	0.00	0.00	
				4873.90		Total	**4569.33**	**1030.10**	**5599.43**	
0.00	**II**	**Revenue deficit carried over to section B**	**0.00**	**710.72**	**II**	**Revenue surplus carried over to Section B**				**602.90**
5584.62		**Total**	**6202.33**	**5584.62**		**Total**				**6202.33**

Receipts				Disbursement						
2011-12			2012-13	2011-12			Non-Plan	Plan	Total	2012-13
		Section B: Others								
100.08	**III**	**Opening Cash balance including Permanent advances and cash Balance Investment**	**328.19**	**0.00**	**III**	**Opening Overdraft from Reserve Bank of India**				**0.00**
0.00	**IV**	**Miscellaneous Capital receipts**	**0.00**	**1249.39**	**IV**	**Capital Outlay**	**6.04**	**1249.14**	**1255.18**	**1255.18**
				235.75		General Services	0.00	211.01	211.01	
				338.77		Social services	0.00	346.81	346.81	
				104.73		Education, Sports, Art and culture	0.00	81.01	81.01	
				41.39		Health and Family Welfare	0.00	20.67	20.67	
				174.58		Water supply, Sanitation, Housing and Urban Development	0.00	218.55	218.55	
				0.37		Information and Broadcasting	0.00	1.08	1.08	
				0.00		Welfare of scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	0.00	0.00	
				12.33		Social Welfare and Nutration	0.00	21.66	21.66	
				5.37		Others	0.00	3.84	3.84	
				674.87		Economic Services	6.04	691.32	697.36	
				79.30		Agriculture and Allied activities	6.04	92.87	98.91	
				0.00		Rural Development	0.00	1.33	1.33	
				92.33		Special Areas Programmes	0.00	109.34	109.34	
				0.47		Irrigation and Flood Control	0.00	1.32	1.32	
				85.84		Energy	0.00	91.33	91.33	
				38.58		Industry and Minerals	0.00	33.79	33.79	
				352.46		Transport	0.00	356.68	356.68	
				25.89		General Economic Services	0.00	4.66	4.66	
				0.00		Science, Technology and environment	0.00	0.00	0.00	
2.44	**V**	**Recoveries of Loans and Advances**	**0.85**	**2.75**	**V**	**Loans and Advances disbursed**	**0.34**	**1.82**	**2.16**	**2.16**
0.00		From Power Projects	0.00	0.00		For Power Projects	0.00	0.00	0.00	
2.29		From Government Servants	0.74	0.33		To Government servants	0.34	0.00	0.34	
0.15		From Others	0.11	2.42		To Others	0.00	1.82	1.82	

Receipts				Disbursement						
2011-12			2012-13	2011-12			Non-Plan	Plan	Total	2012-13
710.72	**VI**	**Revenue surplus brought down**	**602.90**	**0.00**	**VI**	**Revenue Deficit brought down**				**0.00**
1318.85	**VII**	**Public debt receipts**	**2730.12**	**798.57**	**VII**	**Repayment of Public debt**			**2343.19**	**2343.19**
0.00		External debt	0.00	0.00		External debt			0.00	
651.25		Internal debt other than Ways and Means Advances and Overdrafts	764.72	282.19		Internal debt other than Ways and Means advances and Overdrafts			313.45	
577.45		Net transactions under Ways and Means Advances	1481.41	462.65		Net transactions under ways and Means Advances			1469.87	
69.18		Net transactions under overdraft	483.99	15.26		Net transactions under 0verdrafts			537.90	
20.97		Repayment of Loans and Advances from Central Government	0.00	38.47		Repayment of Loans and Advances to Central Government			21.97	
0.00	**VIII**	**Appropriation to Contingency Fund**	**0.00**	**0.00**	**VIII**	**Appropriation to Contingency Fund**			**0.00**	**0.00**
0.00	**IX**	**Amount transferred to Contingency Fund**	**0.00**	**0.00**	**IX**	**Expenditure from Contingency Fund**				**0.00**
2611.38	**X**	**Public Account receipts**	**3041.66**	**2364.57**	**X**	**Public Account disbursements**			**2822.67**	**2822.67**
196.97		Small Savings and Provident funds	235.63	160.54		Small Savings and Provident Funds			163.14	
29.00		Reserve Funds	34.57	0.00		Reserve Funds			10.44	
24.79		Suspense and Miscellaneous	11.86	19.25		Suspense and Miscellaneous			18.49	
1642.51		Remittance	1832.06	1776.31		Remittances			1912.28	
718.11		Deposits and Advances	927.54	408.47		Deposits and Advances			718.32	
0.00	**XI**	**Closing Overdraft from Reserve Bank of India**	**0.00**	**328.19**	**XI**	**Cash Balance at end of year**			**280.52**	**280.52**
				0.18		Cash in Treasuries and Local Remittances			0.00	
				-199.04		Deposits with Reserve Bank			-297.88	
				375.65		Departmental Cash Balance including permanent Advances			402.87	
				0.00		Cash Balance Investment			0.00	
				151.40		Investment in earmarked funds			175.53	
4743.47		**Total**	**6703.72**	**4743.47**		**Total**				**6703.72**

Figures changed from previous year due to proforma correction.

Appendix - 1.5

(Reference: Paragraph 1.9.1; Pages 33)

Summarised financial position of the Government of Nagaland as on 31.03.2013

(Rupees in crore)

As on 31.03.2012		Liabilities	As on 31.03.2013	
4571.34		Internal Debt -		4980.23
	3432.37	Market Loans bearing interest	3901.38	
	0.03	Market Loans not bearing interest	0.03	
	55.56	Loans from Life Insurance Corporation of India	43.63	
	914.66	Loans from other Institutions	908.85	
	114.80	Ways and Means Advances	126.34	
	53.92	Overdrafts from Reserve Bank of India	0.00	
289.11		Loans and Advances from Central Government-		267.14
	2.52	Pre 1984-85 Loans	1.53	
	17.57	Non-Plan Loans	16.78	
	234.66	Loans for State Plan Schemes	215.07	
	0.20	Loans for Central Plan Schemes	0.18	
	24.68	Loans for Centrally Sponsored Plan schemes	24.39	
	0.00	Ways and Means Advances	0.00	
	9.48	Loans for Spl. Scheme	9.19	
0.35		Contingency Fund		0.35
610.43		Small Savings, Provident funds, etc.		682.92
1168.42		Deposits		1377.55
120.58		Reserve Funds		144.71
0.00		Suspense and Miscellaneous Balances		0.00
-969.07		Remittance Balances		(-)1049.30
5791.16		**Total**		**6403.60**
		Assets		
9604.58		Gross Capital Outlay on Fixed Assets -		10859.76
	228.01	Investments in shares of Companies, Corporations, etc.	242.65	
	9376.57	Other Capital Outlay	10617.11	
26.12		Loans and Advances -		27.43
	0.00	Loans for Power Projects	0.00	
	23.45	Other Development Loans	25.16	
	2.67	Loans to Government servants and Miscellaneous loans	2.27	
		Reserve Fund Investments		0.00
1.00		Advances		0.91
87.63		Suspense and Miscellaneous Balances		94.24
328.19		Cash -		280.52
	0.18	Cash in Treasuries and Local Remittances	0.00	
	-199.04	Deposits with Reserve Bank	(-)297.88	
	375.65	Departmental Cash Balance	402.87	
	0.00	Permanent Advances	0.00	
	151.40	Investment on earmarked funds	175.53	
	0.00	Cash Balance investments	0.00	
-4256.36		Deficit on Government account -		(-)4859.26
	-710.72	(i) Less Revenue Surplus of the current year	(-)602.90	
	0.00	(ii) Miscellaneous deficit	0.00	
	-3545.64	Accumulated deficit at the beginning of the year	(-)4256.36	
5791.16				**6403.60**

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

Appendix –1.6

(Reference: Paragraph 1.2.2; Page 10)

Statement showing the funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2012-13

(Rupees in crore)

Sl No.	Programme/Scheme	Implementing Agency	2012-13
1	Medicinal Plants	State Medicinal Plants Boards Agency	0.74
2	National Mission on Medicinal Plants	Nagaland Bio Resource Mission.	1.88
3	National Bamboo Mission	NBDA	16.60
4	Support to State Extension Programme for extension	Agri Management & Extension Training Institute (SAMETI)	9.34
5	BIOINFORMATICS	National Research Centre on Mithun	0.17
6	Human Research Development Biotechnology		0.08
7	National Rural Drinking Water Programme	SWSM	110.20
8	Central Rural Sanitation Programme	SWSM,Nagaland	23.03
9	National Aides Control	Nagaland State AIDS control Society	19.38
10	National Rural Health Mission	State Blindness Control Society	2.54
11	Information Education and Communication	State Health Society	0.35
12	DEAFNESS		1.57
13	Drugs Quality Control		0.60
14	Forward Linkages to NRHM New Initiatives in North East		19.94
15	NRHM Central Sector		64.75
16	Tobacco Control		13.41
17	Electronic Governance	NL E Governance Society.	4.90
18	Assistance to disabled Persons for Purchase/Fitting	Cherry Blossoms Society, Kohima	0.19
19	Stipend to Children in Special Schools under the Child Labour	District Child Labour Project Society	0.96
20	Bioinformatics	Dr. Mohan Mondal	0.01
21	National Food Security Mission	State Agricultural Management and Extension Training Institute.	2.97
22	DRDA Administration	Project Director (DRDA)	4.77
23	Mahatma Gandhi National Rural Employment Guarantee Scheme	Project Director (DRDA)	443.87
24	Pradhan Mantri Gram Sadak Yojana (PMGSY)	SGO Nagaland Rural Roads Development Agency	194.88
25	Rural Housing IAY RD	Project Director (DRDA)	39.37
26	Swarna Jayanti Shahari Rojgar Yojana	State Urban Development Agency	4.43
27	Adult Education and Skill Development Scheme	Literacy Mission Authority	3.27
28	Sarva Shiksha Abhiyan (SSA)	SSA State Mission Authority	77.91
29	Support to NGO's institution SRC's for Adult Education and Skill	Jan Shikshan Sansthan,Dimapur	0.29
30	Science and Technology Programme for Socio Eco. Development	Nagaland Institute of Health	0.06
31	State Science & Technology Programme	Nagaland State Science & Technology Council	1.95
32	Livestock Insurance	Nagaland Livestock Development Board	2.50
33	MPLADs	DC, DMR	10.00
34	Scheme of NDMA	Home Department, Nagaland	1.52
35	GIA for Innovative Work on Women &Children	Krotho Women Welfare Society	0.04
36	Integrated Watershed Management Programme	State Level Nodel Agency, Nagaland	78.17

Sl No.	Programme/Scheme	Implementing Agency	2012-13
37	Enhancing Skill Development infrastructure in NE	Vocational training Projects	3.17
38	Vocational training Centre in Tribal areas	Women Welfare Society, Atoizu Town	0.25
39	Promotion and Dissemination of Art and Culture	ABIOGENESIS Society	0.07
40		North East Zone Cultural Centre	3.63
41		Mind Blowers Club	0.01
42		Tribal Art &Textile Museum Society (Culture)	0.02
43	North Eastern Areas	Nagaland GIS Centre	1.00
44		Horticulture	1.00
45		Director of Youth Resources and Sports	0.70
46		Director of Information and Public Relation	0.01
47		Development Authority Nagaland	0.20
48	Environment Information Education and Awareness	Population Control Board	0.17
49		Nagaland Institute of Health, Environment and Social Welfare.	0.11
50	National Aforestation Programme /Management	State forest Development Agency	10.88
51	Pollution Abatement	Pollution Control Board	0.04
52	Infrastructure Development FPI	Progressive Rural Development	0.97
53	GRID Interactive Renewable Power MNRE	(Association For Development of Society) Renewable Energy Development Agency	4.13
54	Information Publicity and Extension		0.26
55	OFF GRID DRPS		12.64
56	Renewable Energy for Rural Applications for all villages		1.69
57	Domestic Promotion and Publicity including Hospitality.	Nagaland Tourism Board	35.18
58	Advocacy and Publicity	Bethesda Youth Welfare Centre, Dimapur	0.02
59	Assistance to Voluntary Organization for Social Defense	Development Association of Nagaland	0.07
60		Youth Mission Agency	0.08
61		Bethesda Youth Welfare Centre, Dimapur	0.04
62		Prodigal Homes, Dimapur	0.06
63	Marketing Support and Services and Export Promotion Scheme	Nagaland Apex Weavers and Artisans Cooperative Federation Ltd. (WEAFED)	0.05
64		Director of Industries and Commerce	0.70
65		Heto MPCS Ltd. Natsumi Village	0.03
66		Lovi Valley Multipurpose Co-operative Society	0.03
67		Naga Handloom Society Nagaland	0.82
68		Dunyis Multipurpose Society	0.01
69		Nagaland Weavers Association, Kohima	0.10
70	Scheme for the Welfare of Working Children in need of care	Sunrise Welfare Society	0.19
71		Rural Development Soceity-2	0.14
72		Asholokumi Welfare Society	0.28
73		Dilong Women's Welfare Society	0.09
74		Kilo Old Welfare Society	0.23
75	Step support to Training and Employment Programme for Women	Chewang Society	0.10
76		Khesoh Multipurpose Co-operative Societies	0.16
77		Nagaland Handloom & Handicraft Development Corporation Ltd.	0.22
78	Buddhist and Tibetan Students	Society of Dharma Bodhi & Meditation	0.02
79	Museums	Ellen Welfare Society	0.06
80		Tribal Art and Textile Museum Society	0.72

Sl No.	Programme/Scheme	Implementing Agency	2012-13
81	Research and Development	Nagaland University	0.38
82	Research and Development Department of Biotechnology		0.05
83	Disa Programme for Women in Science		0.40
84	National Project for Cattle & Buffalo Breeding	Nagaland Livestock Development Board	1.58
85	Scheme for Technology	Golden Bakery	0.06
86	Scheme for Technology	M/S T.J. Foods	0.08
87	Dairy Development Project	Nagaland State Dairy Co-operation Federation	1.01
88	Baba Saheb Ambedkar Hastshilpa Vikas Yojana	Gracely MPCS Ltd.Thahekhu Village	0.03
89		Heto MPCS Ltd.Natsumi Village	0.09
90		Heto Artisans Association, Nutsmi	0.03
91		Youth Association for Social Services (YASS)	0.05
92		ABEBE Society	0.16
93		Alomi MPCS Ltd.	0.01
94		Zeliangrong Socio-Economic Cultural Reformation Society	0.04
95	AAJEEVIKA-Swaran Jayanti Gram Swarojkar yojana	Rural Development(DRDA)	4.30
96	ADVOCACY AND PUBLICITY	K.K. Club Youth Welfare Society	0.01
97	Design and Technical Upgradation Scheme	Vetu Krotho Society, Nagaland	0.05
98		Basazou Tribal Welfare Society, Nagaland	0.01
99		Heto MPCS Ltd. Natsumi Village	0.05
100		Local Entrepreneur Welfare,Kohima	0.06
101	Propagation of RTI Act-Improving Transparency	Nagaland Information Commission	0.02
102	Skill Development Initiative	Nagaland Skill Development Initiative	0.24
103	Setting up of New National Institute/National Mission in Education	National Institute of Technology	20.87
Total			**1266.57**

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

Appendix – 1.7

(Reference: Paragraph 1.3.1; Page 14)

(A) Tax Revenue for the years 2008-13

(Rupees in crore)

Heads	2008-09	2009-10	2010-11	2011-12	2012-13		Percentage of increase(+)/ decrease(-) in 2012-13 over 2011-12
					Budget Estimates	Actual	
Taxes on Sales	114.70	132.22	167.22	231.12	220.55	257.21	11.29
State Excise	3.33	3.14	3.00	3.37	4.30	3.73	10.68
Taxes on Vehicle	14.14	16.73	23.92	34.58	29.95	41.59	20.27
Stamps and Registration Fees	1.01	1.19	1.35	1.85	1.39	1.58	(-)14.59
Land Revenue	0.60	0.63	0.59	0.68	0.96	0.72	5.88
Taxes on goods & Passengers	2.34	3.96	6.62	4.85	3.01	6.71	38.35
Other taxes	19.90	22.64	24.62	27.43	31.95	28.41	3.57
Total	**156.02**	**180.51**	**227.32**	**303.88**	**292.11**	**339.95**	**11.87**

(B) Non-Tax Revenue for the years 2008-13

(Rupees in crore)

Heads	2008-09	2009-10	2010-11	2011-12	2012-13		Percentage of increase(+)/ decrease(-) in 2012-13 over 2011-12
					Budget Estimates	Actual	
Interest Receipts, Dividends and Profits	11.57	10.02	14.35	9.62	6.50	5.90	(-)38.67
Police	0.61	0.44	34.21	30.65	3.66	7.34	(-)76.05
Public Works	0.10	0.54	0.72	0.69	0.74	0.18	(-)73.91
Other Administrative services	1.21	1.42	2.90	2.38	4.87	3.22	35.29
Miscellaneous General Services	28.05	7.04	12.43	29.01	11.88	6.60	(-)77.25
Education, Sports, Art and Culture	0.55	0.43	8.74	12.16	0.38	45.57	274.75
Water Supply and Sanitation	0.98	0.94	1.29	1.62	1.37	1.74	7.41
Housing	2.97	3.43	3.63	4.38	7.39	5.12	16.89
Social Security and Welfare	0.25	0.17	3.19	0.70	0.34	0.55	(-)21.43
Animal Husbandry	0.43	0.47	0.57	0.40	0.77	0.50	25.00
Forestry and Wild Life	4.78	7.70	10.18	8.87	11.88	7.76	(-)12.51
Co-operation	0.79	3.15	0.34	3.54	0.08	1.13	(-)68.08
Minor Irrigation	0.02	0.01	0.00	3.54	0.03	0.02	(-)99.44
Power	111.49	75.17	74.01	94.28	120.00	102.83	9.07
Road and Bridges	1.09	2.34	2.28	2.53	2.50	1.80	(-)28.85
Road Transport	9.38	10.81	11.55	12.90	15.64	11.37	(-)11.86
Other General ES	0.08	0.12	0.12	6.35	0.13	0.19	(-)97.01
Others	5.10	0.87	1.10	7.57	13.53	3.39	(-)55.22
Total	**179.45**	**125.07**	**181.61**	**231.19**	**201.69**	**205.21**	**(-)11.24**

Appendix 2.1

(Reference: Paragraph 2.3.1; Page 58)

Statement of various grants/appropriations where saving was more than ₹ *1 crore* each or more than 20 *per cent* of the total provision

(Rupees in crore)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
	Revenue (Voted)				
1	04	Administration of Justice	18.97	1.10	6
2	08	Sales Tax	12.57	3.35	27
3	11	District Administration & Special Welfare Schemes	167.69	58.68	35
4	21	Relief of distress caused by Natural Calamities	19.29	8.62	45
5	25	Land Records and Survey	17.67	5.33	30
6	28	Civil Police	874.74	25.40	3
7	31	School Education	746.89	22.41	3
8	32	Higher Education	126.40	29.50	23
9	33	Youth Resources and Sports	29.27	1.16	4
10	37	Municipal Administration	19.46	18.41	95
11	42	Rural Development	139.55	7.67	5
12	43	Social Security & Welfare	176.05	34.88	20
13	47	Legal Metrology and Consumer Protection	13.27	2.65	20
14	48	Agriculture	164.04	1.06	1
15	49	Soil and Water Conservation	46.81	2.66	6
16	51	Fisheries	37.49	3.79	10
17	53	Industries	61.79	1.68	3
18	59	Irrigation & Flood Control	164.22	36.41	22
19	65	SCERT	28.24	3.28	12
20	69	Fire Service	16.40	4.50	27
21	70	Horticulture	22.29	6.32	28
22	72	Land Resource Development	15.09	1.10	7
23	76	Women Welfare	11.08	2.01	18
24	81	Information Technology & Communication	10.07	5.49	55
25	82	New and Renewable Energy	5.56	2.06	37
	Capital (Voted)				
26	13	Village Guards	10.27	8.27	81
27	14	Jails	5.00	1.56	31
28	27	Planning Machinery	469.07	392.24	84
29	29	Stationery and Printing	1.00	1.00	100
30	30	Administrative Training Institute	0.15	0.15	100
31	31	School Education	37.49	10.77	29
32	32	Higher Education	19.25	8.00	42
33	33	Youth Resources and Sports	71.78	28.17	39
34	34	Art & Culture and Gazetteers Unit	7.76	5.10	66
35	35	Medical, Public Health & Family Welfare	44.03	21.97	50
36	36	Urban Development	178.26	117.71	66
37	39	Tourism	11.07	9.55	86
38	40	Employment and Training	4.55	2.04	45
39	46	Statistics	5.63	2.49	44
40	48	Agriculture	29.25	7.69	26
41	49	Soil and Water Conservation	0.60	0.33	55
42	53	Industries	33.86	7.11	21
43	54	Mineral Development	10.43	3.84	37
44	55	Power	138.58	56.18	41
45	56	Road Transport	24.35	6.60	27
46	57	Housing Loans	0.21	0.06	29
47	58	Roads and Bridges	602.91	270.67	45
48	62	Civil Administration Works	56.30	6.34	11

49	65	SCERT	5.00	4.10	82
50	68	Police Engineering Project	115.00	65.38	57
51	70	Horticulture	8.05	6.55	81
52	76	Women Welfare	8.59	3.09	36
53	77	Development of Under Developed Areas	144.33	60.94	42
54	78	Technical Education	30.09	28.28	94
55	79	Border Affairs	3.57	1.50	42
	Revenue (Charged)				
56	75	Servicing of Debt	524.02	42.38	8
		Total	**5545.35**	**1469.58**	**27**

Appendix 2.2

(Reference: Paragraph 2.3.4; Page 60)

Excess over provision of previous years requiring regularisation

(Rupees in crore)

Year	Number of Grants	Number of Appropriation	Amount of excess over provision	Status of regularisation
2000-01	16	1	51.81	Not yet regularised
2005-06	23	2	64.96	Not yet regularised
2008-09	16	0	43.52	Not yet regularised
2009-10	24	1	61.77	Not yet regularised
2010-11	17	0	90.55	Not yet regularised
2011-12	13	0	54.94	Not yet regularised
Total			**367.55**	

Appendix 2.3

(Reference: Paragraph 2.3.5; Page 60)

Excess over provision requiring regularisation during 2012-13

(Rupees in crore)

Sl. No.	Number and title of grant/appropriation		Total grant appropriation	Expenditure	Excess
	Revenue (Voted)				
1	1	State Legislature	17.22	17.31	0.09
2	9	Taxes on Vehicles	6.87	6.91	0.04
3	13	Village Guards	30.66	33.49	2.83
4	14	Jails	23.09	23.24	0.15
5	16	State Guest House	9.88	10.03	0.15
6	18	Pensions & Other Retirement benefits	669.75	677.03	7.28
7	34	Art & Culture and Gazetteers Unit	12.28	15.95	3.67
8	35	Medical, Public Health & Family Welfare	265.23	272.77	7.54
9	38	Information and Public Relations	23.35	23.40	0.05
10	50	Animal Husbandry and Dairy Development	76.33	76.58	0.25
11	55	Power	298.51	345.67	47.16
12	58	Roads & Bridges	160.58	191.02	30.44
13	62	Civil Administration Works	1.94	6.84	4.90
14	64	Housing	57.17	64.60	7.43
15	68	Police Engineering Project	8.06	8.36	0.30
16	74	Mechanical Engineering	24.86	25.02	0.16
Total- Revenue (Voted)			**1685.78**	**1798.22**	**112.44**
	Capital(Voted)				
17	9	Taxes on Vehicles	6.77	7.79	1.02
18	37	Municipal Administration	6.80	7.00	0.20
19	43	Social Security and Welfare	13.39	16.16	2.77
20	45	Co-operation	9.59	10.26	0.67
21	50	Animal Husbandry & Dairy Development	14.97	20.20	5.23
22	52	Forest, Ecology, Environment and Wildlife	35.32	42.00	6.68
23	60	Water Supply	36.05	39.39	3.34
24	64	Housing	46.73	68.65	21.92
25	74	Mechanical Engineering	8.44	8.67	0.23
26	82	New and Renewable Energy	9.00	10.71	1.71
Total - Capital(Voted)			**187.06**	**230.83**	**43.77**
	Capital (Charged)				
27	75	Servicing of Debt	2333.27	2343.19	9.92
Total - Capital(Charged)			**2333.27**	**2343.19**	**9.92**
Grand Total			**4206.11**	**4372.24**	**166.13**

Appendix 2.4

(Reference: Paragraph 2.3.6; Page 60)

Cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary

(Rupees in lakhs)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original provision	Supplementary provision
	A Revenue (Voted)				
1	4-Administration of Justice	1790.73	1786.84	3.89	105.88
2	25-Land Records and Survey	1700.62	1234.79	465.83	66.75
3	54-Mineral Development	1641.13	1632.73	8.40	11.80
4	60-Water Supply	4869.28	4867.98	1.30	10.00
5	69-Fire Service	1527.03	1189.70	337.33	112.89
Total Revenue (Voted)		**11528.79**	**10712.04**	**816.75**	**307.32**
	B Capital (Voted)				
6	13-Village Guards	330.00	200.00	130.00	697.50
7	35-Medical, Public Health and Family Welfare	2464.00	2206.48	257.52	1939.00
8	48-Agriculture	2608.00	2156.08	451.92	317.00
9	54-Mineral Development	926.00	659.19	266.81	117.00
10	55- Power	9100.00	8239.67	860.33	4758.00
11	68-Police Engineering Project	8518.00	4962.46	3555.54	2982.00
12	70-Horticulture	324.00	150.00	174.00	481.00
13	77-Development of Under Developed Areas	9290.83	8338.97	951.86	5142.00
14	78-Technical Education	405.00	181.42	223.58	2604.00
	Total-capital (Voted)	**33965.83**	**27094.27**	**6871.56**	**19037.50**
Grand Total		**45494.62**	**37806.31**	**7688.31**	**19344.82**

Appendix 2.5

(Reference: Paragraph 2.3.6; Page 60)

Statement of various grants/appropriations where supplementary provision proved insufficient by more than ₹ 1 crore each

(Rupees in crore)

Sl. No.	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
	Revenue (Voted)						
1	13	Village Guards	29.78	0.88	30.66	33.49	2.83
2	34	Art and Culture and Gazetteers Unit	10.46	1.82	12.28	15.95	3.67
3	55	Power	293.58	4.93	298.51	345.67	47.16
4	58	Roads & Bridges	157.08	3.50	160.58	191.02	30.44
5	64	Housing	53.86	3.31	57.17	64.60	7.43
Total Revenue (Voted)			**544.76**	**14.44**	**559.20**	**650.73**	**91.53**
	Capital (Voted)						
6	9	Taxes on Vehicles	4.05	2.72	6.77	7.79	1.02
7	60	Water Supply	30.37	5.69	36.06	39.39	3.33
8	64	Housing	46.23	0.50	46.73	68.65	21.92
9	82	New and Renewable Energy	6.40	2.60	9.00	10.71	1.71
Total Capital (Voted)			**87.05**	**11.51**	**98.56**	**126.54**	**27.98**
	Capital (Charged)						
10	75	Servicing of Debt	876.78	1456.49	2333.27	2343.19	9.92
Total Capital (Charged)			**876.78**	**1456.49**	**2333.27**	**2343.19**	**9.92**
Grand Total			**1508.59**	**1482.44**	**2991.03**	**3120.46**	**129.43**

Appendix 2.6

(Reference: Paragraph 2.3.7; Page 60)

Excess/Unnecessary/Insufficient re-appropriation of funds

(*Rupees in lakh*)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final	
					Excess(+)	Saving (-)
	Revenue (Voted)					
1	2	Tour Expenses	2012-03-108-00	(+)2.73	4.10	-
2	5	Chief Electoral Officers - Establishment	2015-00-102-02	(+)14.88	-	0.36
3	7	Commissioner's Establishment	2039-00-001-01	(-)16.31	0.56	-
4	9	Direction and Administration	2041-00-001-00	(+)1.32	5.87	-
5	9	Collection Charges	2041-00-101-00	(-)1.31	-	1.21
6	10	State Public Service Commission	2051-00-102-00	(-)15.64	-	0.11
7	12	Treasury Establishment	2054-00-097-00	(-)94.29	-	0.10
8	14	Direction and Administration (Null)	2056-00-001-00	(+)115.76	125.51	-
9	14	State Central Jail	2056-00-101-01	(+)21.29	-	53.00
10	14	Other Jails	2056-00-101-02	(-)136.05	-	57.63
11	16	Nagaland House New Delhi	2070-00-115-01	(-)0.68	11.94	-
12	18	Superannuation and Retirement Allowances (Null)	2071-01-101-00	(+)4503.00	1225.83	-
13	18	Govt. Contribution for defined contribution scheme (Null)	2071-01-117-00	(-)4950.00	-	50.00
14	22	Direction	2408-01-001-01	(-)104.93	-	0.12
15	26	Bee & Honey Mission	2552-26-800-01	(-)41.89	222.22	-
16	26	Bio-Resources and Aromatic Plant	2552-26-800-02	(+)15.00	-	50.00
17	26	Secretariat (Null)	3451-00-090-00	(-)14.35	50.00	-
18	27	Special Programme	2575-03-800-10	(-)439.44	-	3.00
19	28	Nagaland Armed Police Battalion	2055-00-104-01	(-)368.93	221.48	-
20	30	Administrative Training Institute	2070-00-003-01	(-)7.57	0.34	-
21	31	Middle Schools	2202-01-101-02	(+)3925.41	424.52	-
22	31	Sarva Shiksha Abhiyan	2202-01-800-02	(-)6017.84	-	9.00
23	31	Direction	2202-02-001-01	(+)35.95	54.60	-
24	31	Government Schools	2202-02-109-01	(+)2012.84	0.55	-
25	32	Government Colleges	2202-03-103-01	(+)51.82	1.00	-
26	32	Nagaland College of Education	2202-03-103-02	(-)128.67	-	0.01
27	33	Direction	2204-00-001-01	(+)105.04	0.26	-
28	35	Sub-ordinate Establishment	2210-01-001-02	(-)381.42	908.80	-
29	35	Family Welfare Sub Centres (CSS)	2211-00-101-02	(+)417.52	-	13.01
30	36	Direction	2217-80-001-01	(+)60.00	-	0.05
31	38	Direction	2220-60-001-01	(+)51.71	9.58	-
32	41	Direction	2230-01-001-01	(-)20.29	-	30.21
33	41	Sub-ordinate Establishment	2230-01-001-02	(+)6.31	-	6.31
34	41	Implementation of Minimum Wages Act and Enforcement of Shops and Establishment Act	2230-01-101-01	(+)25.00	20.00	-
35	41	Enforcement of Factories Act & Boilers	2230-01-101-02	(-)1.15	1.15	-
36	41	Welfare Centres	2230-01-103-01	(-)6.79	6.79	-
37	41	Creches	2230-01-103-02	(-)4.38	4.38	-
38	41	Establishment of State Labour Court at Dimapur	2230-01-800-01	(+)1.30	-	1.30

39	42	NREGS(Null)	2506-02-101-00	(-)2000.00	2000.00	-
40	42	DRDA Administration (75:25)	2515-00-102-03	(-)39.46	39.46	-
41	43	Preventional Control of Juvenile Social Maladjustment (CSS)	2235-02-102-14	(+)217.33	60.00	-
42	43	Special Nutrition Scheme	2236-02-101-01	(-)817.66	2.28	-
43	47	Direction	3475-00-106-01	(+)35.26	-	11.80
44	47	Laboratories	3475-00-106-01	(-)91.80	11.80	-
45	48	Direction (Agri)	2401-00-001-01	(+)143.85	0.38	-
46	48	Sub-ordinate Establishment (Agriculture)	2401-00-001-02	(+)69.61	0.06	-
47	48	High Yielding Varieties Programme	2401-00-800-07	(-)72.26	114.97	-
48	48	State Agriculture Research Station, Yisemyung	2415-01-004-06	(-)83.28	24.45	-
49	49	Direction	2402-00-001-01	(+)24.05	34.73	-
50	50	Feed Manufacturing Centres (CSS)	2403-00-107-21	(+)85.38	67.42	-
51	50	Subordinate Establishment	2403-00-001-02	(-)431.83	-	21.85
52	52	Direction	2406-01-001-01	(-)467.86		220.50
53	52	Subordinate Establishment	2406-01-001-02	(+)804.93	132.30	-
54	52	Integrated Forest Protection Scheme (IFPS) (IFN)	2406-01-800-15	(+)95.18	238.01	-
55	52	Elephant Project (CSS)	2406-02-110-08	(-)6.25	43.32	-
56	52	Biodiversity Conservation (CSS)	2415-06-800-16	(-)14.14	-	25.86
57	52	Forestry Training School	2415-06-277-01	(-)84.63	-	68.42
58	54	Electrical Inspectorate	2045-00-103-01	(-)1.20	-	47.80
59	54	Operation and Maintenance of Likimro Hydro Electric Project	2045-01-800-02	(+)16.44	204.75	-
60	55	Purchase of Power (Null)	2801-02-101-00	(-)14.26	4202.44	-
61	55	Direction	2801-05-001-01	(-)231.06	131.12	-
62	55	Linemen Training Centre	2801-05-800-02	(-)4.70	-	0.59
63	58	Direction	3054-80-001-01	(-)315.34	-	1.25
64	58	Traffic Engineering Cell	3054-80-001-02	(-)32.20	0.50	-
65	58	Research Development Cell	3054-80-001-02	(+)100.45	-	30.72
66	58	Execution	3054-80-001-05	(+)267.62	28.92	-
67	59	Other Minor Irrigation Works	2702-02-800-02	(-)25.00	82.09	-
68	59	Renovation & Upgradation of Capital Asset	4702-00-800-02	(+)55.00	-	0.74
69	60	Direction	2215-01-001-01	(+)1.31	-	0.29
70	60	Execution	2215-01-001-02	(-)2.09	-	0.84
71	60	Urban Water Supply Programmes (Null)	2215-01-101-00	(-)2.62	-	2.75
72	60	Operation and Maintenance	2215-01-102-01	(+)2.62	2.75	-
73	62	Direction (CAWD)	2059-80-001-11	(-)5.45	499.73	-
74	65	Teachers Training Programme (SCERT)	2202-01-105-02	(+)140.00	4.35	-
75	65	State Council of Educational Research and Training	2202-02-004-01	(-)140.00	-	0.61
76	65	DIET	2202-02-004-03	(-)105.00	29.53	-
77	66	Direction (VSI/sericulture)	2851-00-001-05	(-)15.33		8.69
78	66	Structure Farms & Gardens	2851-00-107-01	(+)20.72	97.70	-
79	66	Catalytic Development Programme	2851-00-107-03	(+)0.45	-	160.45
80	67	Modernisation of Home Guards	2070-00-800-03	(-)100.35	-	24.65
81	68	Police Engineering	2055-00-001-03	(-)0.82	30.72	-
82	70	Exhibition and Melas	2401-00-119-34	(-)11.67	-	5.00

83	74	Repairs & Carriages (Mechanical Engineering)	2059-80-052-22	(+)16.56	16.45	-
84	77	Direction	2575-03-001-01	(-)63.42	78.43	-
85	78	Technical Scholarships (CSS)	2203-00-107-11	(-)82.63	-	2.06
86	78	Direction	2203-00-001-01	(-)15.08	-	0.40
87	78	Kheloshe Polytechnic	2203-00-105-01	(+)14.14	26.79	-
88	78	Government Polytechnic	2203-00-105-02	(-)12.04	42.95	-
89	82	Mini Hydel Projects	2552-82-800-11	(+)217.50	-	217.50
90	82	Direction and Administration (IREP-NPBD)	2810-01-001-00	(+)26.05	11.28	-
	Capital(Voted)					
91	9	Non-Functional Building (Taxes on Vehicles) CSS	4059-60-051-99	(+)322.12	102.38	-
92	22	Other Charges	4408-01-101-03	(+)34.77	-	23.14
93	33	Development & Promotion of Sports & Youth Affairs Activities in N-E Region	4552-33-800-12	(-)613.15	138.60	-
94	34	Building	4202-04-800-01	(-)117.29	-	392.36
95	35	Hospital and Dispensaries (Non-Lapsable Pool) (Null)	4210-01-110-00	(-)389.00	-	185.84
96	35	Upgradation of Standards of Administration under Award of TFC	4210-01-800-02	(-)450.00	828.41	-
97	36	EAP(ADB) CSS	4217-01-051-11	(+)938.58	-	938.58
98	36	National Urban Renewal Mission (CSS)	4217-60-051-15	(+)6696.11	-	6696.11
99	36	Special Development Fund for Nagaland and Schemes under NLCPR (CSS)	4217-60-051-19	(-)1824.14	-	1063.63
100	36	EAP (Asian Development Bank)	4217-01-052-01	(-)1617.05	408.12	-
101	36	S.J.S.R.Y	4217-01-800-05	(+)29.89	105.64	-
102	36	Communitisation of Public Institutions/Amenities & Services	4217-01-800-07	(+)150.00	254.64	-
103	36	Gender Budgeting	4217-01-800-08	(-)5.00	4.68	-
104	36	Disability Compound	4217-01-800-09	(-)2.35	-	0.21
105	36	Global Climate	4217-01-800-10	(-)5.77	-	4.23
106	36	Construction Works	4217-60-051-01	(+)84.55	-	2731.46
107	36	Special Development Fund for Nagaland and Schemes under NLCPR	4217-60-051-09	(+)6.96	635.51	-
108	36	National Urban Renewal Mission	4217-60-051-13	(-)9622.39	2853.83	-
109	36	Development Authority, Nagaland	4217-60-190-01	(+)95.50	4.50	-
110	37	Works	4217-60-051-37	(+)325.02	100.00	-
111	40	Strengthening of Existing ITI Buildings and Construction of New Buildings for ITI	4250-00-203-11	(-)175.00	-	28.97
112	45	Other Schemes (CSS)	4425-00-108-02	(+)3.48	422.87	-
113	45	Construction Works	4425-00-800-01	(-)153.00	-	31.26
114	45	Other Schemes (CSS)	6425-00-108-02	(-)114.63	-	59.89
115	46	Construction	5475-00-112-01	(-)230.00	-	19.28
116	48	Estt. of NE Expo	4401-00-800-06	(+)35.00	45.00	-
117	50	Veterinary and Animal Husbandry, Construction	4059-01-051-50	(-)400.00	-	69.03
118	50	Maintenance of Assets	4403-00-001-01	(+)3.50	378.23	-
119	52	Working Plan (F. C-XIII Award)	4406-01-101-01	(-)866.00	1602.42	-
120	53	Works Expenditure	4860-60-800-01	(-)144.20	-	650.21
121	55	Transmission Scheme in Nagaland (NEC)	4552-01-800-05	(+)155.55	-	1776.01
122	55	Likimro Hydro Electric Project	4801-01-800-02	(-)1340.00	-	50.00

123	55	Direction and Administration (Null)	4801-05-001-00	(-)239.00	-	34.10
124	55	Sub-Transmission Scheme	4801-05-001-00	(-)3945.00	2122.91	-
125	55	Transmission Scheme	4801-05-800-02	(+)564.00	-	496.02
126	55	Various Schemes under REC Loan	4801-06-800-01	(+)295.69	-	776.35
127	58	Roads and Bridges (CSS)	4552-04-800-01	(-)1644.45	-	2612.38
128	58	Special Programme Roads (CSS)	5054-04-800-42	(+)267.87	-	1427.87
129	58	Special Programme Roads (Non-Lapsable Pool)	5054-04-800-02	(-)19390.69	-	11165.32
130	59	Flood Control (Non Lapsable Pool)	4702-00-800-03	(+)15.00	-	1.72
131	60	Augmentation of Water Supply (Non Lapsable Pool)	4215-01-800-05	(-)223.92	-	10.62
132	60	Nagaland Lake Conservation Plan	4215-01-800-26	(+)17.65	269.77	-
133	62	Construction (CAWD) (Normal)	4216-01-106-11	(-)5.00	-	629.17
134	68	Office Building	4055-00-211-01	(-)590.00	458.99	-
135	68	Govt. Residential Building	4055-00-211-02	(-)2928.00	3003.48	-
136	77	DUDA Particularly Tuensang & Mon Districts (CSS)	4575-03-800-21	(-)4187.83	1150.90	-
137	78	Capacity Building (CSS)	4202-02-104-16	(+)8.00	-	8.00
138	78	Upgradation & Construction of Govt. Polytechnic	4202-02-104-02	(-)40.00	-	123.58
139	78	Capacity Building	4202-02-104-06	(+)30.00	-	30.00
140	82	Energy Park	4810-00-600-01	(-)43.00	-	5.98
141	82	Wind Energy	4810-00-600-03	(-)15.0 0	-	1.15
	Revenue (Charged)					
142	75	On Power Bonds	2049-01-101-02	(+)170.00	36.84	-
143	75	Interest on Loans for State/Union Territory Plan Schemes	2049-04-101-00	(-)205.61	-	118.41
144	75	Interest on Loans for Central Plan Schemes	2049-04-102-00	(-)22.33	-	4.37
145	75	Interest on Loans for Centrally Sponsored Plan Schemes	2049-04-103-00	(-)131.85	4.36	-
	Capital (Charged)					
146	75	Loans from Life Insurance Corporation of India	6003-00-103-00	(-)34.08	199.99	-
147	75	Loans from GIC	6003-00-104-01	(-)7.76	7.69	-
148	75	Ways and Means Advances from the Reserve Bank of India	6003-00-110-00	(+)4317.50	810.68	-
149	75	Special Securities issued to National Small Savings Fund of the Central Government	6003-00-111-00	(+)122.65	12.20	-
150	75	Other Loans	6004-03-800-00	(-)20.35	-	1.34
151	75	Other Loans	6004-04-800-00	(-)48.40	2.69	-
152	75	1979-84 Consolidated Loans	6004-07-108-00	(-)65.18	1.34	-
Total				**(+)28410.72 (-)69897.78**	**27525.83**	**33294.80**

Appendix 2.7
(Reference: Paragraph 2.3.9; Page 61)
Results of review of substantial surrenders made during the year

(Rupees in crore)

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender
	Revenue (Voted)				
1	2-Head of States	2012-03-102-04 (Garden)	0.03	0.02	66.67
2		2012-03-106 (Entertainment Expenses)	0.01	0.01	100.00
3	4-Administration of Justice	2014-00-105-01 (Dy. Commissioner-Judicial Establishment)	1.15	0.59	51.30
4		2014-00-800-02 (Judicial Administration Implementation of Justice Delivery (FC-XIII Grant))	1.24	1.24	100.00
5	6- Land Revenue	2029-00-101 (Collection Charges)	0.06	0.05	83.33
6	8-Sales Tax	2040-00-800-11 (Computerisation of Administration of Commercial Tax)	3.43	2.57	74.93
7	11-District Administration & Special Welfare Schemes	2053-00-800-01 (Land Rent for Accommodation of Security Forces (SRE))	0.03	0.03	100.00
8		2515-00-101-01 (Grant to Rural Local Bodies (FC XIII Award))	71.37	54.75	76.70
9	12- Treasury and Accounts Administration	2030-01-101 (Cost of Stamps)	0.23	0.23	100.00
10	18-Pensions and Other Retirement Benefits	2071-01-117 (Contribution for defined contribution scheme)	50.00	49.50	99.00
11	26- Civil Secretariat	2551-26-800-01 (Bee & Honey Mission)	0.53	0.42	79.25
12	28-Civil Police	2055-00-003-11 (Police Training School (CSS))	0.30	0.30	100.00
13		2055-00-115 (Modernisation of Police Force)	35.00	30.14	86.11
14	31-School Education	2202-05-102-11 (Hindi Training Institute (CSS))	19.10	16.31	85.39
15		2202-01-800-02 (Sarva Shiksha Abhiyan)	75.39	60.18	79.82
16		2202-01-800-04 (Nutrition Support Against Conversion of Mid-day Meal)	14.97	13.36	89.25
17		2202-02-001-04 (RMSA)	9.42	6.28	66.67
18		2202-02-109-03 (Educational Technological Cell (CSS))	0.44	0.44	100.00
19		2202-04-103-01 (States Scheme)	1.00	0.85	85.00
20		2202-04-103-11 (State Share (CSS))	1.96	1.96	100.00
21	32- Higher Education	2202-03-107-03 (Nagaland Merit Scholarship)	3.21	1.16	36.14
22		2225-02-277-04 (Centrally Sponsored Schemes of Post Matric_Scholarship for Minority Community)	2.29	2.25	98.25
23	33- Youth Resources and Sports	2204-00-800-15 (PYKAKA (CSS))	2.43	2.17	89.30
24		2204-00-800-01 (Youth Resource Development)	0.95	0.80	84.21
25	34- Art and Culture and Gazetteers Unit	2205-00-102-06 (2nd. World War Museum)	0.22	0.20	90.91
26	35- Medical, Public Health and Family Welfare	2210-01-200-16 (NIDD Control Programme (100% CSS))	0.30	0.30	100.00
27		2210-01-110-02 (Dispensaries)	2.46	2.46	100.00
28		2210-01-110-04 (T.B. Hospitals)	4.44	2.44	54.95
29		2210-01-110-08 (Artificial Limb Centre)	0.68	0.56	82.35
30		2210-01-200-01 (Goitres & Nutrition Programme)	0.12	0.12	100.00
31		2210-01-200-02 (Health Intelligence Bureau)	0.25	0.25	100.00
32		2210-01-200-04 (Disaster Management)	0.05	0.05	100.00
33		2210-01-200-06 (NIDD Control Programme)	0.22	0.22	100.00

34		2210-02-102-00 (Homeopathy(Null))	0.76	0.58	76.32
35		2210-03-110-03 (Communitisation of Sub-Centres)	2.00	1.00	50.00
36		2210-05-105-13 (Training ANM)	0.03	0.03	100.00
37		2210-06-101-03 (National Small Pox Eradication Programme (Urban))	3.69	3.69	100.00
38		2210-06-101-09 (STD Control Programme)	0.22	0.22	100.00
39		2210-06-107-01 (Food Testing Laboratory)	1.59	1.54	96.86
40		2211-00-101-01 (Rural Family Welfare Centres)	0.73	0.73	100.00
41		2211-00-103-03(Universal Immunisation Programme (District Level) (CSS))	0.85	0.80	94.12
42		2015-00-109-01 (State Election Commission)	0.13	0.13	100.00
43		2217-80-191-06 (General Basic Grant)	9.68	9.68	100.00
44	37-Municipal Administration	2217-80-191-07 (General Performance Grant)	6.65	6.65	100.00
45		2217-80-191-08 (Special Area Basic Grant)	0.80	0.80	100.00
46		2217-80-191-09 (Special Area Performance Grant)	0.80	0.80	100.00
47	40-Employment and Training	2230-03-800-14 (Modernisation of ITIs (CSS))	0.11	0.11	100.00
48	41-Labour	2230-01-103-02 (Creches)	0.04	0.04	100.00
49	42- Rural Development	2515-00-102-03 (DRDA Administration 75:25)	0.39	0.39	100.00
50	43-Social Security and Welfare	2235-02-101-02 (Assistance to Blind)	0.75	0.75	100.00
51		2236-02-101-01 (Special Nutrition Scheme)	8.28	8.18	98.79
52	47-Legal Metrology and Consumer Protection	3475-00-106-03 (Laboratories)	1.17	0.92	78.63
53		3475-00-800-02 (Grant-in-aid)	0.80	0.80	100.00
54		2401-00-103-27 (Seed Farms (CSS))	0.80	0.45	56.25
55		2401-00-108-19 (ICDP (CSS))	0.14	0.14	100.00
56		2401-00-800-19 (Agriculture Marketing and Quality Control (CSS))	1.21	0.71	58.68
57		2401-00-103-06 (Cost of Seeds)	1.40	0.70	50.00
58		2401-00-107-02 (Disaster Management)	0.05	0.05	100.00
59	48-Agriculture	2401-00-108-08 (Crop Experimental Station)	0.10	0.10	100.00
60		2401-00-108-002 (Agriculture Link Roads)	0.05	0.05	100.00
61		2401-00-108-007 (High Yielding Varieties Programme)	0.72	0.72	100.00
62		2415-01-004-02 (Sugarcane Research)	0.13	0.13	100.00
63		2415-01-004-03 (Plant Protection Laboratory)	0.52	0.46	88.46
64	49-Soil and Water Conservation	2402-00-102-08 (W.D.P.S.C.A)	12.50	12.50	100.00
65		2402-00-103-05 (Organic Farming)	0.20	0.15	75.00
66	50- Animal Husbandry and Dairy Development	2403-00-101-18 (Animal Disease Surveillance (CSS 75:25)	3.00	1.75	58.33
67		2404-00-102-11 (Rural Dairy Centre, Dimapur)	0.10	0.10	100.00
68		2552-03-105-02 (Pig Breeding Centre (CSS))	1.05	1.05	100.00
69	51-Fisheries	2405-00-109-12 (Extension and Publicity (CSS))	0.50	0.50	100.00
70		2405-00-101-13 (Paddy cum Fish Culture)	1.00	1.00	100.00
71		2552-05-109-02 (Extension and Publicity)	0.04	0.04	100.00
72	52-Forest, Ecology, Environment and Wild Life	2406-01-800-17 (Development of National Park & Sanctuaries(CSS))	0.50	0.50	100.00
73		2406-02-110-11 (Protection of Wild Life Habitat and Corridor)	1.00	1.00	100.00
74		2406-01-111 (Zoological Park)	1.80	1.55	86.11
75		2415-06-800-06 (Bio-diversity Conservation)	5.39	5.39	100.00
76		2415-06-800-07 (Eco-Tourism)	2.38	2.38	100.00
77	53-Industries	2851-00-104-13 (Handicraft Dev. Scheme (CSS))	0.50	0.50	100.00
78	54-Mineral Development	2853-02-800-04 (Geo Environmental Impact Studies)	0.56	0.50	89.29
79	59-Irrigation and Flood Control	2702-01-101 (Lift Irrigation Schemes)	0.11	0.10	90.91
80		2702-02-800 (Other Expenditure)	0.15	0.15	100.00
81		2702-80-800-03 (Other Minor Irrigation Works TFC)	2.00	1.00	50.00

82	65-SCERT	2202-02-004-03 (DIET)	1.05	1.05	100.00
83	67-Home Guards	2070-00-800-03 (Modernisation of Home Guards)	1.85	1.00	54.05
84	70-Horticulture	2401-00-108-13 (Other Commercial Crops)	0.22	0.22	100.00
85		2401-00-108-14 (Development of Spices)	0.24	0.24	100.00
86		2401-00-108-15 (Development of Aromatic and Medicinal Plant)	0.22	0.12	54.55
87		2401-00-119-12 (Other Horticulture and Otericulture)	0.10	0.10	100.00
88		2401-00-119-43 (Construction of Warehouse-XIII FC)	5.00	5.00	100.00
89		2415-01-004-11 (Horticulture Research Cell Headquarters)	0.80	0.50	62.50
90		2552-01-119-04 (Development/Rejuvenation of Plantation Crops)	0.20	0.20	100.00
91	74- Mechanical Engineering	2059-80-052-21 (New Supply (Mechanical Engineering))	0.29	0.20	68.97
92	76-Women Welfare	2235-02-103-07 (Financial Assistance to victim of Rape)	0.03	0.03	100.00
93		2235-02-109-05 (Transformative Livelihood Intervention)	3.22	1.97	61.18
94	81-Information Technology and Communication	3425-60-001-01 (Direction)	9.02	6.84	75.83
	Revenue (Charged)				
95	75-Servicing of Debt	2049-04-102 (Interest on Loans for Central Plan Schemes)	0.27	0.22	81.48
96		2049-04-103 (Interest on Loans for Centrally Sponsored Plan Schemes)	1.96	1.32	67.35
	Capital (Voted)				
97	22-Civil Supplies	4408-01-101-13 (Other Charges (CSS))	0.02	0.02	100.00
98	33- Youth Resources and Sports	4202-03-102-12 (Nagaland Cricket Stadium (CSS))	5.00	5.00	100.00
99		4202-03-102-03 (Multi Disciplinary Sports Stadium)	9.15	4.73	51.69
100		4202-03-800-04 (District Level Sports Complex)	3.74	3.74	100.00
101		4202-03-800-06 (Development of Infrastructure for Sports and Youth Affairs Activities)	16.20	9.83	60.68
102	35- Medical, Public Health and Family Welfare	4210-01-800-07 (NRHM)	18.81	18.81	100.00
103		4210-02-103 (Primary Health Centres)	42.03	27.78	66.10
104	36-Urban Development	4217-60-051-19 (Special Development Fund for Nagaland and Schemes under NLCPR (CSS))	28.88	18.24	63.16
105		4217-01-800-06 (Slum Improvement)	0.60	0.60	100.00
106		4217-01-800-08 (Gender Budgeting)	0.10	0.05	50.00
107		4217-01-800-10 (Global Climate)	0.10	0.06	60.00
108		4217-60-051-14 (National Urban Renewal Mission)	96.34	96.22	99.88
109		4217-60-800-01 (Other Expenditure)	2.00	2.00	100.00
110	37-Municipal Administration	4217-04-800-11 (Rajiv Awas Yojana (CSS))	3.00	3.00	100.00
111		4217-60-800-37 (ISHUP (CSS))	0.90	0.90	100.00
112		4217-60-051 (Construction)	0.30	0.30	100.00
113		4217-60-800-10 (Interest Subsidy Scheme for Housing the Urban Poor)	0.05	0.05	100.00
114	39-Tourism	5452-01-001-10 (Tourist Centre (CSS))	0.80	0.80	100.00
115		5452-01-101(Tourist Centre)	8.75	8.75	100.00

116	43-Social Security and Welfare	4235-02-800-04 (Other Works)	7.50	7.50	100.00
117	48-Agriculture	4401-00-800-01 (Construction (Buildings))	13.67	13.67	100.00
118	49-Soil and Water Conservation	4402-00-800-01 (Buildings)	0.60	0.33	55.00
119	52-Forest, Ecology, Environment and Wild Life	4406-01-070-02 (Buildings)	0.68	0.68	100.00
120	53-Industries	4860-60-600-28 (Urban Haat (CSS))	1.00	1.00	100.00
121	55-Power	4801-01-800-02 (Likimro Hydro Electric Project)	13.90	13.40	96.40
122		4801-05-800-01 (Sub-Transmission Scheme)	54.80	39.45	71.99
123	56-Road Transport	4552-05-800-11 (Inter State Bus Terminus (NEC), (CSS))	5.22	5.22	100.00
124		5055-00-800-03 (Special Pool)	3.15	3.15	100.00
125	58-Roads and Bridges	5054-04-800-02 (Special Programme Roads (Non-Lapsable Pool))	315.37	193.91	61.49
126	59-Irrigation and Flood Control	4702-00-800-01 (Irrigation Works)	0.50	0.50	100.00
127	60-Water Supply	4215-01-800-15 (B.M.S./PMGY-Rural Water Supply (Disaster Management))	1.85	1.85	100.00
128		4215-01-800-24 (State Share Towards NRDWP)	0.15	0.15	100.00
129		4215-01-800-27 (RDWS to Border Areas (FC-XIII Grant))	1.10	1.10	100.00
130	65-SCERT	4202-01-800-05 (DIET)	4.00	4.00	100.00
131	68-Police Engineering Project	4055-00-211-02 (Govt. Residential Building)	29.28	29.28	100.00
132		4055-00-211-05 (Modernisation of Police Force)	25.00	25.00	100.00
133	70-Horticulture	4401-00-800-13 (XIII FC Grant)	4.81	4.81	100.00
134		4401-00-800-30 (Negotiated Loan 1 (NABARD))	2.00	2.00	100.00
135	77-Development of Under Developed Areas	4575-03-800-21 (DUDA Particularly Tuensang & Mon Districts (CSS))	41.88	41.88	100.00
136		4575-03-800-11 (Development of Under Developed Areas particularly Tuensang & Mon District)	80.30	54.50	67.87
137	78-Technical Education	4202-02-104-12 (Building of Govt. Polytechnic, Kohima (CSS))	27.64	26.64	96.38
138	79-Border Affairs	4059-01-051-79 (Other (Construction))	0.22	0.22	100.00
139		5054-05-800-01(Other (Construction))	1.20	0.76	63.33
140	82- New and Renewal Energy	4801-06-800-11 (Remote Village Electrification)	0.85	0.85	100.00
141		4810-00-101-02 (Bio-Mass Gasifier)	0.50	0.28	56.00
142		4810-00-102-01 (SPV Power Plant)	0.60	0.60	100.00
143		4810-00-600-04 (Other charges)	0.25	0.15	60.00
	Capital (Charged)				
144	75-Servicing of Debt	6004-03-800 (Other Loans)	0.23	0.20	86.96
145		6004-04-800 (Other Loans)	0.75	0.48	64.00
Total			**1280.89**	**1017.17**	**79.41**

Appendix 2.8

(Reference: Paragraph 2.3.10; Page 61)

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

(Rupees in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
	Revenue (Voted)				
1	26-Civil Secretariat	116.66	0.59	2.81	2.22
2	28 – Civil Police	874.74	25.40	27.62	2.22
3	31 – School Education	746.89	22.41	27.16	4.75
4	42-Rural Development	139.55	7.67	28.06	20.39
5	52-Forest, Ecology, Environment and Wild Life	57.91	0.01	7.54	7.53
Total		**1935.75**	**56.08**	**93.19**	**37.11**
	Capital (Voted)				
6	33-Youth Resources and Sports	71.78	28.17	29.56	1.39
7	35-Medical, Public Health and Family Welfare	44.03	21.97	29.78	7.81
8	68-Police Engineering Project	115.00	65.38	70.00	4.62
9	77-Development of Under Developed Areas	144.33	60.94	100.23	39.29
Total		**375.14**	**176.46**	**229.57**	**53.11**
Grand Total		**2310.89**	**232.54**	**322.76**	**90.22**

Appendix 2.9

(Reference Paragraph 2.3.11; Page 61)

Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered

(Rupees in crore)

Sl. No.	Grant No.	Name of grant/appropriation	Saving
	Revenue (Voted)		
1	21	Relief of Distress Caused by Natural Calamities	8.62
2	41	Labour	0.05
3	66	Sericulture	0.71
4	82	New and Renewable Energy	2.06
Total			**11.44**
Capital (Voted)			
5	22	Civil Supplies	0.23
6	29	Stationary & Printing	1.00
7	41	Labour	0.17
8	57	Housing Loans	0.06
9	66	Sericulture	0.06
Total			**1.52**
Grand Total			**12.96**

Appendix 2.10

(Reference Paragraph 2.3.11; Page 61)

Details of saving of ₹ 2 crore and above not surrendered

(Rupees in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
	Revenue (Charged)			
1	75-Servicing of Debt	42.38	10.71	31.67
Capital (Voted)				
2	34-Art and Culture and Gazetteers Unit	5.10	1.17	3.93
3	36 - Urban Development	117.71	53.35	64.36
4	53 – Industries	7.11	1.30	5.81
5	55 – Power	56.18	45.09	11.09
6	58-Roads and Bridges	270.67	209.47	61.20
7	62 – Civil Administration Works	6.34	0.05	6.29
	Total	**505.49**	**321.14**	**184.35**

Appendix 2.11

(Reference Paragraph 2.3.11; Page 61)

Cases of surrender of funds in excess of ₹ 10 crore on 30 and 31 March 2013

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	Total Provision	%age of Total Provision
1	2	3	4	5	6
		Revenue (Voted)			
1	11	2515-Other Rural Development Programme	54.75	71.37	76.71
2	28	2055-Police	27.62	874.74	3.16
3	31	2202-General Education	27.16	746.88	3.64
4	32	2202-General Education	23.40	51.20	45.70
5	37	2217-Urban Development	18.28	19.34	94.52
6	42	2505-Rural Employment	20.00	40.00	50.00
7	43	2236-Nutrition	22.90	75.57	30.30
8	59	2702-Minor Irrigation	37.23	164.22	22.67
		Capital (Voted)			
9	27	4059 – Capital Outlay on Public Works	392.24	469.07	83.62
10	31	4202-Capital Outlay on Education, Sports, Art and Culture	10.77	37.49	28.73
11	33	4202-Capital Outlay on Education, Sports, Art and Culture	23.43	61.09	38.35
12	35	4210-Capital Outlay on Medical and Public Health	27.78	42.03	66.10
13	36	Capital Outlay on Urban Development	53.35	178.26	29.93
14	55	4801-Capital Outlay on Power Projects	46.64	120.60	38.67
15	58	4552-Capital Outlay on North Eastern Areas	16.44	45.00	36.53
16	58	5054-Capital Outlay on Roads and Bridges	193.03	557.91	34.60
17	68	4055-Capital Outlay on Police	70.00	115.00	60.87
18	77	4575-Capital Outlay on other Special Areas Programmes	100.23	144.33	69.44
19	78	4202-Capital Outlay on Education, Sports, Art and Culture	26.66	30.09	88.60
		Revenue (Charged)			
20	75	2049-Interest Payment	10.71	493.02	2.17
Total			**1202.62**	**4337.21**	**27.73**

Appendix 2.12

(Reference: Paragraph 2.3.12; Page 61)

Rush of Expenditure

(Rupees in crore)

Sl. No	Grant Number and Name	Major Head	Expenditure incurred during Jan-March 2013	Expenditure incurred in March 2013	Total Expenditure	%age of total expenditure incurred during	
						Jan-Mar	Mar
						2013	2013
1	1-STATE LEGISLATURE	4059	20.00	0.00	20.00	100.00	0.00
2	3-COUNCIL OF MINISTERS	2552	0.76	0.00	0.76	100.00	0.00
3	4-ADMINISTRATION OF JUSTICE	4216	4.78	2.47	4.96	96.37	49.80
4	5-ELECTION	2015	16.77	1.11	21.32	78.66	5.21
5	7-STATE EXCISE	4059	1.50	1.42	1.50	100.00	94.66
6	8-SALES TAX	4216	5.38	0.00	5.38	100.00	0.00
7	9-TAXES ON VEHICLES	4059	7.80	1.13	7.80	100.00	14.49
8	11-DISTRICT ADMINISTRATION & SPECIAL WELFARE SCHEMES	2515	16.62	0.00	16.62	100.00	0.00
9	12-TREASURY AND ACCOUNTS ADMINISTRATION	2030	0.62	0.62	0.72	86.11	86.11
		4059	3.20	3.20	3.20	100.00	100.00
		4216	0.80	0.80	0.80	100.00	100.00
10	13-VILLAGE GUARDS	4055	2.00	1.77	2.00	100.00	88.50
11	14-JAILS	4059	3.44	0.00	3.44	100.00	0.00
12	16-STATE GUEST HOUSE	2070	9.27	6.73	10.02	92.51	67.17
13	18-PENSIONS AND OTHER RETIREMENT BENEFITS	2071	164.49	54.88	677.03	24.30	8.11
14	19-RAJYA SAINIK BOARD	2235	1.45	1.09	2.70	53.70	40.37
15	24-SMALL SAVINGS	2047	0.04	0.04	0.04	100.00	100.00
16	25-LAND RECORDS AND SURVEY	4059	1.83	1.83	1.83	100.00	100.00
17	26-CIVIL SECRETARIAT	3451	14.21	10.38	20.73	68.54	50.07
18	27-PLANNING MACHINERY	2552	5.48	2.83	7.65	71.63	36.99
		2575	19.47	10.38	30.27	64.32	34.29
		3451	39.44	34.48	78.91	49.98	43.70
		4059	25.31	26.44	76.83	32.94	34.41
19	28-CIVIL POLICE	2055	272.92	106.55	849.33	32.13	12.55
20	30-ADMINISTRATIVE TRAINING INSTITUTE	2070	3.33	2.50	4.75	70.11	52.63
21	31-SCHOOL EDUCATION	2202	204.48	110.57	723.17	28.28	15.29
22	32-HIGHER EDUCATION	2552	2.76	0.00	3.31	83.38	0.00
		4202	11.25	9.91	11.25	100.00	88.09
23	33-YOUTH RESOURCES AND SPORTS	2204	13.60	7.12	28.11	48.38	25.33
		4202	36.07	30.93	37.66	95.78	82.13
		4552	5.05	3.45	5.94	85.02	58.08
24	34-ART AND CULTURE AND GAZETTEERS UNIT	3454	0.47	0.00	0.72	65.27	0.00
		4202	1.40	1.33	2.66	52.63	50.00

25	35-MEDICAL, PUBLIC HEALTH AND FAMILY WELFARE	2210	69.13	43.38	248.83	27.78	17.43
		2211	13.41	7.68	22.59	59.36	34.00
		4552	1.31	0.00	1.39	94.24	0.00
26	36-URBAN DEVELOPMENT	4217	27.19	25.19	60.55	44.90	41.60
27	37-MUNICIPAL ADMINISTRATION	2217	0.61	0.24	1.06	57.55	22.64
		4217	7.00	0.27	7.00	100.00	3.86
28	38-INFORMATION AND PUBLIC RELATIONS	2220	10.40	6.19	23.40	44.44	26.45
		4220	1.08	0.99	1.08	100.00	91.67
29	39-TOURISM	5452	1.52	1.42	1.52	100.00	93.42
30	40-EMPLOYMENT AND TRAINING	4250	2.51	2.51	2.51	100.00	100.00
31	41-LABOUR	2230	4.76	4.14	9.19	51.80	45.05
		4250	1.33	1.33	1.33	100.00	100.00
32	42-RURAL DEVELOPMENT	2216	2.02	0.00	2.02	100.00	0.00
		2501	0.37	0.37	0.37	100.00	100.00
		2505	40.00	20.00	40.00	100.00	50.00
		2515	39.52	34.24	57.85	68.31	59.19
		2575	31.64	0.00	31.64	100.00	0.00
		4515	0.66	0.66	1.33	50.00	50.00
33	43-SOCIAL SECURITY AND WELFARE	2235	47.05	31.90	88.48	53.18	36.05
		2236	25.29	16.51	52.70	47.99	31.33
34	44-EVALUATION UNIT	4216	2.78	0.00	2.78	100.00	0.00
35	45-CO-OPERATION	2425	10.28	4.84	20.04	51.30	24.15
		4425	8.44	8.44	8.44	100.00	100.00
		6425	1.82	0.00	1.82	100.00	0.00
36	46-STATISTICS	3454	10.35	6.85	26.21	39.49	26.14
		5475	2.34	1.22	3.14	74.52	38.85
37	47-LEGAL METROLOGY AND CONSUMER PROTECTION	3475	5.92	4.73	10.62	55.74	44.54
38	48-AGRICULTURE	2401	60.58	51.06	156.05	38.82	32.72
		2552	1.58	0.00	1.58	100.00	0.00
		4401	11.80	11.35	15.80	74.68	71.84
		4408	5.66	4.93	5.76	98.26	85.59
39	49-SOIL AND WATER CONSERVATION	2402	19.30	13.02	39.18	49.26	33.23
		4402	0.27	0.27	0.27	100.00	100.00
40	50-ANIMAL HUSBANDRY AND DAIRY DEVELOPMENT	2403	34.94	30.76	68.34	51.13	45.01
		2404	4.08	3.14	4.32	94.44	72.69
		2415	2.09	0.21	2.62	79.77	8.02
		4059	5.31	5.31	5.31	100.00	100.00
41	51-FISHERIES	2405	19.51	14.07	27.53	70.87	51.11
		2552	3.71	2.67	6.17	60.13	43.27
		4405	1.00	0.79	1.00	100.00	79.00
42	52-FOREST, ECOLOGY, ENVIRONMENT AND WILD LIFE	2406	31.94	9.80	57.61	55.44	17.01
		2415	0.29	0.10	0.29	100.00	34.48
		4406	36.43	19.80	42.00	86.74	47.14

43	53-INDUSTRIES	2851	20.37	16.18	60.10	33.89	26.92
		4860	13.77	8.19	26.60	51.77	30.79
44	54-MINERAL DEVELOPMENT	4853	3.84	3.87	6.59	58.27	58.73
45	55-POWER	2801	148.08	117.12	341.78	43.33	34.27
		4552	1.78	1.78	1.78	100.00	100.00
		4801	75.98	35.80	80.62	94.24	44.41
46	56-ROAD TRANSPORT	3055	11.94	5.32	42.55	28.06	12.50
		5055	9.75	4.51	16.35	59.63	27.58
47	57-HOUSING LOANS	7610	0.15	0.00	0.15	100.00	0.00
48	58-ROADS AND BRIDGES	3054	126.98	15.11	168.51	75.35	8.97
		5054	188.53	113.09	329.81	57.16	34.29
49	59-IRRIGATION AND FLOOD CONTROL	2702	80.01	76.90	127.81	62.60	60.17
		4702	1.33	1.33	1.33	100.00	100.00
50	60-WATER SUPPLY	2215	14.57	11.57	48.55	30.01	23.83
		4215	32.80	16.36	39.39	83.27	41.53
51	62-CIVIL ADMINISTRATION WORKS	4216	28.11	29.77	49.96	56.27	59.59
52	64-HOUSING	2059	11.95	6.16	47.85	24.97	12.87
		2216	6.42	3.11	12.25	52.41	25.39
		2552	2.22	0.00	2.22	100.00	0.00
		4059	14.17	1.33	22.55	62.84	5.90
		4216	42.40	8.45	46.10	91.97	18.33
53	65-SCERT	2202	15.03	13.64	24.95	60.24	54.67
		4202	0.90	0.00	0.90	100.00	0.00
54	66-SERICULTURE	2851	7.23	5.52	14.21	50.88	38.85
		4851	0.45	0.45	0.45	100.00	100.00
55	67-HOME GUARDS	2552	0.85	0.85	1.63	52.15	52.15
		4059	1.90	1.55	1.90	100.00	81.58
56	68-POLICE ENGINEERING PROJECT	4055	26.85	25.59	49.62	54.11	51.58
57	69-FIRE SERVICE	4059	2.07	2.07	2.07	100.00	100.00
58	70-HORTICULTURE	2415	0.52	0.12	0.82	63.41	14.63
		2552	0.55	0.07	0.55	100.00	12.73
		4401	1.50	1.28	1.50	100.00	85.33
59	72-LAND RESOURCE DEVELOPMENT	2501	11.12	10.94	13.99	79.48	78.20
		4406	1.21	0.70	1.21	100.00	57.85
60	73-STATE INSTITUTE OF RURAL DEVELOPMENT	2575	3.00	3.00	3.30	90.91	90.91
61	74-MECHANICAL ENGINEERING	5054	6.05	1.63	8.67	69.78	18.80
62	75-SERVICING OF DEBT	2049	374.19	265.25	450.64	83.04	58.86
		6003	2427.88	344.37	4801.47	50.57	7.17
		6004	20.42	0.93	21.97	92.94	4.23
63	76-WOMEN WELFARE	2235	6.85	5.51	9.08	75.44	60.68
		4235	5.50	4.87	5.50	100.00	88.55

64	77-DEVELOPMENT OF UNDER DEVELOPED AREAS	4575	36.40	17.04	83.39	43.65	20.43
65	79-BORDER AFFAIRS	2053	1.96	1.49	2.47	79.35	60.32
		4216	1.63	0.64	1.63	100.00	39.26
		5054	0.44	0.00	0.44	100.00	0.00
66	81-INFORMATION TECHNOLOGY AND COMMUNICATION	3425	3.31	2.93	4.58	72.27	63.97
67	82-NEW AND RENEWABLE ENERGY	2810	1.87	1.31	3.49	53.58	37.54
		4810	3.93	2.57	3.93	100.00	65.39

Appendix 2.13

(Reference: Paragraph 2.4.1; Page 62)

Pending DCC bills for the year up to 2012-13

(Rupees in crore)

Sl. No.	Department	Number of AC bills	Amount
1	Administration of Justice	10	1.33
2	Animal Husbandry & Dairy Development	1	2.81
3	Civil Police	18	90.24
4	Civil Secretariat	49	19.50
5	Election	11	23.59
6	General Administration	5	1.00
7	Home Guards	3	8.38
8	Road Transport	3	4.27
9	SCERT	10	1.06
10	Tourism	7	4.99
11	Youth Resources & Sports	4	0.99
12	Others	34	2.10
	Total	**155**	**160.26**

Appendix – 3.1

(Reference: Paragraph 3.1 Page 65)

Utilisation certificates outstanding as on 31 March, 2013

(Rupees in lakh)

Sl. No.	Department	Year of Payment of grant	Total grants paid		Utilization Certificates			
					Received		Outstanding	
			Number	Amount	Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I	Urban Development	2008-09	21	3745.06	20	3450.65	1	294.41
		2009-10	7	1273.71	7	1273.71	0	0.00
		2010-11	19	6386.58	17	6157.36	2	229.22
		2011-12	8	3016.87	0	0.00	8	3016.87
		4	12	6884.74	6	2508.66	6	4376.08
		Total	**67**	**21306.96**	**50**	**13390.38**	**17**	**7916.58**
II	Agriculture	2008-09	0	0.00	0	0.00	0	0.00
		2009-10	0	0.00	0	0.00	0	0.00
		2010-11	22	300.00	20	256.63	2	43.37
		2011-12	NA	NA	NA	NA	NA	NA
		2012-13	NA	NA	NA	NA	NA	NA
		Total	**22**	**300.00**	**20**	**256.63**	**2**	**43.37**
III	PHED	2008-09	6	5327.15	6	5327.15	0	0.00
		2009-10	3	2662.23	3	2662.23	0	0.00
		2010-11	5	7838.17	4	7795.93	1	42.24
		2011-12	8	8950.87	7	8803.95	1	146.92
		2012-13	NA	NA	NA	NA	NA	NA
		Total	**22**	**24778.42**	**20**	**24589.26**	**2**	**189.16**
IV	Nagaland State Transport	2008-09	02	600.00	01	200.00	01	400.00
		2009-10	04	1356.61	03	976.61	01	380.00
		2010-11	01	200.00	0	0.00	01	200.00
		2011-12	01	300.00	0	0.00	01	300.00
		2012-13	02	764.58	00	0.00	02	764.58
		Total	**10**	**3221.19**	**04**	**1176.61**	**06**	**2044.58**
V	Planning and Co-Ordination	2008-09	30	9707.10	30	9707.10	0	0.00
		2009-10	37	12025.75	34	11501.75	03	524.00
		2010-11	48	14950.34	40	12536.22	08	2414.12
		2011-12	76	22344.43	30	12628.28	46	9716.15
		2012-13	NA	NA	NA	NA	NA	NA
		Total	**191**	**59027.62**	**134**	**46373.35**	**57**	**12654.27**
VI	Rural Development	2008-09	89	33396.25	83	33136.58	6	259.67
		2009-10	88	63635.58	37	61152.67	51	2482.91
		2010-11	52	2526.00	52	2526.00	0	0.00
		2011-12	NA	NA	NA	NA	NA	NA
		2012-13	NA	NA	NA	NA	NA	NA
		Total	**229**	**99557.83**	**172**	**96815.25**	**57**	**2742.58**
Grand Total			**541**	**208192.02**	**400**	**182601.48**	**141**	**25590.54**

Appendix - 3.2

(Reference: Paragraph 3.2; Page 66)

Statement showing names of Bodies and Authorities, the Accounts of which had not been received

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
1	District Rural Development Agency, Tuensang	2011-12 to 2012-13	NA
2	District Rural Development Agency, Mon	2010-11 to 2012-13	NA
3	District Rural Development Agency, Kohima	2009-10 to 2012-13	NA
4	District Rural Development Agency, Wokha	2012-13	NA
5	District Rural Development Agency, Longleng	2011-12 to 2012-13	NA
6	District Rural Development Agency, Peren	2010-11 to 2012-13	NA
7	District Rural Development Agency, Kiphire	2011-12 to 2012-13	NA
8	District Rural Development Agency, Dimapur	2011-12 to 2012-13	NA
9	District Rural Development Agency, Zunheboto	2010-11 to 2012-13	NA
10	District Rural Development Agency, Mokokchung	2011-12 to 2012-13	NA
11	District Rural Development Agency, Phek	2011-12 to 2012-13	NA
12	Nagaland State Legal Service Authority, Kohima	2011-12 to 2012-13	NA
13	Kohima Municipal Council, Kohima	2012-13	NA
14	Nagaland Board of Secondary Education, Kohima	2012-13	NA
15	Mokokchung Municipal Council, Mokokchung	2008-09 to 2012-13	NA

Appendix – 3.3

(Reference: Paragraph 3.4.; Page 67)

Summarised Financial Statement of Departmentally Managed Commercial Undertakings

Sl. No	Name of the Undertaking	Period of accounts
1	2	3
1	Nagaland State Transport Department	2010-11 to 2012-13
2	Nagaland Power Department	2010-11 to 2012-13
3	Farms Under Agriculture Department	
	i) Potato Seed Farm, Kuthur	1999-00 to 2012-13
	ii) Medium size seed farm, Merapani	2001-02 to 2012-13
	iii) Seed Farm, Tizit	2000-01 to 2012-13
4	Changki Valley Fruit Preservation Factory	2006-07 to 2012-13
5	Timber Treatment and Seasoning Plant, Dimapur	1998-99 to 2012-13
6	Government Cottage Industries Emporia, Kohima	1998-99 to 2012-13
7	Farms under Veterinary and Animal Husbandry Department	
	i) Cattle Breeding Farm, Medziiphema	1998-99 to 2012-13
	ii) Cattle Breeding farm, Tuensang	1998-99 to 2012-13
	iii) Cattle Breeding Farm, Aliba	1998-99 to 2012-13
	iv) Chick Rearing Centre (with Hatchery Unit), Mokokchung	1998-99 to 2012-13
	v) Chick Rearing Centre (with Hatchery Unit), Dimapur	1998-99 to 2012-13
	vi) Chick Rearing Centre, Tuensang	1985-86 to 2012-13
	vii) Chick Rearing Centre, Medziiphema	1985-86 to 2012-13
	viii) Pig Breeding Centre, Medziiphema	1997-98 to 2012-13
	ix) Pig Breeding Centre, Tizit	1997-98 to 2012-13
	x) Pig Breeding Centre, Tuensang	1985-86 to 2012-13
	xi) Pig Breeding Centre, Tuli	1980-81 to 2012-13
	xii) Regional Rabbit Breeding Farm, Jharnapani	1998-99 to 2012-13
	xiii) Pig Breeding Centre, Merangkong	1998-99 to 2012-13
	xiv) Chick Rearing Centre, Kohima	1998-99 to 2012-13
	xv) Pig Breeding Centre, Sathuja	1998-99 to 2012-13
	xvi) Cattle Breeding farm, Baghty	1998-99 to 2012-13
	xvii) Sheep Farm, Poilwa	1998-99 to 2012-13
	xviii) Buffalo Farm, Jalukie	1998-99 to 2012-13
8	Farm under Horticulture Department	
	Regional Progeny Orchard, Longnak	1987-88 to 2012-13

Appendix – 3.4

(Reference: Paragraph 3.6; Page 69)

Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc.
(Cases where final action was pending at the end of March 2013)

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	Total No. of Cases.
1	Dimapur Municipal Council	1	-	-	-	1
2	School Education	1	-	1	-	2
3	Treasuries & Accounts	-	1	-	-	1
4	Transport Commissioner	2	-	-	-	2
5	PWD (R&B)	3	-	-	-	3
6	DUDA	1	-	-	-	1
7	Industries & Commerce	1	-	-	-	1
8	Rural Development	1	-	-	-	1
9	Village Guard	1	-	-	-	1
10	Health & Family Welfare	2	-	-	-	2
TOTAL		**13**	**1**	**1**	**-**	**15**

Appendix - 3.5

(Reference : Paragraph 3.6 ; Page 69)

Department/category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

(Rupees in lakh)

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Defalcation		Total	
	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
Dimapur Municipal Council			1	22.00			1	22.00
School Education			2	08.05			2	08.05
Treasuries & Accounts				0.00	1	460.88	1	460.88
Transport Commissioner			2	1305.06			2	1305.06
PWD (R&B)			3	2136.94			3	2136.94
DUDA			1	50.00			1	50.00
Industries & Commerce			1	2536.69			1	2536.69
Rural Development			1	154.33			1	154.33
Village Guard			1	10.26			1	10.26
Health & Family Welfare			2	64.55			2	64.55
Total	**-**	**-**	**14**	**6287.88**	**1**	**460.88**	**15**	**6748.76**