

Appendix-1.1

(Reference: Paragraph 1.1; Page 1)

Part-A: Structure and Form of Government Accounts

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

Part I: Consolidated Fund

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

Part II: Contingency Fund

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

Part III: Public Account

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

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(Reference: Paragraph 1.1; Page 1)

PART-B: Layout of Finance Accounts

Statement	Lay Out
Statement No. 1	Presents the summary of transaction of the State Government-receipts and expenditure, revenue and capital, public debt receipts and disbursements etc., in the Consolidated Fund, Contingency Fund and Public Account of the State
Statement No. 2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of current year.
Statement No. 3	Gives financial results of Irrigation works for the current year.
Statement No. 4	Indicates the summary of debt position of the State, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, etc.
Statement No. 6	Gives the summary of guarantees given by the Government for repayment of loans etc., raised by the statutory corporations, local bodies and other institutions.
Statement No. 7	Gives the summary of cash balances and investments made out of such balances.
Statement No. 8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2008.
Statement No. 9	Shows the revenue and expenditure under different heads for the current year as a percentage of total revenue/total expenditure.
Statement No. 10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No. 11	Indicates the detailed account of revenue receipts by minor heads.
Statement No. 12	Provides detailed account of revenue expenditure by minor heads under non-plan, State plan and centrally sponsored schemes separately and capital expenditure major head wise.
Statement No. 13	Depicts the detailed statement of capital expenditure incurred during and to the end of the current year and statement of commitment list of incomplete capital works as Annexure to statement No.13.
Statement No. 14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc., up to the end of the current year.
Statement No. 15	Depicts the capital and other expenditure to the end of the current year and the principal sources from which the funds were provided for that expenditure.
Statement No. 16	Gives the detailed statement of receipts, disbursements and balances under heads of accounts relating to Debt, Deposit, Contingency Fund and Public Account.
Statement No. 17	Presents the detailed statement of debt and other interest bearing obligations of the Government.
Statement No. 18	Provides the detailed statement of loans and advances made by the Government of Nagaland, the amount of loans repaid during the year, the balances at the end of the year and amount of interest received during the year.
Statement No. 19	Gives the details of earmarked balances.

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(Reference: Paragraph 1.2; Page 4)

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

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

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(Reference: Paragraph 1.2.2; Page 5)

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

(Rupees in crore)

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

¹ Includes CSS: Rs.214.50 crore.

Appendix-1.2

(Reference: Paragraphs 1.2 and 1.6; Pages 4 and 19)

Summarised Financial Position of the Government of Nagaland as on 31st March 2008

(Rupees in crore)

As on 31st March 2007		Liabilities	As on 31 st March 2008	
2518.35		Internal Debt		2772.72
	1782.63	Market Loans bearing interest	2072.42	
	0.03	Market Loans not bearing interest	0.03	
	98.50	Loans from LIC	99.44	
	541.87	Loans from other Institutions	600.83	
	95.32	Ways and Means Advances	0.00	
0.00		Overdrafts from Reserve Bank of India	0.00	0.00
403.66		Loans & Advances from Central Government		388.44
	7.26	Pre 1984-85 Loans	6.45	
	22.73	Non-Plan Loans	21.61	
	340.36	Loans for State Plan Schemes	324.65	
	1.22	Loans for Central Plan Schemes	0.92	
	21.06	Loans for Centrally Sponsored Plan Schemes	24.13	
	0.00	Ways and Means Advances	0.00	
	11.03	Loans for Special Schemes	10.68	
0.35		Contingency Fund	0.00	0.35
419.13		Small Savings, Provident Funds, etc.		432.12
212.81		Deposits		287.47
2.96		Reserve Funds		4.42
0.00		Suspense and Miscellaneous Balances		0.00
(-) 215.09		Remittance Balances		(-)257.03
1332.04		Accumulated surplus on Government Account		1754.82
	206.67	Revenue surplus brought forward from previous year	550.37	
	550.37	Add Revenue surplus (+)/deficit (-)	423.75	
4674.21		Total		5383.31
As on 31 st March 2007		Assets	As on 31 st March 2008	
4568.16		Gross Capital Outlay on Fixed Assets		5389.64
	16.73	Investments in shares of Companies, Corporations etc.	15.90	
	4551.43	Other Capital Outlay	5373.74	
26.19		Loans and Advances		25.74
	24.68	Other Development loans	23.14	
	1.51	Loans to Government Servants etc.	2.60	
2.74		Advances		1.48
139.08		Suspense and Miscellaneous Balances		115.32
(-) 61.96		Cash-Balances		(-)148.87
	0.18	Cash in Treasuries and local remittances	0.93	
	(-) 281.64	Deposit with Reserve Bank of India	(-)447.89	
	181.10	Departmental cash balance including permanent advances	181.35	
	38.39	Investment on earmarked funds	35.24	
	0.00	Cash balance investments	81.50	
4674.21		Total		5383.31

Appendix-1.3

(Reference: Paragraph 1.2; Page 4)

Abstract of Receipts and Disbursements for the year 2007-08

(Rupees in crore)

Receipts				Disbursements				
2006-07		2007-08	2006-07		Non-Plan	Plan	Total	2007-08
SECTION-A: REVENUE								
2772.51	I-Revenue receipts	2996.02	2222.15	I- Revenue expenditure	2087.38	484.89	2572.27	2572.27
119.02	Tax revenue	131.37	1020.32	General services	1185.34	8.10	1193.44	
91.14	Non-tax revenue	119.48	588.85	Social Services	501.18	155.76	656.94	
2562.35	Share of union taxes/duties & Grants from Govt. of India	2745.17	334.94	Education, Sports and Art and Culture	317.09	62.72	379.81	
316.93	State's share of Union Excise Duties	399.77	116.41	Health and Family Welfare	107.04	15.12	122.16	
1072.10	Non-Plan Grants	1246.03	31.87	Water Supply, Sanitation, Housing and Urban Development	36.54	16.97	53.51	
896.86	Grants for State Plan Schemes	818.62	9.87	Information and Broadcasting	8.52	2.47	10.99	
27.39	Grants for Central Plan Schemes	57.71	14.78	Welfare of Scheduled Caste, Scheduled Tribes & other Backward Classes.	--	1.27	1.27	
209.70	Grants for Centrally Sponsored Plan Schemes	177.56	9.81	Labour and Labour Welfare	6.94	4.14	11.08	
39.37	Grants for Special Plan Schemes	45.48	66.20	Social Welfare and Nutrition	19.70	53.07	72.77	
			4.97	Others	5.35	---	5.35	
			612.98	Economic Services	400.86	321.02	721.88	
			182.53	Agriculture and Allied Activities	110.70	94.76	205.46	
			69.89	Rural Development	13.51	75.70	89.21	
			24.49	Special Areas Programme	14.07	21.91	35.98	
			33.29	Irrigation and Flood Control	8.21	54.74	62.95	
			113.68	Energy	117.44	0.60	118.04	
			43.19	Industry and Minerals	25.00	14.56	39.56	
			76.04	Transport	90.19	2.63	92.82	
			6.50	Science Technology & Environment.	0.41	2.09	2.50	
			63.37	General Economic Services	21.33	54.03	75.36	
0.00	II-Revenue deficit carried over to Section-B	0.00	550.36	II-Revenue surplus carried over to Section-B			---	423.75
2772.51	Total: Section A- Revenue	2996.02	2772.51	Total: Section A- Revenue			---	2996.02
SECTION-B								
(-) 143.08	III. Opening cash balance including Permanent Advances and Cash Balance Investment	(-)61.96	0.00	III. Opening Overdraft from RBI			---	0.00
	IV. Miscellaneous Capital Receipts		710.48	IV: Capital Outlay	12.01	809.47	821.48	821.48
			67.16	General Services		137.72	137.72	
			240.95	Social Services		290.82	290.82	
			44.19	Education, Sports and Art & Culture		27.03	27.03	
			12.12	Health and Family Welfare		32.54	32.54	
			158.37	Water Supply, Sanitation, Housing and Urban Development		219.43	219.43	
			1.67	Information and Broadcasting		3.23	3.23	
			22.77	Social Welfare and Nutrition		6.36	6.36	
			1.83	Others		2.23	2.23	
			402.37	Economic Services	12.01	380.94	392.95	
			39.47	Agriculture and Allied Activities	11.62	26.96	38.58	
			0.00	Rural Development	---	---	---	
			113.50	Special Areas Programme	---	76.83	76.83	
			46.46	Energy	---	50.27	50.27	
			26.83	Industry and Minerals	0.39	29.82	30.21	
			167.54	Transport	---	6.92	6.92	
			7.11	General Economic Services	---	3.52	3.52	
			---	Roads and Bridges	---	181.06	181.06	

Appendices

Receipts				Disbursements				
2006-07		2007-08	2006-07		Non-Plan	Plan	Total	2007-08
			0.96	Irrigation & Flood Control	---	2.88	2.88	
			0.50	Science, Technology & Environment	---	2.68	2.68	
4.33	V. Recoveries of Loans and Advances	3.06	0.24	V. Loans & Advance disbursed	0.00	2.61	2.61	2.61
2.19	From Government Servants	2.90	0.20	To Government servants	---			
2.14	From others	0.16	0.04	To others	---	2.61	2.61	
550.36	VI. Revenue Surplus brought down	423.75	0.00	VI. Revenue deficit brought down			---	0.00
432.79	VII. Public Debt receipts:	405.70	152.13	VII. Repayment of Public Debt				166.55
454.33	Internal debt other than Ways & Means Advance and Overdrafts	511.92	133.84	Internal debt other than Ways & Means Advance and Overdrafts				162.24
(-) 22.69	Net transactions under Ways & Means Advances including Overdrafts	(-)95.32	0.00	Net transactions under Ways & Means Advances including Overdrafts				---
1.15	Loans and Advances from Central Government	(-)10.90	18.29	Repayment of Loans and Advances to Central Government				4.31
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
1131.63	X. Public Account receipts	1418.00	1175.14	X. Public Account disbursement:				1346.78
95.22	Small Savings and Provident Funds	135.42	102.32	Small Savings and Provident Funds				122.44
5.64	Reserve Funds	6.85	4.53	Reserve Funds				5.37
39.73	Suspense and Miscellaneous	51.07	91.37	Suspense and Miscellaneous				27.29
863.49	Remittances	1015.64	941.24	Remittances				1057.59
127.55	Deposits and Advances	209.02	35.68	Deposits and Advances				134.09
0.00	XI. Closing Overdrafts from Reserve Bank of India	0.00	(-) 61.96	XI. Cash Balance at hand:				(-)148.87
			0.18	Cash in Treasuries and Local Remittances				0.93
			(-) 281.64	Deposits with Reserve Bank				(-) 447.89
			181.11	Departmental Cash balance including Permanent Advances				181.35
			0.00	Cash Balance Investments				81.50
			38.39	Investment in earmarked funds				35.24
4748.54	Total	5184.57	4748.54	Total				5184.57

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

(Rupees in crore)

2006-07	Sources	2007-08
2772.51	1. Revenue receipts	2996.02
4.33	2. Recoveries of Loans and Advances	3.06
345.67	3. Increase in Public debt other than Overdraft	239.15
(-) 205.76	4. Net receipts from Public account	71.22
	(-) 7.09 Increase (+)/decrease (-) in Small Savings, Provident Funds, etc.	12.98
	91.86 Increase (+)/decrease (-) in Deposits and Advances	74.93
	1.11 Increase (+)/decrease (-) in Reserve Funds	1.48
	(-) 214.49 Net effect of suspense and Miscellaneous transactions	23.78
	(-) 77.15 Net effect of Remittance transactions	41.95
(-) 65.00	5. Overdraft from Reserve Bank India (Net)	0.00
2851.75	Total	3309.45
Applications		
2222.15	1. Revenue expenditure	2572.27
0.24	2. Lending for development and other purposes	2.61
710.48	3. Capital expenditure	821.48
(-) 81.12	4. Increase (+)/ decrease (-) in closing Cash balance	(-)86.91
0.00	5. Reduction of overdraft payable to Reserve Bank of India	0.00
2851.75	Total	3309.45

Explanatory Notes to Appendices 1.2, 1.3 and 1.4

1. The abridged accounts in the forgoing statements are based on the Finance Accounts for the year 2007-08, Government of Nagaland and are subject to notes and explanations contained therein.
2. Government accounts being mainly on cash basis, the revenue surplus or deficit has been worked out on cash basis. Consequently, items payable or receivable or items like depreciation or variation in stock figures etc. do not figure in the accounts.
3. The capital outlay represents capital expenditure booked in the accounts.
4. Under the Government system of accounting, the revenue surplus or deficit is closed annually to Government account, with the result that cumulative position of such surplus or deficit was not ascertainable. The balancing figure of Rs.127.72 crore as on 31 March 1983 was, therefore, treated as cumulative surplus for drawing up the first Statement of financial position for 1982-83 which took the place of balance sheet. The current figure as on 31 March 2008 was Rs.1754.82 crore after accounting for the revenue surplus of Rs.423.75 crore during 2007-08.
5. Suspense and Miscellaneous balances include cheques issued but not paid, inter-departmental and inter-Governmental payments and other pending settlements.
6. The closing cash balance as reported by the Reserve Bank of India was Rs.224.81 crore (debit) against the general cash balance of Rs.446.96 crore (credit) shown in the accounts. The difference of Rs.222.15 crore (credit) as on 31 March 2008 is under reconciliation (September 2008).

APPENDIX-1.5

(Reference: Paragraphs 1.2 and 1.6; Pages 4 and 19)

Time series data on State Government finances

(Rupees in crore)

	2003-04	2004-05	2005-06	2006-07	2007-08
Part A. Receipts					
1. Revenue Receipts	2359.79	1839.52	2267.20	2772.51	2996.02
(i) Tax Revenue	68.55(3)	78.31(4)	105.53 (5)	119.02 (4)	131.37(4)
Taxes on Sales, Trade etc.	45.63(67)	53.08(68)	77.16(73)	85.02 (71)	94.79(72)
State Excise	1.99(3)	2.07(3)	1.96(2)	2.13 (2)	2.83(2)
Taxes on vehicles	6.00(9)	7.30(9)	8.71(8)	12.26 (10)	12.30(9)
Stamps and Registration fees	0.66(1)	0.73(1)	0.89(1)	1.05 (1)	1.02(1)
Land Revenue	0.54(1)	0.43(2)	0.55(1)	0.50 (1)	0.50
Other taxes	13.73(21)	14.70(19)	16.26(15)	18.06 (15)	19.93(15)
(ii) Non Tax Revenue	60.91(3)	77.90(4)	96.82 (4)	91.14 (3)	119.48(4)
(iii) State's share in Union taxes and duties	256.97(11)	160.15(9)	248.50 (11)	316.93 (11)	399.77(14)
(iv) Grants-in-aid from Government of India	1973.36(83)	1523.16(83)	1816.35 (80)	2245.42 (82)	2345.40(78)
2. Misc. Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Total revenue and Non-debt capital receipts (1+2)	2359.79	1839.52	2267.20	2272.51	2996.02
4. Recoveries of Loans and Advances	6.81	6.50	5.40	4.33	3.06
5. Public Debt Receipts	(-)3.22	424.30	626.88	432.79	405.70
Internal Debt (excluding Ways & Means Advances and Overdrafts)	393.93	256.22	413.50	454.33	511.92
Net transactions under Ways and Means Advances and Overdraft	0.00	4.16	108.61	(-) 22.69	(-)95.32
Loans and Advances from Government of India ²	(-) 397.15	163.92	104.77	1.15	(-)10.90
6. Total receipts in the Consolidated Fund (3+4+5)	2363.38	2270.32	2899.48	2709.63	3404.78
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8. Public account receipts	658.48	776.73	1025.68	1131.63	1418.00
9. Total receipts of the State (6+7+8)	3021.86	3047.05	3925.16	3841.26	4822.78
Part B. Expenditure/Disbursement-					
10. Revenue Expenditure	1812.99	1684.63	2060.53	2222.15	2572.27
Plan	363.40(20)	294.81(17)	422.85 (21)	453.69 (20)	484.89(19)
Non-plan	1449.59(80)	1389.82(83)	1637.68 (79)	1768.46 (80)	2087.38(81)
General Services(including Interest payments)	874.91(48)	857.95(51)	939.90 (46)	1020.32 (46)	1193.44(46)
Social Services	422.32(23)	420.95(25)	552.23 (27)	588.85 (27)	656.95(26)
Economic Services	515.76(28)	405.73(24)	568.40 (27)	612.98 (27)	721.88(28)
Grants-in-aid contribution	0.00	0.00	0.00	0.00	0.00
11. Capital Expenditure	391.13	379.44	517.87	710.48	821.48
Plan	380.15(97)	376.86(99)	504.40 (97)	695.31 (98)	12.01(1)
Non-plan	10.98(3)	2.58(1)	13.47 (3)	15.17 (2)	809.47(99)
General Services	50.05(13)	42.80(11)	61.84 (12)	67.16 (19)	137.72(17)
Social Services	138.15(35)	148.97(39)	155.09 (30)	240.95 (34)	290.81(35)
Economic Services	202.93(52)	187.67(50)	300.94 (58)	402.37 (57)	392.95(48)

² Includes Ways & Means Advances from Government of India.

Appendices

	2003-04	2004-05	2005-06	2006-07	2007-08
12. Disbursement of Loans and Advances	5.08	0.34	0.61	0.24	2.61
13. Total (10+11+12)	2209.20	2064.41	2579.01	2932.87	3396.36
14. Repayments of Public Debt	174.59	202.42	220.90	152.13	166.55
Internal Debt (excluding Ways and Means Advances and Overdrafts)	62.93	77.98	102.36	133.83	162.24
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 India	111.66	124.44	118.54	18.30	4.31
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)	2383.79	2266.83	2799.91	3085.00	3562.91
17. Contingency Fund disbursements	0.00	0.00	0.00	0.00	0.00
18. Public account disbursements	971.27	795.29	1040.94	1175.14	1346.78
19. Total disbursement by the State (16+17+18)	3355.06	3062.12	3840.85	4260.14	4909.69
20. Revenue Deficit (1-10)(-)/Surplus (+)	546.80	154.89	206.67	550.36	423.75
21. Fiscal Deficit (3+4-13)(-)/Surplus(+)	157.40	(-)218.39	(-) 306.41	(-) 156.03	(-)397.28
22. Primary Deficit (21-23)	392.14	31.23	(-) 52.52	(-) 123.66	(-)126.82
23. Interest payments (included in revenue expenditure)	234.74	249.62	253.89	279.69	270.46
24. Arrears of Revenue (Percentage of Tax & Non-Tax Revenue Receipts)	22.63(17)	1.16(1)	25.88	5.76	*NA
25. Financial assistance to local bodies etc.	30.66	34.33	33.43	34.04	41.84
26. Ways and Means Advances/Overdrafts availed (days)	44.55(6)	354.37(56)	274.92 (16)	266.71 (12)	367.17(35)
27. Interest on WMA/Overdraft	0.76	0.81	0.64	0.51	0.56
28. Gross State Domestic Product (GSDP)³	5238.66	5778.77	6374.56	6957.97	7168.52
29. Outstanding Debt (year end)	1924.41	2146.29	2552.27	2922.01	3161.16
30. Outstanding guarantees (year end)	NA	NA	NA	NA	NA
31. Maximum amount guaranteed (year end)	7.24	7.24	7.24	7.24	7.24
32. Number of incomplete projects	NA	NA	NA	NA	NA
33. Capital blocked in incomplete projects	NA	NA	NA	NA	NA

*N.A.-Not available

³ The provisional figures of GSDP for 2007-08, furnished by the Director of Economics and Statistics in August 2008.

APPENDIX—2.1

Statement showing areas in which major savings occurred
(Reference: Paragraph 2.3.1; Page 34)

Sl. No.	Grant No./ Major Head	Areas in which major saving occurred	Savings (Rupees in crore)
1.	Revenue Section (Voted)		
	14	Jails	
	2056	Jails	3.16
2.	27	Planning Machinery	
	3451	Secretariat Economic Services	7.43
3.	31	School Education	
	2202	General Education	30.54
4.	35	Medical, Public Health and Family Welfare	
	2210	Medical and Public Health	43.44
	2211	Family Welfare	8.26
5.	37	Assistance to Municipalities and Development Works in Towns	
	2217	Urban Development	1.29
	2515	Other Rural Development Programmes	12.01
6.	42	Rural Development	
	2515	Other Rural Development Programmes	2.90
7.	52	Forest	
	2406	Forestry and Wild Life	8.53
	2415	Agriculture Research and Education	0.47
8.	55	Power Projects	
	2801	Power	39.12
9.	58	Roads and Bridges	
	3054	Roads and Bridges	72.99
10.	60	Water Supply Schemes	
	2215	Water Supply and Sanitation	69.60
11.	66	Sericulture	
	2851	Village and Small Industries	5.01
Capital Section (Voted)			
12.	27	Planning Machinery	
	4059	Capital Outlay on Public Works	9.00
13.	35	Medical, Public Health and Family Welfare	
	4210	Capital Outlay on Medical and Public Health	17.25
14.	36	Urban Development	
	4217	Capital Outlay on Urban Development	19.55
15.	38	Information and Public Relations	
	4220	Capital Outlay on Information and Publicity	0.41
16.	43	Social Security and Welfare	
	4235	Capital Outlay on Social Security and Welfare	1.87
17.	48	Agriculture	
	4401	Capital Outlay on Crop Husbandry	3.93
18.	52	Forest	
	4406	Capital Outlay on Forestry and Wild Life	6.13

19.	55	Power Projects	
	4801	Capital Outlay on Power Projects	16.38
20.	60	Water Supply Schemes	
	4215	Capital Outlay on Water Supply and Sanitation	1.03
21.	68	Police Engineering Project	
	4055	Capital Outlay on Police	24.58
<i>Revenue Section (Charged)</i>			
22.	75	<i>Servicing of Debt</i>	
	2049	<i>Interest Payment</i>	22.83
23.	<i>Capital Section (Charged)</i>		
	75	<i>Servicing of Debt</i>	
	6004	<i>Loans and Advances from the Central Government</i>	1.26

Source: Appropriation Accounts 2007-08

APPENDIX-2.2

**Statement showing savings exceeding Rs.50 lakh and also by more than
10 per cent of total provision
(Reference: Paragraph 2.3.1; Page 35)**

(Rupees in crore)

Sl. No.	Number and name of the grant/appropriation	Total provision	Amount of savings (Percentage of savings)
Revenue Section (Voted)			
1.	14-Jail	13.17	3.18 (24)
2.	21-Relief of Distress caused by natural calamities	8.92	3.07 (34)
3.	25-Land Records and Survey	10.21	3.13 (31)
4.	27-Planning Machinery	64.73	7.43 (11)
5.	32-Higher Education	41.31	16.70 (40)
6.	34-Art and Culture and Gazetteers units	15.70	7.21 (46)
7.	37-Assistance to Municipalities and Development Works	14.16	13.36 (94)
8.	42-Rural Development	81.48	19.97 (25)
9.	45-Co-Operation	11.45	2.64 (23)
10.	51-Fisheries	11.81	3.78 (32)
11.	52-Forest	47.32	9.39 (20)
12.	53-Industries	53.48	26.84 (50)
13.	66-Sericulture	8.17	3.08 (38)
14.	68-Police Engineering Project	4.63	0.78 (17)
15.	73-State Institute of Rural Development	4.67	3.53 (76)
16.	77-Development of Under Developed areas	9.06	7.29 (80)
17.	78-Information Technology and Technical Education	13.94	4.81 (35)
Capital Section (Voted)			
18.	1-State Legislature	14.00	1.75 (13)
19.	23-Loans to Government Servants	18.65	18.65 (100)
20.	27-Planning Machinery	155.77	121.36 (78)
21.	31-School Education	8.85	3.20 (36)
22.	33-Youth Resources and Sports	28.85	14.56 (50)
23.	35-Medical, Public Health and Family Welfare	43.82	7.93 (18)
24.	36-Urban Development	114.29	17.07 (15)
25.	39-Tourism	3.95	1.00 (25)
26.	43-Social Security and Welfare	14.26	9.71 (68)
27.	45-Co-Operation	21.01	11.94 (57)
28.	48-Agriculture	11.75	4.08 (35)
29.	52-Forest	10.07	6.19 (61)
30.	53-Industries	27.40	3.88 (14)
31.	55-Power Projects	127.75	66.63 (52)
32.	56-Road Transport	17.03	6.83 (40)
33.	59-Irrigation and Flood Control	7.82	3.94 (50)
34.	60-Water Supply Schemes	95.00	36.39 (38)
35.	65-SCERT	4.57	4.06 (89)
36.	68-Police Engineering Projects	28.37	3.15 (11)
37.	72-Land Resource Development	7.50	3.06 (41)
38.	77-Development of Under Developed Areas	45.93	19.41 (42)
Revenue Section (Charged)			
39.	75-Servicing of Debt	328.43	38.79 (12)

Source: Appropriation Accounts 2007-08

APPENDIX—2.3

Statement showing excess expenditure over budget provision which requires regularisation under Article 205 of the Constitution of India
(Reference: Paragraph 2.3.2(i); Page 35)

Sl No	Number and name of the grant/appropriation	Total grant/ appropriation	Total expenditure	Excess
(1)	(2)	(3)	(4)	(5)
Revenue Section (Voted)		(Rs.)	(Rs.)	(Rs.)
1.	4-Administration of Justice	69518000	70937926	1419926
2.	11- District Administration & Special Welfare Schemes	411421000	438784344	27363344
3.	13-Village Guards	158779000	158780576	1576
4.	16-State Guest House	55587000	63024134	7437134
5.	18-Pensions and other Retirement Benefits	2558513000	2597336170	38823170
6.	22- Civil Supplies	67127000	67232786	105786
7.	26- Civil Secretariat	495299000	505455117	10156117
8.	36- Urban Development	38521000	176952193	138431193
9.	43- Social Security and Welfare	586230000	593230463	7000463
10.	44-Evaluation Unit	19924000	20056152	132152
11.	46-Statistics	94334000	96128722	1794722
12.	47- Weights and Measures	33012000	33012910	910
13.	48-Agriculture	646358000	660949986	14591986
14.	61-Special Development Programme	0.00	118900000	118900000
15.	62-Civil Administration Works	10591000	97697650	87106650
16.	64- Housing	236282000	357649525	121367525
17.	65-SCERT	162397000	211257466	48860466
18.	74-Mechanical Engineering	131267000	131559011	292011
19.	79-Border Affairs	18069000	18343213	274213
Total Revenue Section (Voted)		5793229000	6417288344	624059344
Capital Section (Voted)				
20.	7-State Excise	20000000	24480662	4480662
21.	14-Jails	24600000	56200000	31600000
22.	50-Animal Husbandry and Dairy Development	35332000	37900864	2568864
23.	58- Roads and Bridges	1900805000	1918161684	17356684
24.	62- Civil Administration Works	350150000	366011949	15861949
25.	64- Housing	463652000	652172973	188520973
Total:- Capital Section (Voted)		2794539000	3054928132	260389132
Revenue Section (Charged)				
26.	1-State Legislature	11051000	11059983	8983
27.	2-Head of State	24725000	24839996	114996
Total Revenue Section(Charged)		35776000	35899979	123979
Grand Total		8623544000	9508116455	884572455

Source: Appropriation Accounts and Detailed Appropriation Accounts 2007-08

(a) Revenue Section Voted – Rs.62,40,59,344		
Charged- Rs.1,23,979	Total:	Rs.62,41,83,323 i.e. Rs.62.42 crore
(b) Capital Section Voted – Rs.26,03,89,132		
Charged- NIL	Total:	Rs.26,03,89,132 i.e. Rs.26.04 crore
		Total Rs.88.46 crore

APPENDIX – 2.4

Statement showing cases where supplementary provision was unnecessary

(Reference: Paragraph 2.3.4(a); Page 36)

(Rupees in lakh)			
Sl No.	Number and name of the grant/appropriation	Supplementary grants obtained	Amount of savings
Revenue Section (Voted)			
1.	25-Land Records and Survey	21.94	312.88
2.	27-Planning Machinery	0.01	743.34
3.	30-Administrative Training Institute	4.12	14.92
4.	32-Higher Education	1003.83	1669.85
5.	35-Medical, Public Health and Family Welfare	0.02	480.77
6.	37-Assistance to Municipalities and Development Works	462.95	1336.25
7.	45-Co-operation	109.16	263.57
8.	50-Animal Husbandry and Dairy Development	0.04	251.13
9.	51-Fisheries	95.53	377.58
10.	60-Water Supply Schemes	39.65	234.82
11.	66-Sericulture	155.96	308.37
12.	78-Information Technology and Technical Education	34.97	480.55
Total Revenue Section (Voted)		1928.18	6474.03
Capital Section (Voted)			
13.	33-Youth Resources and Sports	539.16	1455.86
14.	35-Medical, Public Health and Family Welfare	139.69	793.43
15.	43-Social Security and Welfare	209.47	971.13
16.	52-Forest	550.00	618.54
17.	55-Power Projects	0.01	6663.35
18.	65-SCERT	259.25	405.50
Total Capital Section (Voted)		1697.58	10907.81
Grand Total		3625.76	17381.84

Source: Appropriation Accounts 2007-08

APPENDIX – 2.5

**Statement showing cases where the supplementary grants were made in excess of actual requirement exceeding
Rs.10 lakh
(Reference: Paragraph 2.3.4(b); Page 36)**

(Rupees in crore)

Sl. No.	Number and name of the grant/appropriation	Original	Supplementary	Total	Expenditure	Savings
Revenue section (Voted)						
1.	3- Council of Ministers	4.59	0.60	5.19	4.94	0.25
2.	5- Election	7.04	2.23	9.27	9.12	0.15
3.	14-Jails	9.25	3.92	13.17	9.99	3.18
4.	21-Relief of distress caused by Natural Calamities	4.05	4.87	8.92	5.85	3.07
5.	25-Land Records and Survey	9.99	0.22	10.21	7.08	3.13
6.	28-Civil Police	316.36	87.45	403.81	386.41	17.40
7.	30- Administrative Training Institute	1.88	0.04	1.92	1.77	0.15
8.	31-School Education	287.41	35.10	322.51	306.42	16.09
9.	32- Higher Education	31.27	10.04	41.31	24.61	16.70
10.	37- Assistance to Municipalities and Development Works in Towns	9.53	4.63	14.16	0.80	13.36
11.	40-Employment and Training	7.11	1.34	8.45	8.27	0.18
12.	42- Rural Development	48.85	32.63	81.48	61.51	19.97
13.	45- Co-operation	10.36	1.09	11.45	8.81	2.64
14.	49-Soil and Water Conservation	27.74	7.17	34.91	34.69	0.22
15.	51- Fisheries	10.86	0.96	11.82	8.04	3.78
16.	54-Mineral Development	7.69	0.39	8.08	7.84	0.24
17.	55- Power Projects	101.48	23.49	124.97	117.74	7.23
18.	58- Roads and Bridges	80.29	3.98	84.27	83.13	1.14
19.	59- Irrigation and Flood Control	58.38	4.67	63.05	62.95	0.10
20.	60-Water Supply Schemes	24.07	0.40	24.47	22.12	2.35
21.	66-Sericulture	6.61	1.56	8.17	5.09	3.08

Sl. No.	Number and name of the grant/appropriation	Original	Supplementary	Total	Expenditure	Savings
22.	68-Police Engineering Project	3.69	0.93	4.62	3.84	0.78
23.	72-Land Resource Development	39.11	6.39	45.50	43.50	2.00
24.	76-Women Welfare	5.65	0.73	6.38	5.82	0.56
25.	78-Information Technology and Technical Education	13.60	0.35	13.95	9.14	4.81
	Total Revenue (Voted)	1126.86	235.18	1362.04	1239.48	122.56
	Capital Section (Voted)					
26.	33-Youth Resources and Sports	23.46	5.39	28.85	14.29	14.56
27.	35- Medical, Public Health and Family Welfare	42.43	1.39	43.82	35.89	7.93
28.	36- Urban Development	57.37	56.91	114.28	97.21	17.07
29.	38- Information and Public Relations	2.20	1.44	3.64	3.23	0.41
30.	43- Social Security and Welfare	12.17	2.09	14.26	4.55	9.71
31.	52-Forest	4.57	5.50	10.07	3.88	6.19
32.	53- Industries	20.61	6.79	27.40	23.52	3.88
33.	54-Mineral Development	5.58	0.70	6.28	6.12	0.16
34.	59-Irrigation and Flood Control	0.06	7.76	7.82	3.88	3.94
35.	60-Water Supply Schemes	13.12	81.87	94.99	58.60	36.39
36.	65-SCERT	1.98	2.59	4.57	0.51	4.06
37.	68-Police Engineering Project	18.13	10.24	28.37	25.22	3.15
	Total Capital (Voted)	201.68	182.67	384.35	276.90	107.45
	Grand Total	1328.54	417.85	1746.39	1516.38	230.01

Source: Appropriation Accounts 2007-08

APPENDIX –2.6

Statement showing cases where supplementary provision was insufficient by more than Rs.10 lakh in each case
(Reference: Paragraph 2.3.4(c); Page 36)

(Rupees in crore)

Sl. No	Number & Name of Grant/Appropriation	Original	Supplementary	Total	Expenditure	Excess
Revenue Section (Voted)						
1.	4-Administration of Justice	6.15	0.80	6.95	7.09	0.14
2.	11-District Administration and Social Welfare	39.32	1.82	41.14	43.88	2.74
3.	16-State Guest House	4.60	0.96	5.56	6.30	0.74
4.	26-Civil Secretariat	43.47	6.06	49.53	50.55	1.02
5.	43- Social Security and Welfare	47.77	10.85	58.62	59.32	0.70
6.	46-Statistics	8.54	0.89	9.43	9.61	0.18
7.	48-Agriculture	47.18	17.45	64.63	66.09	1.46
8.	64- Housing	22.44	1.18	23.62	35.76	12.14
9.	65-SCERT	10.58	5.66	16.24	21.13	4.89
Total Revenue Section (Voted)		230.05	45.67	275.72	299.73	24.01
Capital Section (Voted)						
10.	58- Roads & Bridges	117.24	72.84	190.08	191.82	1.74
11.	62- Civil Administration Works	26.63	8.38	35.01	36.60	1.59
12.	64- Housing	34.90	11.47	46.37	65.22	18.85
Total Capital Section (Voted)		178.77	92.69	271.46	293.64	22.18
Grand Total		408.82	138.36	547.18	593.37	46.19

Source: Appropriation Accounts 2007-08

APPENDIX—2.7

**Statement showing persistent savings in excess of Rs.10 lakh in each case and 10 per cent or more of the provision during 2005-06 to 2007-08
(Reference: Paragraph 2.3.5; Page 36)**

(Rupees in crore)

Sl No	Number and name of the grant/appropriation	Amount of savings (percentage of savings)		
		2005-06	2006-07	2007-08
Revenue Section (Voted)				
1.	34- Art and Culture and Gazetteers Unit	2.30 (26)	6.45 (44)	7.21(46)
2.	37- Assistance to Municipalities and Development Works in Towns	4.60 (49)	4.60 (32)	13.36(94)
3.	66- Sericulture	5.14 (46)	5.61 (48)	3.08(38)
4.	73- State Institute of Rural Development	1.40 (43)	1.16 (30)	3.53(76)
5.	78- Information Technology and Technical Education	5.50 (23)	5.65 (32)	4.81(35)
Capital Section (Voted)				
6.	27- Planning Machinery	32.32 (72)	49.67 (81)	12136(78)
7.	31- School Education	1.23 (27)	5.04 (42)	3.20(36)
8.	33- Youth Resources and Sports	10.79 (41)	3.84 (11)	14.56(50)
9.	35- Medical, Public Health and Family Welfare	28.38 (67)	9.90 (36)	7.93(18)
10.	36- Urban Development	40.21 (61)	14.97 (21)	17.07(15)
11.	39- Tourism	10.43 (76)	3.88 (38)	1.00(25)
12.	45- Co-operation	3.02 (14)	8.76 (51)	11.94(57)
13.	55- Power Projects	22.66 (23)	52.99 (53)	66.63(52)
14.	56- Road Transport	3.90 (37)	5.92 (38)	6.83(40)
15.	65- State Council of Educational Research and Training	1.31 (54)	1.53 (49)	4.06(89)

Source: Appropriation Accounts 2005-06, 2006-07 and 2007-08

APPENDIX-2.8

**Statement showing significant cases of excess expenditure by more than Rs.50 lakh and 10 per cent or more of the total provision during 2007-08
(Reference: Paragraph 2.3.6; Page 36)**

(Rupees in crore)

Sl. No.	Number and name of the grant/appropriation	Total provision	Actual expenditure	Amount of excess (percentage of excess)
(1)	(2)	(3)	(4)	(5)
Revenue Section (voted)				
1.	16-State Guest House	5.56	6.30	0.74(13)
2.	36-Urban Development	3.85	17.69	13.84(359)
3.	62-Civil Administration Works	1.06	9.77	8.71(822)
4.	64-Housing	23.63	35.77	12.14(51)
5.	65-SCERT	16.24	21.13	4.89(30)
Capital Section (voted)				
6.	14-Jails	2.46	5.62	3.16(128)
7.	64-Housing	46.37	65.22	18.85(41)

Source: Appropriation Accounts 2007-08

APPENDIX-2.9

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

(Reference: Paragraph 2.3.7; Page 36)

(Rupees in lakh)

Sl. No	Grant/ Appropriation Number	Head of Account	Budget Provision	Re-appropriation	Expenditure
1.	22	4408-101-14-Village Gramin Bank	0.00	0.00	18.30
2.	35	2211-02-Subordinate Estt. (CSS)	153.57	(-)153.57	224.90
3.	48	2401-103-01-Yisemyong Seed Farm	0.00	0.00	3.51
4.	48	2415-227-01-Integrated Extension Training Centre	0.00	0.00	226.97
5.	48	2552-800-01- Integrated Agri Development in N.E. Region (CSS/CPS)	0.00	0.00	14.18
6.	52	2406-102-18-Raising plantation of minor	0.00	0.00	6.00
7.	55	2801-799-03-Debit to MPWA	0.00	0.00	13.26
8.	58	3054-799-01-Stock(Cr)	0.00	0.00	3.06
9.	58	3054-799-03-Misc. Advance (Dr)	0.00	0.00	1.70
10.	60	2215-799-02-Stock(Dr)	0.00	0.00	67.37
11.	60	2215-800-02-Computerisation (CSS)	58.54	(-) 58.54	51.32
12.	60	2215-800-03-Information, Education and Communication Proect (IECP)	25.49	(-) 25.49	14.68
13.	61	2575-800-11-Backward Area Development Programme	0.00	0.00	11.89
14.	68	4055-207-01-Office Buildings	0.00	0.00	9.28
15.	74	2059-102-02-Maintenance and Repairs (Building)	0.00	0.00	25.50
16.	75	6004-07-105-Small Saving, Loans	0.00	0.00	1.62
Total			237.60	(-) 237.60	693.54

Source: Appropriation Accounts 2007-08

APPENDIX-2.10

Statement showing anticipated savings of Rs.1 crore and above not surrendered during 2007-08

(Reference: Paragraph 2.3.8; Page 36)

(Rupees in crore)				
Sl.No.	Number and name of Grant/ Appropriation	Total savings	Amount surrendered	Unsurrendered savings
Revenue Section (Voted)				
1.	14-Jails	3.18	0.02	3.16
2.	27-Planning Machinery	7.43	0.00	7.43
3.	31-School Education	16.09	0.00	16.09
4.	37-Assistance to Municipalities and Development works in towns	13.36	0.00	13.36
5.	42-Rural Development	19.97	17.07	2.90
6.	55-Power Projects	7.23	0.50	6.73
7.	58-Roads & Bridges	1.14	0.00	1.14
8.	60-Water Supply Schemes	2.35	0.84	1.51
9.	66-Sericulture	3.08	0.03	3.05
	Total Revenue Section (Voted)	73.83	18.46	55.37
Capital Section (Voted)				
10.	43- Social Security and Welfare	9.71	7.85	1.86
11.	48-Agriculture	4.08	0.00	4.08
12.	52-Forest	6.19	0.05	6.14
13.	60-Water Supply Schemes	36.39	35.37	1.02
14.	68- Police Engineering Project	3.15	0.00	3.15
	Total Capital Section (Voted)	59.52	43.27	16.25
Revenue Section (Charged)				
15.	75- Servicing of Debt	38.79	17.67	21.12
	Total Revenue Section (Charged)	38.79	17.67	21.12
	Grand Total	172.14	79.40	92.74

Source: Appropriation Accounts 2007-08

APPENDIX—2.11

Statement showing surrender of amounts in excess of savings
(Reference: Paragraph 2.3.9; Page 37)

(Rupees in lakh)

Sl. No.	Number and name of grant/appropriation	Amount of savings	Amount Surrendered	Amount surrendered in excess
1	2	3	4	5
Revenue Section (Voted)				
1.	8-Sales Tax	8.37	8.40	0.03
2.	12-Treasury and Accounts	6.81	6.82	0.01
3.	28-Civil Police	1739.73	1742.12	2.39
4.	29-Stationery and Printing	0.07	2.09	2.02
5.	32- Higher Education	1669.85	1755.89	86.04
6.	35- Medical, Public Health and Family Welfare	480.77	1687.60	1206.83
7.	49-Soil and Water Conservation	21.67	198.09	176.42
8.	51-Fisheries	377.58	378.18	0.60
9.	52-Forest	939.34	1604.77	665.43
10.	53- Industries	2683.66	2684.26	0.60
11.	72- Land Resource Development	199.98	200.00	0.02
12.	77-Development of Under Developed Areas	728.74	728.75	0.01
13.	78- Information Technology & Technical Education Department	480.55	491.09	10.54
Total Revenue Section (Voted)		9337.12	11488.06	2150.94
Capital Section (Voted)				
14.	22-Civil Supplies	0.06	18.36	18.30
15.	31-School Education	319.76	378.13	58.37
16.	35- Medical, Public Health and Family Welfare	793.43	1297.49	504.06
17.	55-Power Projects	6663.35	8156.00	1492.65
18.	63-Science, Technology, Ecology and Environment	1.52	170.00	168.48
19.	72-Land Resource Development	305.75	305.76	0.01
Total Capital Section (Voted)		8083.87	10325.74	2241.87
Capital Section (Charged)				
20.	75-Servicing of Debt	5447.26	6744.10	1296.84
Total Capital Section (Charged)		5447.26	6744.10	1296.84
Grand Total		22868.25	28557.90	5689.65

Source: Appropriation Accounts 2007-08

APPENDIX-3.1.1

**Statement showing non-submission of utilisation certificate under NLCPR by the Nodal Officers to the Planning and Co-ordination Department (Nodal Department) during 2002-03 to 2007-08
(Reference: Paragraph 3.1.8.5; Page 47)**

(Rupees in crore)

Sl. No.	Name of the Scheme/Project	Project Cost	Amount released upto 2007-08	Utilization certificates furnished	Balance for which U.C. not submitted Col. 4- Col 5	Amount withheld Col. 3 – Col.4	Projected date of completion	Present physical status (October 2008)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(1) HEALTH & FAMILY WELFARE DEPARTMENT								
1.	Upgradation of Naga Hospital, Kohima	25.00	18.00	14.28	3.72	7.00	March 2001	Abandoned
(2) PUBLIC HEALTH ENGINEERING DEPARTMENT								
2.	Augmentation of water supply at Chen EAC Hq. and Chenwatnyu village	2.79	0.86	0.00	0.86	1.93	September 2009	Yet to be completed
(3) YOUTH RESOURCES AND SPORTS DEPARTMENT								
3.	Construction of Sports Hall at Mokokchung	1.94	1.77	0.93	0.84	0.17	April 2007	85 per cent
(4) ART & CULTURE DEPARTMENT								
4.	State Archives at Kohima	4.31	1.36	0.00	1.36	2.95	May 2008	65 5 per cent
(5) EMPLOYMENT AND CRAFTSMEN TRAINING DEPARTMENT								
5.	Upgradation and modernization of 3 ITIs	2.19	1.97	0.69	1.28	0.22	December 2008	80 per cent
(6) IRRIGATION & FLOOD CONTROL DEPARTMENT								
6.	Integrated Nguiki Irrigation Project	2.37	0.73	0	0.73	1.64	March 2008	35 per cent
(7) PUBLIC WORKS (ROADS & BRIDGES) DEPARTMENT								
7.	Upgradation of road from Old Phek via Khuza to Satakha	29.17	25.49	18.92	6.57	3.68	February 2008	80 per cent
8.	Upgradation of road from Longkhum via Mangmetong- Aliba	17.81	15.56	12.45	3.11	2.25	February 2008	90 per cent
9.	Construction of two lane RCC bridge over river Dhansiri	6.45	2.03	0	2.03	4.42	July 2009	30 per cent
10.	Improvement of road from Hazidasa village to Intangki river bridge and upgradation of road from Monglumuk to Jalukie village	7.27	2.21	0	2.21	5.06	August 2008	85 per cent
Total		99.30	69.98	47.27	22.71	29.32		

APPENDIX-3.1.2

**Detail of deduction of departmental charges from the sanction amount under NLCPR fund
(Reference: Paragraph 3.1.8.6; Page 47)**

(Rupees in crore)

Sl. No.	Sanction Orders No & Date	Name of the Project	Name of the executing agency	Gross Amount	Departmental charges	Percentage	Net Amount	Projected date of completion	Physical progress as on October 2008
1.	BUD/8-13/2007-08/BN/415 dt. 07.03.08	Upgradation of Dmapur.-Khopanala-Jalukie-Peren Road	E.E., PWD (R&B), Dimapur & Peren.	1.17	0.13	11.50	1.04	August 2007	90%
2.	BUD/8-13/2007-08/BN/415 dt. 07.03.08	Upgradation of Longkhum via Manglemong-Aliba Road	-do-	0.35	0.04	11.48	0.31	February 2008	90%
3.	BUD/8-13/2007-08/BN/415 dt. 07.03.08	Upgradation of old Phek via Khuza to Satakha Road	E.E., PWD (R&B), Chiephoboza	0.73	0.08	11.50	0.65	February 2008	80%
4.	BUD/8-7/2007-08/LJ/230 dt. 29.02.08	Upgradation of Road from Rusomo to Kijumetuma.	-do-	7.61	0.88	11.50	6.73	July 2009	65%
5.	-do-	Construction of road from Phek to Chozuba	EE, PWD (R&B), Phek Division	6.11	0.70	11.50	5.41	March 2010	45%
6.	BUD/8-13/2007-08/FV/390 dt. 29.03.08	Construction of Tohok-Chenlaiso-Wangti & Tang Jn.-Chenmoho Road	Border Roads Organisation	0.81	0.06	7.95	0.75	NA	NA
7.	BUD/8-13/2007-08/CX/821 dt. 31.03.08	Construction of Kiphire-Pungro Road	-do-	0.43	0.05	11.49	0.38	March 2008	95%
8.	BUD/8-13/2007-08/CX/821 dt. 31.03.08	Construction of Kiphire-Amahator-Lukhami Road	-do-	1.11	0.13	11.50	0.98	March 2009	92.35%
9.	BUD/8-13/2007-08/BN/390 dt. 29.03.08	Construction of two lane R.C.C. bridge over Dhansiri River in Nagaland (NLCPR 1 st Instalment)	EE, PWD (R&B), Dimapur	2.26	0.26	11.50	2.00	July 2009	30%
10.	FIN/Expdr/13/05-06/RE/229 dt. 25.11.05	Upgradation of District Hospitals	Medical Engineering Division, Kohima	1.07	0.37	8.64	0.70	June 2006	Out of the 10 district hospitals 8 were completed and 2 were yet to be completed.
	3.61			0.28	7.64	3.33			
	3.61			0.42	11.50	3.19			
Total				28.87	3.40		25.47		

APPENDIX-3.1.3

Statement showing probable earning of revenue as a result of improvement in implementation of Strengthening of Transmission and Distribution

(Reference: Paragraph 3.1.9.2(iii); Page 52)

Name of the Sub-Project	Area covered	Date of completion	No. of months from the date of completion to June 2008 (as calculated by the Department)	Total losses before implementation (as calculated by the Department)	Expected total losses after implementation (as calculated by the Department)	Expected reduction in losses after implementation (as calculated by the Department)	Assuming 20% loss in distribution, net power available for sale	Revenue earned r taking load factor as 0.4 and average tariff of Rs.2.00 per KWH	Probable revenue earning (Rupees in crore)
New 66/33/11 KV 10MVA S/S at Chumukedima	Chumukedima town, Shokhuvi, ARTC	30.5.2005	37	1212	68	1144	915.20	$915.20 \times 24 \times 365 \times 0.4 \times 2 \times 37 \div 12$	1.98
New 66/33 KV, 5MVA S/S at Nito Farm	Nito Farm area, Nohokhu circle, Niuland Sub Division	30.5.2005	37	756	43	713	570.40	$570.40 \times 24 \times 365 \times 0.4 \times 2 \times 37 \div 12$	1.23
New 66/33/11KV, 5MVA S/S at Purana Bazar	Dairy Farm, Shozukhu, Darogajan, Purana Bazar, Padam pukhuri, Toluci CTC etc.	30.12.2005	30	1415	79	1336	1068.80	$1068.80 \times 24 \times 365 \times 0.4 \times 2 \times 30 \div 12$	1.87
33/11KV proposed S/S 2x10 MVA at Metha Colony	Dhobinala, Church Road, Signal area, West Yard, Lhomithi colony, Thahekhu village	31.12.2004	42	1011	56	955	764.00	$764.00 \times 24 \times 365 \times 0.4 \times 2 \times 42 \div 12$	1.87
66/11KV proposed S/S 2x5 MVA at Power House (Burma Camp)	Burma camp, Vety. Colony, Walford, Bank colony, Golaghat road & Fire Brigade	30.5.2003	61	1150	60	1090	872.00	$872.00 \times 24 \times 365 \times 0.4 \times 2 \times 61 \div 12$	3.11
Total									10.06

APPENDIX-4.1

(Reference: Paragraph 4.5 (A) and (B); Page 79)

Statement showing the excess drawal of pay and allowances in respect of three NAP Battalions

(A) 1st NAP Battalion, Chumukedima

Sl.No.	Month of Pay & Allowances	Bill No. & Date	Name of the COY	Net Amount drawn Rs.	Actual net Amount to be drawn as per pay bills Rs.	Excess amount drawn (Col 5-Col 6) Rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	April 2006	8 of 26/04/06 Vr. No.16	A Coy	212530	212530	Nil
			B Coy	203891	203891	Nil
			C Coy	199211	199211	Nil
			D Coy	231740	231740	Nil
			E Coy	186430	186430	Nil
			E Coy	44116	44116	Nil
			ADM Coy	214705	214005	700
			Signal Platoon	357504	357504	Nil
2.	December 2006	95 of 27/12/06 Vr. No.19	A Coy	879205	879205	Nil
			B Coy	870074	870074	Nil
			C Coy	828333	828333	Nil
			D Coy	894657	894657	Nil
			E Coy	900041	900041	Nil
			R/C Gr. IV	182587	182587	Nil
			R/C	151092	151092	Nil
			ADM Coy	812549	802549	10000
			Signal Platoon	135785	135785	Nil
3.	December 2006	96 of 27/12/06 Vr. No.20	A Coy	66351	66351	Nil
			B Coy	77241	77241	Nil
			C Coy	70473	70473	Nil
			D Coy	66478	66478	Nil
			E Coy	69645	69645	Nil
			E Coy	34868	34868	Nil
			ADM Coy	104146	104146	Nil
			Signal Platoon	17830	17830	Nil
			Total (A)			

(B) 3rd NAP Battalion, Tuensang

(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	October 2007	130 of 28/01/07 Vr. No.13	A Coy	925892	925892	Nil
			C Coy	681796	681796	Nil
			D Coy	836169	771545	64624
			E Coy	844342	814817	29525
			F Coy	829823	758358	71465
			ADM Coy	666334	666334	Nil
			MT Platoon	464890	464890	Nil
			Signal Platoon	155358	155358	Nil
			STF Platoon	173760	173760	Nil
			Attach Platoon	341611	258455	83156
			R/C- Platoon	286471	286471	Nil

2.	February 2007	139 of 22/02/07 Vr.No 16	A Coy	931278	931278	Nil
			C Coy	676946	676946	Nil
			D Coy	831984	781614	50370
			E Coy	864039	832604	31435
			F Coy	862441	770832	91609
			ADM Coy	699856	699856	Nil
			MT Platoon	440184	440184	Nil
			Signal Platoon	146845	146845	Nil
			STF Platoon	174815	174815	Nil
			Attach Platoon	273140	249225	23915
			R/C- Platoon	287351	287351	Nil
3.	December 2006	122 of 18/12/06 Vr.No.42	A Coy	922805	922805	Nil
			C Coy	660929	660929	Nil
			D Coy	768704	768704	Nil
			E Coy	853722	838136	15586
			F Coy	755461	755461	Nil
			ADM Coy	640015	640015	Nil
			MT Platoon	446707	446707	Nil
			Signal Platoon	154698	154698	Nil
			STF Platoon	172263	172263	Nil
			Attach Platoon	328242	221206	107036
			R/C- Platoon	226587	226587	Nil
Total (B)			18325463	17756743	568720	

(C) 10th NAP Battalion (IR), Chumukedima

(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	April 2006	8 of 25/04/06 Vr. No.91	A Coy	504051	504051	Nil
			B Coy	599347	599347	Nil
			C Coy	498878	498878	Nil
			D Coy	554321	554321	Nil
			E Coy	557896	557896	Nil
			F Coy	577259	577259	Nil
			ADM Coy	595331	559091	36240
			Signal Platoon	192806	192806	Nil
			MT Platoon	308105	308105	Nil
			2.	December 2006	72 of 28/12/06 Vr. No.64	A Coy
B Coy	577477	577477				Nil
C Coy	562148	543148				19000
D Coy	569399	569399				Nil
E Coy	544983	544983				Nil
F Coy	613312	613312				Nil
ADM Coy	465883	430883				35000
Signal Platoon	195145	195145				Nil
MT Platoon	297806	297806				Nil
Total (C)			8782345	8692105	90240	

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(D) 10th NAP Batallion (IR), Chumukedima

(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	April 2007	8 Of 26/04/06 Vr. No.83	B Coy	598192	592188	6004
			D Coy	573742	568547	5195
			E Coy	558472	533718	24754
			F Coy ADM Coy	747364	712364	35000
			Signal Platoon	210571	203292	7279
2	April 2007	07 of 26/4/07 Vr. No.82	B Coy	203879	203118	761
			C Coy	216320	206056	10264
			D Coy	204981	204474	507
			E Coy	216881	208215	8666
3	May 2007	21 of 25.05.07 Vr. No.82	B Coy	597597	592593	5004
			C Coy	530597	515597	15000
			D Coy	588529	583414	5115
			E Coy	556736	540377	16359
			Admn Signal	773460 210707	732960 209457	40500 1250
4	May 2007		A Coy	215659	206958	8701
			C Coy	215320	206056	9264
			E Coy	217381	202530	14851
			F Coy	194318	192692	1626
			Admn Signal	168503 148762	155369 147977	13134 785
			5	February 2007	97 of 26.2.07 Vr. No 153	A Coy
B Coy	199402	199402				0
C Coy	215123	205071				10052
D Coy	204981	204981				0
E Coy	219281	209136				10145
F Coy	191373	191373				0
Admn Signal	221556 148609	207591 148609				13965 0
MT platoon	81427	81427				0
6	February 2007	978 of 26.2.07 Vr. No 156				A Coy
			B Coy	590396	590396	0
			C Coy	543412	524412	19000
			D Coy	584296	584296	0
			E Coy	560426	541726	18700
			F Coy	550615	550615	0
			Admn Signal	731756 211368	693756 211368	38000 0
			MT platoon	334342	334342	0
			Total (C)			
Grand Total (A+B+C+D)				49230211	48210827	1019384

(E) Executive Engineer, Electrical Division, Phek

(1)	(2)	(3)	(5)	(6)	(7)
1	February 2007	153 Dated Nil Vr. No.7 of 5-2.07	283462	183462	100000
2	March 2007	173 dated NIL Vr. No.14 of 13.3.07	280214	180214	100000
Total			563676	363676	200000

APPENDIX-4.2

(Reference: Paragraph 4.6; Page 80)

**Statement showing the HRA arrears drawn for the period from April 2003
to February 2007**

(Rupees in lakh)

Bill No & Date	Period	Sanction Order No.& Date	Sanctioning Authority	No. of Teachers	Amount
346 dt. 28/3/07	1/5/05 to 28/2/07	EDN/AC-18/2006-07 dt. 3/07	DIS, Mon	23	1.94
347 dt. 28/3/07	1/5/05 onwards	-do-	-do-	21	1.85
348 dt. 28/3/07	1/9/04 onwards	-do-	-do-	18	1.75
349 dt. 28/3/07	1/11/03 onwards	-do-	-do-	20	1.90
350 dt. 28/3/07	1/9/04 onwards	-do-	-do-	18	1.77
351 dt. 28/3/07	1/11/03 onwards	-do-	-do-	17	1.64
352 dt. 28/3/07	1/7/04 onwards	-do-	-do-	15	1.45
353 dt. 28/3/07	1/9/04 to 28/2/07	-do-	-do-	10	0.97
356 dt. 28/3/07	1/11/03 onwards	-do-	-do-	20	1.95
357 dt. 28/3/07	1/9/04 to 28/2/07	-do-	-do-	25	2.33
358 dt. 28/3/07	1/4/03 to 28/2/07	-do-	-do-	25	2.37
Total				212	19.92

APPENDIX-4.3

(Reference: Paragraph 4.7; Page 81)

Statement showing the payment made to the contractors against construction of DC's Complex and staff quarters at Chumukedima

(Rupees in crore)

Sl. No.	Name of Work (Construction)	Name of Contractor	Final/Last Payment Vr. No & Date	Amount Paid
1.	Constn. Of D.C's Office Complex	Shri. K.C. Angami	144 dt.22/12/04	4.45
2.	GA Staff Housing-Type A	-do-	38 dt.7/6/06	1.82
3.	GA Staff Housing-Type B	-do-	178 dt. 13/9/05	2.50
4.	GA Staff Housing-Type C	-do-	273 dt. 30/4/04	1.03
5.	Site Development, A/Road to Staff Quarter, etc	Shri Vilalie Khamo	30 dt. 31/3/03	0.80
6.	A/Road to Office Complex, RCC Culvert, Soling, Metalling	Shri K.C Angami	26 dt. 31/3/03	0.60
7.	Site leveling for construction	-do-	2 dt. 16/1/03	0.21
8.	Service Connection	Electrical Division, Dimapur	105 dt. 18/3/03	0.18
9.	Constn. Of Protection Wall	N. Chatsu	22-27 dt. 2/9/04	0.02
10.	Internal Electrification	Stride Electricals	106-114 dt.18/3/03	0.04
11.	Solling, Metalling and Carpeting of Office Complex	Shri Beeto Hama	36 dt.7/12/06 65 dt. 13/4/07	0.07
12.	P/Wall- DC's Complex	Shri T.Suyu	10 dt.5/12/06	0.07
13.	Drainage	-do-	66 dt. 13/4/07	0.03
14.	Carpeting of A/Road to DC's Complex	Citi Corporation	10 dt. 1/8/05	0.08
Total				11.90

APPENDIX-4.4

(Reference: Paragraph 4.9; Page 83)

Statement showing the calculation of interest (Saving Bank Account)

(I) Vijaya Bank Current Account No.1036		
Month	Minimum monthly balance (Rs.)	Interest (Rs.)
Aug-06	66889995	195095.82
Sep-06	98260976	286594.51
Oct-06	77483450	225993.40
Nov-06	58192966	169729.48
Dec-06	54318598	158429.24
Jan-07	48181318	140528.84
Feb-07	48039350	140114.77
Mar-07	44624832	130155.76
Apr-07	33533372	97805.67
May-07	31993339	93313.91
Jun-07	30824367	89904.40
Jul-07	29628251	86415.73
Aug-07	29695728	86612.54
Sep-07	29178485	85103.91
Oct-07	29328485	85541.41
Nov-07	12702424	37048.74
Dec-07	29103737	84885.90
Jan-08	46981764	137030.15
Feb-08	25879051	75480.57
Mar-08	22188930	64717.71
Total (A)	2470502.46	

(II) Axis Bank Account No. 385010200000550		
Month	Minimum monthly balance (Rs)	Interest (Rs.)
Nov-06	49999775	145832.68
Dec-06	42885000	125081.25
Jan-07	61085000	178164.58
Feb-07	45042883	131375.08
Mar-07	42437883	123777.16
Apr-07	35630253	103921.57
May-07	61458401	179253.67
Jun-07	56646401	165218.67
Jul-07	48908061	142648.51
Aug-07	32588395	95049.49
Sep-07	31993232	93313.59
Oct-07	12158339	35461.82
Nov-07	18105	52.81
Dec-07	36165	105.48
Jan-08	34496001	100613.34
Feb-08	34096001	99446.67
Mar-08	11850095	34562.78
Total (B)		1753879.15
Grand Total (A) + (B)		4224381.71
Say Rs.42.24 lakh		

APPENDIX-7.1

Statement showing particulars of up-to-date paid up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2008 in respect of Government companies

(Reference: Paragraph 7.1.3 and 7.1.4; Page 128)

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

Sl. No.	Sector and Name of the Company	Paid up capital as at the end of the current year					Equity/loans received out of the Budget during the year 2007-08		Other loans received during the year ⁶	Loans' outstanding at the close of the year			Debt equity ratio for 2007-08 4 (f)/3 (e) (previous year)
		State Govt.	Central Govt.	Holding companies	Others	Total	Equity	Loans		Govt.	Others	Total	
(1)	(2)	3 (a)	3 (b)	3 (c)	3 (d)	3 (e)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	4 (f)	5
(A) Working Government Companies													
Industries and Commerce													
1	Nagaland Industrial Development Corporation Ltd., Dimapur	9.13 ⁸	--	--	4.73	13.86	0.27	7.15	--	--	28.50	28.50	2.06:1 (1.82:1)
2	Nagaland Handloom and Handicrafts Development Corporation Ltd., Dimapur	5.47	1.14	--	--	6.61	0.20	--	--	0.73	--	0.73	0.11:1 (0.11:1)
3	Nagaland Industrial Raw Materials and Supply Corporation Ltd., Dimapur	2.36 ⁹	--	--	--	2.36	--	--	--	--	0.57	0.57	0.24:1 (0.32:1)
4	Nagaland Hotels Ltd. Dimapur ¹⁰	0.07	--	0.40	--	0.47	--	--	--	10.49	--	10.49	22.32:1 (22.32:1)
Total of the sector		17.03	1.14	0.40	4.73	23.30	0.47	7.15	--	11.22	29.07	40.29	1.73:1 (1.67:1)
Geology and Mining													
5	Nagaland State Mineral Development Corporation Ltd., Kohima	1.60	--	--	--	1.60	--	--	--	--	--	--	--
Total of the sector		1.60	--	--	--	1.60	--	--	--	--	--	--	--
Total (A)		18.63	1.14	0.40	4.73	24.90	0.47	7.15	--	11.22	29.07	40.29	1.62:1 (1.55:1)
(B) Non-working Government companies													
1	Nagaland Sugar Mills ¹¹ Company Ltd., Dimapur ¹²	4.96	--	--	--	4.96	--	--	--	--	--	--	--
Total (B)		4.96	--	--	--	4.96	--	--	--	--	--	--	--
Grand total:-(A+B)		23.59	1.14	0.40	4.73	29.86	0.47	7.15	--	11.22	29.07	40.29	1.35:1 (1.28:1)--

⁵ All figures are provisional as given by the companies.

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

⁷ Represents long term loans.

⁸ Includes share application money Rs.2.61 crore

⁹ Includes share application money Rs.1.13 crore

¹⁰ Previous year's figures adopted since current year's figures not furnished

¹¹ Figure of 1995-96 have been adopted as Company has not furnished information since 1996-97.

¹² Company closed down on 30 September 2001.

APPENDIX-7.2

Statement showing summarised financial results of Government companies for the latest year for which accounts were finalised (Reference: Paragraphs 7.1.5, 7.1.6 and 7.1.8; Pages 129, 130 and 131)

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

Sl. No.	Name of the company	Name of the Department	Date of incorporation	Period for which accounts finalised	Year in which accounts finalised	Net Profit(+)/ Loss(-)	Net impact of audit comments	Paid up capital	Accumulated Profit(+)/ Loss (-)	Capital employed	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years	Status of the company/ corporation	Turnover	Manpower (No. of employees)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
A. Working Government Companies																
(i) Industries and Commerce																
1	Nagaland Industrial Development Corporation Ltd., Dimapur	Industries and Commerce	26/03/70	1998-99	2007-08	(-)0.45	Remedial measures taken	18.66	(-)11.05	14.98	0.57	4	9	Working	1.74	82
2	Nagaland Handloom & Handicrafts Development Corporation Ltd., Dimapur	- do -	27/02/79	1983-84	2005-06	(-)0.30	--	1.46	(-)1.17	0.28	--	--	24	Working	0.39	NA
3	Nagaland Industrial Raw Materials & Supply Corporation Ltd., Dimapur	- do -	28/03/73	1981-82	2008-09	(-)0.01	Remedial measures taken	0.10	(-)0.03	0.67	1.33	199	26	Working	0.72	32
4	Nagaland Hotels Ltd. ¹³	- do -	17/03/82	1987-88	2001-02	--	--	- ¹⁴	--	--	--	--	20	Working	--	--
Total of the Sector A(i)						(-) 0.76		20.22	(-) 12.25	15.93	1.90	12				
A (ii) Geology and Mining																
5	Nagaland State Mineral Development Corporation Ltd., Kohima	Geology and Mining	21/05/81	1996-97	2008-09	(-)0.57	Remedial measures taken	- ¹⁵	--	18.70	(-)0.57	--	11	Working	0.85	112
Total of the Sector A (ii)						(-)0.57		-	--	18.70	(-)0.57	--				
Total: A						(-) 1.33		20.22	(-) 12.25	34.63	1.33	4				
B. Non-Working Government Companies																
1	Nagaland Sugar Mills Company Ltd., Dimapur ¹⁶	Industries and Commerce	22/03/73	1977-78	--	--	--	4.96	(-) 14.70	(-) 0.69	(-) 0.09	--	30	Non working	--	--
Total: B						--	--	4.96	(-) 14.70	(-) 0.69	(-) 0.09					
Grand total:(A+B)						(-)1.33		25.18	(-)26.95	33.94	1.24	4				

¹³ Previous year's figures adopted as current year's figures not furnished by the Company.

¹⁴ Paid up capital as on 31 March 1988 was Rs. 200 only.

¹⁵ Paid up capital as on 31 March 1997 was Rs. 400 only.

¹⁶ Nagaland Sugar Mills Co. Ltd., Dimapur was closed down with effect from 30.9.2001. Figures of 1995-96 have been adopted as Company has not furnished information from 1996-97.

APPENDIX-7.3

Statement showing subsidy received, guarantees received, waiver of dues, loans on which moratorium allowed and loans converted into equity during the year and subsidy receivable and guarantees outstanding at the end of March 2008
(Reference: Paragraph 7.1.4 and 7.1.7; Pages 128 and 130)

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

Sl. No.	Name of the company	Subsidy and grants received during the year				Guarantees received during the year and outstanding at the end of the year 2008					Waiver of dues during the year 2007-08				Loan on which moratorium allowed	Loans converted into equity during the year
		Central Govt.	State Govt.	Others	Total	Cash credit from banks	Loans from other sources	Letters of credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contractors	Total	Loan repayment written off	Interest waived	Penal interest	Total		
1	2	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)	5(a)	5(b)	5(c)	5(d)	6	7
	Government companies Sector															
A.	Industries and Commerce															
1	Nagaland Industrial Development Corporation Ltd., Dimapur	--	4.45		4.45	--	7.15	--	--	7.15	--	--	--	--	--	--
2	Nagaland Industrial Raw Materials and Supply Corporation Ltd., Dimapur	--	0.61	--	0.61	0.10	0.02	--	--	0.12	--	--	--	--	--	--
3	Nagaland Handloom and Handicrafts Development Corporation Ltd., Dimapur	--	1.40	--	1.40	--	--	--	--	--	--	--	--	--	--	--
	Total - A	--	6.46	--	6.46	0.10	7.17	--	--	7.27	--	--	--	--	--	--
B.	Geology and Mining															
1	Nagaland State Mineral Development Corporation Ltd., Kohima	--	3.34	--	3.34	--	--	--	--	--	--	--	--	--	--	--
	Total - B	--	3.34	--	3.34	--	--	--	--	--	--	--	--	--	--	--
	Grand total	--	9.80	--	9.80	0.10	7.17	--	--	7.27	--	--	--	--	--	--