

# APPENDICES

## **Appendix 1.1**

*(Reference: Para 1.1; Page 2)*

### **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.

**Appendix – 1.1**

(Reference: Para 1.1; Page 2)

**Part B: Layout of Finance Accounts**

<b>Statement</b>	<b>Layout</b>
<b>VOLUME I</b>	
	Certificate of the Comptroller and Auditor General of India
	Guide to Finance Accounts ( Introduction)
Statement No.1	Statement of Financial Position
Statement No.2	Statement of Receipts and Disbursements Annexure A. Cash Balances and Investments of Cash Balances
Statement No.3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund)
Statement No.5	Statement of Progressive Capital expenditure
Statement No. 6	Statement of Borrowings and Other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Investment of the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Grants-in-aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No. 12	Statement of Sources and Application of Funds for Expenditure other than Revenue Account
Statement No. 13	Statement of Balances under Consolidated Fund, Contingency Fund and Public Account
	Notes to Accounts
<b>VOLUME II</b>	
<b>Part I</b>	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
Statement No. 17	Detailed Statement of Borrowings and Other Liabilities
Statement No. 18	Detailed Statement on Loans and Advances made by the Government
Statement No. 19	Detailed statement of Investments of the Government
Statement No. 20	Detailed statement of Guarantees given by the Government
Statement No. 21	Detailed statement of Contingency Fund and Other Public Account Transactions
Statement No. 22	Detailed statement on Investments of Earmarked Funds
<b>PART II Appendices</b>	
I	Comparative Expenditure on Salary
II	Comparative Expenditure on Subsidy
III	Grants-in-aid/Assistance given by the State Government (Institution wise and Scheme wise)
IV	Details of Externally Aided Projects
V	Plan Scheme expenditure (Central and State Plan schemes) A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes) B. State Plan Schemes
VI	Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget) (Unaudited Figures)
VII	Acceptance and Reconciliation of balances (As depicted in Statement 7 and 8)
VIII	Financial results of Irrigation Works
IX	Commitments of the Government- List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-Salary portion
XI	Major Policy Decisions of the Government during the year or new Schemes proposed in the Budget
XII	Committed Liabilities of the Government
XIII	Re-organisation of the States- Items for which allocation of balances between/among the States has not been finalized.

## Appendix – 1.1

**Part C: Methodology Adopted for the Assessment of Fiscal Position**

The norms/ceilings prescribed by the FC-XIV for selected fiscal variable along with its projections for a set of fiscal aggregates and in other Statements required to be laid in the legislature under the Act are used to make qualitative assessment of the trends and patterns 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 mobilisation 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)**

	2011-12	2012-13	2013-14	2014-15	2015-16
Gross State Domestic Product (₹ in crore)	11839	13619	16612	18414	20524
Growth rate of GSDP	-	15.04	21.98	10.85	11.46

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 ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.7 implies that revenue receipts tend to increase by 0.7 percentage points, if the GSDP increases by one per cent.
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1]*100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal liabilities} + \text{Current year's Fiscal Liabilities})/2]*100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received}/[(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]*100$
Average interest rate of outstanding debt	$\text{Interest Paid}/[(\text{Opening Balance of Public Debt} + \text{Closing Balance of Public Debt})/2]$
Revenue Deficit	Revenue Receipt – Revenue Expenditure

<b>Term</b>	<b>Basis of calculation</b>
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts.
Primary Deficit	Fiscal Deficit – Interest payments
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the n <sup>th</sup> root of the total percentage growth rate, where n is the number of years in the period being considered. CAGR= [ending value /beginning value] <sup>1/no of years</sup> -1
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices.
Core Public and Merit Goods	Core public goods are which all citizens enjoy in common in the sense that each individual’s consumption of such goods lead to no subtractions from any other individual’s consumption of the goods, e.g. enforcement of law and order, security and protection of our rights; pollution free air, other environmental good, road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, etc.

## Appendix 1.1

(Reference Page 1)

## Part D: State Profile

A. General Data					
Sl. No	Particulars	Figures			
1	Area (in sq. kms.)	16579			
2	Population				
	As per 2001 census	19,90,036			
	As per 2011 census	19,78,502			
3	Density of Population (2011) (per sq. kms.) (All India Average 382 persons per sq km)	119			
4	Below Poverty Line (BPL) (2011-12) (All India Population Below Poverty Line -29.5) (2011-12)	14.00			
5	Literacy (2011) (in per cent) (All India Average 73.00 %)	79.55			
6	Infant Mortality Rate (2014) (All India average per 1000 live births-39 (SRS Bulletin of September 2014))	14.00			
7	Life Expectancy at Birth (2015) (All India Average in years-67.50) (Economic Survey 2015-16)	73.40			
B. Financial Data					
Particulars		Figures(in per cent)			
CAGR (per cent)		2006-07 to 2014-15		2014-15 to 2015-16	
		Special Category* States (SCS)	Nagaland	SCS*	Nagaland
a.	Revenue Receipts	13.54	13.53	11.45	5.16
b.	Tax Revenue	15.47	15.94	19.80	9.90
c.	Non Tax Revenue	5.62	14.59	(-)18.75	(-)4.45
d.	Total Expenditure	15.10	12.98	2.73	11.02
e.	Capital Expenditure	12.38	4.66	(-)6.26	3.52
f.	Revenue Expenditure on Education	17.28	15.98	1.24	14.89
g.	Revenue Expenditure on Health	18.14	16.84	20.65	18.32
h.	Salary and Wages	16.86	15.69	5.19	12.65
i.	Pension	19.48	20.64	16.65	13.66

\*Exclude only Jammu &amp; Kashmir

Appendix 1.2

(Reference: Para 1.3 Pages 10)

Time series data on the State Government finances

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts<sup>17</sup></b>	<b>5584.62</b>	<b>6202.33</b>	<b>6495.67</b>	<b>7648.67</b>	<b>8040.79</b>
<b>(i) Tax Revenue</b>	<b>303.88(6)</b>	<b>339.95(6)</b>	<b>333.39(5)</b>	<b>388.61(5)</b>	<b>427.10(5)</b>
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	231.12(76)	257.21(76)	250.20(75)	294.29(76)	328.58(77)
State Excise	3.37(1)	3.73(1)	4.86(1)	4.70(1)	5.12(1)
Taxes on Vehicles	34.58(11)	41.59(12)	36.15(11)	46.46(12)	53.09(13)
Stamps and Registration fees	1.85(1)	1.58(1)	1.77(1)	1.93(1)	2.04(1)
Land Revenue	0.68(0)	0.72(0)	0.70(0)	0.74(0)	0.75(0)
Taxes on Goods and Passengers	4.85(2)	6.71(2)	10.79(3)	9.73(2)	5.88(1)
Other Taxes	27.43(9)	28.41(8)	28.92(9)	30.76(8)	31.64(7)
<b>(ii) Non Tax Revenue</b>	<b>231.19(4)</b>	<b>205.21(3)</b>	<b>214.34(3)</b>	<b>268.34(3)</b>	<b>253.61(3)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>803.20(14)</b>	<b>917.14(15)</b>	<b>1001.27(16)</b>	<b>1062.68(14)</b>	<b>2540.72(32)</b>
<b>(iv) Grants in aid from Government of India</b>	<b>4246.35(76)</b>	<b>4740.03(76)</b>	<b>4946.67(76)</b>	<b>5929.04(78)</b>	<b>4819.36(60)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3. Recoveries of Loans and Advances</b>	<b>2.44</b>	<b>0.85</b>	<b>1.01</b>	<b>0.71</b>	<b>0.50</b>
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>5587.06</b>	<b>6203.18</b>	<b>6496.68</b>	<b>7649.38</b>	<b>8041.29</b>
<b>5. Public Debt Receipts</b>	<b>1318.85</b>	<b>2730.12</b>	<b>1976.41</b>	<b>2414.87</b>	<b>3545.94</b>
Internal debt (excluding Ways and Means Advances and Overdrafts)	651.25	764.72	619.16	725.00	1068.40
Net transactions under Ways and Means Advances and Overdrafts	646.63	1965.40	1357.25	1689.87	2477.54
Loans and Advances from Government of India	20.97	0.00	0.00	0.00	0.00
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>6905.91</b>	<b>8933.30</b>	<b>8473.09</b>	<b>10064.25</b>	<b>11587.23</b>
<b>7. Contingency Fund Receipts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8. Public Account Receipts</b>	<b>2611.38</b>	<b>3041.66</b>	<b>3130.09</b>	<b>2661.92</b>	<b>3226.12</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>9517.29</b>	<b>11974.96</b>	<b>11603.18</b>	<b>12726.17</b>	<b>14813.35</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10 Revenue Expenditure</b>	<b>4873.90</b>	<b>5599.43</b>	<b>5748.11</b>	<b>6760.14</b>	<b>7579.14</b>
Plan	821.58(17)	1030.10(18)	846.01(15)	1229.30(18)	1122.66
Non Plan	4052.32(83)	4569.33(82)	4902.10(85)	5530.84(82)	6456.48
General Services (including interest payments)	2316.51(47)	2535.84(45)	2730.25(47)	3130.97(46)	3620.47
Social Services	1154.12(24)	1461.78(26)	1701.56(30)	1855.17(28)	2093.61
Economic Services	1403.27(29)	1601.81(29)	1316.30(23)	1774.00(26)	1865.06
Grants-in-aid and contributions	0.00	0.00	0.00	0.00	0.00
<b>11. Capital Expenditure</b>	<b>1249.39</b>	<b>1255.18</b>	<b>1207.06</b>	<b>1023.17</b>	<b>1059.23</b>
Plan	1249.35(100)	1249.13(99)	1187.96(98)	1022.95(100)	1059.23(100)
Non Plan	0.04(0)	6.05(1)	19.10(2)	0.22(0)	0.00(0)
General Services	235.75(19)	211.01(17)	181.19(15)	160.95(16)	105.78(10)
Social Services	338.77(27)	346.81(28)	324.47(27)	350.99(34)	287.49(27)
Economic Services	674.87(54)	697.36(55)	701.40(58)	511.23(50)	665.96(63)

<sup>17</sup> Revenue receipts are exclusive of expenditure on State Lotteries

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>13. Total Expenditure(10+11+12)</b>	<b>6126.04</b>	<b>6856.77</b>	<b>6956.09</b>	<b>7783.50</b>	<b>8638.56</b>
<b>14. Repayments of Public Debt</b>	<b>798.57</b>	<b>2343.19</b>	<b>1436.92</b>	<b>2306.08</b>	<b>2705.35</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	282.19	313.45	246.32	279.11	496.30
Net transactions under Ways and Means Advances and Overdraft	477.91	2007.77	1168.10	2005.36	2187.51
Loans and Advances from Government of India	38.47	21.97	22.50	21.61	21.54
<b>15. Appropriation to Contingency Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>16. Total disbursement out of Consolidated fund (13+14+15)</b>	<b>6924.61</b>	<b>9199.96</b>	<b>8393.01</b>	<b>10089.58</b>	<b>11343.91</b>
<b>17. Contingency Fund disbursements</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>18. Public Account disbursements</b>	<b>2364.57</b>	<b>2822.67</b>	<b>2796.33</b>	<b>2895.22</b>	<b>3011.82</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>9289.18</b>	<b>12022.63</b>	<b>11189.34</b>	<b>12984.80</b>	<b>14355.73</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit(-)/ Revenue surplus(+) (1-10)*</b>	<b>710.72</b>	<b>602.90</b>	<b>747.56</b>	<b>888.53</b>	<b>461.65</b>
<b>21. Fiscal Deficit(-)/ Fiscal Surplus(+) (4-13)</b>	<b>-538.98</b>	<b>-653.59</b>	<b>-459.41</b>	<b>-134.12</b>	<b>-597.27</b>
<b>22. Primary deficit(-)/Surplus(+) (21+23)</b>	<b>-121.59</b>	<b>-202.95</b>	<b>34.43</b>	<b>421.22</b>	<b>-10.82</b>
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>417.39</b>	<b>450.64</b>	<b>493.84</b>	<b>555.34</b>	<b>586.45</b>
<b>24. Financial assistance to local bodies etc.</b>	<b>164.73</b>	<b>232.50</b>	<b>293.11</b>	<b>250.60</b>	<b>120.63</b>
<b>25. Ways and Means Advances/ Overdraft availed (days)</b>	<b>646.63(19)</b>	<b>1965.40(109)</b>	<b>1357.25(83)</b>	<b>1689.87</b>	<b>2477.54</b>
Ways and Means Advances availed (days)	577.45(17)	1481.41(97)	812.22(60)	1329.40 (96)	2290.72(101)
Overdraft availed (days)	69.18(2)	483.99(12)	545.03(23)	360.47 (30)	186.82 (9)
<b>26. Interest on Ways and Means Advances/ Overdraft</b>	<b>0.13</b>	<b>3.07</b>	<b>2.66</b>	<b>4.00</b>	<b>3.11</b>
<b>27. Gross State domestic Product (GSDP)</b>	<b>11839</b>	<b>13619</b>	<b>16612</b>	<b>18414</b>	<b>20524</b>
<b>28. Outstanding Fiscal liabilities (year end)</b>	<b>6759.87</b>	<b>7452.54</b>	<b>8356.91</b>	<b>7953.73</b>	<b>8931.64</b>
<b>29. Outstanding guarantees (year end) (including interest)</b>	<b>65.22</b>	<b>70.22</b>	<b>70.22</b>	<b>70.22</b>	<b>70.22</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>10.00</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>31. Number of incomplete projects</b>	<b>57</b>	<b>75</b>	<b>77</b>	<b>213</b>	<b>373</b>
<b>32. Capital blocked in incomplete projects</b>	<b>326.31</b>	<b>623.85</b>	<b>702.97</b>	<b>863.09</b>	<b>2100.61</b>
<b>Part E. Fiscal Health Indicators</b>					
<b>I Resource Mobilization</b>					
Own tax revenue/GSDP	2.57	2.50	2.01	2.11	2.08
Own non-Tax Revenue/GSDP	1.95	1.51	1.29	1.46	1.24
Central Transfer/GSDP	6.78	6.73	6.03	5.77	12.38



**Audit Report on State Finances for the year ended 31 March 2016**

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	51.74	50.35	41.87	42.27	42.09
Total Expenditure/Revenue Receipts	109.69	110.55	107.09	101.76	107.43
Capital Expenditure on Social and Economic Services/Total Expenditure.	16.55	15.23	14.75	11.08	11.04
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	6.00	4.43	4.50	4.83	2.25
Fiscal deficit/GSDP	-4.55	-4.80	-2.77	-0.73	-2.91
Primary Deficit (surplus)/GSDP	-1.03	-1.49	0.21	2.29	-0.05
Revenue deficit/Fiscal deficit	*	*	*	*	*
Primary Revenue Balance/GSDP	4.44	3.96	3.25	3.53	3.29
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	57.10	54.72	50.31	43.19	43.52
Fiscal Liabilities/RR	121.04	120.16	128.65	103.99	111.08
Debt Redemption (Principal+Interest)/Total debt Receipts	103.39	96.89	115.28	110.06	97.50
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	0.00	0.00	0.00	0.00	4.94
Balance from Current Revenue (Rs in crore)	-853.17	-1036.96	-1269.84	-1702.17	276.05
Financial assets/Liabilities	1.49	1.51	1.54	1.72	1.70

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

*\*The State experienced revenue surplus during all the years*



**Audit Report on State Finances for the year ended 31 March 2016**

<b>Section B: Others</b>										
694.36	III	Opening Cash balance including Permanent advances and cash Balance Investment	435.73	0.00	III	Opening Overdraft from Reserve Bank of India				0.00
0.00	IV	Miscellaneous Capital receipts	0.00	1023.17	IV	Capital Outlay	0.00	1059.23	1059.23	1059.23
				160.95		General Services	0.00	105.78	105.78	
				350.99		Social services	0.00	287.49	287.49	
				47.69		Education, Sports, Art and culture	0.00	48.77	48.77	
				21.23		Health and Family Welfare	0.00	7.92	7.92	
				260.72		Water supply, Sanitation, Housing and Urban Development	0.00	214.51	214.51	
				0.00		Information and Broadcasting	0.00	1.11	1.11	
				0.00		Welfare of scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	0.00	0.00	
				20.47		Social Welfare and Nutrition	0.00	14.30	14.30	
				0.88		Others	0.00	0.88	0.88	
				511.23		Economic Services	0.00	665.96	665.96	
				20.02		Agriculture and Allied activities	0.00	18.19	18.19	
				0.00		Rural Development	0.00	0.00	0.00	
				100.10		Special Areas Programmes	0.00	209.55	209.55	
				14.77		Irrigation and Flood Control	0.00	98.18	98.18	
				51.12		Energy	0.00	63.20	63.20	
				25.57		Industry and Minerals	0.00	15.17	15.17	
				277.85		Transport	0.00	254.32	254.32	
				20.04		General Economic Services	0.00	5.47	5.47	
				1.76		Science, Technology and environment	0.00	1.88	1.88	
0.71	V	Recoveries of Loans and Advances	0.50	0.19	V	Loans and Advances disbursed	0.19	0.00	0.19	0.19
0.00		From Power Projects	0.00	0.00		For Power Projects	0.00	0.00	0.00	
0.63		From Government Servants	0.46	0.19		To Government servants	0.19	0.00	0.19	
0.08		From Others	0.04	0.00		To Others	0.00	0.00	0.00	
888.53	VI	Revenue surplus brought down	461.65		VI	Revenue Deficit brought down				0.00
2414.87	VII	Public debt receipts	3545.94	2306.08	VII	Repayment of Public debt			2705.35	2705.35
0.00		External debt	0	0.00		External debt			0	

725.00		Internal debt other than Ways and Means Advances and Overdrafts	1068.40	279.11		Internal debt other than Ways and Means advances and Overdrafts		496.30	
1329.4		Net transactions under Ways and Means Advances	2290.72	1468.17		Net transactions under ways and Means Advances		2000.69	
360.47		Net transactions under overdraft	186.82	537.19		Net transactions under Overdrafts		186.82	
0.00		Repayment of Loans and Advances from Central Government	0.00	21.61		Repayment of Loans and Advances to Central Government		21.54	
<b>0.00</b>	<b>VIII</b>	<b>Appropriation to Contingency Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>VIII</b>	<b>Appropriation to Contingency Fund</b>		<b>0.00</b>	<b>0.00</b>
<b>0.00</b>	<b>IX</b>	<b>Amount transferred to Contingency Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>IX</b>	<b>Expenditure from Contingency Fund</b>		<b>0.00</b>	<b>0.00</b>
<b>2661.92</b>	<b>X</b>	<b>Public Account receipts</b>	<b>3226.12</b>	<b>2895.22</b>	<b>X</b>	<b>Public Account disbursements</b>		<b>3011.82</b>	<b>3011.82</b>
301.80		Small Savings and Provident funds	279.68	246.45		Small Savings and Provident Funds		267.92	
69.36		Reserve Funds	210.67	28.35		Reserve Funds		10.00	
56.36		Suspense and Miscellaneous	62.98	55.80		Suspense and Miscellaneous		60.00	
2062.54		Remittance	1987.77	1785.00		Remittances		1913.81	
171.86		Deposits and Advances	685.02	779.62		Deposits and Advances		760.09	
<b>0.00</b>	<b>XI</b>	<b>Closing Overdraft from Reserve Bank of India</b>	<b>0.00</b>	<b>435.73</b>	<b>XI</b>	<b>Cash Balance at end of year</b>		<b>893.35</b>	<b>893.35</b>
				0.00		Cash in Treasuries and Local Remittances		0.00	
				(-)250.36		Deposits with Reserve Bank		156.34	
				316.08		Departmental Cash Balance including permanent Advances		307.81	
				141.48		Cash Balance Investment		0.00	
				228.53		Investment in earmarked funds		429.20	
<b>6660.39</b>		<b>Total</b>	<b>7669.94</b>	<b>6660.39</b>		<b>Total</b>			<b>7669.94</b>

**Appendix 1.4**

(Reference: Para 1.9.1; Page 29)

**Summarised financial position of the Government of Nagaland as on 31.03.2016**

As on 31.03.2015		Liabilities	As on 31.03.2016	
5667.32		Internal Debt -		6529.46
	4764.62	Market Loans bearing interest	5362.38	
	0.03	Market Loans not bearing interest	0.03	
	28.22	Loans from Life Insurance Corporation of India	20.76	
	874.45	Loans from other Institutions	856.26	
	0.00	Ways and Means Advances	290.03	
	0	Overdrafts from Reserve Bank of India	0	
228.32		Loans and Advances from Central Government-		206.78
	0.35	Pre 1984-85 Loans	0.35	
	15.25	Non-Plan Loans	14.49	
	174.51	Loans for State Plan Schemes	154.22	
	0.18	Loans for Central Plan Schemes	0.18	
	29.38	Loans for Centrally Sponsored Plan schemes	29.13	
	0.00	Ways and Means Advances	0.00	
	8.65	Loans for Spl. Scheme	8.41	
0.35		Contingency Fund		0.35
850.33		Small Savings, Provident funds, etc.		862.08
1009.90		Deposits		934.80
197.85		Reserve Funds		398.52
0		Suspense and Miscellaneous Balances		0
(-802.16)		Remittance Balances		-728.21
<b>7151.91</b>		<b>Total</b>		<b>8203.78</b>

As on 31.03.2015		Assets	As on 31.03.2016	
13089.99		Gross Capital Outlay on Fixed Assets -		14149.23
	278.44	Investments in shares of Companies, Corporations, etc.	290.60	
	12811.55	Other Capital Outlay	13858.63	
26.82		Loans and Advances -		26.51
	0.00	Loans for Power Projects	0.00	
	25.43	Other Development Loans	25.38	
	1.39	Loans to Government servants and Miscellaneous loans	1.13	
0.00		Reserve Fund Investments		0.00
0.36		Advances		0.33
94.37		Suspense and Miscellaneous Balances		91.37
0.00		Cash -		893.35
	0.00	Cash in Treasuries and Local Remittances	0.00	
	(-)250.36	Deposits with Reserve Bank	156.34	
	316.08	Departmental Cash Balance	307.81	
	0.00	Permanent Advances	0.00	
	228.53	Investment on earmarked funds	429.20	
	141.48	Cash Balance investments	0.00	
(-)6495.36		Deficit on Government account -		-6957.01
	(-)888.53	(i) Less Revenue Surplus of the current year	-461.65	
	0.00	(ii) Miscellaneous deficit	0.00	
	(-)5606.83	Accumulated deficit at the beginning of the year	-6495.36	
<b>7151.91</b>				<b>8203.78</b>

**Explanatory Notes:** *The abridged accounts in the foregoing statements have to be read with comments and explanations in the finance Accounts. Suspense and Miscellaneous balances include cheques issued but not paid, inter-departmental and inter-Government payments and others awaiting settlement.*

**Appendix 1.5**

(Reference: Para 1.2.2; Page 8)

**Statement showing the funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2015-16**

(₹ in lakh)

Sl. No.	Programme/Scheme	Implementing Agency	2015-16
1	Medicinal Plants	State Medicinal Plants Boards Agency	19.58
2	Support to State	Nagaland Renewable Energy Development Agency (NREDA)	3.00
3	Scheme for Art and culture and Centenary	Abiogenesis Society	3.85
4		Ayolta Human Resources Society	0.37
5		Charity Welfare Society	0.37
6		Good Will Society	0.50
7		North-East-Zone Culture Centre	29.09
8		Tenak Society	0.75
9	Human Resource Development	Nagaland Handloom and Handicrafts Development Corporation Ltd.	4.13
10	Training for all support for training activities and personal, P.G. & P	Administrative Training Institute, Kohima	48.84
11	Deen Dayal disabled Rehabilitation Scheme, SJE	Baseleia Misson Organization	0.41
12	Hospitals and dispensaries	Director General of Police, Govt. of Nagaland	66.00
13	Indigenous Breeds	Nagaland Livestock Development Board	350.10
14	SECC	NREGA Commissionerate of Nagaland	10.19
15	Support to NGO's institution /SRC's for Adult Education and Skill	Jan Shikshan Sansthan, Dimapur	29.49
16	Science and Technology Programme for Socio Eco. Development	Nagaland State Science & Technology Council	84.60
17		Nagaland Institute of Health, Environment and Social Welfare	4.90
18		Uzho Cultural Society	24.00
19		Nagaland Bamboo Development Agency	0.90
20	State Science & Technology Programme	State Science & Technology Programme	68.90
21	Biotechnology Clusters	Nagaland State Science & Technology Council	83.43
22	MPLADs	DC, Dimapur	750.00
23	Swadesh Darshan Integrated Dev. theme	Nagaland Tourism Board	1,947.20
24	National Handloom Development Programmes	Chakaba Multipurpose Co-operative Society Ltd,	60.07
25		Director of Industries and Commerce	15.00
26		Nagaland Handloom and Handicrafts Dev. Corporation Ltd,	30.35
27		Nagaland Weavers Associations, Kohima	199.91
28		Nokden Multipurpose Co-operative Society Ltd.	60.41

Sl. No.	Programme/Scheme	Implementing Agency	2015-16
29	Capacity Building and Publicity – I.T.	Director of Industries and Commerce	46.35
30		Nagaland Tool Room Training	87.97
31	Nagaland Mission on food Processing (SAMPDA)	Kohima Municipal Council	150.00
32		Mokokchung Municipal Council	332.18
33		State Council of Education Research and Training	4.75
34	Zonal Culture Centre	North East Zone Cultural Centre	1,530.10
35	North Eastern Areas	Nagaland GIS Centre	160.00
36		Nagaland Bamboo Development Agency	126.09
37		Nagaland Board of School Education	24.63
38		Director of Youth Resources and Sports	236.58
39	Environment Information Education and Awareness	Nagaland Pollution Control Board	71.89
40		Nagaland Institute of Health, Environment and Social Welfare(Environment and Forest)	13.01
41		Charity Welfare Society	1.20
42	National Child Labour Project including Grants-in-aid to Voluntary Agencies	District Child Labour Project Society, Dimapur	131.45
43	GRID Interactive Renewable Power MNRE	Nagaland Renewable Energy Development Agency (NREDA)	120.00
44		Nagaland Empowerment of people through Energy Development	33.00
45	OFF GRID DRPS	Nagaland Empowerment of People through Energy Development	27.00
46		New and Renewable Energy	597.88
47	Advocacy and Publicity	North East Zone Cultural Centre	40.95
48	Assistance to Voluntary Organization for Social Defense	Good Samaritan Women Society	8.10
49		Youth Mission Agency	13.96
50		Bethesda Youth Welfare Centre, Dimapur	7.21
51		Prodigal Homes, Dimapur	14.92
52	WWH Working Women Hostel	Nagaland Handloom and Handicrafts Development Corporation	134.21
53		Sharon Welfare Agency	46.83
54	Marketing Support and Services and Export Promotion Scheme	Nagaland Handloom and Handicrafts Development Corporation Ltd.	40.85
55		Nagaland Industrial Development Corporation	2.25
56		Dunyis Multipurpose Society	8.09
57	Scheme for the Welfare of Working Children in need of care and Protection	Kilo Old Welfare Society	9.33
58		Sun rise Welfare Society	9.33
59	NER- Textile Promotion Scheme	Nagaland handloom and Handicrafts Development Corporation Ltd.	58.00
60		Directorate of Sericulture, Govt. of Nagaland	1250.46
61	National Programme for Youth and Adolescent Development	GoodWill Society	1.15
62		Hills of the backward People	1.17



**Audit Report on State Finances for the year ended 31 March 2016**

Sl. No.	Programme/Scheme	Implementing Agency	2015-16
63		Ayolta Human Resources Society	2.28
64		Iepthori Organisation	1.96
65		Needy People Society	1.17
66		Generation Promoter	2.28
67	Museums	North East Zone Council Centre	331.82
68		Naga Hospital, Kohima	46.35
69		Nagaland State Science & Technology Council	13.82
70	National Rural Livelihood Mission	Nagaland State Rural Livelihoods Mission Society (NSRLM)	36.20
71	Village entrepreneurship 'START-UP' Programme	Nagaland State Rural Livelihoods Mission Society (NSRLM)	60.00
72	Nagaland Tool Room & Training Centre	Quality of technology Support Institutions and Industry	7.83
73	National Plan for Diary Development	Nagaland State Dairy Co-operation Federation Ltd.	100.00
74		Nagaland Livestock Development Board	125.00
75	Digital India Programme	Nagaland State E-Governance Society	880.37
76	Baba Saheb Ambedkar Hastshilpa Vikas Yojana	Nagaland Handloom & Handicrafts Dev. Corp	3.45
77		Sanu Multipurpose Co-operative Society Ltd.	0.53
78	Design and Technical Upgradation Scheme	Weaving Industrial Centre, Kohima	5.64
79		Heto Artisans Association, Natsumi	2.70
80		Nagaland Handloom and Handicrafts Development Corporation Ltd.	14.83
81	Comprehensive Scheme for combating Trafficking	School of Social work	25.17
82	Propogation of RTI Act- Improving Transparency	Nagaland Information Commission	3.00
83		Administrative Training Institute, Kohima	14.89
84	Infrastructure Development and Capacity Building	Director of Industries and Commerce	35.51
85	National Mission for Justice and Legal Services	Nagaland State Legal Services Authority	68.20
86	Higher Education Statistics and Public Information	Aishe, Nagaland	1.93
87	Science and Technology Mines	Directorate of Geology and Mining	39.90
<b>GRAND TOTAL</b>			<b>11062.06</b>

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

## Appendix 2.1

(Reference: Para 2.3.1; Page 40)

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

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
1	2	3	4	5	6
<b>Revenue (Voted)</b>					
1	12	Treasury And Accounts Administration	35.18	3.36	10
2	16	State Guest House	17.27	1.47	9
3	18	Pensions and Other Retirement Benefits	1113.14	84.33	8
4	21	Relief of Distress Caused by Natural Calamities	36.40	26.12	72
5	26	Civil Secretariat	160.02	26.32	16
6	27	Planning Machinery	299.85	206.90	69
7	28	Civil Police	1119.54	11.58	1
8	31	School Education	1395.78	336.82	24
9	32	Higher Education	205.42	91.47	45
10	33	Youth Resources and Sports	31.23	3.77	12
11	35	Medical, Public Health and Family Welfare	561.65	103.11	18
12	37	Municipal Administration	16.13	12.26	76
13	40	Employment And Training	64.07	29.59	46
14	42	Rural Development	628.92	366.96	58
15	43	Social Security And Welfare	200.76	43.42	22
16	46	Statistics	34.71	6.47	19
17	49	Soil And Water Conservation	47.45	2.02	4
18	50	Animal Husbandry And Dairy Development	91.28	15.75	17
19	51	Fisheries	40.34	8.76	22
20	52	Forest, Ecology, Environment and Wild Life	76.49	9.31	12
21	53	Industries	64.38	1.87	3
22	55	Power	381.81	11.37	3
23	60	Water Supply	85.84	7.05	8
24	65	SCERT	29.83	2.01	7
25	66	Sericulture	25.59	5.80	23
26	67	Home Guards	18.90	1.58	8
27	70	Horticulture	76.01	31.75	42
28	72	Land Resource Development	108.90	59.71	55
29	73	State Institute of Rural Development	7.91	4.20	53
30	78	Technical Education	17.05	3.12	18
31	81	Information Technology and Communication	13.75	7.00	51

**Audit Report on State Finances for the year ended 31 March 2016**

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
1	2	3	4	5	6
<b>Capital (Voted)</b>					
32	4	Administration of Justice	33.89	22.00	65
33	7	State Excise	1.50	0.56	37
34	22	Civil Supplies	2.75	2.25	82
35	27	Planning Mahinery	391.25	318.68	81
36	31	School Education	22.56	4.49	20
37	35	Medical, Public Health and Family Welfare	44.89	13.67	30
38	36	Urban Development	128.37	87.49	68
39	37	Municipal Administration	47.04	32.44	69
40	39	Tourism	15.22	12.41	82
41	42	Rural Development	56.67	56.67	100
42	48	Agriculture	9.79	4.09	42
43	53	Industries	16.02	4.02	25
44	57	Housing Loans	0.22	0.22	100
45	58	Roads and Bridges	313.33	9.51	3
46	59	Irrigation and Flood Control	232.15	132.48	57
47	60	Water Supply	216.76	112.74	52
48	70	Horticulture	7.00	5.92	85
49	74	Mechanical Engineering	2.00	1.00	50
50	77	Development of Under Developed Areas	66.16	5.98	9
51	78	Technical Education	17.77	14.45	81
<b>Revenue (Charged)</b>					
52	75	Servicing of Debt	861.42	74.30	9
<b>Total</b>			<b>9492.37</b>	<b>2440.59</b>	<b>26</b>

## Appendix 2.2

(Reference: Para 2.3.4; Page 42)

### Excess over provision of previous years requiring regularization

(₹ in crore)

Year	Number of Grants	Number of Appropriation	Amount of excess over provision	Status of regularisation
2000-01	16	1	51.81	Not yet regularised
2005-06	23	2	64.96	Not yet regularised
2008-09	16	0	43.52	Not yet regularised
2009-10	24	1	61.77	Not yet regularised
2010-11	17	0	90.55	Not yet regularised
2012-13	23	0	166.13	Not yet regularised
2013-14	21	0	38.51	Not yet regularised
2014-15	9	1	38.78	Not yet regularised
<b>Total</b>			<b>556.03</b>	

### Appendix 2.3

(Reference: Para 2.3.5; Page 42)

#### Excess over provision requiring regularisation during the year 2015-16

(₹ in crore)

Sl. No.	Number and title of grant/appropriation		Total grant appropriation	Expenditure	Excess
<b>Revenue (Voted)</b>					
1	47	Legal Metrology and Consumer Protection	9.16	11.54	2.38
2	48	Agriculture	130.35	131.10	0.75
3	56	Road Transport	73.05	73.27	0.22
4	58	Roads and Bridges	260.04	366.04	106.00
5	62	Civil Administration Works	8.01	8.20	0.19
6	64	Housing	99.19	100.59	1.40
<b>Total- Revenue (Voted)</b>			<b>579.80</b>	<b>690.74</b>	<b>110.94</b>
<b>Capital(Voted)</b>					
1	5	Election	0.00	0.88	0.88
2	16	State Guest House	0.00	1.25	1.25
3	33	Youth Resources and Sports	7.65	8.71	1.06
4	43	Social Security and Welfare	11.96	13.00	1.04
5	50	Animal Husbandry and Dairy Development	0.00	8.67	8.67
6	55	Power	37.52	62.83	25.31
7	62	Civil Administration Works	11.04	22.32	11.28
8	64	Housing	28.22	55.93	27.71
9	68	Police Engineering Project	8.75	15.96	7.21
<b>Total- Capital (Voted)</b>			<b>105.14</b>	<b>189.55</b>	<b>84.41</b>
<b>Capital (Charge)</b>					
1	75	Servicing of Debt	2527.10	2705.35	178.25
<b>Total - Capital(Charged)</b>			<b>2527.10</b>	<b>2705.35</b>	<b>178.25</b>
<b>Grand Total</b>			<b>3212.04</b>	<b>3585.64</b>	<b>373.60</b>

## Appendix 2.4

(Reference: Para 2.3.7 ; Page 42)

Cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary

(₹ in lakhs)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original provision	Supplementary provision
<b>Revenue (Voted)</b>					
1	13- Village Guards	3134.98	3107.38	27.60	11.26
2	18-Pensions and other Retirement Benefits	104387.58	102880.15	1507.43	6926.00
3	22-Civil Supplies	1894.75	1880.59	14.16	45.71
4	25-Land Records and Survey	1701.05	1691.47	9.58	67.90
5	31-School Education	138637.71	105896.58	32741.13	940.68
6	33-Youth Resources and Sports	2807.07	2745.92	61.15	316.10
7	35-Medical, Public Health and Family Welfare	51028.42	45853.56	5174.86	5136.10
8	37-Municipal Administration	1592.69	387.41	1205.28	20.44
9	40-Employment and Training	6381.98	3447.25	2934.73	24.73
10	43-Social Security and Welfare	17428.07	15733.89	1694.18	2647.69
11	46-Statistics	3233.32	2824.32	409.00	238.15
12	52-Forest, Ecology, Environment and Wild Life	7401.23	6717.56	683.67	247.66
13	60-Water Supply	8177.42	7879.25	298.17	406.88
14	66-Sericulture	2351.69	1978.86	372.83	207.22
15	67-Home Guards	1812.63	1732.49	80.14	77.64
16	70-Horticulture	7544.83	4426.37	3118.46	56.54
17	73-State Institute of Rural Development	771.08	371.24	399.84	20.22
18	77-Development of Under Developed Areas	331.00	327.87	3.13	19.57
19	78-Technical Education	1581.87	1392.97	188.90	122.83
20	81-Information Technology and Communication	1340.94	675.88	665.06	34.45
<b>Total Revenue (Voted)</b>		<b>363540.31</b>	<b>311951.01</b>	<b>51589.30</b>	<b>17567.77</b>
<b>Capital (Voted)</b>					
1	4-Administration of Justice	2800.00	1188.88	1611.12	588.88
2	36-Urban Development	8626.02	4088.87	4537.15	4211.38
3	37-Municipal Administration	3799.00	1460.02	2338.98	904.60
4	48-Agriculture	570.00	570.00	0.00	408.75
5	53-Industries	1563.00	1200.00	363.00	39.32
6	60-Water Supply	18813.48	10402.32	8411.16	2862.38
7	70-Horticulture	200.00	108.00	92.00	500.00
<b>Total-capital (Voted)</b>		<b>36371.50</b>	<b>19018.09</b>	<b>17353.41</b>	<b>9515.31</b>
<b>Grand Total</b>		<b>399911.81</b>	<b>330969.10</b>	<b>68942.71</b>	<b>27083.08</b>

**Appendix 2.5**

*(Reference: Para 2.3.7 ; Page 43)*

**Statement of various grants/appropriations where supplementary provision proved insufficient by more than ₹ 1 crore each**

*(₹ in crore)*

Sl. No.	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
<b>Revenue (Voted)</b>							
1	47	Legal Metrology and Consumer Protection	7.13	2.03	9.16	11.54	2.38
2	58	Roads and Bridges	246.41	13.63	260.04	366.04	106.00
3	64	Housing	91.45	7.74	99.19	100.59	1.40
<b>Total Revenue (Voted)</b>			<b>344.99</b>	<b>23.40</b>	<b>368.39</b>	<b>478.17</b>	<b>109.78</b>
<b>Capital (Voted)</b>							
4	33	Youth Resources and Sports	2.50	5.15	7.65	8.71	1.06
5	43	Social Security and Welfare	0.00	11.96	11.96	13.00	1.04
6	55	Power	7.11	30.41	37.52	62.83	25.31
7	62	Civil Administration Works	10.00	1.04	11.04	22.32	11.28
8	64	Housing	19.00	9.22	28.22	55.93	27.71
9	68	Police Engineering Project	8.00	0.75	8.75	15.96	7.21
<b>Total Capital (Voted)</b>			<b>46.61</b>	<b>58.52</b>	<b>105.13</b>	<b>178.74</b>	<b>73.61</b>
<b>Grand Total</b>			<b>391.60</b>	<b>81.92</b>	<b>473.52</b>	<b>656.91</b>	<b>183.39</b>

## Appendix 2.6

(Reference: Para 2.3.8 ; Page 43)  
Excessive /Insufficient re-appropriation of funds

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final	
					Excess(+)	Saving (-)
<b>Revenue (Voted)</b>						
1	1	Assembly Secretariat	2011-02-103-01	(-) 50.99		18.01
2	4	Legal Remembrancer,advocate General, Government advocate & standing Counsels	2014-00-114-01	(+)297.93		24.70
3	4	Nagaland Legal Services Authority	2014-00-800-01	(-)20.07		2.76
4	4	Village Customary Court	2014-00-800-04	(+) 90.77		0.30
5	5	Chief Electoral Officers-Establishment	2015-00-102-01	(-)27.49	0.16	
6	5	Sub-ordinate Establishment	2015-00-102-02	(-) 10.14		0.32
7	8	Direction	2040-00-001-01	(+)79.06		96.98
8	8	Empowered Committee	2040-00-001-02	(-)3.00	3.00	
9	8	Computerisation of Commercial Taxes	2040-00-800-01	(-)70.00	93.99	
10	14	Direction	2056-00-001-01	(+) 182.71		0.22
11	14	Other Jails	2056-00-101-02	(-)191.94		1.88
12	16	Nagaland House, New Delhi	2070-00-115-01	(+)18.82		22.47
13	16	Nagaland House, Kolkata	2070-00-115-02	(-)125.40		10.00
14	22	Direction	2408-01-001-01	(-)123.11	0.18	
15	22	Subordinate Establishment	2408-01-001-02	(+)117.43		0.16
16	27	Direction	3451-00-101-01	(+)272.70		0.15
17	28	Nagaland Armed Police Battalion	2055-00-104-01	(-)12197.28	228.53	
18	28	District Police Establishment	2055-00-109-01	(+)4329.29	214.91	
19	31	Rashtriya Madhyamik Shiksha Abhiyan (CSS)	2202-02-109-15	(+)4649.30		0.30
20	31	Direction	2202-02-001-01	(-)6084.84		4.98
21	31	Government Schools	2202-02-109-01	(-)133.15	985.44	
22	32	Research Scholarship	2202-03-107-01	(+)4.35	3.96	
23	32	Merit Scholarship	2202-03-107-02	(-)4.41		3.96
24	35	Subordinate Establishment	2210-01-001-02	(+)1935.18	1820.31	
25	37	State Election Commission	2015-00-109-01	(-)0.32		1.00
26	40	Employment Exchange	2230-02-101-01	(-)150.70		14.62
27	41	Direction	2230-01-001-01	(+)52.21		10.59
28	41	Welfare Centres	2230-01-103-01	(-)53.65	5.00	
29	44	Direction (Evaluation)	3451-00-092-01	(+)29.43		75.00
30	44	Subordinate Establishment (Evaluation)	3451-00-092-02	(+)24.03	20.00	
31	44	Evaluation Studies	3451-00-092-03	(-)55.00	55.00	
32	45	Audit	2425-00-101-01	(+)2.45		2.45
33	47	State Consumer Dispute Redressal Commission & District Consumer Forum	3475-00-800-03	(-)147.60	238.00	
34	48	Sub-ordinate Establishment (Agriculture)	2401-00-001-02	(+)311.72	181.41	
35	48	Seed Farms	2401-00-103-01	(-)40.33	21.73	
36	48	Demonstration Farm	2401-00-104-02	(+)15.60		0.53



**Audit Report on State Finances for the year ended 31 March 2016**

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final	
					Excess(+)	Saving (-)
37	48	Establishment of Manure and Fertiliser	2401-00-105-01	(+)18.82	4.09	
38	48	Demonstration and Supply of plant Protection Chemicals and Equipment	2401-00-107-01	(-)14.57		0.18
39	48	Sugarcane Development & Research	2401-00-108-01	(-)152.63	0.22	
40	48	Farmers Training	2401-00-109-01	(+)5.99		0.33
41	48	Agriculture Statistics	2401-00-111-01	(-)10.34	0.89	
42	48	Agricultural Engineering Superintendence	2401-00-113-01	(-)153.95	0.81	
43	48	High yielding Varieties Programme	2401-00-800-01	(+)104.00		54.71
44	48	Agriculture marketing and Quality Control	2401-00-800-02	(-)52.60	73.43	
45	48	Chemistry Laboratory	2415-01-004-01	(-)102.51	20.33	
46	48	State Agriculture Research Station	2415-01-004-02	(+)25.92	6.23	
47	48	Plant Protection Laboratory	2415-01-004-03	(+)51.82		2.46
48	50	National Livestock Health and Diseases Control Programme (CSS)	2403-00-101-14	(-)508.40		1.41
49	50	National Livestock Health and Diseases Control Programme	2403-00-101-04	(+)5.56	1.41	
50	51	Direction	2405-00-001-01	(-)224.02		0.18
51	51	Subordinate Establishment	2405-00-001-02	(+)262.31	0.14	
52	52	Intensification of Forest Management	2406-01-800-01	(-)177.40	35.70	
53	52	Direction	2406-01-001-01	(-)205.90		774.99
54	52	Subordinate Establishment	2406-01-001-02	(+)205.90	977.74	
55	55	Generation and Transmission	2801-01-001-01	(-)128.15		98.98
56	55	Operation and Maintenance of Likimro Hydro Electric Project	2801-01-800-02	(-)18.42		166.97
57	55	Direction Transmission	2801-05-001-01	(+)63.40		33.44
58	55	Transmission	2801-05-800-01	(+)34.00	2118.38	
59	55	Work Charged Establishment	2801-80-800-02	(+)28.55		1194.80
60	56	Operation	3055-00-800-02	(+)62.85	21.69	
61	58	National Highways	3054-01-800-01	(-)1.04	242.25	
62	58	Workcharge Establishment	3054-03-103-01	(-)3.00		758.73
63	58	Direction	3054-80-001-01	(-)1124.37		2.43
64	58	Superintending Engineer's Establishment	3054-80-001-03	(-)268.03		0.50
65	58	Execution	3054-80-001-04	(+)1392.73	0.15	
66	59	Agriculture Workshops	2702-80-800-04	(-)0.13		0.32
67	60	Urban Water supply Programme	2215-01-101-01	(+)50.00	32.19	
68	60	Operation and Maintenance	2215-01-102-01	(+)20.00		32.19
69	62	Civil Administration Works Division	2059-80-001-11	(-)17.80	11.80	
70	62	Work Charged Establishment	2059-80-053-02	(+)17.80	7.57	
71	64	Execution	2059-80-001-22	(+)1595.40		79.35
72	64	Estate Management	2216-05-800-01	(-)640.35	80.00	
73	65	State Council of Educational Research and Training	2202-02-004-01	(+)48.07		1.71
74	66	Catalytic Development Programme under Sericulture	2851-00-107-05	(-)245.00		322.76
75	74	Direction (Mechanical Engineering)	2059-80-001-31	(-)202.55	3.66	
76	74	Superintending Engineer's Establishment	2059-80-001-32	(-)3.08		3.66

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final	
					Excess(+)	Saving (-)
77	78	Direction	2203-00-001-01	(-)23.58	3.79	
<b>Capital(Voted)</b>						
78	7	Works under State Excise	4059-01-051-07	(-)0.57		55.43
79	8	Works under Sales Tax	4216-01-106-08	(+)100.00		23.60
80	29	Works under Printing & Stationery	4059-60-051-29	(-)0.86		17.16
81	31	Works under School Education	4552-31-800-31	(-)24.63	258.84	
82	33	Infrastructure for Sports and Youth Affairs Activities	4202-03-800-02	(+)10.18	105.73	
83	35	Upgradation of Hospitals	4210-01-110-01	(+)344.48	247.63	
84	35	Upgradation of Hospitals	4552-35-800-01	(+)110.62	330.62	
85	55	Transmission Scheme	4552-55-800-01	(-)45.10		1978.27
86	55	Other Micro Hydel Schemes	4801-01-800-02	(+)3.64	482.68	
87	55	Transmission Scheme	4801-05-800-01	(+)41.46	1177.49	
88	58	PMGSY	5054-04-337-01	(-)5600.00		205.20
89	58	Major District Roads	5054-04-337-02	(+)6098.18	8423.37	
90	58	Bridges	5054-04-337-03	(-)1351.75	598.45	
91	62	Construction of Residences	4216-01-106-62	(+)58.00	1128.30	
92	64	Functional Buildings	4059-80-051-64	(+)900.34		231.31
93	64	Housing	4216-01-106-64	(-)900.61	3002.39	
94	65	Works under SCERT (CSS)	4202-01-201-11	(-)46.90	0.10	
<b>Revenue (Charged)</b>						
95	2	Establishment of Controller of Household	2012-03-103-01	(-)1.15		11.58
<b>Capital (Charged)</b>						
96	75	Market Loans bearing Interest	6003-00-101-01	(-)583.17		206.01
97	75	Ways and Means Advances	6003-00-110-01	(+)926.56	17824.57	
<b>Total</b>				<b>(+)24999.56</b> <b>(-)29793.05</b>	<b>41094.26</b>	<b>6550.04</b>

**Appendix 2.7**

(Reference: Para 2.3.10 ; Page 43)

**Results of review of substantial surrenders made during the year 2015-16**

(₹ in crore)

Sl. No.	Number and title of Grant	Name of the Scheme	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender
		(Head of Account)			
<b>Revenue (Voted)</b>					
1	4. Administration of Justice	2014-00-105-01 (District & Session Judge Establishment)	2.71	2.05	75.65
2	6. Land Revenue	2029-00-101-01 (Collection)	0.06	0.05	83.33
3	18. Pensions and other Retirement benefits	2071-01-117-01 (National Pension System)	46.09	24.39	52.92
4	21. Relief of Distress caused by Natural Calamities	2245-05-101-01 (Central share to State Disaster Response Fund)	35.40	26.40	74.58
5	26. Civil Secretariat	3451-00-090-01 (Secretariat Economic Services Establishment)	14.17	13.18	93.01
6	27. Planning Machinery	2552-27-101-01 (Pool for Schemes under North Eastern Council)	117.06	116.48	99.50
7		3451-00-101-02 (Pool for State Share)	93.25	91.68	98.32
8	31. School Education	2202-01-111-11 (Sarva Shiksha Abhiyan, CSS)	314.01	230.14	73.29
9		2202-01-111-01 (Sarva Shiksha Abhiyan)	119.41	66.19	55.43
10		2202-02-001-01 (Direction)	106.15	60.85	57.32
11		2202-02-800-01 (Engineering Division)	8.09	5.75	71.08
12		2202-05-102-01 (Hindi Training Institute)	2.31	1.37	59.31
13		32. Higher Education	2202-03-800-11 (Rashtriya Uchchata Shiksha Abhiyan, CSS)	75.64	70.85
14	2202-03-001-01 (Direction)		26.91	19.04	70.75
15	35. Medical, Public Health & Family Welfare	2210-01-110-21 (Nagaland Health Project-CSS)	7.45	6.01	80.67
16		2210-06-800-11 (National Urban Health Mission-CSS)	8.65	6.12	70.75
17		2210-06-800-13 (Routine Immunisation)	0.87	0.77	88.51
18		2210-06-800-21 (National Health Mission - CSS)	53.74	33.07	61.54
19		2210-01-110-04 (Drug De-Addiction Clinic)	0.97	0.64	65.98
20		2210-01-110-05 (Artificial Limb Centre)	0.85	0.68	80.00
21		2210-01-110-08 (Dietary Charges)	1.86	1.08	58.06
22		2210-02-102-01 (Homeopathy Establishment)	0.96	0.68	70.83

Sl. No.	Number and title of Grant	Name of the Scheme	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender
		(Head of Account)			
23		2210-06-800-05 (National Programme for Control of)	0.80	0.65	81.25
24	38. Information and Public Relations	2220-60-106-01 (Field Publicity Establishment)	0.68	0.51	75.00
25	40. Employment & Training	2230-03-800-15 (Skill Development Mission - CSS)	45.51	29.77	65.41
26	41. Labour	2230-01-103-01 (Welfare Centres)	0.91	0.54	59.34
27	42-Rural Development	2216-03-800-11 (Indira Awaz Yojana)	22.00	11.32	51.45
28		2501-06-800-11 (National Rural Livelihood Mission-CSS)	20.53	14.15	68.92
29		2505-02-101-11 (Employment Scheme-CSS)	518.24	341.16	65.83
30	43-Social Security and Welfare	2235-02-103-31 (Rajiv Gandhi Scheme for Empowerment of Adolescent Girls - CSS)	3.07	2.49	81.11
31		2235-02-102-02 (Establishment of Children's Parks and Children's Wards)	0.57	0.51	89.47
32		2236-02-101-01 (Supplementary Nutrition Schemes)	0.28	0.23	82.14
33	44. Evaluation Unit	3451-00-092-03 (Evaluation Studies)	0.55	0.55	100.00
34	46.Statistics	3454-02-111-05 (Support for Statistical Strengthening)	6.80	6.66	97.94
35	48-Agriculture	2401-00-800-28 (RKVY-CSS)	20.12	15.69	77.98
36		2401-00-109-02 (Agriculture Information and Publicity)	0.35	0.32	91.43
37		2401-00-800-02(Agriculture Marketing and Quality Control)	0.99	0.53	53.54
38	49. Soil and Water Conservation	2552-49-101-01 (Watershed Treatment for Flood Mitigation and Livelihood)	1.41	0.82	58.16
39	50. Animal husbandry and dairy development	2403-00-101-14 (National Livestock Health and Diseases Control Programme - CSS)	7.74	5.08	65.63
40		2403-00-106-11 (National Livestock Management Programme - CSS)	10.00	5.46	54.60
41		2403-00-113-12 (Sample Survey - CSS)	0.32	0.22	68.75
42		2403-00-101-02 (Rinderpest Eradication)	0.87	0.65	74.71
43		2404-00-102-01 (Rural Dairy Centre)	1.34	1.04	77.61
44	51. Fisheries	2405-00-120-01 (National Welfare Scheme for Fishermen)	13.29	10.79	81.19
45	52. Forest Bcology, Bnvironment and wild life	2406-01-800-01(Intensification of Forest Management)	3.00	1.77	59.00
46	53. Industries	2851-00-103-02 (Handloom Development Scheme-CSS)	0.80	0.63	78.75

**Audit Report on State Finances for the year ended 31 March 2016**

Sl. No.	Number and title of Grant	Name of the Scheme	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender
		(Head of Account)			
47		2851-00-103-02 (Handloom Development Scheme)	0.80	0.63	78.75
48		2851-00-200-01 (Beekeeping Farm)	0.87	0.58	66.67
49		2851-00-800-06 (Nagaland Forest Product Ltd)	0.15	0.11	73.33
50	55. Power	2801-80-003-01(Linemen Training Centre)	0.83	0.43	51.81
51	60. Water Supply	2215-01-102-12(National Rural Water Drinking Programme-CSS)	8.11	6.97	85.94
52	64. Housing	2059-80-001-21 (Direction)	16.44	9.56	58.15
53	70. Horticulture	2401-00-119-50 (Mission for Integrated Development of Horticulture - CSS)	59.00	31.75	53.81
54	72. Land Resources Development	2501-05-101-13 (Integrated Watershed Management Programme - CSS)	103.05	74.01	71.82
55	78. Technical Education	2203-00-107-02 (Multisectoral Development Programme for Minorities)	3.20	3.14	98.13
56	81. Information Technology and Communication	3425-60-001-02 (National E-Governance Action Plan)	11.18	6.96	62.25
<b>Capital (Voted)</b>					
57	31. School Education	4202-01-800-01 (Direction & Administration)	21.83	12.91	59.14
58	36. Urban Development	4217-60-051-23 (Jawaharlal Nehru National Urban Renewal Mission-CSS)	47.61	46.47	97.61
59		4217-60-051-25 (Swachh Bharat Mission - CSS)	10.00	9.57	95.70
60		4217-60-051-27 (Atal Mission-Service Level Improvement - CSS)	1.50	1.00	66.67
61		4217-01-051-01 (Additional Central Assistance to Externally Aided Projects)	37.55	26.31	70.07
62		4217-60-051-02 (Construction Works)	2.00	1.00	50.00
63	37. Municipal Administration	4217-04-800-01 (Rajiv Awas Yojana)	2.23	1.28	57.40
64	39. Tourism	5452-01-101-01 (Infrastructure Development for Destination & Circuits)	13.22	12.17	92.06
65	58. Road and Bridges	5054-04-337-01(PMGSY)	60.00	56.00	93.33
66		5054-80-800-02 (Roads and Bridges Financed from Central Road Fund)	15.04	9.09	60.44
67		5054-80-800-03 (Economic and Importance for States and Uts from Central Road Fund)	9.37	6.75	72.04

Sl. No.	Number and title of Grant	Name of the Scheme	Total Grant/ Appropriation	Amount of Surrender	Percentage of Surrender
		(Head of Account)			
68		5054-80-800-58 (Non Lapsable Central Pool of Resources)	56.55	47.87	84.65
69	59. Irrigation and Flood Control	4702-00-800-15 (Accelerated Irrigation Benefit and Flood Management Programme - CSS)	230.00	140.61	61.13
70	60. Water Supply	4215-02-102-11(Swachh Bharat - CSS)	88.20	77.37	87.72
71	64. Housing	4216-01-106-64 (Housing)	11.48	9.01	78.48
72	78-Technical Education	4202-02-104-11(Building Government Polytechnic-CSS)	16.97	14.45	85.15
<b>Total</b>			<b>2543.96</b>	<b>1835.01</b>	<b>72.13</b>

**Appendix 2.8**

(Reference: Para 2.3.11; Page 43)

**Surrender in excess of actual savings ( ₹ 1 crore or more)**

( ₹ in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Savings	Amount surrendered	Amount surrendered in excess
<b>Revenue (Voted)</b>					
1	28- Civil Police	1119.54	11.58	16.01	4.43
2	31-School Education	1395.78	336.82	347.12	10.30
3	35-Medical, Public Health and Family Welfare	561.65	103.11	121.31	18.20
4	52-Forest, Ecology, Environment and Wild Life	76.49	9.31	13.21	3.90
5	55-Power	381.81	11.37	17.31	5.94
6	78-Technical Education	17.05	3.12	3.16	0.04
<b>Total</b>		<b>3552.32</b>	<b>475.31</b>	<b>518.12</b>	<b>42.81</b>
<b>Capital (Voted)</b>					
7	31-School Education	22.56	4.49	13.15	8.66
8	35-Medical, Public Health and Family Welfare	44.89	13.67	19.45	5.78
9	36-Urban Development	128.37	87.49	89.92	2.43
10	58-Roads and Bridges	313.33	9.51	98.58	89.07
<b>Total</b>		<b>509.15</b>	<b>115.16</b>	<b>221.10</b>	<b>105.94</b>
<b>Grand Total</b>		<b>4061.47</b>	<b>590.47</b>	<b>739.22</b>	<b>148.75</b>

## Appendix 2.9

(Reference Para 2.3.12; Page 43)

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

(₹ in crore)

Sl. No.	Grant No.	Name of grant/appropriation	Saving
<b>Revenue(Voted)</b>			
1	14	Jails	0.02
2	82	New and Renewable Energy	0.02
<b>Total</b>			<b>0.04</b>
<b>Capital (Voted)</b>			
3	1	State Legislature	0.38
4	8	Sales Tax	0.24
5	9	Taxes on Vehicles	0.06
6	14	Jails	0.24
7	30	Administrative Training Institute	0.06
8	34	Art and Culture and Gazetteers Unit	0.01
9	38	Information and Public Relations	0.14
10	40	Employment and Training	0.04
11	41	Labour	0.12
12	44	Evaluation Unit	0.24
13	47	Legal Metrology and Consumer Protection	0.15
14	63	Science, Technology, Ecology and Environment	0.12
15	67	Home Guards	0.12
16	77	Development of Under Developed Areas	5.98
17	79	Border Affairs	0.12
18	82	New and Renewable Energy	0.18
<b>Total</b>			<b>8.20</b>
<b>Revenue (Charged)</b>			
19	4	Administration of Justice	<b>0.35</b>
<b>Grand Total</b>			<b>8.59</b>



### Appendix 2.10

(Reference Para 2.3.12; Page 43)

#### Details of saving of ₹ 2 crore and above not surrendered

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
<b>Revenue (Voted)</b>				
1	66-Sericulture	5.80	2.57	3.23
<b>Total</b>		<b>5.80</b>	<b>2.57</b>	<b>3.23</b>
<b>Grand Total</b>		<b>5.80</b>	<b>2.57</b>	<b>3.23</b>

## Appendix 2.11

(Reference Para 2.3.12; Page 43)

## Cases of surrender of funds in excess of ₹ 10 crore on 30 and 31 March 2016

(₹ in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	Total Provision	Percentage of Total Provision
1	2	3	4	5	6
<b>Revenue (Voted)</b>					
1	18	2071-Pensions and other Retirement Benefits	84.33	1113.14	7.58
2	21	2245-Relief on Account of Natural Calamities	26.12	36.40	71.76
3	26	3451-Secretariat Economic Services	12.94	19.03	68.00
4	27	2552-North Eastern Areas	116.48	117.06	99.50
5	27	3451-Secretariat Economic Services	90.41	182.79	49.46
6	28	2055-Police	16.01	1119.54	1.43
7	31	2202-General Education	347.12	1395.78	24.87
8	32	2202-General Education	88.01	174.33	50.48
9	35	2210-Medical and Public Health	119.27	535.72	22.26
10	37	2217-Urban Development	12.24	15.95	76.74
11	40	2230-Labour and Employment	29.58	64.07	46.17
12	42	2501-Special Programmes for Rural Development	13.11	20.53	63.86
13	42	2505-Rural Employment	321.96	518.24	62.13
14	42	2515-Other Rural Development Programmes	24.61	68.15	36.11
15	43	2235-Social Security and Welfare	25.98	145.52	17.85
16	43	2236-Nutrition	17.44	55.23	31.58
17	50	2403-Animal Husbandry	10.49	80.50	13.03
18	52	2406-Forestry and Wild Life	13.21	76.49	17.27
19	55	2801-Power	17.22	380.43	4.53
20	70	2401-Crop Husbandry	31.75	75.10	42.28
21	72	2501-Special Programmes for Rural Development	62.98	108.90	57.83
<b>Total</b>			<b>1481.27</b>	<b>6302.89</b>	<b>23.50</b>
<b>Capital (Voted)</b>					
21	4	4059-Capital Outlay on Public Works	22.00	31.67	69.47
22	27	4059-Capital Outlay on Public Works	343.29	370.50	92.66
23	31	4202-Capital Outlay on Education, Sports, Art and Culture	12.91	21.83	59.14
24	35	4210-Capital Outlay on Medical and Public Health	20.56	26.00	79.08

**Audit Report on State Finances for the year ended 31 March 2016**

<b>Sl. No.</b>	<b>Grant No.</b>	<b>Major Head</b>	<b>Amount of Surrender</b>	<b>Total Provision</b>	<b>Percentage of Total Provision</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
25	36	4217-Capital Outlay on Urban Development	89.92	128.37	70.05
26	37	4217-Capital Outlay on Urban Development	32.44	47.04	68.96
27	39	5452-Capital Outlay on Tourism	12.41	15.22	81.54
28	42	4575-Capital Outlay on other Special Areas Programmes	56.67	56.67	100.00
29	59	4702-Capital Outlay on Minor Irrigation	136.89	232.15	58.97
30	60	4215-Capital Outlay on Water Supply and Sanitation	112.69	215.93	52.19
31	78	4202-Capital Outlay on Education, Sports, Art and Culture	14.45	17.77	81.32
<b>Total</b>			<b>854.22</b>	<b>1163.15</b>	<b>73.44</b>
<b>Revenue (Charged)</b>					
32	75	2049-Interest Payment	74.97	661.42	11.34
<b>Grand Total</b>			<b>2410.46</b>	<b>8127.46</b>	<b>29.66</b>

## Appendix 2.12

(Reference Para 2.3.13;Page 44)

## Rush of Expenditure

(₹ in crore)

Sl. No	Head of Account	Description	Expenditure incurred during Jan-March 2016	Expenditure incurred in March 2016	Total Expenditure	Percentage of total expenditure incurred during	
						Jan.-March 2016	March 2016
1	2047	Other Fiscal Services	0.05	0.05	0.05	100.00	100.00
2	2236	Nutrition	21.29	16.01	30.51	69.78	52.47
3	4059	Capital outlay on Public Works	66.83	47.32	74.91	89.21	63.17
4	4202	Capital outlay on Education, Sports, Arts & Culture	49.42	44.39	50.91	97.07	87.19
5	4235	Capital outlay on Social Security & Welfare	13.11	13.11	13.11	100.00	100.00
6	4702	Capital outlay on Minor Irrigation	70.20	66.27	70.20	100.00	94.40
<b>Total</b>			<b>220.90</b>	<b>187.15</b>	<b>239.69</b>	<b>92.16</b>	<b>78.08</b>

**Appendix 2.13**

*(Reference Para 2.4.1;Page 44)*

**Pending DCC bills for the year upto 2015-16**

*(₹ in crore)*

<b>Sl. No.</b>	<b>Department</b>	<b>Number of AC bills</b>	<b>Amount</b>
1	Civil Police	35	91.60
2	Social Security and Welfare	16	41.91
3	Home	68	45.90
4	Election	9	16.08
5	School Education	38	14.23
6	Others	54	27.41
<b>Total</b>		<b>220</b>	<b>237.13</b>

## Appendix 3.1

(Reference Para 3.1; Page 49)

## Utilisation certificates outstanding as on 31 March, 2016

(₹ in lakh)

Sl. No.	Department	Year of Payment of grant	Total grants paid		Utilization Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
1	2	3	4	5	6	7	8	9
1	Urban Development	2015-16	49	4984.60	45	4296.37	4	688.23
		<b>Total</b>	<b>49</b>	<b>4984.60</b>	<b>45</b>	<b>4296.37</b>	<b>4</b>	<b>688.23</b>
2	Agriculture	2010-11	22	300.00	20	256.63	2	43.37
		<b>Total</b>	<b>22</b>	<b>300.00</b>	<b>20</b>	<b>256.63</b>	<b>2</b>	<b>43.37</b>
3	PHED	2010-11	5	7838.17	4	7795.93	1	42.24
		2011-12	8	8950.87	7	8803.95	1	146.92
		<b>Total</b>	<b>13</b>	<b>16,789.04</b>	<b>11</b>	<b>16,599.88</b>	<b>2</b>	<b>189.16</b>
4	Planning & Co-ordination	2010-11	48	14,950.34	40	12,536.22	8	2414.12
		2011-12	76	22,344.43	30	12,628.28	46	9716.15
		<b>Total</b>	<b>124</b>	<b>37,294.77</b>	<b>70</b>	<b>25,164.50</b>	<b>54</b>	<b>12,130.27</b>
5	Registrar of Co-operative Societies	2015-16	17	428.20	16	301.20	1	127.00
		<b>Total</b>	<b>17</b>	<b>428.20</b>	<b>16</b>	<b>301.20</b>	<b>1</b>	<b>127.00</b>
6	Information & Public Relations	2013-14	2	79.16	0	36.24	2	42.92
		<b>Total</b>	<b>2</b>	<b>79.16</b>	<b>0</b>	<b>36.24</b>	<b>2</b>	<b>42.92</b>
7	Technical Education	2013-14	1	40.00	0	0.00	1	40.00
		<b>Total</b>	<b>1</b>	<b>40.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>40.00</b>
8	Home Department	2015-16	2	23.00	0	0.00	2	23.00
		<b>Total</b>	<b>2</b>	<b>23.00</b>	<b>0</b>	<b>0.00</b>	<b>2</b>	<b>23.00</b>
9	Information Technology	2015-16	2	414.33	0	0.00	2	414.33
		<b>Total</b>	<b>2</b>	<b>414.33</b>	<b>0</b>	<b>0.00</b>	<b>2</b>	<b>414.33</b>
10	Science & Technology	2015-16	2	200.00	1	100.00	1	100.00
		<b>Total</b>	<b>2</b>	<b>200.00</b>	<b>1</b>	<b>100.00</b>	<b>1</b>	<b>100.00</b>
11	Youth Resources & Sports	2014-15	1	200.00	0	0.00	1	200.00
		<b>Total</b>	<b>1</b>	<b>200.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>200.00</b>
12	Directorate of Underdeveloped Areas	2013-14	3	402.50	0	0.00	3	402.50
		<b>Total</b>	<b>3</b>	<b>402.50</b>	<b>0</b>	<b>0.00</b>	<b>3</b>	<b>402.50</b>
13	Director General of Police	2010-11	1	3188.07	1	3188.07	0	0.00
		2011-12	1	2822.17	1	2822.17	0	0.00
		2012-13	1	546.00	1	546.00	0	0.00
		2013-14	1	3301.00	0	3103.50	1	197.50
		<b>Total</b>	<b>4</b>	<b>9857.24</b>	<b>3</b>	<b>9659.74</b>	<b>1</b>	<b>197.50</b>
<b>Grand Total</b>			<b>242</b>	<b>71,012.84</b>	<b>166</b>	<b>56,414.56</b>	<b>76</b>	<b>14,598.28</b>

**Appendix 3.2**

(Reference Para 3.2; Page 50)

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

<b>Sr. No.</b>	<b>Name of the body/authority</b>	<b>Year for which accounts had not been received</b>	<b>Grants received (₹ in lakh)</b>
1	DRDA, Tuensang	2013-14, 2014-15, 2015-16	NA
2	DRDA, Mon	2013-14, 2014-15, 2015-16	NA
3	DRDA, Kohima	2013-14, 2014-15, 2015-16	NA
4	DRDA, Wokha	2012-13, 2013-14, 2014-15, 2015-16	NA
5	DRDA, Longleng	2013-14, 2014-15, 2015-16	NA
6	DRDA, Peren	2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16	NA
7	DRDA, Kiphire	2013-14, 2014-15, 2015-16	NA
8	DRDA, Zunheboto	2013-14, 2014-15, 2015-16	NA
9	DRDA, Dimapur	2013-14, 2014-15, 2015-16	NA
10	DRDA, Mokokchung	2013-14, 2014-15, 2015-16	NA
11	DRDA, Phek	2013-14, 2014-15, 2015-16	NA
12	NSLS Authority, Kohima	2013-14, 2014-15, 2015-16	NA
13	NBSE, Kohima	2013-14, 2014-15, 2015-16	NA
14	SIRD, Kohima	2012-13, 2013-14, 2014-15, 2015-16	NA
15	DAN, Dimapur	2012-13, 2013-14, 2014-15, 2015-16	NA
16	KVIC, Dimapur	2012-13, 2013-14, 2014-15, 2015-16	NA
17	NPCB, Dimapur	2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16	NA
18	NB & OCWWB, Kohima	2014-15, 2015-16	NA
19	NSAMB, Dimapur	2011-12, 2012-13, 2013-14, 2014-15, 2015-16	NA
20	NHK, Kohima	2013-14, 2014-15, 2015-16	NA
21	KMC, Kohima	2013-14, 2014-15, 2015-16	NA
22	MMC, Mokokchung	2013-14, 2014-15, 2015-16	NA

## Appendix 3.3

(Reference Para 3.4;Page 51)

## Summarised Financial Statement of Departmentally Managed Commercial Undertakings

Sl. No.	Name of the Undertaking	Period of accounts
1	2	3
1	Nagaland State Transport Department	2013-14 to 2015-16
2	Nagaland Power Department	2011-12 to 2015-16
3	Farm Under Agriculture department	
	(a) Potato seed Farm, Kuthur	1999-01 to 2015-16
	(b) Medium Size Seed Farm, Merapani	2001-02 to 2015-16
	(c) Seed Farm, Tizit	2000-01 to 2015-16
4	Changki Valley Fruit Preservation Factory	2006-07 to 2015-16
5	Timber Treatment and Seasoning Plant, Dimapur	1998-99 to 2015-16
6	Government Cottage Industries Emporia, Kohima	1998-99 to 2015-16
7	Farms under Veterinary and Animal Husbandry Department	
	(a) Cattle Breeding Farm, Medziphema	1998-99 to 2015-16
	(b) Cattle Breeding Farm, Tuensang	1998-99 to 2015-16
	(c) Cattle Breeding Farm, Aliba	1998-99 to 2015-16
	(d) Chick Rearing Centre, (with Hatchery unit), Mokokchung	1998-99 to 2015-16
	(e) Chick Rearing Centre ( with Hatchery unit), Dimapur	1998-99 to 2015-16
	(f) Chick Rearing Centre, Tuensang	1985-86 to 2015-16
	(g) Chick Rearing Centre, Medziphema	1985-86 to 2015-16
	(h) Pig Breeding Centre, Medziphema	1997-98 to 2015-16
	(i) Pig Breeding Centre, Tizit	1997-98 to 2015-16
	(j) Pig Breeding Centre, Tuensang	1985-86 to 2015-16
	(k) Pig Breeding Centre, Tuli	1980-81 to 2015-16
	(l) Regional Rabbit Breeding Farm, Jharnapani	1998-99 to 2015-16
	(m)Pig Breeding Centre, Merangkong	1998-99 to 2015-16
	(n) Chick Rearing Centre, Kohima	1998-99 to 2015-16
	(o) Pig Breeding Centre, Sathuja	1998-99 to 2015-16
	(p) Cattle Breeding Farm, Baghty	1998-99 to 2015-16
	(q) Sheep Farm, Poilwa	1998-99 to 2015-16
	(r) Buffalo Farm, Jalukie	1998-99 to 2015-16
8	Farm under Horticulture Department	
	(a) Regional Progeny Orchard, Lonnak	1987-88 to 2015-16



**Appendix 3.4**

*(Reference Para 3.7;Page 54)*

**Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc.**

**(Cases where final action was pending at the end of March 2016)**

<b>Sl. No.</b>	<b>Name of the Department</b>	<b>Up to 5 years</b>	<b>5 to 10 years</b>	<b>10 to 15 years</b>	<b>15 to 20 years</b>	<b>Total No. of Cases</b>
1	School Education	1	2	0	0	3
2	Power	1	0	0	0	1
3	Rural Development	4	0	0	0	4
4	PWD	2	0	0	0	2
5	Transport	1	0	0	0	1
6	Forest	1	0	0	0	1
7	PHED	2	0	0	0	2
8	Youth Resource	2	0	0	0	2
9	Medical	9	0	0	0	9
10	DMC	1	0	0	0	1
11	Industries & Commerce	1	0	0	0	1
12	Irrigation & Flood Control	5	0	0	0	5
13	Municipal Affairs	1	0	0	0	1
14	Higher Education	1	0	0	0	1
15	Private firms	4	0	0	0	4
16	Land Records and Survey	1	0	0	0	1
17	Various Departments	2	0	0	0	2
<b>Total</b>		<b>39</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>41</b>

*(Source: Vigilance & Anti-Corruption)*

## Appendix 3.5

(Reference Para 3.7;Page 54)

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

(₹ in lakh)

Name of Department	Theft Cases		Misappropriation		Loss of Government Material		Defalcation		Total		
	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount	Amount recovered
School Education	1	0.82	1	3.90	1	463.00	0	0.00	3	467.72	0.00
Power	0	0.00	1	2100.00	0	0.00	0	0.00	1	2100.00	0.00
Rural Development	0	0.00	4	24,676.02	0	0.00	0	0.00	4	24,676.02	0.00
PWD	0	0.00	0	0.00	2	160.89	0	0.00	2	160.89	0.00
Transport	0	0.00	0	0.00	1	3.58	0	0.00	1	3.58	2.47
Forest	0	0.00	0	0.00	0	0.00	1	80.00	1	80.00	0.00
PHED	0	0.00	2	20,239.27	0	0.00	0	0.00	2	20,239.27	0.00
Youth Resources	0	0.00	1	7483.00	0	0.00	1	38.31	2	7521.31	0.00
Health & Family Welfare (Medical)	1	3.18	3	293.00	2	1100.00	3	319.00	9	1715.18	3.18
DMC Food & Civil	0	0.00	1	560.46	0	0.00	0	0.00	1	560.46	0.00
Industries & Commerce	1	0.50	0	0.00	0	0.00	0	0.00	1	0.5	0.00
Irrigation & Flood Control	0	0.00	2	77.97	0	0.00	3	489.00	5	566.97	54.85
Municipal Affairs	0	0.00	1	300.00	0	0.00	0	0.00	1	300.00	0.00
Higher Education	0	0.00	1	1.55	0	0.00	0	0.00	1	1.55	1.04
Private firms	0	0.00	0	0.00	4	950.92	0	0.00	4	950.92	0.00
Land Records	0	0.00	1	124.00	0	0.00	0	0.00	1	124.00	0.00
Various Departments	0	0.00	0	0.00	2	294.87	0	0.00	2	294.87	0.00
<b>Total</b>	<b>3</b>	<b>4.50</b>	<b>18</b>	<b>55,859.17</b>	<b>12</b>	<b>2973.26</b>	<b>8</b>	<b>926.31</b>	<b>41</b>	<b>59,763.24</b>	<b>61.54</b>

(Source: Vigilance &amp; Anti-Corruption)