

Appendix-1.1

(Reference: Paragraph 1.1; Page 1)

Part-A: Structure and Form of Government Accounts

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund titled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund

Contingency Fund of State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account

Receipts and Disbursement in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, and remittances etc which do not form part of the Consolidated Fund are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

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(Reference: Paragraph 1.1; Page 1)

PART-B: Layout of Finance Accounts

Statement	Lay Out
Statement No. 1	Presents the summary of transaction of the State Government-receipts and expenditure, revenue and capital, public debt receipts and disbursements etc., in the Consolidated Fund, Contingency Fund and Public Account of the State
Statement No. 2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of current year.
Statement No. 3	Gives financial results of Irrigation works for the current year.
Statement No. 4	Indicates the summary of debt position of the State, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, etc.
Statement No. 6	Gives the summary of guarantees given by the Government for repayment of loans etc., raised by the statutory corporations, local bodies and other institutions.
Statement No. 7	Gives the summary of cash balances and investments made out of such balances.
Statement No. 8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2007.
Statement No. 9	Shows the revenue and expenditure under different heads for the current year as a percentage of total revenue/total expenditure.
Statement No. 10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No. 11	Indicates the detailed account of revenue receipts by minor heads.
Statement No. 12	Provides detailed account of revenue expenditure by minor heads under non-plan, State plan and centrally sponsored schemes separately and capital expenditure major head wise.
Statement No. 13	Depicts the detailed statement of capital expenditure incurred during and to the end of the current year and statement of commitment list of incomplete capital works as Annexure to statement No.13.
Statement No. 14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc., up to the end of the current year.
Statement No. 15	Depicts the capital and other expenditure to the end of the current year and the principal sources from which the funds were provided for that expenditure.
Statement No. 16	Gives the detailed statement of receipts, disbursements and balances under heads of accounts relating to Debt, Deposit, Contingency Fund and Public Account.
Statement No. 17	Presents the detailed statement of debt and other interest bearing obligations of the Government.
Statement No. 18	Provides the detailed statement of loans and advances made by the Government of Nagaland, the amount of loans repaid during the year, the balances at the end of the year and amount of interest received during the year.
Statement No. 19	Gives the details of earmarked balances.

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(Reference: Paragraph 1.2; Page 4)

Part-C: List of terms used in Chapter I and basis of their calculation

Terms	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 the parameter (X)/Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth – Weighted Interest rate
Quantum spread	Outstanding Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Receipts + Miscellaneous Capital Receipts - Revenue Expenditure + Capital Expenditure + Net Loans and Advances
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048-Appropriation for Reduction or Avoidance of debt

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(Reference: Paragraph 1.2.2; Page 5)

Part-D: Outcome Indicators of the States' Own Fiscal Correction Path

(Rupees in crore)

	Base year estimate	2004-05 Actual	2005-06 (R.E)	2006-07 (B.E)	2006-07 (R.E)	2007-08	2008-09	2009-10
A. STATE REVENUE ACCOUNT								
1. Own Tax Revenue.	58.53	78.21	111.31	118.74	118.91	128.24	138.50	149.58
2. Own Non-Tax Revenue.	49.42	77.90	79.46	90.70	84.46	98.47	107.03	116.49
3. Own Tax + Non-Tax Revenue (1 + 2)	107.95	156.11	190.77	209.44	203.37	226.71	245.53	266.07
4. Share in Central Taxes & Duties.	97.11	160.25	248.50	275.32	298.67	328.54	363.29	418.68
5. Plan Grants.	622.80	723.42	912.10	1120.62	1049.02	1127.52	1172.73	1224.72
6. Non-Plan Grants.	779.06	799.74	1032.16	1108.83	1191.84	1198.19	1244.76	1292.30
7. Total Central Transfer (4 to 6)	1498.97	1683.41	2192.76	2504.77	2539.53	2654.25	2780.78	2935.70
8. Total Revenue Receipts (3+7)	1606.92	1839.52	2383.53	2714.21	2742.90	2880.96	3026.31	3201.77
9. Plan Expenditure.	279.65	294.81	361.72	504.69	543.49 ¹	506.67	529.81	555.78
10. Non-Plan Expenditure.	1302.47	1389.82	1647.64	1684.90	1792.70	1879.45	1988.15	2117.61
11. Salary Expenditure.	745.30	824.78	946.88	984.18	1003.04	1041.27	1124.56	1211.97
12. Pension.	128.82	133.80	202.92	233.00	223.70	256.30	281.93	310.12
13. Interest Payments.	216.60	249.62	281.24	280.91	272.61	318.36	338.46	359.90
14. Subsidies-General.								
15. Subsidies-Power.								
16. Total Revenue Expenditure (9+10)	1582.13	1684.63	2009.36	2189.59	2336.19	2386.12	2517.96	2673.39
17. Salary+Interest+Pensions (11+12+13)	1090.71	1208.20	1431.04	1498.09	1499.35	1615.93	1744.95	1881.99
18. As % of Revenue Receipts (17/8)	70.14	65.68	60.04	55.19	54.66	56.09	57.66	58.78
19. Revenue Surplus/Deficit (8-16)	24.79	154.89	374.17	524.62	406.71	494.84	508.35	528.38
B. Consolidated Revenue Account:								
1. Power Sector loss/profit net of actual subsidy transfer.								
2. Increase in debtors during the year in power utility accounts [Increase (-)]								
3. Interest payment on off budget borrowings & SPV borrowings made by PSU/SPUs outside budget.								
4. Total (1 to 3)								
5. Consolidated Revenue Deficit (A 19+ B 4)	24.79	154.89	374.17	524.62	406.71	494.84	508.35	528.38
C. CONSOLIDATED DEBT:								
1. Outstanding debt and liability.	2487.14	2813.40	3014.50	3335.75	3544.93	3614.94	3893.09	4171.13
2. Total outstanding guarantee of which (a) guarantee on account of off budgeted borrowing and SPV borrowing.	57.93	47.03	52.25	53.50	54.00	51.00	50.00	49.00
D. CAPITAL ACCOUNT:								
1. Capital Outlay.	323.52	379.44	610.37	689.86	798.48	669.23	693.68	722.49
2. Disbursement of Loans and Advances.	3.61	0.34	4.66	5.90	5.90	5.99	6.29	6.65
3. Recovery of Loans and Advances.	7.34	6.50	6.71	5.74	5.74	5.16	4.64	4.18
4. Other capital receipts.	5.99	0.00	0.00	0.00				
E. GROSS FISCAL DEFICIT (GFD)	295.00	218.39	234.15	165.40	391.93	175.22	186.98	196.58
F. PRIMARY SURPLUS(+) DEFICIT(-)	78.40	-31.23	-47.09	-115.51	119.32	-143.14	-151.48	-163.32
GSDP (Rs. crore) at current prices.	4708	5894	6631	7460	6957.97	8392	9441	10622
Actual/Assumed Nominal Growth Rate (%)	12.52		12.50	12.50	(-) 6.73	12.50	12.50	12.50

¹ Includes CSS: Rs.214.50 crore.

Appendix-1.2

(Reference: Paragraphs 1.2 and 1.6; Pages 4 and 18)

Summarised Financial Position of the Government of Nagaland as on 31 March 2007

As on 31 March 2006		Liabilities	(Rupees in crore)	
As on 31 March 2006			As on 31 March 2007	
2066.46		Internal Debt		2518.35
	1540.57	Market Loans bearing interest	1782.63	
	0.10	Market Loans not bearing interest	0.03	
	74.57	Loans from LIC	98.50	
	398.21	Loans from other Institutions	541.87	
	53.01	Ways and Means Advances	95.32	
65.00		Overdrafts from Reserve Bank of India		0.00
420.80		Loans & Advances from Central Government		403.66
	8.34	Pre 1984-85 Loans	7.26	
	23.95	Non-Plan Loans	22.73	
	357.58	Loans for State Plan Schemes	340.36	
	1.55	Loans for Central Plan Schemes	1.22	
	17.89	Loans for Centrally Sponsored Plan Schemes	21.06	
	0.00	Ways and Means Advances	0.00	
	11.49	Loans for Special Schemes	11.03	
0.35		Contingency Fund	0.00	0.35
515.30		Small Savings, Provident Funds, etc.		419.13
121.39		Deposits		212.81
1.83		Reserve Funds		2.96
0.00		Suspense and Miscellaneous Balances		0.00
(-) 137.34		Remittance Balances		(-) 215.09
780.70		Accumulated surplus on Government Account		1332.04
	574.03	Revenue surplus brought forward from previous year	206.67	
	206.67	Add Revenue surplus (+)/deficit (-)	550.37	
3834.49		Total		4674.21
As on 31 March 2006		Assets	As on 31 March 2007	
3857.68		Gross Capital Outlay on Fixed Assets		4568.16
	29.71	Investments in shares of Companies, Corporations etc.	16.73	
	3827.97	Other Capital Outlay	4551.43	
30.27		Loans and Advances		26.19
	29.18	Other Development loans	24.68	
	1.07	Loans to Government Servants etc.	1.51	
2.20		Advances		2.74
87.42		Suspense and Miscellaneous Balances		139.08
(-) 143.08		Cash-Balances		(-) 61.96
	0.16	Cash in Treasuries and local remittances	0.18	
	(-) 332.33	Deposit with Reserve Bank of India	(-) 281.64	
	172.51	Departmental cash balance including permanent advances	181.10	
	16.58	Investment on earmarked funds	38.39	
	0.00	Cash balance investments	0.00	
3834.49		Total		4674.21

Appendix-1.3

(Reference: Paragraph 1.2; Page 4)

Abstract of Receipts and Disbursements for the year 2006-2007

(Rupees in crore)

Receipts				Disbursements				
2005-06		2006-07	2005-06		Non-Plan	Plan	Total	2006-07
SECTION-A: REVENUE								
2267.20	I-Revenue receipts	2772.51		I- Revenue expenditure				2222.15
105.53	Tax revenue	119.02		General services	1009.17	11.15	1020.32	
96.82	Non-tax revenue	91.14		Social Services	419.26	169.59	588.85	
248.50	State's share of Union Excise Duties	316.93		Education, Sports and Art and Culture	260.47	74.47	334.94	
1128.82	Non-Plan Grants	1072.10		Health and Family Welfare	96.16	20.25	116.41	
436.13	Grants for State Plan Schemes	896.86		Water Supply, Sanitation, Housing and Urban Development	26.75	5.12	31.87	
49.12	Grants for Central Plan Schemes	27.39		Information and Broadcasting	7.64	2.23	9.87	
173.65	Grants for Centrally Sponsored Plan Schemes	209.70		Welfare of Scheduled Caste, Scheduled Tribes & other Backward Classes.	0.00	14.78	14.78	
28.63	Grants for Special Plan Schemes	39.37	9.75	Labour and Labour Welfare	6.16	3.65	9.81	
			57.23	Social Welfare and Nutrition	17.12	49.08	66.20	
			5.36	Others	4.97	0.00	4.97	
			568.40	Economic Services			612.98	
			163.06	Agriculture and Allied Activities	90.46	92.07	182.53	
			87.23	Rural Development	15.47	54.42	69.89	
			16.44	Special Areas Programme	20.04	22.45	24.49	
			25.07	Irrigation and Flood Control	7.12	26.17	33.29	
			97.21	Energy	113.18	0.50	113.68	
			43.37	Industry and Minerals	17.95	25.24	43.19	
			76.10	Transport	75.69	0.35	76.04	
			2.25	Science Technology & Environment.	0.61	5.89	6.50	
			57.67	General Economic Services	17.52	45.85	63.37	
	II-Revenue deficit carried over to Section-B		206.67	II-Revenue surplus carried over to Section-B				
2267.20	Total: Section A- Revenue	2772.51	2267.20	Total: Section A- Revenue				2772.51
SECTION-B								
(-) 227.39	III. Opening cash balance including Permanent Advances and Cash Balance Investment	(-) 143.08		III. Opening Overdraft from RBI				
	IV. Miscellaneous Capital Receipts		517.87	IV: Capital Outlay				710.48
			61.84	General Services		67.16	67.16	
			155.09	Social Services		240.95	240.95	
			18.97	Education, Sports and Art & Culture		44.19	44.19	
			11.63	Health and Family Welfare		12.12	12.12	
			112.80	Water Supply, Sanitation, Housing and Urban Development		158.37	158.37	
			1.71	Information and Broadcasting		1.67	1.67	
			7.31	Social Welfare and Nutrition		22.77	22.77	
			2.67	Others		1.83	1.83	
			300.94	Economic Services		402.37	402.37	
			41.45	Agriculture and Allied Activities	12.30	27.17	39.47	
			0.50	Rural Development		0.00	0.00	
			57.59	Special Areas Programme		113.50	113.50	
			76.20	Energy		46.46	46.46	
			33.35	Industry and Minerals		26.83	26.83	
			5.72	Transport	2.87	164.67	167.54	
			4.17	General Economic Services	-	7.11	7.11	
			80.64	Roads and Bridges	---	---	---	
			0.82	Irrigation & Flood Control	---	0.96	0.96	
			0.50	Science, Technology & Environment	---	0.50	0.50	

Receipts				Disbursements				
2005-06		2006-07	2005-06		Non-Plan	Plan	Total	2006-07
5.40	V. Recoveries of Loans and Advances	4.33	0.61	V. Loans & Advance disbursed	0.20	0.04	0.24	0.24
0.50	From Government Servants	2.19	0.26	To Government servants	0.20	---	0.20	
4.90	From others	2.14	0.35	To others	---	0.04	0.04	
206.67	VI. Revenue Surplus brought down	550.36	220.90	VI. Revenue deficit brought down	---	---	---	---
626.88	VII. Public Debt receipts:	432.79	102.36	VII. Repayment of Public Debt				152.13
413.50	Internal debt other than Ways & Means Advance and Overdrafts	454.33	---	Internal debt other than Ways & Means Advance and Overdrafts			133.84	
108.67	Net transactions under Ways & Means Advances including Overdrafts	(-) 22.69	118.54	Net transactions under Ways & Means Advances including Overdrafts			---	
104.77	Loans and Advances from Central Government	1.15	---	Repayment of Loans and Advances to Central Government			18.29	
---	VIII. Appropriation to Contingency Fund	---	---	VIII. Appropriation to Contingency Fund				---
---	IX. Amount transferred to Contingency Fund	---	---	IX. Expenditure from Contingency Fund				---
1025.68	X. Public Account receipts	1131.63	1040.94	X. Public Account disbursement:				1175.14
156.55	Small Savings and Provident Funds	95.22	140.64	Small Savings and Provident Funds			102.32	
4.62	Reserve Funds	5.64	3.20	Reserve Funds			4.53	
39.89	Suspense and Miscellaneous	39.73	(-) 5.08	Suspense and Miscellaneous			91.37	
755.85	Remittances	863.49	787.36	Remittances			941.24	
68.77	Deposits and Advances	127.55	114.82	Deposits and Advances			35.68	
	XI. Closing Overdrafts from Reserve Bank of India	(-) 143.08	(-) 143.08	XI. Cash Balance at hand:				(-) 61.96
			0.16	Cash in Treasuries and Local Remittances			0.18	
			(-) 332.33	Deposits with Reserve Bank			(-) 281.64	
			172.51	Departmental Cash balance including Permanent Advances			181.11	
			0.00	Cash Balance Investments			0.00	
			16.58	Investment in earmarked funds			38.39	
1637.24	Total	1976.03	1637.24	Total				1976.03

Appendix-1.4
(Reference: Paragraph 1.2; Page 4)
Sources and Application of Funds

(Rupees in crore)

2005-06	Sources		2006-07
2267.20	1	Revenue receipts	2772.51
5.40	2	Recoveries of Loans and Advances	4.33
343.30	3	Increase in Public debt other than Overdraft	345.67
(-) 15.26	4	Net receipts from Public account	(-) 205.76
	15.91	Increase (+)/decrease (-) in Small Savings, Provident Funds, etc.	(-) 7.09
	(-) 46.05	Increase (+)/decrease (-) in Deposits and Advances	91.86
	1.42	Increase (+)/decrease (-) in Reserve Funds	1.11
	44.37	Net effect of suspense and Miscellaneous transactions	(-) 214.49
	(-) 31.51	Net effect of Remittance transactions	(-) 77.15
62.68	5	Overdraft from Reserve Bank India (Net)	(-) 65.00
2663.32	Total		2851.75
Applications			
2060.53	1	Revenue expenditure	2222.15
0.61	2	Lending for development and other purposes	0.24
517.87	3	Capital expenditure	710.48
84.31	4	Increase (+)/ decrease (-) in closing Cash balance	(-) 81.12
0.00	5	Reduction of overdraft payable to Reserve Bank of India	0.00
2663.32	Total		2851.75

Explanatory Notes to Appendix 1.2, 1.3 and 1.4

1. The abridged accounts in the forgoing statements are based on the Finance Accounts for the year 2006-07-Government of Nagaland and are subject to notes and explanations contained therein.
2. Government accounts being mainly on cash basis, the revenue surplus or deficit has been worked out on cash basis. Consequently, items payable or receivable or items like depreciation or variation in stock figures etc. do not figure in the accounts.
3. The capital outlay represents capital expenditure booked in the accounts.
4. Under the Government system of accounting, the revenue surplus or deficit is closed annually to Government account, with the result that cumulative position of such surplus or deficit was not ascertainable. The balancing figure of Rs.127.72 crore as on 31 March 1983 was, therefore, treated as cumulative surplus for drawing up the first Statement of financial position for 1982-83 which took the place of balance sheet. The current figure as on 31 March 2007 was Rs.1331.06 crore after accounting for the revenue surplus of Rs.550.36 crore during 2006-07.
5. Suspense and Miscellaneous balances include cheques issued but not paid, inter-departmental and inter-Governmental payments and other pending settlements.
6. The closing cash balance as reported by the Reserve Bank of India was Rs.66.41 crore (debit) against the general cash balance of Rs.281.46 crore (credit) shown in the accounts. The difference of Rs.215.04 crore (credit) as on 31 March 2007 is under reconciliation (November 2007).

APPENDIX-1.5

(Reference: Paragraphs 1.2 and 1.6; Pages 4 and 18)

Time series data on State Government finances

(Rupees in crore)

	2002-03	2003-04	2004-05	2005-06	2006-07
Part A. Receipts					
I. Revenue Receipts	1346.90	2359.79	1839.52	2267.20	2772.51
(i) Tax Revenue	62.00 (5)	68.55(3)	78.31(4)	105.53 (5)	119.02 (4)
Taxes on Sales, Trade etc.	41.16 (66)	45.63(67)	53.08(68)	77.16 (73)	85.029 (71)
State Excise	1.98 (3)	1.99(3)	2.07(3)	1.96 (2)	2.13 (2)
Taxes on vehicles	4.74 (8)	6.00(9)	7.30(9)	8.71 (8)	12.26 (10)
Stamps and Registration fees	0.57 (1)	0.66(1)	0.73(1)	0.89 (1)	1.05 (1)
Land Revenue	0.41 (1)	0.54(1)	0.43 ⁽²⁾	0.55 (1)	0.50 (1)
Other taxes	13.14 (21)	13.73(21)	14.70(19)	16.26 (15)	18.06 (15)
(ii) Non Tax Revenue	43.94 (3)	60.91(3)	77.90(4)	96.82 (4)	91.14 (3)
(iii) State's share in Union taxes and duties	46.01 (3)	256.97(11)	160.15(9)	248.50 (11)	316.93 (11)
(iv) Grants-in-aid from Government of India	1194.94 (89)	1973.36(83)	1523.16(83)	1816.35 (80)	2245.42 (82)
2. Misc. Capital Receipts	---	--	--	--	---
3. Total revenue and Non-debt capital receipts (1+2)	1346.90	2359.79	1839.52	2267.20	2272.51
4. Recoveries of Loans and Advances	7.42	6.81	6.50	5.40	4.33
5. Public Debt Receipts	473.85	(-3.22)	424.30	626.88	432.79
Internal Debt (excluding Ways & Means Advances and Overdrafts)	238.58	393.93	256.22	413.50	454.33
Net transactions under Ways and Means Advances and Overdraft	(-) 212.40	--	4.16	108.61	(-) 22.69
Loans and Advances from Government of India ³	447.67	(-) 397.15	163.92	104.77	1.15
6. Total receipts in the Consolidated Fund (3+4+5)	1828.17	2363.38	2270.32	2899.48	2709.63
7. Contingency Fund Receipts	---	--	--	--	---
8. Public account receipts	990.10	658.48	776.73	1025.68	1131.63
9. Total receipts of the State (6+7+8)	2818.27	3021.86	3047.05	3925.16	3841.26
Part B. Expenditure/Disbursement-					
10. Revenue Expenditure	1506.27	1812.99	1684.63	2060.53	2222.15
Plan	242.91 (16)	363.40(20)	294.81(17)	422.85 (21)	453.69 (20)
Non-plan	1263.36 (84)	1449.59(80)	1389.82(83)	1637.68 (79)	1768.46 (80)
General Services(including Interest payments)	798.67 (53)	874.91(48)	857.95(51)	939.90 (46)	1020.32 (46)
Social Services	385.57 (26)	422.32(23)	420.95(25)	552.23 (27)	588.85 (27)
Economic Services	322.09 (21)	515.76(28)	405.73(24)	568.40 (27)	612.98 (27)
Grants-in-aid contribution	---	---	---	--	---
11. Capital Expenditure	340.69	391.13	379.44	517.87	710.48
Plan	339.90 (100)	380.15(97)	376.86(99)	504.40 (97)	695.31 (98)
Non-plan	0.79	10.98(3)	2.58(1)	13.47 (3)	15.17 (2)
General Services	24.78 (7)	50.05(13)	42.80(11)	61.84 (12)	67.16 (19)
Social Services	148.91 (44)	138.15(35)	148.97(39)	155.09 (30)	240.95 (34)
Economic Services	167.00 (49)	202.93(52)	187.67(50)	300.94 (58)	402.37 (57)
12. Disbursement of Loans and Advances	2.33	5.08	0.34	0.61	0.24
13. Total (10+11+12)	1849.29	2209.20	2064.41	2579.01	2932.87
14. Repayments of Public Debt	67.57	174.59	202.42	220.90	152.13
Internal Debt (excluding Ways and Means Advances and Overdrafts)	42.66	62.93	77.98	102.36	133.83

² Indicates negligible percentage.

³ Includes Ways & Means Advances from Government of India.

	2002-03	2003-04	2004-05	2005-06	2006-07
Net transactions under Ways and Means Advances and Overdraft	---	--	--	--	--
Loans and Advances from Government of India	24.91	111.66	124.44	118.54	18.30
15. Appropriation to Contingency Fund	---	---	---	--	---
16. Total disbursement out of Consolidated Fund (13+14+15)	1916.86	2383.79	2266.83	2799.91	3085.00
17. Contingency Fund disbursements	---	---	--	--	---
18. Public account disbursements	789.77	971.27	795.29	1040.94	1175.14
19. Total disbursement by the State (16+17+18)	2706.63	3355.06	3062.12	3840.85	4260.14
20. Revenue Deficit (1-10)(-)/Surplus (+)	(-)159.37	546.80	154.89	206.67	550.36
21. Fiscal Deficit (3+4-13)(-)/Surplus(+)	(-)494.97	157.40	(-)218.39	(-) 306.41	(-) 156.03
22. Primary Deficit (21-23)	(-) 280.39	392.14	31.23	(-) 52.52	(-) 123.66
23. Interest payments (included in revenue expenditure)	214.58	234.74	249.62	253.89	279.69
24. Arrears of Revenue (Percentage of Tax & Non-Tax Revenue Receipts)	NA	22.63 (17)	1.16(1)	25.88	5.76
25. Financial assistance to local bodies etc.	11.91	30.66	34.33	33.43	34.04
26. Ways and Means Advances/Overdrafts availed (days)	1006.35(469)	44.55(6)	354.37(56)	274.92 (16)	266.71 (12)
27. Interest on WMA/Overdraft	2.48	0.76	0.81	0.64	0.51
28. Gross State Domestic Product (GSDP)⁴	4748.60	5238.66	5778.77	6374.56	6957.97
29. Outstanding Debt (year end)	2102.22	1924.41	2146.29	2552.27	2922.01
30. Outstanding guarantees (year end)	--	--	--	--	---
31. Maximum amount guaranteed (year end)	7.24	7.24	7.24	7.24	7.24
32. Number of incomplete projects	--	--	--	--	--
33. Capital blocked in incomplete projects	--	--	--	--	--

⁴ The final figures of GSDP for 2002-03 to 2004-05 and provisional figures for 2005-06 and 2006-07 furnished by the Director of Economics and Statistics in August 2007.

APPENDIX—2.1

Statement showing areas in which major savings occurred
(Reference: Paragraph 2.3.1; Page 32)

Sl. No.	Grant No./ Major Head	Areas in which major saving occurred	Savings (Rupees in crore)
1.	Revenue Section (Voted)		
	18	Pension and Other Retirement Benefits	
	2071	Superannuation and Retirement Allowances	21.96
2.	37	Assistance to Municipalities and Development Works	
	2217	Urban Development	0.61
	2515	Other Rural Development	4.00
3.	50	Animal Husbandry and Dairy Development	
	2403	Animal Husbandry	3.13
	2404	Dairy Development	0.35
	2415	Agricultural Research and Education	0.27
4.	55	Power Projects	
	2801	Power	1.06
5	59	Irrigation & Flood Control	
	2702	Minor Irrigation	1.62
6	Capital Section (Voted)		
	5	Election	
	2015	Elections	0.24
7	31	School Education	
	4202	Capital Outlay on Education, Sports, Art and Culture	4.89
8	39	Tourism	
	5452	Capital Outlay on Tourism	4.57
9	43	Social Security and Welfare	
	4235	Capital Outlay on Social Security and Welfare	5.91
10	50	Animal Husbandry and Dairy Development	
	4403	Capital Outlay on Animal Husbandry	0.44
11	55	Power Projects	
	4801	Capital Outlay on Power Projects	6.26
12	72	Land Resource Development	
	4552	Capital Outlay on North Eastern Areas	0.50
Revenue Section (Charged)			
13	75	Servicing of Debt	
	2048	Sinking Fund	16.07
	2049	Interest Payment	16.26
14	Capital Section (Charged)		
	75	Servicing of Debt	
	6003	Internal Debt of the State Government	60.80
	6004	Loans and Advances from the Central Government	3.79

Source: Appropriation Accounts 2006-07

APPENDIX—2.2
Statement showing savings exceeding Rs.50 lakh and also by more than
10 per cent of total provision
(Reference: Paragraph 2.3.1; Page 32)

(Rupees in crore)

Sl. No.	Number and name of the grant/appropriation	Total provision	Amount of savings (Percentage of savings)
Revenue Section (Voted)			
1.	18- Pension and Other Retirement Benefits	233.00	31.26 (13)
2.	32- Higher Education	51.03	14.48 (28)
3.	34- Art and Culture and Gazetteers Unit	14.73	6.45 (44)
4.	37- Assistance to Municipalities and Development Works	14.19	4.60 (32)
5.	45- Co-Operation	11.11	2.68 (24)
6.	51- Fisheries	11.39	1.91 (17)
7.	52- Forest	46.97	15.03 (32)
8.	58- Roads and Bridges	77.77	14.33 (18)
9.	59- Irrigation and Flood Control	45.04	11.75 (26)
10.	66- Sericulture	11.71	5.61 (48)
11.	67- Home Guards	8.06	1.00 (12)
12.	72- Land Resource Development	45.53	26.03 (57)
13.	73- State Institute of Rural Development	3.86	1.16 (30)
14.	78- Information Technology & Technical Education	17.74	5.65 (32)
Capital Section (Voted)			
15.	4- Administration of Justice	10.51	2.39 (23)
16.	7- State Excise	1.61	0.87 (54)
17.	14- Jails	6.97	2.37 (34)
18.	27- Planning Machinery	61.48	49.67 (81)
19.	31- School Education	11.97	5.04 (42)
20.	33- Youth Resources & Sports	34.42	3.84 (11)
21.	35- Medical, Public Health and Family Welfare	27.73	9.90 (36)
22.	36- Urban Development	71.71	14.97 (21)
23.	39- Tourism	10.08	3.88 (38)
24.	43- Social Security and Welfare	26.83	5.91 (22)
25.	45- Co-Operation	17.27	8.76 (51)
26.	51- Fisheries	2.93	1.42 (48)
27.	55- Power Projects	99.46	52.99 (53)
28.	56- Road Transport	15.75	5.92 (38)
29.	65- SCERT	3.11	1.53 (49)
30.	70- Horticulture	3.12	2.20 (71)
31.	72- Land Resource Development	8.50	1.50 (18)
32.	78- Information Technology and Technical Education	3.64	1.47 (40)
Capital Section (Charged)			
33.	75- Servicing of Debt	588.48	146.96 (25)

Source: Appropriation Accounts 2006-07

APPENDIX—2.3

Statement showing excess expenditure over budget provision which requires regularisation
under Article 205 of the Constitution of India
(Reference: Paragraph 2.3.2 (i); Page 32)

SI No	Number and name of the grant/appropriation	Total grant/ appropriation	Total expenditure	Excess
(1)	(2)	(3)	(4)	(5)
Revenue Section (Voted)		(Rs.)	(Rs.)	(Rs.)
1.	7- State Excise	57462000	58237836	775836
2.	8- Sales Tax	43205000	43701124	496124
3.	9- Taxes on Vehicles	24558000	24713390	155390
4.	11- District Administration & Special Welfare Schemes	373196000	410157552	36961552
5.	12- Treasury and Accounts Administration	85289000	85509038	220038
6.	14- Jails	86776000	86777564	1564
7.	21- Relief of Distress Caused by Natural Calamities	47500000	56425000	8925000
8.	22- Civil Supplies	69105000	69651571	546571
9.	26- Civil Secretariat	442058000	442612345	554345
10.	31- School Education	2728783000	2758164537	29381537
11.	35- Medical, Public Health and Family Welfare	1099741000	1179078258	79337258
12.	36- Urban Development	35092000	42258500	7166500
13.	43- Social Security and Welfare	490517000	493653253	3136253
14.	47- Weights and Measures	29788000	31730927	1942927
15.	49- Soil and Water Conservation	343682000	348292134	4610134
16.	60- Water Supply Schemes	230448000	272771354	42323354
17.	64- Housing	220548000	232675253	12127253
18.	68- Police Engineering Project	35612000	40877856	5265856
19.	70- Horticulture	100790000	102793000	2003000
Total Revenue Section (Voted)		6544150000	6780080492	235930492
Capital Section (Voted)				
20.	22- Civil Supplies	59630000	62460185	2830185
21.	32- Higher Education	50500000	51510000	1010000
22.	41- Labour	2200000	7200000	5000000
23.	54- Mineral Development	61500000	62053025	553025
24.	58- Roads and Bridges	1610190000	1723167793	112977793
25.	60- Water Supply Schemes	458368000	487584307	29216307
26.	62- Civil Administration Works	205500000	230321521	24821521
27.	64- Housing	353203000	356870557	3667557
28.	68- Police Engineering Project	110800000	154261110	43461110
Total:- Capital (Voted)		2911891000	3135428498	223537498
Revenue Section (Charged)				
29.	4- Administration of Justice	15394000	16232421	838421
30.	80- State Information Commission	5657000	5661000	4000
Total Revenue Section(Charged)		21051000	21893421	842421
Grand Total		9477092000	9937402411	460310411

Source: Appropriation Accounts and Detailed Appropriation Accounts 2006-07

(a) Revenue Section Voted – Rs.23,59,30,492
Charged- Rs. 8,42,421 **Total: Rs.23,677,2913 i.e. Rs.23.68 crore**

(b) Capital Section Voted – Rs.22,35,37,498
Charged- NIL **Total: Rs.22,35,37,498 i.e. Rs.22.35 crore**
Total Rs.46.03 crore

APPENDIX – 2.4

Statement showing cases where supplementary provision was unnecessary

(Reference: Paragraph 2.3.4(a); Page 33)

(Rupees in lakh)

Sl No.	Number and name of the grant/appropriation	Supplementary grants obtained	Amount of savings
Revenue Section (Voted)			
1.	42- Rural Development	18.34	65.00
2.	45- Co-operation	67.92	267.79
3.	51- Fisheries	125.69	190.77
4.	58- Roads and Bridges	147.58	1433.28
5.	59- Irrigation and Flood Control	373.97	1174.96
6.	67- Home Guards	14.73	99.69
7.	72- Land Resources Development	188.39	2602.68
8.	75- Servicing of Debt	776.98	899.67
9.	78- Information Technology & Technical Education	404.79	564.79
Total Revenue Section (Voted)		2118.39	7298.63
Capital Section (Voted)			
10.	14- Jails	237.00	237.00
11.	31- School Education	428.09	503.62
12.	35- Medical, Public Health and Family Welfare	424.51	989.80
13.	45- Co-operation	700.00	876.49
14.	50- Animal Husbandry and Dairy Development	20.00	41.68
15.	51- Fisheries	100.00	142.38
16.	53- Industries	92.77	170.32
17.	72- Land Resource Development	99.92	149.92
Total Capital Section (Voted)		2102.29	3111.21
Grand Total		4220.68	10409.84

Source: Appropriation Accounts 2006-07

APPENDIX – 2.5

Statement showing cases where the supplementary grants were made in excess of actual requirement exceeding Rs.10 lakh
(Reference: Paragraph 2.3.4(b); Page 33)

(Rupees in crore)

Sl. No.	Number and name of the grant/appropriation	Original	Supplementary	Total	Expenditure	Savings
Revenue section (Voted)						
1.	3- Council of Ministers	4.45	0.88	5.33	5.21	0.12
2.	4- Administration of Justice	5.82	0.64	6.46	6.01	0.45
3.	5- Election	2.69	0.39	3.08	2.95	0.13
4.	16- State Guest House	4.69	0.36	5.05	4.88	0.17
5.	25- Land Records and Survey	7.88	1.88	9.76	9.45	0.31
6.	28- Civil Police	283.61	34.33	317.94	315.54	2.40
7.	30- Administrative Training Institute	1.87	0.20	2.07	1.95	0.12
8.	32- Higher Education	35.26	15.77	51.03	36.55	14.48
9.	37- Assistance to Municipalities and Development Works	9.46	4.73	14.19	9.59	4.60
10.	39- Tourism	5.20	0.21	5.41	5.24	0.17
11.	42- Rural Development	44.45	0.19	44.64	43.99	0.65
12.	45- Co-operation	10.43	0.68	11.11	8.43	2.68
13.	46- Statistics	7.02	0.66	7.68	7.56	0.12
14.	48- Agriculture	44.17	6.69	50.86	48.50	2.36
15.	51- Fisheries	10.13	1.26	11.39	9.48	1.91
16.	53- Industries	29.49	2.52	32.01	30.68	1.33
17.	55- Power Projects	100.08	17.08	117.16	113.67	3.49
18.	56- Road Transport	18.79	1.08	19.87	19.73	0.14
19.	58- Roads and Bridges	76.29	1.48	77.77	63.44	14.33
20.	59- Irrigation and Flood Control	41.30	3.74	45.04	33.29	11.75
21.	67- Home Guards	7.91	0.15	8.06	7.06	1.00
22.	72- Land Resource Development	43.65	1.88	45.53	19.50	26.03
23.	75- Servicing of Debt	280.91	7.77	288.68	279.69	8.99
24.	76- Women Welfare	8.26	1.96	10.22	9.57	0.65

Sl. No.	Number and name of the grant/appropriation	Original	Supplementa ry	Total	Expenditure	Savings
25.	78- Information Technology & Technical Education	13.69	4.05	17.74	12.09	5.65
26.	79- Border Affairs	1.31	0.45	1.76	1.63	0.13
	Total Revenue (Voted)	1098.81	111.03	1209.84	1105.68	104.16
Capital Section (Voted)						
27.	4- Administration of Justice	2.61	7.90	10.51	8.12	2.39
28.	7- State Excise	0.00	1.61	1.61	0.74	0.87
29.	14- Jails	4.60	2.37	6.97	4.60	2.37
30.	31- School Education	7.69	4.28	11.97	6.93	5.04
31.	35- Medical, Public Health and Family Welfare	23.48	4.25	27.73	17.83	9.90
32.	36- Urban Development	49.71	22.00	71.71	56.74	14.97
33.	38- Information and Public Relations	1.80	0.05	1.85	1.67	0.18
34.	43- Social Security and Welfare	7.83	19.00	26.83	20.92	5.91
35.	45- Co-operation	10.26	7.00	17.26	8.50	8.76
36.	50- Animal Husbandry and Dairy Development	3.50	0.20	3.70	3.28	0.42
37.	51- Fisheries	1.93	1.00	2.93	1.51	1.42
38.	53- Industries	20.87	0.92	21.79	20.09	1.70
39.	69- Fire Service	0.30	0.50	0.80	0.43	0.37
40.	72- Land Resource Development	7.50	1.00	8.50	7.00	1.50
41.	77- Development of Under Developed Areas	43.35	30.23	73.58	72.58	1.00
	Total Capital (Voted)	185.43	102.31	287.74	230.94	56.80
	Grand Total	1284.24	213.34	1497.58	1336.62	160.96

Source: Appropriation Accounts 2006-07

APPENDIX – 2.6

Statement showing cases where supplementary provision was insufficient by more than Rs.10 lakh in each case
(Reference: Paragraph 2.3.4(c); Page 33)

(Rupees in crore)

Sl. No	Number & Name of Grant/Appropriation	Original	Supplementary	Total	Expenditure	Excess
Revenue Section (Voted)						
1.	11- District Administration and Special Welfare Schemes	36.11	1.21	37.32	41.02	3.70
2.	21- Relief of Distress Caused by Natural Calamities	3.94	0.81	4.75	5.64	0.89
3.	31- School Education	244.88	28.00	272.88	275.82	2.94
4.	35- Medical, Public Health and Family Welfare	104.64	5.34	109.98	117.91	7.93
5.	36- Urban Development	3.33	0.18	3.51	4.23	0.72
6.	43- Social Security and Welfare	44.44	4.62	49.06	49.37	0.31
7.	47- Weights and Measures	2.75	0.23	2.98	3.17	0.19
8.	49- Soil and Water Conservation	30.33	4.04	34.37	34.83	0.46
9.	60- Water Supply Schemes	21.77	1.27	23.04	27.27	4.23
10.	64- Housing	19.78	2.27	22.05	23.26	1.21
11.	68- Police Engineering	3.33	0.23	3.56	4.09	0.53
12.	70- Women Welfare	8.41	1.67	10.08	10.28	0.20
Total Revenue Section (Voted)		523.71	49.87	573.58	596.89	23.31
Capital Section (Voted)						
13.	22- Civil Supplies	1.04	4.93	5.97	6.25	0.28
14.	58- Roads & Bridges	115.21	45.81	161.02	172.32	11.30
15.	62- Civil Administration Works	19.93	0.62	20.55	23.03	2.48
16.	64- Housing	26.82	8.50	35.32	35.69	0.37
Total Capital Section (Voted)		163.00	59.86	222.86	237.29	14.43
Grand Total		686.71	109.73	796.44	834.18	37.74

Source: Appropriation Accounts 2006-07

APPENDIX—2.7

Statement showing persistent savings in excess of Rs.10 lakh in each case and 10 per cent or more of the provision during 2004-05 to 2006-07
(Reference: Paragraph 2.3.5; Page 34)

(Rupees in crore)

Sl No	Number and name of the grant/appropriation	Amount of savings (percentage of savings)		
		2004-05	2005-06	2006-07
Revenue Section (Voted)				
1.	18- Pensions and Other Retirement Benefits	45.62 (25)	23.50 (12)	31.26 (13)
2.	34- Art and Culture and Gazetteers Unit	5.18 (60)	2.30 (26)	6.45 (44)
3.	37- Assistance to Municipalities and Development Works in Towns	7.33 (89)	4.60 (49)	4.60 (32)
4.	66- Sericulture	5.57 (51)	5.14 (46)	5.61 (48)
5.	72- Land Resource Development	13.55 (43)	6.62 (13)	26.03 (57)
6.	73- State Institute of Rural Development	1.39 (47)	1.40 (43)	1.16 (30)
7.	78- Information Technology and Technical Education	2.14 (19)	5.50 (23)	5.65 (32)
Capital Section (Voted)				
8.	4- Administration of Justice	1.27 (55)	0.70 (30)	2.39 (23)
9.	7- State Excise	1.06 (53)	1.33 (45)	0.87 (54)
10.	14- Jails	0.62 (16)	2.39 (52)	2.37 (34)
11.	27- Planning Machinery	12.15 (52)	32.32 (72)	49.67 (81)
12.	31- School Education	2.46 (92)	1.23 (27)	5.04 (42)
13.	33- Youth Resources and Sports	14.32 (64)	10.79 (41)	3.84 (11)
14.	35- Medical, Public Health and Family Welfare	12.73 (23)	28.38 (67)	9.90 (36)
15.	36- Urban Development	10.20 (42)	40.21 (61)	14.97 (21)
16.	39- Tourism	9.56 (57)	10.43 (76)	3.88 (38)
17.	45- Co-operation	3.21 (96)	3.02 (14)	8.76 (51)
18.	51- Fisheries	1.07 (58)	0.43 (19)	1.42 (48)
19.	55- Power Projects	36.48 (45)	22.66 (23)	52.99 (53)
20.	56- Road Transport	6.30 (46)	3.90 (37)	5.92 (38)
21.	65- State Council of Educational Research and Training	0.57 (15)	1.31 (54)	1.53 (49)
22.	70- Horticulture	2.00 (67)	0.92 (51)	2.20 (71)
Capital Section (Charged)				
23.	75- Servicing of Debt	148.98 (21)	342.04 (47)	146.96 (25)

Source: Appropriation Accounts 2004-05, 2005-06 and 2006-07

APPENDIX- 2.8

**Statement showing significant cases of excess expenditure by more than Rs.50 lakh and 10 per cent or more of the total provision during 2006-07
(Reference: Paragraph 2.3.6; Page 34)**

(Rupees in crore)

Sl. No.	Number and name of the grant/appropriation	Total provision	Actual expenditure	Amount of excess (percentage of excess)
(1)	(2)			(3)
Revenue section (voted)				
1.	21- Relief of Distress Caused by Natural Calamities	4.75	5.64	0.89 (19)
2.	36- Urban Development	3.51	4.23	0.72 (21)
3.	60- Water Supply Schemes	23.04	27.28	4.23 (18)
4.	68- Police Engineering Project	3.56	4.09	0.53 (15)
Capital section (voted)				
5.	62- Civil Administration Works	20.55	23.03	2.48 (12)
6.	68- Police Engineering Project	11.08	15.43	4.35 (39)

Source: Appropriation Accounts 2006-07

APPENDIX-2.9

Statement showing the grant-wise details where expenditure was incurred without budget provision

(Reference: Paragraph 2.3.7; Page 34)

(Rupees in lakh)

Sl. No	Grant/Appropriation Number	Head of Account	Budget Provision	Re-appropriation	Expenditure
1.	4	2014-800-02- Upgradation of Judicial Administration under Award of 11 th Finance Commission	0.00	0.00	13.04
2.	21	2245-02-101- Gratuitous Relief	0.00	0.00	453.00
3.	36	2217-800-06-Slum Improvement	0.00	0.00	85.04
4.	36	4217-051-19-Special Development Fund for Nagaland and Schemes under NLCPR (CSS)	0.00	0.00	1806.17
5.	39	5452-800-11- Development of Tourist Circuits	0.00	0.00	70.80
6.	48	2401-001-103-03- Tizit Seed Farm	0.00	0.00	3.49
7.	48	2401-001-119-01- Baghty Fruit Nursery	0.00	0.00	11.91
8.	48	2401-001-119-02- Naginimora Garden	0.00	0.00	3.85
9.	48	2415-271-03- Namsa Demonstration Garden	0.00	0.00	0.52
10.	50	2415-277-04- Bull Calf Rearing Centres	0.00	0.00	1.92
11.	50	2415-277-103-05- Poultry Farm, Wokha	0.00	0.00	8.29
12.	51	2405-101-01-Jorpukhuri Fish Farm Dimapur	4.90	-4.90	4.90
13.	51	2405-101-02 Thimlak Fish Farm	2.18	-2.18	2.18
14.	51	2405-101-03- Wokha Demonstration Farm	1.36	-1.36	1.36
15.	51	2405-101-05-Tizit Demonstration Farm cum Experimental Tank	5.34	-5.34	5.34
16.	51	2405-101-08-Asukhomi Fish Farm	1.53	-1.53	1.52
17.	51	2405-101-10-Brooder Farm, Dimapur	8.39	-8.39	8.39
18.	53	2851-800-04-Grants in-aid/contribution/subsidies	0.00	0.00	241.14
19.	58	3054-799-01- Suspense Stock	0.00	0.00	10.81
20.	59	2702-800-05- Medium Irrigation Project	5.00	-5.00	46.74

Sl. No	Grant/ Appropriation Number	Head of Account	Budget Provision	Re-appropriation	Expenditure
21.	60	2215-799—02-Suspense Stock	0.00	0.00	11598.03
22.	60	2215-799—04-Suspense MPWA	0.00	0.00	26.35
23.	65	4202-800-14- Buildings (CSS)	50.00	-50.00	97.50
24.	70	2552-119-04- Development/Rejuvenation of plantation Corps	0.00	0.00	20.00
25.	75	2049-01-123- Interest on Internal Debt	0.00	0.00	1010.55
26.	75	2409-104- Interest on Loans for Non Plan Schemes	0.00	0.00	210.17
27.	75	6004-111- Special Securities issued to National Small Savings Fund of the Central Government	0.00	0.00	96.67
28.	75	6004-800-105-Small Saving Loans	0.00	0.00	2.40
Total			78.70	-78.70	15842.08

Source: Appropriation Accounts 2006-07

APPENDIX-2.10

Statement showing anticipated savings of Rs.1 crore and above not surrendered during 2006-07

(Reference: Paragraph 2.3.8; Page 34)

<i>(Rupees in crore)</i>				
Sl.No.	Number and name of Grant/ Appropriation	Total savings	Amount surrendered	Unsurrendered savings
Revenue Section (Voted)				
1.	18- Pensions and Other Retirement Benefits	31.26	9.30	21.96
2.	37- Assistance to Municipalities and Development Works	4.60	0.00	4.60
3.	55- Power Projects	3.49	2.39	1.10
4.	58- Roads & Bridges	14.33	0.00	14.33
Total Revenue Section (Voted)		53.68	11.69	41.99
Capital Section (Voted)				
5.	31- School Education	5.04	1.28	3.76
6.	39- Tourism	3.88	0.02	3.86
7.	43- Social Security & Welfare	5.91	0.00	5.91
8.	55- Power Projects	52.99	46.74	6.25
9.	58- Roads & Bridges	11.30	0.10	11.20
Total Capital Section (Voted)		79.12	48.14	30.98
Revenue Section (Charged)				
10.	75- Servicing of Debt	9.00	0.00	9.00
Total Revenue Section (Charged)		9.00	0.00	9.00
Capital Section (Charged)				
11.	75- Servicing of Debt	146.96	89.53	57.43
Total Capital Section (Charged)		146.96	89.53	57.43
Grand Total		288.76	149.36	139.40

Source: Appropriation Accounts 2006-07

APPENDIX—2.11

Statement showing surrender of amounts in excess of savings
(Reference: Paragraph 2.3.9; Page 34)

(Rupees in lakh)

Sl.No.	Number and name of grant/appropriation	Amount of savings	Amount Surrendered	Amount surrendered in excess
1	2	3	4	5
Revenue Section (Voted)				
1.	4- Administration of Justice	45.08	51.52	6.44
2.	6- Land Revenue	0.28	1.16	0.88
3.	20-Relief, Rehabilitation	1.58	1.81	0.23
4.	27- Planning Machinery	1.27	18.65	17.38
5.	28- Civil Police	240.53	388.63	148.10
6.	34- Art and Culture and Gazetteers Unit	644.82	650.00	5.18
7.	41- Labour	0.34	1.08	0.74
8.	45- Co-operation	267.79	298.26	30.47
9.	48- Agriculture	236.22	278.75	42.53
10.	51- Fisheries	190.77	229.21	38.44
11.	52- Forest	1503.27	1557.84	54.57
12.	53- Industries	133.02	152.31	19.29
13.	54- Mineral Development	1.67	2.53	0.86
14.	72- Land Resource Development	2602.68	2927.68	325.00
15.	78- Information Technology & Technical Education	564.79	567.47	2.68
Total Revenue Section (Voted)		6434.11	7126.90	692.79
Capital Section (Voted)				
16.	4- Administration of Justice	239.25	240.00	0.75
17.	35- Medical, Public Health and Family Welfare	989.80	1299.20	309.40
18.	36- Urban Development	1496.91	4354.99	2858.08
19.	65- SCERT	152.65	250.15	97.50
Total Capital Section (Voted)		2878.61	6144.34	3265.73
Revenue Section (Charged)				
20	10- Public Service Commission	0.97	1.15	0.18
Total Revenue Section (Charged)		0.97	1.15	0.18
Grand Total:-		9313.69	13272.39	3958.70

Source: Appropriation Accounts 2006-07

APPENDIX—2.12
Statement showing grant-wise details of recoveries adjusted in reduction of
expenditure during the year 2006-07
(Reference: Paragraph 2.3.10; Page 34)

Number and name of grant	Budget Estimates	Actuals	Actuals compared with estimates	
			Excess (+)	Less (-)
31- School Education	8844000	0	0	8844000
35- Medical, Public Health and Family Welfare	27015000	14982000	0	12033000
36- Urban Development	31838000	55714000	23876000	0
53- Industries	4389000	0	0	4389000
55- Power Projects	23058000	3145000	0	19913000
56- Road Transport	3164000	0	0	3164000
58- Roads and Bridges	45528000	71284000	25756000	0
60- Water Supply Schemes	11230000	858000	0	10372000
62- Civil Administration Works	22928000	30191000	7263000	0
64- Housing	26227000	12727000	0	13500000
68- Police Engineering Project	12747000	8068000	0	4679000
Total	216968000	196969000	56895000	76894000

Source: Appendix of Appropriation Accounts 2006-07

APPENDIX-3.1

Statement showing short receipt of foodgrains by blocks

(Reference: paragraph 3.2.9.2; page 64)

(In quintals)

Name of District	Name of block	Year	Food grains issued by the DRDA		Food grains received by the Block		Short receipt of foodgrains by the Block	
			Rice	Wheat	Rice	Wheat	Rice	Wheat
Dimapur	Medziphema (VDB allocation)	2003-04	4016.78	1331.90	2374.33	793.45	1642.45	538.45
Tuensang	Sangsangyu	2002-03	0.00	2757.75	0.00	83.70	0.00	2674.05
		2004-05	1047.35	0.00	518.95	0.00	528.40	0.00
	Thonoknyu	2003-04	500.30	500.31	195.65	195.65	304.65	304.66
	Shamatore	2002-03 (SGRY-II)	1667.10	0.00	167.10	0.00	1500.00	0.00
2003-04 (SGRY-I)		895.50	895.47	352.10	352.10	543.40	543.37	
Mon	Mon	2003-04	5299.69	1826.43	3076.00	1434.00	2223.69	392.43
Total			13426.72	7311.86	6684.13	2858.9	6742.59	4452.96

APPENDIX-3.2
Statement showing short receipt of foodgrains by VDBs
(Ref: paragraph 3.2.9.2; page 64)

(Quantity in quintals)

Name of VDBs	R/W	2002-03			2003-04			2004-05			2005-06			2006-07		
		Issued by Block	Recd by VDB	Diff	Issued by Block	Recd. by VDB	Diff	Issued by Block	Recd by VDB	Diff	Issued by Block	Recd. by VDB	Diff	Issued by Block	Recd by VDB	Difference
Jotsoma	R	79.05	74	5.05	289.39	110	179.39	122.10	77	45.10	77.52	77	0.52	192.80	90	102.80
	W	Nil	-	-	133.32	-	133.32	77.52	-	77.52	77.52	-	77.52	-	-	-
Khonoma	R	68.34	68	0.34	324.84	95	229.84	111.52	71	40.52	71.40	71	0.40	177.70	71	106.70
	W	-	-	-	68.50	-	68.50	71.40	-	71.40	71.40	-	71.40	-	-	-
Kohima Vill.	R	242.50	242	0.50	888.78	337	551.78	451.08	294	157.08	294.48	294	0.48	728.60	360	368.60
	W	-	-	-	410.20	-	410.20	294.48	-	294.48	294.48	-	294.48	-	-	-
Chedima	R	44.86	44	0.86	165	62	103.00	69.36	44	25.36	44.04	44	.04	110	50	60
	W	-	-	-	44.90	-	44.90	44.04	-	44.04	44.04	-	44.04	-	-	-
Mezoma	R	54.08	54	0.08	122.97	75	47.97	67.50	41	26.50	407.15	41	366.15	51.30	50	1.30
	W	-	-	-	91.52	-	91.52	41.04	-	41.04	407.15	-	407.15	-	-	-
Thekre-zuma	R	4.70	4.00	0.70	136	25	111.00	135	12	123	68.50	13	55.50	14.85	14	0.85
	W	-	-	-	359	-	359.00	130	-	130	81.50	-	81.50	-	-	-
Sub-Total	R	493.53	486	7.53	1926.98	704	1222.98	956.56	539	417.56	963.09	540	423.09	1275.25	635	640.25
	W			Nil	1107.44	-	1107.44	658.48	-	658.48	976.09	-	976.09	-	-	-
<u>Tizit Block</u> Tizit VDB	W	132.59	18.59	114	No discrepancy											
Grand Total	R	493.53	486	7.53	1926.98	704	1222.98	956.56	539	417.56	963.09	540	423.09	1275.25	635	640.25
	W	132.59	18.59	114	1107.44	-	1107.44	658.48	-	658.48	976.09	-	976.09	-	-	-

Total Difference: Rice – 2711.41 qtls , Wheat – 2856.01 qtls (2742.01+114)

APPENDIX-4.1

Statement showing details of fraudulent drawal of Gratuity in June 2006

(Reference: Paragraph 4.1; Page 97)

Sl. No.	T.V. No.	Date	STV No.	Date	Gratuity Authority No.	Date	Name of recipient	Amount (Rs.)
1	186	30/06/2006	156	26/06/2006	NL/34933	24/01/2002	T. Kezo	172000.00
2	185	30/06/2006	155	26/06/2006	NL/34932	16/03/2002	Veroyi	167000.00
3	184	30/06/2006	154	26/06/2006	NL/34935	07/04/2001	Vetha Vero	158000.00
4	183	30/06/2006	153	26/06/2006	NL/34934	19/02/2001	Bishnu Singh	196000.00
5	182	30/06/2006	152	26/06/2006	NL/20391	06/04/2001	T. Mero	385000.00
6	181	30/06/2006	151	26/06/2006	NL/20392	09/03/2001	Niengulo	264000.00
7	180	30/06/2006	150	26/06/2006	NL/34935	18/02/2002	P. Kedunyi	187300.00
8	179	30/06/2006	149	26/06/2006	NL/30269	01/06/2002	Puthayi	328000.00
9	178	30/06/2006	148	26/06/2006	NL/34931	24/06/2001	Ngulo Koza	296000.00
10	177	30/06/2006	147	26/06/2006	NL/34930	09/08/2002	K. Chakraborty	392000.00
11	176	30/06/2006	146	26/06/2006	NL/34929	04/09/2001	Vetsoyi Vero	289000.00
12	175	30/06/2006	145	26/06/2006	NL/34928	16/01/2002	L. Kikon	285000.00
13	174	30/06/2006	144	26/06/2006	NL/34926	10/11/2001	Pungoi Tetsoi	339000.00
14	173	30/06/2006	143	26/06/2006	NL/20389	07/02/2002	Losu Mao	185000.00
15	172	30/06/2006	142	26/06/2006	NL/20399	12/01/2001	John Rengma	362000.00
16	171	30/06/2006	141	26/06/2006	NL/34926	03/03/2002	Mohan Rai	285600.00
17	170	30/06/2006	140	26/06/2006	NL/34925	08/01/2002	Velato Shijoh	393000.00
Total								46,83,900

APPENDIX-4.2

Statement showing the fraudulent drawal of pay and allowances in respect of 8 to 46 employees by the Head Master, Government High School, Athibung during May, July, September and December 2005

(Reference: Paragraph 4.2; Page 98)

Month of drawal	TV No& Date	Sub vr. No.	No. of employees against whom pay was drawn	Amount drawn	No. of employees whose name does not appear in the staff list	Amount drawn against employees mentioned in the previous column
12/2005	83/8 of 07/12/2005	1	06	37164.00	No excess	No excess
		2	06	53837.00	02	17953.00
		3	17	197220.00	10	123879.00
	83/8 of 07/12/2005	51	16	202599.00	14	170929.00
		52	20	203860.00	20	203860.00
					46	
07/2005	581/8 of 01/07/2005	33	08	90880.00	08	90880.00
		32	09	90139.00	No excess	No excess
		31	05	42177.00	No excess	No excess
		30	06	36933.00	No excess	No excess
		89	06	64227.00	No excess	No excess
					08	
05/05	75/6 of 02/05/2005	17	06	36933.00	No excess	No excess
	11/8 of 02/05/2005	18	05	42177.00	No excess	No excess
		19	09	96974.00	No excess	No excess
		20	08	96759.00	08	96759.00
		21	03	24708.00	No excess	No excess
					08	
09/05	540/10 of 01/09/2005	13	06	6478.00	No excess	No excess
		72	07	66471.00	07	66471.00
		20	09	97201.00	No excess	No excess
		19	08	99254.00	08	99254.00
		18	06	37181.00	No excess	No excess
		17	05	42637.00	No excess	No excess
		71	10	94468.00	10	94468.00
		21	04	36244.00	04	36244.00
					29	
					Total	10,00,697.00

APPENDIX-4.3

Statement showing the unauthorised expenditure on appointment of ad-hoc teachers for the period from March 1993 to February 2006

(Reference: Paragraph 4.6 (B); Page 101)

(Rupees in lakh)

Sl. No.	Name of the School	Period of entertainment	No. of Ad-hoc appointees	Expenditure incurred on salary
1.	Government Higher Secondary School, Wokha	March 2001 to February 2006	7	24.89
2.	Government High School, Marengkong, Mokokchung	April 2002 to December 2005	5 to 9 (average=7)	22.48
3.	Government High School, Longchem, Mokokchung	July 2001 to December 2005	7	17.53
4.	Government High School, Kubolong, Mokokchung	March 1993 to December 2005	4	17.80
5.	Government High School, Zunheboto	March 2001 to December 2005	7	16.44
6.	Government High School, Suruhoto, Zunhaboto	August 2001 to December 2005	4	12.13
7.	Government High School, Kuhuboto, Dimapur	March 2001 to January 2006	2	8.91
Total				120.18 Say Rs.1.20 crore

APPENDIX-4.4

Statement showing the extra payment made to the contractor

(Reference: Paragraph 4.9; Page 104)

Name of works	As per MB No.435 page Nos. 159-161		Qty. executed for which item rate paid and rate	Qty. for which labour charges paid and rate	Amount paid as labour charges as extra Rs.
	Sl. No. of item of work	Name of item of work			
G-Filter Media	228	Labour charges for spreading and laying first layer	2843.30 m ³ @Rs.1400 per m ³ =Rs.39,80,620 (vide Sl. 226 (a) of MB)	2843.30 m ³ @ Rs.460 per m ³	13,07,918
-DO-	229	Labour charges for spreading and laying second layer	1348.75 m ³ @Rs.1800 per m ³ =Rs.24,27,750 (vide Sl. 226 (b) of MB)	1348.75 m ³ @Rs.436 per m ³	5,88,055
H-Top Soil	230 (e)	Labour charges for spreading top soil	4089.86 m ³ (2044.89 m ³ –coarse silt and fine sand @ Rs.1440 per m ³ =Rs.29,44,641) (817.99 m ³ --humus @Rs.2000 per m ³ =Rs.16,35,980) (408.99 m ³ –coarse sand @Rs.1800 per m ³ =Rs.7,36,182) (817.99 m ³ – natural soil @Rs.200 per m ³ =Rs.1,63,598)	4089.97 m ³ @ Rs.365 per m ³	14,92,839
				Total	33,88,812

APPENDIX-7.1

Statement showing particulars of up-to-date paid up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2007 in respect of Government companies

(Reference: Paragraph 7.1.3 and 7.1.4; Page 139)

(Figures in Col. 3 (a) to 4 (f) are rupees in crore)⁵

Sl. No.	Sector and Name of the Company	Paid up capital as at the end of the current year					Equity/loans received out of the Budget during the year 2005-06		Other loans received during the year ⁶	Loans ⁷ outstanding at the close of the year			Debt equity ratio for 2006-07 4 (f)/3 (e) (previous year)
		State Govt.	Central Govt.	Holding companies	Others	Total	Equity	Loans		Govt.	Others	Total	
(1)	(2)	3 (a)	3 (b)	3 (c)	3 (d)	3 (e)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	4 (f)	5
(A) Working Government Companies													
Industries and Commerce													
1	Nagaland Industrial Development Corporation Ltd., Dimapur	8.86 ⁸	--	--	4.73	13.59	0.30	--	5.28	--	24.74	24.74	1.82:1 (1.98:1)
2	Nagaland Handloom and Handicrafts Development Corporation Ltd., Dimapur	5.27	1.22	--	--	6.49	0.15	--	--	0.73	--	0.73	0.11:1 (0.12:1)
3	Nagaland Industrial Raw Materials and Supply Corporation Ltd., Dimapur	1.24	--	--	--	1.24	--	--	--	--	0.39	0.39	0.32:1 (0.32:1)
4	Nagaland Hotels Ltd. Dimapur ⁹	0.07	--	0.40	--	0.47	--	--	--	10.49	--	10.49	22.32:1 (22.32:1)
Total of the sector		15.44	1.22	0.40	4.73	21.79	0.45	--	5.28	11.22	25.13	36.35	
Geology and Mining													
5	Nagaland State Mineral Development Corporation Ltd., Kohima	1.60	--	--	--	1.60	--	--	--	--	--	--	--- (0.34:1)
Total of the sector		1.60	--	--	--	1.60	--	--	--	--	--	--	
Total (A)		17.04	1.22	0.40	4.73	23.39	0.45	--	5.28	11.22	25.13	36.35	
(B) Non-working Government companies													
1	Nagaland Sugar Mills ¹⁰ Company Ltd., Dimapur ¹¹	4.96	--	--	--	4.96	--	--	--	--	--	--	---
Total (B)		4.96	--	--	--	4.96	--	--	--	--	--	--	
Grand total:-(A+B)		22.00	1.22	0.40	4.73	28.35	0.45	--	5.28	11.22	25.13	36.35	

⁵ All figures are provisional as given by the companies.

⁶ Includes bonds, debentures, inter-corporate deposits etc.

⁷ Represents long term loans.

⁸ Includes share application money of Rs.2.34 crore.

⁹ Previous year's figures adopted since current year's figures not furnished

¹⁰ Figure of 1995-96 have been adopted as Company has not furnished information from 1996-97.

¹¹ Company closed down on 30.9.2001.

APPENDIX-7.2

**Statement showing summarised financial results of Government companies for the latest year for which accounts were finalised
(Reference: Paragraphs 7.1.5, 7.1.6 and 7.1.8; Pages 139, 140 and 141)**

(Figures in column 7 to 12 and 16 are Rupees in crore)

Sl. No.	Name of the company	Name of the Department	Date of incorporation	Period for which accounts finalised	Year in which accounts finalised	Net Profit(+)/Loss(-)	Net impact of audit comments	Paid up capital	Accumulated Profit(+)/Loss (-)	Capital employed	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years	Status of the company/corporation	Turnover	Manpower (No. of employees)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
A. Working Government Companies																
(i) Industries and Commerce																
1	Nagaland Industrial Development Corporation Ltd., Dimapur	Industries and Commerce	26/03/70	1997-98	2005-06	(-) 0.84	Remedial measures taken	11.25	(-) 10.60	14.06	0.95	6.76	9	Working	0.65	92
2	Nagaland Handloom & Handicrafts Development Corporation Ltd., Dimapur	- do -	27/02/79	1983-84	2005-06	(-) 0.30	--do--	1.46	(-) 1.17	0.28	--	--	23	--do--	0.39	NA
3	Nagaland Industrial Raw Materials & Supply Corporation Ltd., Dimapur	- do -	28/03/73	1980-81	1999-00	(-) 0.49	--do--	1.10	(-) 0.49	0.26	--	--	26	--do--	0.85	32
4	Nagaland Hotels Ltd. ¹²	- do -	17/03/82	1987-88	2001-02	--	--	0.00002	--	--	--	--	19	--do--	--	--
Total of the Sector A(i)						(-) 1.63		13.81	(-) 12.26	14.60	0.95	6.51				
A (ii) Geology and Mining																
5	Nagaland State Mineral Development Corporation Ltd., Kohima	Geology and Mining	21/05/81	1995-96	2007-08	--	--	0.00004	--	5.19	--	--	11	--do--	--	123
Total of the Sector A (ii)								0.00004	--	5.19	--					
Total: A						(-) 1.63	--	13.81	(-) 12.26	19.79	0.95	4.80				
B. Non-Working Government Companies																
1	Nagaland Sugar Mills Company Ltd., Dimapur ¹³	Industries and Commerce	22/03/73	1977-78	--	--	--	4.96	(-) 14.70	(-) 0.69	(-) 0.09	--	29	Non working	--	--
Total: B						--	--	4.96	(-) 14.70	(-) 0.69	(-) 0.09					
Grand total:(A+B)						(-) 1.63		18.77	(-) 26.96	19.10	0.86	4.50				

¹² Previous year's figures adopted as current year's figures not furnished by the Company.

¹³ Nagaland Sugar Mills Co. Ltd., Dimapur was closed down with effect from 30.9.2001. Figures of 1995-96 have been adopted as Company has not furnished information from 1996-97.

APPENDIX-7.3

Statement showing subsidy received, guarantees received, waiver of dues, loans on which moratorium allowed and loans converted into equity during the year and subsidy receivable and guarantees outstanding at the end of March 2007

(Reference: Paragraph 7.1.4, 7.1.5 and 7.1.7; Pages 139 & 140)

(Figures in column 3(a) to 7 are in Rupees in crore)

Sl. No.	Name of the company	Subsidy and grants received during the year				Guarantees received during the year and outstanding at the end of the year 2007					Waiver of dues during the year 2006-07				Loan on which moratorium allowed	Loans converted into equity during the year
		Central Govt.	State Govt.	Others	Total	Cash credit from banks	Loans from other sources	Letters of credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contractors	Total	Loan repayment written off	Interest waived	Penal interest	Total		
1	2	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)	5(a)	5(b)	5(c)	5(d)	6	7
Government companies Sector																
A.	Industries and Commerce															
1	Nagaland Industrial Development Corporation Ltd., Dimapur	--	3.44	--	3.44	--	5.28	--	--	5.28	--	--	--	--	--	--
2	Nagaland Industrial Raw Materials and Supply Corporation Ltd., Dimapur	--	0.60	--	0.60	--	--	--	--	--	--	--	--	--	--	--
3	Nagaland Handloom and Handicrafts Development Corporation Ltd., Dimapur	--	1.30	--	1.30	--	--	--	--	--	--	--	--	--	--	--
	Total - A	--	5.34	--	5.34	--	5.28	--	--	5.28	--	--	--	--	--	--
B.	Geology and Mining															
1	Nagaland State Mineral Development Corporation Ltd., Kohima	--	--	--	--	--	--	--	--	--	0.54	--	--	0.54	--	--
	Total - B	--	--	--	--	--	--	--	--	--	0.54	--	--	0.54	--	--
	Grand total	--	5.34	--	5.34	--	5.28	--	--	5.28	0.54	--	--	0.54	--	--