

Appendix – 1.1

(Reference: Page 1)

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: Page 1)

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 Flow Statement
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 other 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.
VIII	Summary of Balances
IX	Financial results of Irrigation Works & Electricity Schemes.
X	Incomplete Works
XI	Statement on Maintenance expenditure of the State
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 pensioner
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 schedule

Appendix – 1.1

(Reference: Page 1)

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 (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern 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)

	2006-07	2007-08	2008-09	2009-10	2010-11
Gross State Domestic Product (₹ in crore)	7257.09	8075.27	9066.59	10337.83	11823.45
Growth rate of GSDP	10.15	11.27	12.28	14.02	14.37
Source:	The provisional figures of GSDP for 2010-11 furnished by the Director of Economic and Statistics in June 2011.				

The definition of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Term	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1]*100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal liabilities} + \text{Current year's Fiscal Liabilities})/2]*100$
Interest spread	GSDP Growth – Average Interest Rate
Quantum spread	Debt stock* Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]*100$
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

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. $\text{CAGR} = \left[\frac{\text{ending value}}{\text{beginning value}} \right]^{1/\text{no of years}} - 1$
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices.
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.7 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 goods, 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.

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 2001 census (In crore)	0.20
3	Density of Population (2001) (per sq. kms.) (All India Average 325 person per sq km)	120
4	Population below poverty line (All India Average 27.5%)	19
5	Literacy (2001) (in per cent) (All India Average 64.8%)	67
6	Infant Mortality (per 1000 live births) (All India Average 53 per 1000 live birth)	26
7	Gross State Domestic Product (GSDP) 2010-11 (₹ in crore)	11823.45
8	GSDP CAGR (2001-02 to 2010-11)	12.05

Appendix – 1.2

(Reference : Para 1.2.1; Page 4)

Part A: 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:						
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 – 1.2

(Reference: Page 1)

**Fiscal Responsibility and Budget Management (FRBM) Act, 2005
Part B**

The Fiscal Responsibility and Budget Management (FRBM) Act, 2005

The State Government enacted (August 2005) the NFRBM Act, 2005 to ensure prudence in fiscal management and fiscal stability by achieving revenue surplus, reduction in fiscal deficit, prudent debt management consistent with fiscal sustainability, greater fiscal transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework. To give effect to the fiscal management principles, the Act prescribed the following fiscal targets for the State Government:

- strive to remain revenue surplus by building up further surplus;
- bring down fiscal deficit to 4 *per cent* of GSDP by the year ending 31 March 2011;
- ensure within a period of 5 years, beginning 1 April 2005 and ending 31 March 2010, that the total debt stock does not exceed 40 *per cent* of the estimated GSDP for that year. However, though the Revenue Surplus was maintained, the Fiscal Deficit could not be contained within 4 *per cent* of GSDP ratio be brought down to 40 *per cent*;
- The exercise on risk-weighting of the Guarantees could not yet be done;
- follow a recruitment and wage policy, where the total salary bill relative to revenue expenditure, net of interest payments and pensions does not exceed 61 *per cent* in any financial year.

Though the NFRBM Act was enacted in August 2005, the rules governing the Act were framed by the Government in February 2007. But the rules did not prescribe any annual target for adjustments in these parameters.

Appendix - 1.3

(Reference: Paragraphs 1.5 & 1.10.2 ; Pages 1, 11 & 33)

Time series data on the State Government finances

(Rupees in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Part A. Receipts					
1. Revenue Receipts	2771.64	2995.04	3399.79	3718.48	4998.46
(i) Tax Revenue	119.02(4)	131.37(4)	156.02(5)	180.51(5)	227.32(4)
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	85.02(71)	94.79(72)	114.70(74)	132.22(73)	167.22(74)
State Excise	2.13(2)	2.83(2)	3.34(2)	3.14(2)	3.00(1)
Taxes on Vehicles	12.26(10)	12.30(9)	14.14(9)	16.73(9)	23.92(11)
Stamps and Registration fees	1.05(1)	1.02(1)	1.01(1)	1.19(1)	1.35(1)
Land Revenue	0.50(1)	0.50(0)	0.60(0)	0.63(0)	0.59(0)
Taxes on Goods and Passengers	1.69	2.19	2.34(1)	3.96(2)	6.62(3)
Other Taxes	16.37	17.74	19.89(13)	22.64(13)	24.62(10)
(ii) Non Tax Revenue	90.27(3)	118.50(4)	179.45(5)	125.07(3)	181.61(4)
(iii) State's share of Union taxes and duties	316.93(11)	399.77(14)	421.84(12)	434.03(12)	689.46(14)
(iv) Grants in aid from Government of India	2245.42(82)	2345.40(78)	2642.48(78)	2978.87(80)	3900.07(78)
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	4.33	3.06	2.57	4.20	2.31
4. Total Revenue and Non debt capital receipts (1+2+3)	2775.97	2998.10	3402.36	3722.68	5000.77
5. Public Debt Receipts	432.79	405.70	651.54	805.25	463.35
Internal debt (excluding Ways and Means Advances and Overdrafts)	454.33	511.92	667.41	805.25	463.35
Net transactions under Ways and Means Advances and Overdrafts	(-)22.69	(-)95.32	0.00	0.00	0.00
Loans and Advances from Government of India	1.15	(-)10.90	(-)15.87	0.00	0.00
6. Total Receipts in the Consolidated Fund (4+5)	3208.76	3403.80	4053.90	4527.93	5464.12
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8. Public Account Receipts	1131.63	1418.00	1841.41	2373.46	2267.53
9. Total Receipts of the State (6+7+8)	4340.39	4821.80	5895.31	6901.39	7731.65
Part B. Expenditure/Disbursement					
10 Revenue Expenditure	2221.28	2571.29	2888.44	3251.16	4186.31
Plan	453.69(20)	484.89(19)	543.65(19)	588.55(18)	883.45(21)
Non Plan	1767.59(80)	2086.40(81)	2344.79(81)	2662.61(82)	3302.86(79)
General Services (including interest payments)	1019.45(46)	1192.46(46)	1347.74(47)	1582.70(49)	1841.64(44)
Social Services	588.85(27)	656.95(26)	696.76(24)	773.60(24)	1125.72(27)
Economic Services	612.98(27)	721.88(28)	843.94(29)	894.86(27)	1218.95(29)
Grants-in-aid and contributions	0.00	0.00	0.00	0.00	0.00
11. Capital Expenditure	710.48	821.48	853.09	989.53	1122.94
Plan	695.31(98)	809.47(99)	853.08(100)	976.63(99)	1122.93(100)
Non Plan	15.17(2)	12.01(1)	0.01(0)	12.90(1)	0.01(0)
General Services (including interest payments)	67.16(19)	137.72(17)	149.15(18)	193.58(20)	217.17(19)

Audit Report on State Finances for the year ended 31 March 2011

Social Services	240.95(34)	290.81(35)	291.78(34)	285.02(29)	306.09(27)
Economic Services	402.37(57)	392.95(48)	412.16(48)	510.93(51)	599.68(54)
12. Disbursement of Loans and Advances	0.24	2.61	1.46	3.55	4.12
13. Total (10+11+12)	2932.00	3395.38	3742.99	4244.24	5313.37
14. Repayments of Public Debt	152.13	166.55	205.38	274.60	261.16
Internal Debt (excluding Ways and Means Advances and Overdrafts)	133.83	162.24	199.64	237.25	238.28
Net transactions under Ways and Means Advances and Overdraft	0.00	0.00	0.00	0.00	0.00
Loans and Advances from Government of Inida	18.30	4.31	5.74	37.35	22.88
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)	3084.13	3561.93	3948.37	4518.84	5574.53
17. Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00
18. Public Account disbursements	1175.14	1346.78	1717.75	2374.50	2159.59
19. Total disbursement by the State (16+17+18)	4260.14	4909.69	5667.22	6894.63	7734.12
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue surplus(+) (1-10)*	550.36	423.75	511.35	467.32	812.15
21. Fiscal Deficit(-)/ Fiscal Surplus(+) (4-13)	-156.03	-397.28	-340.63	-521.56	-312.60
22. Primary deficit(-)/Surplus(+) (21+23)	123.66	-126.82	-26.64	-159.05	81.73
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	279.69	270.46	313.99	362.51	394.33
24. Financial assistance to local bodies etc.	34.04	41.84	74.78	98.90	67.48
25. Ways and Means Advances/ Overdraft availed (days)	266.71(12)	367.17(35)	184.58(13)	451.23 (39)	0.00
Ways and Means Advances availed (days)	188.18(7)	297.99(32)	150.69(10)	361.81 (31)	0.00
Overdraft availed (days)	78.53(5)	69.18(3)	33.89(3)	89.42 (8)	0.00
26. Interest on Ways and Means Advances/ Overdraft	0.51	0.56	0.26	0.56	0.00
27. Gross State Domestic Product (GSDP)[®]	7257.09	8075.27	9066.59(P)	10337.83(Q)	11823.45(A)
28. Outstanding Fiscal liabilities (year end)	3554	3881	4571	5402	5773
29. Outstanding guarantees (year end) (including interest)	NA	NA	NA	53.72	55.22
30. Maximum amount guaranteed (year end)	NA	NA	NA	NA	NA
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	1.64	1.63	1.72	1.75	1.92
Own non-Tax Revenue/GSDP	1.24	1.47	1.98	1.21	1.54
Central Transfer/GSDP	4.36	4.95	4.65	4.20	5.83
II Expenditure Management					
Total Expenditure/GSDP	40.40	42.05	41.28	41.06	44.94
Total Expenditure/Revenue Receipts	105.79	113.37	110.09	114.14	106.30
Revenue Expenditure/Total Expenditure	75.76	75.73	77.17	76.60	78.79

Expenditure on Social Services/ Total Expenditure	28.30	27.91	26.41	24.94	26.95
Expenditure on Economic services/ Total Expenditure	34.63	32.83	33.56	33.12	34.23
Capital Expenditure/Total Expenditure	24.23	24.19	22.79	23.31	21.13
Capital Expenditure on Social and Economic Services/Total Expenditure.	21.94	20.14	18.81	18.75	17.05
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	7.58	5.25	5.64	4.52	6.87
Fiscal deficit/GSDP	-2.15	-4.92	-3.76	-5.05	-2.64
Primary Deficit (surplus)/GSDP	1.70	-1.57	-0.29	-1.54	0.69
Revenue deficit/Fiscal deficit	*	*	*	*	*
Primary Revenue Balance/GSDP	2.81	3.03	3.57	2.86	3.34
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	48.97	48.06	50.42	52.25	48.83
Fiscal Liabilities/RR	128.23	129.58	134.45	145.27	115.50
Primary deficit vis-à-vis quantum spread	189.41	28.03	195.05	205.59	467.94
Debt Redemption (Principal+Interest)/Total debt Receipts	86.44	79.19	73.48	73.78	132.36
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)	-169.27	-190.73	-270.72	-462.14	453.81
Financial assets/Liabilities	1.32	1.39	1.42	1.38	1.49

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 ; Page 1)

Part A: Abstract of Receipts and Disbursements for the year 2010-11

Receipts				Disbursement						
2009-10			2010-11	2009-10			Non-Plan	Plan	Total	2010-11
		<i>Section A: Revenue</i>								
3718.48	I	Revenue receipts	4998.46	3251.16	I	Revenue expenditure	3302.86	883.45	4186.31	4186.31
180.51		Tax revenue	227.32	1582.70		General services	1834.20	7.44	1841.64	
				773.60		Social services	810.66	315.06	1125.72	
125.07		Non-Tax revenue	181.61	460.80		Education, Sports, Art and culture	519.05	140.14	659.19	
				157.88		Health and Family Welfare	183.09	18.67	201.76	
434.03		State's share of Union Taxes	689.46	31.04		Water Supply, Sanitaitaion, Housing and Urban development	47.48	6.31	53.79	
				12.13		Information and Broadcasting	13.9	5.40	19.33	
1460.86		Non-Plan grants	2658.28	16.32		Welfare of Scheduled Castes, scheduled Tribes and other Backward Classes	0.00	17.79	17.79	
1041.00		Grants for State Plan Schemes	936.32	15.33		Labour and labour Welfare	14.12	4.47	18.59	
				74.02		Social Welfare and Nutrition	25.80	122.28	148.08	
477.01		Grants for Central and Centrally Sponsored plan Schemes	305.47	6.08		Others	7.19	0.00	7.19	
				894.86		Economic Services	658.00	560.95	1218.95	
				266.19		Agriculture and Allied Activities	164.72	161.76	326.48	
				95.81		Rural Development	40.42	91.22	131.64	
				67.50		Special Areas Programmes	3.61	84.64	88.25	
				70.24		Irrigation and Flood Control	15.71	96.82	112.53	
				169.57		Energy	219.96	2.52	222.48	
				59.21		Industry and Minerals	40.73	26.16	66.89	
				117.65		Transport	127.55	1.25	128.80	
				4.56		Science, Technology and environment	1.09	5.93	7.02	
				44.13		General Economic Services	44.21	90.65	134.86	
				0.00		Grants-in-aid and Contributions	0.00	0.00	0.00	
				3252.44		Total	3304.39	883.45	4187.84	
0.00	II	Revenue deficit carried over to section B	0.00	467.32	II	Revenue surplus carried over to Section B				812.15
3718.48		Total	4998.46	3718.48		Total				4998.46

<i>Section B: Others</i>										
94.50	III	Opening Cash balance including Permanent advances and cash Balance Investment	102.55	0.00	III	Opening Overdraft from Reserve Bank of India				0.00
0.00	IV	Miscellaneous Capital receipts	0.00	989.53	IV	Capital Outlay	0.01	1122.93	1122.94	1122.94
				193.58		General Services	0.00	217.17	217.17	
				285.02		Social services	0.00	306.09	306.09	
				49.95		Education, Sports, Art and culture	0.00	86.29	86.29	
				19.45		Health and Family Welfare	0.00	39.47	39.47	
				210.57		Water supply, Sanitation, Housing and Urban Development	0.00	159.89	159.89	
				0.08		Information and Broadcasting	0.00	0.25	0.25	
				0.00		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	0.00	0.00	
				1.42		Social Welfare and Nutrition	0.00	14.65	14.65	
				3.55		Others	0.00	5.54	5.54	
				510.93		Economic Services	0.01	599.67	599.68	
				29.36		Agriculture and Allied activities	0.01	46.68	46.69	
				0.00		Rural Development	0.00	0.44	0.44	
				97.23		Special Areas Programmes	0.00	92.87	92.87	
				1.75		Irrigation and Flood Control	0.00	1.61	1.61	
				71.27		Energy	0.00	62.31	62.31	
				45.93		Industry and Minerals	0.00	43.49	43.49	
				259.68		Transport	0.00	326.16	326.16	
				3.72		General Economic Services	0.00	25.22	25.22	
				1.99		Science, Technology and Environment	0.00	0.89	0.89	
4.20	V	Recoveries of Loans and Advances	2.31	3.55	V	Loans and Advances disbursed	0.09	4.03	4.12	4.12
0.00		From Power Projects	0.00	0.00		For Power Projects	0.00	0.00	0.00	
0.53		From Government Servants	1.43	0.19		To Government servants	0.09	0.00	0.09	
3.67		From Others	0.88	3.36		To Others	0.00	4.03	4.03	
467.32	VI	Revenue surplus brought down	812.15	0.00	VI	Revenue Deficit brought down			0.00	0.00
805.25	VII	Public debt receipts	463.35	274.60	VII	Repayment of Public debt			261.16	261.16

Audit Report on State Finances for the year ended 31 March 2011

		External debt	0.00	0.00		External debt			0.00	
805.25		Internal debt other than Ways and Means Advances and Overdrafts	463.35	237.25		Internal debt other than Ways and Means advances and Overdrafts			238.28	
0.00		Net transactions under Ways and Means Advances	0.00	0.00		Net transactions under ways and Means Advances			0.00	
0.00		Net transactions under overdraft	0.00	0.00		Net transactions under Overdrafts			0.00	
0.00		Repayment of Loans and Advances from Central Government	0.00	37.35		Repayment of Loans and Advances to Central Government			22.88	
0.00	VIII	Appropriation to Contingency Fund	0.00	0.00	VIII	Appropriation to Contingency Fund				0.00
0.00	IX	Amount transferred to Contingency Fund	0.00	0.00	IX	Expenditure from Contingency Fund				0.00
2373.46	X	Public Account receipts	2267.53	2374.50	X	Public Account disbursements				2159.59
149.54		Small Savings and Provident funds	191.57	126.45		Small Savings and Provident Funds			103.10	
26.49		Reserve Funds	36.96	4.16		Reserve Funds			4.32	
52.94		Suspense and Miscellaneous	21.17	27.90		Suspense and Miscellaneous			12.28	
1358.09		Remittances	1472.11	1707.45		Remittances			1574.55	
786.40		Deposits and Advances	545.72	508.54		Deposits and Advances			465.34	
0.00	XI	Closing Overdraft from Reserve Bank of India	0.00	102.55	XI	Cash Balance at end of year				100.08
				0.05		Cash in Treasuries and Local Remittances			0.00	
				-599.39		Deposits with Reserve Bank			-602.70	
				301.07		Departmental Cash Balance including permanent Advances			306.56	
				311.05		Cash Balance Investment			273.82	
				89.77		Investment in earmarked funds			122.40	
7464.49		Total	3647.89	7464.49		Total				3647.89

Appendix - 1.4

(Reference: Paragraphs 1.10.1; Pages 33)

Part 'B' Summarized financial position of the Government of Nagaland as on 31.03.2011

(Rupees in crore)

As on 31.03.2010		Liabilities	As on 31.03.2011	
3808.49		Internal Debt -		4033.56
	2878.73	Market Loans bearing interest	3106.87	
	0.03	Market Loans not bearing interest	0.03	
	76.87	Loans from Life Insurance Corporation of India	65.87	
	852.86	Loans from other Institutions	860.79	
	0.00	Ways and Means Advances	0.00	
	0.00	Overdrafts from Reserve Bank of India	0.00	
329.48		Loans and Advances from Central Government-		306.61
	4.48	Pre 1984-85 Loans	3.50	
	19.57	Non-Plan Loans	18.75	
	273.78	Loans for State Plan Schemes	254.23	
	0.21	Loans for Central Plan Schemes	0.05	
	21.37	Loans for Centrally Sponsored Plan schemes	20.30	
	0.00	Ways and Means Advances	0.00	
	10.07	Loans for Special Scheme	9.78	
0.35		Contingency Fund		0.35
485.54		Small Savings, Provident funds, etc.		574.01
778.53		Deposits		858.78
58.95		Reserve Funds		91.58
0.00		Suspense and Miscellaneous Balances		0.00
-732.84		Remittance Balances		-835.27
4728.50		Total		5029.62
Assets				
7232.26		Gross Capital Outlay on Fixed Assets -		8355.20
	192.09	Investments in shares of Companies, Corporations, etc.	213.41	
	7040.17	Other Capital Outlay	8141.79	
23.99		Loans and Advances -		25.80
	0.00	Loans for Power Projects	0.00	
	23.51	Other Development Loans	21.18	
	0.48	Loans to Government servants and Miscellaneous loans	4.62	
		Reserve Fund Investments		
1.13		Advances		1.01
102.06		Suspense and Miscellaneous Balances		93.17
102.55		Cash -		100.08
	0.05	Cash in Treasuries and Local Remittances	0.00	
	-599.39	Deposits with Reserve Bank	-602.70	
	301.07	Departmental Cash Balance	306.56	
	0.00	Permanent Advances	0.00	
	89.77	Investment on earmarked funds	122.40	
	311.05	Cash Balance investments	273.82	
-2733.49		Deficit on Government account -		-3545.64
	-467.32	(i) Less Revenue Surplus of the current year	-812.15	
		(ii) Miscellaneous deficit		
	-2266.17	Accumulated deficit at the beginning of the year	-2733.49	
4728.50		Total		5029.62

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 –1.5

(Reference: Paragraph 1.4.2 ; Page 10)

Statement showing the funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2010-11

(Rupees in crore)

Sl. No	Programme/Scheme	Implementing Agency in the State	2010-11
			Central share
1	Adult Education and Skill Development Scheme	National Literacy Mission Authority Nagaland	1.96
2	Assistance to IHMS FCIS etc	Institute of Hotel Management (IHM), Nagaland	1.81
3	Baba Saheb Ambedkar Hastshilp Vikas Yojana	Pointing Project Agency	0.05
		Gracely MPCs Ltd.	0.17
		Mapu Lomhami Society	0.05
		Heto MPCs Ltd	0.23
		Chakhesang Women Development Society	0.05
		Country Craft Development Society	0.12
		Dunyis Multipurpose Society	0.21
		YASS Youth Association for Social Service	0.07
		Charity Club Multipurpose Society	0.09
		Khaiboizu Multipurpose Society	0.07
		Nagaland Industrial Development Corporation Ltd	0.02
		ABEBE Society	0.02
		Lovi Valley Multipurpose Co-operative Society	0.13
	Scheme Total	1.28	
4	Central Rural Sanitation Programme	SWSM	12.29
5	Community Polytechnics	Government Polytechnic, Kohima	0.14
6	Crime and Criminal Tracking Network and System (CCTNS)	Nagaland Police Computerisation of Police Service Society	5.06
7	DEAFNESS	State Health Society, Nagaland	1.12
8	Demonstration of Solar Thermal SPPV Systems and other Activities	Nagaland Renewable Energy Development Agency (NREDA)	0.09

9	Handlooms	Chenment Multipurpose Co-operative society, Nagaland	0.01
		Naga Handloom Society	0.01
		People's Movement for Rural Transformation, Dimapur	0.01
		Local Entrepreneur Welfare, Kohima	0.01
		Rural Resources Development Society	0.01
		Khaiboizu Multipurpose Co-operative Society Ltd.	0.05
		Humane Touch, Nagaland	0.01
		Alon Multipurpose Co-operative Society Ltd.	0.01
		NODOSO Society	0.01
		Scheme Total	0.13
10	Development of Market Infrastructure Grading and Standardization	Nagaland State Agricultural Marketing Board	2.21
11	DRDA Administration	DRDA Project Director	7.40
12	Drugs Quality Control	State Health Society, Nagaland	0.32
13	Electronic Governance	Nagaland State E-Governance Society	2.33
14	Environment Information Education and Awareness	Nagaland Institute of Health, Environment and Social Welfare	0.06
		Nagaland Pollution Control Board	1.34
		Scheme Total	1.40
15	Extension Support to Central Institute of DOE	Department of Agriculture, Govt. of Nagaland	0.05
16	Forward Linkages to NRHM New Initiatives in NE	State Health Society, Nagaland	31.82
17	Grant-in-aid to NGOs for STs Including Coaching and Allied scheme and Award for Exemplary Service	Nagaland Children's Home, Diphupar	0.18
		Dayanand Sewashram Sangh, Dimapur	0.16
		Scheme Total	0.34
18	GRID Interactive Renewable Power MNRE	Nagaland Renewable Energy Development Agency (NREDA)	0.41
19	Health Insurance for Unorganized sector Workers (RSBY)	Nagaland State Labour Welfare society	2.29
20	Hospitals and Dispensaries (Under NRHM)	State Health Society, Nagaland	1.89
21	HRD (Human Resource Development)	Weaving Industrial Centre, Kohima	0.01
		Heto MPCs Ltd.	0.01
		Scheme Total	0.02
22	Information Publicity and Extension	Nagaland Renewable Energy Development Agency	0.09
23	Integrated Watershed Management Programme	State Level Nodal Agency	28.01

24	Intensive Dairy Development Programme	Nagaland State Dairy Co-operative Federation Ltd.	1.20
25	Livestock Insurance	Nagaland Livestock Development Board	0.50
26	Mahatma Gandhi National Rural Employment Guarantee scheme	DRDA Project Director	511.59
27	Marketing and Export Promotion Scheme	Nagaland Handloom and Handicraft Development Corporation Ltd.	1.30
		Director of Industries and Commerce	0.97
		Nagaland Apex Weavers and Artisans Co-operative Federation Ltd.	0.03
		Scheme Total	2.30
28	Marketing support and Services and Export Promotion scheme	Khaiboizu Multipurpose Co-operative Society Ltd.	0.09
		Gracely MPCS Ltd	0.05
		Scheme Total	0.14
29	Medicinal Plants	State Medicinal Plants Board Society	1.52
30	MPs Local Area Development scheme (MPLADS)	Deputy. Commissioner, Dimapur	4.00
31	MUSEUM	Nourhe society	0.05
		Naga Heritage Museum and Research Society	0.80
		Ellen Welfare Society	0.12
		Scheme Total	0.97
32	National Child Labour Project including Grants-in-Aid to Voluntary Agencies	District Child Labour Project Society, Dimapur	0.41
33	National Afforestation Programme	State Forest Development Agency	10.11
34	National Aids Control Programme including STD Control	Nagaland State Aids Control Society	18.25
35	National Mission on Bamboo	Nagaland Bamboo Development Agency	11.55
36	National Mission on Medicinal Plants	Nagaland Bio Resource Mission	1.82
37	National Programme for Youth and Adolescent Development General Component	Kuizin Women Society	0.02
38	National Project for Cattle and Buffalo Breeding	Nagaland Livestock Development Board	1.27
		Nagaland State Dairy Cooperative Federation Ltd.	1.00
		Scheme Total	2.27
39	National Rural Drinking Water Programme	SWSM, Nagaland, Kohima	77.53
40	National Rural Health Mission (NRHM) Centrally Sponsored	State TB Control Society	1.85
		State Health Society	40.90
		Scheme Total	42.75
41	National Rural Health Mission (NRHM) Central Sector	State Health Society	0.75

42	North Eastern Areas	Nagaland GIS Centre	2.28
		Kohima Forest Development Agency	1.00
		Nagaland Bamboo Development Agency	0.08
		Central Institute of Horticulture	0.02
		Dimapur Don Bosco School	0.02
		Nagaland Board of School Education	0.23
		Principal Patkai Christian College	1.80
		Directorate of Youth Resources and Sports	1.00
		Directorate of Information and Public Relation	0.04
		Scheme Total	6.47
43	OFF GRID DRPS	Nagaland Renewable Energy Development Agency (NREDA)	0.14
44	Pollution Abatement	Nagaland Pollution Control Board	0.69
45	Pradhan Mantri Gram Sadak Yojana (PMGSY)	Nagaland Rural Roads Development Agency	25.13
46	Product/ Infrastructure Development for Destinations and Circuits	Nagaland Tourism Board	31.17
47	Promotion and Dissemination of Art & Culture	Nagaland Art & Culture Council	0.72
		North East Zone Cultural Centre (NEZCC)	5.32
		United Tribal Society, Nagaland	0.03
		Abiogenesis Society	0.07
		Mind Blowers Club	0.03
		Hozam Rising Club	0.02
		Helping Hands Nagaland	0.01
Scheme Total	6.20		
48	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Nagaland Education Mission Society	5.24
49	Renewable Energy for Rural Applications for all villages	Nagaland Renewable Energy Development Agency (NREDA)	0.42
50	Renewable Energy for Rural Applications for Remote villages	NREDA	0.53
51	Research and Development for Conservation and Development	Fazal Ali College	0.04
52	Research and Development Support SERC	Kohima Science College	0.01
53	Rural Housing – IAY	DRDA Project Director	44.54
54	Sarva Shiksha Abhiyan (SSA)	Sarva Shiksha Abhiyan State Mission Authority	86.37
55	Scheme for Infrastructure Development FPI	Dimapur Municipal Council	8.27
56	Scheme for Quality Assurance, Codex Standards Research and Development and other Promotional Activities	Tribal Students Upliftment Society	0.02

57	Scheme for Techonology Upgradation/ Establishment/ Modernisation of Food Processing Industries	M/s Changki Organic Bio-tech Park	0.41
		M/s Naga Fragrance Pvt.	1.14
		Scheme Total	1.55
58	Scheme for the Welfare of Working Children in Need of Care and Protection	Rural Development Society – 2	0.10
		Sunrise Welfare Society	0.10
		Asholokumi Welfare Society	0.05
		Dilong Women’s Welfare Society	0.09
		Scheme Total	0.34
59	Science and Technology Programme for Socio Economic	Nagaland Institute of Health, Environment and Social Welfare	0.11
		Nagaland State Science & Technology Council	0.02
		Scheme Total	0.13
60	Setting up of New National Institute of Technology (NITS) including Chaudhary Ghani Khan Institute of Engineering (DHE)	National Institute of Technology, Nagaland	2.50
61	SISRY (Swarna Jayanti Shahari Rojgar Yojana)	State Urban Development Agency	4.20
62	Solar Thermal Systems Water Heating	Nagaland Renewable Energy Development Agency (NREDA)	0.25
63	State Science & Technology Programme	Nagaland State Science & Technology Council	1.82
64	Step Support to Training and Employment Programme for Women	Khesoh Multipurpose Co-operative Society	0.36
		Development Suppor Services Organisations	0.05
		Doyang Valley Multipurpose Co-operative Society	0.14
		Nagaland Handloom & Handicraft Development Corporation Ltd.	0.61
		Limasar Piggery Co-operative Society	0.03
		Scheme Total	1.19
65	Strengthening of Existing Polytechnics	Government Polytechnics, Kohima	0.10
		Khelhoshe Polytechnics, Atoizu	0.20
		Institute of Communication & Information Technology, Mokokchung	0.20
		State Nursing Superintendent	0.12
		Scheme Total	0.62
66	Support to NGOs/Institutions/ SRCs for Adult Education and Skill Development (Merged Schemes of NGOs JSS SRCs)	Jan Shikshan Sansthan, Dimapur	0.30
67	Support to State Extension Programme for Extension Reforms	State Agricultural Management & Extension Training Institute (SAMETI)	3.15

68	SWADHAR	Nagaland Evangel Mission and Welfare Association	0.25
		Resource Centre	0.07
		Scheme Total	0.32
69	Swaranjayanti Gram Swarogor Yojana (SGSY)	DRDA Project Director	9.86
70	Tobacco Control	State Health Society	0.15
71	Urban Statistic for HR and Assessment USHA	Director of Economics & Statistics, Nagaland	0.03
72	Voluntary Organisation for providing social defence services including prevention of Alcoholism and drug abuse SJE	Development Association of Nagaland	0.06
		Youth Mission Agency	0.09
		Bethesda Youth Welfare Centre, Dimapur	0.07
		Prodigal Homes, Dimapur	0.21
		Scheme Total	0.43
73	Women Hostel in Polytechnics	Khelhoshe Polytechnic Atoizu	0.20
		Government Polytechnic, Kohima	0.50
		Institute of Communication & Information	0.50
		Scheme Total	1.20
74	WWH Working Women Hostel	Ellen Welfare Society	0.07
		A biogenesis Society	0.13
		Scheme Total	0.20
Grand Total			1033.62

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

Appendix – 1.6

(Reference to Paragraph 1.5.1; Page 13)

(A) Tax Revenue for the years 2006-11

(Rupees in crore)

Heads	2006-07	2007-08	2008-09	2009-10	2010-11	
					Budget Estimates	Actual
Taxes on Sales	85.02	94.79	114.70	132.22	124.89	167.22
State Excise	2.13	2.83	3.33	3.14	3.62	3.00
Taxes on Vehicle	12.26	12.30	14.14	16.73	15.12	23.92
Stamps and Registration Fees	1.05	1.02	1.01	1.19	1.17	1.35
Land Revenue	0.50	0.50	0.60	0.63	0.81	0.59
Taxes on Goods & Passengers	1.69	2.19	2.34	3.96	2.54	6.62
Other taxes	16.37	17.74	19.90	22.64	20.23	24.62
Total	119.02	131.37	156.02	180.51	168.38	227.32

(B) Non-Tax Revenue for the years 2006-11

(Rupees in crore)

Heads	2006-07	2007-08	2008-09	2009-10	2010-11	
					Budget Estimates	Actual
Interest receipts, dividends and profits	5.22	5.66	11.57	10.02	4.50	14.35
General Services	17.95	23.53	30.73	8.48	14.80	49.36
Social Services	6.48	4.21	4.97	5.14	5.64	17.00
Economic Services	60.62	85.10	132.18	101.43	133.79	100.90
Total	90.27	118.50	179.45	125.07	158.73	181.61

Appendix 2.1
(Reference: Paragraph 2.3.1; Page 44)

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.	11	District Administration & Special Welfare Schemes	110.98	16.55	15
2.	18	Pensions & Other Retirement benefits	496.33	160.36	32
3.	19	Rajya Sainik Board	1.83	0.55	30
4.	21	Relief of distress caused by Natural Calamities	13.44	2.49	19
5.	25	Land Records & Survey	13.06	1.54	12
6.	27	Planning Machinery	103.30	1.72	2
7.	28	Civil Police	686.60	4.47	1
8.	31	School Education	631.95	73.13	12
9.	32	Higher Education	85.29	22.62	27
10.	37	Municipal Administration	8.06	4.97	62
11.	46	Statistics	18.48	2.21	12
12.	47	Weights & Measures	6.18	1.08	17
13.	48	Agriculture	130.47	34.11	26
14.	49	Soil & Water Conservation	65.36	23.14	35
15.	50	Animal Husbandary & Dairy Development	74.87	4.16	6
16.	51	Fisheries	23.43	2.11	9
17.	53	Industries	52.17	14.22	27
18.	59	Irrigation & Flood Control	168.16	55.63	33
19.	60	Water Supply Schemes	43.05	6.77	16
20.	65	SCERT	26.33	9.32	35
21.	66	Sericulture	22.46	8.60	38
22.	73	State Institute of Rural Development	6.70	3.06	46
23.	81	Information Technology & Communication	6.99	1.15	16
Capital (Voted)					
24.	9	Taxes & Vehicles	10.93	4.25	39
25.	23	Loans to Government Servant	0.19	0.10	52
26.	26	Civil Secretariat	2.50	1.03	41
27.	27	Planning Machinery	120.82	65.27	54
28.	33	Youth Resources and Sports	46.97	7.10	15
29.	35	Medical, Public Health & Family Welfare	46.45	5.49	12
30.	36	Urban Development	157.94	104.62	66
31.	39	Tourism	21.47	2.84	13
32.	43	Social Security and Welfare	21.92	10.70	49
33.	45	Co-operation	9.47	1.26	13
34.	52	Forest	39.68	27.32	69
35.	53	Industries	38.72	10.96	28
36.	55	Power Projects	86.39	27.73	32
37.	56	Road Transport	17.94	7.00	39
38.	57	Housing Loans	0.22	0.22	100
39.	59	Irrigation & Flood Control	10.84	8.28	76
40.	60	Water Supply Schemes	104.26	75.63	73
41.	65	SCERT	3.64	0.85	23
42.	82	New & Renewable Energy	10.87	7.22	66
Revenue (Charged)					
43.	75	Servicing of Debt	437.73	17.40	4
Capital (Charged)					
44.	75	Servicing of Debt	780.55	519.39	67

Appendix 2.2

(Reference: Paragraph 2.3.5; Page 46)

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
2001-02	16	0	27.98	Not yet regularised
2005-06	23	2	64.96	Not yet regularised
2006-07	24	2	46.03	Not yet regularised
2007-08	23	2	88.46	Not yet regularised
2008-09	16	0	43.52	Not yet regularised
2009-10	24	1	61.77	Not yet regularised
Total			384.53	

Appendix 2.3

(Reference: Paragraph 2.3.6; Page 46)

Excess over provision during 2010-11 requiring regularisation

(Rupees in crore)

Sl. No.	Number and title of grant/appropriation		Total grant appropriation	Expenditure	Excess
	Revenue (Voted)				
1	9	Taxes on vehicles	4.72	4.76	0.04
2	35	Medical, Public Health and Family Welfare	202.04	204.23	2.19
3	43	Social Security and Welfare	123.38	126.13	2.75
4	52	Forest	50.92	53.33	2.41
5	58	Roads and Bridges	104.94	106.58	1.64
6	62	Civil Administration Works	15.85	15.90	0.05
7	63	Science, Technology, Ecology and Environment	1.09	1.17	0.08
8	68	Police Engineering Project	7.09	7.15	0.06
9	70	Horticulture	21.59	21.87	0.28
10	72	Land Resource Development	35.21	35.45	0.24
11	78	Information Technology and Technical Education	8.85	8.95	0.10
12	79	Border Affairs	1.45	1.53	0.08
	Total Revenue (Voted)		577.13	587.05	9.92
	Capital(Voted)				
13	4	Administration of Justice	30.32	38.72	8.40
14	22	Civil Supplies	1.22	1.93	0.71
15	40	Employment and Training	3.03	4.40	1.37
16	48	Agriculture	21.69	21.86	0.17
17	50	Animal Husbandry and Dairy Development	4.07	4.62	0.55
18	58	Roads and Bridges	313.74	341.89	28.15
19	62	Civil Administration Works	19.72	44.08	24.36
20	68	Police Engineering Project	51.04	67.96	16.92
	Total Capital (Voted)		444.83	525.46	80.63
	Grand Total		1021.96	1112.51	90.55

Appendix 2.4

(Reference: Paragraph 2.3.8; Page 47)

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

(Rupees in thousands)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original provision	Supplementary provision
A Revenue (Voted)					
1	11-District Administration & Special Welfare Schemes	1035594	944237	91357	74189
2	25-Land Records & Survey	128193	115187	13006	2375
3	29-Stationery & Printing	118439	118402	37	4364
4	48-Agriculture	1246900	963638	283262	57845
5	51-Fisheries	219839	213173	6666	14427
6	59-Irrigation & Flood Control	1659383	1125252	534131	22175
7	82-New and Renewable Energy	32145	28720	3425	2230
Total Revenue (Voted)		4440493	3508609	931884	177605
B Capital (Voted)					
8	9-Taxes on vehicles	66850	66850	0	42450
9	33-Youth Resource & Sports	431608	398727	32881	38125
10	35-Medical, Public Health & Family Welfare	454100	409650	44450	10444
11	36-Urban Development	1521900	533207	988693	57517
12	52-Forest	341209	123585	217624	55600
13	53-Industries	383000	277550	105450	4191
14	82-New and Renewable Energy	101199	36478	64721	7525
Total Capital (Voted)		3299866	1846047	1453819	215852
Grand Total		7740359	5354656	2385703	393457

Appendix 2.5

(Reference: Paragraph 2.3.8; Page 47)

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	35	Medical, Public Health & Family Welfare	199.08	2.96	202.04	204.23	2.19
2	43	Social Security & Welfare	122.89	0.49	123.38	126.13	2.75
3	58	Roads and Bridges	97.43	7.51	104.94	106.58	1.64
Total Revenue (Voted)			419.40	10.96	430.36	436.94	6.58
Capital (Voted)							
1	58	Roads & Bridges	241.23	72.51	313.74	341.89	28.15
Total Revenue (Voted)			241.23	72.51	313.74	341.89	28.15
Grand Total			660.63	83.47	744.10	778.83	34.73

Appendix 2.6

(Reference: Paragraph 2.3.9; Page 47)
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	4	Nagaland Legal Services Authority	2014-800-01	(-) 8.00	(+) 8.00
2	4	Others-Furniture, Stationaries for Judicial Establishment	2014-800-03	(-) 8.00	(+) 53.70
3	4	Advocate General, Standing Counsels & Government Advocate	2014-114-01	(+) 101.40	(-) 2.44
4	4	Upgradation of Judicial Administration under Award of 11 th Finance Commission	2014-800-02	(-) 43.10	(-) 54.20
5	7	Commissioner's Establishment	2039-001-01	(-) 154.86	(+) 3.84
6	7	Sub-ordinate Establishment	2039-001-02	(+) 142.79	(+) 1.41
7	9	Collection Charges	2041-101	(+) 72.74	(+) 3.88
8	16	Nagaland House, Guwahati	2070-115-05	(-) 16.76	(+) 17.01
9	16	Nagaland House, Kolkata	2070-115-02	(+) 5.30	(-) 5.81
10	16	Nagaland House, Shillong	2070-115-03	(-) 10.26	(-) 2.42
11	18	Superannuation and Retirement Allowances	2071-01-101	(-) 4134.64	(-) 10.34
12	18	Commuted Value of Pensions	2071-01-102	(-) 1616.59	(-) 703.35
13	18	Gratuties	2071-01-104	(-) 1795.10	(-) 708.10
14	18	Family Pension	2071-01-105	(-) 2086.67	(-) 4980.85
15	25	Updating of Land Records (CSS)	2029-800-12	(+) 10.88	(-) 9.51
16	26	Secretariat	2052-090	(-) 90.05	(+) 96.41
17	26	Attached Offices Secretarial Transport Sector	2052-090-01	(-) 17.89	(+) 16.69
18	27	District Planning Machinery	3451-102	(-) 136.23	(+) 16.00
19	30	Administrative Training Institute	2070-003-01	(-) 36.64	(-) 1.19
20	31	Sarva Siksha Abhiyan	2202-01-800-12	(+) 3236.83	(-) 2898.29
21	31	Hindi Training Institute	2202-05-102-01	(-) 1239.16	(-) 2.00
22	32	Nagaland Merit Scholarship	2202-03-107-03	(+) 70.16	(+) 6.86
23	33	NCC	2204-102-01	(+) 40.21	(-) 3.36
24	33	Youth Welfare Camps	2204-102-04	(+) 6.16	(+) 2.34
25	34	Direction	2205-001-01	(+) 48.74	(-) 91.64
26	34	State Academy of Music	2205-101-01	(+) 6.30	(-) 3.83
27	34	Sub-ordinate Establishment	2205-001-02	(-) 57.60	(+) 57.60
28	34	Cultural Research & Studies	2205-102-02	(+) 5.00	(+) 1.01
29	34	Multipurpose Cultural Complex at Zunheboto	2205-102-04	(-) 1.00	(+) 1.00
30	34	Archives	2205-104-01	(-) 8.52	(+) 6.08
31	34	Museum	2205-107	(+) 5.00	(+) 8.82
32	35	Direction	2210-01-001-01	(-) 2653.98	(+) 5962.78
33	35	Sub-ordinate Establishment	2210-01-001-02	(-) 167.12	(+) 2769.68
34	35	Engineering Cell	2210-01-001-02	(-) 73.07	(+) 74.92
35	35	Medical Store Depots	2210-01-104	(-) 517.20	(+) 206.49
36	35	Mental Hospitals	2210-01-110-03	(-) 87.81	(+) 84.80

37	35	Health Intelligence Bureau	2210-03-200-02	(-) 10.64	(+) 3.00
38	35	Homeopathy	2210-02-102	(-) 31.76	(+) 868.21
39	35	Training (PMTI)	2210-04	(+) 10.02	(+) 135.92
40	35	National Malaria Eradication Programme (Urban)	2210—06-101-02	(+) 47.25	(+) 179.04
41	35	National Small Pox Eradication Programme (Urban)	2210-06-101-03	(-) 219.21	(+) 4.95
42	35	Food Testing Laboratory	2210-107-01	(-) 87.65	(+) 19.09
43	35	School Health Scheme	2210-01-109	(+) 10.39	(-) 22.61
44	35	Other Hospital	2210-01-110-01	(+) 716.25	(-) 177.69
45	35	TB Hospitals	2210-01-110-04	(-) 75.44	(-) 70.50
46	35	Drug –deaddiction Clinic	2210-01-110-07	(+) 61.76	(-) 105.22
47	35	Artificial Limb Centre	2210-01-110-08	(-) 23.99	(-) 2.50
48	35	Grants for Medical Purpose	2210-01-110-09	(+) 3.25	(-) 3.25
49	35	Grants –in-Aid to Naga Hospital Kohima Authority	2210-01-110-10	(+) 73.49	(-) 920.57
50	35	Health education Programme	2210-01-200-03	(-) 3.45	(-) 3.00
51	35	Disaster Management	2210-200-04	(-) 1.00	(-) 2.00
52	35	NIDD Control Programme (100% CSS)	2210-200-16	(+) 32.75	(-) 32.75
53	35	Health Sub-Centres	2210-03-101	(+) 768.20	(-) 1544.84
54	35	Subsidiary Health Centres	2210-03-102	(-) 115.38	(-) 351.96
55	35	Primary Health Centres	2210-103-01	(+) 805.05	(-) 2255.92
56	35	Community Health Centres	2210-103-02	(+) 344.74	(-) 1467.39
57	35	Other Hospital	2210-110-01	(-) 91.35	(-) 20.37
58	35	TB Hospitals	2210-110-03	(+) 162.91	(-) 54.15
59	35	National Rural Malaria Eradication Programme	2210-06-101-01	(+) 264.80	(-) 753.25
60	35	National Small Pox Eradication Programme (Rural)	2210-06-101-04	(+) 58.34	(-) 241.91
61	35	BCG + TB Control Programme (Urban)	2210-06-101-05	(+) 117.79	(-) 397.91
62	35	National Leprosy Control Programme (Urban)	2210-06-101-07	(+) 100.88	(-) 542.66
63	35	National Tracoma & Blindness Control Programme	2210-06-101-10	(+) 17.32	(-) 42.06
64	35	Drug Control	2210.06-104	(-) 2.60	(-) 7.13
65	35	Direction (CSS)	2211-001-01	(+) 29.07	(-) 170.64
66	35	Family Welfare Sub-Centres (CSS)	2211-101-02	(-) 412.78	(-) 236.36
67	35	Universal Immunisation Programme (CSS)	2211-103-03	(+) 217.26	(-) 182.01
68	35	Universal Immunisation Programme (District Level)	2211-103-13	(-) 46.38	(-) 3.31
69	36	Sub-ordinate Establishment	2217-80-001-02	(+) 44.56	(-) 1.00
70	37	Grants to Town Committee	2217-80-191-01	(-) 400.00	(-) 95.78
71	38	Sub-ordinate Establishment	2220-60-001-02	(+) 433.16	(+) 16.16
72	38	Research & Training in Mass Communication	2220-60-003	(-) 1.35	(+) 1.35
73	38	Information Centres	2220-60-102	(-) 224.26	(+) 47.45
74	38	Press Information Services	2220-60-103	(-) 7.54	(+) 2.53
75	38	Field Publicity	2220-60-106	(-) 78.06	(+) 1.02
76	38	Direction	2220-60-001-01	(-) 173.70	(-) 62.33
77	38	Printed & Pictorial Publicity	2020-60-101-03	(+) 38.54	(-) 3.00
78	39	Direction	3452-80-001-01	(-) 84.68	(+) 6.00

Audit Report on State Finances for the year ended 31 March 2011

79	43	Sub-ordinate Establishment	2235-02-001-02	(+) 57.58	(+) 89.52
80	43	ICDS Scheme	2235-02-102-01	(-) 39.64	(+) 2485.87
81	43	Establishment if Children Park and Children wards	2235-02-102-02	(+) 8.00	(+) 84.04
82	43	National Social Assistance Programme	2235-02-104-02	(+) 1483.50	(+) 949.00
83	43	Direction	2235-02-001-01	(-) 56.34	(-) 2.16
84	43	Prevention control of Juvenile Social Maladjustment	2235-02-102-11	(+) 41.08	(-) 65.27
85	43	JCDS (CSS)	2235-02-104-11	(+) 1979.21	(-) 3405.28
86	43	Old Age Pension Scheme	2235-02-104-01	(-) 1523.83	(-) 143.29
87	43	Old Age Home	2235-02-104-13	(+) 4.00	(-) 4.00
88	43	Special Nutrition Scheme	2236-02-101-01	(-) 2.41	(-) 3.60
89	45	Direction	2425-001-01	(-) 98.75	(-) 3.71
90	48	Direction (Agri)	2401-001-01	(-) 1062.38	(-) 22.92
91	48	Sub-ordinate establishment (Agriculture)	2401-001-02	(+) 1278.37	(-) 3.61
92	48	High Yielding Varieties Programme	2401-800-07	(-) 103.54	(-) 8.00
93	48	Sugarcane research	2415-01-004-02	(-) 4.11	(-) 23.43
94	48	State Agriculture Research Station Yisemong	2415-01-004-06	(+) 53.46	(-) 7.99
95	49	Direction	2402-001-01	(-) 470.55	(-) 34.65
96	49	Soil Conservation Extension Service	2402-102-01	(+) 324.08	(-) 7.81
97	49	Organic Farming	2402-103-05	(+) 1.00	(-) 1.00
98	49	River Valley Project for Soil & Water Conservation	2402-103-09	(-) 300.00	(-) 63.72
99	49	Sub-ordinate Establishment	2402-001-02	(+) 234.18	(+) 11.53
100	49	Education	2415-02-277	(+) 42.54	(+) 3.79
101	49	Settingup Survey Investigation & Planning (CSS)	2415-02-11	(+) 27.60	(+) 1.00
102	50	Sub-ordinate establishment	2403-001-02	(+) 796.53	(-) 106.13
103	50	Pig Breeding Centre (CSS)	2552-03-105-02	(-) 33.44	(-) 11.39
104	52	Direction	2406-01-001-01	(-) 585.95	(+) 271.57
105	52	Nagaland Forest Infrastructure Development Project	2406-01-800-05	(+) 15.99	(+) 180.21
106	52	Sub-ordinate Establishment	2406-01-001-02	(+) 630.21	(-) 249.91
107	52	Grant to State Pollution control Board	2406-01-800-01	(+) 42.83	(-) 44.36
108	52	Development of National Park and Sanctuaries (CSS)	2406-01-800-07	(+) 185.60	(-) 185.60
109	52	Forestry Training School	2415-06-277-01	(-) 13.16	(-) 71.01
110	55	Execution	2801-05-001-02	(+) 749.10	(-) 2.01
111	58	Maintainance	3054-04-105-01	(+) 57.77	(+) 48.80
112	58	Direction	3054-80-001-01	(-) 1796.21	(+) 197.43
113	58	Traffic Engineering Cell	3054-80-001-02	(+) 1.35	(+) 3.49
114	58	Superintending Engineer's Establishment	3054-80-001-04	(+) 92.23	(+) 17.29
115	58	Research Development Cell	3054-80-001-03	(+) 28.34	(-) 77.01
116	58	Execution	3054-80-001-05	(+) 1629.81	(-) 35.38
117	59	Agriculture engineering Superintendence	2702-80-800-01	(+) 20.63	(-) 7.44
118	59	Agriculture Workshop	2702-80-800-13	(+) 15.22	(-) 2.52
119	59	Statistical Cell (CSS)	2702-80-800-14	(+) 12.12	(-) 4.87
120	60	Execution	2215-01-001-02	(+) 1720.19	(-) 15.04
121	60	Operation & Maintainance	2215-01-102-01	(-) 1145.82	(-) 12.03

122	60	Urban water Supply Programme	2215-01-101	(+) 18.84	(+) 17.40
123	65	State Council of Educational Research and Training	2202-02-004-01	(-) 3.46	(+) 62.98
124	65	DIET (CSS)	2202-02-004-13	(-) 407.18	(+) 104.62
125	66	Catalytic Development Programme (CSS)	2851-107-13	(-) 26.00	(-) 8.78
126	70	Horticulture research Farm, Pfitsero	2415-01-004-12	(-) 31.57	(+) 3.97
127	70	Coffee Nursery Wokha	2552-01-108-01	(-) 8.15	(+) 10.13
128	70	Regional Programme Orchard, Longnak	2552-01-119-01	(-) 23.34	(+) 32.45
129	72	Direction	2501-05-101-01	(-) 2.96	(+) 23.56
130	78	Direction	2203-001-01	(-) 81.77	(+) 25.71
131	78	Kheloshe Polytechnic	2203-105-01	(-) 2.54	(+) 21.28
132	82	Direction & Administration (IREP-NPBD)	2810-01-001	(-) 1.84	(-) 2.39
Capital(Voted)					
133	4	Construction of court buildings	4059-01-051-04	(+)5.00	(+)995.00
134	35	NRHM(CSS)	4210-01-800-17	(+)1262.00	(-)841.02
135	35	Referral Hospital Project(Non-lapsable Pool)	4210-01-800-01	(-)92.04	(+)240.15
136	35	Upgradation of Standards of Administration under Award of TFC	4210-01-800-02	(+)225.00	(+)100.60
137	36	Special Development Fund for Nagaland and Schemes under NLCPR	4217-60-051-09	(+)211.77	(+)9.70
138	39	Development of Tourist Amenities Centres(CSS)	5452-80-800-22	(+)1277.53	(-)42.00
139	48	Establvishment of Agricultural Expo	4401-800-11	(+)611.12	(+)16.62
140	52	Buildings	4406-01-070-02	(-)66.00	(+)735.85
141	55	Various Schemes Under REC Loans	4801-06-800-01	(-)1039.00	(-)10.00
142	58	Department Schemes	5054-04-800-01	(+)2217.90	(+)4323.58
143	60	Acclerated Rural Water Supply Programme RGNDWM (CSS)	4215-01-800-01	(-)1956.18	(+)11.47
144	64	Housing	4216-01-106-64	(+)1.00	(-)286.12
145	64	Housing	4059-80-051-64	(-)1.00	(+)257.79
146	68	Government Residential Building	4055-211-02	(-)97.42	(-)510.57
147	68	States own schemes	4055-211-02	(-)255.51	(-)816.77
Revenue (Charged)					
148	75	Interest on State Provident Funds	2049-03-104	(-)300.00	(-)96.47
149	75	Interest on Insurance and Pension Funds	2049-03-108	(-)30.00	(-)1.91
150	75	Interest on Loans for State/Union territory plan Schemes	2049-04-101	(-)57.42	(-)130.91
151	75	Interest on Lonas for Central Plan Schemes	2049-04-102	(-)2.89	(-)1.00
Total				(-)28773.87 (+)25471.97	(-)26552.48 (+)22020.44

Appendix 2.7

(Reference: Paragraph 2.3.11; Page 48)

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	37-Municipal Administration	2217- Urban Development	7.95	4.00	50.31
Capital (Voted)					
2.	23-Loans to Government Servants	7610-00-800 Loans to Government Servants etc.	18.65	9.65	51.74
3	27-Planning Machinery	4059-60-051(27) Planning Machinery	120.82	65.27	54.02
4	36-Urban Development	4217-60-051(14) National Urban Renewal Mission	157.94	104.72	66.30
5	57-Housing Loans	7610-201(1) HBA & AIS Officers	21.50	21.50	100.00
6	59-Irrigation & Flood Control	4702-800(5) Irrigation Project under NLCPR	10.84	8.17	75.37
7	60-Water Supply Schemes	4215 – Capital outlay on Water Supply & Sanitation (CSS)	104.26	75.75	72.65
8	82-New and Renewable Energy	4801 Capital outlay on Power Project	7.81	6.07	77.72
Capital (Charged)					
9	75-Servicing of Debt	6003- Internal Debt of State Government	731.22	492.95	67.41
		6004- Loans & Advances from GOI	49.32	26.44	53.61
Total			1230.31	814.52	

Appendix 2.8

(Reference: Paragraph 2.3.12; Page 48)
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	99.32	0.42	1.55	1.13
2	42-Rural Development	129.03	0.80	1.81	1.01
3.	65-SCERT	26.33	9.32	11.08	1.76
Total		254.68	10.54	14.44	3.90

Appendix 2.9

(Reference Paragraph 2.3.13; Page 48)

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.	34	Art and Culture and Gazetters Unit	0.04
2.	64	Housing	0.01
Total			0.05
Capital (Voted)			
3.	13	Village Guards	0.46
4.	29	Stationary & Printing	0.15
5.	41	Labour	0.15
6.	42	Rural Development	0.06
7.	49	Soil and Water Conservation	0.03
8.	63	Science, Technology, Ecology and Environment	0.11
9.	64	Housing	0.10
10.	66	Sericulture	0.08
11.	69	Fire Service	0.16
12.	76	Women Welfare	0.37
13.	78	Technical Education	0.35
Total			2.02
Grand Total			2.07

Appendix 2.10

(Reference Paragraph 2.3.13; Page 48)

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 (voted)				
1	18-Pension and other Retirements Benefits	160.36	96.33	64.03
2	31-School Education	73.13	44.12	29.01
3	60-Water Supply Schemes	6.77	2.20	4.57
Capital (Voted)				
4	35-Medical, Public Health and Family Welfare	5.49	0.49	5.00
5	52-Forest	27.32	17.36	9.96
Revenue (Charged)				
6	75-Servicing of Debt	17.40	15.10	2.30
Total		290.47	175.60	114.87

Appendix 2.11

(Reference Paragraph 2.3.13 ; Page 48)

Cases of surrender of funds in excess of ₹ 10 crore on 30 and 31 March 2011

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	%age of Total Provision
1	2	3	4	5
Revenue (Voted)				
1.	11	2515-Other Rural Development Programme	15.83	(50)
2.	18	2071-Pensions and Other Retirement Benefits	96.33	(19)
3.	31	2202-General Education	44.12	(7)
4.	32	2225-Welfare of SC/ST, Other Backward Classes	21.60	(55)
5.	48	2401-Crop Husbandry	32.99	(26)
6.	49	2402-Soil and Water Conservation	22.23	(35)
7.	53	2851-Village and Small Industries	14.21	(27)
8.	59	2702- Minor Irrigation	55.48	(33)
9.	65	2202-General Education	11.08	(42)
(Revenue Charged)				
10	75	2049-Interest Payment	15.10	(4)
Capital (Voted)				
11	27	4059-Capital Outlay on Public Works	65.27	(54)
12	36	4217-Capital Outlay on Urban Development	104.72	(66)
13	43	4235-Capital Outlay Social Security and Welfare	10.70	(49)
14	52	4406-Capital Outlay on Forestry and Wild Life	17.36	(44)
15	53	4860- Capital Outlay on Consumer Industries	10.96	(28)
16	55	4801-Capital Outlay on Power Project	24.89	(30)
17	60	4215- Capital Outlay on Water Supply and Sanitation	75.75	(73)
Capital (Charged)				
18	75	6004-Loans and Advances from the Central Government	26.44	(54)
Total			665.06	

Appendix 2.12

(Reference: Paragraph 2.3.14; Page 48)

Rush of Expenditure

(Rupees in crore)

Sl. No	Grant Number and Name	Major Head	Expenditure incurred during Jan-March 2011	Expenditure incurred in March 2011	Total Expenditure	%age of total expenditure incurred during	
						Jan-Mar 2011	Mar-11
1	1 State Legislature	4059	15.00	15.00	15.00	100.00	100.00
2	4 Administration of Justice	4059	33.40	33.40	33.40	100.00	100.00
3	11 District Administration & Special Welfare schemes	2053	29.92	17.78	74.48	40.17	23.87
		2515	15.82	15.82	15.82	100.00	100.00
4	13 Village Guards	2055	11.90	9.48	18.49	64.36	51.27
5	18 Pensions and Other Retirement Benefits	2071	137.66	84.50	335.97	40.97	25.15
6	25 Land Records and Survey	2029	5.95	4.12	11.52	51.65	35.76
7	26 Civil Secretariat	2052	19.81	13.63	65.57	30.21	20.79
		3451	19.13	17.88	23.93	79.94	74.72
8	27 Planning Machinery	2575	21.84	21.79	24.40	89.51	89.30
		3451	46.91	44.18	71.95	65.20	61.40
		4059	26.94	25.28	55.55	48.50	45.51
9	28 Civil Police	2055	249.44	143.74	682.13	36.57	21.07
10	31 School Education	2202	254.96	170.38	557.27	45.75	30.57
		4202	12.82	10.80	25.31	50.65	42.67
11	33 Youth Resources & Sports	4202	34.59	34.35	39.87	86.76	86.16
12	34 Art & Cultures & Gazetters Unit	2205	7.91	6.08	13.30	59.47	45.71
13	35 Medical, Public Health & Family Welfare	2210	64.87	25.88	188.66	34.38	13.72
		4210	33.18	20.22	39.47	84.06	51.23
14	36 Urban Development	4217	32.16	23.84	53.32	60.32	44.71
15	42 Rural Development	2515	33.86	30.65	47.37	71.48	64.70
		2575	37.04	36.99	44.73	82.81	82.70
16	43 Social Security & Welfare	2235	37.32	33.31	73.20	50.98	45.51
		2236	52.92	31.79	52.93	99.98	60.06
		4235	11.22	11.22	11.22	100.00	100.00
17	45 Co-operation	2425	9.00	7.31	14.57	61.77	50.17
18	48 Agriculture	2401	40.27	33.26	91.31	44.10	36.43
		4401	20.19	16.20	20.53	98.34	78.91
19	49 Soil & Water Conservation	2402	23.69	16.89	40.63	58.31	41.57
20	50 Animal Husbandry & Dairy Development	2403	35.09	27.50	59.89	58.59	45.92
21	51 Fisheries	2405	13.46	10.69	20.93	64.31	51.08
22	52 Forest, Ecology, Environment & Wild Life	2406	29.02	14.48	52.05	55.75	27.82
23	53 Industries	2851	16.99	11.60	37.95	44.77	30.57
		4860	21.22	17.50	27.66	76.72	63.27
24	54 Mineral Development	2853	7.97	5.88	15.09	52.82	38.97

		4853	10.90	10.90	15.12	72.09	72.09
25	55 Power	2801	120.02	33.85	219.61	54.65	15.41
		4801	56.97	52.99	58.66	97.12	90.33
26	56 Road Transport	3055	10.71	4.75	35.89	29.84	13.23
27	58 Roads & Bridges	3054	53.06	50.46	81.51	65.10	61.91
		4552	31.06	25.31	31.06	100.00	81.49
		5054	208.00	125.04	310.84	66.92	40.23
28	59 Irrigation & Flood Control	2702	87.56	84.34	112.53	77.81	74.95
29	60 Water Supply	4215	26.50	22.42	28.63	92.56	78.31
30	62 Civil Administration	4216	16.43	2.55	40.95	40.12	6.23
31	64 Housing	2059	13.70	6.52	37.89	36.16	17.21
		4216	27.01	23.83	30.13	89.64	79.09
32	65 Secretariat	2202	10.48	8.73	17.01	61.61	51.32
33	66 Sericulture	2851	7.22	5.61	13.86	52.09	40.48
34	68 Police Engineering Project	4055	58.33	57.11	67.96	85.83	84.03
35	70 Horticulture	2401	9.64	5.66	16.70	57.72	33.89
36	72 Land Resource Development	2501	30.48	29.91	35.45	85.98	84.37
37	75 Servicing of Debt	2048	26.00	26.00	26.00	100.00	100.00
		2049	342.41	328.68	394.33	86.83	83.35

Appendix - 2.13

(Reference paragraph 2.4.1; Page 49)

Pending DCC bills for the year up to 2010-11

(Rupees in crore)

Sl. No.	Department	Number of AC bills	Amount
1	Election	10	4.34
2	Administration of Justice	7	0.66
3	Home	4	0.13
4	Urban Development	2	0.06
5	Governor Secretariat	3	0.08
6	Animal Husbandry & Dairy Development	1	2.80
7	Home Guards	3	7.03
8	Tourism	3	0.22
9	Planning Machinery	2	0.27
10	Civil Secretariat	27	2.60
11	Vigilance Commission	1	0.02
12	General Administration	2	0.61
13	Information & Public Relation	1	0.01
14	Civil Supply	2	0.12
15	Higher Education	2	0.06
16	SCERT	10	0.65
17	Art and Culture	1	0.55
18	Assembly Secretariat	2	1.08
19	Finance	1	0.55
20	Others	13	0.01
	Total	97	21.85

Appendix 2.14

(Reference paragraph 2.7; Page 52)

Statement showing Revenue expenditure incurred from Capital Outlay

Bill No. & date	Sanction Order No. & date	Drawal authority No. & Date	Major Head reference	Particulars of the bill	Amount (Rupees in lakh)
NIL	PLN/M-398/2009 Dated 21-12-2009	EXA/DA/PLN/2009-10/PK-650 Dated-19/12/09	4059- Capital Outlay on Public Works, 051(27)	R/R and procurement of equipments for Finance Department	25.27
222 Dated 26-02-2009	PLN/M-398/2009 Dated 29/03/10	EXA/DA/PLN/2009-10/TA/012 Dated- 28-03-2009	4059-Capital Outlay on Public works, 051(27)	Purchase of equipments for Finance Department	14.47
241 Dated 10-03-2009	PLN/154/07 Co-ord (Pt-IV) Dated 06-03-2009	EXA/DA/PLN/2008-09/HM-248 Dated- 13-02-2009	4059-Capital Outlay on Public works, 051(27)	Purchase of computers and peripherals for Eco & Statistics Department	57.50
241 Dated 10-03-2009	PLN/154/07 Co-ord (Pt-IV) Dated 06-03-2009	EXA/DA/PLN/2008-09/KT-171 Dated- 31-12-2009	4059-Capital Outlay on Public works, 051(27)	Computers and consumbles	9.56
332 Dated- 10-03-2009	PLN/AD/Co-ord-6/2010 Dated 31-03-2010	EXA/DA/PLN/2009-10/LE-309 Dated-31-12-2009	4059-Capital Outlay on Public works, 051(27)	Purchase of Stationery for Eco & Statistics Department	7.67
211 Dated- 05-02-2009	PLN/154/07 Co-ord (Pt-IV) Dated 03-02-2009	EXA/DA/PLN/2009-10/PK-480 Dated-28-01-2009	4059-Capital Outlay on Public works, 051(27)	Purchase of stationeries	9.99
123 Dated- 24-11-2008	PLN/113/2008 Dated 14-11-2008	EXA/DA/PLN/2008-09/AZ-250 Dated-14-11-2008	4059-Capital Outlay on Public works, 051(27)	Purchase of stationeries	21.10
314 Dated- 31-03-2010	PLN/AD/Co-ord-03 Dated 31-03-2010	EXA/DA/PLN/2009-10/KZ-309 Dated- 31-03-2010	4059-Capital Outlay on Public works, 051(27)	Purchase of stationeries	10.00
Total					155.56

Appendix – 3.1

Utilisation certificates outstanding as on 31 March, 2011

(Reference: Paragraph 3.1; Page 55)

(Rupees in lakh)

Sl. No.	Department	Year of Payment of grant	Total grants paid		Utilization Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I	Art & Culture	2006-07	44	20.00	44	20.00	0	0.00
		2007-08	33	20.00	33	20.00	0	0.00
		2008-09	52	20.00	52	20.00	0	0.00
		2009-10	42	20.00	42	20.00	0	0.00
		2010-11	42	20.00	40	19.00	2	1.00
		Total	213	100.00	211	99.00	2	1.00
II	Urban Development	2006-07	10	779.06	10	779.06	0	0.00
		2007-08	16	1945.21	16	1945.21	0	0.00
		2008-09	21	3745.06	18	2379.75	3	1365.31
		2009-10	7	1273.71	5	826.83	2	446.88
		2010-11	19	6386.58	11	3253.19	8	3133.39
		Total	73	14129.62	60	9184.04	13	4945.58
III	Directorate of Rural Development	2006-07	75	4131.22	75	4131.22	0	0.00
		2007-08	84	10065.91	81	9981.11	3	84.80
		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
		Total	388	113754.96	328	110927.58	60	2827.38
IV	Directorate of Science & Technology	2006-07	4	89.00	4	89.00	0	0.00
		2007-08	4	319.00	4	319.00	0	0.00
		2008-09	3	217.00	3	217.00	0	0.00
		2009-10	3	325.00	3	325.00	0	0.00
		2010-11	3	138.97	2	50.42	1	88.55
		Total	17	1088.97	16	1000.42	1	88.55
V	Agriculture	2006-07	0	0.00	0	0.00	0	0.00
		2007-08	0	0.00	0	0.00	0	0.00
		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
		Total	22	300.00	20	256.63	2	43.37
VI	Directorate of Veterinary & Animal Husbandry	2006-07	9	885.81	9	885.81	0	0.00
		2007-08	6	597.92	6	597.92	0	0.00
		2008-09	6	456.41	6	456.41	0	0.00
		2009-10	5	326.44	5	326.44	0	0.00
		2010-11	10	384.85	9	312.85	1	72.00
		Total	36	2651.43	35	2579.43	1	72.00
VII	PHED (SWSM)	2006-07	6	3026.68	6	3026.68	0	0.00
		2007-08	8	4157.15	8	4157.15	0	0.00

Sl. No.	Department	Year of Payment of grant	Total grants paid		Utilization Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		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
		Total	28	23011.38	27	22969.14	1	42.24
VIII	Geology & Mining	2006-07	0	0.00	0	0.00	0	0.00
		2007-08	0	0.00	0	0.00	0	0.00
		2008-09	0	0.00	0	0.00	0	0.00
		2009-10	3	2601.91	3	2601.91	0	0.00
		2010-11	1	795.56	0	0.00	1	795.56
		Total	4	3397.47	3	2601.91	1	795.56
Grand Total			781	158433.83	700	149618.15	81	8815.68

Appendix - 3.2

(Reference: paragraph 3.2; page 56)

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	2007-08 to 2010-11	NA
2	District Rural Development Agency, Mon	2009-10 to 2010-11	NA
3	District Rural Development Agency, Kohima	2010-11	NA
4	District Rural Development Agency, Wokha	2009-10 to 2010-11	NA
5	District Rural Development Agency, Longleng	2007-08 to 2010-11	NA
6	District Rural Development Agency, Peren	2010-11	NA
7	District Rural Development Agency, Kiphire	2009-10 to 2010-11	NA
8	District Rural Development Agency, Dimapur	2009-10 to 2010-11	NA
9	District Rural Development Agency, Zunheboto	2010-11	NA
10	District Rural Development Agency, Mokokchung	2010-11	NA
11	Nagaland State Legal Services Authority, Kohima	2007-08 to 2010-11	NA
12	Nagaland State Social Welfare Advisory Board	2007-08 to 2010-11	NA
13	Kohima Municipal Council, Kohima	2005-06 to 2010-11	NA
14	Dimapur Municipal Council, Dimapur	2005-06 to 2010-11	NA
15	Mokokchung Municipal Council, Mokokchung	2005-06 to 2010-11	NA

Appendix – 3.3
(Reference: Paragraph 3.4; Page 57)

Summarized Financial Statement of Departmentally Managed Commercial Undertakings

Sl. No	Name of the Undertaking	Period of accounts
1	2	3
1	Nagaland State Transport Department	2008-09 to 2010-11
2	Nagaland Power Department	2007-08 to 2010-11
3	Farms Under Agriculture Department	
	i) Potato Seed Farm, Kuthur	1999-00 to 2010-11
	ii) Medium size seed farm, Merapani	2001-02 to 2010-11
	iii) Seed Farm, Tizit	2000-01 to 2010-11
4	Changkai Valley Fruit Preservation Factory	1987-88 to 2010-11
5	Timber Treatment and Seasoning Plant, Dimapur	1998-99 to 2010-11
6	Government Cottage Industries Emporia, Kohima	1998-99 to 2010-11
7	Farms under Veterinary and Animal Husbandry Department	
	i) Cattle Breeding Farm, Medziphema	1998-99 to 2010-11
	ii) Cattle Breeding farm, Tuensang	1998-99 to 2010-11
	iii) Cattle Breeding Farm, Aliba	1998-99 to 2010-11
	iv) Chick Rearing Centre (with Hatchery Unit), Mokokchung	1998-99 to 2010-11
	v) Chick Rearing Centre (with Hatchery Unit), Dimapur	1998-99 to 2010-11
	vi) Chick Rearing Centre, Tuensang	1985-86 to 2010-11
	vii) Chick Rearing Centre, Medziphema	1985-86 to 2010-11
	viii) Pig Breeding Centre, Medziphema	1997-98 to 2010-11
	ix) Pig Breeding Centre, Tizit	1997-98 to 2010-11
	x) Pig Breeding Centre, Tuensang	1985-86 to 2010-11
	xi) Pig Breeding Centre, Tuli	1980-81 to 2010-11
	xii) Regional Rabbit Breeding Farm, Jharnapani	1998-99 to 2010-11
	xiii) Pig Breeding Centre, Merangkong	1998-99 to 2010-11
	xiv) Chick Rearing Centre, Kohima	1998-99 to 2010-11
	xv) Pig Breeding Centre, Sathuja	1998-99 to 2010-11
	xvi) Cattle Breeding farm, Baghty	1998-99 to 2010-11
	xvii) Sheep Farm, Poilwa	1998-99 to 2010-11
	xviii) Buffalo Farm, Jalukie	1998-99 to 2010-11
8	Farm under Horticulture Department	
	Fruit Canning Factory, Longnak	2006-07 to 2010-11

Appendix – 3.4

(Reference: Paragraph 3.5; page 58)

Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc.

(Cases where final action was pending at the end of March 2011)

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	PWD	2	-	-	-	2
2	Higher Education	1	-	-	-	1
3	School Education	10	-	-	1	11
4	Treasuries & Accounts	1	-	-	-	1
5	Irrigation & Flood Control	1	-	-	-	1
6	Development Authority of Nagaland	1	-	-	-	1
7	Urban Development	1	-	-	-	1
8	DUDA	3	-	-	-	3
9	Food & Civil Supplies	1	-	-	-	1
10	Registrar of Co-operative Societies	1	-	-	-	1
11	Transport Commissioner	2	-	-	-	2
12	Vigilance Commissioner	0	1	-	-	1
13	Industries	1	1	-	-	2
14	PHED	1	1	-	-	2
15	Forest Range Office	1	-	-	-	1
16	Health & Family Welfare	1	-	-	-	1
	TOTAL	28	3		1	32

Appendix - 3.5
(Reference : Paragraph 3.5; Page 58)

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
PWD			2	571.18			2	571.18
Higher Education			1	3.93			1	3.93
School Education	2	4.30	9	5414.24			11	5418.54
Treasuries & Accounts			0	0	1	460.88	1	460.88
Irrigation & Flood Control			1	386.00			1	386.00
Development Authority of Nagaland			1	100.00			1	100.00
Urban Development			1	37.00			1	37.00
DUDA	2	11.69	1	47.50			3	59.19
Food & Civil Supplies			1	3.55			1	3.55
Registrar of Co-operative Societies			1	10.82			1	10.82
Transport Commissioner			2	146.57			2	146.57
Vigilance Commissioner	1	1.20	0	0			1	1.20
Industries			2	1929.00			2	1929.00
PHED			2	118.90			2	118.90
Forest Range Office			1	1.32			1	1.32
Health & Family Welfare			1	14.97			1	14.97
Total	5	17.19	26	8784.98	1	460.88	32	9263.05