

# APPENDICES



## Appendix 1.1

(Reference: Para 1.1)

### 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: Para 1.1)

**Part B: Layout of Finance Accounts**

Statement	Layout
<b>VOLUME I</b>	
	Certificate of the Comptroller and Auditor General of India
	Guide to Finance Accounts (Introduction)
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements Annexure A. Cash Balances and Investments of Cash Balances
Statement No. 3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund)
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 Investments of the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Grants-in-aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No. 12	Statement of Sources and Application of Funds for Expenditure other than Revenue Account
Statement No. 13	Statement of Balances under Consolidated Fund, Contingency Fund and Public Account
	Notes to Accounts
<b>VOLUME II</b>	
<b>Part I</b>	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
Statement No. 17	Detailed Statement of Borrowings and Other Liabilities
Statement No. 18	Detailed Statement on Loans and Advances made by the Government
Statement No. 19	Detailed statement of Investments of the Government
Statement No. 20	Detailed statement of Guarantees given by the Government
Statement No. 21	Detailed statement of Contingency Fund and Other Public Account Transactions
Statement No. 22	Detailed statement on Investments of Earmarked Funds
<b>PART II Appendices</b>	
I	Comparative Expenditure on Salary
II	Comparative Expenditure on Subsidy
III	Grants-in-aid/Assistance given by the State Government (Institution-wise and Scheme wise)
IV	Details of Externally Aided Projects
V	Development Scheme expenditure (Central and State Development schemes) A. Central Schemes (Centrally Sponsored Schemes and Central Development Schemes) B. State Development Schemes
VI	Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget) (Unaudited Figures)
VII	Acceptance and Reconciliation of balances (As depicted in Statement 7 and 18)
VIII	(i) Financial results of Irrigation Schemes (ii) Financial results of Electricity Schemes
IX	Commitments of the Government-List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-Salary portion
XI	Major Policy Decisions of the Government during the year or new Schemes proposed in the Budget
XII	Committed Liabilities of the Government
XIII	Re-organisation of the States-Items for which allocation of balances between/among the States has not been finalized.

## Appendix – 1.1

(Reference: Para 1.3 &amp; 1.7.2)

## Part C: Methodology Adopted for the Assessment of Fiscal Position

The norms/ceilings prescribed by the XIV FC for selected fiscal variable along with its projections for a set of fiscal aggregates 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 a 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)

	2013-14	2014-15	2015-16	2016-17	2017-18
Gross State Domestic Product ( <i>Rupees in crore</i> )	16612	18414	20524	21119	23623 (A)*
Growth rate of GSDP	21.98	10.85	11.46	2.90	11.86

\* Information furnished by Directorate of Economics and Statistics, Govt. of Nagaland based on Advanced Estimates.

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

Term	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1]*100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal liabilities} + \text{Current year's Fiscal Liabilities})/2]*100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received}/[(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]*100$
Average interest rate of outstanding debt	$\text{Interest Paid}/[(\text{Opening Balance of Public Debt} + \text{Closing Balance of Public Debt})/2]$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <b>minus</b> all Development grants and Non- Development Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt.

Term	Basis of calculation
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the $n^{\text{th}}$ root of the total percentage growth rate, where $n$ is the number of years in the period being considered. CAGR= $[\text{ending value} / \text{beginning value}]^{1/\text{no of years}} - 1$
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, <i>e.g.</i> , enforcement of law and order, security and protection of our rights pollution free air, other environmental good, road infrastructure <i>etc.</i> Merit goods are commodities that the public sector provides free or at 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, <i>etc.</i>
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. debt sustainability condition states that if the rate of growth of GSDP exceeds the rate of interest on public debt, debt would stabilize eventually.

<b>Term</b>	<b>Basis of calculation</b>
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.
Theft	Whoever intending to take dishonestly any movable property out of the possession of any person without that person's consent, moves that property in order to such taking is said to commit theft.
Misappropriation	Dishonestly misappropriating or converting to own use any property, or dishonestly using or disposing of that property in violation of any direction of law prescribing the mode in which such trust is to be discharged, or of any legal contract, express or implied.
Defalcation	Defalcation is misappropriation of funds by a person trusted with its charge; also, the act of misappropriation, or an instance thereof.

**Appendix 1.1**

(Reference Page 1)

**Part D: State Profile**

<b>A. General Data</b>		
<b>Sl. No</b>	<b>Particulars</b>	<b>Figures</b>
1	Area (in sq. kms.)	16579
2	Population	
	As per 2001 census	19,90,036
	As per 2011 census	19,78,502
3	Density of Population (2011) (per sq. kms.) (All India Average 382 persons per sq km)	119
4	Below Poverty Line (BPL) (2011-12) (All India Population Below Poverty Line -21.90) (2011-12)	18.90
5	Literacy (2011) (in per cent) (All India Average 73.00 %)	79.60
6	Infant Mortality Rate (2014) (All India average per 1000 live births-34 (2016))	14.00
7	Life Expectancy at Birth (All India Average in years-68.30) (Economic Survey 2017-18)	NA

<b>B. Financial Data</b>							
<b>Particulars</b>		<b>Figures (in per cent)</b>					
<b>Compound Annual Growth Rate (CAGR) (per cent)</b>		<b>2008-09 to 2016-17</b>		<b>2012-13 to 2016-17</b>		<b>2016-17 to 2017-18</b>	
		<b>Special Category States (SCS)</b>	<b>Nagaland</b>	<b>SCS</b>	<b>Nagaland</b>	<b>SCS</b>	<b>Nagaland</b>
a.	Revenue Receipts	13.70	14.19	12.40	11.07	10.40	16.70
b.	Tax Revenue	16.00	16.00	11.90	10.70	20.00	25.10
c.	Non Tax Revenue	8.30	8.50	10.60	13.70	8.00	12.50
d.	Total Expenditure	13.70	12.70	12.90	9.10	10.60	17.70
e.	Capital Expenditure	7.80	2.90	11.40	-3.80	19.60	18.80
f.	Revenue Expenditure on Education	16.60	16.10	12.50	10.80	15.80	13.10
g.	Revenue Expenditure on Health	18.00	18.10	16.20	16.40	20.50	11.60
h.	Salary and Wages	14.70	14.70	9.50	9.50	20.60	12.30
i.	Pension	18.80	21.60	12.70	12.70	28.10	15.50



## Appendix 1.2

(Reference: Para 1.3, 1.9.2 &amp; 1.10.2)

## Time series data on the State Government Finances

(Rupees in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts<sup>17</sup></b>	<b>6495.67</b>	<b>7648.67</b>	<b>8040.79</b>	<b>9439.79</b>	<b>11016.45</b>
<b>(i) Tax Revenue</b>	<b>333.39(5)</b>	<b>388.61(5)</b>	<b>427.10(5)</b>	<b>510.75(5)</b>	<b>638.28(6)</b>
Taxes on Agricultural Income	-	-	-	-	-
Goods and Services Tax	0.00	0.00	0.00	0.00	187.57(29)
Taxes on Sales, Trade, etc.	250.20(75)	294.29(76)	328.58(77)	400.12(78)	287.55(45)
State Excise	4.86(1)	4.70(1)	5.12(1)	4.62(1)	4.20(1)
Taxes on Vehicles	36.15(11)	46.46(12)	53.09(13)	57.39(11)	101.53(16)
Stamps and Registration fees	1.77(1)	1.93(1)	2.04(1)	2.05(0)	2.62(0)
Land Revenue	0.70(0)	0.74(0)	0.75(0)	0.82(0)	0.90(0)
Taxes on Goods and Passengers	10.79(3)	9.73(2)	5.88(1)	14.76(3)	17.59(3)
Other Taxes	28.92(9)	30.76(8)	31.64(7)	30.99(6)	36.32(6)
<b>(ii) Non Tax Revenue</b>	<b>214.34(3)</b>	<b>268.34(3)</b>	<b>253.61(3)</b>	<b>343.03(4)</b>	<b>385.77(4)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>1001.27(16)</b>	<b>1062.68(14)</b>	<b>2540.72(32)</b>	<b>3032.63(32)</b>	<b>3353.13(30)</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>4946.67(76)</b>	<b>5929.04(78)</b>	<b>4819.36(60)</b>	<b>5553.38(59)</b>	<b>6639.27(60)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3. Recoveries of Loans and Advances</b>	<b>1.01</b>	<b>0.71</b>	<b>0.50</b>	<b>1.09</b>	<b>1.09</b>
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>6496.68</b>	<b>7649.38</b>	<b>8041.29</b>	<b>9440.88</b>	<b>11017.54</b>
<b>5. Public Debt Receipts</b>	<b>1976.41</b>	<b>2414.87</b>	<b>3545.94</b>	<b>5444.35</b>	<b>5141.02</b>
Internal debt (excluding WMAs and Overdrafts)	619.16	725.00	1068.40	1182.44	1234.69
Net transactions under Ways and Means Advances and Overdrafts	1357.25	1689.87	2477.54	4261.91	3906.00
Loans and Advances from Government of India	0.00	0.00	0.00	0.00	0.33
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>8473.09</b>	<b>10064.25</b>	<b>11587.23</b>	<b>14885.23</b>	<b>16158.56</b>
<b>7. Contingency Fund Receipts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8. Public Account Receipts</b>	<b>3130.09</b>	<b>2661.92</b>	<b>3226.12</b>	<b>2933.99</b>	<b>3319.54</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>11603.18</b>	<b>12726.17</b>	<b>14813.35</b>	<b>17819.22</b>	<b>19478.10</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10 Revenue Expenditure<sup>18</sup></b>	<b>5748.11</b>	<b>6760.14</b>	<b>7579.14</b>	<b>8649.45</b>	<b>10188.59</b>
Development	846.01(15)	1229.30(18)	1122.66(15)	1731.63(20)	2589.12(25)
Non Development	4902.10(85)	5530.84(82)	6456.48(85)	6917.82(80)	7599.47(75)
General Services (including interest payments)	2730.25(47)	3130.97(46)	3620.47(48)	3893.96(45)	4316.65(42)
Social Services	1701.56(30)	1855.17(28)	2093.61(28)	2295.21(27)	2558.56(25)
Economic Services	1316.30(23)	1774.00(26)	1865.06(25)	2460.28(28)	3313.38(33)
Grants-in-aid and contributions	0.00	0.00	0.00	0.00	0.00
<b>11. Capital Expenditure</b>	<b>1207.06</b>	<b>1023.17</b>	<b>1059.23</b>	<b>1076.10</b>	<b>1274.85</b>
Development	1187.96(98)	1022.95(100)	1059.23(100)	1076.10	1274.85(100)
Non Development	19.10(2)	0.22(0)	0.00(0)	0.00(0)	0.00(0)
General Services	181.19(15)	160.95(16)	105.78(10)	132.55(12)	267.10(21)
Social Services	324.47(27)	350.99(34)	287.49(27)	431.73(40)	485.68(38)
Economic Services	701.40(58)	511.23(50)	665.96(63)	511.82(48)	522.07(41)
<b>12. Disbursement of Loans and Advances</b>	<b>0.92</b>	<b>0.19</b>	<b>0.19</b>	<b>0.19</b>	<b>0.19</b>
<b>13. Total Expenditure(10+11+12)</b>	<b>6956.09</b>	<b>7783.50</b>	<b>8638.56</b>	<b>9725.74</b>	<b>11463.63</b>
<b>14. Repayments of Public Debt</b>	<b>1436.92</b>	<b>2306.08</b>	<b>2705.35</b>	<b>5065.03</b>	<b>4452.01</b>
Internal Debt (excluding WMAs and Overdrafts)	246.32	279.11	496.30	491.81	524.30
Net transactions under WMAs and Overdraft	1168.10	2005.36	2187.51	4551.68	3905.99
Loans and Advances from Government of India	22.50	21.61	21.54	21.54	21.72
<b>15. Appropriation to Contingency Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>16. Total disbursement out of Consolidated fund (13+14+15)</b>	<b>8393.01</b>	<b>10089.58</b>	<b>11343.91</b>	<b>14790.77</b>	<b>15915.64</b>

<sup>17</sup> Revenue receipts are exclusive of expenditure on State Lotteries (₹ 2.76 crore).<sup>18</sup> Revenue expenditure is exclusive of expenditure on State Lotteries (₹ 2.76 crore).

**Audit Report on State Finances for the year ended 31 March 2018**

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
<b>17. Contingency Fund disbursements</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>18. Public Account disbursements</b>	<b>2796.33</b>	<b>2895.22</b>	<b>3011.82</b>	<b>2661.41</b>	<b>3124.67</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>11189.34</b>	<b>12984.80</b>	<b>14355.73</b>	<b>17452.18</b>	<b>19040.31</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit(-)/ Revenue surplus(+) (1-10)*</b>	<b>747.56</b>	<b>888.53</b>	<b>461.65</b>	<b>790.34</b>	<b>827.86</b>
<b>21. Fiscal Deficit(-)/ Fiscal Surplus(+) (4-13)</b>	<b>-459.41</b>	<b>-134.12</b>	<b>-597.27</b>	<b>-284.86</b>	<b>-446.09</b>
<b>22. Primary deficit(-)/Surplus(+) (21+23)</b>	<b>34.43</b>	<b>421.22</b>	<b>-10.82</b>	<b>350.64</b>	<b>231.66</b>
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>493.84</b>	<b>555.34</b>	<b>586.45</b>	<b>635.50</b>	<b>677.75</b>
<b>24. Financial assistance to local bodies etc.</b>	<b>293.11</b>	<b>250.60</b>	<b>120.63</b>	<b>170.87</b>	<b>328.40</b>
<b>25. WMAs/ Overdraft availed (days)</b>	<b>1357.25(83)</b>	<b>1689.87(126)</b>	<b>2477.54(110)</b>	<b>4261.65(145)</b>	<b>3906.00(104)</b>
Ways and Means Advances availed (days)	812.22(60)	1329.40 (96)	2290.72(101)	4103.85(138)	3646.77(95)
Overdraft availed (days)	545.03(23)	360.47 (30)	186.82 (9)	157.80(7)	259.23(9)
<b>26. Interest on WMAs/ Overdraft</b>	<b>2.66</b>	<b>4.00</b>	<b>3.11</b>	<b>6.87</b>	<b>6.17</b>
<b>27. Gross State Domestic Product (GSDP)</b>	<b>16612</b>	<b>18414</b>	<b>20524</b>	<b>21119</b>	<b>23623</b>
<b>28. Outstanding Fiscal liabilities (year end)</b>	<b>8356.91</b>	<b>7953.73</b>	<b>8931.64</b>	<b>9557.35</b>	<b>10409.15</b>
<b>29. Outstanding guarantees (year end) (including interest)</b>	<b>70.22</b>	<b>70.22</b>	<b>70.22</b>	<b>81.19</b>	<b>110.46</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26.50</b>	<b>51.50</b>
<b>31. Number of incomplete projects</b>	<b>77</b>	<b>213</b>	<b>373</b>	<b>340</b>	<b>311</b>
<b>32. Capital blocked in incomplete projects</b>	<b>702.97</b>	<b>863.09</b>	<b>2100.61</b>	<b>2030.18</b>	<b>1737.68</b>
<b>Part E. Fiscal Health Indicators</b>					
<b>I Resource Mobilization (in per cent)</b>					
Own Tax revenue/GSDP	2.01	2.11	2.08	2.42	2.70
Own non-Tax Revenue/GSDP	1.29	1.46	1.24	1.62	1.63
Central Transfer/GSDP	6.03	5.77	12.38	14.36	14.19
<b>II Expenditure Management (in per cent)</b>					
Total Expenditure/GSDP	41.87	42.27	42.09	46.05	48.53
Total Expenditure/Revenue Receipts	107.09	101.76	107.43	103.03	104.06
Revenue Expenditure/Total Expenditure	82.63	86.85	87.74	88.93	88.88
Expenditure on Social Services/ Total Expenditure	29.13	28.34	27.56	28.04	26.56
Expenditure on Economic services/ Total Expenditure	29.01	29.36	29.30	30.56	33.46
Capital Expenditure/Total Expenditure	17.35	13.15	12.26	11.06	11.12
Capital Expenditure on Social and Economic Services/Total Expenditure.	14.75	11.08	11.04	9.70	8.79
<b>III Management of Fiscal Imbalances (in per cent)</b>					
Revenue deficit (surplus)/GSDP	4.50	4.83	2.25	3.74	3.50
Fiscal deficit/GSDP	-2.77	-0.73	-2.91	-1.35	-1.89
Primary Deficit (surplus)/GSDP	0.21	2.29	-0.05	1.66	0.98
Revenue deficit/Fiscal deficit	*	*	*	*	*
Primary Revenue Balance/GSDP	3.25	3.53	3.29	4.01	18.50
<b>IV Management of Fiscal Liabilities (in per cent)</b>					
Fiscal Liabilities/GSDP	50.31	43.19	43.52	45.25	44.06
Fiscal Liabilities/RR	128.65	103.99	111.08	101.25	94.49
Debt Redemption (Principal+Interest)/Total debt Receipts	115.28	110.06	97.50	92.17	93.90
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	0.00	0.00	4.94	0.00	0.00
Balance from Current Revenue (Rupees in crore)	-1269.84	-1702.17	276.05	739.32	979.34
Financial assets/Liabilities	1.54	1.72	1.70	1.74	1.76

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

\*The State experienced Revenue Surplus during all the years.

## Appendix 1.3

(Reference: Para 1.1.1)

## Abstract of Receipts and Disbursements for the year 2016-17 and 2017-18

(Rupees in crore)

Receipts				Disbursement						
2016-17			2017-18	2016-17			Non-Dev.	Dev.	Total	2017-18
		<i>Section A: Revenue</i>								
<b>9439.79</b>	<b>I</b>	<b>Revenue receipts</b>	<b>11016.45</b>	<b>8649.45</b>	<b>I</b>	<b>Revenue expenditure</b>	<b>7599.47</b>	<b>2589.12</b>	<b>10188.59</b>	<b>10188.59</b>
510.75		Tax revenue	638.28	<b>3893.96</b>		General services	<b>4273.90</b>	<b>42.75</b>	<b>4316.65</b>	
				<b>2295.21</b>		Social services	<b>1750.92</b>	<b>807.64</b>	<b>2558.56</b>	
343.03		Non-Tax revenue	385.77	1291.95		Education, Sports, Art and culture	1104.73	377.62	1482.35	
				482.41		Health and Family Welfare	374.78	162.59	537.37	
3032.63		State's share of Union Taxes	3353.13	154.93		Water Supply, Sanitation, Housing and Urban development	124.22	16.11	140.33	
				27.31		Information and Broadcasting	31.36	0.00	31.36	
3545.73		Non-Development grants	3976.63	27.32		Welfare of SCs, STs and OBCs	0.00	45.86	45.86	
214.71		Grants for State Development Schemes	290.01	31.65		Labour and labour Welfare	28.99	6.36	35.35	
				265.73		Social Welfare and Nutrition	74.82	199.10	273.92	
1792.94		Grants for Central and Centrally Sponsored Development Schemes	2372.63	13.91		Others	12.02	0.00	12.02	
				<b>2460.28</b>		Economic Services	<b>1574.65</b>	<b>1738.73</b>	<b>3313.38</b>	
				479.69		Agriculture and Allied Activities	360.45	265.08	625.53	
				811.06		Rural Development	71.25	1285.22	1356.47	
				27.36		Special Areas Programmes	7.90	44.55	52.45	
				26.70		Irrigation and Flood Control	27.16	0.79	27.95	
				431.96		Energy	450.59	0.00	450.59	
				102.86		Industry and Minerals	114.02	8.30	122.32	
				398.78		Transport	453.97	0.30	454.27	
				9.43		Science, Technology and environment	5.67	4.14	9.81	
				172.44		General Economic Services	83.64	130.35	213.99	
				0.00		Grants-in-aid and Contributions	0.00	0.00	0.00	
				<b>8649.45</b>		<b>Total</b>	<b>7599.47</b>	<b>2589.12</b>	<b>10188.59</b>	10188.59
<b>0.00</b>	<b>II</b>	<b>Revenue deficit carried over to section B</b>	<b>0</b>	790.34	<b>II</b>	<b>Revenue surplus carried over to Section B</b>				827.86
<b>9439.79</b>		<b>Total</b>	<b>11016.45</b>	<b>9439.79</b>		<b>Total</b>				<b>11016.45</b>
		<i>Section B: Others</i>								
893.35	III	Opening Cash balance including Permanent advances and cash Balance Investment	1260.39	0.00	III	Opening Overdraft from Reserve Bank of India				0.00
0.00	IV	Miscellaneous Capital receipts	0.00	1076.10	IV	Capital Outlay	0.00	1274.85	1274.85	
				132.55		General Services	0.00	267.10	267.10	
				431.73		Social services	0.00	485.68	485.68	

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Receipts				Disbursement						
2016-17			2017-18	2016-17			Non-Dev.	Dev.	Total	2017-18
				27.14		Education, Sports, Art and culture	0.00	30.41	30.41	
				13.19		Health and Family Welfare	0.00	70.80	70.80	
				385.42		Water supply, Sanitation, Housing and Urban Development	0.00	375.14	375.14	
				2.00		Information and Broadcasting	0.00	2.18	2.18	
				0.00		Welfare of SCs, STs, OBCs	0.00	0.00	0.00	
				3.09		Social Welfare and Nutrition	0.00	4.70	4.70	
				0.89		Others	0.00	2.45	2.45	
				<b>511.82</b>		Economic Services	0.00	<b>522.07</b>	<b>522.07</b>	
				14.89		Agriculture and Allied activities	0.00	29.57	29.57	
				0.00		Rural Development	0.00	0.00	0.00	
				228.90		Special Areas Programmes	0.00	209.27	209.27	
				39.62		Irrigation and Flood Control	0.00	17.46	17.46	
				33.31		Energy	0.00	21.70	21.70	
				13.42		Industry and Minerals	0.00	15.88	15.88	
				175.19		Transport	0.00	221.38	221.38	
				5.49		General Economic Services	0.00	5.93	5.93	
				1.00		Science, Technology and environment	0.00	0.88	0.88	
<b>1.09</b>	<b>V</b>	<b>Recoveries of Loans and Advances</b>	<b>1.09</b>	<b>0.19</b>	<b>V</b>	<b>Loans and Advances disbursed</b>			<b>0.19</b>	<b>0.19</b>
0.00		From Power Projects	0.00	0.00		For Power Projects			0.00	
0.46		From Government Servants	0.41	0.19		To Government servants			0.19	
0.63		From Others	0.68	0.00		To Others			0.00	
<b>790.34</b>	<b>VI</b>	<b>Revenue surplus brought down</b>	<b>827.86</b>	<b>0.00</b>	<b>VI</b>	<b>Revenue Deficit brought down</b>				<b>0.00</b>
<b>5444.35</b>	<b>VII</b>	<b>Public debt receipts</b>	<b>5141.02</b>	<b>5065.03</b>	<b>VII</b>	<b>Repayment of Public debt</b>			<b>4452.01</b>	<b>4452.01</b>
0.00		External debt	0.00	0.00		External debt			0.00	
1182.44		Internal debt other than WMAs and Overdrafts	1234.69	491.81		Internal debt other than WMAs and Overdrafts			524.30	
4103.85		Net transactions under WMAs	3646.77	4393.88		Net transactions under WMAs			3646.77	
157.8		Net transactions under overdraft	259.23	157.80		Net transactions under Overdrafts			259.22	
0.26		Repayment of Loans and Advances from Central Government	0.33	21.54		Repayment of Loans and Advances to Central Government			21.72	
<b>0.00</b>	<b>VIII</b>	<b>Appropriation to Contingency Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>VIII</b>	<b>Appropriation to Contingency Fund</b>			<b>0.00</b>	<b>0.00</b>
<b>0.00</b>	<b>IX</b>	<b>Amount transferred to Contingency Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>IX</b>	<b>Expenditure from Contingency Fund</b>			<b>0.00</b>	<b>0.00</b>
<b>2933.99</b>	<b>X</b>	<b>Public Account receipts</b>	<b>3319.54</b>	<b>2661.41</b>	<b>X</b>	<b>Public Account disbursements</b>			<b>3124.67</b>	<b>3124.67</b>
309.65		Small Savings and Provident funds	353.97	280.55		Small Savings and Provident Funds			292.44	
251.08		Reserve Funds	261.01	26.08		Reserve Funds			36.01	
50.3		Suspense and	28.94	56.13		Suspense and			29.30	

Receipts				Disbursement						
2016-17			2017-18	2016-17			Non-Dev.	Dev.	Total	2017-18
		Miscellaneous				Miscellaneous				
1799.23		Remittance	2200.60	1767.23		Remittances			2168.15	
523.73		Deposits and Advances	475.02	531.42		Deposits and Advances			598.77	
<b>0.00</b>	<b>XI</b>	<b>Closing Overdraft from Reserve Bank of India</b>	<b>0.00</b>	<b>1260.39</b>	<b>XI</b>	<b>Cash Balance at end of year</b>			<b>1698.18</b>	<b>1698.18</b>
				0.00		Cash in Treasuries and Local Remittances			0.00	
				226.92		Deposits with Reserve Bank			339.01	
				343.86		Departmental Cash Balance including permanent Advances			416.81	
				35.41		Cash Balance Investment			63.16	
				654.20		Investment in earmarked funds			879.20	
<b>10063.12</b>		<b>Total</b>	<b>10549.90</b>	<b>10063.12</b>		<b>Total</b>				<b>10549.90</b>

**Appendix 1.4**

(Reference: Para 1.9.1)

**Summarised financial position of the Government of Nagaland as on 31-03-2018**

(Rupees in crore)

As on 31-03-2017		Liabilities	As on 31-03-2018	
6930.07		Internal Debt -		7640.46
	6094.75	Market Loans bearing interest	6849.73	
	0.03	Market Loans not bearing interest	0.03	
	15.67	Loans from Life Insurance Corporation of India	12.02	
	819.62	Loans from other Institutions	778.68	
	0.00	Ways and Means Advances	0.00	
	0.00	Overdrafts from Reserve Bank of India	0.00	
185.49		Loans and Advances from Central Government-		164.11
	0.35	Pre 1984-85 Loans	0.35	
	13.74	Non-Plan Loans	13.00	
	134.19	Loans for State Plan Schemes	114.22	
	0.18	Loans for Central Plan Schemes	0.18	
	28.86	Loans for Centrally Sponsored Plan schemes	28.43	
	0.00	Ways and Means Advances	0.00	
	8.17	Loans for Spl. Scheme	7.93	
0.35		Contingency Fund		0.35
891.18		Small Savings, Provident funds, etc.		952.72
927.09		Deposits		803.34
623.52		Reserve Funds		848.52
0.00		Suspense and Miscellaneous Balances		0.00
(-)696.20		Remittance Balances		(-)663.75
<b>8861.50</b>		<b>Total</b>		<b>9745.75</b>
<b>Assets</b>				
15225.33		Gross Capital Outlay on Fixed Assets -		16500.18
	291.75	Investments in shares of Companies, Corporations, etc.	293.20	
	14933.58	Other Capital Outlay	16206.98	
25.60		Loans and Advances -		24.71
	0.00	Loans for Power Projects	0.00	
	24.74	Other Development Loans	24.07	
	0.86	Loans to Government servants and Miscellaneous loans	0.64	
0.00		Reserve Fund Investments		0.00
0.32		Advances		0.32
97.21		Suspense and Miscellaneous Balances		97.57
1260.39		Cash -		1698.18
	0.00	Cash in Treasuries and Local Remittances	0.00	
	226.92	Deposits with Reserve Bank	339.01	
	343.86	Departmental Cash Balance	416.81	
	0.00	Permanent Advances	0.00	
	654.20	Investment on earmarked funds	879.20	
	35.41	Cash Balance investments	63.16	
(-)7747.35		Deficit on Government account -		(-)8575.21
	(-)790.34	(i) Less Revenue Surplus of the current year	(-)827.86	
	0.00	(ii) Miscellaneous deficit	0.00	
	(-)6957.01	Accumulated deficit at the beginning of the year	(-)7747.35	
<b>8861.50</b>				<b>9745.75</b>

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

## Appendix 1.5

(Reference: Para 1.2.2)

## Statement showing the funds transferred directly to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2017-18

(Rupees in lakh)

Sl. No	Government of India Schemes	Implementing Agencies	2017-18
1	Voter Education	Chief Electoral Officer	74.25
2		Abiogenesis Society	8.08
3		Art and Culture Department	450.00
4	Kala Sanskriti Vikas Yojana	Koza Boys Club	2.76
5		Nagaland Handloom and Handicrafts Development Corporations	43.00
6		Nagaland Pollution Control Board	17.10
7	Environment Information System	Nagaland Institute of Health, Environment and Social welfare	2.90
8	CIC- PPF & P	Nagaland Information Commission	3.00
9		Agriculture Production Commissioner Cell	9.90
10	Capacity Building and Publicity IT	Nagaland Bamboo Development Agency	9.90
11		Nagaland Handloom & Handicrafts Development Corporation Ltd	20.75
12	Atal Innovation Mission	Cornerstone Higher Secondary School	12.00
13		Don Bosco High school Lakuti	12.00
14		Jawahar Novodaya Vidyalaya (Peren)	12.00
15		Nagaland Baptist Church Council School Society	12.00
16		Olympic Higher Secondary School	12.00
17		St. Johns Higher Secondary School Tuensang	12.00
18		Stella Higher Secondary School	12.00
19	Integrated Scheme on Agriculture Marketing	Nagaland Agricultural Marketing Board	0.23
20	National AIDS and STD Control Programme (NACO)	Nagaland State AIDS Control Society	1,979.31
21	National Plan for Dairy Development	Nagaland State Dairy Co-operation Federation Ltd.	111.95
22	Centenaries and Anniversaries Celebrations	Nagaland Art and Culture Council	80.00
23	Development of Museums (Culture)	Charity Welfare Society	50.00
24		Directorate of Art and Culture Kohima Nagaland	468.63
25		Kipi Qomi Welfare Society	125.00
26		Naga Traditional Museum	50.00
27		Needy People Society	50.00
28		Nourhe Society	7.46
29		Tesophenyu Light Bearer Youth Club	50.00
30		Vikehie Welfare Society	50.00
31	Scheme for Prevention of Alcoholism and Substance (Drug) abuse	Prodigals Home	11.60
32		Youth Mission	13.67
33	National Rural Livelihood Mission	Nagaland State Rural Livelihoods Mission Society (NSRLM)	526.81
34	Rashtriya Krishi Vikas Yojana (RKVY)	Central Institute of Horticulture	3.86
35	Swadesh Darshan-Integrated Development Theme based Tourism Circuits	Nagaland Tourism Board	5,326.80
36	Biotechnology Research and Development	Nagaland State Science and Technology Council	35.36
37		Rural and Urban Development Association	5.16
38		Nagaland University	33.62
39	North Eastern Council	Central Institute of Horticulture	594.00
40		Development Authority of Nagaland	400.00
41		Er. T. Yanger AO	0.39

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Sl. No	Government of India Schemes	Implementing Agencies	2017-18
42		Nagaland GIS and Remote Sensing Centre	48.94
43		Nagaland University	500.00
44		Rashtriya Madhyamik Shiksha Abhiyan	326.60
45		Nagaland Bamboo Development Agency	10.91
46		Directorate of Youth Resources and Sports Nagaland Kohima	150.00
47		Rattle and Hum Music Society	5.00
48		Societies for Training and Research on Rural Development	28.48
49		Abiogenesis Society	10.00
50		Agency for Porcine Foundation and Development of Nagaland	223.40
51		Director of Information and Public Relation	81.20
52		Nagaland State Agricultural Marketing Board	458.70
53		Nagaland State Sports Council	115.00
54		Small Farmers Agri-Business Consortium (SFAC) for the Department of Horticulture, Government of Nagaland	432.50
55	MPs Local Area Development Scheme	Deputy Commissioner, Dimapur	500.00
56	(MPLADs)	Deputy Commissioner, Kohima	500.00
57	Beti Bachao Beti Padhao	Deputy Commissioner, BBBP, Longleng	23.30
58	NER Textile Promotion Scheme	Directorate of Sericulture, Government of Nagaland	2,130.00
59	National Child Labour Project including Grants-in-aid to Voluntary Agencies	District Child Labour Project Society, Dimapur	74.07
60	Research Education Training and Outreach	Government Polytechnic Kohima, near IF Stadium, Nagaland	2.00
61		Mascotte Development Society	0.50
62	National Mission on Food Processing	Kohima Municipal Council	600.00
63	(Sampda)	Mokokchung Municipal Council	193.33
64		Doys Agri Resources Pvt. Ltd.	1,500.00
65	International Co-operation	North East Zone Cultural Centre	44.00
66	Management Support to RD Programmes	State Institute of Rural Development Nagaland.	240.10
67	and strengthening of District Planning Process in lieu of Programmes	DRDA Zunheboto	55.94
68	Support to NGO's Institution/SRC's for Adult Education and Skill Development (Merged Schemes of NGO's JSS SRCs)	Jan Shikshan Sansthan, Dimapur	8.00
69		Generation Promoter	2.28
70	National Programme for Youth and	Association for Development of Society	2.28
71	Adolescent General Development	Boji Multipurpose Society	2.28
72		Nagaland State Sports Council	18.28
73	Infrastructure Development and Capacity Building	Nagaland Tool Room & Training Centre	200.00
74	Road Transport	Motor Vehicles Department	300.00
75	Rashtriya Gokul Mission	Nagaland Livestock Development Board	558.29
76	Organic Value Chain Development of NE Region	Nagaland Organic Mission	1,927.74
77		Nagaland State Science and Technology Council	89.09
78		Government Polytechnic Kohima Near IG Stadium, Nagaland	11.77
79	Innovation, Technology Development	Immanuel Collage	5.96
80		Uzho Cultural Society	2.59
81		Nagaland University	16.89
82		National Institute of Technology	4.63
83	Support to National Institute of Technology (NITs) including Ghani Khan institute	National Institute of Technology, Nagaland	6,200.00
84	Sugar Subsidy payable under PDs	The Directorate of Food & Civil Supplies Nagaland	126.95



Sl. No	Government of India Schemes	Implementing Agencies	2017-18
85	Assistance to voluntary Organization for Programmes for relating to Aged	Tzur Multi Prupose Project Society	1.24
86		Good Samaritan Women Society	16.20
87	Apprenticeship and Training	Nagaland Skill Development Initiative Society	500.00
88		Vocational Training Projects Implementation Society of Nagaland	310.50
89	Training Schemes PPG & P	Administrative Training Institute, Kohima	72.22
90	Hostels for Working Women	Aghiyilito MPCS	160.68
91		Chophi Welfare Society	136.76
92		Thito Elders Welfare Society	89.57
93	Pradhan Mantri Matru Vandana Yojna	Department of Social Welfare Nagaland	875.31
94	Institutional Development for Inclusive Urban Governance, Building Material and Technology Promotion Council (BMTPC)	Directorate of Economics and Statistics, Nagaland, Kohima	15.00
95	Other Programmes/ Bodies	Directorate of Geology and Mining, Nagaland, Dimapur	1.96
96	Aspire (Promotion of Innovation Rural Industry and Entrepreneurship)	Doshehe Village Council	28.26
97	Irrigation and Flood Control	National Hydrology Project	137.00
98	Consumer Welfare Fund	Legal Metrology and Consumer Protection Department, Government of Nagaland	60.00
99	Establishment Expenditure Ayush	Medicinal Plants Board Agency (MPDA), Nagaland	72.00
100		Nagaland Tourism Board	45.00
101		State Medicinal Plants Board Society	8.40
102	Helicopter Services in the North-East Region	Nagaland State Transport Department	526.84
103	Environmental, Education, Awareness and Training	Nagaland Pollution Control Board	139.98
104	Small Hydro Power-Grid Interactive	Nagaland Renewable Energy Development Agency (NREDA)	265.35
105	Solar Power-off grid	Nagaland Renewable Energy Development Agency (NREDA)	883.90
106	Pradhan Mantri Gram Sadak Yojana	Nagaland Rural Roads Development Agency	0.27
107	Electronic Governance	Nagaland State E-Governance Society	2,156.37
108	S&T Institutional and Human Capacity Building	Nagaland State Science & Technology Council	78.00
109		Nagaland University	192.98
110	Domestic Promotion and Publicity including Hospitality	Nagaland tourism Board	50.00
111	Research and Development (S&T)	National Institute of Technology	8.58
112	Support to Academies	North East Zone Cultural Centre	611.63
113	E-Court Phase-II	Registrar General, High court of Guwahati (Nagaland)	183.40
114	One Stop Centre	Sakhi One Stop Centre Dimapur	33.68
115		Sakhi One Stop Centre Kohima	46.74
116	Scholarship to the students of ST for studies abroad	Satemma Longchar	0.02
117	National Rural Employment Guarantee Scheme (MGNREGS)	Societies for Training and Research on Rural Development	132.59
118	Capacity Building in Forestry Sector	State Forest Development Agency Nagaland	12.92
119	Action Research and Studies on Judicial Reforms	State Institute of Rural Development Nagaland	19.26
120	Women's helpline	Women helpline Nagaland	76.33
		<b>Grand Total</b>	<b>36,379.43</b>

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

**Appendix 2.1**

(Reference: Para 2.3.1)

**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
<b>Revenue (Voted)</b>					
1	7	State Excise	22.15	1.75	8
2	12	Treasury and Accounts Administration	35.80	1.57	4
3	18	Pensions and Other Retirement Benefits	1421.02	156.92	11
4	26	Civil Secretariat	188.08	21.88	12
5	27	Planning Machinery	516.60	391.85	76
6	31	School Education	1477.45	202.10	14
7	32	Higher Education	188.63	35.63	19
8	33	Youth Resources and Sports	37.12	1.68	5
9	35	Medical, Public Health and Family Welfare	588.32	50.15	9
10	37	Municipal Administration	29.67	22.98	77
11	39	Tourism	18.49	1.05	6
12	40	Employment and Training	30.09	2.94	10
13	42	Rural Development	1303.46	1.53	0
14	43	Social Security and Welfare	284.78	63.66	22
15	48	Agriculture	223.35	4.97	2
16	49	Soil and Water Conservation	61.71	15.92	26
17	50	Animal Husbandry and Diary Development	114.91	21.65	19
18	52	Forest, Ecology, Environment and Wild Life	117.20	1.45	1
19	53	Industries	76.50	1.23	2
20	56	Road Transport	75.52	3.72	5
21	58	Roads and Bridges	400.82	2.05	1
22	59	Irrigation and Flood Control	36.27	8.32	23
23	60	Water Supply	93.16	2.24	2
24	64	Housing	128.56	3.46	3
25	65	State Council of Educational Research and Training	30.04	2.92	10
26	66	Sericulture	22.50	4.45	20
27	70	Horticulture	67.49	11.73	17
28	72	Land Resource Development	129.84	63.70	49
29	81	Information Technology and Communication	8.99	1.03	11
<b>Capital (Voted)</b>					
30	27	Planning Machinery	252.33	156.21	62
31	31	School Education	18.94	11.36	60
32	32	Higher Education	9.98	5.00	50
33	33	Youth Resources and Sports	31.38	6.66	21
34	34	Art and Culture and Gazetteers Unit	8.42	3.64	43
35	35	Medical, Public Health and Family Welfare	95.48	19.56	20
36	36	Urban Development	97.15	22.62	23
37	37	Municipal Administration	167.51	21.78	13
38	39	Tourism	17.49	10.29	59
39	48	Agriculture	22.94	6.86	30
40	49	Soil and Water Conservation	1.20	1.02	85
41	50	Animal Husbandry and Diary Development	4.11	3.94	96
42	55	Power	89.29	63.32	71
43	58	Roads and Bridges	316.00	89.02	28

Sl. No	Grant No	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
44	59	Irrigation and Flood Control	116.60	92.84	80
45	60	Water Supply	223.06	100.59	45
46	64	Housing	44.34	2.18	5
47	65	State Council of Educational Research and Training	11.00	3.08	28
48	68	Police Engineering Project	147.51	5.18	4
49	76	Women Welfare	2.72	2.28	84
50	78	Technical Education	5.92	4.92	83
<b>Revenue (Charged)</b>					
51	75	Servicing of Debt	1052.20	149.44	14
<b>Total</b>			<b>10464.09</b>	<b>1886.32</b>	<b>18</b>

*Source: Appropriation Accounts.*

**Appendix 2.2**

*(Reference: Para 2.3.4)*

**Excess over provision of previous years requiring regularisation**

*(Rupees in crore)*

<b>Year</b>	<b>Number of Grants</b>	<b>Number of Appropriation</b>	<b>Amount of excess over provision</b>	<b>Status of regularisation</b>
2012-13	23	0	166.13	Not yet regularised
2013-14	21	0	38.51	Not yet regularised
2014-15	9	1	38.78	Not yet regularised
2015-16	16	1	373.60	Not yet regularised
2016-17	9	1	92.16	Not yet regularised
<b>Total</b>			<b>709.18</b>	

*Source: State Finances Report 2016-17 in respect of Government of Nagaland.*

## Appendix 2.3

(Reference: Para 2.3.5)

## Excess over provision during the year 2017-18 requiring regularisation

(Rupees in crore)

Sl. No.	Number and title of grant/appropriation		Total grant appropriation	Expenditure	Excess
<b>Revenue (Voted)</b>					
1	4	Administration of Justice	41.21	41.66	0.45
2	5	Election	38.87	39.14	0.27
3	28	Civil Police	1251.66	1260.69	9.03
4	55	Power	445.71	448.20	2.49
5	78	Technical Education	20.19	21.06	0.86
<b>Total- Revenue (Voted)</b>			<b>1797.64</b>	<b>1810.75</b>	<b>13.10</b>
<b>Capital (Voted)</b>					
1	7	State Excise	2.58	2.70	0.12
2	38	Information and Public Relation	4.33	4.40	0.07
3	54	Mineral Development	12.63	12.96	0.33
4	56	Road Transport	10.97	11.86	0.89
<b>Total- Capital (Voted)</b>			<b>30.51</b>	<b>31.92</b>	<b>1.41</b>
<b>Grand Total</b>			<b>1828.15</b>	<b>1842.67</b>	<b>14.51</b>

Source: Appropriation Accounts.

**Appendix 2.4**

(Reference: Para 2.3.6)

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

(Rupees in lakh)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original provision	Supplementary provision
<b>Revenue (Voted)</b>					
1	7- State Excise	2070.54	2039.79	30.75	144.23
2	35- Medical, Public Health and Family Welfare	55795.76	53817.05	1978.71	3035.84
3	41- Labour	834.65	820.67	13.98	41.30
4	49- Soil and Water Conservation	5512.32	4579.02	933.3	658.33
5	50- Animal Husbandry and Dairy Development	10745.39	9325.90	1419.49	745.25
6	60- Water Supply	9230.71	9092.26	138.45	85.63
7	70- Horticulture	6466.51	5575.42	891.09	282.05
8	81- Information Technology and Communication	799.16	795.92	3.24	100.24
<b>Total Revenue (Voted)</b>		<b>91455.04</b>	<b>86046.03</b>	<b>5409.01</b>	<b>5092.87</b>
<b>Capital (Voted)</b>					
1	49- Soil and Water Conservation	20.00	17.70	2.30	100.00
2	50- Animal Husbandry and Dairy Development	100.00	17.27	82.73	311.42
3	76- Women Welfare	50.00	44.25	5.75	222.22
<b>Total Capital (Voted)</b>		<b>170.00</b>	<b>79.22</b>	<b>90.78</b>	<b>633.64</b>
<b>Revenue (Charged)</b>					
1	10- Public Service Commission	595.95	555.99	39.96	38.68
<b>Total Revenue (Charged)</b>		<b>595.95</b>	<b>555.99</b>	<b>39.96</b>	<b>38.68</b>
<b>Grand Total</b>		<b>92220.99</b>	<b>86681.24</b>	<b>5539.75</b>	<b>5765.19</b>

Source: Appropriation Accounts.

## Appendix 2.5

(Reference: Para 2.3.6)

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
<b>Revenue (Voted)</b>							
1	28	Civil Police	1151.09	100.57	1251.66	1260.69	9.03
2	55	Power	433.86	11.84	445.70	448.20	2.50
<b>Total Revenue (Voted)</b>			<b>1584.95</b>	<b>112.41</b>	<b>1697.36</b>	<b>1708.89</b>	<b>11.53</b>

Source: Appropriation Accounts.

**Appendix 2.6**

(Reference: Para 2.3.7)

**Excessive/ Insufficient re-appropriation of funds proved either excessive or insufficient  
(by ₹10 lakh or more)**

(Rupees in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final	
					Excess (+)	Saving (-)
<b>Revenue (Voted)</b>						
1	4	Fast Tract Courts	2014-00-105-04	(-) 3.70		20.50
2	4	Legal Remembrance, Advocate General, Govt. Advocate & Standing Counsels	2014-00-114-01	(+) 219.85	47.24	
3	4	Nagaland Legal Service Authority	2014-00-800-01	(-) 140.70		25.63
4	5	Chief Electoral Officer-Establishment	2015-00-102-01	(+)15.57	23.07	
5	8	Direction	2040-00-001-01	(-) 56.20		22.97
6	8	Empowered Committee	2040-00-001-02	(-) 23.00	23.00	
7	9	Road Safety Scheme	2041-00-800-01	(+) 11.11	104.89	
8	26	Nagaland Civil Secretariat	2052-00-090-01	(+) 762.64		15.86
9	26	Secretariat Transport Special Pool	2052-00-090-02	(+) 337.89	240.18	
10	26	Civil Secretariat	2251-00-090-01	(-) 142.59		53.42
11	26	Nagaland State Disaster Management Authority	2251-00-091-01	(-) 60.55	55.43	
12	28	Police Headquarters	2055-00-001-01	(+) 9462.64	45.00	
13	28	Central Workshop	2055-00-001-02	(-) 46.00	24.99	
14	28	Repair of Vehicles	2055-00-001-05	(+) 1265.70		1088.09
15	28	Police Training School	2055-00-003-01	(+) 1336.80	31.52	
16	28	Nagaland Armed Police Battalion	2055-00-104-01	(-) 16465.49	316.16	
17	28	District Police Establishment	2055-00-109-01	(+) 2930.73	1126.02	
18	28	Police Telecommunication	2055-00-114-01	(+) 92.61	28.99	
19	28	Modernisation of State Police Forces	2055-00-115-01	(+) 1449.37	151.09	
20	31	Inspectorate	2202-02-101-01	(+) 2774.20		53.09
21	33	Tournaments	2204-00-104-03	(+) 68.00		43.50
22	35	Subordinate Establishment	2210-01-001-02	(+) 1214.52	111.59	
23	36	Direction	2217-80-001-01	(+) 1.02		25.00
24	36	Work Charge Establishment	2217-80-001-03	(-) 0.36	25.00	
25	40	ITI	2230-03-001-01	(+) 249.08		10.63
26	44	Direction (Evaluation)	3451-00-092-01	(-) 56.12	43.00	
27	44	Subordinate Establishment (Evaluation)	3451-00-092-02	(+) 43.83	10.00	
28	45	Direction	2425-00-001-01	(+) 172.35		16.07
29	45	NSCB	2425-45-190-01	(-) 62.93	71.00	
30	47	Subordinate Establishment	3475-00-106-02	(+) 101.65		13.65
31	48	Seed Farm	2401-00-103-01	(+) 89.62		69.62
32	48	Rashtriya Krishi Vikas Yojana	2401-00-800-07	(+) 159.66		475.48
33	49	Direction	2402-00-001-01	(-) 292.12		78.00
34	53	Direction	2851-00-001-01	(+) 30.11	30.00	
35	55	Transmission Execution	2801-05-001-03	(+) 50.70	899.58	
36	55	Distribution & Revenue Execution	2801-05-001-04	(+) 276.93		17.82
37	60	Urban Water Supply	2215-01-101-01	(+) 50.00		78.35



Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final	
					Excess (+)	Saving (-)
38	60	Operation Maintenance	2215-01-102-01	(+) 50.00		78.35
39	72	Direction	2501-05-101-01	(+) 119.94	14.31	
40	78	Direction	2203-00-001-01	(+) 141.71	102.59	
41	31	Direction and Administration	4202-01-800-01	(+) 31.15		78.34
42	31	Works under School Education	4552-31-800-01	(-) 515.63	78.71	
43	50	Maintenance of Assets	4403-00-001-01	(-) 11.42		82.73
44	54	State Mineral Development Corporation	4853-60-190-01	(+) 11.51	32.74	
45	55	Transmission Scheme	4801-05-800-01	(-) 1253.99		16.19
46	65	Work under SCERT	4202-01-201-01	(-) 237.92		62.66
47	68	Office Buildings	4055-00-211-01	(+) 350.00		518.07
48	82	Works under New & Renewable Energy	4059-01-051-01	(-) 0.59		22.94
<b>Net Total</b>				<b>(+)4501.59</b>	<b>3636.10</b>	<b>2966.90</b>

Source: Appropriation Accounts.

**Appendix 2.7**

(Reference: Para 2.3.9)

**Results of review of substantial surrenders made during the year 2017-18**

(Rupees in crore)

Sl. No.	Number and title of Grant	Name of the Scheme	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender
		(Head of Account)			
<b>Revenue (Voted)</b>					
1	4- Administration of Justice	2014-00-105-01 (District and Session Judge Establishment)	1.99	1.09	54.77
2		2014-00-800-01 (Nagaland Legal Services Authority)	1.87	1.41	75.40
3		2552-04-800-01 (IT Infrastructure)	0.13	0.13	100.00
4	6-Land Revenue	2029-00-101-01 (Collection)	0.06	0.06	100.00
5	8- Sales Tax	2040-00-001-02 (Empowered Committee)	0.23	0.23	100.00
6	9- Taxes on Vehicles	2041-00-800-01(Road Safety Scheme)	1.76	1.76	100.00
7	12-Treasury and Accounts Administration	2030-01-101-01 (Judicial)	0.26	0.26	100.00
8	13- Village Guards	2055-00-110-02 (Village Guard Personnel)	1.12	1.12	100.00
9	21- Relief of Distress Caused by Natural Calamities	2245-80-102-01 (Contingency Plans in Disaster Prone Areas)	2.5	2.14	85.60
10	25- Land Records and Survey	2029-00-800-02 (National Land Records Modernisation Programme)	0.71	0.71	100.00
11	26- Civil Secretariat	2052-00-090-16 (PEMS Cell)	0.05	0.05	100.00
12		2251-00-091-01 (Nagaland State Disaster Management Authority)	0.61	0.61	100.00
13		2251-00-119-01 (Mission for Integrated Development of Horticulture)	18.50	18.50	100.00
14		2252-26-800-01 North Eastern Areas Development - State Resource (Bee and Honey Mission)	0.02	0.02	100.00
15		2252-26-800-03 (Hydroger)	0.07	0.07	100.00
16		2252-26-800-01 North Eastern Council (Bee and Honey Mission)	2.00	2.00	100.00
17		2252-26-800-03 North Eastern Council (Hydroger)	0.60	0.60	100.00
18		3451-00-091-05 State Resource (Hydroger)	0.50	0.50	100.00
19		3451-00-091-02 (Nagaland Bamboo Development Agency)	5.00	5.00	100.00
20		3451-00-091-07 (Fostering Climate Change Resilient Upland Agri System)	14.00	14.00	100.00
21	27 – Planning Machinery	2552-27-101-01 (Pool for Schemes under North Eastern Council)	140	139.98	99.99
22		3451-00-102-03 (General Information System)	0.72	0.72	100.00
23		3451-00-101-02 (Pool for State Share)	290	253.11	87.28
24	28- Civil Police	2055-00-115-03 (Crime and Criminal Tracking Network and Systems)	9.50	9.50	100.00
25	31- School Education	2202-01-111-01 Non-Development (Sarva Shiksha Abhiyan)	131.75	131.75	100.00

Sl. No.	Number and title of Grant	Name of the Scheme	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender	
		(Head of Account)				
26		2202-02-001-01 (Direction)	118.5	61.28	51.71	
27		2202-02-109-05 (Rashtriya Madhyamik Shiksha Abhiyan)	13.88	13.88	100.00	
28		2202-02-106-01 (Local Dialect Text Book Development)	1.00	1.00	100.00	
29		2202-01-111-01 Development (Sarva Shiksha Abhiyan)	269.52	146.76	54.45	
30		2202-04-200-01 (Shakshar Bharat)	2.57	2.57	100.00	
31		2202-01-109-02 (Scholarship for Minority Community)	15.5	15.5	100.00	
32		2202-03-001-01 (Direction)	27.03	16.77	62.04	
33		2202-03-107-02 (Merit Scholarship)	6.37	5.20	81.63	
34		2202-03-800-01 (Rashtriya Uchchatar Shiksha Abhiyan)	62.5	43.51	69.62	
35		32- Higher Education	4552-32-800-01 (NEC Projects)	5.42	5.00	92.25
36			2204-00-001-02 (Subordinate Establishment)	10.45	6.39	61.15
37		33- Youth Resources and Sports	2204-00-104-02 (North East Sports Games)	0.18	0.18	100.00
38			2204-00-800-04 (Rajiv Gandhi Khel Abhiyan)	4.04	4.04	100.00
39		35- Medical, Public Health and Family Welfare	2210-01-110-02 (Mental Hospitals)	2.23	2.23	100.00
40	2210-01-110-05 (Drug De-Addiction Clinic)		1.47	0.91	61.90	
41	2210-01-110-05 (Artificial Limb Centre)		0.85	0.64	75.29	
42	2210-01-200-01 (Goitres & Nutrition Programme)		0.18	0.18	100.00	
43	2210-01-200-02 (Medical Intelligence Bureau)		0.27	0.27	100.00	
44	2210-02-102-01 (Homeopathy Establishment)		0.96	0.77	80.21	
45	2210-06-104-01 (Drug Control Establishment)		0.19	0.13	68.42	
46	2210-06-107-01 (Food Testing Laboratory)		2.33	1.39	59.66	
47	2210-06-800-01 (National Health Mission)		0.80	0.70	87.50	
48	2210-06-800-06 (National Iodine Deficiency Disease Control Programme)		0.32	0.32	100.00	
49	2210-06-800-01 (National Leprosy Control Programme)		14.42	10.35	71.78	
50	2210-06-800-02 (National Mental Health Programme)		1.50	1.50	100.00	
51	2210-06-800-05 (National Programme for Control of Blindness)		1.50	1.50	100.00	
52	2210-06-800-08 (National Vector Borne Disease)		12	8.25	68.75	
53	2210-06-800-09 (Revised National TB Control Programme)		14.11	14.11	100.00	
54	2210-06-800-10 (Integrated Disease Surveillance Programme)		2.50	2.50	100.00	
55	2210-06-800-11 (National Urban Health Mission)		23	19.6	85.22	

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Sl. No.	Number and title of Grant	Name of the Scheme	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender
		(Head of Account)			
56		2210-06-800-12 (Pulse Polio Immunisation)	1.45	1.45	100.00
57		2211-00-103-01 (Universal Immunisation Programme) District Level	1.14	1.14	100.00
58	37- Municipal Administration	2217-80-191-01 (Grants under Finance Commission)	19.57	19.57	100.00
59		2217-80-191-02 (Performance Grant)	5.66	5.66	100.00
60	38- Information and Public Relations	2220-60-106-01 (Field Publicity Establishment)	0.77	0.6	77.92
61		4552-38-800-01 (NEC Schemes)	0.22	0.22	100.00
62	39- Tourism	2552-39-800-01 (Promotion of Tourism in NER)	0.03	0.03	100.00
63		3452-01-101-03 Non-Development (Fairs and Festivals)	3.04	3.04	100.00
64		3452-01-101-03 Development- State Resource (Fairs and Festivals)	4.25	4.25	100.00
65	40- Employment and Training	2230-03-800-02 (Vocational Training) World Bank	0.08	0.08	100.00
66		2230-03-800-03 (Skill Development)	8.00	4.44	55.50
67	41- Labour	2230-01-103-01 (Welfare Centres)	0.59	0.59	100.00
68	42- Rural Development	2216-03-800-01 (Indira Awas Yojana)	50.05	40.07	80.06
69		2515-00-800-01 (Grants to Village Development Boards)	32.00	32.00	100.00
70	43- Social Security and Welfare	2235-02-102-02 (Establishment of Children's Parks and Children's Wards)	0.57	0.51	89.47
71		2235-02-102-04 (Prevention and Control of Juvenile Social Mal-adjustment)	0.95	0.95	100.00
72		2235-02-101-01 (Blind Schools)	0.20	0.10	50.00
73		2235-02-101-02 (Pension to Disable Person)	7.78	7.78	100.00
74		2235-02-102-07 (Beti Bachao Beti Padhao)	0.70	0.70	100.00
75		2235-02-103-04 (Women Helpline)	3.00	3.00	100.00
76		2235-03-101-01 (National Social Assistance Programme)	24.30	14.07	57.90
77		2236-02-101-01 (Supplementary Nutrition Programme)	0.28	0.22	78.57
78		2236-02-101-02 (Integrated Child Development Services)	3.13	3.13	100.00
79		45- Co-operation	3425-00-108-03 (Marketing and Consumer Federation)	1.50	1.50
80	2552-45-190-01 (NSCB)		0.07	0.07	100.00
81	2552-45-190-01 (NEC)		0.71	0.63	88.73
82	47- Legal Metrology and Consumer Protection	2552-47-800-01 (Modernisation)	0.07	0.07	100.00
83		3475-00-800-01 (Consumer Forum)	0.13	0.13	100.00
84	48- Agriculture	2401-00-108-01 (Sugarcane Development & Research)	3.09	1.63	52.75
85		2401-00-109-02 (Agriculture Information and Publicity)	0.37	0.34	91.89
86		2401-00-111-01 (Agriculture Statistics)	0.57	0.34	59.65
87		2401-00-113-01 (Superintendence)	3.61	2.54	70.36
88		2401-00-108-08 (National Food)	2.03	1.13	55.67

Sl. No.	Number and title of Grant	Name of the Scheme	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender
		(Head of Account)			
		Security Mission)			
89		2401-00-109-03 (National Mission on Agriculture Extension and Technology)	1.08	0.55	50.93
90		2401-00-800-04 (Rainfed Area Development Programme)	0.89	0.89	100.00
91		2401-00-800-08 (Pradhan Mantri Sinchai Yojana)	1.27	1.27	100.00
92		2401-00-800-10 (RKVY)	0.13	0.13	100.00
93		2401-00-103-03 (Integrated Seed Development)	1.30	1.30	100.00
94		2401-00-108-02 (Mission Mode Project on Agriculture-National e-Governance Plan)	0.80	0.80	100.00
95		2401-00-11-02 (Agriculture Census)	3.50	2.71	77.43
96		2401-00-800-04 (Rainfed Area Development Programme)	8.00	8.00	100.00
97		2401-00-800-10 (RKVY)	3.29	3.29	100.00
98		2415-01-004-01 (Chemistry Laboratory)	2.25	1.41	62.67
99	49- Soil and Water Conservation	2402-00-103-01 (Stream Bank Erosion and Landslide Control)	1.00	1.00	100.00
100		2402-00-103-11 (Mitigation of Flood & River Bank Erosion)	12.55	12.55	100.00
101	50- Animal Husbandry and Dairy Development	2403-00-101-02 Development (Rinderpest Eradication)	2.24	1.64	73.21
102		2403-00-101-03 (Disease Investigation)	1.99	1.99	100.00
103		2403-00-104-01 (Sheep & Goat Farm)	1.68	1.58	94.05
104		2403-00-101-02 Centrally Sponsored Scheme (Rinderpest Eradication)	0.15	0.15	100.00
105		2403-00-101-04 (National Livestock Health and Diseases Control Programme)	9.34	6.68	71.52
106		2403-00-113-02 (Sample Survey)	0.54	0.54	100.00
107	50- Animal Husbandry and Dairy Development	2404-00-102-01 (Rural Dairy Centre)	2.71	2.71	100.00
108		2404-00-102-02 (National Plan for Dairy Development)	4.86	4.72	97.12
109		2415-03-277-01 (Extension & Training)	3.34	2.85	85.33
110		2552-50-800-01 Non-Development (Livestock & Poultry Development)	2.31	2.29	99.13
111		2552-50-800-01 NEC (Livestock & Poultry Development)	6.60	6.60	100.00
112	51- Fisheries	2405-00-101-07 (Integrated Fish Farming)	9.50	9.50	100.00
113	52- Forest Ecology, Environment and Wild Life	2406-01-102-03 (Plantation of Wild Fruits)	0.50	0.50	100.00
114		2406-01-800-01 (Intensification of Forest Management)	16.19	15.26	94.26
115		2552-53-800-01 (NEC Schemes)	0.05	0.05	100.00
116	53- Industries	2851-00-103-02 (Handloom Development Scheme)	6.5	6.5	100.00
117		2851-00-800-04 (Nagaland Tool Room and Training Centre)	2.31	2.31	100.00
118	55- Power	2801-80-003-01 (Lineman Training Centre)	1.62	1.24	76.54

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Sl. No.	Number and title of Grant	Name of the Scheme	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender
		(Head of Account)			
119	64- Housing	2059-80-001-01 (Direction)	30.63	22.09	72.12
120	67- Home Guards	2070-00-107-01 (Home Guards)	30.75	17.22	56.00
121	70- Horticulture	2401-00-119-01 (Fruit and Vegetable Processing Centre)	0.10	0.10	100.00
122	74- Mechanical Engineering	2059-80-052-01 (New Supply Supplies)	0.20	0.17	85.00
123	78- Technical Education	2203-00-105-02 (Community Development through Polytechnic)	0.16	0.16	100.00
124		2203-00-107-02 (Multi-sectoral Development Programme for Minorities)	1.20	1.03	85.83
125	81- Information Technology and Communication	3425-60-001-01 (Direction)	1.30	1.00	76.92
126		3425-60-004-01 (Science, Technology, Ecology and Environment)	5.00	5.00	100.00
<b>Capital (Voted)</b>					
127	27- Planning Machinery	4059-80-800-02 (Non-lapsable Central Pool of Resource)	90.00	90.00	100.00
128		4059-80-800-01 (Externally Aided Projects)	115.00	115.00	100.00
129	31- School Education	4202-01-800-01 (Direction and Administration)	8.63	8.63	100.00
130	31- School Education	4552-31-800-01 North Eastern Areas Development - State Resource (Works under Scholl Education)	0.38	0.38	100.00
131		4552-31-800-01 North Eastern Council (Works under Scholl Education)	7.13	5.16	72.37
132	33- Youth Resources and Sports	4202-03-102-01 (Indira Gandhi Stadium)	1.63	1.63	100.00
133		4202-03-102-03 (Multi Discipline Indoor Sports Stadium)	0.14	0.14	100.00
134		4202-03-102-03 NLCPR (Multi Discipline Indoor Sports Stadium)	0.10	0.10	100.00
135		4552-33-800-01 (Development & Promotion of Sports & Youth Affairs Activities in N.E. Region)	1.20	1.20	100.00
136	34- Art and Culture and Gazetteers Unit	4202-04-106-01 (State Museums)	3.01	2.01	66.78
137		4552-34-800-01 State Resource (NEC Schemes)	0.17	0.17	100.00
138		4552-34-800-01 NEC (NEC Schemes)	2.30	1.76	76.52
139	35- Medical Public Health and Family Welfare	4210-03-105-02 (Tertiary Care Cancer Centre)	18.73	11.00	58.73
140		4210-03-105-03 (Nursing College)	8.40	5.02	59.76
141	36- Urban Development	4217-60-051-01 (Special Development Fund)	16.00	9.17	57.31
142		4217-60-051-05 (Swachh Bharat Mission)	3.50	3.50	100.00
143		4217-60-051-07 (Atal Mission-Service Level Improvement)	12.59	11.75	93.33
144		4217-60-051-08 (PMAY)	4.86	4.86	100.00
145	39- Tourism	5452-01-102-01 (Tourist Centre)	2.22	2.02	90.99
146		5452-01-101-01 (Infrastructure Development for Destination & Circuits)	15.27	15.27	100.00

Sl. No.	Number and title of Grant	Name of the Scheme	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender
		(Head of Account)			
147	48- Agriculture	4408-02-800-02 (Agri Expo)	0.23	0.23	100.00
148		4552-48-800-01 North Eastern Areas Development- State Resource (NEC Project)	0.16	0.16	100.00
149		4552-48-800-01 NEC (NEC Projects)	7.51	7.51	100.00
150	49- Soil and Water Conservation	4402-00-800-01 (Buildings)	1.2	1.02	85.00
151	50- Animal Husbandry and Dairy Development	4403-00-001-01 (Maintenance of Assets)	3.00	3.00	100.00
152	53- Industries	5453-80-800-01 (Developing Export Infrastructure & Allied Activities)	0.30	0.30	100.00
153	55- Power	4552-55-800-01 North Eastern Areas Development - State Resource (Transmission Scheme)	3.63	3.03	83.47
154		4552-55-800-01 NEC (Transmission Scheme)	22.88	18.21	79.59
155		4801-05-001-02 (New Distribution Transformers)	17.96	15.46	86.08
156		4801-05-800-01 Development – State Resource (Transmission Scheme)	21.22	19.97	94.11
157		4801-05-800-01 NLCPR (Transmission Scheme)	14.34	12.54	87.45
158		56- Road Transport	5055-00-050-01 (Buildings)	5.74	5.10
159	57- Housing Loans	7610-00-201-01 (HBA to AIS Officers)	0.22	0.22	100.00
160	58- Roads and Bridges	4552-58-800-01 (Roads and Bridges)	2.00	1.67	83.50
161		5054-04-337-01 (PMGSY)	55.67	46.87	84.19
162		5054-80-800-03 (Economic and Importance for States and UTs from Central Road Fund)	6.50	6.50	100.00
163		5054-80-800-01 (Non-Lapsable Central Pool of Resource)	46.94	26.93	57.37
164		5054-80-800-04 (Inter State Connectivity)	17.57	17.57	100.00
165		59- Irrigation and Flood Control	4702-00-800-05 (Accelerated Irrigation Benefit and Flood Management Programme)	115.00	101.22
166	60- Water Supply	4215-01-800-03 (National Rural Drinking Water Programme) NRDWP	108.64	89.87	82.72
167	64- Housing	4552-64-800-01 North Easter Areas Development – State Resource (NEC)	0.07	0.07	100.00
168		4552-64-800-01 NEC (NEC Schemes)	3.42	2.14	62.57
169	68- Police Engineering Project	4055-00-211-02 (Government Residential Building)	4.50	3.50	77.78
170	76- Women Welfare	4552-76-800-01 State Resource (NEC Schemes)	0.22	0.22	100.00
171		4552-76-800-01 NEC (NEC Schemes)	2.00	2.00	100.00
172	78- Technical Education	4202-02-104-02 (Building of Government Polytechnic, Kohima)	0.42	0.42	100.00
173		4202-02-104-01 (setting up of New Polytechnics)	4.50	4.50	100.00
174	82- New and Renewable Energy	4552-82-800-01 (Mini Hydel Project)	0.42	0.22	52.38
<b>Total</b>			<b>2374.80</b>	<b>1951.73</b>	<b>82.19</b>

Source: Appropriation Accounts.

**Appendix 2.8**

(Reference: Para 2.3.10)

**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	Savings	Amount surrendered	Amount surrendered in excess
1	9- Taxes on Vehicles	13.44	0.45	1.61	1.16
2	26- Civil Secretariat	188.08	21.88	24.09	2.21
3	31- School Education	1477.45	202.10	267.67	65.57
4	35- Medical, Public Health and Family Welfare	588.32	50.15	51.26	1.11
5	37- Municipal Administration	29.67	22.98	25.23	2.25
<b>Total Revenue (Voted)</b>		<b>2296.96</b>	<b>297.56</b>	<b>369.86</b>	<b>72.30</b>

Source: Appropriation Accounts.



## Appendix 2.9

(Reference Para 2.3.11)

## Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered during 2017-18

(Rupees in lakh)

Sl. No.	Grant No.	Name of grant/appropriation	Saving
<b>Capital (Voted)</b>			
1	8	Sales Tax	17.25
2	9	Taxes on Vehicles	20.39
3	37	Municipal Administration	2178.33
4	63	Science, Technology, Ecology and Environment	11.50
5	66	Sericulture	8.12
6	68	Police Engineering Project	518.07
<b>Total Capital (Voted)</b>			<b>2753.66</b>

Source: Appropriation Accounts.

**Appendix 2.10**

(Reference Para 2.3.11)

**Cases of surrender of funds (in excess of ₹ 10 crore) made on 30<sup>th</sup> and 31<sup>st</sup> March 2018**

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	Total Provision	Percentage of Total Provision
<b>Revenue (Voted)</b>					
1	18	2071- Pensions and Other Retirement Benefits	119.69	1421.02	8.42
2	26	2401- Crop Husbandry	18.50	18.50	100.00
3	27	2552- North Eastern Areas	138.99	140.08	99.22
4	27	3451- Secretariat Economic Services	252.86	376.52	67.16
5	31	2202- General Education	267.67	1477.45	18.12
6	35	2210- Medical and Public Health	48.75	558.25	8.73
7	37	2217- Urban Development	25.23	29.67	85.04
8	43	2235- Social Security and Welfare	24.24	172.53	14.05
9	43	2236- Nutrition	46.92	111.96	41.91
10	49	2402- Soil & Water Conservation	13.53	54.65	24.76
11	50	2403- Dairy Development	21.64	21.89	98.86
12	70	2401- Crop Husbandry	11.73	65.09	18.02
13	72	2501- Special programmes for rural development	63.86	129.84	49.18
<b>Total</b>			<b>1053.61</b>	<b>4577.45</b>	<b>23.02</b>
<b>Capital (Voted)</b>					
14	27	4059- Capital Outlay on Public Works	156.21	178.05	87.73
15	31	4202- Capital Outlay on Education, Sports, Art & Culture	11.36	18.94	59.98
16	35	4210- Capital Outlay on Medical & Public Health	18.52	89.32	20.73
17	36	4217- Capital Outlay on Urban Development	22.61	97.15	23.27
18	39	5452- Capital Outlay on Tourism	10.29	13.32	77.25
19	58	4552- Capital Outlay on NE Areas	15.00	18.33	81.83
20	58	5054- Capital Outlay on Roads and Bridges	74.02	282.67	26.19
21	59	4702- Capital Outlay on Minor Irrigation	92.84	110.30	84.17
22	60	4215- Capital Outlay on Water Supply and Sanitation	100.59	221.16	45.48
<b>Total Capital (Voted)</b>			<b>501.44</b>	<b>1029.24</b>	<b>48.72</b>
<b>Revenue (Charged)</b>					
23	75	2049- Interest Payment	143.24	827.20	17.32
<b>Capital (Charged)</b>					
24	75	6003- Internal Debt of the State Government	617.03	5044.09	12.23
<b>Grand Total</b>			<b>2315.32</b>	<b>11477.98</b>	<b>20.17</b>

Source: Appropriation Accounts.

## Appendix 2.11

(Reference: Para 2.3.12)

## Rush of Expenditure

(Rupees in crore)

Grant No.	Head of Account	Details of expenditure incurred during			Percentage of total expenditure incurred during	
		Jan-Mar 2018	March 2018	2017-18	Jan.-Mar 2018	March 2018
1-State Legislature	2011	20.66	19.14	37.32	55.36	51.29
4- Administration of Justice	2014	22.48	18.54	46.92	47.91	39.51
	2552	1.19	1.19	1.32	90.15	90.15
	4059	18.48	2.75	30.49	60.61	9.02
	4216	2.65	1.34	3.00	88.33	44.67
5- Election	2015	19.38	1.17	39.14	49.51	2.99
6- Land Revenue	2029	0.46	0.33	0.90	51.11	36.67
8- Sales Tax	4059	1.33	0.89	1.33	100.00	66.92
9- Taxes on Vehicles	2041	6.03	4.71	11.87	50.80	39.68
	4059	1.55	1.55	1.55	100.00	100.00
12- Treasury and Accounts Administration	2030	0.30	0.22	0.30	100.00	73.33
	2054	11.29	6.47	33.93	33.27	19.07
	4059	2.00	2.00	2.00	100.00	100.00
13- Village Guards	4055	0.89	0.89	0.89	100.00	100.00
14- Jails	2056	15.53	7.22	42.69	36.38	16.91
16- State Guest House	2070	15.23	10.04	15.30	99.54	65.62
18- Pension and Other Retirement Benefits	2071	309.64	131.80	1264.10	24.49	10.43
22- Civil Supplies	2408	29.46	26.07	69.91	42.14	37.29
26- Civil Secretariat	2052	29.71	18.74	129.59	22.93	14.46
	3451	12.44	1.96	24.59	50.59	7.97
27- Planning Machinery	3451	35.30	32.32	123.66	28.55	26.14
	4059	17.08	14.40	21.84	78.21	65.93
	4575	24.09	24.09	74.28	32.43	32.43
28- Civil Police	2055	370.25	155.33	1260.69	29.37	12.32
29- Stationery and Printing	4058	0.94	0.94	1.00	94.00	94.00
	4059	0.89	0.89	1.00	89.00	89.00
30- Administrative Training Institute	4059	0.44	0.44	0.50	88.00	88.00
31- School Education	2202	379.05	269.71	1274.95	29.73	21.15
	4202	2.78	1.23	4.83	57.56	25.47
32- Higher Education	2202	27.03	14.28	106.93	25.28	13.35
	2225	22.16	7.72	45.86	48.32	16.83
	4552	0.42	0.42	0.42	100.00	100.00
33- Youth Resource and Sports	2552	0.50	0.50	0.50	100.00	100.00
	4202	4.56	2.79	7.87	57.94	35.45
	4552	14.84	14.84	16.85	88.07	88.07
35- Medical, Public Health and Family Welfare	2210	161.42	93.45	509.81	31.66	18.33
	4210	19.06	19.06	70.80	26.92	26.92
36- Urban Development	4217	54.40	23.75	74.53	72.99	31.87
37- Municipal Administration	2015	0.09	0.07	0.15	60.00	46.67
	4217	35.12	33.70	145.73	24.10	23.12
38- Information and Public Relation	2220	10.67	6.85	31.35	34.04	21.85
40-Employment and Training	2230	11.36	7.50	27.14	41.86	27.63
41- Labour	4250	2.16	2.16	2.45	88.16	88.16
42- Rural Development	2505	177.64	140.64	1012.74	17.54	13.89
	2515	198.13	191.05	241.75	81.96	79.03

**Audit Report on State Finances for the year ended 31 March 2018**

Grant No.	Head of Account	Details of expenditure incurred during			Percentage of total expenditure incurred during	
		Jan-Mar 2018	March 2018	2017-18	Jan.-Mar 2018	March 2018
43- Social Security and Welfare	2235	82.38	59.55	156.08	52.78	38.15
	2236	64.99	64.99	65.04	99.92	99.92
	4235	2.26	2.26	4.26	53.05	53.05
46- Statistics	5475	1.90	0.00	1.90	100.00	0.00
47- Legal Metrology & Consumer Protection	5475	1.00	1.00	1.00	100.00	100.00
48- Agriculture	2401	90.58	80.19	207.67	43.62	38.61
	2552	2.79	2.79	4.37	63.84	63.84
	4401	8.00	8.00	13.27	60.29	60.29
	4408	2.00	1.00	2.80	71.43	35.71
49- Soil and Water Conservation	2402	11.73	5.61	41.12	28.53	13.64
	2552	2.22	2.22	3.72	59.68	59.68
	4402	0.18	0.00	0.18	100.00	0.00
51- Fisheries	2405	10.89	8.13	20.60	52.86	39.47
	4059	0.31	0.31	0.35	88.57	88.57
52- Forest, Ecology, Environment and Wildlife	2406	38.8	19.12	115.75	33.52	16.52
	4406	0.42	0.00	0.50	84.00	0.00
53- Industries	2851	21.77	13.45	75.28	28.92	17.87
54- Mineral Development	2853	10.90	6.90	30.67	35.54	22.50
55- Power	2045	1.04	0.90	1.67	62.28	53.89
	2801	231.29	109.88	446.53	51.80	24.61
56- Road Transport	3053	9.55	7.87	11.85	80.59	66.41
	3055	19.65	8.49	59.95	32.78	14.16
58- Roads and Bridges	3054	139.97	57.87	382.47	36.60	15.13
	4552	15.00	15.00	18.33	81.83	81.83
	5054	110.57	80.81	208.65	52.99	38.73
59- Irrigation and Flood Control	4552	5.81	4.83	6.30	92.22	76.67
60- Water Supply	2215	29.87	13.14	90.81	32.89	14.47
63- Science, Technology, Ecology and Environment	3425	0.94	0.40	1.85	50.81	21.62
	2059	37.63	20.42	109.17	34.47	18.70
64- Housing	4059	13.14	11.71	26.91	48.83	43.52
	4552	0.72	0.72	1.28	56.25	56.25
66- Sericulture	4851	1.49	1.49	2.92	51.03	51.03
67- Home Guards	4059	1.77	1.77	1.77	100.00	100.00
68- Police Engineering Project	4055	137.81	0.66	142.33	96.82	0.46
69- Fire Services	4059	1.77	1.77	3.00	59.00	59.00
	4552	1.79	1.79	3.29	54.41	54.41
70- Horticulture	2401	21.48	19.17	53.36	40.25	35.93
72- Land Resource Development	2501	21.60	6.34	66.14	32.66	9.59
	4406	3.80	3.80	3.80	100.00	100.00
73- State Institute of Rural Development	4059	1.40	1.40	1.40	100.00	100.00
74- Mechanical Engineering	2059	14.37	8.05	41.80	34.38	19.26
77- Development of Under Development Areas	4575	16.77	0.00	55.65	30.13	0.00
79- Border Affairs	2053	5.19	5.12	6.54	79.36	78.29
82- New and Renewable Energy	4059	1.76	1.76	1.76	100.00	100.00
	4810	1.00	0.00	1.00	100.00	0.00

*Source: Appropriation Accounts.*

## Appendix 2.12

(Reference: Para 2.4)

## Pending DCC bills for the year up to 2017-18

(Rupees in crore)

Sl. No.	Department	Number of AC bills for which DC bills was outstanding	Amount
1	Civil Police	34	190.40
2	Youth Resources & Sports	28	30.22
3	Home	117	71.04
4	SCERT	17	9.77
5	Others	66	94.71
<b>Total</b>		<b>262</b>	<b>396.14</b>

Source: Principal Accountant General (A&amp;E), Nagaland

**Appendix 3.1**

(Reference Para 3.1)

**Utilisation certificates outstanding as on 31 March 2018**

(Rupees in lakh)

Sl. No.	Department	Year of Payment of grant	Outstanding Utilization Certificates	
			Number	Amount (₹ in lakh)
1	School Education	Upto 2012-13	14	8004.71
		2013-14	5	2687.00
		2014-15	4	9703.28
		2015-16	3	560.42
		2016-17	2	610.55
		<b>Total</b>	<b>28</b>	<b>21565.96</b>
2	Youth Resources & Sports	Upto 2012-13	4	625.00
		2013-14	1	130.00
		2014-15	2	100.00
		2015-16	4	481.21
		2016-17	4	433.13
		<b>Total</b>	<b>15</b>	<b>1769.34</b>
3	Health & Family Welfare	Upto 2012-13	4	26.97
		2013-14	4	17.77
		2014-15	0	0.00
		2015-16	0	0.00
		2016-17	2	12.50
		<b>Total</b>	<b>10</b>	<b>57.24</b>
4	Rural Development	Upto 2012-13	7	5863.00
		2013-14	1	2918.00
		2014-15	1	6087.00
		2015-16	2	1772.51
		2016-17	3	8235.97
		<b>Total</b>	<b>14</b>	<b>24876.48</b>
5	Co-operation	Upto 2012-13	1	5.50
		2013-14	1	1300.00
		2014-15	0	0.00
		2015-16	0	0.00
		2016-17	0	0.00
		<b>Total</b>	<b>2</b>	<b>1305.50</b>
6	Fisheries	Upto 2012-13	5	265.50
		2013-14	2	50.00
		2014-15	0	0.00
		2015-16	0	0.00
		2016-17	0	0.00
		<b>Total</b>	<b>7</b>	<b>315.50</b>
7	Social Security & Welfare	Upto 2012-13	8	2645.20
		2013-14	4	352.11
		2014-15	3	492.25
		2015-16	4	2315.65
		2016-17	6	649.56
		<b>Total</b>	<b>25</b>	<b>6454.77</b>

Sl. No.	Department	Year of Payment of grant	Outstanding Utilization Certificates	
			Number	Amount (₹ in lakh)
8	Others	Upto 2012-13	81	9291.45
		2013-14	21	9419.51
		2014-15	16	4470.67
		2015-16	17	3145.54
		2016-17	19	3858.29
		<b>Total</b>	<b>154</b>	<b>30185.46</b>
<b>Grand Total</b>			<b>255</b>	<b>86530.25</b>

Source: Principal Accountant General (A&E), Nagaland.

**Appendix 3.2**

(Reference Para 3.2)

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

<b>Sl. No.</b>	<b>Name of the body/authority</b>	<b>Year for which accounts had not been received</b>	<b>Grants received (Rupees in lakh)</b>
1	DRDA, Tuensang	2013-14 to 2017-18	Details not available
2	DRDA, Mon	2013-14 to 2017-18	Details not available
3	DRDA, Kohima	2013-14 to 2017-18	Details not available
4	DRDA, Wokha	2012-13 to 2017-18	Details not available
5	DRDA, Longleng	2013-14 to 2017-18	Details not available
6	DRDA, Peren	2010-11 to 2017-18	Details not available
7	DRDA, Kiphire	2013-14 to 2017-18	Details not available
8	DRDA, Zunheboto	2013-14 to 2017-18	Details not available
9	DRDA, Dimapur	2013-14 to 2017-18	Details not available
10	DRDA, Mokokchung	2013-14 to 2017-18	Details not available
11	DRDA, Phek	2013-14 to 2017-18	Details not available
12	NSLS Aut., Kohima	2013-14 to 2017-18	Details not available
13	NBSE, Kohima	2013-14 to 2017-18	Details not available
14	SIRD, Kohima	2012-13 to 2017-18	Details not available
15	DAN, Dimapur	2012-13 to 2017-18	Details not available
16	KVIC, Dimapur	2012-13 to 2017-18	Details not available
17	NPCB, Dimapur	2010-11 to 2017-18	Details not available
18	NB & OCWWB, Kohima	2014-15 to 2017-18	Details not available
19	NSAMB, Dimapur	2011-12 to 2017-18	Details not available
20	NHK, Kohima	2013-14 to 2017-18	Details not available
21	KMC, Kohima	2013-14 to 2017-18	Details not available
22	MMC, Mokokchung	2013-14 to 2017-18	Details not available



## Appendix 3.3

(Reference Para 3.4)

## Department-wise position of proforma accounts not prepared by the Departmentally Managed Commercial Undertakings

Sl. No.	Name of the Undertaking	Period of accounts
1	2	3
1	Nagaland State Transport Department	2013-14 to 2017-18
2	Nagaland Power Department	2015-16 to 2017-18
3	Farms under Agriculture Department	
	(a) Potato Seed Farm, Kuthur	1999-01 to 2017-18
	(b) Medium Size Seed Farm, Merapani	2001-02 to 2017-18
	(c) Seed Farm, Tizit	2000-01 to 2017-18
4	Changki Valley Fruit Preservation Factory	2006-07 to 2017-18
5	Timber Treatment and Seasoning Plant, Dimapur	1998-99 to 2017-18
6	Government Cottage Industries Emporia, Kohima	1998-99 to 2017-18
7	Farms under Veterinary and Animal Husbandry Department	
	(a) Cattle Breeding Farm, Medziphema	1998-99 to 2017-18
	(b) Cattle Breeding Farm, Tuensang	1998-99 to 2017-18
	(c) Cattle Breeding Farm, Aliba	1998-99 to 2017-18
	(d) Chick Rearing Centre, (with Hatchery unit), Mokokchung	1998-99 to 2017-18
	(e) Chick Rearing Centre (with Hatchery unit), Dimapur	1998-99 to 2017-18
	(f) Chick Rearing Centre, Tuensang	1985-86 to 2017-18
	(g) Chick Rearing Centre, Medziphema	1985-86 to 2017-18
	(h) Pig Breeding Centre, Medziphema	1997-98 to 2017-18
	(i) Pig Breeding Centre, Tizit	1997-98 to 2017-18
	(j) Pig Breeding Centre, Tuensang	1985-86 to 2017-18
	(k) Pig Breeding Centre, Tuli	1980-81 to 2017-18
	(l) Regional Rabbit Breeding Farm, Jharnapani	1998-99 to 2017-18
	(m) Pig Breeding Centre, Merangkong	1998-99 to 2017-18
	(n) Chick Rearing Centre, Kohima	1998-99 to 2017-18
	(o) Pig Breeding Centre, Sathuja	1998-99 to 2017-18
	(p) Cattle Breeding Farm, Baghty	1998-99 to 2017-18
	(q) Sheep Farm, Poilwa	1998-99 to 2017-18
	(r) Buffalo Farm, Jalukie	1998-99 to 2017-18
8	Farm under Horticulture Department	
	(a) Regional Progeny Orchard, Lonnak	1987-88 to 2017-18

**Appendix 3.4**

*(Reference Para 3.7)*

**Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc.  
(Cases where final action was pending at the end of March 2018)**

*(In number)*

<b>Sl. No.</b>	<b>Name of the Department</b>	<b>Up to 5 years</b>	<b>5 to 10 years</b>	<b>Total No. of Cases</b>
1	School Education	3	1	4
2	Power	1	0	1
3	Rural Development	2	1	3
4	Public Works Department (Roads & Bridges)	2	0	2
5	Medical	7	0	7
6	Tourism	2	0	2
7	Irrigation & Flood Control	1	0	1
8	Municipal Affairs	2	0	2
9	Urban Development	1	0	1
10	Taxes	2	0	2
11	Land Records & Survey	1	0	1
12	Private Firms	1	0	1
13	Various Department	2	0	2
<b>Total</b>		<b>27</b>	<b>2</b>	<b>29</b>

*Source: Vigilance & Anti-Corruption department.*

## Appendix 3.5

(Reference Para 3.7)

## 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	Number of Cases	Amount	Amount recovered
School Education	1	0.82	2	8279.50	1	16.00	0	0.00	4	8296.32	40.78
Power	0	0.00	1	2548.00	0	0.00	0	0.00	1	2548.00	0.00
Rural Development	0	0.00	3	361.60	0	0.00	0	0.00	3	361.60	0.00
PWD (R&B)	0	0.00	1	78.51	1	800.10	0	0.00	2	878.61	0.00
Health & Family Welfare	0	0.00	2	185.00	4	1150.43	1	301.00	7	1636.43	22.55
Tourism	0	0.00	1	919.72	0	0.00	1	500.00	2	1419.72	0.00
Irrigation & Flood Control	0	0.00	1	346.00	0	0.00	0	0.00	1	346.00	0.00
Municipal Affairs	0	0.00	2	411.24	0	0.00	0	0.00	2	411.24	0.00
Taxes	0	0.00	0	0.00	2	644.90	0	0.00	2	644.90	0.00
Land Records & Survey	0	0.00	1	124.00	0	0.00	0	0.00	1	124.00	0.00
Urban Development	0	0.00	1	28.50	0	0.00	0	0.00	1	28.50	0.00
Private Firms	0	0.00	0	0.00	1	723.00	0	0.00	1	723.00	0.00
Various Department	0	0.00	0	0.00	2	477.39	0	0.00	2	477.39	253.44
<b>Total</b>	<b>1</b>	<b>0.82</b>	<b>15</b>	<b>13282.07</b>	<b>11</b>	<b>3811.82</b>	<b>2</b>	<b>801.00</b>	<b>29</b>	<b>17895.71</b>	<b>316.77</b>

Source: Vigilance &amp; Anti-Corruption department.

