

APPENDIX-I

Part-A: Structure and Form of Government Accounts

(Refer paragraphs 1.1 ; pages 1 and 4)

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 entitled '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 disbursements in respect of certain transaction such as small savings, provident funds, reserve funds, deposit, 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.

Part B

LAYOUT OF FINANCE ACCOUNTS

(Reference: Paragraph 1.1, Page 1)

Lay out of Finance Accounts

Statement No.1 presents the summary of transactions of the State Government receipts and expenditure, revenue and capital, public debt receipts and disbursements, etc., in the Consolidated Fund, Contingency Fund and Public Account of the State.

Statement No.2 contains the summarized statement of capital outlay showing progressive expenditure to the end of 2005-06.

Statement No.3¹ gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc. There is no commercial irrigation project in Nagaland.

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 2006.

Statement No.9 shows the revenue and expenditure under different heads for the year 2005-06 as a percentage of total revenue/expenditure.

Statement No.10 indicates the distribution between the charged and voted expenditure incurred during the year.

Statement No.11 indicates the detailed account of revenue receipts by minor heads.

Statement No.12 provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head-wise.

Statement No.13 depicts the detailed capital expenditure incurred during and to the end of 2005-06.

¹ Statement No.3 has been introduced from the current year. As a result lay out of Statement No.4 to 19 have accordingly been rearranged.

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 2005-06.

Statement No.15 depicts the capital and other expenditure to the end of 2005-06 and the principal sources from which the funds were provided for that expenditure.

Statement No.16 gives the detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.

Statement No.17 presents detailed account of debt and other interest bearing obligations of the Government.

Statement No.18 provides the detailed account of loans and advances given by the Government, the amount of loan repaid during the year and the balance as on 31 March 2006.

Statement No.19 gives the details of earmarked balances.

Part C
List of terms used in the Chapter – I and basis for their calculation
(Reference: Paragraph 1.3; Page 4)

Terms	Basis for 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	Interest Payment / [(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities) / 2] * 100
Weighted Interest Rate (I_w)	$I_w = \sum_i^n I_i W_i$ <p>, where I_i is the rate of interest on the i^{th} stock of debt and W_i is the share of i^{th} stock in the total debt stock of the State.</p>
Interest spread	GSDP growth – Weighted Interest Rates
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans outstanding	Interest Received [(Opening balance + Closing balance of Loans and Advances) / 2] * 100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048-Appropriation for Reduction or Avoidance of Debt

APPENDIX-II

Summarised financial position of the Government of Nagaland as on 31 March 2006
(Reference : Paragraphs 1.3 and 1.7 ; Pages 4 and 19)

		(Rupees in crore)	
As on 31.03.2005	LIABILITIES		As on 31.03.2006
1709.39	Internal Debt		2066.46
	1326.39	Market loans bearing interest	1540.57
	0.10	Market loans not bearing interest	0.10
	54.15	Loans from LIC	74.57
	321.68	Loans from other institutions	398.21
	7.07	Ways and Means Advances	53.01
2.32	Overdrafts from Reserve Bank of India		65.00
434.58	Loans and Advances from Central Government		420.80
	9.26	Pre-1984-85 loans	8.34
	25.13	Non-Plan Loans	23.95
	371.55	Loans for State Plan Schemes	357.58
	1.88	Loans for Central Plan Schemes	1.55
	15.42	Loans for Centrally Sponsored Plan Schemes	17.89
	0.00	Ways & Means Advances	0.00
	11.34	Loans for Special Schemes	11.49
0.35	Contingency Fund		0.35
499.38	Small Savings, Provident Funds, etc.		515.30
167.39	Deposits		121.39
0.41	Reserve Funds		1.83
0.00	Suspense and Miscellaneous Balances		0.00
(-)105.83	Remittance Balances		(-) 137.34
574.03	Accumulated Surplus on Government Account		780.70
	419.14	Revenue Surplus brought forward from previous year	574.03
	154.89	Add revenue Surplus (+)/Deficit(-)	206.67
3282.02	Total		3834.49
ASSETS			
3339.82	Gross Capital outlay on Fixed Assets-		3857.68
	73.41	Investments in shares of Companies, Corporations, etc.	29.71
	3266.41	Other capital outlay	3827.97
35.06	Loans and Advances		30.27
	33.73	Other Development Loans	29.18
	1.33	Loans to Government servants' etc.	1.09
2.14	Advances		2.20
132.39	Suspense and Miscellaneous Balances		87.42
(-)227.39	Cash Balance		(-) 143.08
	0.16	Cash in Treasuries and Local Remittances	0.16
	(-) 339.55	Deposits with Reserve Bank	(-) 332.33
	100.04	Departmental Cash Balance including Permanent Advances	172.51
	11.96	Investment of earmarked funds	16.58
	0.00	Cash Balance Investments	0.00
3282.02	Total		3834.49

APPENDIX-III
Abstract of receipts and disbursements for the year 2005-2006
(Reference: Paragraph 1.3; Page 4)

(Rupees in crore)							
RECEIPTS			DISBURSEMENTS				
2004-05		2005-06	2004-05		Non-Plan	Plan	Total
SECTION A: REVENUE							
1839.52	I. Revenue Receipts	2267.20	1684.63	I. Revenue Expenditure			2060.53
78.31	Tax Revenue	105.53	857.95	General Services	931.74	8.16	939.90
77.90	Non-tax Revenue	96.82	420.95	Social Services	391.91	160.32	552.23
160.15	State's share of Union Excise Duties	248.50	239.67	Education, Sports, Art and Culture	246.51	59.33	305.84
687.14	Non-Plan grants	1128.82	88.17	Health and Family Welfare	79.65	30.00	109.65
554.16	Grants of State Plan Scheme	436.13	31.64	Water Supply, Sanitation, Housing and Urban Development	36.60	6.44	43.04
25.92	Grants for Central Plan Scheme	49.12	7.33	Information and Broadcasting	6.77	1.03	7.80
226.06	Grants for Centrally Sponsored Plan Schemes	173.65	5.07	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	13.56	13.56
29.88	Grant for Special Plan Scheme	28.63	5.62	Labour and Labour Welfare	5.83	3.92	9.75
			39.69	Social Welfare and Nutrition	11.29	45.94	57.23
			3.76	Others	5.27	0.09	5.36
			405.73	Economic Services	314.03	254.37	568.40
			117.24	Agriculture and Allied Activities	90.84	72.22	163.06
			51.79	Rural Development	11.36	75.86	87.23
			14.30	Special Areas Programme	2.10	14.34	16.44
			22.21	Irrigation and Flood Control	7.03	18.04	25.07
			94.28	Energy	96.75	0.46	97.21
			32.04	Industry and Minerals	14.41	28.96	43.37
			19.70	Transport	75.90	0.20	76.10
			2.75	Science, Technology and Environment	0.27	1.98	2.25
			51.42	General Economic Services	15.36	42.31	57.67
	II. Revenue Deficit carried over to Section-B		154.89	II. Revenue Surplus carried over to Section-B			206.67
1839.52	Total: Section A-Revenue	2267.20	1839.52	Total: Section A-Revenue			2267.20
	SECTION-B						
(-) 212.32	III. Opening cash balance including Permanent Advances and Cash Balance Investment	(-) 227.39	*	III. Opening Overdraft from RBI			
---	IV. Miscellaneous Capital Receipts	-	379.44	IV. Capital Outlay			517.87
			42.80	General Services	--	61.84	61.84
			148.97	Social Services	--	155.09	155.09
			11.78	Education, Sports, Art and Culture	--	18.97	18.97
			41.94	Health and Family Welfare	--	11.63	11.63
			86.35	Water Supply, Sanitation, Housing and Urban Development	--	112.80	112.80
			0.65	Information and Broadcasting	--	1.71	1.71
			6.00	Social Welfare and Nutrition	--	7.31	7.31
			2.25	Others	--	2.67	2.67
			187.67	Economic Services	--	300.94	300.94
			9.39	Agriculture and Allied Activities	13.08	28.37	41.45
			0.00	Rural Development	--	0.50	0.50
			42.25	Special Areas Programme	--	57.59	57.59
			44.42	Energy	--	76.20	76.20
			13.37	Industry and Minerals	--	33.35	33.35
			69.12	Transport	--	5.72	5.72
			7.56	General Economic Services	--	4.17	4.17

* The Opening and Closing balances of Overdrafts not shown separately as the net effect of these have been reflected in the Net transaction of Overdraft under the Public Debt Receipts.

Appendix-III concluded

(Rupees in crore)							
RECEIPTS			DISBURSEMENTS				
2004-05	2005-06	2004-05	Non-Plan	Plan	Total	2005-06	
		1.08					
		0.48					
6.50	V. Recoveries of Loans and Advances	5.40	0.34	V. Loans and Advance disbursed			0.61
5.99	From Government Servants	0.50	0.34	To Government Servants	--	--	0.26
0.51	From Others	4.90	--	To Others	--	--	0.35
154.89	VI. Revenue Surplus brought down	206.67	--	VI. Revenue deficit brought down			--
424.30	VII. Public Debt receipts-	626.88	202.42	VII. Repayment of Public Debt-			220.90
256.22	Internal debt other than Ways and Means Advances and Overdrafts	413.50	77.98	Internal debt other than Ways and Means Advances and Overdrafts			102.36
4.16 ^o	Net transactions under:- Ways and Means Advances including overdrafts	108.61	-	Net transactions under:- Ways and Means Advances including overdrafts			--
163.92	Loans and Advances from Central Government	104.77	124.44	Repayment of Loans and Advances to Central Government			118.54
--	VIII. Appropriation to Contingency Fund	---	--	VIII. Appropriation to Contingency Fund			-
--	IX. Amount transferred to Contingency Fund	---	--	IX. Expenditure from Contingency Fund			-
776.73	X. Public account receipts-	1025.68	795.29	X. Public account disbursements-			1040.94
110.24	Small Savings and Provident Funds	156.55	88.49	Small Savings and Provident Funds			140.64
0.85	Reserve Funds	4.62	1.49	Reserve Funds			3.20
41.20	Suspense and Miscellaneous	39.89	77.07	Suspense and Miscellaneous			(-) 5.08
492.94	Remittances	755.85	539.19	Remittances			787.36
131.50	Deposits and Advances	68.77	89.05	Deposits and Advances			114.82
*	XI. Closing Overdraft from Reserve Bank of India		(-)227.39	XI. Cash Balance at end-			143.08
			0.16	Cash in Treasuries and Local Remittances			0.16
			(-)339.55	Deposits with Reserve Bank			(-) 332.33
			100.04	Departmental Cash balance including Permanent Advances			172.51
			0.00	Cash Balance Investment			0.00
			11.96	Investment in earmarked funds			16.58
1150.10	Total	1637.24	1150.10	Total			1637.24

^o Represents Receipts Rs.354.37 crore and Disbursements Rs.350.21 crore.
 @ Represents Receipts Rs.44.55 crore and Disbursements Rs.44.55 crore.

APPENDIX-IV
Sources and application of funds
(Reference :Paragraph 1.3; Page 4)

<i>(Rupees in crore)</i>			
2004-05	Sources		2005-06
1839.52	1.	Revenue Receipts	2267.20
6.50	2.	Recoveries of Loans and Advances	5.40
218.97	3.	Increase in Public debt other than overdraft	343.30
(-)18.56	4.	Net receipts from Public account	(-) 15.26
	21.75	Increase (+)/Decrease (-) in Small Savings, Provident Funds, etc.	15.91
	42.44	Increase (+)/Decrease (-) in Deposits and Advances	(-) 46.05
	(-)0.64	Increase (+)/Decrease (-) in Reserve Funds	1.42
	(-)35.86	Net effect of Suspense and Miscellaneous transactions	44.97
	(-)46.25	Net effect of Remittance transactions	(-) 31.51
2.91	5.	Overdrafts from Reserve Bank of India (Net)	62.68
2049.34	Total		2663.32
	Applications		
1684.63	1.	Revenue expenditure	2060.53
0.34	2.	Lending for development and other purposes	0.61
379.44	3.	Capital expenditure	517.87
(-)15.07	4.	Increase (+)/Decrease (-) in closing cash balance	84.31
0.00	5.	Reduction of overdraft payable to Reserve Bank of India	0.00
2049.34	Total		2663.32

Explanatory Notes for Appendices-II, III and IV

1. The abridged accounts in the forgoing statements are based on the Finance Accounts for the year 2005-06-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 2006 was Rs.780.70 crore after accounting for the revenue surplus of Rs.206.67 crore during 2005-06.
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.164.00 crore (debit) against the general cash balance of Rs.322.17 crore (credit) shown in the accounts. The difference of Rs.168.17 crore (credit) as on 31 March 2006 is under reconciliation (October 2006).

APPENDIX-V
Time series data on State Government finances
(Reference :Paragraphs 1.3 and 1.7 ; Pages 4 and 19)

(Rupees in crore)						
	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
Part A. Receipts						
I. Revenue Receipts	1254.10	1324.53	1346.90	2359.79	1839.52	2267.20
(i) Tax Revenue	46.25(4)	54.90 (4)	62.00 (5)	68.55(3)	78.31(4)	105.53 (5)
Taxes on Sales, Trade etc.	27.30(59)	34.42(63)	41.16 (66)	45.63(67)	53.08(68)	77.16 (73)
State Excise	1.77(4)	1.87(3)	1.98 (3)	1.99(3)	2.07(3)	1.96 (2)
Taxes on vehicles	5.28(11)	5.35(10)	4.74 (8)	6.00(9)	7.30(9)	8.71 (8)
Stamps and Registration fees	1.77(4)	0.91(2)	0.57 (1)	0.66(1)	0.73(1)	0.89 (1)
Land Revenue	0.35(1)	0.62(1)	0.41 (1)	0.54(1)	0.43(*)	0.55 (1)
Other taxes	9.78(21)	11.73(21)	13.14 (21)	13.73(21)	14.70(19)	16.26 (15)
(ii) Non Tax Revenue	39.23(3)	43.41(3)	43.94 (3)	60.91(3)	77.90(4)	96.82 (4)
(iii) State's share in Union taxes and duties	96.48(8)	30.71(3)	46.01 (3)	256.97(11)	160.15(9)	248.50 (11)
(iv) Grants-in-aid from Government of India	1072.14(85)	1195.51(90)	1194.94 (89)	1973.36(83)	1523.16(83)	1816.35 (80)
2. Misc. Capital Receipts	---	---	---	--	--	--
3. Total revenue and Non-debt capital receipts (1+2)	1254.10	1324.53	1346.90	2359.79	1839.52	2267.20
4. Recoveries of Loans and Advances	6.45	7.78	7.42	6.81	6.50	5.40
5. Public Debt Receipts	335.97	335.28	473.85	(-3.22)	424.30	626.88
Internal Debt (excluding Ways & Means Advances and Overdrafts)	163.05	224.23	238.58	393.93	256.22	413.50
Net transactions under Ways and Means Advances and Overdraft	123.34	49.04	(-212.40)	--	4.16	108.61
Loans and Advances from Government of India²	49.58	62.01	447.67	(-397.15)	163.92	104.77
6. Total receipts in the Consolidated Fund (3+4+5)	1596.52	1667.59	1828.17	2363.38	2270.32	2899.48
7. Contingency Fund Receipts	---	---	---	--	--	--
8. Public account receipts	601.87	646.31	990.10	658.48	776.73	1025.68
9. Total receipts of the State (6+7+8)	2198.39	2313.90	2818.27	3021.86	3047.05	3925.16
Part B. Expenditure/Disbursement-						
10. Revenue Expenditure	1290.23	1427.11	1506.27	1812.99	1684.63	2060.53
Plan	231.00(18)	232.65(16)	242.91 (16)	363.40(20)	294.81(17)	422.85 (21)
Non-plan	1059.23(82)	1194.46(84)	1263.36 (84)	1449.59(80)	1389.82(83)	1637.68 (79)
General Services(including Interest payments)	623.33(48)	723.88(51)	798.67 (53)	874.91(48)	857.95(51)	939.90 (46)
Social Services	351.15(27)	377.18(26)	385.57 (26)	422.32(23)	420.95(25)	552.23 (27)
Economic Services	315.75(25)	326.05(23)	322.09 (21)	515.76(28)	405.73(24)	568.40 (28)
Grants-in-aid contribution	---	---	---	---	--	---

² Includes Ways & Means Advances from Government of India.
 * Indicates negligible percentage

(Rupees in crore)						
	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
11. Capital Expenditure	224.40	238.73	340.69	391.13	379.44	517.87
Plan	215.85(96)	238.65(100)	339.90 (100)	380.15(97)	376.86(99)	504.40 (97)
Non-plan	8.55(4)	0.08	0.79	10.98(3)	2.58(1)	13.47 (3)
General Services	28.51(13)	14.25(6)	24.78 (7)	50.05(13)	42.80(11)	61.84 (12)
Social Services	81.02(36)	98.87(41)	148.91 (44)	138.15(35)	148.97(39)	155.09 (30)
Economic Services	114.87(51)	125.60(53)	167.00 (49)	202.93(52)	187.67(50)	300.94 (58)
12. Disbursement of Loans and Advances	17.35	3.43	2.33	5.08	0.34	0.61
13. Total (10+11+12)	1531.98	1669.27	1849.29	2209.20	2064.41	2579.01
14. Repayments of Public Debt	52.00	69.28	67.57	174.59	202.42	220.90
Internal Debt (excluding Ways and Means Advances and Overdrafts)	31.47	29.37	42.66	62.93	77.98	102.36
Net transactions under Ways and Means Advances and Overdraft	---	---	---	--	--	--
Loans and Advances from Government of India	20.53	39.91	24.91	111.66	124.44	118.54
15. Appropriation to Contingency Fund	---	---	---	---	-	--
16. Total disbursement out of Consolidated Fund (13+14+15)	1583.98	1738.55	1916.86	2383.79	2266.83	2799.91
17. Contingency Fund disbursements	---	---	---	---	--	--
18. Public account disbursements	590.70	529.49	789.77	971.27	795.29	1040.94
19. Total disbursement by the State (16+17+18)	2174.68	2268.04	2706.63	3355.06	3062.12	3840.85
Part C. Deficits						
20. Revenue Deficit (1-10)(-)/Surplus (+)	(-)36.13	(-)102.58	(-)159.37	546.80	154.89	206.67
21. Fiscal Deficit (3+4-13)(-)/Surplus(+)	(-)271.43	(-)336.96	(-)494.97	157.40	(-)218.39	(-) 306.41
22. Primary Deficit (21-23)	(-)94.34	(-)136.49	(-) 280.39	392.14	31.23	(-) 52.52
Part D. Other data						
23. Interest payments (included in revenue expenditure)	177.09	200.47	214.58	234.74	249.62	253.89
24. Arrears of Revenue (Percentage of Tax & Non-Tax Revenue Receipts)	NA	NA	NA	22.63 (17)	1.16(1)	25.88
25. Financial assistance to local bodies etc.	19.12	15.76	11.91	30.66	34.33	33.43
26. Ways and Means Advances/Overdrafts availed (days)	454.04(192)	668.43 (261)	1006.35(469)	44.55(6)	354.37(56)	274.92 (16)
27. Interest on WMA/Overdraft	21.14	1.45	2.48	0.76	0.81	0.64
28. Gross State Domestic Product (GSDP)*	3679.36	4136.88	4748.60	5238.66	5778.77	6374.56
29. Outstanding Debt (year end)	1429.93	1695.93	2102.22	1924.41	2146.29	2552.27
30. Outstanding guarantees (year end)	--	--	--	--	--	--
31. Maximum amount guaranteed (year end)	7.24	7.24	7.24	7.24	7.24	7.24
32. Number of incomplete projects	--	--	--	--	--	--
33. Capital blocked in incomplete projects	--	--	--	--	--	--

* The final figures of GSDP for 2000-01 to 2002-03 and provisional figures for 2003-04 to 2005-06 furnished by the State Government in July 2006.

APPENDIX-VI
Details of department-wise break-up of outstanding Utilisation Certificates
(Reference :Paragraphs 1.6.5; Page 18)

SI No.	Department	Period	No. of Utilisation Certificates not received	Amount (Rupees in crore)
1.	Youth Resources & Sports	2005-06	52	1.30
2.	School Education	1982-83 to 2004-05	644	27.28
3.	Co-operation	1967-68 to 2004-05	319	16.15
4.	Rural Development	1980-81 to 2004-05	2,255	20.34
5.	Agriculture	1999-2000 to 2004-05	9	6.92
6.	Art & Culture	2001-02 to 2004-05	11	0.01
7.	Social Security & Welfare	2000-01 to 2004-05	1	0.01
Total			3,291	72.01

APPENDIX - VII
Statement showing names of the bodies and authorities, the accounts of which were in arrears
(Reference: Paragraph 1.6.6; Page 19)

Sl. No.	Name of Body/Authority	Year upto which accounts prepared and submitted	Number of years for which accounts were in arrears	Sources of funds	Amount of grants/loan (Rupees in crore)	
					2004-05 ³	2005-06
1.	Nagaland University	2004-05	1	Government of India and Government of Nagaland	66.45	@ ⁴
2.	Development Authority, Nagaland, Dimapur	2003-04	2	Government of Nagaland	0.95	1.15
3.	Nagaland Board of School Education	2001-02	4	Government of Nagaland	1.80	1.80
4.	Nagaland Khadi and Village Industries Board, Kohima	2003-04	2	Government of India and Government of Nagaland	4.25	5.67
5.	Khadi and Village Industries Commission, Dimapur	2004-05	1	Government of India	1.42	3.01
6.	Sports Authority of India, Dimapur	2003-04	2	NERC, Imphal and Government of India	0.26	0.24
7.	Nagaland State Social Welfare Advisory Board	1991-92	14	Government of India and Government of Nagaland	0.12	0.11
8.	District Rural Development Agency, Kohima	2004-05	1	Government of India and Government of Nagaland	4.79	4.55
9.	District Rural Development Agencies, Mokokchung	2004-05	1	Government of India and Government of Nagaland	3.17	5.29
10.	District Rural Development Agencies, Tuensang	2004-05	1	Government of India and Government of Nagaland	4.93	@
11.	District Rural Development Agencies, Wokha	2004-05	1	Government of India and Government of Nagaland	2.50	@
12.	District Rural Development Agencies, Phek	2004-05	1	Government of India and Government of Nagaland	3.23	5.64
13.	District Rural Development Agencies, Zunheboto	2004-05	1	Government of India and Government of Nagaland	2.72	4.70
14.	District Rural Development Agencies, Dimapur	2004-05	1	Government of India and Government of Nagaland	3.38	3.39
15.	District Rural Development Agencies, Mon	2004-05	1	Government of India and Government of Nagaland	6.33	@
16.	District Rural Development Agencies, Longleng	Yet to submit accounts since inception in February 2005	2	Government of India and Government of Nagaland	@	@
17.	District Rural Development Agencies, Kiphire	--do--	2	Government of India and Government of Nagaland	@	@
18.	District Rural Development Agencies, Peren	--do--	2	Government of India and Government of Nagaland	@	@
				Total	110.81	34.38

³ Figures for 2004-05 revised/updated as per information furnished by the Autonomous Bodies.

@ Information not available.

APPENDIX-VIII

Statement showing the department-wise status of arrears of revenue as on 31 March 2006
(Reference :Paragraph 1.4.2; Page 7)

(Rupees in crore)

Sl No.	Name of Department	Amount outstanding as on 31 March 2005	Amount outstanding as on 31 March 2006	Amount outstanding for more than five years
1.	Nagaland State Transport	0.04	0.26	0.02
2.	Transport Commissioner	*	0.38	*
3.	Commissioner of Taxes	12.29	19.35	8.73
4.	Power	*	32.37	*
	Total	12.33	52.36	8.75

* Position as on 31 March 2005 and the amount outstanding more than 5 years were not furnished by the Departments.

APPENDIX-IX

Statement showing the entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports in respect of Autonomous Bodies and its placement in the Parliament/Legislature (Reference : Paragraph 1.6.7; Page 19)

Sl No.	Name of Body/authority	Year upto which accounts prepared and submitted	Year upto which accounts audited	Year upto which SAR prepared	Present status	Issuance of SAR	Placement in Parliament/Legislature	Remarks
Central Autonomous Bodies								
1.	Nagaland University	2003-04	2003-04	2003-04	Sent to Hqrs for approval	2002-2003 on 04.10.2005	Not intimated by the Body	--
2.	North East Zonal Cultural Centre	2003-04	2003-04	2003-04	Sent to Hqrs for approval	--	-do-	SARs for the period from 1995-96 to 2003-04 sent to Hqrs, but the same are not yet finalised.
State Autonomous Body								
3.	Nagaland Khadi and Village Industries Board	2003-04	2003-04	1999-2000	SARs for the period from 2000-01 to 2003-04 though prepared & audited but the same has not yet been finalised.	1999-2000 on 04.10.2005	Not intimated by the Body	--

APPENDIX-X
Statement showing impact of Government Policies in the State
(Reference : Paragraph 1.11 ; Page 26)

Serial Number	Description	Unit	Year			
			2002-03	2003-04	2004-05	2005-06
1.	Education					
(a)	Schools					
(i)	Primary	Number	1303	1305	1305	1305
(ii)	Middle	Number	264	268	268	271
(iii)	High	Number	116	116	116	116
(iv)	Higher Secondary	Number	9	9	9	9
(v)	Enrolment in Schools	In lakh	4.23	4.36	4.62	4.74
(vi)	Literacy (Percentage)	Percentage	67.11	67.11	67.11	67.11
2.	Higher and Technical Education					
(i)	University	Number	1	1	1	1
(ii)	Colleges	Number	8	36	37	43
(iii)	Polytechnic	Number	2	3	3	3
(iv)	Industrial Training Institute	Number	1	1	1	1
(v)	Agricultural College	Number	1	1	1	1
(vi)	Nagaland College of Education	Number	1	1	1	1
3.	Health					
(i)	Civil Hospital	Number	8	8	8	10
(ii)	Sub-Divisional Hospital	Number	2	2	2	---
(iii)	Primary Health Centre	Number	68	87	87	87
(iv)	Community Health Centre	Number	14	21	21	20
(v)	Subsidiary Health Centre	Number	35	27	27	27
(vi)	Dispensary	Number	15	15	15	15
(vii)	T. B. Hospital	Number	2	2	2	2
(viii)	Mental Hospital	Number	1	1	1	1
(ix)	Infant Mortality	Number/1000	103	106	46	NA
	Sub-centre	Number	350	394	394	937
4.	Animal Health					
(i)	Veterinary Dispensaries	Number	27	27	28	27
(ii)	Veterinary Outpost	Number	63	63	64	64
(iii)	Veterinary Hospital	Number	4	4	4	4
(iv)	Stockman Centre	Number	63	63	63	63
5.	Power					
(i)	Generation	MKWH	2.80	0.031360	0.027279	10.964
(ii)	Purchased	MKWH	271.41	284.00	300.92	280.76
(iii)	Consumption	MKWH/MU	271.41	135.00	139.00	144.80
(iv)	Rural Electrification	Percentage	92.33	96.27	96.65	NA
(v)	T & D Loss	Percentage	55	53	NA	NA

6.	Road Communication					
(i)	Villages Connected with Roads	K.M	948	3340	3564	3825
(ii)	Motorable Roads	K.M	7243.70	3186	3341	3565
(iii)	Jeepable Roads	K.M	-	3186	3341	3565
(iv)	Less than Jeepable Roads	K.M	779	154.00	224.00	260.00
7.	Irrigation					
(i)	Total Irrigated Area	HA	49846.88	1070	1920	2860
(ii)	Irrigation Potential Created	HA	1216	1532	2743	4089
8.	Agriculture					
(i)	Total Cropped Area	In lakh HA	3.14	3.44	3.56	3.09
(ii)	Agriculture Production	MT(in lakh)	3.88	6.82	8.08	7.58
9.	Horticulture					
(i)	Total Cropped Area	HA	6740	7462	8806	13460
(ii)	Total Production	MT	47789	59150	67910	10725 8
10.	Employment and Craftsman					
(i)	Educated Unemployed Persons	Number	21,238	26,928	27545	25985
11.	Transport					
(i)	No. of vehicles registered during the year	Number	7498	9986	9986	11513
12.	Railway lines					
(i)	Broad Gauge	KM	9.30	9.30	9.30	9.30
13.	Number Of Telephones	Number	NA*	NA*	NA*	NA
14.	Per Capita Income In	Rupees	18911	NA***	NA**	NA

(Source: Information received from the Directorate of various Departments)

Figures indicated above against each item reclassified as per information furnished by the departments concerned during the year 2005-06.

* Not available in the Statistical Hand Book of Nagaland

** Not furnished by the Directorate of Economics and Statistics Department