

# **APPENDICES**



## Appendix 1.1

### Part A: Glossary of important Budget related terms

(Reference: Paragraph-1.1 and 3.1)

1. **'Accounts' or 'actuals' of a year.** - are the amounts of receipts and disbursements for the financial year beginning on *April 1st* and ending on *March 31st* following, as finally recorded in the Accounting authority's books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.
2. **'Administrative approval' of a scheme, proposal or work.** - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
3. **'Annual financial statement'** – Also referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament/State Legislature.
4. **'Appropriation'** - means the amount authorized by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
5. **'Charged Expenditure'** - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
6. **'Consolidated Fund of India/ State'**- All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
7. **'Contingency Fund'** is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive/Government to meet unforeseen expenditure arising in the course of a year pending its authorization by the Parliament/State Legislature. The amounts drawn from the Contingency Fund are recouped after the Parliament/State Legislature approves it through the Supplementary Demands.
8. **'Controlling Officer (budget)'** - means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
9. **'Drawing and Disbursing Officer' (DDO)** – means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function

10. **'Excess Grant'** – Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularisation by obtaining excess grant from the Parliament/State Legislature under Article 115/205 of the Constitution.
11. **'New Service'** – As appearing in Article 115(1)(a)/205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice of Parliament/State Legislature earlier, including a new activity or a new form of investment.
12. **'New Instrument of Service'**- means relatively large expenditure arising out of important expansion of an existing activity.
13. **'Public Accounts'**- means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, etc. which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
14. **'Reappropriation'** - means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
15. **'Revised Estimates'** - is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
16. **'Supplementary Demands for Grants'**- means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.
  - a) **Cash Supplementary** is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the State.
  - b) There are four Sections in each Demand *i.e.*, Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. **Technical Supplementary**, after obtaining the approval of the State Legislature, allows to utilize the savings of one of the Sections for any other Section.
  - c) **Token Supplementary** allows to utilise the savings within the same section of the grant.
17. **'Major Head'** - means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly

the one falling within the Consolidated Fund, generally corresponds to a ‘function’ of Government such as Agriculture, Education, Health, etc.

18. **“Sub-Major Head”** - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.
19. **‘Minor Head’** - means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a “programme” undertaken to achieve the objectives of the function represented by the Major Head.
20. **“Sub-Head”** - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
21. **‘Major Work’** - means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.
22. **‘Minor Work’** - means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
23. **“Modified Grant or Appropriation”** - means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.
24. **“Supplementary or Additional Grant or Appropriation”** - means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.
25. **“Schedule of New Expenditure”** - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.
26. **“Token demand”** - means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.

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

Term	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1]*100$
Development Expenditure	Social Services + Economic Services

Term	Basis of calculation
Average interest paid by the State	Interest Payment/[(Amount of previous year's Fiscal liabilities + Current year's Fiscal Liabilities)/2]*100
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received/[(Opening balance + Closing balance of Loans and Advances)/2]*100
Average interest rate of Outstanding Debt	Interest Paid/[(Opening Balance of Public Debt + Closing Balance of Public Debt)/2]
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts.
Primary Deficit	Fiscal Deficit – Interest Payments
Compound Annual Growth Rate (CAGR)	The Compound Annual Growth Rate is calculated by taking the n <sup>th</sup> root of the total percentage growth rate, where n is the number of years in the period being considered. CAGR= [ending value /beginning value] <sup>1/no of years</sup> -1
GSDP	GSDP is defined as the total income of the State or the Market Value of Goods and Services produced using Labour and all other factors of production at Current Prices.
Buoyancy Ratio	Buoyancy Ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, Revenue Buoyancy at 0.70 implies that Revenue Receipts tend to increase by 0.70 percentage points, if the GSDP increases by one 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 subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life

Term	Basis of calculation
	and reduce morbidity, providing basic education to all, drinking water and sanitation, <i>etc.</i>
Debt Sustainability	Debt Sustainability is defined as the ability of the State to maintain a constant Debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its Debt. Sustainability of Debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in Fiscal Deficit should match with the increase in capacity to service the Debt.
Non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Net Availability of Borrowed Funds	Defined as the ratio of the debt redemption (Principal + Interest payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the Net Availability of Borrowed Funds.
Misappropriation	Dishonestly misappropriating or converting to own use any property, or dishonestly using or disposing of that property in violation of any direction of law prescribing the mode in which such trust is to be discharged, or of any legal contract, express or implied.
Defalcation	Defalcation is misappropriation of funds by a person trusted with its charge; also, the act of misappropriation, or an instance thereof.

## Appendix 1.1

## Part B: State Profile

(Reference: Paragraph-1.1)

A. General information pertaining to the State for the year 2019-20					
Sl. No.	Particulars		Unit	India	Nagaland
1.	Area		Sq. km	32,87,263	16,579
2.	Population (in lakhs)	(a) 2009*	In lakh	11,608	19.32
		(b) 2010 *	In lakh	11,767	19.52
		(c) 2020*	In lakh	13,554	21.67
3.	Density of population persons (projected)		Per square km	382	131
4.	Population below Poverty line (2011-12)		Per cent	21.90	18.88#
5.	Literacy rate (2011 census)		Per cent	73	79.55
6.	Infant mortality rate (National Family Health Survey 2015-16)		Per 1000 live births	33	30
7.	Life expectancy at birth in years		Year	69.4	NA
8.	Decadal population growth (2010 to 2020)*		Per cent	11.09	11.01
9.	GDP/GSDP (2019-20) at current prices (2011-12 Series)		(₹ in crore)	2,03,39,849	30,507.83
10.	Per Capita GSDP		(in ₹)	1,51,677	1,40,784
11.	Per Capita Income		(in ₹)	1,35,050	1,29,516
12.	Growth rate of GSDP for 2019-20 from the previous year		Per cent	6.99	11.82
Sources: Census data 2001 and 2011(Population projection for India 2001-2036), MOSPI website and press release (29 May 2020 and 7 January 2020), For state figures: Directorate of Economics and Statistics Department, Nagaland * Projected figures # Tendulkar Methodology					

B. Financial Data						
Particulars	Figures (in per cent)					
	2010-11 to 2018-19		2014-15 to 2018-19		2018-19 to 2019-20	
	NE&H*	Nagaland	NE&H	Nagaland	NE&H	Nagaland
Revenue Receipts	12.26	10.90	12.85	10.58	-9.88	-0.12
Tax Revenue	13.29	17.86	11.80	21.48	-8.10	13.21
Non Tax Revenue	13.92	4.35	22.55	-1.24	-19.72	32.93
Total Expenditure	12.56	11.31	12.45	12.62	-6.05	2.65
Capital Expenditure	11.41	4.49	14.74	11.75	-15.60	-24.40
Revenue Expenditure on Education	12.75	13.44	12.41	14.17	-8.16	-11.76
Revenue Expenditure on:						
(i) Health	15.50	14.96	17.07	11.77	-4.96	7.27
(ii) Salary and Wages	12.05	11.75	12.45	10.86	-7.07	6.17
(iii) Pension	16.56	21.09	16.52	14.45	3.05	16.62

\* NE&amp;H: North Eastern and Himalayan States



## Appendix 1.1

## Part C: Time Series Data on the State Government Finances

(Reference: Paragraphs-1.1; 2.4.1; 2.7.3 and 4.5)

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Part A. Receipts</b>					
<b>I. Revenue Receipts</b>	<b>8,040.79</b>	<b>9,439.79</b>	<b>11,019.21</b>	<b>11,437.41</b>	<b>11,423.29</b>
<b>(i) Tax Revenue</b>	<b>427.10(5)</b>	<b>510.75(5)</b>	<b>638.28(6)</b>	<b>846.43(8)</b>	<b>958.23(8)</b>
Taxes on Agricultural Income	-	-	-	-	-
Goods and Service Tax	0.00	0.00	187.57(29)	469.64(55)	613.22(64)
Taxes on Sales, Trade, etc.	328.58(77)	400.12(78)	287.55(45)	186.69(22)	175.15(18)
State Excise	5.12(1)	4.62(1)	4.20(1)	4.65(1)	3.24(1)
Taxes on Vehicles	53.09(13)	57.39(11)	101.53(16)	126.22(15)	113.93(12)
Stamps and Registration Fees	2.04(1)	2.05(0)	2.62(0)	2.53(1)	2.79(0)
Land Revenue	0.75(0)	0.82(0)	0.90(0)	1.13(0)	1.04(0)
Taxes on Goods and Passengers	5.88(1)	14.76(3)	17.59(3)	20.16(2)	18.09(2)
Other Taxes	31.64(7)	30.99(6)	36.32(6)	35.41(4)	30.77(3)
<b>(ii) Non Tax Revenue</b>	<b>253.61(3)</b>	<b>343.03(4)</b>	<b>388.53(4)</b>	<b>255.24(2)</b>	<b>339.29(3)</b>
<b>(iii) State's share of Union taxes and Duties</b>	<b>2,540.72 (32)</b>	<b>3,032.63 (32)</b>	<b>3,353.13 (30)</b>	<b>3,792.41 (33)</b>	<b>3,267.08 (29)</b>
<b>(iv) Grants in Aid from Government of India</b>	<b>4,819.36 (60)</b>	<b>5,553.38 (59)</b>	<b>6,639.27 (60)</b>	<b>6,543.33 (57)</b>	<b>6,858.69 (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>0.50</b>	<b>1.09</b>	<b>1.09</b>	<b>1.08</b>	<b>1.09</b>
<b>4. Total Revenue and Non Debt Capital Receipts (1+2+3)</b>	<b>8,041.29</b>	<b>9,440.88</b>	<b>11,020.30</b>	<b>11,438.49</b>	<b>11,424.38</b>
<b>5. Public Debt Receipts</b>	<b>3,545.94</b>	<b>5,444.35</b>	<b>5,141.02</b>	<b>2,907.22</b>	<b>7,869.83</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,068.40	1,182.44	1,234.69	943.86	1,078.64
Net transactions under Ways and Means Advances and Overdrafts	2,477.54	4,261.91	3,906.00	1,959.38	6,784.50
Loans and Advances from Government of India	0.00	0.00	0.33	3.98	6.69
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>11,587.23</b>	<b>14,885.23</b>	<b>16,161.32</b>	<b>14,345.71</b>	<b>19,294.21</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>3,226.12</b>	<b>2,933.99</b>	<b>3,319.54</b>	<b>4,114.23</b>	<b>4,078.25</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>14,813.35</b>	<b>17,819.22</b>	<b>19,480.86</b>	<b>18,459.94</b>	<b>23,372.46</b>
<b>Part B. Expenditure/ Disbursement</b>					
<b>10 Revenue Expenditure</b>	<b>7,579.14</b>	<b>8,649.45</b>	<b>10,191.35</b>	<b>10,919.98</b>	<b>11,637.02</b>
General Services (including interest payments)	3,620.47 (48)	3,893.96 (45)	4,319.41 (42)	5,018.12 (46)	5,428.80 (47)
Social Services	2,093.61 (28)	2,295.21 (27)	2,558.56 (25)	3,158.58 (29)	3,030.05 (26)
Economic Services	1,865.06 (25)	2,460.28 (28)	3,313.38 (33)	2,743.28 (25)	3,178.17 (27)
Grants-in-Aid and contributions	0.00	0.00	0.00	0.00	0.00
<b>11. Capital Expenditure</b>	<b>1,059.23</b>	<b>1,076.10</b>	<b>1,274.85</b>	<b>1,595.56</b>	<b>1,206.32</b>

	2015-16	2016-17	2017-18	2018-19	2019-20
General Services	105.78(10)	132.55(12)	267.10(21)	419.49(26)	165.73(14)
Social Services	287.49(27)	431.73(40)	485.68(38)	329.89(21)	457.02(38)
Economic Services	665.96(63)	511.82(48)	522.07(41)	846.18(53)	583.57(48)
<b>12. Disbursement of Loans and Advances</b>	<b>0.19</b>	<b>0.19</b>	<b>0.19</b>	<b>5.27</b>	<b>9.26</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>8,638.56</b>	<b>9,725.74</b>	<b>11,466.39</b>	<b>12,520.81</b>	<b>12,852.60</b>
<b>14. Repayments of Public Debt</b>	<b>2,705.35</b>	<b>5,065.03</b>	<b>4,452.01</b>	<b>2,596.27</b>	<b>6,867.25</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	496.30	491.81	524.29	615.17	724.18
Net transactions under Ways and Means Advances and Overdraft	2,187.51	4,551.68	3,906.00	1,959.38	6,121.17
Loans and Advances from Government of India	21.54	21.54	21.72	21.72	21.90
<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>11,343.91</b>	<b>14,790.77</b>	<b>15,918.40</b>	<b>15,117.08</b>	<b>19,719.85</b>
<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>3,011.82</b>	<b>2,661.41</b>	<b>3,124.67</b>	<b>3,184.11</b>	<b>2,881.70</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>14,355.73</b>	<b>17,452.18</b>	<b>19,043.07</b>	<b>18,301.19</b>	<b>22,601.55</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit(-)/ Revenue Surplus(+)<sup>*</sup> (1-10)</b>	<b>461.65</b>	<b>790.34</b>	<b>827.86</b>	<b>517.43</b>	<b>-213.73</b>
<b>21. Fiscal Deficit(-)/ Fiscal Surplus (+) (4-13)</b>	<b>-597.27</b>	<b>-284.86</b>	<b>-446.09</b>	<b>-1082.32</b>	<b>-1428.22</b>
<b>22. Primary Deficit (-)/ Surplus(+)<sup>*</sup> (21+23)</b>	<b>-10.82</b>	<b>350.64</b>	<b>231.66</b>	<b>-310.58</b>	<b>-614.48</b>
<b>Part D. Other Data</b>					
<b>23. Interest Payments (included in Revenue Expenditure)</b>	<b>586.45</b>	<b>635.50</b>	<b>677.75</b>	<b>771.74</b>	<b>813.74</b>
<b>24. Financial Assistance to Local Bodies etc.</b>	<b>120.63</b>	<b>170.87</b>	<b>328.40</b>	<b>167.06</b>	<b>160.70</b>
<b>25. Ways and Means Advances/ Overdraft Aailed (days)</b>	<b>2,477.54 (110)</b>	<b>4,261.65 (145)</b>	<b>3,906.00 (104)</b>	<b>1,959.38 (100)</b>	<b>6,940.67 (139)</b>
Ways and Means Advances Aailed (days)	2,290.72 (101)	4,103.85 (138)	3,646.77 (95)	1,910.85 (98)	6,784.50 (113)
Overdraft Aailed (days)	186.82 (9)	157.80 (7)	259.23 (9)	48.53 (2)	156.17 (6)
<b>26. Interest on Ways and Means Advances/ Overdraft</b>	<b>3.11</b>	<b>6.87</b>	<b>6.17</b>	<b>0.92</b>	<b>5.16</b>
<b>27. Gross State Domestic Product (GSDP)</b>	<b>19,523.95</b>	<b>21,722.45</b>	<b>24,491.70</b>	<b>27,283.04</b>	<b>30,507.83</b>
<b>28. Outstanding Fiscal Liabilities (year-end)</b>	<b>8,931.64</b>	<b>9,557.35</b>	<b>104,09.15</b>	<b>10,545.76</b>	<b>12,179.10</b>
<b>29. Outstanding Guarantees (year-end) (including Interest)</b>	<b>70.22</b>	<b>81.19</b>	<b>110.46</b>	<b>120.96</b>	<b>174.96</b>
<b>30. Maximum Amount Guaranteed (year-end)</b>	<b>0.00</b>	<b>26.50</b>	<b>51.50</b>	<b>0.00</b>	<b>0.00</b>

	2015-16	2016-17	2017-18	2018-19	2019-20
<b>31. Number of Incomplete Projects</b>	373	340	311	390	399
<b>32. Capital Blocked in Incomplete Projects</b>	2,100.61	2,030.18	1,737.68	1,252.87	1,309.30
<b>Part E. Fiscal Health Indicators</b>					
<b>I Resource Mobilization</b>					
Own Tax Revenue/GSDP	2.19	2.35	2.61	3.10	3.14
Own Non-Tax Revenue/GSDP	1.30	1.58	1.59	0.94	1.11
Central Transfer/GSDP	13.01	13.96	13.69	13.90	10.71
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	44.25	44.77	46.82	45.89	42.13
Total Expenditure/Revenue Receipts	107.43	103.03	104.06	109.47	112.51
Revenue Expenditure/Total Expenditure	87.74	88.93	88.88	87.21	90.54
Expenditure on Social Services/ Total Expenditure	27.56	28.04	26.55	27.86	27.13
Expenditure on Economic Services/ Total Expenditure	29.30	30.56	33.45	28.67	29.27
Capital Expenditure/Total Expenditure	12.26	11.06	11.12	12.74	9.39
Capital Expenditure on Social and Economic Services/Total Expenditure.	11.04	9.70	8.79	9.39	8.10
<b>III Management of Fiscal Imbalances</b>					
Revenue Deficit (Surplus)/GSDP	2.36	3.64	3.38	1.90	-0.70
Fiscal Deficit/GSDP	(-) 3.06	(-) 1.31	(-) 1.82	(-) 3.97	(-)4.68
Primary Deficit (Surplus)/GSDP	(-) 0.06	1.61	0.95	(-) 1.14	(-)2.01
Revenue Deficit/Fiscal Deficit	*	*	*	*	0.15
Primary Revenue Balance/GSDP	3.46	3.90	4.16	3.99	4.23
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	45.75	44.00	42.87	38.65	39.92
Fiscal Liabilities/RR	111.08	101.25	94.49	92.20	106.62
Debt Redemption (Principal + Interest)/ Total Debt Receipts	97.50	92.17	93.90	137.73	132.56
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	4.94	0.00	0.00	0.66	2.80
Balance from Current Revenue (₹ in crore)	276.05	739.32	979.34	744.63	(-)84.40
Financial Assets/Liabilities	1.70	1.74	1.76	1.90	1.81

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

\*The State experienced Revenue Surplus during these years

## Appendix 3.1

## Expenditure in Excess of ₹10 lakh Without Provision at Sub-Head Level

(Reference: Paragraph-3.3.1)

(₹ in lakh)

Sl. No.	Grant No.	Head of Account	Description	Expenditure
<b>Revenue</b>				
1.	27	2552-27-101-01	Pool for Scheme under NEC	30.00
2.	28	2055-00-003-02	Armed Police Training Centre	894.43
3.	48	2401-00-108-02	Mission Mode Project on Agriculture-National e-Governance Plan	80.93
4.	51	2405-00-120-01	National Welfare Scheme for Fishermen	2,169.18
5.	51	2552-51-101-02	Integrated Fishery Development Programme	15.46
6.	51	2552-51-101-02	Integrated Fishery Development Programme	200.00
7.	55	2801-05-052-01	New Supplies	10.00
8.	59	2702-80-001-02	Subordinate Establishment	40.00
9.	72	2552-72-800-01	Rubber Development	100.00
10.	72	2552-72-800-02	Rubber Development	186.36
<b>Total</b>				<b>3,726.36</b>

Source: Appropriation Accounts, 2019-20

## Appendix 3.2

## Cases where Supplementary Provision Proved Unnecessary

(Reference: Paragraph-3.3.4)

(₹ in lakh)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original provision	Supplementary provision
<b>(A) Revenue (Voted)</b>					
1.	30-Administrative Training Institute	681.66	617.72	63.94	19.64
2.	35-Medical, Public Health and Family Welfare	72,499.10	66,032.33	6,466.77	355.43
3.	37-Municipal Administration	4,426.29	1,272.10	3,154.19	182.88
4.	46-Statistics	3,767.91	3,699.26	68.65	95.26
5.	47-Legal Metrology and Consumer Protection	1,161.94	997.72	164.22	123.06
6.	48-Agriculture	29,641.34	22,360.26	7,281.08	13.27
7.	82-New and Renewable Energy	519.55	519.45	0.10	46.01
<b>Sub-Total Revenue (Voted)</b>		<b>1,12,697.79</b>	<b>95,498.84</b>	<b>17,198.95</b>	<b>835.55</b>
<b>(B) Revenue (Charged)</b>					
5.	75- Servicing of Debt	1,106.15	4.95	963.74	142.41
<b>Sub-Total Revenue (Charged)</b>		<b>1,106.15</b>	<b>4.95</b>	<b>963.74</b>	<b>142.41</b>
<b>Total (Revenue)</b>		<b>1,13,803.94</b>	<b>95,503.79</b>	<b>18,162.69</b>	<b>977.96</b>
<b>Capital (Voted)</b>					
1.	31-School Education	500.85	262.91	237.94	140.04
2.	36-Urban Development	10,663.00	8,805.52	1,857.48	928.21
3.	77-Development of Underdeveloped Areas	6,501.00	5,045.87	1,455.13	1,417.45
<b>Total (Capital)</b>		<b>17,664.85</b>	<b>14,114.30</b>	<b>3,550.55</b>	<b>2,485.70</b>
<b>Grand Total (Revenue + Capital)</b>		<b>1,31,468.79</b>	<b>1,09,618.09</b>	<b>21,713.24</b>	<b>3,463.66</b>

Source: Appropriation Accounts, 2019-20

## Appendix 3.3

## Statement of various Grants/Appropriations where Savings were more than ₹One crore each or more than 20 per cent of the Total Provision

(Reference: Paragraph-3.3.6)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
<b>Revenue (Charged)</b>					
1.	75	Servicing of Debt	1,111.10	147.36	13.26
<b>Revenue (Voted)</b>					
2.	11	District Administration and Special Welfare Schemes	165.98	8.35	5.03
3.	12	Treasury and Accounts Administration	56.87	13.13	23.09
4.	18	Pensions and Other Retirement Benefits	2,007.83	196.93	9.81
5.	21	Relief of Distress caused by Natural Calamities	247.90	41.97	16.93
6.	23	Loans to Government Servants	0.01	0.01	100.00
7.	26	Civil Secretariat	236.60	34.43	14.55
8.	27	Planning Machinery	501.71	304.72	60.74
9.	31	School Education	1,685.24	310.73	18.44
10.	32	Higher Education	202.81	74.04	36.51
11.	35	Medical, Public Health and Family Welfare	728.55	68.22	9.36
12.	37	Municipal Administration	46.09	33.37	72.40
13.	40	Employment and Craftsmen Training	46.38	7.34	15.83
14.	42	Rural Development	1,184.59	546.62	46.14
15.	43	Social Security and Welfare	283.05	1.02	0.36
16.	44	Evaluation Unit	10.24	1.44	14.06
17.	45	Co-operation	40.15	14.53	36.19
18.	46	Statistics	38.63	1.64	4.25
19.	47	Legal Metrology and Consumer Protection	12.85	2.87	22.33
20.	48	Agriculture	296.55	72.94	24.60
21.	49	Soil and Water Conservation	69.35	7.45	10.74
22.	50	Animal Husbandry and Dairy Development	114.45	19.70	17.21
23.	52	Forest, Ecology, Environment and Wild Life	152.89	9.76	6.38
24.	55	Power	585.36	3.53	0.60
25.	59	Irrigation and Flood Control	39.82	8.66	21.75
26.	64	Housing	141.79	2.24	1.58
27.	65	State Council of Educational Research and Training	38.91	1.37	3.52
28.	70	Horticulture	165.52	63.98	38.65
29.	76	Women Welfare	12.21	1.10	9.01
30.	78	Technical Education	25.29	2.59	10.24
<b>Capital (Voted)</b>					
31.	4	Administration of Justice	25.00	2.25	9.00
32.	8	Sales Tax	3.09	1.23	39.81
33.	22	Civil Supplies	9.00	8.00	88.89

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
34.	26	Civil Secretariat	200.95	187.37	93.24
35.	27	Planning Machinery	377.82	246.17	65.16
36.	31	School Education	6.41	3.78	58.97
37.	32	Higher Education	43.05	14.05	32.64
38.	33	Youth Resources and Sports	52.36	7.22	13.79
39.	34	Art and Culture and Gazetteers	9.58	4.60	48.02
40.	35	Medical, Public Health and Family Welfare	90.70	82.08	90.50
41.	36	Urban Development	115.91	27.86	24.04
42.	37	Municipal Administration	130.58	21.81	16.70
43.	39	Tourism	6.35	3.07	48.35
44.	50	Animal Husbandry and Dairy Development	4.00	4.00	100.00
45.	55	Power	104.68	43.03	41.11
46.	58	Road and Bridges	391.73	128.95	32.92
47.	59	Irrigation and Flood Control	74.33	38.84	52.25
48.	60	Water Supply	148.50	70.84	47.70
49.	64	Housing	56.97	6.69	11.74
50.	65	State Council of Educational Research and Training	6.00	5.00	83.33
51.	67	Home Guards	2.56	1.67	65.23
52.	73	State Institute of Rural Development	2.29	2.29	100.00
53.	76	Women Welfare	0.65	0.65	100.00
54.	77	Development of Under Developed Areas	79.18	28.73	36.28
55.	78	Technical Education	11.00	10.08	91.64
<b>Total</b>			<b>12,201.42</b>	<b>2,952.30</b>	<b>24.20</b>

Source: Appropriation Accounts, 2019-20

## Appendix 3.4

## Results of Review of Substantial Surrenders made during the year 2019-20

(Reference: Paragraph-3.3.6)

(₹ in crore)

Sl. No.	Number and title of Grant	Name of the Scheme (Head of Account)	Total Grant	Surrender	Percentage of Surrender
<b>Revenue (Voted)</b>					
1.	9-Tax on Vehicles	2552-09-800-01 (Scheme under NEC)	1.00	1.00	100
2.	18-Pensions and Other Retirement Benefits	2071-01-117-01 (National Pension System)	130.00	83.26	64.05
3.	21-Relief of Distress caused by Natural Calamities	2245-01-101-01 (Gratuitous Relief)	1.25	1.25	100
4.		2245-01-101-01 (Gratuitous Relief)	111.00	111.00	100
5.		2245-80-102-01 (Contingency Plans in Disaster Prone Areas)	18.15	17.07	94.05
6.		2245-80-103-01 (NDRF)	100.00	100.00	100
7.	26-Civil Secretariat	2052-00-090-05 (Assistance to Indian Red cross Society)	0.18	0.18	100
8.		2052-00-090-07 (Assistance to National Institute of Public Finance & Policy)	0.05	0.05	100
9.		2052-00-090-09 (State Management Management)	1.00	1.00	100
10.		2052-00-090-16 (PFMS Cell)	0.05	0.03	60
11.		2251-00-090-01 (Civil secretariat)	32.98	20.25	61.40
12.		3451-00-090-01 (Secretariat Economic Services Establishment)	32.73	21.53	65.78
13.	27-Planning Machinery	2552-27-101-01 (Pool for Scheme under NEC)	200.00	200.00	100
14.		3451-00-101-03 (Geographical Information System)	0.92	0.92	100
15.		3451-00-102-04 (Monitoring Cell)	0.36	0.36	100
16.		3451-00-102-02 (Pool for State Share)	207.87	146.49	70.47
17.	28-Civil Police	2055-00-001-03 (Security Related Expenses)	0.45	0.45	100
18.		2055-00-003-01 (Police Training School)	35.40	21.20	59.89
19.	31-School Education	2202-01-101-03 (Agriculture Based Education)	3.72	2.27	61.02
20.		2202-01-102-01 (Non-Government Primary School)	0.35	0.35	100



Sl. No.	Number and title of Grant	Name of the Scheme (Head of Account)	Total Grant	Surrender	Percentage of Surrender
21.		2202-02-101-01 (Inspectorates - DEO)	109.96	59.57	54.17
22.		2202-02-101-02 (Subordinate Establishment -SDEO)	226.97	139.81	61.60
23.		2202-02-109-03 (Education Technological Cell)	1.03	1.03	100
24.		2202-02-110-01 (Non-Government High and Higher Secondary Schools)	0.35	0.35	100
25.		2202-01-111-01 (Sarva Shiksha Abhiyan)	325.00	235.68	72.52
26.	32-Higher Education	2202-03-800-01-01 (Strategic Assistance for State Higher Education-RUSA)	40.00	39.49	98.73
27.		2225-02-277-01-01 (Post Matric Scholarships)	47.15	27.64	58.62
28.	34-Art and Culture and Gazetteers	2205-00-001-03 (Promotion of Cultural Activities)	1.00	1.00	100
29.	35-Medical, Public Health and Family Welfare	2210-01-110-04 (Drug De-Addiction Clinic)	2.17	1.45	66.82
30.		2210-01-110-05 (Artificial Limb Centre)	1.15	0.87	75.65
31.		2210-01-200-01 (Goitres and Nutrition Programme)	0.42	0.42	100
32.		2210-02-102-01 (Homeopathy Establishment)	1.36	1.28	94.12
33.		2210-03-102-01 (Rural Subsidy Health Centre)	11.26	7.31	64.92
34.		2210-06-104-01 (Drug Control Establishment)	0.19	0.19	100
35.		2210-06-800-01-05 (National Programme for Control of Blindness)	0.80	0.67	83.75
36.		2210-06-800-06 (National Iodine Deficiency Disease Control Programme)	0.32	0.32	100
37.		2210-06-800-01-01 (Reproductive Child Health)	90.00	73.69	81.88
38.		2210-06-800-01-04 (Mission Flesi Pool)	45.00	40.38	89.73
39.		2210-06-800-01-11 (National Urban Health Mission)	15.08	11.58	76.79
40.		2211-00-001-01 (Direction -CSS)	1.33	1.33	100
41.		2211-00-001-01 (Direction -CSS)	35.22	33.90	96.25
42.		37-Municipal Administration	2217-80-191-01-01 (Basic Grants)	30.59	24.48

Sl. No.	Number and title of Grant	Name of the Scheme (Head of Account)	Total Grant	Surrender	Percentage of Surrender
43.		2217-80-191-01-02 (Performance Grants)	8.41	8.41	100
44.	40-Employment and Craftsmen Training	2230-03-001-01 (Direction)	1.43	0.74	51.75
45.		2230-02-101-02 (Pradhan Mantri Kaushal Vikash Yojana)	19.10	12.41	64.97
46.	41-Labour	2230-01-101-02 (Enforcement of Factories Act & Boilers)	0.24	0.24	100
47.	42-Rural Development	2505-02-101-01 (Employment Scheme)	1,075.00	743.87	69.20
48.	43-Social Security and Welfare	2235-02-103-03 (Mission for Empowerment of Women)	1.66	1.42	85.54
49.		2235-02-103-07 (Swadhar Greh)	0.42	0.29	69.05
50.	45-Co-operation	2425-00-108-02 (Integrated Co-operative Development)	20.66	15.75	76.23
51.	47-Legal Metrology and Consumer Protection	2552-47-800-01 (Modernisation)	0.29	0.29	100
52.		3475-00-800-03 (State Consumer Dispute Redressal Commission and District Consumer Fora)	2.20	2.20	100
53.	48-Agriculture	2401-00-104-02 (Demonstration Farms)	0.66	0.66	100
54.		2401-00-108-02 (Agriculture Information and Publicity)	0.47	0.47	100
55.		2401-00-108-09-01 (National Mission for Sustainable Agriculture)	25.55	17.83	69.78
56.		2401-00-108-09-02 (Mission mode Project on Agriculture National e-Governance Plan)	1.20	1.20	100
57.		2401-00-111-02 (Agriculture Census)	1.00	0.95	95.00
58.		2401-00-114-01-01 (National Mission on Oil Seeds and Oil Palm Mission)	8.31	8.31	100
59.		2401-00-800-08 (Pradhan Mantri Sinchai Yojana)	43.75	22.55	51.54
60.		2415-01-004-03 (Plant Protection Laboratory)	0.75	0.75	100
61.		49-Soil and Water Conservation	2402-00-101-01 (Survey and Testing)	0.25	0.15
62.	2402-00-103-11 (Mitigation of Flood and River Bank Erosion)		23.50	23.50	100
63.	50-Animal Husbandry and Dairy Development	2403-00-102-01 (Cattle Development)	7.19	5.96	82.89
64.		2403-00-104-01 (Sheep and Goat Farm)	2.09	2.03	97.00
65.		2403-00-107-01 (Feed Manufacturing Centres)	5.50	4.97	90.36

Sl. No.	Number and title of Grant	Name of the Scheme (Head of Account)	Total Grant	Surrender	Percentage of Surrender
66.		2403-00-101-04-01 (Livestock Health & Disease Control)	5.60	4.77	85.18
67.		2403-00-106-01-01 (Livestock Mission)	15.00	13.06	87.07
68.		2404-00-102-01 (Rural Dairy Centre)	3.38	3.38	100
69.	51-Fisheries	2405-00-101-01 (Riverine Fisheries)	0.05	0.05	100
70.		2552-51-101-02 (Integrated Fishery Development Programme)	0.22	0.22	100
71.	52-Forest, Ecology, Environment and Wildlife	2406-01-101-02 (Nagaland Forest Management Project - JICA)	10.07	10.07	100
72.		2406-02-112-01 (Botanical Garden)	0.50	0.45	90.00
73.		2406-04-101-01 (National Afforestation Programme)	6.00	3.65	60.83
74.		2415-06-004-01 (Silvi-culture Research)	0.50	0.45	90.00
75.	53-Industries	2851-00-001-04 (Work Charge Establishment)	0.40	0.40	100
76.		2851-00-101-01 (Industrial Estate)	0.54	0.54	100
77.		2851-00-103-01 (Training)	2.01	1.94	96.41
78.		2851-00-104-01 (Training Centre)	1.33	1.31	98.50
79.		2851-00-200-01 (Beekeeping Farm)	0.98	0.98	100
80.		2851-00-200-02 (Economic Plant and Demonstration Farm)	4.88	3.97	81.35
81.		2851-00-800-01 (Exhibition)	0.80	0.80	100
82.		2851-00-800-04 (Nagaland Tool Room and Training Centre)	0.10	0.10	100
83.	55-Power	2801-05-001-02 (Direction Distribution & Revenue)	12.62	11.00	87.16
84.		2801-05-052-01 (New Supplies)	0.10	0.10	100
85.		2801-80-003-01 (Lineman Training Centre)	1.48	0.87	58.78
86.	58-Roads and Bridges	3054-04-105-02 (Research Laboratory Cell)	5.86	3.67	62.63
87.	59-Irrigation and Flood Control	2702-80-800-05 (Statistical Cell)	1.00	0.64	64

Sl. No.	Number and title of Grant	Name of the Scheme (Head of Account)	Total Grant	Surrender	Percentage of Surrender
88.	62-Civil Administration Works	2059-80-001-02 (Accommodation for CPMF)	0.25	0.25	100
89.	64-Housing	2059-80-001-01 (Direction)	24.50	13.27	54.16
90.		2216-05-800-01 (Estate Management)	25.75	14.60	56.70
91.	70-Horticulture	2401-00-104-01 (Farms and Nurseries)	0.25	0.25	100
92.		2401-00-119-10-01 (National Horticulture Mission)	98.00	57.40	58.57
93.	72-Land Resources Development	2501-05-101-07 (Tea Plantation)	2.00	2.00	100
94.		2552-72-800-01 (Rubber Development)	0.36	0.36	100
95.	78-Technical Education	2203-00-107-01 (Technical Scholarships)	1.65	1.05	63.64
<b>Capital (Charged)</b>					
96.	75-Servicing of Debt	6003-00-108-01 (National Cooperative Development Corporation)	2.50	.129	51.60
97.		6004-03-800-01 (Central Plan Loans)	0.74	0.74	100
<b>Capital (Voted)</b>					
98.	4-Councils of Minister	4059-01-051-01 (Court Building)	3.00	3.00	100
99.	12-Treasuries and Accounts Administration	4059-01-051-01 (Works under Treasuries)	2.00	1.46	73.00
100.	14-Jails	4216-01-106-01 (Works under Jails)	1.00	1.00	100
101.	22-Civil Supplies	4408-02-800-01 (Construction of Godowns in Different Districts-CSS)	8.00	8.00	100
102.	26-Civil Secretariat	4575-03-800-01 (Proviso to Article 275 (1))	194.87	182.50	93.65
103.		4575-03-800-02 (Tribal Research Institute)	5.87	4.88	83.13
104.	27-Planning Machinery	4059-80-800-02 (Non Lapsable Central Pool Resources)	140.00	140.00	100
105.		4059-80-800-01 (Externally Aided Projects)	85.00	85.00	100
106.	31-School Education	4202-01-202-01 (Repairs and Renovation)	5.01	2.90	57.88
107.		4202-01-800-01 (Direction and Administration)	0.96	0.48	50

Sl. No.	Number and title of Grant	Name of the Scheme (Head of Account)	Total Grant	Surrender	Percentage of Surrender
108.		4552-00-800-01 (Works under School Education)	0.40	0.40	100
109.	33-Youth Resources and Sports	4202-03-102-03 (Multi Discipline Indoor Sports Stadium)	11.25	6.75	60
110.	34-Art and Culture and Gazetteers	4202-04-106-01 (State Museums)	3.01	3.01	100
111.		4552-34-800-01 (NEC Schemes)	3.31	3.31	100
112.	35-Medical, Public Health and Family Welfare	4210-01-110-02 (Trauma Care Centre)	7.70	7.38	95.84
113.		4210-03-105-01 (Medical College)	77.00	77.00	100
114.	36-Urban Development	4217-60-051-01 (Special Development Fund)	17.57	9.96	56.69
115.		4217-01-051-01-01 (North Eastern Region Urban development Project -EAP:ADB)	35.00	17.36	50
116.	37-Municipal Administration	4217-60-051-01 (Urban Development Schemes)	1.06	1.06	100
117.		4217-60-051-02 (Special Development Fund)	20.22	14.68	72.60
118.		4217-60-051-06 (Pradhan Mantri Awas Yojana)	16.12	11.25	69.79
119.	39-Tourism	4552-39-800-01 (Promotion of Tourism in NER-SR)	0.40	0.40	100
120.		4552-39-800-01 (Promotion of Tourism in NER-NEC)	3.94	2.96	75.13
121.	43-Social Security and Welfare	4235-02-800-02 (Construction of Anganwadi Centre)	12.10	12.10	100
122.	50-Animal Husbandry and Dairy Development	4403-00-001-01 (Maintenance of Assets)	4.00	4.00	100
123.	51-Fisheries	4059-01-051-01 (Building under Fishery)	3.00	2.65	88.33
124.	55-Power	4801-01-800-02 (Other Micro Hydel Scheme)	5.46	5.46	100
125.		4801-05-001-01 (Building and Housing)	2.71	2.71	100
126.		4801-05-800-01 (Transmission Scheme)	6.80	5.44	80
127.		4801-05-800-01 (Transmission Scheme-NLCPR)	41.06	23.48	57.18
128.	56-Road Transport	4552-56-800-02 (Infrastructure Development for Helicopter Services)	2.00	2.00	100
129.		5055-00-800-02 (Inter State Bus Terminus)	5.77	5.77	100

Sl. No.	Number and title of Grant	Name of the Scheme (Head of Account)	Total Grant	Surrender	Percentage of Surrender
130.	57-Housing Loans	7610-00-201-01 (HBA to AIS Officers)	0.22	0.22	100
131.	58-Roads and Bridges	4552-58-800-01 (Road & Bridges)	14.57	14.57	100
132.		5054-04-337-01 (PMGSY-CSS)	160.00	130.00	81.25
133.	59-Irrigation and Flood Control	4552-59-800-01 (Water Sector)	12.05	7.72	64.07
134.	60-Water Supply	4059-01-051-01 (Works under Water Supply)	3.50	2.54	72.57
135.		4215-01-800-06 (National Lake Conservation Plan)	10.00	8.00	80
136.		4215-02-102-01 (Swachh Bharat)	95.00	72.10	75.89
137.	64-Housing	4552-64-800-01 (NEC Schemes)	0.11	0.11	100
138.	65-State Council of Educational Research and Training	4202-01-201-01 (Works under SCERT)	5.00	5.00	100
139.	73-State Institute of Rural Development	4059-01-051-01 (Functional Building)	2.29	2.29	100
140.	76-Women Development	4235-02-103-02 (Women Development Complex)	0.65	0.65	100
141.	77-Development of Underdeveloped Areas	4575-03-800-01 (Border Area Development Programme)	53.57	28.73	53.63
142.	78-Technical Education	4202-02-104-01-01 (Setting up of New Polytechnics)	10.00	10.00	100
143.	82-New and Renewable Energy	4810-00-600-02 (Energy Efficiency and Energy Conservation)	0.28	0.28	100
<b>Total</b>			<b>4,435.70</b>	<b>3,390.24</b>	<b>76.43</b>

Source: Appropriation Accounts, 2019-20

## Appendix 3.5

## List of Grants with more than 50 per cent of expenditure in March alone

(Reference: Paragraph-3.4.4)

(₹ in crore)

Sl. No	Grant Description	Major Head	Ist Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total	Expenditure in March as percentage of total expenditure
1.	12-Treasuries and Accounts Administration	2030	0.62	0.00	0.00	1.18	1.80	66
		4059	0.00	0.00	0.00	0.54	0.54	100
2.	13-Village Guards	4055	0.00	0.00	0.00	1.77	1.77	100
3.	14-Jails	4059	0.00	0.00	0.00	1.77	1.77	100
4.	25-Land Records and Survey	4059	0.00	0.00	0.00	1.00	1.00	88
5.	27-Planning Machinery	3451	4.00	11.07	64.80	116.83	196.70	56
6.	30-Administrative Training Institute	4059	0.00	0.00	0.00	0.50	0.50	88
7.	33-Youth Resources and Sports	4552	0.00	4.24	0.00	9.99	14.23	50
8.	35-Medical, Public Health and Family Welfare	4210	0.32	0.00	1.30	6.00	7.62	70
9.	37-Municipal Administration	2217	0.70	1.04	1.35	9.31	12.40	71
10.	38-Information and Public Relations	4552	0.00	0.00	0.00	0.57	0.57	100
11.	39-Tourism	4552	0.00	0.36	0.00	0.62	0.98	79
12.	42-Rural Development	4515	0.00	0.00	0.00	1.00	1.00	100
13.	43-Social Security and Welfare	2236	0.35	11.74	25.31	66.59	103.99	64
		4235	0.00	0.50	0.00	23.97	24.47	98
14.	45-Co-operation	2552	0.00	0.00	0.00	0.39	0.39	100
		4216	0.00	0.00	0.00	0.18	0.18	100
15.	49-Soil and Water Conservation	2552	0.32	0.04	0.00	3.60	3.96	91
16.	4-Administration of Justice	4216	0.00	0.00	0.00	2.00	2.00	89
17.	51-Fisheries	2405	3.61	3.68	6.32	30.97	44.58	61
18.	52-Forest, Ecology, Environment and Wildlife	2415	0.00	0.00	0.00	0.05	0.05	100
		4406	0.00	0.00	0.00	1.00	1.00	89
19.	60-Water Supply	4059	0.00	0.00	0.00	0.96	0.96	100
		4215	0.00	0.48	2.38	73.83	76.69	53
20.	65- State Council of Educational Research and Training	4202	0.00	0.00	0.00	1.00	1.00	100
21.	66-Sericulture	2552	0.00	0.35	0.00	0.90	1.25	72
22.	68-Police Engineering Project	4055	0.00	41.95	0.56	16.36	58.87	82
23.	70-Horticulture	4401	0.00	0.00	0.00	1.35	1.35	100
24.	79-Border Affairs	5054	0.00	0.00	0.00	1.00	1.00	89
25.	82-New and Renewable Energy	4059	0.00	0.00	0.00	3.00	3.00	88
		4552	0.00	0.00	0.00	0.96	0.96	77
26.	9-Tax on Vehicles	4059	0.00	0.44	0.00	1.81	2.25	88
<b>Total</b>			<b>9.92</b>	<b>75.89</b>	<b>102.02</b>	<b>381.00</b>	<b>568.83</b>	

Source: Appropriation Accounts, 2019-20

## Appendix 4.1

**Department-wise List of Outstanding Utilisation Certificates (UCs) for the Grants provided up to the year 2019-20**

*(Reference: Paragraph-4.2)*

**(₹ in crore)**

Sl. No.	Name of the Department	No. of UCs	Amount
1.	Rural Development	7	159.44
2.	Planning and Co-ordination	15	116.39
3.	Industries and Commerce	36	34.79
4.	Higher Education	10	32.48
5.	School Education	19	30.73
6.	Social Security and Welfare	21	15.66
7.	Youth Resource	14	14.75
8.	Co-operation	1	13.00
9.	Geology and Mining	7	9.20
10.	Municipal Administration	2	6.79
11.	Panchayati Raj	2	6.28
12.	Women Resource Development	8	4.37
13.	Urban Development	1	3.43
14.	Home Commissioner	25	1.76
15.	Agriculture	2	1.53
16.	Information and Public Relation	4	1.38
17.	Power	4	1.26
18.	Administration of Justice	3	0.89
19.	Legal Metrology and Consumer Protection	4	0.73
20.	Housing	1	0.40
21.	Fisheries	1	0.25
22.	Nagaland Legislative Assembly	1	0.19
23.	Horticulture	2	0.18
24.	Art and Culture	1	0.15
25.	Health and Family Welfare	2	0.13
26.	Information Technology and Communication	1	0.03
27.	Rajya Sainik Board	1	0.02
<b>Total</b>		<b>195</b>	<b>456.21</b>

Source: Appropriation Accounts, 2019-20 and VLC data



## Appendix 4.2

## Outstanding DCC Bills against the Drawal of AC Bills up to the year 2019-20

(Reference: Paragraph-4.3)

Sl. No.	Name of Department	No. of AC bills for which DCC Bills were outstanding	Amount (in ₹)
1.	Police	104	3,20,11,06,771
2.	Special Officer(Accounts) DDO for Home Commissioner	126	94,96,68,771
3.	Youth Resources and Sports	44	34,26,72,380
4.	Tourism	18	32,59,26,000
5.	Department of Under Developed Areas	5	17,91,96,000
6.	Planning and Coordination	3	11,01,71,360
7.	Chief Minister Secretariat	18	9,55,97,000
8.	Social Security and Welfare	8	6,87,17,000
9.	Veterinary and Animal Husbandry	8	4,31,81,090
10.	Border Affairs	8	3,88,29,000
11.	State Council of Education Research and Training	6	3,36,47,000
12.	Technical Education	2	2,30,00,000
13.	Industry and Commerce	4	2,06,75,000
14.	Election	1	1,52,91,000
15.	Administrative Training Institute	5	1,09,88,632
16.	Health and Family Welfare	1	1,00,00,000
17.	Higher Education	7	74,88,000
18.	Anti-corruption	3	32,08,000
19.	Information Technology and Communication	1	31,11,000
20.	School Department	1	22,62,000
21.	Special Officer (Accounts) (Sectt)	2	8,21,000
22.	Lokayukta Police	3	7,96,973
23.	Information and Public Relations	1	5,00,000
<b>Total</b>		<b>379</b>	<b>5,48,68,53,977</b>

Source: Appropriation Accounts, 2019-20 and VLC data

## Appendix 4.3

**Department-wise Position of Proforma Accounts not prepared by the Departmentally Managed Commercial Undertakings**

(Reference: Paragraph-4.12)

Sl. No.	Name of the Undertakings	Period of Accounts
1.	Nagaland State Transport Department	2013-14 to 2019-20
2.	Nagaland Power Department	2017-18 to 2019-20
3.	Farm Under Agriculture Department:	
	(a) Potato seed Farm, Kuthur	1999-01 to 2019-20
	(b) Medium Size Seed Farm, Merapani	2001-02 to 2019-20
	(c) Seed Farm, Tizit	2000-01 to 2019-20
4.	Changki Valley Fruit Preservation Factory	2006-07 to 2019-20
5.	Timber Treatment and Seasoning Plant, Dimapur	1998-99 to 2019-20
6.	Government Cottage industries Emporia, Kohima	1998-99 to 2019-20
7.	Farms under Veterinary and Animal Husbandry Department:	
	(a) Cattle Breeding Farm, Medziphema	1998-99 to 2019-20
	(b) Cattle Breeding Farm, Tuensang	1998-99 to 2019-20
	(c) Cattle Breeding Farm, Aliba	1998-99 to 2019-20
	(d) Chick Rearing Centre, (with Hatchery unit), Mokokchung	1998-99 to 2019-20
	(e) Chick Rearing Centre ( with Hatchery unit), Dimapur	1998-99 to 2019-20
	(f) Chick Rearing Centre, Tuensang	1985-86 to 2019-20
	(g) Chick Rearing Centre, Medziphema	1985-86 to 2019-20
	(h) Pig Breeding Centre, Medziphema	1997-98 to 2019-20
	(i) Pig Breeding Centre, Tizit	1997-98 to 2019-20
	(j) Pig Breeding Centre, Tuensang	1985-86 to 2019-20
	(k) Pig Breeding Centre, Tuli	1980-81 to 2019-20
	(l) Regional Rabbit Breeding Farm, Jharnapani	1998-99 to 2019-20
	(m) Pig Breeding Centre, Merangkong	1998-99 to 2019-20
	(n) Chick Rearing Centre, Kohima	1998-99 to 2019-20
	(o) Pig Breeding Centre, Sathuja	1998-99 to 2019-20
	(p) Cattle Breeding Farm, Baghty	1998-99 to 2019-20
	(q) Sheep Farm, Poilwa	1998-99 to 2019-20
	(r) Buffalo Farm, Jalukie	1998-99 to 2019-20
8.	Farm under Horticulture Department:	
	(a) Regional Progeny Orchard, Lonnak	1987-88 to 2019-20

Source: Information furnished by the Office of the PAG(Audit), Commercial Wing, Nagaland