

Appendix – 1.1

(Reference: Paragraph 1.1 & 1.5.1; Page 1 & 13)

Part A: Structure and Form of Government Accounts

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

Part I : Consolidated Fund

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

Part II : Contingency Fund

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

Part III : Public Account

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

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(Reference: Paragraph 1.1 & 1.5.1; Page 1 & 13)

PART B: Layout of Finance Accounts

Statement	Layout
Statement No.1	Presents the summary of transactions 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	Gives the summarized statement of capital outlay showing progressive expenditure up to the end of 2008-09
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No. 4	Indicates the summary of debt position of the State which includes borrowing 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 2009.
Statement No. 9	Shows the revenue and expenditure under different heads for the year 2008-09 as a percentage of revenue/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 accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major heads wise.
Statement No. 13	Depicts the detailed capital expenditure incurred during and to the end of 2008-09.
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 2008-09.
Statement No. 15	Depicts the capital and other expenditure to the end of 2008-09 and the principal sources from which the funds were provided for that expenditure.
Statement No. 16	Gives the detailed account of receipts disbursements and balances under heads of account relating to Debt, Contingency fund and Public Account.
Statement No. 17	Presents detailed account of debt and other interest bearing obligations of the Government of Nagaland.
Statement No. 18	Provides the detailed account of loans and advances given by the Government of Nagaland, the amount of loan repaid during the year, the balance as on 31 March 2009.
Statement No. 19	Gives the details of earmarked balances of reserve funds.

Appendix – 1.2

(Reference: Paragraph 1.1; Page 1)

**Methodology Adopted for the Assessment of Fiscal Position
Part A**

The norms/ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Government in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State’s economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure , internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2004-05	2005-06	2006-07	2007-08	2008-09
Gross State Domestic Product (Rs. in crore)	5778.77	6374.56	6957.97	7168.52	7552.63
Growth rate of GSDP	10.31	10.31	9.15	3.03	5.36
Source:	The provisional figures of GSDP for 2008-09 furnished by the Director of Economic and Statistics in September 2009.				

Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the State Government, the following methodology given in Twelfth Finance Commission report has been adopted.

Step 1: Calculate the national average of AE-GSDP and CO/DE/SSE-AE

Step 2: Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AE-GSDP less than the national average, i.e., if

$$AE/GSDP = x$$

$$AE = x * GSDP \dots\dots\dots(1)$$

where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE-AE, SSE-AE and COAE, derive the respective DE, SSE and CO, so that no State is having these ratios less than national average, i.e., if

$$DE/AE = y$$

$$DE = y * AE \dots\dots\dots(2)$$

where y is the national average of DE-AE ratio

Substituting (1) in (2),we get

$$DE = y * x * GSDP \dots\dots\dots(3)$$

Wherever the States are having DE-AE, SSE-AE and CO-AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and CO as per equation (3), respective per capita expenditure was calculated, i.e.,

$$PCDE = DE/P \dots\dots\dots (4)$$

where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

$$PDE = (y * x * GSDP)/p \dots\dots\dots (5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the State's low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

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 spread	GSDP Growth – Average Interest Rate
Quantum spread	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 Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts.
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt.

Appendix – 1.2

(Reference: Paragraph 1.1: Page 1)

**Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005
Part B****The Fiscal Responsibility and Budget Management (FRBM) Act, 2005**

The State Government enacted (August 2005) the NERBM Act, 2005 to ensure prudence in fiscal management and fiscal stability by achieving revenue surplus, reduction in fiscal deficit, prudent debt management consistent with fiscal sustainability, greater fiscal transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework. To give effect to the fiscal management principles, the Act prescribed the following fiscal targets for the State Government:

- strive to remain revenue surplus by building up further surplus;
- bring down fiscal deficit to 3 *per cent* of GSDP by the year ending 31 March 2010.
- ensure within a period of 5 years, beginning 1 April 2005 and ending 31 March 2010, that the total debt stock does not exceed 40 *per cent* of the estimated GSDP for that year;
- limit the amount of annual increment risk weighted guarantees to 1 *per cent* of the total revenue receipts (TRR) or 1 *per cent* of the estimated GSDP in the year preceding the current year, whichever is lower;
- follow a recruitment and wage policy, where the total salary bill relative to revenue expenditure, net of interest payments and pensions does not exceed 61 *per cent* in any financial year.

Though the NFRBM Act was enacted in August 2005, the rules governing the Act were framed by the Government in February 2007. But the rules did not prescribe any annual target for adjustments in these parameters.

Appendix - 1.3

(Reference: Paragraph 1.1, 1.3, 1.3.1 & 1.7.2; Page 1, 5, 7 & 21)

Time series data on the State Government finances

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
Part A. Receipts					
1. Revenue Receipts	1839.52	2267.20	2772.51	2996.02	3400.89
(i) Tax Revenue	78.31(4)	105.53(5)	119.02(4)	131.37(4)	156.02(5)
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	53.08(68)	77.16(73)	85.02(71)	94.79(72)	114.70(74)
State Excise	2.07(3)	1.96(2)	2.13(2)	2.83(2)	3.34(2)
Taxes on Vehicles	7.30(9)	8.71(8)	12.26(10)	12.30(9)	14.14(9)
Stamps and Registration fees	0.73(1)	0.89(1)	1.05(1)	1.02(1)	1.01(1)
Land Revenue	0.43(2)	0.55(1)	0.50(1)	0.50(0)	0.60(0)
Taxes on Goods and Passengers	1.10	1.35	1.69	2.19	2.34(1)
Other Taxes	13.60	14.91	16.37	17.74	19.89(13)
(ii) Non Tax Revenue	77.90(4)	96.82(4)	91.14(3)	119.48(4)	180.55(5)
(iii) State's share of Union taxes and duties	160.15(9)	248.50(11)	316.93(11)	399.77(14)	421.84(12)
(iv) Grants in aid from Government of India	1523.16(83)	1816.35(80)	2245.42(82)	2345.40(78)	2642.48(78)
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	6.50	5.40	4.33	3.06	2.57
4. Total Revenue and Non debt capital receipts (1+2+3)	1846.02	2272.60	2776.84	2999.08	3403.46
5. Public Debt Receipts	424.30	626.88	432.79	405.70	651.54
Internal debt (excluding Ways and Means Advances and Overdrafts)	256.22	413.50	454.33	511.92	667.41
Net transactions under Ways and Means Advances and Overdrafts	4.16	108.61	(-)22.69	(-)95.32	0.00
Loans and Advances from Government of India	163.92	104.77	1.15	(-)10.90	(-)15.87
6. Total Receipts in the Consolidated Fund (4+5)	2270.32	2899.48	3209.63	3404.78	4055.00
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8. Public Account Receipts	776.73	1025.68	1131.63	1418.00	1841.41
9. Total Receipts of the State (6+7+8)	3047.05	3925.16	4341.26	4822.78	5896.41
Part B. Expenditure/Disbursement					
10 Revenue Expenditure	1684.63	2060.53	2222.15	2572.27	2889.54
Plan	294.81(17)	422.85(21)	453.69(20)	484.89(19)	543.65(19)
Non Plan	1389.82(83)	1637.68(79)	1768.46(80)	2087.38(81)	2345.89(81)
General Services (including interest payments)	857.95(51)	939.90(46)	1020.32(46)	1193.44(46)	1348.84(47)
Social Services	420.95(25)	552.23(27)	588.85(27)	656.95(26)	696.76(24)
Economic Services	405.73(24)	568.40(27)	612.98(27)	721.88(28)	843.94(29)
Grants-in-aid and contributions	0.00	0.00	0.00	0.00	0.00
11. Capital Expenditure	379.44	517.87	710.48	821.48	853.09
Plan	376.86(99)	504.40(97)	695.31(98)	809.47(99)	853.08(100)
Non Plan	2.58(1)	13.47(3)	15.17(2)	12.01(1)	0.01(0)
General Services (including interest payments)	42.80(11)	61.84(12)	67.16(19)	137.72(17)	149.15(18)

Social Services	148.97(39)	155.09(30)	240.95(34)	290.81(35)	291.78(34)
Economic Services	187.67(50)	300.94(58)	402.37(57)	392.95(48)	412.16(48)
12. Disbursement of Loans and Advances	0.34	0.61	0.24	2.61	1.46
13. Total (10+11+12)	2064.41	2579.01	2932.87	3396.36	3744.09
14. Repayments of Public Debt	202.42	220.90	152.13	166.55	205.38
Internal Debt (excluding Ways and Means Advances and Overdrafts)	77.98	102.36	133.83	162.24	199.64
Net transactions under Ways and Means Advances and Overdraft	0.00	0.00	0.00	0.00	0.00
Loans and Advances from Government of Inida	124.44	118.54	18.30	4.31	5.74
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)	2266.83	2799.91	3085.00	3562.91	3949.47
17. Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00
18. Public Account disbursements	795.29	1040.94	1175.14	1346.78	1717.75
19. Total disbursement by the State (16+17+18)	3062.12	3840.85	4260.14	4909.69	5667.22
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue surplus(+) (1-10)	154.89	206.67	550.36	423.75	511.35
21. Fiscal Deficit(-)/ Fiscal Surplus(+) (4-13)	-218.39	-306.41	-156.03	-397.28	-340.63
22. Primary deficit (21+23)	31.23	-52.52	123.66	-126.82	-26.64
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	249.62	253.89	279.69	270.46	313.99
24. Financial assistance to local bodies etc.	34.33	33.43	34.04	41.84	39.80
25. Ways and Means Advances/ Overdraft availed (days)	354.37(56)	274.92(16)	266.71(12)	367.17(35)	184.58(13)
Ways and Means Advances availed (days)	297.35(53)	195.08(14)	188.18(7)	297.99(32)	150.69(10)
Overdraft availed (days)	57.02(3)	79.84(2)	78.53(5)	69.18(3)	33.89(3)
26. Interest on Ways and Means Advances/ Overdraft	0.81	0.64	0.51	0.56	0.26
27. Gross State domestic Product (GSDP)[®]	5778.77	6374.56	6957.97	7168.52	7552.63
28. Outstanding Fiscal liabilities (year end)	2813	3189	3554	3881	4571
29. Outstanding guarantees (year end) (including interest)	NA	NA	NA	NA	NA
30. Maximum amount guaranteed (year end)	7.24	7.24	7.24	7.24	7.24
31. Number of incomplete projects	NA	NA	NA	NA	NA
32. Capital blocked in incomplete projects	NA	NA	NA	NA	NA
Part E. Fiscal Health Indicators					
I Resource Mobilization					
Own tax revenue/GSDP	1.36	1.66	1.71	1.83	2.07
Own non-Tax Revenue/GSDP	1.35	1.52	1.31	1.67	2.39

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Central Transfer/GSDP	2.77	3.90	4.55	5.58	5.59
II Expenditure Management					
Total Expenditure/GSDP	35.72	40.46	42.15	47.38	49.57
Total Expenditure/Revenue Receipts	112.23	113.75	105.78	113.36	110.09
Revenue Expenditure/Total Expenditure	81.60	79.90	75.77	75.74	77.18
Expenditure on Social Services/ Total Expenditure	27.61	27.43	28.29	27.91	26.40
Expenditure on Economic services/ Total Expenditure	28.74	33.71	34.62	32.82	33.55
Capital Expenditure/Total Expenditure	18.38	20.08	24.22	24.19	22.78
Capital Expenditure on Social and Economic Services/Total Expenditure.	16.31	17.68	21.93	20.13	18.80
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	2.68	3.24	7.91	5.91	6.77
Fiscal deficit/GSDP	-3.78	-4.81	-2.24	-5.54	-4.51
Primary Deficit (surplus)/GSDP	0.54	-0.82	1.78	-1.77	-0.35
Revenue deficit/Fiscal deficit	*	*	*	*	*
Primary Revenue Balance/GSDP	2.65	3.09	2.95	3.42	4.30
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	48.68	50.03	51.08	54.14	60.52
Fiscal Liabilities/RR	152.92	140.66	128.19	129.54	134.41
Primary deficit vis-à-vis quantum spread	-23.62	-58.58	40.14	-455.54	(-) 307.30
Debt Redemption (Principal+Interest)/Total debt Receipts	99.58	85.28	86.44	79.19	73.48
V Other Fiscal Health Indicators					
Return on Investment	0.00	0.00	0.00	0.00	0.00
Balance from Current Revenue (Rs in crore)	-386.32	-58.01	-169.27	-190.73	-270.72
Financial assets/Liabilities	1.17	1.20	1.32	1.39	1.42

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

.@ GSDP figures communicated by the Government adopted.

*The State experienced revenue surplus during all the years

Appendix - 1.4

(Reference: Paragraph 1.1; Page 1)

Part A: Abstract of Receipts and Disbursements for the year 2008-09										
Receipts				Disbursement						
2007-08			2008-09	2007-08			Non-Plan	Plan	Total	2008-09
		Section A: Revenue								
2996.02	I	Revenue receipts	3400.89	2572.72	I	Revenue expenditure	2345.89	543.65	2889.54	2889.54
131.37		Tax revenue	156.02	1193.44		General services	1337.94	10.90	1348.84	
				656.94		Social services	534.41	162.35	696.76	
119.48		Non-Tax revenue	180.55	379.81		Education, Sports, Art and culture	345.33	50.53	395.86	
				122.16		Health and Family Welfare	110.63	23.97	134.60	
399.77		State's share of Union Taxes	421.84	53.51		Water Supply, Sanitation, Housing and Urban development	37.23	6.73	43.96	
				10.99		Information and Broadcasting	9.02	4.59	13.61	
1246.03		Non-Plan grants	1316.76	1.27		Welfare of Scheduled Castes, scheduled Tribes and other Backward Classes	0.00	14.51	14.51	
818.62		Grants for State Plan Schemes	1003.27	11.08		Labour and labour Welfare	8.90	2.13	11.03	
				72.77		Social Welfare and Nutrition	17.59	59.89	77.48	
280.75		Grants for Central and Centrally Sponsored plan Schemes	322.45	5.35		Others	5.71	0.00	5.71	
				721.88		Economic Services	473.54	370.40	843.94	
				205.46		Agriculture and Allied Activities	105.61	101.92	207.53	
				89.21		Rural Development	30.89	87.29	118.18	
				35.98		Special Areas Programmes	2.39	76.18	78.57	
				62.95		Irrigation and Flood Control	8.99	59.19	68.18	
				118.04		Energy	151.10	1.15	152.25	
				39.56		Industry and Minerals	27.68	21.83	49.51	
				92.82		Transport	112.22	5.30	117.52	
				2.50		Science, Technology and environment	9.89	3.09	12.98	
				75.36		General Economic Services	24.77	14.45	39.22	
				-2572.27		Grants-in-aid and Contributions	0.00	0.00	0.00	
				2572.27		Total	2345.89	543.65	2889.54	2889.54
0	II	Revenue deficit carried over to section B	0.00	423.75	II	Revenue surplus carried over to Section B				511.35

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2996.02		Total	3400.89	2996.02		Total				3400.89
		<i>Section B: Others</i>								
(-) 61.96	III	Opening Cash balance including Permanent advances and cash Balance Investment	(-)134.69	0.00	III	Opening Overdraft from Reserve Bank of India				0.00
0.00	IV	Miscellaneous Capital receipts	0.00	821.48	IV	Capital Outlay	0.01	853.08	853.09	853.09
				137.72		General Services		149.15	149.15	
				290.82		Social services		291.78	291.78	
				27.03		Education, Sports, Art and culture		45.45	45.45	
				32.54		Health and Family Welfare		14.01	14.01	
				219.43		Water supply, Sanitation, Housing and Urban Development		221.38	221.38	
				3.23		Information and Broadcasting		0.20	0.20	
				0.00		Welfare of scheduled Castes, Scheduled Tribes and Other Backward Classes		0.00	0.00	
		<i>Section B: Other (concl'd)</i>								
				6.36		Social Welfare and Nutrition		7.33	7.33	
				2.23		Others		3.41	3.41	
				392.95		Economic Services	0.01	412.15	412.16	
				38.58		Agriculture and Allied activities	0.01	42.91	42.92	
				0.00		Rural Development		0.88	0.88	
				76.83		Special Areas Programmes		83.61	83.61	
				2.88		Irrigation and Flood Control		8.98	8.98	
				50.27		Energy		108.80	108.80	
				30.21		Industry and Minerals		52.77	52.77	
				6.92		Transport		107.40	107.40	
				3.52		General Economic Services		5.10	5.10	
				2.68		Science, Technology and environment		1.70	1.70	
3.06	V	Recoveries of Loans and Advances	2.57	2.61	V	Loans and Advances disbursed	0.64	0.82	1.46	1.46
0.00		From Power Projects	0.00	0.00		For Power Projects			0.00	
2.90		From Government Servants	2.41	0.00		To Government servants	0.64		0.64	
0.16		From Others	0.16			To Others		0.82	0.82	
423.75	VI	Revenue surplus brought down	511.35	0.00	VI	Revenue Deficit brought down				0.00

405.70	VII	Public debt receipts	651.54	166.55	VII	Repayment of Public debt				205.38
		External debt				External debt			0.00	
511.92		Internal debt other than Ways and Means Advances and Overdrafts	667.41	162.24		Internal debt other than Ways and Means advances and Overdrafts			199.64	
(-95.32)		Net transactions under Ways and Means Advances	0.00	0.00		Net transactions under ways and Means Advances			0.00	
0.00		Net transactions under overdraft	0.00	0.00		Net transactions under Overdrafts			0.00	
(-10.90)		Repayment of Loans and Advances from Central Government	(-15.87)	4.31		Repayment of Loans and Advances to Central Government			5.74	
0.00	VIII	Appropriation to Contingency Fund	0.00	0.00	VIII	Appropriation to Contingency Fund				0.00
0.00	IX	Amount transferred to Contingency Fund	0.00	0.00	IX	Expenditure from Contingency Fund				0.00
1418.00	X	Public Account receipts	1841.41	1346.78	X	Public Account disbursements				1717.75
135.42		Small Savings and Provident funds	144.53	122.44		Small Savings and Provident Funds			114.20	
6.85		Reserve Funds	28.75	5.37		Reserve Funds			10.74	
51.07		Suspense and Miscellaneous	78.01	27.29		Suspense and Miscellaneous			89.80	
1015.64		Remittance	1220.72	1057.59		Remittances			1347.15	
209.02		Deposits and Advances	369.40	134.09		Deposits and Advances			155.86	
0.00	XI	Closing Overdraft from Reserve Bank of India	0.00	(-148.87)	XI	Cash Balance at end of 31st March 2009				94.50
				0.93		Cash in Treasuries and Local Remittances			0.05	
				(-447.89)		Deposits with Reserve Bank			(-) 413.32	
				181.35		Departmental Cash Balance including permanent Advances			275.76	
				81.50		Cash Balance Investment			164.57	
				35.24		Investment in earmarked funds			67.44	
5184.57		Total	6273.07	5184.57		Total				6273.07

Appendix - 1.4 (Continued)

(Reference: Paragraphs 1.7.1; Pages 21)

(Rupees in crore)

Part 'B'				
Summarized financial position of the Government of Nagaland As on 31.03.2009				
As on 31.03.2008		Liabilities	As on 31.03.2009	
2772.72		Internal Debt -		3240.49
	2072.42	Market Loans bearing interest	2437.92	
	0.03	Market Loans not bearing interest	0.03	
	99.44	Loans from Life Insurance Corporation of India	88.34	
	600.83	Loans from other Institutions	714.20	
	0.00	Ways and Means Advances	0.00	
	0.00	Overdrafts from Reserve Bank of India	0.00	
388.44		Loans and Advances from Central Government-		366.84
	6.45	Pre 1984-85 Loans	5.47	
	21.61	Non-Plan Loans	20.39	
	324.65	Loans for State Plan Schemes	307.33	
	0.92	Loans for Central Plan Schemes	0.58	
	24.13	Loans for Centrally Sponsored Plan schemes	22.71	
	0.00	Ways and Means Advances	0.00	
	10.68	Loans for Spl. Scheme	10.36	
0.35		Contingency Fund		0.35
432.12		Small Savings, Provident funds, etc.		462.45
287.47		Deposits		501.10
4.42		Reserve Funds		36.61
0.00		Suspense and Miscellaneous Balances		0.00
(-)257.03		Remittance Balances		(-)383.47
3628.49		Total		4224.37
Assets				
5389.64		Gross Capital Outlay on Fixed Assets -		6242.73
	15.90	Investments in shares of Companies, Corporations, etc.	23.04	
	5373.74	Other Capital Outlay	6219.69	
25.74		Loans and Advances -		24.64
	0.00	Loans for Power Projects	0.00	
	23.14	Other Development Loans	23.81	
	2.60	Loans to Government servants and Miscellaneous loans	0.83	
		Reserve Fund Investments		
1.48		Advances		1.56
115.32		Suspense and Miscellaneous Balances		127.11
(-)148.87		Cash -		94.50
	0.93	Cash in Treasuries and Local Remittances	0.05	
	(-)447.89	Deposits with Reserve Bank	(-)413.32	
	181.05	Departmental Cash Balance	275.76	
	0.30	Permanent Advances	0.00	
	35.25	Investment on earmarked funds	67.44	

	81.51	Cash Balance investments	164.57	
(-)1754.82		Deficit on Government account -		(-)2266.17
	(-)550.37	(i) Less Revenue Surplus of the current year	(-)511.35	
	-	(ii) Miscellaneous deficit	-	
	(-)1204.45	Accumulated deficit at the beginning of the year	(-)1754.82	
3628.49				4224.37

Explanatory Notes for Appendices 1.3 and 1.4

Increase/decrease Rs.0.01 crore due to rounding problem

The abridged accounts in the foregoing statements have to be read with comments and explanations in the finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.4 indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of Rs.205.01 crore (Net debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". A net difference to the extent of Rs.213.26 crore (Net debit) had been reconciled (June 2008) leaving a balance of net debit of Rs.205.01 crore which was under reconciliation.

Appendix –1.5

(Reference: Paragraph 1.2.2; Page 5)

Statement showing the funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2008-09

(Rupees in crore)

Sl. No	Programme/Scheme	Implementing Agency in the State	2008-09		
			Central share	State share, If approved	Total
1	`Drugs Quality Control	Joint Drug Controller, Govt of Nagaland	0.14		0.14
2	Hospitals and Dispensaries under NRHM	Directorate of H &FW, Govt of Nagaland	0.50		0.50
3	Medicinal Plants	Pr. Chief Conservator of Forests	0.08		0.08
		State Medicinal Plants Board	0.10		0.10
		Conservator of Forest Dimapur	0.08		0.08
		Total	0.26		0.26
4	Medicinal Plants Processing Zones	Nagaland Bio Resource Mission	1.29		1.29
5	Development of Market Infrastructure grading and Standardisation	Nagaland State Agril Marketing Board	0.67		0.67
6	National Bamboo Mission	Nagaland Bamboo Mission Development Agency (NBMDA)	3.77		3.77
		NBMDA, Kohima	6.02		6.02
		NBMDA, Dimapur	3.91		3.91
		Total	13.70		13.70
7	National Project on Management of Soil and Health Fertility	SAMETI Nagaland	0.15		0.15
8	Support to State Extension Programme for Extension Reforms	SAMETI, Nagaland	1.37		1.37
9	BIOINFORMATICS	National Research Centre on Mithun, Nagaland	0.13		0.13
10	BIOTECHNOLOGY	Keyho Farmers	0.01		0.01

	FOR SOCIETAL DEVELOPMENT	Multipurpose Cooperative Society Ltd.			
11	Human Resource Development Biotechnology	National Research Centre on Mithun, Nagaland	0.03		0.03
12	Research and Development Department of Biotechnology	National Research Centre on Mithun, Nagaland	0.19		0.19
13	Aside Assistance to States for Developing Export Infrastructure	Nagaland Industrial Dev. Corporation (NIDC)	2.20		2.20
14	Accelerated Rural Water Supply Programme	DWSM NL 101 Updae Description, Zunheboto	0.08		0.08
15	Central Rural Sanitation Programme	DWSM NL 101 Updae Description, Zunheboto	1.00		1.00
		DWSM MEMBER, SECRETARY, KOHIMA	0.05		0.05
		Total	1.05		1.05
16	National Aids Control including STD Control	Nagaland State AIDS Control Society	8.37		8.37
17	National Cancer Control Programme	Naga Hospital Authority, Kohima	0.90		0.90
18	National Rural Health Mission (NRHM)	ORG Centre for Social Research	0.33		0.33
19	National Rural Health Mission (NRHM) CSP	State Health Society	30.02		30.02
		Naga Hospital Authority, Kohima	0.02		0.02
		Nagaland State Blindness Control	1.60		1.60
		Dist. Hospital, Wokha	0.02		0.02
		Dist. Hospital, Dimapur	0.02		0.02
		State TB Control Society 1.62	1.62		1.62
		Total	33.30		33.30
20	Strengthening of Institutions for Medical Education	Nsg Superintendent DHS, Nagaland	0.08		0.08

21	Tobacco Control	Mission Director, Nagaland	0.12		0.12
22	Electronic Governance	Nagaland E Governance Society	1.58		1.58
23	DRDA Administration, RD	DRDA Project Director, Longleng	0.27		0.27
		DRDA Project Director, Mon	0.41		0.41
		DRDA Project Director, Wokha	0.49		0.49
		DRDA Project Director, Zunheboto	0.54		0.54
		DRDA Project Director, Mokokchung	0.70		0.70
		DRDA Project Director, Kipherie	0.23		0.23
		DRDA Project Director, Tuensang	0.68		0.68
		DRDA Project Director, Dimapur	0.50		0.50
		DRDA Project Director, Peren	0.31		0.31
		DRDA Project Director, Kohima	0.69		0.69
		DRDA Project Director, Phek	0.51		0.51
		Total	5.33		5.33
24	Management Support to RD Programme and Strengthening of District	DRDA Project Director, Mokokchung	0.01		0.01
		DRDA Project Director, Kohima	1.79		1.79
		DRDA Project Director, Phek	0.01		0.01
		Total	1.81		1.81
25	National Rural Employment Guarantee Scheme (NREGS)	DRDA Project Director, Longleng	22.13		22.13
		DRDA Project Director, Mon	6.50		6.50
		DRDA Project Director, Wokha	32.78		32.78
		DRDA Project Director, Zunheboto	37.23		37.23

		DRDA Project Director, Mokokchung	18.63		18.63
		DRDA Project Director, Kipherie	12.29		12.29
		DRDA Project Director, Tuensang	22.73		22.73
		DRDA Project Director, Dimapur	34.20		34.20
		DRDA Project Director, Peren	33.17		33.17
		DRDA Project Director, Kohima	27.35		27.35
		DRDA Project Director, Phek	21.35		21.35
		Total	268.36		268.36
26	Pradhan Mantri Gram Sadak Yojana	SGO NL307 Update Description Kohima	20.00		20.00
27	Rural Housing IAY RD	DRDA Project Director, Longleng	2.16		2.16
		DRDA Project Director, Mon	4.64		4.64
		DRDA Project Director, Wokha	2.32		2.32
		DRDA Project Director, Zunheboto	2.83		2.83
		DRDA Project Director, Mokokchung	3.92		3.92
		DRDA Project Director, Kipherie	2.41		2.41
		DRDA Project Director, Tuensang	4.84		4.84
		DRDA Project Director, Dimapur	5.52		5.52
		DRDA Project Director, Peren	2.76		2.76
		DRDA Project Director, Kohima	4.73		4.73
		DRDA Project Director, Phek	3.39		3.39
		Total	39.52		39.52
28	Swarnjayanti Gram Swarozgar Yojana (SGSY)	DRDA Project Director, Longleng	0.58		0.58

		DRDA Project Director, Mon	0.93		0.93
		DRDA Project Director, Wokha	0.57		0.57
		DRDA Project Director, Zunheboto	0.86		0.86
		DRDA Project Director, Mokokchung	1.11		1.11
		DRDA Project Director, Kiphurie	0.48		0.48
		DRDA Project Director, Tuensang	1.04		1.04
		DRDA Project Director, Dimapur	1.06		1.06
		DRDA Project Director, Peren	0.53		0.53
		DRDA Project Director, Kohima	0.82		0.82
		DRDA Project Director, Phek	0.75		0.75
		Total	8.73		8.73
29	Adult Education and Skill Development Scheme	Mon District Literacy Mission Authority	0.12		0.12
30	Sarva Shiksha Abhiyan (SSA)	SSA State Mission Authority	28.68		28.68
31	Support to NGOs Institutions SRCs for Adult Education and Skill	Jan Shikshan Sansthan Dimapur	0.15		0.15
32	Science and Technology Programme for Socio Economic Development	Nagaland Institute of Health	0.28		0.28
		Patkai Christian College, Dimapur	0.03		0.03
		Total	0.31		0.31
33	State Science and Technology Programme	Nagaland State Council of Science & Technology	1.05		1.05
		M R Morarka GDC Rural Research Foundation	0.03		0.03
		Total	1.08		1.08
34	Technology Development Programme				

35	National Project for Livestock Development	State Implementing Agency	1.37		1.37
36	DFID Project for Capacity Building for Poverty Reduction PPG	Administrative Training Institute	0.25		0.25
37	Training for All Support for Training Activities and Capacity Building	Administrative Training Institute	0.07		0.07
38	UNDP Capacity Building for Access to Information	Administrative Training Institute	0.13		0.13
39	Capacity Development SPI	NSSO FOD Kohima	3.15		3.15
40	MPs Local Area Development (MPLADs)	Deputy Commissioner, Dimapur	5.00		5.00
41	Promotion and Dissemination of Art & Culture	ABIOGENSIS Society	0.07		0.07
42	North Eastern Council	Colligate Mission Association	0.07		0.07
		Govt Higher Secondary & other School,	1.00		1.00
		Nagaland Board of School Education	1.30		1.30
		IFC Nagaland	0.48		0.48
		NG Institute of Health Env'n Welfare	0.15		0.15
		Total	3.00		3.00
43	Environment Information Education and Awareness	Nagaland Pollution control Board	0.12		0.12
		Nagaland NIHESWENVIS	0.08		0.08
		Total	0.20		0.20
44	National Afforestation and ECO Development Board	Young Women Association and CREEPERS CLUB	0.09		0.09
45	National Afforestation Programme	FDA Kiphire JHUM	0.80		0.80
		FDA Wokha	0.30		0.30
		FDA Peren	0.40		0.40
		Dimapur JHUM	1.73		1.73
		FDA Zunheboto	1.16		1.16

		FDA Mokokchung	0.50		0.50
		FDA Peren	0.95		0.95
		FDA Tuensang	0.38		0.38
		Total	6.22		6.22
46	Pollution Abatement	Nagaland Pollution Control Board	0.25		0.25
47	Project Elephant	Project Elephant, Nagaland	0.17		0.17
48	Scheme for Infrastructure Development FPI	Dimapur Municipal Council	1.44		1.44
49	Scheme for Technology Upgradation Establishment Modernisation	Naga Fragrance Pvt Ltd	1.19		1.19
		Development Support Service	0.07		0.07
		Doulo Builders and Suppliers	0.53		0.53
		Total	1.79		1.79
50	National Child Labour Project including Grants-in-Aid	NCLPOING and others	0.34		0.34
51	Free Coaching and Allied Scheme for Minorities	Intigrated Social Development Organisation	0.07		0.07
52	GRID Interactive Renewable Power	Nagaland Empowerment of People through Econo Devop	0.46		0.46
		Nagaland Renewable Energy Devop Agency	0.02		0.02
		Total	0.48		0.48
53	OFF GRID DRPS	Nagaland Renewable Energy Development Agency	1.20		1.20
54	Assistance to Voluntary Organisation for providing Social Defenced	Voluntary Organisations of Nagaland	0.29		0.29
55	Handicrafts	MSEC Kohima	0.01		0.01
		Nagaland Handloom Development Corpn. And other Co-op Societies	1.96		1.96
		Total	1.97		1.97

56	Handlooms	Nagaland Handloom and Handicrafts Development Corp	0.73		0.73
57	Domestic Promotion and Publicity including Hospitality	Programme Division PEIT	0.06		0.06
58	Grants-in Aid to NGOs	Grace Society MKG	0.04		0.04
59	Vocational Training Centre in Tribal Areas	Women Welfare Society	0.45		0.45
60	Comprehensive Scheme for Combating Trafficking	Welfare Organisation & Society	0.05		0.05
61	Scheme for the Welfare of Working Children in Need of Care	Welfare Societies	0.33		0.33
62	Step Support to Training and Employment Programme for Women	Cooperative Societies and other organisation	1.47		1.47
63	SWADHAR	Women Welfare Societies	0.20		0.20
64	WWH Working Women Hostel	Abiogenesis Society and Vision Home Club	0.26		0.26
65	National Programme for Youth and Adolescent Development	Welfare Societies	0.21		0.21
66	Promotion of National Integration	Welfare Societies	0.04		0.04
G. Total			471.93		471.93

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

Appendix - 1.6

(Reference: Paragraph 1.6.3; Page 18)

Summarized Financial Statement of Departmentally Managed Commercially/ Quasi-commercially Undertakings

Sl. No	Name of the Undertaking	Period of accounts
1	2	3
1	Nagaland State Transport Department	2008-09
2	Nagaland Power Department	2006-07 to 2008-09
3	Farms Under Agriculture Department	
	i) Potato Seed Farm, Kuthur	1999-2000 to 2008-09
	ii) Medium size seed farm, Merapani	2001-02 to 2008-09
	iii) Seed Farm, Tizit	2000-01 to 2008-09
4	Changki Valley Fruit Preservation Factory	1987-88 to 2008-09
5	Timber Treatment and Seasoning Plant, Dimapur	1998-99 to 2008-09
6	Government Cottage Industries Emporia, Kohima	1979-80 to 2008-09
7	Farms under Veterinary and Animal Husbandry Department	
	i) Cattle Breeding Farm, Medziphema	1998-99 to 2008-09
	ii) Cattle Breeding farm, Tuensang	1998-99 to 2008-09
	iii) Cattle Breeding Farm, Aliba	1998-99 to 2008-09
	iv) State Cattle Breeding Farm, Lerie	1993-94 to 2008-09
	v) Chick Rearing Centre (with Hatchery Unit), Mokokchung	1998-99 to 2008-09
	vi) Chick Rearing Centre (with Hatchery Unit), Dimapur	1998-99 to 2008-09
	vii) Chick Rearing Centre, Tuensang	1985-86 to 2008-09
	viii) Chick Rearing Centre, Medziphema	1985-86 to 2008-09
	ix) Pig Breeding Centre, Medziphema	1997-98 to 2008-09
	x) Pig Breeding Centre, Tizit	1997-98 to 2008-09
	xi) Pig Breeding Centre, Tuensang	1985-86 to 2008-09
	xii) Pig Breeding Centre, Mokokchung	1985-86 to 2008-09
	xiii) Pig Breeding Centre, Tuli	1980-81 to 2008-09
	xiv) Regional Rabbit Breeding Farm, Jharnapani	1998-99 to 2008-09
	xv) Pig Breeding Centre, Merangkong	1998-99 to 2008-09
	xvi) Chick Rearing Centre, Kohima	1998-99 to 2008-09
	xvii) Pig Breeding Centre, Sathuja	1998-99 to 2008-09
	xviii) Cattle Breeding farm, Baghty	1998-99 to 2008-09
	xix) Sheep Farm, Poilwa	1998-99 to 2008-09
	xx) Buffalo Farm, Jalukie	1998-99 to 2008-09
	xxi) Regional Broiler Centre, Kohima	1998-99 to 2008-09
8	Farm under Horticulture Department	
	Fruit Canning Factory, Longnak	2006-07 to 2008-09

Appendix 2.1

(Reference: Paragraph 2.3.1; Page 34)

Statement of various grants/appropriations where saving was more than Rs 1 crore each or more than 20 per cent of the total provision

(Rupees in Crore)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
Revenue (Voted)					
1.	18	Pensions and other retirement benefits	290.95	61.99	21
2.	20	Relief, Rehabilitation	3.82	1.37	36
3.	27	Planning Machinery	67.10	34.11	51
4.	28	Civil Police	498.00	4.35	1
5.	31	School Education	336.45	5.64	2
6.	32	Higher Education	58.40	18.78	32
7.	33	Youth Resources and Sports	14.57	3.59	25
8.	34	Art & Culture and Gazetteers Unit	15.73	8.32	53
9.	42	Rural Decelopment	121.61	8.78	7
10.	45	Co-operation	12.74	3.67	29
11.	52	Forest	48.00	11.99	25
12.	53	Industries	57.05	27.17	48
13.	55	Power Project	156.05	4.19	3
14.	62	Civil Administration	11.95	1.96	16
15.	77	Development of Under Developed Areas	9.21	7.28	79
Capital (Voted)					
16.	1	State Legislature	14.00	7.15	51
17.	27	Planning Machinery	155.77	118.85	76
18.	31	School Education	10.61	2.08	20
19.	35	Medical, Public Health and Family Welfare	58.94	37.61	64
20.	36	Urban Development	151.06	60.37	40
21.	38	Information and Public Relations	2.20	2.00	91
22.	41	Labour	2.29	1.00	44
23.	43	Social Security and Welfare	12.21	9.82	80
24.	45	Co-operation	16.12	14.71	91
25.	52	Forest	20.00	4.47	22
26.	55	Power Project	127.75	18.28	14
27.	56	Road Transport	17.03	3.39	20
28.	58	Roads and Bridges	161.32	45.98	29
29.	60	Water Supply Schemes	100.48	31.99	32
30.	62	Civil Administration Works	31.98	22.80	71
31.	65	SCERT	2.55	1.20	47
32.	68	Police Engineering Project	54.58	4.77	9
33.	72	Land Resources Development	7.50	2.01	27
34.	74	Mechanical Engineering	7.00	2.52	36
35.	77	Development of Under Developed Areas	45.93	10.24	22
36.	79	Border Affairs	3.00	1.01	34
Capital (Charged)					
37.	75	Servicing of Debt	713.85	323.88	45

Appendix 2.2

(Reference: Paragraph 2.3.5; Page 36)

Excess over provision of previous years requiring regularization

(Rupees in crore)

Year	Number of Grants	Number of Appropriation	Amount of excess over provision	Status of regularisation
1996-97	31	0	33.43	Not yet regularised
1997-98	25	1	241.09	Not yet regularised
1998-99	24	2	263.80	Not yet regularised
1999-2000	24	2	167.14	Not yet regularised
2000-01	16	1	51.81	Not yet regularised
2001-02	16	0	27.98	Not yet regularised
2002-03	18	1	723.75	Not yet regularised
2003-04	30	2	230.79	Not yet regularised
2004-05	18	2	28.82	Not yet regularised
2005-06	23	2	64.96	Not yet regularised
2006-07	24	2	46.03	Not yet regularised
2007-08	23	2	88.46	Not yet regularised
Total			1968.06	

Appendix 2.3

(Reference: Paragraph 2.3.6 ; Page 38)

Statement of various grants/appropriations where Expenditure was more than Rs 1 crore each or more than 20 per cent of the total provision

(Rupees in Crore)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Expenditure	Percentage of Excess Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
Revenue (Voted)					
1.	36	Urban Development	4.63	5.79	(25)
2.	60	Water Supply Schemes	28.01	36.07	(29)
Capital (Voted)					
3.	64	Housing	45.53	66.92	(47)

Appendix 2.4

(Reference: Paragraph 2.3.7; Page 38)
Cases where supplementary provision (Rs.10 lakh or more in each case)
proved unnecessary

(In thousands of Rupees)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original provision	Supplementary provision
	A Revenue (Charged)				
1	75-Servicing of Debt	3500110	3345291	176702	21883
	Total Charged	3500110	3345291	176702	21883
	A Revenue (Voted)				
2	27-Planning Machinery	654889	329913	341079	16103
3	45-Co-operation	93873	90695	36745	33567
4	50-Animal Husbandry and Dairy Development	405369	386345	59436	40412
5	53-Industries	537431	298772	271699	33040
	Total Revenue (Voted)	1691562	1105725	708959	123122
	Total for Revenue	5191672	4451016	885661	145005
	B Capital (Voted)				
6	31-School Education	88500	85325	20775	17600
7	35-Medical, Public Health and Family Welfare	424273	213315	376125	165167
8	45-Co-operation	160100	14147	147053	1100
9	48-Agriculture	117500	109179	21841	13520
10	58-Roads and Bridges	1172400	1153462	459772	440834
11	62-Civil Administration Works	266300	91769	228031	53500
12	65-SCERT	19775	13500	12000	5725
	Total-capital (Voted)	2248848	1680697	1265597	697446
	Grant Total	7440520	6131713	2151258	842451

Appendix 2.5

(Reference: Paragraph 2.3.7; Page 38)

Statement of various grants/appropriation where supplementary provision proved insufficient by more than Rs.1 crore each

(Rupees in crore)

Sl. No.	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
Revenue (Voted)							
1	36	Urban Development	3.56	1.06	4.62	5.78	1.16
2	58	Roads and Bridges	90.52	4.28	94.80	96.58	1.78
3	60	Water Supply Schemes	25.56	2.45	28.01	36.07	8.06
4	64	Housing	24.84	6.78	31.62	34.18	2.56
5	65	SCERT	10.78	4.39	15.17	16.42	1.25
Total Revenue (Voted)			155.26	18.96	174.22	189.03	14.81
Capital (Voted)							
6	53	Industries	20.60	11.46	32.06	35.74	3.68
7	64	Housing	34.90	10.63	45.53	66.92	21.39
Total Capital (Voted)			55.50	22.09	77.59	102.66	25.07
Grand Total			210.76	41.05	251.81	291.69	39.88

Appendix 2.6

(Reference: Paragraph 2.3.8; Page 38)
Excess/Unnecessary/Insufficient re-appropriation of funds

(Rupees in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
Revenue (Voted)					
1	4	12 th Finance Commission	2014--800`-12	9.60	(-)9.60
2	4	Upgradation of Judicial Administration under Award of 11 th Finance Commission	2014-800-02	15.68	8.71
3	7	Subordinate Establishment	2039-001-02	1.72	8.12
4	11	Commissioner's Establishment	2053-093-101	15.00	106.46
5	11	Sub-Divisional Establishment	2053-094-01	(-)10.00	(-)81.29
6	11	Land Rent for Accommodation of Security Forces (SRE)	2053-800-01	(-)5.00	(-)3.00
7	18	Commuted Value of Pensions	2071-01-102	(-)267.83	(-)4425.39
8	18	Gratuities	2071-01-104	(-)532.52	(-)4153.65
9	18	Family Pension	2071-01-105	(-)344.38	(-)5000.89
10	18	Superannuation and Retirement Allowances	2071-01-101	(-)577.33	9103.40
11	26	Attached Offices Secretarial Transport Sector	2052-090-01	2.00	98.01
12	27	District Planning Machinery	3451-102	3788.00	(-)3375.12
13	27	Geographical Information System (GIS)	2575-03-800-03	125.00	23.74
14	27	C.M.'s Corpus Fund for Self Employment	2575-800-04	983.66	18.98
15	27	Planning Board	3451-101	202.84	183.36
16	29	Government Presses	2058-103	(-)40.27	2.35
17	30	Administrative Training Institute	2070-003-01	(-)7.06	(-)17.04
18	31	Primary Schools	2202-101-01	(-)150.00	(-)12178.52
19	31	Middle Schools	2202-101-02	(-)144.00	(-)6214.56
20	31	Physical Education	2202-101-04	(-)26.0	(-)196.03
21	31	Sarva Siksha Abhiyan	2202-800-02	(-)438.04	(-)519.85
22	31	Communitisation of Elementary Education	2202-800-03	483.52	(-)68.65
23	31	Nutrition Support Against Conversion of Mid-Day Meal (CSS)	2202-800-14	254.04	(-)1822.85
24	31	District Education Officer's Establishment	2202-101-03	(-)7.00	(-)7.50
25	31	Text Books	2202-800-106	80.00	(-)314.47
26	31	National Scholarships for Talented Students	2202-107-02	3.00	(-)10.88
27	31	Appointment of Hindi Teachers in Non-Hindi Speaking States (CSS)	2202-102-02	(-)9.60	(-)161.21
28	31	Assistance to Non-Government Primary Schools	2202-01-102	10.00	40.00
29	31	Direction	2202-02-01	50.58	2128.72
30	31	Inspectorates	2202—101-01	2.00	12807.50
31	31	Subordinate Establishment (DIS)	2202-101-02	(-)8.50	1141.11
32	31	Integrated Education for Disabled Children (CSS/CPS)	2202-103-01	(-)12.00	72.60
33	31	Government Schools	2202-109-01	69.00	5044.32
34	31	Science Education	2202-109-02	(-)51.00	21.14
35	31	Vocationalisation of Secondary Education	2202-800-02	1.00	17.99

36	32	Centrally Sponsored Schemes for Post Matric Scholarship	2225-277-01	(-)3225.77	1451.18
37	34	Subordinate Establishment	2205-001-02	7.14	(-)1.41
38	34	Cultural Research and Studies	2205-102-02	28.14	(-)2.45
39	34	State Archive	2205-102-05	280.12	(-)430.95
40	34	Multipurpose Cultural Complex at Zunheboto(CSS)	2205-102-14	(-)20.00	(-)180.00
41	34	Multipurpose Complex at Dimapur(CSS)	2205-102-20	180.00	(-)180.00
42	34	Museums	2205-001-107	3.50	(-)1.61
43	34	Directions	2205-001-01	12.22	5.64
44	34	Gazetter and Statistical Memoirs	3454-02-110	4.20	1.80
45	35	Medical Store Depots	2210-01-104	208.95	(-)1.06
46	35	Family Welfare Sub-centres	2211-101-12	191.38	(-)2.53
47	35	Re-productive and Child Health	2211-103-01	(-)10.00	(-)27.00
48	35	Rural Family Welfare Centres	2211-101-01	(-)384.12	2.53
49	42	Block Headquarters	2515-102-02	71.70	(-)13.16
50	42	Backward Region Grant Fund	2575-800-01	486.15	(-)498.41
51	42	Direction and Administration (IREP-NPBD)	2810-01-001	9.35	(-)38.34
52	42	Direction	2515-102-01	18.60	51.13
53	43	Direction	2235-001-01	(-)2.00	(-)25.05
54	43	Nutrition including NSAP	2236-101-02	1258.92	(-)3.00
55	46	Subordinate Establishment	3454-111-02	109.68	2.38
56	48	Subordinate Establishment (Agriculture)	2401-001-02	801.18	(-)3.11
57	48	Demonstration Farm	2401-104-06	(-)27.15	(-)30.87
58	48	Agriculture Census(CSS)	2401-111-22	36.30	(-)11.31
59	48	Demonstration and Supply of Plant Protection Chemicals and Equipment	2401-107-01	(-)40.50	26.76
60	50	Subordinate Establishment	2403-001-02	586.96	(-)2.06
61	52	Direction	2406-001-01	55.82	4.18
62	52	Subordinate Establishment	2406-001-02	139.60	3.38
63	52	Maintenance of Forest under TFC Award	2406-001-06	(-)500.00	679.50
64	52	Distribution of Seedling	2406-102-13	9.99	41.28
65	52	R.S. & Aesthetic Plantation	2406-102-16	2.00	8.00
66	52	Plantation of Wild Fruits	2406-102-21	1.00	7.00
67	52	Nagaland Forest Infrastructure Development Project	2406-800-05	75.00	156.47
68	52	Bamboo Plantation (CSS)	2406-800-13	(-)800.00	151.57
69	52	Animals Tiger, Leopard, Elephant Census	2406-110-10	3.00	9.72
70	52	Zoological Park	2406-111-10	6.00	2.72
71	52	Botanical Garden	2406-112-01	1.00	7.56
72	52	Eco-Tourism	2415-800-07	3.00	157.53
73	52	Working Plan	2406-005-03	7.00	(-)2.00
74	52	Housing	2406-070-03	126.65	(-)121.45
75	52	Conservation and Development	2406-101-01	(-)92.00	(-)8.00
76	52	Grant to State Population Control Board	2406-800-01	20.90	(-)45.70
77	52	Nagaland Forest Infrastructure Development Project(CSS/CPS)	2406-800-25	(-)752.52	(-)247.48
78	52	Forest Museum	2406-800-01	4.99	(-)5.00
79	52	Silvi-Culture Research	2415-004-01	2.00	(-)2.56

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80	54	Survey and Mapping	2853-02-101	(-)41.37	(-)1.02
81	55	Maintenance	2801-800-01	11.24	3874.41
82	58	Maintenance Under TFC Grant	3054-103-02	1964.30	104.12
83	58	Research Development Cell	3054-001-03	9.07	119.89
84	58	Maintenance	3054-105-01	(-)6.71	(-)10.90
85	58	Execution	3054-001-05	243.41	(-)17.24
86	59	Investigation	2702-02-005	(-)15.07	(-)4.53
87	59	Direction and Administration	2702-80-001	10.07	(-)11.00
88	59	Agriculture Engineering Superintendence	2702-800-01	(-)5.33	(-)16.83
89	59	Land Reclamation	2702-800-12	(-)20.00	11.64
90	59	Statistical Cell (CSS)	2702-800-14	3.00	691.58
91	60	Monitoring Cell	2215-005-11	10.00	2.78
92	60	Operation and Maintenance	2215-102-01	979.40	10.75
93	60	Information, Education and Communication Project (IECP)	2215-800-03	(-)25.49	10.38
94	60	Execution	2215-001-02	934.50	(-)10.60
95	60	Investigation Cell	2215-005-12	10.00	2.78
96	60	Urban Water Supply Programmes	2215-005-101	34.28	(-)4.58
97	63	Science and Technology Cell	3425-800-01	2.52	(-)1.46
98	64	Execution	2059-001-22	243.08	138.73
99	64	Buildings	2059-053-64	31.59	16.35
100	65	DIET (CSS)	2202-02-004	4.86	120.99
101	65	Teachers Training Programme (SCERT)	2202-105-02	(-)5.00	(-)1.00
102	67	Home Guards	2070-107-01	(-)9.93	39.78
103	70	Fruit Canning Factory, Longnak	2401-119-18	(-)8.00	9.90
104	70	Horticulture Development	2401-119-19	184.66	3.82
105	73	Rural Development Training Centre	2515-003-01	142.56	(-)4.64
106	74	Superintending Engineer's Establishment (Mechanical Engineering)	2059-001-32	(-)7.03	1.35
107	78	Direction	2203-001-01	(-)19.28	2.89
108	78	Direction	3425-001-01	(-)729.61	913.82
109	78	Kheloshe Polytechnic	2203-105-01	(-)16.05	(-)99.65
110	78	State Council of Technical Education	2203-800-01	26.70	(-)44.81
			Capital (Voted)		
111	27	Non-functional Buildings (Planning Machinery) (CSS)	4059-051-27	(-)11902.23	31.75
112	31	Direction and Administration	4202-800-01	145.00	(-)99.16
113	31	Upgradation of Standards of Administration Under the Awards of 11 th Finance Commission	4202-800-02	190.00	(-)92.59
114	35	Referral Hospital Projects (Non-Lapsable Pool)	4210-800-01	(-)855.72	(-)157.03
115	35	NRHM	4210-800-07	900.00	(-)900.00
116	35	NRHM (CSS)	4210-800-17	(-)900.00	180.42
117	36	Special Development Fund for Nagaland and Schemes Under NLCPR	4217-051-09	(-)396.44	585.46
118	39	Tourist Accommodation	5452-800-06	32.87	(-)32.87
119	50	Works	4403-001-01	450.00	(-)22.59
120	55	Transmission Schemes in Nagaland(CSS/CPS)	4552-800-05	(-)164.00	(-)78.34

121	55	Various Schemes Under REC Loan	4801-800-01	(-)6.59	(-)72.65
122	55	Kutir Jyoti Scheme (CSS)	4801-800-03	26.31	(-)21.28
123	55	Construction of Sub-Transmission Line Under APDRP	4801-800-05	1439.00	(-)1392.86
124	55	Rajiv Gandhi Grammin Vidhyutikaran Yojana (CSS/CPS)	4801-800-06	(-)3827.99	(-)105.14
125	56	Lands and Buildings(CSS)	5055-050-01	(-)200.00	(-)47.96
126	58	Roads and Bridges(CSS)	4552-800-01	615.00	(-)769.20
127	58	Special Programme Roads (Non-Lapsable Pool)	5054-800-02	(-)3219.53	(-)513.22
128	58	Department Schemes	5054-800-01	(-)2261.57	753.69
129	59	Renovation and Up gradation of Capital Asset	4702-800-02	6.00	(-)1.67
130	59	SAP Construction	4702-800-06	(-)30.00	(-)3.25
131	60	Accelerated Rural Water Supply Programme (RGNDWM) (CSS)	4215-800-01	(-)652.95	(-)1099.47
132	60	Augmentation of Water Supply (Non-Lapsable Pool)	4215-800-05	(-)64.00	(-)21.28
133	60	B.M.S. PMGY-Rural Water Supply P.M.G.Y.	4215-800-15	621.45	(-)44.45
134	64	Housing	4059-051-64	(-)639.00	1205.00
135	64	Housing	4216-106-64	639.00	934.35
136	65	Buildings	4202-800-04	5.59	(-)114.34
137	65	DIET (CSS)	4202-800-15	(-)5.59	(-)5.66
138	72	Investment in Nagaland Bamboo Development Agency for Capital Work (CSS)	4552-190-01	(-)200.00	44.44
139	74	Machinery and Equipment	5054-800-01	(-)261.00	8.74
Revenue(Charged)					
140	75	Interest on Ways and Means Advances from Reserve Bank of India	2049-101-115	(-)70.00	(-)3.61
141	75	Interest on Special Securities issued to NSS Fund of the Central Government by State Government	2049-101-123	214.34	(-)202.77
142	75	NABARD Loans	2049-200-12	(-)13.55	(-)3.26
143	75	Interest on Loans for State/Union Territory Plan Schemes	2049-108-101	(-)138.32	(-)1339.90
144	75	Other Non-Plan Loans	2049-104-02	66.93	(-)15.05
145	75	R.E.C. Loans	2049-200-01	133.70	13.02
Capital (Charged)					
146	75	Ways and Means Advances from the Reserve Bank of India	6003-110	(-)30000.00	(-)1541.69
147	75	Block Loans	6004-02-101	38.41	(-)1586.97
148	75	Other Loans	6004-03-800	35.29	(-)8.16
149	75	Consolidated Loans Re-consolidated into 25 years and 30 year Loans	6004-07-107	55.12	(-)1.00
150	75	Share of Small Savings Collections	6004-01-102	(-)9.57	35.94
151	75	Other Loans	6004-04-800	(-)44.64	8.94

Appendix 2.7

(Reference: Paragraph 2.3.10; Page 38)
Results of review of substantial surrenders made during the year
(Rupees in crore)

SL. No	Number and title of Grant	Name of the scheme (Head of Account)	Amount of Surrender (Rupees in lakh)	Percentage of Surrender
Revenue (Voted)				
1	32-Higher Education	2202, 2225 & 2552 2225-02-277(1) CSS for PM Scholarship Due to non release of G.O.I. Fund Rs 32.26 crore	33.30	57
2	77-Development of Under Developed Areas	2575 2575-03-001(1) Other Special Area Programme. Due to change of Plan Scheme.	7.28	79
3	78-Information Technology and Technical Education	2203 & 3425 3425-60-001(1) Direction, Technical Education. Change of Fund of Scheme of Rs 6.54 crore.	9.55	50
Capital Voted				
4	1-State Legislature	4059	7.15	51
5	8-Sales Tax	4059	0.50	100
6	25-Land Records and Survey	4059	0.27	52
7	27-Planning Machinery	4059 4059-051(27) Planning Machinery, Capital outlay on Public Works. Due to change of Plan Scheme	119.17	77
8	35-Medical, Public Health and Family Welfare	4210	29.00	49
9	38-Information and Public Relations	4220	2.00	91
10	43-Social Security and Welfare	4235	9.82	80
Total			218.04	66

Appendix 2.8

(Reference: Paragraph 2.3.11; Page38)
Surrender in excess of actual savings (Rs 50 lakh or more)

(Rupees in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
Revenue (Voted)					
1	32- Higher Education	58.40	18.78	33.30	14.52
2	52- Forest	48.00	11.99	20.06	8.07
3.	78- Information Technology and Technical Education	19.12	1.71	9.55	7.84
Capital (Voted)					
4	36- Urban Development	151.06	60.37	66.14	5.77
5.	56- Road Transport	17.03	3.39	5.15	1.76
	Total	293.61	96.24	134.20	37.96

Appendix 2.9

(Reference Paragraph 2.3.12; Page 39)

**Statement of various grants/appropriations in which savings occurred
but no part of which had been surrendered**

(Rupees in crore)

I - Grant			
Sl. No.	Grant No.	Number and Name of grant/appropriation	Saving
Revenue (Voted)			
1.	9	9-Taxes on Vehicles	0.04
2.	16	16-State Guest House	0.11
3.	20	20-Relief, Rehabilitation	1.37
4.	28	28-Civil Police	4.35
5.	31	31-School Education	5.64
6.	37	37-Local Self Government	0.53
7.	45	45-Co-operation	3.67
8.	53	53-Industries	27.17
9.	55	55-Power Projects	4.19
10.	62	62-Civil Administration Works	1.96
11.	63	63-Science, Technology, Ecology & Environment	0.01
12.	73	73-State Institute of Rural Development	0.05
Total			49.09
Capital (Voted)			
13.	9	9-Taxes on Vehicles	0.13
14.	16	16-State Guest House	0.23
15.	22	22-Civil Supplies	0.05
16.	31	31-School Education	2.08
17.	41	41-Labour	1.00
18.	42	42-Rural Development	0.13
19.	45	45-Co-operation	14.71
20.	50	50-Animal Husbandry and Dairy Development	0.23
21.	52	52-Forest	4.47
22.	62	62-Civil Administration Works	22.80
23.	65	65-SCERT	1.20
24.	66	66-Sericulture	0.16
25.	68	68-Police Engineering Project	4.77
26.	79	79-Border Affairs	1.01
Total			52.97
II – Appropriation			
Revenue (Charged)			
27.	10	10-Public Service Commission	0.06
28.	75	75-Servicing of Debt	17.67
Total			17.73
Grand Total			119.79

Appendix 2.10

(Reference Paragraph 2.3.12; Page 39)

Details of saving of Rs 1 crore and above not surrendered

(Rupees in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
	Revenue (voted)			
1	18- Pensions and other Retirement Benefits	61.99	17.22	44.77
2	20- Relief, Rehabilitation	1.37	0.00	1.37
3	27- Planning Machinery	34.11	0.01	34.10
4	28-Civil Police	4.35	0.00	4.35
5	31-School Education	5.64	0.00	5.64
6	34-Art and Culture and Gazetteers Unit	8.32	0.40	7.92
7	42-Rural Development	8.78	0.37	8.41
8	45-Co-operation	3.67	0.00	3.67
9	53-Industries	27.17	0.00	27.17
10	55-Power Projects	4.19	0.00	4.19
11	62-Civil Administration Works	1.96	0.00	1.96
	Capital (Voted)			
12	31-School Education	2.08	0.00	2.08
13	35-Medical, Public Health and Family Welfare	37.61	29.00	8.61
14	41-Labour	1.00	0.00	1.00
15	45-Co-operation	14.71	0.00	14.71
16	52-Forest	4.47	0.00	4.47
17	55-Power Projects	18.28	1.58	16.70
18	58-Roads and Bridges	45.98	40.69	5.29
19	60-Water Supply Schemes	31.99	14.17	17.82
20	62-Civil Administration Works	22.80	0.00	22.80
21	65-SCERT	1.20	0.00	1.20
22	68-Police Engineering Project	4.77	0.00	4.77
23	79-Border Affairs	1.01	0.00	1.01
	Revenue (Charged)			
24	75-Servicing of Debt	17.67	0.00	17.67
	Capital (Charged)			
25	75-Servicing of Debt	323.88	294.00	29.88
	Total	689.00	397.44	291.56

Appendix 2.11

(Reference Paragraph 2.3.12; Page 39)

Cases of surrender of funds in excess of Rs 10 crore on 30 and 31 March 2009

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	%age of Total Provision
1	2	3	4	5
Revenue (Voted)				
1.	18	2071-Pensions and Other Retirement Benefits	17.22	(6)
2.	32	2552-North Eastern Areas	33.30	(57)
3.	48	2575-Other Special Areas Programmes	10.04	(14)
4.	52	2415-Agricultural Research and Education	20.06	(42)
5.	59	2702-Minor Irrigation	12.35	(15)
Capital (Voted)				
6.	27	4059-Capital Outlay on Public Works	119.17	(77)
7.	35	4552-Capital Outlay on North-Eastern Areas	29.00	(49)
8.	36	4217-Capital Outlay on Urban Development	66.14	(44)
9.	58	5054-Capital Outlay on Roads and Bridges	40.69	(25)
10.	60	4215-Capital Outlay on Water Supply and Sanitation	14.17	(0.14)
11.	77	4575-Capital Outlay on Other Special Areas Programmes	10.24	(22)
Capital (Charged)				
12.	75	6004-Loans and Advances from the Central Government	293.74	(41)
Total			666.12	

Appendix 2.12

(Reference: Paragraph 2.3.13; Page 39)

Rush of Expenditure

(Rupees in crore)

Sl. No	Grant Number and Name	Head of account Scheme/Service	Expenditure incurred during Jan-March 2009	Expenditure incurred in March 2009	Total Expenditure	%age of total expenditure incurred during	
						Jan-March 2009	Mar-09
1	27	2575	11.75	11.75	21.44	54.80	54.80
2	33	4202	19.33	19.33	21.10	91.61	91.61
3	37	2515	12.01	12.01	16.01	75.02	75.02
4	42	2505	12.78	10.03	16.00	79.88	62.69
5	43	2235	19.91	12.92	28.01	71.08	46.13
6	43	2236	21.36	21.13	30.20	70.73	69.97
7	48	2401	32.52	23.33	55.71	58.37	41.88
8	49	2402	23.47	11.97	33.72	69.60	35.50
9	50	2403	20.22	13.39	33.46	60.43	40.02
10	53	2851	18.89	12.42	29.88	63.22	41.57
11	53	4860	19.38	13.56	35.35	54.82	38.36
12	60	2215	22.36	2.44	35.08	63.74	6.96
13	72	2501	31.46	17.98	38.74	81.21	46.41

Appendix 2.13

(Reference: Paragraph 2.3.13; Page 39)

Cases of Rush of Expenditure towards the end of the financial year 2008-09

(Rupees in crore)

Sl. No	Major Head	Total expenditure during the year	Expenditure during last quarter of the year		Expenditure during March 2009	
			Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1	2015	5.74	3.03	52.79	2.60	45.30
2	2029	10.45	7.28	69.67	4.86	46.51
3	2030	0.37	0.30	81.08	0.27	72.97
4	2047	0.04	0.04	100.00	0.04	100.00
5	2059	54.31	33.88	62.38	18.17	33.46
6	2215	34.10	22.36	65.57	2.45	7.18
7	2235	38.06	24.07	63.24	15.37	40.38
8	2236	31.20	22.06	70.71	21.13	67.72
9	2250	0.01	0.01	100.00	0.01	100.00
10	2401	66.62	38.61	57.96	28.22	42.36
11	2402	33.72	23.47	69.60	11.97	35.50
12	2403	33.46	20.39	60.94	13.40	40.05
13	2425	9.07	5.88	64.83	2.59	28.56
14	2501	39.39	31.46	79.87	17.98	45.65
15	2505	16.00	12.78	79.88	10.03	62.69
16	2575	72.42	43.40	59.93	42.48	58.66
17	2810	1.56	1.12	71.79	0.46	29.49
18	2851	40.14	25.41	63.30	15.55	38.74
19	2853	9.37	6.24	66.60	3.69	39.38
20	3053	5.00	3.29	65.80	0.00	0.00
21	3425	12.98	11.70	90.14	11.35	87.44
22	3475	3.46	2.05	59.25	1.08	31.21
23	4055	49.81	29.58	59.39	0.55	1.10
24	4202	45.45	26.67	58.68	26.61	58.55
25	4401	13.73	8.15	59.36	6.57	47.85
26	4402	0.20	0.17	85.00	0.00	0.00
27	4403	4.77	4.50	94.34	4.50	94.34
28	4405	2.80	2.74	97.86	2.00	71.43
29	4408	3.25	2.66	81.85	2.04	62.77
30	4425	0.59	0.43	72.88	0.43	72.88
31	4515	0.88	0.88	100.00	0.88	100.00
32	4851	1.19	1.19	100.00	0.00	0.00
33	4860	35.35	19.38	54.82	13.56	38.36
34	5425	1.70	1.70	100.00	1.70	100.00
35	5475	1.75	1.06	60.57	0.93	53.14
	Total	678.94	437.94		283.47	

Appendix - 2.14

*(Reference paragraph 2.4.1; Page 39)***Pending DCC bills for the years up to 2008-09****(Rupees in crore)**

Sl. No.	Department	Number of AC bills	Amount
1	Election	9	4.59
2	Governor Secretariat	1	0.02
3	Home	5	0.89
4	Urban Development	1	0.02
5	Agriculture	1	2.81
6	Tourism	3	0.22
7	Treasury	2	7.03
8	Assembly Secretariat	2	0.28
	Total	24	15.86

Appendix – 3.1

Utilisation certificates outstanding as on 31 March, 2009

(Reference: Paragraph 3.1; Page 43)

(Rupees in lakh)

Sl. No	Department	Year of payment of grant	Total grants paid		Utilization certificates			
			Number of cases	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
1	2	3	4	5	6	7	8	9
I	School Education	2004-05	219	70.00	209	68.50	10	1.50
		2005-06	226	75.00	202	57.90	24	17.10
		2006-07	238	90.00	230	87.75	8	2.25
		2007-08	298	105.35	282	87.10	16	18.25
		2008-09	329	125.13	314	101.10	15	24.03
		Total	1310	465.48	1237	402.35	73	63.13
II	Urban Development	2004-05	1	100.00	1	100.00	0	0.00
		2005-06	1	45.00	1	45.00	0	0.00
		2006-07	2	83.50	1	50.00	1	33.50
		2007-08	2	107.50	1	100.00	1	7.50
		2008-09	1	75.00	1	75.00	0	0.00
		Total	7	411.00	5.00	370.00	2	41.00
Grand Total			1317	876.48	1242	772.35	75	104.13

Appendix - 3.2

(Reference: paragraph 3.2; page 44)

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

Sl. No	Name of the Body/Authority	Year for which Accounts had not been received	Grants received (Rupees in lakh)
1	District Rural Development Agency, Kohima	2006-07 to 2008-09	NA
2	District Rural Development Agency, Wokha	2005-06 to 2008-09	NA
3	District Rural Development Agency, Mokokchung	2006-07 to 2008-09	NA
4	District Rural Development Agency, Phek	2005-06 to 2008-09	NA
5	District Rural Development Agency, Mon	2007-08 to 2008-09	NA
6	District Rural Development Agency, Longleng	2007-08 to 2008-09	NA
7	District Rural Development Agency, Zunheboto	2007-08 to 2008-09	NA
8	District Rural Development Agency, Tuensang	2006-07 to 2008-09	NA
9	District Rural Development Agency, Peren	2007-08 to 2008-09	NA
10	District Rural Development Agency, Kiphire	2006-07 to 2008-09	NA
11	Development Authority, Dimapur	2006-07 to 2008-09	NA
12	Nehru Yuva Kendra, Mokokchung	2005-06 to 2008-09	NA
13	Naga Hospital Authority, Kohima	2006-07 to 2008-09	NA
14	Nehru Yuva Kendra, Tuensang	2005-06 to 2008-09	NA
15	Nehru Yuva Kendra, Zunheboto	2005-06 to 2008-09	NA
16	Nehru Yuva Kendra, Mon	2005-06 to 2008-09	NA
17	Nagaland Legal Services Authority	2003-04 to 2008-09	NA
18	Nagaland State Aids Control Society, Kohima	2007-08 to 2008-09	NA
19	Kohima Municipal Council	2005-06 to 2008-09	NA
20	Dimapur Municipal Council	2005-06 to 2008-09	NA
21	Mokokchung Municipal Council	2005-06 to 2008-09	NA
22	Nagaland State Welfare Advisory Board, Kohima	2007-08 to 2008-09	NA

Appendix - 3.3

(Reference: Paragraph 3.4; Page 45)

Statement of finalization of Accounts and the Government investment in departmentally managed commercial and Quasi-commercial Undertakings

Sl. No	Name of the Undertaking	Accounts finalized up to	Investment as per the last accounts finalized (Rs in crore)	Remarks/ Reasons for delay in preparation of Accounts
1	Nagaland Industrial Development Corporation Ltd., Dimapur	1999-2000	14.10	Nil
2	Nagaland Handloom & Handicrafts Development Corporation Ltd., Dimapur	1983-84	6.89	Nil
3	Nagaland Industrial Raw Materials & Supply Corporation Ltd., Dimapur	1982-83	1.23	Nil
4	Nagaland Hotels Ltd., Dimapur	1987-88	0.47	Nil
5	Nagaland State Mineral Development Corporation Ltd., Kohima.	1997-98	1.60	Nil

Appendix - 3.4

(Reference: Paragraph 3.5; page 46)

Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc,
(Cases where final action was pending at the end of March 2009)

Sl. No	Name of the department	Up to 5 years	5 to 10 years
1	Finance	2	2
2	Industries & Commerce	-	2
3	School Education	5	3
4	Roads & Bridges	-	1
5	Public Health Engineering	-	1
6	Veterinary & Animal Husbandry	-	1
7	Home (police)	-	1
8	Home (General Administration)/Higher Education	1	
8	Horticulture	2	-
9	Home/Power	1	-
10	Irrigation & Flood Control	1	-
11	Health & Family Welfare	2	-
12	Agriculture	1	-
	Total	15	11

Appendix – 3.5

Department/category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

(Reference : Paragraph 3.5; Page 46)

Name of Department	Theft cases		Misappropriation/ fraudulent drawal/ loss of Government material		Total	
	Number of cases	Amount (Rs in lakh)	Number of cases	Amount (Rs in lakh)	Number of cases	Amount (Rs in lakh)
Finance	1	3.50	3	1518.11	4	1521.61
Industries & Commerce	-	-	2	18.24	2	18.24
School Education	-	-	8	690.19	8	690.19
Roads & Bridges	-	-	1	95.13	1	95.13
Public Health Engineering	-	-	1	5.86	1	5.86
Veterinary & Animal Husbandry	-	-	1	4.87	1	4.87
Home (police)	-	-	1	47.37	1	47.37
Home (General Administration)/Higher Education			1	8.02	1	8.02
Horticulture	-	-	2	2701.00	2	2701.00
Home/Power	-	-	1	12.19	1	12.19
Irrigation & Flood Control	-	-	1	44.17	1	44.17
Health & Family Welfare	-	-	2	108.58	2	108.58
Agriculture	-	-	1	217.00	1	217.00
Total	1	3.50	25	5470.73	26	5474.23