

## Appendix 1.1

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

(Reference: Paragraphs-1.1; 1.4 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 authorisation 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. **'Re-appropriation'** - 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
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

Term	Basis of calculation
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 $n^{\text{th}}$ 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 0.70 implies that Revenue Receipts tend to increase by 0.70 percentage points, if the GSDP increases by one <i>per cent</i> .
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 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)

General information pertaining to the State for the year 2021-22					
Sl. No.	Particulars		Unit	India	Nagaland
1.	Area		Sq. km	32,87,263	16,579
2.	Population (in lakhs)	(a) 2010	In lakh	11,767	19.52
		(b) 2011	In lakh	122,02	19.79
		(c) 2022	In lakh	141,72	22.13**
3.	Density of population persons (projected)		Per square km	418.43*	133.00**
4.	Population below Poverty line (2011-12)		Per cent	21.92^	N.A
5.	Literacy rate (2011 census)		Per cent	73.00\$	79.55**
6.	Infant mortality rate (National Family Health Survey 2015-16)		Per 1000 live births	28.00\$\$	23.4**
7.	Life expectancy at birth in years		Year	69.70@	NA
8.	Decadal population growth (2012 to 2022)		Per cent	12.12#	11.85**
9.	GDP/GSDP (2021-22) at current prices (2011-12 Series)		(₹ in crore)	2,36,64,638#	32,423.73**
10.	Per Capita GSDP		(in ₹)	1,46,087.25#	1,45,855.74#
11.	Growth rate of GSDP for 2021-22 from the previous year		Per cent	16.85#	6.57

Sources: \*: Projected population as on 01<sup>st</sup> March by Ministry of Health & Family Welfare, ^: Ministry of Statistics and Programme Implementation, \$: Economic survey 2021-22, \$\$: SRS Bulletin, @: SRS based Abridged life Table 2015-19, Register General of India, \*\*Directorate of Economic & Statistic Department, #: State Finance Audit Report, 2021-22 (Economic Division)

B. Financial Data								
Particulars	Figures (in per cent)							
	2012-13 to 2015-16		2016-17 to 2019-20		2019-20 to 2020-21		2020-21 to 2021-22	
	NE&H*	Nagaland	NE&H	Nagaland	NE&H	Nagaland	NE&H	Nagaland
Revenue Receipts	11.51	9.04	7.21	6.56	6.95	0.04	18.08	17.71
Own Tax Revenue	10.22	7.90	7.75	23.34	2.92	6.96	19.62	27.07
Non Tax Revenue	7.16	7.31	10.88	-0.36	-14.65	-28.50	2.90	25.14
Total Expenditure	11.47	8.02	9.40	9.74	10.37	-0.95	28.31	7.72
Capital Expenditure	7.70	-5.50	7.10	4.14	4.58	38.00	16.14	13.05
Revenue Expenditure on								
(i) Education	12.98	12.79	10.63	7.17	3.13	8.25	8.28	10.39
(ii) Health	18.35	19.06	14.10	11.03	15.46	3.56	18.04	12.03
(iii) Salary and Wages	10.67	12.31	12.41	11.87	0.24	4.68	7.53	8.35
(iv) Pension	16.34	14.97	16.28	18.31	11.38	-3.23	25.75	23.18

\* 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 and 2.7.3)

(₹ in crore)

	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Part A. Receipts</b>					
<b>I. Revenue Receipts</b>	<b>11,019.21</b>	<b>11,437.41</b>	<b>11,423.29</b>	<b>11,427.43</b>	<b>13,451.14</b>
<b>(i) Tax Revenue</b>	<b>638.28(6)</b>	<b>846.43(8)</b>	<b>958.23(8)</b>	<b>1022.74(9)</b>	<b>1301.08(10)</b>
Taxes on Agricultural Income	-	-	-	-	-
Goods and Service Tax	187.57(29)	469.64(55)	613.22(64)	663.81(65)	830.34(64)
Taxes on Sales, Trade, etc.	287.55(45)	186.69(22)	175.15(18)	205.50(20)	261.87(20)
State Excise	4.20(1)	4.65(1)	3.24(1)	4.55(0)	3.32(0)
Taxes on Vehicles	101.53(16)	126.22(15)	113.93(12)	93.29(9)	141.04(11)
Stamps and Registration Fees	2.62(0)	2.53(1)	2.79(0)	2.25(0)	3.39(0)
Land Revenue	0.90(0)	1.13(0)	1.04(0)	1.09(0)	1.23(0)
Taxes on Goods and Passengers	17.59(3)	20.16(2)	18.09(2)	15.62(2)	21.43(2)
Other Taxes	36.32(6)	35.41(4)	30.77(3)	36.63(4)	38.46(3)
<b>(ii) Non Tax Revenue</b>	<b>388.53(4)</b>	<b>255.24(2)</b>	<b>339.29(3)</b>	<b>242.60(2)</b>	<b>303.58(2)</b>
<b>(iii) State's share of Union taxes and Duties</b>	<b>3,353.13</b> <b>(30)</b>	<b>3,792.41</b> <b>(33)</b>	<b>3,267.08</b> <b>(29)</b>	<b>3,409.25 (30)</b>	<b>4,875.27</b> <b>(36)</b>
<b>(iv) Grants in Aid from Government of India</b>	<b>6,639.27</b> <b>(60)</b>	<b>6,543.33</b> <b>(57)</b>	<b>6,858.69</b> <b>(60)</b>	<b>6,752.84 (59)</b>	<b>6,971.21</b> <b>(52)</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>1.09</b>	<b>1.08</b>	<b>1.09</b>	<b>1.23</b>	<b>1.88</b>
<b>4. Total Revenue and Non Debt Capital Receipts (1+2+3)</b>	<b>11,020.30</b>	<b>11,438.49</b>	<b>11,424.38</b>	<b>11,428.66</b>	<b>13,453.02</b>
<b>5. Public Debt Receipts</b>	<b>5,141.02</b>	<b>2,907.22</b>	<b>7,869.83</b>	<b>11,434.87</b>	<b>8,708.55</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,234.69	943.86	1,078.64	1,809.50	1,793.67
Net transactions under Ways and Means Advances and Overdrafts	3,906.00	1,959.38	6,784.50	9,417.75	6,599.67
Loans and Advances from Government of India	0.33	3.98	6.69	207.62	315.21
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>16,161.32</b>	<b>14,345.71</b>	<b>19,294.21</b>	<b>22,863.53</b>	<b>22,161.57</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>3,319.54</b>	<b>4,114.23</b>	<b>4,078.25</b>	<b>3,599.70</b>	<b>3,537.07</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>19,480.86</b>	<b>18,459.94</b>	<b>23,372.46</b>	<b>26,463.23</b>	<b>25,698.64</b>
<b>Part B. Expenditure/ Disbursement</b>					
<b>10 Revenue Expenditure</b>	<b>10,191.35</b>	<b>10,919.98</b>	<b>11,637.02</b>	<b>11,052.06</b>	<b>11,817.08</b>
General Services (including interest payments)	4,319.41 (42)	5,018.12 (46)	5,428.80 (47)	5,100.03 (46)	5,743.69 (49)
Social Services	2,558.56 (25)	3,158.58 (29)	3,030.05 (26)	3,138.51 (29)	3,378.12 (29)
Economic Services	3,313.38 (33)	2,743.28 (25)	3,178.17 (27)	2,813.52 (25)	2,695.27 (22)
Grants-in-Aid and contributions#	0.00	0.00	0.00	0.00	0.00

	2017-18	2018-19	2019-20	2020-21	2021-22
<b>11. Capital Expenditure</b>	<b>1,274.85</b>	<b>1,595.56</b>	<b>1,206.32</b>	<b>1,671.93</b>	<b>1,893.85</b>
General Services	267.10(21)	419.49(26)	165.73(14)	409.61(25)	293.30 (16)
Social Services	485.68(38)	329.89(21)	457.02(38)	508.21(30)	916.50 (48)
Economic Services	522.07(41)	846.18(53)	583.57(48)	754.11(45)	684.05 (36)
<b>12. Disbursement of Loans and Advances</b>	<b>0.19</b>	<b>5.27</b>	<b>9.26</b>	<b>5.61</b>	<b>2.61</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>11,466.39</b>	<b>12,520.81</b>	<b>12,852.60</b>	<b>12,729.60</b>	<b>13,713.54</b>
<b>14. Repayments of Public Debt</b>	<b>4,452.01</b>	<b>2,596.27</b>	<b>6,867.25</b>	<b>9,903.92</b>	<b>7,950.12</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	524.29	615.17	724.18	493.85	638.00
Net transactions under Ways and Means Advances and Overdraft	3,906.00	1,959.38	6,121.17	9,389.18	7,291.56
Loans and Advances from Government of India	21.72	21.72	21.90	20.89	20.56
<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>15,918.40</b>	<b>15,117.08</b>	<b>19,719.85</b>	<b>22,633.52</b>	<b>21,663.66</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>3,124.67</b>	<b>3,184.11</b>	<b>2,881.70</b>	<b>3,712.20</b>	<b>3,870.95</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>19,043.07</b>	<b>18,301.19</b>	<b>22,601.55</b>	<b>26,345.72</b>	<b>25,534.61</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit(-)/ Revenue Surplus(+)<sup>(1-10)*</sup></b>	<b>827.86</b>	<b>517.43</b>	<b>-213.73</b>	<b>375.37</b>	<b>1634.06</b>
<b>21. Fiscal Deficit(-)/ Fiscal Surplus (+)<sup>(4-13)</sup></b>	<b>-446.09</b>	<b>-1,082.32</b>	<b>-1,428.22</b>	<b>-13,00.94</b>	<b>-260.52</b>
<b>22. Primary Deficit (-)/ Surplus(+)<sup>(21+23)</sup></b>	<b>231.66</b>	<b>-310.58</b>	<b>-614.48</b>	<b>-444.17</b>	<b>671.57</b>
<b>Part D. Other Data</b>					
<b>23. Interest Payments (included in Revenue Expenditure)</b>	<b>677.75</b>	<b>771.74</b>	<b>813.74</b>	<b>856.77</b>	<b>932.09</b>
<b>24. Financial Assistance to Local Bodies etc.</b>	<b>328.40</b>	<b>167.06</b>	<b>160.70</b>	<b>194.85</b>	<b>216.46</b>
<b>25. Ways and Means Advances/ Overdraft Availed (days)</b>	<b>3,906.00 (104)</b>	<b>1,959.38 (100)</b>	<b>6,784.50 (139)</b>	<b>9,417.75 (211)</b>	<b>6599.67 (164)</b>
Ways and Means Advances Availed (days)	3,646.77 (95)	1,910.85 (98)	6,628.33 (113)	7,765.31 (177)	5900.14 (139)
Overdraft Availed (days)	259.23 (9)	48.53 (2)	156.17 (6)	16,52.44 (34)	699.53 (25)
<b>26. Interest on Ways and Means Advances/ Overdraft</b>	<b>6.17</b>	<b>0.92</b>	<b>5.16</b>	<b>10.35</b>	<b>4.42</b>
<b>27. Gross State Domestic Product (GSDP)</b>	<b>24,392.96</b>	<b>26,527.42</b>	<b>29,715.87</b>	<b>30,425.11</b>	<b>32,423.74</b>
<b>28. Outstanding Fiscal Liabilities (year-end)</b>	<b>104,09.15</b>	<b>10,545.76</b>	<b>12,179.10</b>	<b>13,471.67</b>	<b>13,922.40</b>
<b>29. Outstanding Guarantees (year-end) (including Interest)</b>	<b>110.46</b>	<b>120.96</b>	<b>174.96</b>	<b>174.96</b>	<b>189.96</b>

	2017-18	2018-19	2019-20	2020-21	2021-22
<b>30. Maximum Amount Guaranteed (year-end)</b>	<b>51.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>31. Number of Incomplete Projects</b>	<b>311</b>	<b>390</b>	<b>399</b>	<b>416</b>	<b>383</b>
<b>32. Capital Blocked in Incomplete Projects</b>	<b>1,737.68</b>	<b>1,252.87</b>	<b>1,309.30</b>	<b>1,380.04</b>	<b>1,309.30</b>
<b>Part E. Fiscal Health Indicators</b>					
<b>I Resource Mobilization</b>					
Own Tax Revenue/GSDP	2.62	3.19	3.22	3.36	4.01
Own Non-Tax Revenue/GSDP	1.59	0.96	1.14	0.80	0.94
Central Transfer/GSDP	13.75	14.30	10.99	11.21	15.04
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	47.01	47.20	43.25	41.84	42.29
Total Expenditure/Revenue Receipts	104.06	109.47	112.51	111.40	101.95
Revenue Expenditure/Total Expenditure	88.88	87.21	90.54	86.82	86.17
Expenditure on Social Services/ Total Expenditure	26.55	27.86	27.13	28.65	31.32
Expenditure on Economic Services/ Total Expenditure	33.45	28.71	29.34	28.07	24.66
Capital Expenditure/Total Expenditure	11.12	12.74	9.39	13.13	13.81
Capital Expenditure on Social and Economic Services/Total Expenditure.	8.79	9.39	8.10	9.92	11.67
<b>III Management of Fiscal Imbalances</b>					
Revenue Deficit (Surplus)/GSDP	3.39	1.95	-0.72	1.23	5.04
Fiscal Deficit/GSDP	(-) 1.83	(-) 4.08	(-)4.81	(-)4.28	(-)0.80
Primary Deficit (Surplus)/GSDP	0.95	(-) 1.17	(-)2.07	(-)1.46	2.07
Revenue Deficit/Fiscal Deficit	*	*	0.15	*	*
Primary Revenue Balance/GSDP	4.16	3.99	4.37	4.30	4.30
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	42.67	39.75	40.99	44.28	42.94
Fiscal Liabilities/RR	94.49	92.20	106.62	117.89	103.50
Debt Redemption (Principal + Interest)/ Total Debt Receipts	93.90	137.73	132.56	61.90	70.18
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	0.00	0.66	2.80	2.47	0.49
Balance from Current Revenue (₹ in crore)	979.34	744.63	(-)84.40	(-)342.92	(-)1118.07
Financial Assets/Liabilities	1.76	1.90	1.81	1.77	1.86

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

# GIA is already included under General Services, Social Services and Economic Services

\*The State experienced Revenue Surplus during these years



## Appendix 1.2

## Summarised Financial Position of the Government of Nagaland as on 31 March 2022

(Reference: Paragraph 1.4)

(₹ in crore)

As on 31.03.2021	Liabilities	As on 31.03.2022
10,331.14	Internal Debt -	10,794.87
8,993.00	Market Loans Bearing Interest	10,215.00
0.03	Market Loans Not Bearing Interest	0.03
3.60	Loans from Life Insurance Corporation of India	1.80
642.61	Loans from Other Institutions	578.04
691.90	Ways and Means Advances	0.00
0.00	Overdrafts from Reserve Bank of India	
317.88	Loans and Advances from Central Government-	612.54
0.35	Pre 1984-85 Loans	0.35
10.80	Non- Plan Loans	10.12
272.10	Loans for State Plan Schemes	568.04
0.18	Loans for Central Plan Schemes	0.18
27.14	Loans for Centrally Sponsored Schemes	26.71
0.00	Ways and Means Advances	0.00
7.31	Loans for Special Scheme	7.14
0.35	Contingency Fund	0.35
1,875.68	Small Savings, Provident Funds, etc.	1,606.81
978.57	Deposits	923.61
1,754.57	Reserve Funds	1,900.16
0.00	Suspense and Miscellaneous Balances	0.00
(-)661.02	Remittance Balances	(-)831.48
<b>14,597.17</b>	<b>Total</b>	<b>15,006.86</b>
<b>Assets</b>		
20,973.94	Gross Capital Outlay on Fixed Assets -	22,867.79
296.17	Investments in shares of Companies, Corporations, etc.	296.17
20,677.77	Other Capital Outlay	22,571.62
41.45	Loans and Advances -	42.17
0.00	Loans for Power Projects	0.00
41.05	Other Development Loans	42.61
0.40	Loans to Government Servants and Miscellaneous Loans	(-)0.43
0.00	Reserve Fund Investments	0.00
0.57	Advances	0.57
90.09	Suspense and Miscellaneous Balances	75.28
2,745.33	Cash -	2,909.32
0.00	Cash in Treasuries and Local Remittances	0.00
157.59	Deposits with Reserve Bank	(-)399.64
801.56	Departmental Cash Balance	907.98
0.00	Permanent Advances	0.00
1,786.18	Investment on Earmarked Funds	1,915.61
0.00	Cash Balance Investments	485.37
(-)9,254.21	Deficit on Government account -	(-)10,888.27
(-)375.37	(i) Less Revenue Surplus of the current year	(-)1,634.06
0.00	(ii) Miscellaneous Deficit	
(-)8,878.84	Accumulated Deficit at the beginning of the year	(-)9,254.21
<b>14,597.17</b>	<b>Total</b>	<b>15,006.86</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 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.	23	7610-00-800-01	Advance for purchase of personal computer	35.00
<b>Total</b>				<b>35.00</b>

Source: Appropriation Accounts, 2021-22

## Appendix 3.2

## Cases where Supplementary Provision proved unnecessary

(Reference: Paragraph-3.3.3)

(₹ in crore)

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.	37- Municipal Administration	51.17	44.84	6.33	38.68
2.	43- Social Security and Welfare	306.89	288.23	18.66	13.89
3.	49- Soil and water Conservation	67.91	65.85	2.06	2.25
4.	67- Home Guards	37.01	36.14	0.87	0.51
<b>Sub-Total Revenue (Voted)</b>		<b>462.98</b>	<b>435.06</b>	<b>27.92</b>	<b>55.33</b>
<b>(B) Capital (Voted)</b>					
6.	12- Treasuries and Accounts Administration	1.50	1.50	0.00	0.65
7.	35- Medical, Public Health & Family welfare	247.40	155.64	91.76	158.82
8.	37- Municipal Administration	169.70	151.99	17.71	12.41
9.	54- Mineral Development	2.00	1.84	0.16	0.84
10.	73- State Institute of Rural Development	1.40	1.40	0.00	2.00
<b>Sub-Total Revenue (Charged)</b>		<b>422.00</b>	<b>312.37</b>	<b>109.63</b>	<b>174.72</b>
<b>Grand Total (Revenue + Capital)</b>		<b>884.98</b>	<b>747.43</b>	<b>137.55</b>	<b>230.05</b>

Source: Appropriation Accounts, 2021-22

## 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-3.3.5)

(₹ 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	1,061.37	129.28	12.18
<b>Capital (Charged)</b>					
2.	75	Servicing of Debt	8,164.31	214.14	2.62
<b>Revenue (Voted)</b>					
3.	11	District Administration & Special Welfare Schemes	179.48	7.38	4.11
4.	12	Treasury and Accounts Administration	63.8	25.28	39.62
5.	18	Pensions and Other Retirement Benefits	2,333.93	175.26	7.51
6.	21	Relief of Distress caused by Natural Calamities	350.25	299.81	85.60
7.	22	Civil Supplies	92.189	10.13	10.99
8.	26	Civil Secretariat	349.95	123.49	35.29
9.	27	Planning Machinery	140.34	98.03	69.85
10.	28	Civil Police	1,581.81	6.38	0.40
11.	31	School Education	1,700.42	43.03	2.53
12.	32	Higher Education	192.16	47.64	24.79
13.	35	Medical, Public Health and Family Welfare	795.31	28.46	3.58
14.	37	Municipal Administration	89.85	45.01	50.09
15.	40	Employment and Training	51.95	2.21	4.25
16.	42	Rural Development	1213.1	601.35	49.57
17.	43	social security and Welfare	320.78	32.55	10.15
18.	45	Co- Operation	23.66	1.28	5.41
19.	48	Agriculture	364.78	186.32	51.08
20.	49	Soil & Water Conservation	70.16	4.32	6.16
21.	50	Animal Husbandry and Dairy Development	114.02	8.04	7.05
22.	51	Fisheries	45.19	8.37	18.52
23.	52	Forest, Ecology, Environment and Wild life	154.17	58.29	37.81
24.	53	Industries	102.89	4.33	4.21
25.	56	Road Transport	88.69	1.04	1.17
26.	58	Roads and Bridges	359.99	38.14	10.59
27.	59	Water Resources	37.64	4.65	12.35
28.	64	Housing	154.17	9.73	6.31
29.	67	Home Guards	37.52	1.37	3.65
30.	70	Horticulture	93.48	28.17	30.13
31.	72	Land Resources Development	88.38	67.42	76.28
32.	74	Mechanical Engineering	51.87	1.05	2.02
33.	77	Development of Underdeveloped Areas	22.81	5.85	25.65
34.	78	Technical Education	25.15	1.58	6.28
<b>Capital (Voted)</b>					
35.	12	Treasury and Accounts Administration	2.15	0.65	30.23
36.	26	Civil Secretariat	141.47	116.4	82.28
37.	27	Planning Machinery	781.25	563.19	72.09
38.	31	School Education	76.96	12.84	16.68
39.	32	Higher Education	92.83	87.12	93.85
40.	33	Youth Resources and Sports	62.47	4.9	7.84

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
41.	35	Medical, Public Health and Family Welfare	406.22	250.58	61.69
42.	36	Urban Development	112.59	4.18	3.71
43.	37	Municipal Administration	182.11	30.12	16.54
44.	39	Tourism	11.15	8.96	80.36
45.	47	Legal Metrology and Consumer Protection	2.8	1.8	64.29
46.	52	Forest, Ecology, Environment and Wild life	34.36	20.36	59.25
47.	54	Mineral Development	2.84	1	35.21
48.	55	Power	98.19	13.05	13.29
49.	56	Road Transport	21.26	1.28	6.02
50.	58	Roads and Bridges	723.72	344.54	47.61
51.	59	Water Resources	183.5	135.68	73.94
52.	64	Housing	29.61	4	13.51
53.	65	SCERT	16	7.24	45.25
54.	73	State Institute of Rural Development	3.4	2	58.82
55.	77	Development of Underdeveloped Areas	38.32	10.49	27.37
56.	78	Technical Education	14.5	1.26	8.69
<b>Total</b>			<b>23,553.27</b>	<b>3,941.02</b>	<b>16.73</b>

Source: Appropriation Accounts, 2021-22

## Appendix 4.1

## Department-wise list of Outstanding Utilisation Certificates (UCs) for the Grants provided up to the year 2021-22

(Reference: Paragraph-4.4)

(₹ in crore)

Sl. No.	Name of the Department	No. of UCs	Amount
1.	Rural Development	06	78.54
2.	Planning and Co-ordination	19	118.39
3.	Education department	17	45.33
4.	Social Security and Welfare	29	18.57
5.	Women Development	9	5.17
6.	Youth Resource & Sports	16	17.95
7.	Municipal Affairs	3	8.41
8.	Health and Family Welfare	7	7.95
9.	Geology and Mining	4	4.43
10.	Law & Justice	4	0.92
11.	Home	24	1.74
12.	Other Departments#	11	8.94
<b>Total</b>		<b>149</b>	<b>316.34</b>

Source: Note to Accounts/Finance Accounts, 2021-22

# Other Departments include (i) Cooperative Society, (ii) Commissioner, (iii) Department of Under Developed Area, (iv) Information and Public Relations, (v) Legal Metrology (vi) Fisheries, (vii) Horticulture, and (viii) Information and Technology.

## Appendix 4.2

## Outstanding Detailed Countersigned Contingent (DCC) Bills against the drawal of Abstract Contingent (AC) Bills up to the year 2021-22

(Reference: Paragraph-4.5)

(₹ in crore)

Sl. No.	Name of Department	No. of AC bills for which DCC Bills were outstanding	Amount
1.	Civil Police	105	317.33
2.	Home	130	90.64
3.	Youth Resources and Sports	37	33.99
4.	Tourism	7	24.86
5.	Director of Under Development Areas	6	14.00
6.	Social Security and Welfare	8	6.87
7.	Border Affairs	8	3.88
8.	Chief Election Officer	6	4.16
9.	Other Departments*	28	37.10
<b>Total</b>		<b>335</b>	<b>532.83</b>

Source: Note to Accounts/Finance Accounts, 2021-22 and VLC data

\* Other Departments include ATI, Animal Husbandry, Planning & Coordination, Industries and Commerce, SCERT, Governor Secretariat, Health and Family welfare, Tribal Affairs and Higher Education.

## Appendix 4.3

**Department-wise/ Duration -wise Break-up of the Cases of Misappropriation, Defalcation etc.,  
(Cases where Final Action was pending at the end of March 2022)**

(Reference: Paragraph-4.15)

Sl. No	Name of the Department	Up to 5 Years	5-10 years	Total No. of Cases
1.	School Education	0	2	2
2.	D C Dimapur	1	0	1
3.	Industries & Commerce	1	0	1
4.	Rural Development	2	0	2
5.	Tourism	0	1	1
6.	PWD (R & B & Mechanical)	3	1	4
7.	Health & Family Welfare	0	4	4
8.	Soil & Water Conservation	1	0	1
9.	PHE	1	0	1
10.	Planning & Co-Ordination	1	0	1
11.	Land Records & Survey	0	1	1
12.	Municipal Affairs	0	1	1
13.	Taxes	3	1	4
14.	Water Resources	1	0	1
15.	Forest	1	0	1
16.	Various Department	7	0	7
17.	Disaster Management	2	0	2
<b>Total</b>		<b>24</b>	<b>11</b>	<b>35</b>

Source: Information furnished by Lokayukta, Government of Nagaland