
APPENDICES

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	$\text{Interest Paid}/[(\text{Opening Balance of Public Debt} + \text{Closing Balance of Public Debt})/2]$

Term	Basis of calculation
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 nth 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)

A. General information pertaining to the State for the year 2023-24					
Sl. No.	Particulars		Unit	India	Nagaland
1.	Area#		Sq. km	32,87,469	16,579
2.	Population* (in crore)	(a) 2014	In crore	125.90	0.20
		(b) 2024	In crore	140.07	0.23
3.	Density of population* (persons per square km)		Per square km	426.09	135.89
4.	Population below Poverty line (NITI Aayog) ^		Per cent	21.92	18.88
5.	Literacy rate (2011 census)		Per cent	73.00	79.60
6.	Infant mortality rate (National Family Health Survey 2015-16)		Per 1,000 live births	28.00\$	4
7.	Life expectancy at birth in years		Year	70.00@	NA
8.	Decadal population growth (2014 to 2024)		Per cent	11.26	10.28
9.	GDP/GSDP (2023-24) at current prices (2011-12 Series)		(₹ in crore)	2,95,35,667^	41,887**
10.	Per Capita GSDP		(in ₹)	2,11,725^	1,85,916**
11.	Growth rate of GDP/GSDP for 2023-24 from the previous year		Per cent	9.60	12.75
Sources: #: Forest Survey Report (2021), *: Population projections for India and States 2011-2036 by National Commission on Population, Ministry of Health & Family Welfare, ^: Ministry of Statistics and Programme Implementation, \$: SRS Bulletin (2020), @: SRS based Abridged life Tables (2016-20), Register General of India, **: Directorate of Economics & Statistics Department, GoN					

B. Financial Data								
Particulars	Figures (in per cent)							
	2014-15 to 2017-18		2018-19 to 2021-22		2021-22 to 2022-23		2022-23 to 2023-24	
	NE&H*	Nagaland	NE&H	Nagaland	NE&H	Nagaland	NE&H	Nagaland
CAGR (per cent)								
Revenue Receipts	13.23	12.94	7.90	5.56	11.02	4.82	4.79	14.58
Own Tax Revenue	10.54	17.93	7.55	15.43	17.39	12.38	12.61	9.30
Non Tax Revenue	17.07	12.80	-7.60	6.03	34.51	57.24	6.60	41.84
Total Expenditure	11.85	13.79	8.18	3.08	13.26	17.51	4.25	11.34
Capital Expenditure	13.94	7.62	11.09	5.80	1.03	42.67	18.00	15.45
Revenue Expenditure on								
(i) Education	11.22	11.45	4.07	1.58	11.76	9.92	3.26	5.16
(ii) Health	15.66	10.87	12.96	7.53	9.15	3.39	-4.03	2.90
(iii) Salary and Wages	11.62	8.28	3.95	6.83	10.05	1.91	3.32	8.41
(iv) Pension	22.84	11.78	15.05	11.59	10.74	30.63	3.16	10.04

* NE&H: North Eastern and Himalayan States

Appendix 1.2

Summarised Financial Position of the Government of Nagaland as on 31 March 2024

(Reference: Paragraph 1.4)

(₹ in crore)

As on 31.03.2023		Liabilities	As on 31.03.2024	
12,133.46		Internal Debt -		13,864.32
	11,414.00	Market Loans Bearing Interest	13,430.31	
	0.03	Market Loans Not Bearing Interest	0.03	
	0.97	Loans from Life Insurance Corporation of India	0.89	
	718.46	Loans from Other Institutions	433.09	
	0.00	Ways and Means Advances	0.00	
	0.00	Overdrafts from Reserve Bank of India	0.00	
1,108.35		Loans and Advances from Central Government-		2,079.75
	0.35	Pre 1984-85 Loans	0.35	
	9.47	Non- Plan Loans	8.87	
	1,065.10	Loans for State Plan Schemes	2,037.69	
	0.18	Loans for Central Plan Schemes	0.18	
	26.28	Loans for Centrally Sponsored Schemes	25.85	
	0.00	Ways and Means Advances	0.00	
	6.97	Loans for Special Scheme	6.81	
0.35		Contingency Fund		0.35
1,463.08		Small Savings, Provident Funds, etc.		1,387.12
898.00		Deposits		871.58
1,602.41		Reserve Funds		1,724.29
0.00		Suspense and Miscellaneous Balances		0.00
(-785.14)		Remittance Balances		(-759.91)
16,420.51		Total		19,167.50
Assets				
25,572.06		Gross Capital Outlay on Fixed Assets -		28,694.60
	296.17	Investments in shares of Companies, Corporations, etc.	296.17	
	25,275.89	Other Capital Outlay	28,398.43	
39.48		Loans and Advances -		36.84
	0.00	Loans for Power Projects	0.00	
	41.12	Other Development Loans	39.60	
	(-)1.64	Loans to Government Servants and Miscellaneous Loans	(-)2.76	
0.00		Reserve Fund Investments		0.00
0.57		Advances		1.98
80.55		Suspense and Miscellaneous Balances		50.14
2,755.02		Cash -		3,746.55
	0.00	Cash in Treasuries and Local Remittances	0.00	
	320.78	Deposits with Reserve Bank	407.42	
	816.40	Departmental Cash Balance	1,064.58	
	0.00	Permanent Advances	0.00	
	1,617.84	Investment on Earmarked Funds	1,739.72	
	0.00	Cash Balance Investments	534.83	
(-)12,027.17		Deficit on Government account -		(-)13,362.61
	(-)688.90	(i) Less Revenue Surplus of the current year	(-)1,335.44	
	(-)450.00	(ii) Miscellaneous Deficit	0.00	
	(-)10,888.30	Accumulated Deficit at the beginning of the year	(-)12,027.17	
16,420.51		Total		19,167.50

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 1.3

Time Series Data on the State Government Finances

(Reference: Paragraphs-1.1; 1.4; 2.4.1 and 2.7.3)

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Part A Receipts					
1. Revenue Receipts	11,423.29	11,427.43	13,451.14	14,099.26	16,155.13
(i) Own Tax Revenue	958.23(8)	1,022.74(9)	1,301.08(10)	1,461.88(11)	1,598.09(10)
Taxes on Agricultural Income	-	-	-	-	-
Goods and Service Tax	613.22(64)	663.81(65)	830.34(64)	959.09(66)	1,063.04(67)
Taxes on Sales, Trade, etc.	175.15(18)	205.50(20)	261.87(20)	246.55(17)	265.97(17)
State Excise	3.24(1)	4.55(0)	3.32(0)	4.40(0)	4.55(0)
Taxes on Vehicles	113.93(12)	93.29(9)	141.04(11)	187.64(13)	198.48(12)
Stamps and Registration Fees	2.79(0)	2.25(0)	3.39(0)	3.43(0)	4.21(0)
Land Revenue	1.04(0)	1.09(0)	1.23(0)	1.09(0)	1.34(0)
Taxes on Goods and Passengers	18.09(2)	15.62(2)	21.43(2)	21.58(1)	22.62(2)
Other Taxes	30.77(3)	36.63(4)	38.46(3)	38.10(3)	37.88(2)
(ii) Non Tax Revenue	339.29(3)	242.60(2)	303.58(2)	478.41(3)	677.85(4)
(iii) State's share of Union taxes/ Duties	3,267.08 (29)	3,409.25 (30)	4,875.27 (36)	5,400.19 (38)	6,426.82 (40)
(iv) Grants-in-Aid from Government of India	6,858.69 (60)	6,752.84 (59)	6,971.21 (52)	6,758.78 (48)	7,452.37 (46)
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	450.00	0.00
3. Recoveries of Loans and Advances	1.09	1.23	1.88	3.04	2.99
4. Total Revenue and Non-Debt Capital Receipts (1+2+3)	11,424.38	11,428.66	13,453.02	14,552.30	16,158.12
5. Public Debt Receipts	7,869.83	11,434.87	8,708.55	7,158.69	6,078.79
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,078.64	1,809.50	1,793.67	1,897.58	2,609.30
Net transactions under Ways and Means Advances and Overdrafts	6,784.50	9,417.75	6,599.67	4,742.83	2,479.00
Loans and Advances from Government of India	6.69	207.62	315.21	518.28	990.49
6. Total Receipts in the Consolidated Fund (4+5)	19,294.21	22,863.53	22,161.57	21,710.99	22,236.91
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8. Public Account Receipts	4,078.25	3,599.70	3,537.07	4,196.55	5,106.20
9. Total Receipts of the State (6+7+8)	23,372.46	26,463.23	25,698.64	25,907.54	27,343.11
Part B Expenditure/ Disbursement					
10 Revenue Expenditure	11,637.02	11,052.06	11,817.08	13,410.36	14,819.70
General Services (including interest payments)	5,428.80 (47)	5,100.03 (46)	5,743.69 (49)	6,820.70 (51)	7,218.27 (49)
Social Services	3,030.05 (26)	3,138.51 (29)	3,378.12 (29)	3,746.13 (28)	4,317.93 (29)
Economic Services	3,178.17 (27)	2,813.52 (25)	2,695.27 (22)	2,843.53 (21)	3,283.50 (22)
Grants-in-Aid and contributions#	0.00	0.00	0.00	0.00	0.00
11. Capital Expenditure	1,206.32	1,671.93	1,893.85	2,704.22	3,122.52
General Services	165.73(14)	409.61(25)	293.30 (16)	446.91(17)	528.11(17)
Social Services	457.02(38)	508.21(30)	916.50 (48)	1,094.09(40)	1,054.68 (34)
Economic Services	583.57(48)	754.11(45)	684.05 (36)	1,163.22(9)	1,539.73(49)
12. Disbursement of Loans and Advances	9.26	5.61	2.61	0.35	0.35

	2019-20	2020-21	2021-22	2022-23	2023-24
13. Total Expenditure (10+11+12)	12,852.60	12,729.60	13,713.54	16,114.93	17,942.57
14. Repayments of Public Debt	6,867.25	9,903.92	7,950.12	5,324.29	3,376.54
Internal Debt (excluding Ways and Means Advances and Overdrafts)	724.18	493.85	638.00	781.02	656.43
Net transactions under Ways and Means Advances and Overdraft	6,121.17	9,389.18	7,291.56	4,520.80	2,701.02
Loans and Advances from Government of India	21.90	20.89	20.56	22.47	19.09
15. Appropriation to Contingency Fund	0.00	0.00	0.00	0.00	0.00
16. Total disbursement out of Consolidated Fund (13+14+15)	19,719.85	22,633.52	21,663.66	21,439.22	21,319.11
17. Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00
18. Public Account disbursements	2,881.70	3,712.20	3,870.95	4,622.61	5,032.49
19. Total disbursement by the State (16+17+18)	22,601.55	26,345.72	25,534.61	26,061.83	26,351.60
Part C Deficits					
20. Revenue Deficit (-)/ Revenue Surplus (+) (1-10)	-213.73	375.37	1634.06	688.90	1,335.43
21. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-13)	-1,428.22	-13,00.94	-260.52	-1,562.63	-1,784.45
22. Primary Deficit (-)/ Surplus (+) (21+23)	-614.48	-444.17	671.57	-569.40	-716.02
Part D Other Data					
23. Interest Payments (included in Revenue Expenditure)	813.74	856.77	932.09	993.23	1,068.43
24. Financial Assistance to Local Bodies etc.	160.70	194.85	216.46	196.59	562.45
25. Ways and Means Advances/ Overdraft Aailed (days)	6,784.50 (139)	9,417.75 (211)	6,599.67 (164)	4,742.83 (93)	2,479.00 (69)
Ways and Means Advances Aailed (days)	6,628.33 (113)	7,765.31 (177)	5,900.14 (139)	3,965.89 (89)	2,479.00 (55)
Overdraft Aailed (days)	156.17 (6)	16,52.44 (34)	699.53 (25)	776.94 (4)	0.00 (14)
26. Interest on Ways and Means Advances/ Overdraft	5.16	10.35	4.42	3.96	3.14
27. Gross State Domestic Product (GSDP)	29,715.87	29,831.64	32,265.38	37,150.09	41,886.96
28. Outstanding Fiscal Liabilities (year-end)	12,179.10	13,471.67	13,922.40	15,587.44	18,187.32
29. Outstanding Guarantees (year-end) (including Interest)	174.96	174.96	189.96	189.96	228.57
30. Maximum Amount Guaranteed (year-end)	0.00	0.00	0.00	0.00	0.00
31. Number of Incomplete Projects	399	416	383	311	277
32. Capital Blocked in Incomplete Projects	1,309.30	1,380.04	1,309.30	963.10	751.73
Part E Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax Revenue/GSDP	3.22	3.43	4.03	3.94	3.82
Own Non-Tax Revenue/GSDP	1.14	0.81	0.94	1.29	1.62
Central Transfer/GSDP	10.99	11.43	15.11	14.54	15.34
II Expenditure Management					
Total Expenditure/GSDP	43.25	42.67	42.50	43.38	42.84

	2019-20	2020-21	2021-22	2022-23	2023-24
Total Expenditure/Revenue Receipts	112.51	111.40	101.95	114.30	111.06
Revenue Expenditure/Total Expenditure	90.54	86.82	86.17	83.22	82.60
Expenditure on Social Services/ Total Expenditure	27.13	28.65	31.32	30.04	29.94
Expenditure on Economic Services/ Total Expenditure	29.34	28.07	24.66	24.87	26.88
Capital Expenditure/Total Expenditure	9.39	13.13	13.81	16.78	17.40
Capital Expenditure on Social and Economic Services/Total Expenditure.	8.10	9.92	11.67	14.01	14.46
III Management of Fiscal Imbalances					
Revenue Deficit (Surplus)/GSDP	(-)0.72	1.26	5.06	1.85	3.19
Fiscal Deficit/GSDP	(-)4.81	(-)4.36	(-)0.81	(-)4.21	(-)4.26
Primary Deficit (Surplus)/GSDP	(-)2.07	(-)1.49	2.08	(-)1.53	(-)1.71
Revenue Deficit/Fiscal Deficit	0.15	*	*	*	*
Primary Revenue Balance/GSDP	4.35	4.23	4.81	5.20	5.40
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	40.99	45.16	43.15	41.96	43.42
Fiscal Liabilities/RR	106.62	117.89	103.50	110.56	112.58
Primary Deficit <i>vis-à-vis</i> Quantum Spread	(-)22.59	(-)1,291.54	859.52	741.50	451.60
Debt Redemption (Principal + Interest)/ Total Debt Receipts	132.56	61.90	70.18	69.84	45.47
V Other Fiscal Health Indicators					
Return on Investment	2.80	2.47	0.49	2.47	4.94
Balance from Current Revenue (₹ in crore)	(-)84.40	(-)342.92	1,118.07	397.28	898.90
Financial Assets/Liabilities	1.81	1.77	1.86	1.83	1.79

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

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

Appendix 2.1

Details of Funds parked in Single Nodal Accounts as on 31 March 2024

(Reference: Paragraph 2.3.2.4)

CSS Scheme Name	Amount Released by GoI Total	Center Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
Edible Oil - Oil Palm (Krishionnati Yojna)	40,00,54,000.00	40,00,54,000.00	4,44,50,800.00	44,45,04,800.00	41,93,71,852.00	10,78,96,111.80
Edible Oil - Oilseeds (National Mission On Edible Oil)	7,24,76,000.00	5,62,56,000.00	62,50,800.00	6,25,06,800.00	6,32,76,000.00	61,391.00
Scheme for Digital Agriculture Mission	4,01,00,187.00	4,01,00,187.00	44,55,722.00	4,45,55,909.00	2,97,03,486.00	1,48,63,419.00
Sub - Mission on Agriculture Extension	14,87,35,000.00	18,00,10,000.00	2,00,02,500.00	20,00,12,500.00	17,58,80,855.00	2,49,59,248.00
Sub- Mission on Seed and Planting Material	0.00	0.00	0.00	0.00	0.00	2.00
National Food Security Mission (Rice, Pulses, Coarse Cereals, Nutri Cereals, Jute)	11,26,87,000.00	11,54,21,000.00	1,53,07,300.00	13,07,28,300.00	11,56,27,864.00	4,18,26,378.00
Sub Mission on Seeds and Planting Material-Seed Village	47,02,000.00	0.00	0.00	0.00	0.00	52,25,000.00
National Mission on Horticulture	31,74,46,000.00	27,00,00,000.00	3,83,33,400.00	30,83,33,400.00	40,81,34,624.00	26,01,598.00
Integrated Development of Horticulture (Bamboo Mission)	4,99,98,750.00	3,37,49,800.00	37,50,100.00	3,74,99,900.00	3,74,99,300.00	14,415.00
Rainfed Area Development and Climate Change	9,95,00,000.00	9,95,00,000.00	1,10,55,800.00	11,05,55,800.00	12,31,29,290.00	1,15,91,997.00
Sub-Mission on Agriculture Mechanisation	29,95,00,000.00	29,95,00,000.00	3,32,77,400.00	33,27,77,400.00	34,58,96,413.00	1,81,86,977.00
Pradhan Mantri Krishi Sinchai Yojana (PMKSY)	44,92,00,000.00	44,92,00,000.00	4,76,56,200.00	49,68,56,200.00	90,76,53,775.00	1,23,02,737.00
National Project on Soil Health and Fertility (Soil & Water Conservation)	12,94,00,000.00	18,06,11,000.00	2,00,68,022.00	20,06,79,022.00	14,49,00,355.00	6,22,46,642.00
Rashtriya Krishi Vikas Yojna	82,49,00,000.00	88,15,00,000.00	9,79,45,500.00	97,94,45,500.00	97,93,58,292.00	2,23,51,020.00
Reclamation of Problem Soils under RKVY	0.00	0.00	1,000.00	1,000.00	0.00	1,030.00
Scheme for Crop Diversification Programme	6,18,00,000.00	0.00	0.00	SLS with no GOI release	6,86,66,600.00	30,249.00
Paramparagat Krishi Vikas Yojana	20,00,000.00	20,00,000.00	2,22,400.00	22,22,400.00	22,22,400.00	3,777.00
National Project on Agro-Forestry	1,70,00,000.00	1,70,00,000.00	18,89,900.00	1,88,89,900.00	1,44,81,065.00	37,77,375.00
Assistance to state Agencies for intra-state movement of food grains and FPS Dealers Margin under NFSA	31,42,00,859.00	0.00	0.00	0.00	35,88,68,000.00	1,49,104.00
SMART (PDS)	23,26,700.00	0.00	0.00	0.00	0.00	0.00

CSS Scheme Name	Amount Released by GoI Total	Center Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
Forest Fire Prevention and Management	2,88,37,000.00	2,25,00,000.00	25,00,100.00	2,50,00,100.00	3,20,41,100.00	10,670.00
Conservation of Aquatic Ecosystems	1,15,63,200.00	0.00	0.00	0.00	1,28,48,000.00	52,657.00
Project Elephant	3,37,77,000.00	3,37,77,000.00	50,62,050.00	3,88,39,050.00	3,88,40,855.00	8,563.00
Green India Mission-National Afforestation Programme	2,57,36,000.00	2,57,36,000.00	28,59,600.00	2,85,95,600.00	2,85,95,600.00	14,892.00
Integrated Development of Wildlife Habitats	13,06,32,750.00	13,06,32,750.00	1,85,46,800.00	14,91,79,550.00	14,94,12,887.00	148.00
Scheme for Formalization of Micro Food Processing Enterprises PM-FME	3,96,81,000.00	3,96,81,000.00	22,23,000.00	4,19,04,000.00	10,52,12,692.00	3,07,19,767.00
National Tertiary Healthcare Programme (NPCDCS)	0.00	0.00	0.00	0.00	0.00	21,74,71,420.00
Strengthening of state drug regulatory system	4,09,00,000.00	0.00	0.00	0.00	3,98,99,746.00	1,31,82,780.00
AB- PMJAY	0.00	0.00	0.00	0.00	18,55,85,269.00	2,25,405.00
Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	4,42,00,000.00	3,98,00,000.00	44,23,112.00	4,42,23,112.00	59,80,000.00	4,66,66,045.00
Flexible Pool for Rich & Health System Strengthening, National Health Programme (NRHM)	1,18,49,00,000.00	93,54,00,000.00	17,74,18,300.00	1,11,28,18,300.00	1,55,54,75,449.92	25,20,57,889.63
Human Resources for Health and Medical Education	0.00	0.00	0.00	0.00	47,98,10,871.00	2,56,90,48,186.11
National Ayush Mission (NAM)	10,16,97,000.00	6,77,98,000.00	75,33,300.00	7,53,31,300.00	13,90,92,057.00	98,30,557.67
Rashtriya Uchhatar Shiksha Abhiyan (RUSA)	0.00	0.00	0.00	0.00	0.00	17,39,116.30
Modernisation of Police	0.00	0.00	0.00	0.00	0.00	0.00
Scheme for ASUMP (HM CONTINGENCY)	1,93,70,000.00	0.00	0.00	0.00	0.00	1,93,73,705.00
Modernisation of Police Forces	1,37,00,000.00	33,45,000.00	1,19,00,000.00	1,52,45,000.00	3,04,91,048.00	2,52,358.00
Border Area Development Programme	1,37,70,000.00	0.00	0.00	0.00	2,48,87,030.00	602.50
National Mission for Safety of Women	0.00	14,88,375.00	1,65,375.00	16,53,750.00	47,83,490.00	25,52,597.00
Infrastructure Facilities for Judiciary	4,39,25,000.00	4,39,25,000.00	48,80,600.00	4,88,05,600.00	4,88,26,661.00	4,09,11,081.00
Computerisation of Primary Agriculture Cooperative Societies	2,45,68,555.00	64,00,000.00	7,11,200.00	71,11,200.00	71,11,200.00	7,23,886.00
Computerisation of Office of RCS	7,22,250.00	0.00	0.00	0.00	0.00	0.00
Computerisation of Office of RCS	0.00	0.00	0.00	0.00	0.00	0.00

CSS Scheme Name	Amount Released by GoI Total	Center Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
National Rural Drinking Water Mission - State Component	0.00	0.00	44,02,38,700.00	44,02,38,700.00	3,38,73,70,090.00	39,95,34,457.00
SBM-G -State Component	31,07,00,000.00	31,07,00,000.00	3,45,22,600.00	34,52,22,600.00	35,95,54,700.00	8,67,47,695.00
Pradhan Mantri Matsya Sampada Yojana (Fisheries)	16,65,62,500.00	23,29,81,000.00	73,79,500.00	24,03,60,500.00	22,76,23,201.00	7,52,28,702.80
ASCAD & ESVHD-MVU	1,01,13,000.00	72,89,000.00	8,11,000.00	81,00,000.00	63,65,100.00	17,99,193.00
National Livestock Mission [NLM]	50,00,000.00	0.00	0.00	0.00	2,75,73,000.00	37.00
Training TA/DA and its Components	7,13,750.00	4,75,000.00	0.00	4,75,000.00	4,75,000.00	977.00
Salary Component under LCISS	1,08,80,000.00	72,50,000.00	8,06,000.00	80,56,000.00	80,56,000.00	4,542.00
Livestock Census (100 <i>per cent</i> Central Share)	0.00	0.00	0.00	0.00	0.00	37.00
Pradhan Mantri Awas Yojana-Housing for all urban	0.00	2,43,29,000.00	18,94,300.00	2,62,23,300.00	3,24,26,443.00	1,29,05,989.00
Other Items of State/UT Component-PMAY URBAN	88,71,85,000.00	87,12,64,000.00	0.00	87,12,64,000.00	51,57,20,991.00	56,43,76,525.78
National Urban Livelihood Mission-State Component	5,38,00,000.00	7,38,00,000.00	42,77,900.00	7,80,77,900.00	3,74,97,620.40	5,18,83,690.90
Mission for development of 100 Smart Cities	1,53,12,50,000.00	1,53,12,50,000.00	0.00	1,53,12,50,000.00	1,84,96,14,698.00	18,59,53,582.20
Urban Rejuvenation Mission-500 Cities	30,68,60,000.00	30,68,60,000.00	3,40,96,000.00	34,09,56,000.00	11,78,12,539.00	27,35,75,225.60
Project Fund AMRUT 2.0	35,19,28,000.00	35,19,28,000.00	3,91,03,200.00	39,10,31,200.00	0.00	0.00
GIS Master Plan AMRUT	72,00,000.00	0.00	0.00	SLS with no GOI release	0.00	72,00,000.00
IEC Activities AMRUT 2.0	7,05,000.00	0.00	0.00	SLS with no GOI release	0.00	7,06,449.00
Technology Submission AMRUT 2.0	0.00	0.00	0.00	0.00	0.00	0.00
Reform Incentives AMRUT 2.0	0.00	0.00	0.00	0.00	0.00	0.00
A&OE AMRUT 2.0	20,00,000.00	0.00	0.00	SLS with no GOI release	0.00	0.00
Swachh Bharat Mission (Used Water Management)	25,03,75,000.00	14,29,50,000.00	1,58,83,400.00	15,88,33,400.00	78,00,000.00	16,11,33,790.00
Swachh Bharat Mission, Solid Waste Management (SWM)	8,85,50,000.00	3,97,00,000.00	44,11,200.00	4,41,11,200.00	78,00,000.00	4,53,76,414.00
Swachh Bharat Mission, IEC & Behaviour Change (IEC & BC)	1,32,75,000.00	1,32,75,000.00	14,75,000.00	1,47,50,000.00	1,03,47,032.00	44,48,680.00

CSS Scheme Name	Amount Released by GoI Total	Center Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
Swachh Bharat Mission, Capacity Building, Skill Development & Knowledge Management	57,00,000.00	57,00,000.00	6,33,400.00	63,33,400.00	61,31,772.00	2,92,297.00
Swatch Bharat Mission (SBM) Toilet - Urban	2,04,25,000.00	45,00,000.00	5,00,002.00	50,00,002.00	2,45,35,704.00	2,49,198.00
Pradhan Mantri Jan Vikas Karyakaram	0.00	0.00	0.00	0.00	15,77,00,000.00	4,31,06,097.00
Strengthening of Infrastructure for Institutional Training	1,03,00,000.00	0.00	0.00	0.00	0.00	302.00
Strengthening of Infrastructure for Institutional Training (Labour and Employment)	1,08,61,000.00	0.00	0.00	0.00	1,04,17,937.00	29,42,232.31
Strengthening of Infrastructure for Institutional Training (Labour and Employment)	0.00	0.00	0.00	0.00	0.00	0.00
Skill Acquisition and Knowledge Awareness for Livelihood Promotion	1,63,20,789.00	0.00	0.00	0.00	77,41,755.00	1,40,29,978.50
Skill Acquisition and Knowledge Awareness for Livelihood Promotion	0.00	0.00	0.00	0.00	75,01,382.00	37,361.00
Skill Acquisition and knowledge awareness for livelihood promotion	1,19,83,550.00	1,19,83,550.00	0.00	1,19,83,550.00	1,19,83,550.00	16,820.00
Skill Strengthening for Industrial Value Enhancement	2,00,00,000.00	0.00	0.00	0.00	1,96,47,518.00	30,18,045.53
Rashtriya Gram Swaraj Abhiyan (RGSA)	10,00,00,000.00	9,20,00,000.00	1,11,11,200.00	10,31,11,200.00	5,46,44,500.00	5,79,81,370.30
Indira Gandhi National Old Age Pension Scheme (GNOAPS)	15,34,37,000.00	24,94,85,000.00	0.00	24,94,85,000.00	25,75,82,605.00	5,23,13,789.00
National Family Benefit Scheme	82,66,000.00	1,37,77,000.00	0.00	1,37,77,000.00	1,38,10,834.00	27,56,623.00
Indira Gandhi National Widow Pension Scheme (IGNWPS)	69,95,000.00	1,73,40,000.00	0.00	1,73,40,000.00	1,73,83,303.00	299.00
Indira Gandhi National Disability Pension Scheme (IGNDPS)	27,63,000.00	45,44,000.00	0.00	45,44,000.00	47,09,846.00	9,37,236.00
Pradhan Mantri Gram Sadak Yojna	1,61,28,50,000.00	56,20,50,000.00	6,25,26,889.00	62,45,76,889.00	1,24,84,25,840.00	76,70,70,873.00
Pradhan Mantri Awaas Yojna-Gramin (PMAY-G) Rural-State Component	3,34,16,50,000.00	3,34,16,50,000.00	37,12,95,900.00	3,71,29,45,900.00	3,23,26,28,197.00	98,83,53,530.89
DRDA Administration NRLM	0.00	0.00	1,000.00	1,000.00	0.00	31,250.50
National Rural Livelihood Mission (DDUGKY)	12,86,000.00	0.00	0.00	0.00	16,06,81,892.00	9,90,46,897.31
NRLM Rural Self Employment Training Institute	63,02,000.00	63,02,000.00	1,000.00	63,03,000.00	63,02,000.00	1,413.00
Scheme for MKSP	1,80,00,000.00	10,89,000.00	20,00,000.00	30,89,000.00	4,78,910.00	2,02,23,929.06
Scheme for SVEP under NRLM	1,56,25,000.00	1,56,25,000.00	17,36,111.00	1,73,61,111.00	15,39,928.00	1,69,97,194.25

CSS Scheme Name	Amount Released by GoI Total	Center Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
National Rural Livelihood Mission	1,23,21,03,000.00	1,67,69,50,000.00	18,63,29,000.00	1,86,32,79,000.00	1,23,00,22,144.00	74,29,95,704.42
Integrated Watershed Development Programme - State Component	25,31,00,000.00	25,31,00,000.00	2,81,22,434.00	28,12,22,434.00	24,76,94,870.00	10,16,45,860.40
Mahatma Gandhi National Rural Guarantee Programme (Social Audit)	3,29,80,000.00	3,29,80,000.00	0.00	3,29,80,000.00	2,72,43,018.00	1,14,38,262.00
MGNREGA Admn	15,83,76,000.00	15,83,76,000.00	0.00	15,83,76,000.00	0.00	8,16,99,834.50
MGNREGA CFP	0.00	0.00	0.00	0.00	24,45,000.00	19,000.00
MGNREGA Material	1,99,18,99,000.00	2,50,49,79,000.00	80,80,92,333.00	3,31,30,71,333.00	3,56,68,04,952.00	7,86,02,217.54
Samagra Shiksha	2,31,25,34,000.00	2,16,73,95,000.00	24,08,21,100.00	2,40,82,16,100.00	3,02,62,31,725.00	90,16,66,175.17
New India Literacy Programme.	38,81,000.00	38,81,000.00	4,31,000.00	43,12,000.00	87,00,038.00	57,26,552.00
PM SHRI	97,70,000.00	97,70,000.00	10,86,000.00	1,08,56,000.00	78,79,990.00	31,35,253.00
National Programme of Mid Day Meal in Schools	22,50,44,000.00	24,81,37,000.00	3,28,86,000.00	28,10,23,000.00	27,61,35,348.00	2,27,50,949.65
National Action Plan for Drug Demand Reduction (Social Welfare)	68,50,000.00	68,50,000.00	9,97,589.00	78,47,589.00	1,07,38,700.00	78,49,338.00
Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PMAJAY)	21,00,00,000.00	21,00,00,000.00	0.00	21,00,00,000.00	14,60,88,600.00	11,35,53,763.00
Atal Vayo Abhyuday Yojana (AVYAY)	1,23,43,000.00	1,43,31,500.00	0.00	1,43,31,500.00	81,60,000.00	62,18,468.00
Scheme for Boys and Girls Hostel OBC	0.00	0.00	0.00	0.00	0.00	0.00
Post Matric Scholarship - Tribal	35,00,00,000.00	35,00,00,000.00	3,88,89,500.00	38,88,89,500.00	44,40,17,480.00	18,23,79,887.92
Special Central Assistance to Tribal Sub-Schemes	0.00	15,52,37,000.00	0.00	15,52,37,000.00	30,82,99,685.00	5,49,06,686.00
Tribal Research Institute (CCA)	1,00,00,000.00	50,00,000.00	0.00	50,00,000.00	50,00,000.00	9,143.00
Support for Tribal Research Institutes	3,00,00,000.00	50,00,000.00	0.00	50,00,000.00	90,76,732.00	1,702.00
Scheme for Administration Cost to States/Uts	31,00,000.00	64,00,000.00	0.00	64,00,000.00	32,99,955.00	31,08,452.00
Pre Matric Scholarship-Tribal	0.00	0.00	0.00	0.00	0.00	15,51,932.00
Irrigation Census	99,08,000.00	98,99,746.00	0.00	98,99,746.00	1,03,27,976.00	42,210.00
Scheme for Har Khet Ko Pani (SMI)	87,10,45,000.00	1,06,53,67,500.00	9,41,79,856.00	1,15,95,47,356.00	77,86,38,389.00	46,42,05,578.00
PMKSY-HKKP	5,61,14,000.00	0.00	0.00	0.00	3,11,74,400.00	3,11,74,400.00
Har Khet Ko Pani (GWI)	0.00	65,28,000.00	7,25,000.00	72,53,000.00	63,64,625.00	54,60,128.00

CSS Scheme Name	Amount Released by GoI Total	Center Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
Scheme for Flood Management and Border Area Programme (FMBAP)	0.00	0.00	0.00	0.00	0.00	0.00
Mitigation of Flood and River Bank Erosion through Integrated Catchment Area Treatment	86,47,800.00	43,23,900.00	0.00	43,23,900.00	86,47,800.00	19,197.00
National River Conservation Plan-Other Basin	13,83,00,000.00	0.00	0.00	0.00	0.00	0.00
National River Conservation Plan-Other	0.00	0.00	0.00	0.00	0.00	0.00
Saksham Anganwadi and Poshan 2.0 (Social Security & Welfare)	16,51,33,000.00	39,91,76,000.00	4,42,52,300.00	44,34,28,300.00	35,61,51,670.00	8,73,78,816.00
Saksham Anganwadi and Poshan 2.0 (Social Welfare-Supplementary Nutrition Programme)	97,32,94,000.00	96,16,98,800.00	10,58,79,200.00	1,06,75,78,000.00	1,12,58,41,035.00	3,53,939.00
Saksham Anganwadi and Poshan 2.0 (Social Welfare- Scheme for Adolescent Girls)	35,71,29,000.00	35,78,38,500.00	2,38,14,100.00	38,16,52,600.00	38,14,22,046.00	18,02,78,323.00
Saksham Anganwadi Service (General)	1,01,12,99,638.00	93,10,98,638.00	13,04,60,800.00	1,06,15,59,438.00	1,46,16,96,753.00	27,02,20,856.00
ICDS Construction (Social Welfare)	12,22,70,000.00	2,66,40,000.00	0.00	2,66,40,000.00	0.00	2,67,50,618.00
Scheme for Mission Vatsalya (Child Protection)	24,71,56,000.00	35,79,56,000.00	4,29,62,900.00	40,09,18,900.00	40,31,42,831.04	3,09,93,481.96
Child Helpline	1,08,31,332.00	1,08,31,332.00	0.00	1,08,31,332.00	1,04,09,580.60	24,43,071.40
Scheme for Mission Vatsalya (NIC Sponsorship / Foster care/ Aftercare)	3,36,52,800.00	0.00	0.00	SLS with no GOI release	0.00	0.00
Mission Vatsalya (Construction of CCIs Including JJBs and CWCs)	0.00	0.00	0.00	0.00	0.00	0.00
Scheme for Mission Vatsalya (Swachhata Action Plan SAP)	11,88,000.00	0.00	0.00	SLS with no GOI release	0.00	0.00
Sambal under Mission Shakti (One Stop Centre)	5,45,82,868.00	5,45,82,868.00	0.00	5,45,82,868.00	3,46,11,730.00	2,04,73,216.00
Sambal under Mission Shakti (Beti Bachao Beti Padhao)	0.00	1,85,72,000.00	0.00	1,85,72,000.00	5,79,05,000.00	1,07,92,181.00
Sambal under Mission Shakti (Women Helpline)	27,60,000.00	27,60,000.00	0.00	27,60,000.00	27,60,000.00	924.00
Sambal under Mission Shakti (Nari Adalat)	0.00	0.00	0.00	0.00	0.00	0.00
National Creche Scheme	1,83,51,180.00	1,83,51,180.00	20,39,020.00	2,03,90,200.00	0.00	2,04,92,084.00
Scheme for Samarthya (Mahila Shakti Kendra)	0.00	0.00	0.00	0.00	18,53,850.00	151.00
Samarthya (Shakti Sadan)	52,34,400.00	0.00	0.00	SLS with no GOI release	0.00	0.00
Samarthya (Sakhi Niwas)	1,75,14,710.00	0.00	0.00	0.00	3,05,83,667.00	672.00

CSS Scheme Name	Amount Released by GoI Total	Center Share Released from Treasury to SNA	State Share Released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
National Hub for Empowerment of Women	4,51,08,000.00	4,51,08,000.00	50,12,000.00	5,01,20,000.00	3,92,35,322.00	1,18,71,690.00
Samarthya Pradhan Mantri Matru Vandana Yojna	2,41,65,450.00	2,41,65,450.00	26,85,200.00	2,68,50,650.00	2,01,09,000.00	1,11,01,761.00
Total	25,47,95,33,018.00	24,71,87,66,076.00	3,40,72,59,915.00	28,12,60,25,991.00	33,01,21,61,925.96	10,96,65,25,998.90

Appendix 3.1

Expenditure in excess of ₹10 lakh without provision at Sub-Head level

(Reference: Paragraph 3.3.1)

(₹ in lakh)

SI No	Grant No	Head of Account	Description	Expenditure
Capital				
1	31	4202-01-202-01	Repair & Renovation	98.08
2		4202-01-202-02-02	Samagra Shiksha- Tribal Area Sub-Plan	49.40
3	35	4552-00-112-01	Upgradation of Hospitals	115.24
4	36	4217-60-051-01	Special Development Fund	288.35
5	37	4217-60-051-06-01	Pradhan Mantri Awas Yojana- General	921.67
6	53	4216-01-106-01	Works Under Industries	492.58
7	58	5054-05-337-01	Central Road & Infrastructure Fund	1,394.41
8		5054-80-797-01	Central Road & Infrastructure Fund	340.86
9		5054-04-337-02	Major District Roads	728.10
10	77	4575-06-800-01	Border Area Development Programme	544.01
Total (Revenue)				4,972.70
Revenue				
11	12	2054-00-095-05	Treasury Computerisation	28.40
12	45	2425-00-108-02	Integrated Co-Operative Development	20.00
13	58	3054-04-105-01	Maintenance	60.00
14		3054-01-337-01	Maintenance & Repairs	1,077.61
15	65	2202-01-113-01-01	Samagra Shiksha Teachers' Education- General	192.47
16		2202-01-113-01-01	Samagra Shiksha Teachers' Education- General (CSS)	1,732.32
Total (Capital)				3,110.80
Grand Total				8,083.50

Source: Appropriation Accounts, 2023-24

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
Revenue (Voted)					
1	20- Relief, Rehabilitation <i>etc.</i>	1.20	1.14	0.06	0.53
2	26- Civil Secretariat	307.23	292.49	14.74	0.62
3	32- Higher Education	208.24	187.82	20.42	5.89
4	37- Municipal Administration	83.93	29.68	54.25	5.66
5	56- Road Transport	95.70	95.59	0.11	0.90
6	58- Roads & Bridges	436.18	388.49	47.69	2.33
7	59- Water Resources	39.11	37.44	1.67	0.62
8	78- Technical Education	33.30	31.60	1.70	0.77
Sub-Total Revenue (Voted)		1,204.89	1,064.25	140.64	17.32
Revenue (Charged)					
9	75- Servicing of Debt	1,142.58	1,068.43	74.15	135.79
Sub-Total Revenue (Charged)		1,142.52	1,068.43	74.09	135.79
Grand Total (Revenue + Capital)		2,347.47	2,132.68	214.79	153.11

Source: Appropriation Accounts, 2023-24

Appendix 3.3

Excess/ unnecessary/ insufficient re-appropriation

(Reference: Paragraph 3.3.4)

(₹ in lakh)

Sl. No.	Grant	Head of Account	Original	Supplementary	Re-appropriation	Final	
						Savings	Excess
1	1	2011-02-103-01 Assembly Secretariat	2,645.77	0.00	74.11	13.36	
2	4	2014-00-105-02 Addl District & Session Judge Chief Judicial Magistrate Establishment	952.62	53.86	90.14	15.95	
3	5	2015-00-102-01 Chief Electoral Officer- Establishment	681.68	159.53	-95.69		15.55
4	8	2040-00-001-01 Direction	605.76	0.00	28.91		26.85
5	11	2053-00-093-01 Deputy Commissioner's Establishment	11,793.51	0.00	-770.58	24.46	
6	12	2054-00-095-01 Direction	2,448.61	0.00	-348.19	28.40	
7	12	2054-00-095-05 Treasury Computerization	42.10	0.00	-42.10		28.40
8	16	2070-00-115-01 Nagaland House New Delhi	761.19	322.50	-24.85		2.27
9	18	2071-01-101-01 Retirement Benefits	1,08,837.89	0.00	66,199.64		40.25
10	25	2029-00-001-01 Direction	396.73	97.20	-215.22		159.89
11	25	2029-00-102-01 Subordinate Establishment	2,093.00	85.41	-249.16		165.21
12	25	2029-00-102-02 Survey Training Institute	188.34	0.00	-17.64		8.61
13	27	3451-00-090-01 Planning Machinery	1,410.13	0.00	-25.39	10.57	
14	31	2202-02-001-01 Direction	12,430.81	0.00	-3,702.12	10.59	
15	31	2202-02-113-02 Samagra Shiksha Tribal Area Sub Plan	1,714.18	0.00	-519.78		183.46
16	31	2202-05-102-01 Hindi Training Institute	150.80	0.00	15.06	12.56	
17	31	2202-01-112-01 Mid-Day Meal General	251.02	0.00	277.78	53.47	
18	31	4202-01-600-01 Works under School Education	1,256.11	0.00	303.00	189.01	
19	31	4202-01-201-01-01 Samagra Shiksha General	398.15	0.00	-183.32		20.36
20	32	2202-03-001-01 Direction	1,841.99	0.00	-101.45	29.99	
21	33	2204-00-001-01 Direction	1,195.77	113.53	46.42		53.17
22	34	2205-00-001-01 Direction	872.35	0.00	-25.32	21.29	
23	35	2210-01-001-01 Direction	8,732.26	0.00	-90.37	126.23	
24	35	2210-01-001-03 Engineering Cell	409.97	0.00	-10.21		286.89
25	35	2211-00-101-01 Infrastructure Maintenance	6,097.08	0.00	-1,566.37	13.49	
26	35	4210-01-110-01 Upgradation of Hospitals	0.00	0.00	20.00		10.00
27	36	2217-80-001-01 Direction	1,931.74	112.75	-410.58		1,806.04
28	36	2217-80-001-03 Engineering Wing	338.89	0.00	332.36	45.00	
29	36	4217-60-051-02 Construction Works	674.03	21,323.89	-9,524.55		6,562.53

Sl. No.	Grant	Head of Account	Original	Supplementary	Re-appropriation	Final	
						Savings	Excess
30	36	4217-60-051-05-04 Used Water Management	0.00	0.00	2,503.75	1,074.25	
31	36	4217-60-051-05-05 Solid Waste Management	0.00	0.00	885.50	488.50	
32	36	4217-60-051-05-06 Individual Household Latrine, Community Toilet, Public Toilet and Aspirational Toilets	0.00	0.00	204.25	159.25	
33	36	4217-60-051-06-02 National Urban Livelihood Mission Tribal Area Sub-Plan	64.49	0.00	-32.76		36.41
34	36	4217-60-051-06-03 National Urban Livelihood Mission-Special Component Plan for Scheduled Castes	337.45	0.00	-296.27		88.47
35	36	4217-60-051-07-01 Urban Rejuvenation Mission-500 Habitations	3,520.00	851.95	2,286.65	70.73	
36	37	2217-80-001-01 Direction	557.65	533.87	-14.36		7.96
37	37	4217-01-051-01 Mission for 100 Smart Cities	0.00	1,116.88	-803.00		615.50
38	37	4217-60-051-01 Urban Development Schemes	0.00	163.72	563.10	310.74	
39	37	4217-60-051-05-01 PMAY-General	30.00	0.00	-11.06		11.06
40	37	4217-04-800-01 Rajiv Awas Yojana	0.00	1,805.22	-111.38		258.21
41	37	4217-60-051-06-01 PMAY-General	290.83	0.00	-290.83		921.67
42	38	2220-60-001-02 Sub-Ordinate Establishment	2,307.64	0.00	-137.38	22.80	
43	38	2220-60-001-04 Public Relations Office, New Delhi	34.60	0.00	25.02	27.09	
44	42	2501-06-102-06 Rural Self Employment Training Institute	0.00	63.02	63.02	63.02	
45	42	2515-00-104-01 District Rural Development Agency	0.00	394.11	-113.29		10.53
46	42	4515-00-101-01-03 Rashtriya Gram Swaraj Abhiyan- Special Component Plan for Scheduled Castes	0.00	0.00	200.00		200.00
47	43	2235-02-001-01 Direction	844.95	0.00	219.07	117.98	
48	43	2235-02-001-02 Subordinate Establishment	398.66	0.00	9.95	17.15	
49	43	2235-02-102-01-01 Integrated Child Development Scheme-General	5,327.05	0.00	-2,971.45		2,288.44
50	43	2235-02-107-02 Nagaland State Social Welfare Board	100.00	0.00	45.24	45.24	
51	43	2235-02-102-01-01 Integrated Child Development Scheme-General	0.00	2,538.04	3,337.50	2,680.02	
52	43	2235-02-102-01-02 Integrated Child Development Scheme-Tribal Area Sub Plan	8,329.51	1,298.97	-3,329.75	2,854.28	
53	43	2235-02-102-07-01 Child Protection and Welfare Services	1,500.00	2,509.44	-429.88	108.31	

Sl. No.	Grant	Head of Account	Original	Supplementary	Re-appropriation	Final	
						Savings	Excess
54	43	2235-02-103-02-01 One Stop Centre	0.00	369.56	190.07	13.80	
55	43	2235-02-103-02-02 Women Helpline	0.00	55.20	-41.40		13.80
56	43	2236-02-101-01-01 Supplementary Nutrition Programme-General	100.00	101.79	-100.00		99.99
57	43	2236-02-101-01-01 Supplementary Nutrition Programme-General (CSS)	666.87	0.00	249.19		1,101.18
58	43	2236-02-101-01-02 Supplementary Nutrition Programme-Tribal Area Sub Plan	7,565.88	1,779.37	-732.17		943.69
59	43	2236-02-101-02-01 National Nutrition Mission- General	277.85	0.00	2,317.17	943.69	
60	43	2236-02-101-02-02 National Nutrition Mission-Tribal Area Sub-Plan	3,152.38	0.00	-1764.64	1,101.18	
61	44	3451-00-092-01 Direction	400.48	5.75	-106.23		132.17
62	44	3451-00-092-02 Subordinate Establishment	576.23	0.00	-97.23		9.11
63	46	3454-02-111-04 Other Schemes	607.60	0.00	-38.94	6.81	
64	47	3475-00-106-01 Direction	435.43	0.00	-27.07		2.78
65	48	2401-00-001-01 Direction	2,283.45	0.00	608.23	129.16	
66	48	2401-00-001-02 Subordinate Establishment	4,232.17	0.00	-174.39	1,089.31	
67	48	2401-00-108-01 Sugarcane Development and Research	527.88	0.00	2,224.68	1,788.11	
68	48	2401-00-119-04-02 Pradhan Mantri Krishi Sinchai Yojana-Tribal Area Sub-Plan	193.65	0.00	3,691.03	2,977.14	
69	49	2402-00-001-01 Direction	805.07	0.00	-38.78	24.20	
70	49	2402-00-001-02 Sub-Ordinate Establishment	3,999.33	0.00	-254.03		24.21
71	50	2403-00-001-01 Direction	2,828.68	0.00	-427.33		379.79
72	50	2403-00-001-02 Sub-Ordinate Establishment	7,149.62	0.00	-127.00		9.96
73	50	2403-00-113-01-01 Sample Survey (CSS)	120.00	0.00	-120.00		77.25
74	50	2403-00-113-01-01 Sample Survey	7.35	0.00	-7.35		7.35
75	50	2403-00-113-01-02 Livestock Census and Integrated Sample Survey	0.00	0.00	8.06	7.35	
76	50	2403-00-113-01-02 Livestock Census and Integrated Sample Survey (CSS)	0.00	0.00	77.25	77.25	
77	50	2415-03-277-01 Extension & Training	612.30	0.00	-108.39		99.09
78	51	2405-00-001-01 Direction	896.95	0.00	-96.74	28.79	
79	51	2405-00-001-02 Subordinate Establishment	1,289.63	0.00	85.59	33.51	
80	52	2406-02-110-01-01 Wildlife habitats- General	900.00	492.21	-85.89		68.13
81	52	4406-01-070-01 Buildings	0.00	0.00	950.00		63.61

Sl. No.	Grant	Head of Account	Original	Supplementary	Re-appropriation	Final	
						Savings	Excess
82	53	2851-00-001-01 Direction	1,817.98	0.00	-107.23		6.32
83	53	2851-00-001-03 Sub Ordinate Establishment	440.20	0.00	-96.71		22.95
84	54	2853-02-102-03-02 Ground Water Resources Development	0.00	0.00	16.00	16.00	
85	54	2853-02-800-02 Ground Water Resources Development	16.00	0.00	-16.00		16.00
86	54	2853-02-101-01 Establishment for Survey & Mapping	0.00	0.00	149.84	149.84	
87	54	2853-02-102-01 Establishment for Mineral Exploration	150.00	0.00	-150.00		149.84
88	55	2801-80-800-02 Work Charged Establishment	1,572.65	0.00	61.70		544.46
89	55	4801-05-800-02 Sub Transmission Scheme	721.00	77.49	86.94	36.26	
90	56	3055-00-001-01 Direction	1,413.52	0.00	81.82		115.30
91	56	3055-00-001-02 Management	1,810.19	0.00	-69.38		17.08
92	56	3055-00-001-03 Operation	2,893.91	0.00	-140.08		43.05
93	56	3055-00-001-04 Workshop	2,249.99	0.00	20.29	117.40	
94	58	3054-03-103-01 Work Charged Establishment	3,605.08	0.00	-1,888.37		77.21
95	58	3054-04-105-01 Maintenance	3,000.00	232.95	2,029.16		1,255.82
96	58	3054-80-001-04 Execution	27,460.26	0.00	-958.08	6,488.37	
97	58	5054-01-337-01 National Highways	0.00	3,168.15	-2,787.83	53.87	
98	58	5054-04-337-01 Pradhan Mantri Gram Sadak Yojana	1,200.00	49.00	-623.73		14,950.61
99	58	5054-04-337-02 Major District Roads	4,480.00	46,322.00	30,220.63	13,571.20	
100	58	5054-04-337-03 Bridges	0.00	231.93	5,060.31	4,255.80	
101	58	5054-04-337-01 Pradhan Mantri Gram Sadak Yojana (CSS)	20,000.00	0.00	-14,379.50	5,220.10	
102	58	5054-05-337-01 Central Road & Infrastructure Fund	4,500.00	0.00	-1,497.00	2,522.83	
103	59	2702-80-001-01 Direction	1,046.08	27.82	62.32	59.63	
104	64	2059-80-001-01 Direction	2,457.07	0.00	-1,083.47	63.27	
105	64	2059-80-001-02 Execution	11,769.18	275.12	1,763.72	41.53	
106	64	4216-01-106-01 Housing	2,140.10	4,013.66	-600.24	3,085.99	
107	65	2202-01-105-02 State Board of Teachers Education	30.00	0.00	10.00	7.73	
108	65	2202-02-004-01 State Council of Educational Research & Training	1,042.09	0.00	-19.94		7.72
109	65	2202-01-113-01-02 Strengthening of Infrastructure for Educational Training- Tribal Area Sub-Plan	250.00	0.00	-57.53	192.47	
110	65	2202-01-113-01-01 Samagra Shiksha-Teachers' Education-General	55.78	0.00	-55.78		1,732.32
111	65	2202-01-113-01-02 Strengthening of Infrastructure for Educational Training- Tribal Area Sub-Plan	2,588.08	0.00	-855.76	1,732.32	

Sl. No.	Grant	Head of Account	Original	Supplementary	Re-appropriation	Final	
						Savings	Excess
112	68	2055-00-001-01 Police Engineering	2,097.40	0.00	25.18	256.21	
113	68	2055-00-001-02 Work Charged Establishment	314.92	0.00	-29.78		75.81
114	77	4575-06-800-01 Border Area Development Programme	100.00	0.00	-100.00		544.01
115	77	4575-06-800-02 Development of Under Developed Areas	1,000.00	0.00	148.75		738.12
116	78	2203-00-105-01 Government Polytechnics	2,246.48	0.00	-65.26	6.77	
Total						54,731.62	37,136.46

Source: Detailed Appropriation Accounts, 2023-24

Appendix 3.4

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 Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
Revenue (Charged)					
1	75	Servicing of Debt	1,278.37	209.93	16.42
Capital (Charged)					
2	75	Servicing of Debt	6,182.12	2,805.58	45.38
Revenue (Voted)					
3	7	State Excise	29.47	4.17	14.14
4	11	District Administration	213.00	22.31	10.48
5	12	Treasuries and Accounts Administration	66.47	18.11	27.24
6	13	Village Guards	52.79	1.30	2.46
7	14	Jails	65.22	4.57	7.01
8	18	Pensions and Other Retirement Benefits	3,191.86	89.54	2.81
9	20	Relief, Rehabilitation <i>etc.</i>	1.73	0.59	33.90
10	21	Relief of Distress caused by Natural Calamities	141.20	69.01	48.87
11	22	Civil Supplies	99.29	1.43	1.44
12	25	Land Records and Survey	29.11	1.48	5.10
13	26	Civil Secretariat	307.85	15.36	4.99
14	27	Planning Machinery	69.32	22.20	32.02
15	28	Civil Police	1,821.55	67.53	3.71
16	30	Administrative Training Institute	8.45	1.17	13.85
17	31	School Education	2,046.28	162.28	7.93
18	32	Higher Education	214.13	26.31	12.29
19	34	Art and Culture and Gazetteers	27.66	1.70	6.14
20	35	Medical, Public Health and Family Welfare	915.49	100.30	10.96
21	37	Municipal Administration	89.58	59.90	66.87
22	40	Employment and Craftsman Training	62.79	29.74	47.37
23	42	Rural Development	1,572.35	566.85	36.05
24	43	Social Security and Welfare	505.10	37.83	7.49
25	46	Statistics	49.06	1.74	3.54
26	47	Legal Metrology and Consumer Protection	12.86	1.16	9.02
27	48	Agriculture	462.69	78.87	17.05
28	49	Soil and Water Conservation	73.65	4.40	5.97
29	50	Animal Husbandry and Dairy Development	124.61	13.21	10.60
30	51	Fisheries	88.46	41.38	46.78
31	52	Forest, Environment and Wildlife	128.78	3.79	2.94
32	53	Industries	121.27	11.85	9.77
33	55	Power	790.29	18.68	2.36
34	56	Road Transport	96.59	1.00	1.04
35	58	Roads and Bridges	438.51	50.02	11.41
36	59	Water Resources	39.73	2.28	5.74
37	60	Water Supply	118.00	2.82	2.39
38	67	Home Guards	41.64	1.09	2.62
39	68	Police Engineering Project	24.12	1.85	7.67
40	69	Fire and Emergency Services	47.42	3.12	6.58
41	70	Horticulture	79.56	23.23	29.20
42	74	Mechanical Engineering	57.69	2.92	5.06
43	78	Technical Education	34.07	2.47	7.25

Sl. No.	Grant No.	Name of Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
Capital (Voted)					
44	8	Sales Tax	4.92	2.00	40.69
45	26	Civil Secretariat	178.98	50.30	28.10
46	27	Planning Machinery	353.94	194.01	54.81
47	31	School Education	193.59	104.22	53.83
48	32	Higher Education	122.33	91.44	74.75
49	34	Art and Culture and Gazetteers	27.75	13.25	47.75
50	35	Medical, Public Health and Family Welfare	81.17	17.98	22.15
51	36	Urban Development	332.61	34.47	10.36
52	41	Labour	2.81	0.85	30.30
53	43	Social Security and Welfare	8.61	3.06	35.57
54	49	Soil and Water Conservation	22.04	10.69	48.50
55	52	Forest, Environment and Wildlife	70.33	18.32	26.05
56	53	Industries	149.76	70.05	46.77
57	57	Housing Loans	0.22	0.22	100.00
58	60	Water Supply	93.00	1.21	1.30
59	68	Police Engineering Project	144.70	33.10	22.87
60	77	Development of Underdeveloped Areas	36.00	11.69	32.47
Total			23,642.94	5,241.94	22.17

Source: Appropriation Accounts, 2023-24

Appendix 4.1

Department-wise list of Outstanding Utilisation Certificates (UCs) for the Grants provided up to the year 2023-24

(Reference: Paragraph 4.3)

(₹ in crore)

Sl No	Name of the Department	No of UCs	Amount
1	Planning & Co-ordination	24	131.94
2	Industries & Commerce	34	50.20
3	Youth Resource & Sports	22	22.70
4	Social Welfare	29	21.73
5	Health & Family Welfare	10	20.12
6	Rural Development	9	19.95
7	School Education	12	19.20
8	Municipal Affairs	4	13.82
9	Geology & Mining	9	11.97
10	CM Secretariat	3	11.93
11	Agriculture Department	9	6.90
12	Higher Education	2	5.30
13	Women Resource Development	7	3.52
14	Forest	8	3.31
15	Co-operation Department	3	3.20
16	Special Officer (Accounts) Home Commissioner	42	3.06
17	Art & Culture	1	1.50
18	Power Department	2	1.24
19	Legal Metrology & Consumer Protection	3	1.00
20	Administration of Justice	6	0.97
21	Information & Public Relation	3	0.77
22	Science & Technology	3	0.56
23	Public Works Department (Housing)	1	0.42
24	Horticulture	2	0.40
25	Civil Supply	1	0.29
26	Fisheries	1	0.25
Total		250	356.25

Source: Note to Accounts/Finance Accounts, 2023-24 and information furnished by the O/o PAG (A&E), Nagaland

Appendix 4.2

**Outstanding Detailed Countersigned Contingent (DCC) Bills against the drawal of Abstract Contingent (AC)
Bills up to the year 2023-24**

(Reference: Paragraph 4.4)

(₹ in crore)

Sl. No.	Name of the Department	No. of AC bills for which DCC Bills were outstanding	Amount
1	Special Officer (Accounts) Home	168	128.94
2	Inspector General of Police (Hqr)	59	327.23
3	Dy. Director, Youth Resources & Sports	35	36.07
4	Dir. Animal Husbandry & Vety Kohima	10	8.10
5	Dir. Of Border Affairs	8	3.88
6	CEO, Kohima	7	48.02
7	Principal State College of Teacher Education, Kohima	5	0.02
8	Director, Industries and Commerce	5	2.12
9	Addl. Director, SCERT	3	0.85
10	Development Commissioner, Planning & Co-ordination	4	12.02
11	Dy. Director, Art & Culture	5	4.29
12	CM Secretariat	3	5.50
13	Administrative Training Institute	6	1.34
14	Dy. Director, Tourism	2	7.00
15	Deputy Director, State Election Commission	2	5.66
16	Director, Information & Public Relation	2	0.19
17	Joint Director Tribal Affairs	1	5.75
18	Joint Director Health & Family Welfare	1	5.00
19	Director, Higher Education	1	0.45
20	Jt. Director, Minority Affairs	1	0.50
21	Secy. Nagaland Lokayukta	1	0.98
22	Jt. Director, Sericulture	1	0.41
23	Director, Technical Education	1	1.53
24	Dir. Of Information Tech. & Communication	1	2.50
25	Addl. Director, DUDA	1	5.04
Total		333	613.29

Source: Note to Accounts/Finance Accounts, 2023-24 and VLC data

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 2024)**

(Reference: Paragraph 4.14)

Sl. No.	Name of the Department	Up to 5 years	5-10 years	Total No. of Cases
1	School Education	1	2	3
2	Health and Family Welfare	0	2	2
3	Planning and Transformation	0	1	1
4	Nagaland Public Works Department	2	2	4
5	Animal Husbandry & Veterinary Services	1	0	1
6	Agriculture	1	0	1
7	Administration	1	0	1
8	Land Resources	3	0	3
9	Taxes	1	1	2
10	Rural Development	1	1	2
11	Disaster Management	2	0	2
12	Municipal Affairs	0	1	1
13	Industries & Commerce	1	0	1
14	Water Resources	1	0	1
15	Land Records and Survey	0	1	1
16	Forest	1	0	1
17	Soil & Water Conservation	1	0	1
18	Various Departments	5	1	6
Total		22	12	34

Source: Information furnished by Lokayukta, Directorate of Investigation, Government of Nagaland