

APPENDIX – I
(Reference : Paragraph 1.1 ; Page 1)

Part A. Government Accounts

Structure: 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 receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorization from the State Legislature. This part consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.).

Part II: Contingency Fund

The Contingency Fund created under Article 267(2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorization from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorized by the Legislature at the end of 2002-03 was Rs.0.35 crore.

Part III: Public Account

Receipts and disbursements in respect of small savings, provident funds, deposits, reserve funds, suspense, remittances, etc., which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to vote by the State Legislature.

II. Form of Annual Accounts

The accounts of the State Government are prepared in two volumes viz., the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation Accounts present the details of expenditure by the State Government vis-a-vis the amounts authorized by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

Part B - List of terms used in the Chapter – I and basis for their calculation

Terms	Basis for calculation
Buoyancy of a parameter	$\frac{\text{Rate of Growth of the parameter}}{\text{GSDP Growth}}$
Buoyancy of a parameter (X) with respect to another parameter (Y)	$\frac{\text{Rate of Growth of the parameter (X)}}{\text{Rate of Growth of the parameter (Y)}}$
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1]*100$
Trend/Average	Trend of growth over a period of 5 years (LOGEST (Amount of 1996-97: Amount of 2002-03)-1)*100
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (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 rates
Interest received as <i>per cent</i> to Loans Advanced	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]*100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit minus Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and non-plan revenue expenditure excluding debits under 2048 Appropriation for reduction or avoidance of debt.

APPENDIX – II

Statement showing excess expenditure over budget provision which requires regularisation under Article 205 of the Constitution

(Reference:- Paragraph 2.3.1 ; Page 21)

Sl No.	Number and name of the grant/appropriation	Total grant/appropriation (Rs.)	Total expenditure (Rs.)	Excess (Rs.)
1	2	3	4	5
Revenue Section (Voted)				
1	16-State Guest House	3,96,62,000	4,04,98,247	8,36,247
2	18-Pensions and other Retirement Benefits	1,07,16,27,000	1,33,37,57,953	26,21,30,953
3	22-Civil Supplies	4,64,01,000	4,90,56,420	26,55,420
4	28-Civil Police	2,28,16,86,000	2,28,37,07,601	20,21,601
5	35-Medical, Public Health and Family Welfare	73,38,12,000	81,51,69,834	8,13,57,834
6	38-Information and Public Relations	9,90,25,000	10,34,13,474	43,88,474
7	42-Rural Development	32,45,04,000	32,51,80,909	6,76,909
8	43-Social Security and Welfare	33,57,54,000	38,37,21,425	4,79,67,425
9	49-Soil, Land Water Conservation	13,83,76,000	14,24,50,564	40,74,564
10	58-Roads and Bridges	39,08,03,000	57,60,87,096	18,52,84,096
11	61-Backward Area Development, Special Employment Programme and Special Development Programme	6,01,71,000	12,44,16,000	6,42,45,000
12	62-Civil Administration Works	1,31,45,000	1,39,91,174	8,46,174
13	64-Housing	16,60,71,000	24,48,69,776	7,87,98,776
14	65-State Council of Educational Research and Training	3,93,56,000	5,57,90,123	1,64,34,123
15	67-Home Guards	5,75,58,000	6,07,38,675	31,80,675
16	69-Fire Services	3,83,55,000	5,58,10,388	1,74,55,388
17	73-State Institute of Rural Development	56,25,000	64,31,848	8,06,848
18	74-Mechanical Engineering	9,66,70,000	10,02,13,422	35,43,422
Total Revenue (Voted)		5,93,86,01,000	6,71,53,04,929	77,67,03,929
Capital Section (Voted)				
19	42-Rural Development	17,00,000	19,88,000	2,88,000
Total Capital Section (Voted)		17,00,000	19,88,000	288,000
Capital Section (Charged)				
20	76-Servicing of Debt	6,40,26,32,000	12,86,31,47,251	6,46,05,15,251
Total Capital Section (Charged)		6,40,26,32,000	12,86,31,47,251	6,46,05,15,251
Grand Total		12,34,29,33,000	19,58,04,40,180	7,23,75,07,180

APPENDIX - III

Statement showing supplementary grants obtained proving unnecessary

(Reference: Paragraph 2.3.3 (a); Page 22)

(Rupees in lakh)

Sl No.	Number and name of the grant/appropriation	Supplementary grants obtained	Amount of savings
Revenue Section (Voted)			
1	6-Land Revenue	0.81	1.37
2	8-Sales Tax	5.08	13.18
3	37-Assistance to Municipalities and Development Works in Towns	12.28	23.47
4	50-Animal Husbandry and Dairy Development	444.52	613.35
5	54-Mineral Development	118.39	147.21
6	59-Irrigation and Flood Control	590.67	807.54
7	60-Water Supply Schemes	44.92	544.40
Total Revenue Section (Voted)		1216.67	2150.52
Revenue Section (Charged)			
8	10-Public Service Commission	1.28	1.31
Total Revenue Section (Charged)		1.28	1.31
Capital Section (Voted)			
9	38-Information and Public Relation	95.00	113.80
10	39-Tourism	72.95	97.95
11	43-Social Security and Welfare	598.00	675.00
12	52-Forest	50.00	152.44
13	56-Road Transport	1.00	29.82
14	57-Housing Loans	16.00	1482.00
15	61-Backward Area Development Programme, Special Employment Programme and Special Development Programme	117.25	117.25
16	65-State Council of Educational Research and Training	12.00	15.00
17	68-Police Engineering Project	5.00	464.29
18	74-Mechanical Engineering	9.27	234.57
Total Capital Section (Voted)		976.47	3382.12
Grand Total		2194.42	5533.95

APPENDIX – IV

Statement showing the supplementary grants obtained resulting in savings in each case exceeding Rs.10 lakh and above

(Reference : Paragraph 2.3.3 (b); Page 22)

(Rupees in crore)

Sl. No.	Number and name of the grant/appropriation	Original	Supplementary	Total	Expenditure	Savings
	Revenue section(Voted)					
1.	1-State Legislature	4.60	1.16	5.76	5.61	0.15
2.	3-Council of Ministers	3.52	0.26	3.78	3.58	0.20
3.	8-Sales Tax	3.09	0.05	3.14	3.01	0.13
4.	11-District Administration and Special Welfare	26.13	1.40	27.53	27.43	0.10
5.	21- Relief of distress caused by Natural Calamities	2.16	2.99	5.15	3.56	1.59
6.	25-Land Records and Survey	6.40	1.92	8.32	7.06	1.26
7.	27-Planning Machinery	36.41	5.29	41.70	38.14	3.56
8.	30-Administrative Training Institute	1.24	0.20	1.44	1.25	0.19
9.	33-Youth Resources and Sports	4.99	0.41	5.40	5.30	0.10
10.	37-Assistance to Municipalities and Development Works in Towns	0.13	0.12	0.25	0.02	0.23
11.	40-Employment and Training	3.17	1.05	4.22	4.10	0.12
12.	50-Animal Husbandry and Diary Development	21.89	4.45	26.34	20.21	6.13
13.	54-Mineral Development	4.99	1.18	6.17	4.70	1.47
14.	59-Irrigation and Flood Control	15.63	5.91	21.54	13.46	8.08
15.	60-Water Supply Schemes	17.14	0.45	17.59	12.15	5.44
16.	68-Police Engineering Project	2.78	0.50	3.28	3.07	0.21
	Total Revenue (Voted)	154.27	27.34	181.61	152.65	28.96

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Sl. No.	Number and name of the grant/appropriation	Original	Supplementary	Total	Expenditure	Savings
	Capital section(Voted)					
17.	1-State Legislature	18.50	3.50	22.00	18.50	3.50
18.	14-Jails	0.25	1.39	1.64	0.35	1.29
19.	22-Civil Supplies	0.88	1.03	1.91	1.66	0.25
20.	31-School Education	3.59	9.14	12.73	0.20	12.53
21.	32-Higher and Technical Education	3.95	4.64	8.59	---	8.59
22.	33-Youth Resources and Sports	10.12	2.18	12.30	8.99	3.31
23.	35-Medical, Public Health and Family Welfare	4.50	8.31	12.81	8.29	4.52
24.	36-Urban Development	2.46	3.73	6.19	4.75	1.44
25.	38-Information and Public Relations	0.20	0.95	1.15	0.01	1.14
26.	39-Tourism	0.37	0.73	1.10	0.12	0.98
27.	43-Social Security and Welfare	6.30	5.98	12.28	5.53	6.75
28.	52-Forest	2.72	0.50	3.22	1.70	1.52
29.	55-Power Projects	52.95	38.48	91.43	74.26	17.17
30.	56-Road Transport	9.64	0.01	9.65	9.35	0.30
31.	57-Housing Loans	15.04	0.16	15.20	0.38	14.82
32.	58-Roads and Bridges	42.06	29.46	71.52	44.92	26.60
33.	60-Water Supply Schemes	50.08	54.01	104.09	80.94	23.15
34.	62-Civil Administration Works	8.78	8.09	16.87	9.12	7.75
35.	64-Housing	17.41	10.01	27.42	26.69	0.73
36.	65-State Council of Educational Research and Training	0.03	0.12	0.15	---	0.15
37.	68-Police Engineering Project	7.30	0.05	7.35	2.70	4.65
38.	74-Mechanical Engineering	4.79	0.09	4.88	2.54	2.34
	Total Capital(Voted)	261.92	182.56	444.48	301.00	143.48
	Grand Total	416.19	209.90	626.09	453.65	172.44

APPENDIX – V

Statement showing inadequate supplementary grant provision

(Reference : Paragraph 2.3.3(c); Page 22)

(Rupees in crore)

Sl. No.	Number and name of the grant/appropriation	Original	Supplementary	Total	Expenditure	Excess
	Revenue section(Voted)					
1.	22-Civil Supplies	4.61	0.03	4.64	4.91	0.27
2.	28-Civil Police	217.39	10.78	228.17	228.37	0.20
3.	35-Medical, Public Health and Family Welfare	68.90	4.48	73.38	81.52	8.14
4.	38-Information and Public Relations	6.44	3.46	9.90	10.34	0.44
5.	43-Social Security and Welfare	29.91	3.67	33.58	38.37	4.79
6.	49-Soil, Land Water Conservation	12.37	1.47	13.84	14.25	0.41
7.	58-Roads and Bridges	37.82	1.26	39.08	57.61	18.53
8.	61-Backward Area Development Special Employment Programme and Special Development Programme	4.25	1.77	6.02	12.44	6.42
9.	64-Housing	12.92	3.69	16.61	24.49	7.88
10.	65-State Council of Education Research and Training	3.44	0.50	3.94	5.58	1.64
11.	67-Home Guards	4.90	0.85	5.75	6.07	0.32
12.	69-Fire Services	3.77	0.06	3.83	5.58	1.75
13.	74-Medical Engineering	8.89	0.78	9.67	10.02	0.35
	Total revenue Section (Voted)	415.61	32.80	448.41	499.55	51.14
	Capital Section (Charged)					
14.	76-Serving of Debt	585.81	54.45	640.26	1,286.31	646.05
	Total Capital Section(Charged)	585.81	54.45	640.26	1,286.31	646.05
	Grand Total	1,001.42	87.25	1,088.67	1,785.86	697.19

APPENDIX – VI

**Statement showing persistent savings during 2000-01 to 2002-03
(Reference: Paragraph 2.3.4 ; Page 22)**

(Rupees in lakh)

Sl No.	Number and name of the grant/appropriation	Amount of savings (percentage of Savings)		
		2000-01	2001-02	2002-03
Capital section (Voted)				
1	25-Land Records and Survey	22.75 (100)	26.97 (82)	16.50 (79)
2	52-Forest	39.85 (31)	38.00 (15)	152.44 (47)

APPENDIX – VII

Statement showing significant cases of excess expenditure during 2002-03

(Reference : Paragraph 2.3.5 (a) ; Page 23)

(Rupees in lakh)

Sl No.	Number and name of the grant/appropriation	Amount of excess (percentage of excess)
Revenue Section (Voted)		
1	18-Pensions and other Retirement Benefits	2621.31 (24)
2	35-Medical, Public Health and Family Welfare	813.58 (11)
3	43-Social Security and Welfare	479.67 (14)
4	58-Roads and Bridges	1852.84 (47)
5	61-Backward Area Development, Special Employment Programme and Special Development Programme	642.45 (107)
6	64-Housing	787.99 (47)
7	65-State Council of Educational Research and Training	164.34 (42)
8	69-Fire Services	174.55 (46)
Capital Section (Charged)		
9	76-Servicing of Debt	64605.15 (101)

APPENDIX – VIII

Statement showing cases where expenditure fell short by more than Rs.50 lakh each and also by 10 per cent or more of the total provision

(Reference : Paragraph 2.3.5(b); Page 23)

(Rupees in crore)		
Sl. No.	Number and name of the grant/appropriation	Amount of savings (percentage of savings)
1	2	3
	Revenue section (Voted)	
1.	4-Administration and Justice	0.74 (14)
2.	13-Village Guards	2.30 (20)
3.	21-Relief of Distress Caused by Natural Calamities	1.59 (31)
4.	25-Land Records and Survey	1.26 (15)
5.	32-Higher and Technical Education	5.81 (19)
6.	36-Urban Development	6.14 (55)
7.	41-Labour	0.55 (29)
8.	48-Agriculture	7.38 (24)
9.	50-Animal Husbandry and Diary Development	6.13 (23)
10.	51-Fisheries	1.71 (25)
11.	52-Forest	10.98 (38)
12.	53-Industries	3.59 (16)
13.	54-Mineral Development	1.47 (24)
14.	59- Irrigation and Flood Control	8.08 (38)
15.	60- Water Supply Schemes	5.44 (31)
16.	70-Horticulture	17.64 (77)
17.	72-Wasteland Development	15.73 (67)
18.	75-Police Telecommunication Organisation	0.64 (13)
	Capital section (Voted)	
19.	1-State Legislature	3.50 (16)
20.	14-Jails	1.29 (79)
21.	23-Loans to Government Servants	2.50 (100)
22.	27-Planning Machinery	29.98 (98)
23.	31-School Education	12.53 (98)
24.	32-Higher and Technical Education	8.59 (100)
25.	33-Youth Resources and Sports	3.31 (27)
26.	35-Medical, Public Health and Family Welfare	4.52 (35)
27.	36-Urban Development	1.44 (23)
28.	38-Information and Public Relations	1.14 (99)
29.	39-Tourism	0.98 (89)
30.	43-Social Security and Welfare	6.75 (55)
31.	48-Agriculture	3.90 (44)
32.	50-Animal Husbandry and Diary Development	3.60 (100)

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1	2	3
33.	52-Forest	1.52 (47)
34.	53-Industries	13.32 (49)
35.	54-Mineral Development	6.66 (69)
36.	55-Power Project	17.17 (19)
37.	57-Housing Loans	14.82 (98)
38.	58-Roads and Bridges	26.60 (37)
39.	60-Water Supply Schemes	23.15 (22)
40.	61-Backward Area Development Special Employment Programme and Special Development Programme	1.17 (100)
41.	62-Civil Administration Works	7.74 (46)
42.	68-Police Engineering Project	4.64 (63)
43.	70-Horticulture	2.24 (98)
44.	74-Mechanical Engineering	2.35 (48)
Capital Section (Charged)		
45.	76-Servicing of Debt	41.47 (16)

APPENDIX – IX

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

(Reference: Paragraph 2.3.6 ; Page 23)

(Rupees in lakh)

Sl. No.	Grant/ appropriation Number	Head of Account	Budget Provision	Re-appropriation	Expenditure
1	2	3	4	5	6
1.	14	2056-800-03 Upgradation of Standards	35.00	(-) 35.00	20.21
2.	22	4408-01-101-01 Cost of Rice	---	---	69.31
3.	33	4202-03-800-02 Consturction	40.00	(-) 40.00	15.00
4.	35	2210-01-001-05 Grant for Medical Purposes	---	---	5.00
5.	35	2210-01-001-11 Artificial Limb Centre	---	---	7.57
6.	35	2210-03-104 Community Health Centre	---	---	10.68
7.	39	3452-80-001-02 Subordinate Establishment	2.00	(-) 2.00	16.21
8.	40	2230-03-800-01 Special Cell for Handicapped	---	---	1.02
9.	40	2230-03-800-02 Self Employment Scheme	---	---	5.50
10.	42	4515-103-02 Other Works	5.00	(-) 5.00	5.00
11.	49	2402-103-04 Water Source Development	---	---	5.00
12.	49	2402-103-08 River Taming	---	---	2.00
13.	50	2552-03-103-01 Regional Broilar Chick Production	---	---	6.09
14.	52	2406-01-005-01 Survey and Demarcation	---	---	25.04
15.	52	2406-01-800-06 Forest Fire Control Management	20.00	(-) 20.00	9.84
16.	52	2406-01-800-07 Development of National Park and Sanctuaries	---	---	11.24
17.	55	2801-05-799 Suspense	---	---	21.32
18.	58	2059-80-799 Suspense	---	---	8.15
19.	58	2059-03 Misc. Advance Recovery	---	---	9.62
20.	60	2515-799-04 MPWA	---	---	17.40
21.	63	3425-60-800-05 Corpus Fund – Setting up of call Centre	---	---	10.00
22.	64	2059-80-799-09 Stock	---	---	16.95
23.	64	2216-01-106-02 Maintenance and Repairs	297.77	(-) 297.77	102.00
24.	74	2059-80-105-01 Establishment	---	---	58.17
25.	76	2049-01-108 Interest on 182 days Treasury Bills	---	---	35.41
26.	76	6003-109-13 National Insurance Corporation	---	---	45.77
Total					539.50

APPENDIX – X

Statement showing the cases where anticipated savings were not surrendered
(Reference: Paragraph 2.3.7 ; Page 23)

(Rupees in crore)

Sl No.	Number and name of grant/appropriation	Total savings	Amount surrendered	Unsurrendered savings
Revenue Section (Voted)				
1	13-Village Guards	2.30	0.89	1.41
2	21-Relief of Distress caused by National Calamities	1.59	Negligible	1.59
3	27-Planning Machinery	3.56	---	3.56
4	31-School Education	9.21	6.25	2.96
5	48-Agriculture	7.38	2.71	4.67
6	50-Animal Husbandry and Dairy Development	6.13	---	6.13
7	52-Forest	10.98	8.38	2.60
8	59-Irrigation and Flood Control	8.08	5.19	2.89
Total Revenue Section (Voted)		49.23	23.42	25.81
Capital Section (Voted)				
9	31-School Education	12.53	---	12.53
10	32-Higher and Technical Education	8.59	7.21	1.38
11	33-Youth Resources and Sports	3.30	---	3.30
12	35-Medical, Public Health and Family Welfare	4.52	---	4.52
13	38-Information and Public Relations	1.14	---	1.14
14	43-Social Security and Welfare	6.75	---	6.75
15	52-Forest	1.52	---	1.52
16	58-Road and Bridges	26.60	---	26.60
17	62-Civil Administration Works	7.74	4.50	3.24
Total Capital Section (voted)		72.69	11.71	60.98
Capital Section (Charged)				
18	76-Servicing of Debt	41.47	2.37	39.10
Total Capital Section (Charged)		41.47	2.37	39.10
Grand Total		163.39	37.50	125.89

APPENDIX – XI

Statement showing surrender of amounts in excess of savings

(Reference : Paragraph 2.3.8 ; Page 23)

(Rupees in lakh)

Sl. No.	Numbers and name of grant/appropriation	Amount of savings	Amount surrendered	Final excess
	Revenue Section (Voted)			
1.	12-Treasury and Accounts Administration	10.50	57.79	47.29
2.	14-Jails	2.61	65.00	62.39
3.	19-Soldiers, Sailor and Airmen's Board.	0.85	10.19	9.34
4.	29-stationary and Printing	0.28	6.85	6.57
5.	32-Higher and Technical Education	580.68	637.13	56.45
6.	36-Urban development	613.58	614.49	0.91
7.	45-Co-operation	32.63	32.73	0.10
8.	46-Statistics	16.45	18.94	2.49
9.	51-Fisheries	171.51	204.27	32.76
10.	54-Mineral development	147.21	147.37	0.16
11.	56-Roads Transport	18.80	41.05	22.25
12.	63-Science, Technology, Ecology and Environment	27.39	38.55	11.16
13.	72-wasteland Development	1,573.28	1,607.91	34.63
	Total revenue Section (Voted)	3,195.77	3,482.27	286.50
	Capital Section (Voted)			
14.	4-Administartion and Justice	7.53	9.43	1.90
15.	22-Civil Supplies	25.31	56.38	31.07
16.	49-Soil, Land and Water Conservation	34.80	38.00	3.20
17.	53-Industries	1,331.74	1,480.61	148.87
18.	55-Power Project	1,716.52	1,801.44	84.92
	Total Capital Section (Voted)	3,115.90	3,385.86	269.96
	Grand Total	6,311.67	6,868.13	556.46

APPENDIX – XII

Statement showing drawal of Abstract Contingent Bill by various Drawing and Disbursing Officers

(Reference:- Paragraph 2.4 ; Page 25)

Sl No.	Month	Voucher Number	Drawing and Disbursing Officer	Name of the Department	Amount of AC bill (Rs.)	DCC bill submitted to the Controlling Office (Rs.)	AC bills (Rs.)
1	2	3	4	5	6	7	8
1	4/2002	60	General Manager, Nagaland State Transport, Dimapur	Transport and Communication	18,50,000	15,74,386	2,75,614
2	12/2002	75	- do -	- do -	21,00,000	---	21,00,000
3	2/2003	55	- do -	- do -	20,00,000	14,23,580	5,76,420
4	3/2003	52	- do -	- do -	18,35,000	11,08,849	7,26,151
5	5/2002	70	Deputy General Manager, NST, Dimapur	- do -	18,50,000	14,44,186	4,05,814
6	6/2002	52	- do -	- do -	18,50,000	---	18,50,000
7	7/2002	47	- do -	- do -	20,00,000	18,73,708	1,26,292
8	8/2002	50	- do -	- do -	20,00,000	15,67,109	4,32,891
9	9/2002	52	- do -	- do -	20,00,000	---	20,00,000
10	10/2002	64	Joint General Manager, NST, Dimapur	- do -	20,00,000	---	20,00,000
11	11/2002	62	- do	- do -	21,00,000	16,15,405	4,84,595
12	1/2003	61	Additional General Manager, NST, Dimapur	- do -	21,00,000	14,99,728	6,00,272
13	12/2002	485	Principal Nagaland College Teacher Education, Kohima	Education	20,000	---	20,000
14	3/2003	573	Special Officer, Department of Higher and Technical Education, Kohima	- do -	22,00,000	---	22,00,000
15	3/2003	558	Sr. Academic Officer, SCERT, Kohima	- do -	5,00,000	---	5,00,000
16	3/2003	548	- do -	- do -	1,70,000	---	1,70,000
17	3/2003	549	- do -	- do -	1,42,50,000	---	1,42,50,000

APPENDIX – XII Concl'd.

18	3/2003	555	- do -	- do -	10,00,000	---	10,00,000
19	3/2003	550	- do -	- do -	1,20,00,000	---	1,20,00,000
20	3/2003	493	- do -	- do -	1,90,000	---	1,90,000
21	12/2002	5	Deputy Commissioner, Wokha, Nagaland.	Home	1,00,000	---	1,00,000
22	3/2003	5	- do -	- do -	1,00,000	---	1,00,000
23	5/2002	28	Directorate, Tourism, Kohima	Tourism	94,000	---	94,000
24	8/2002	5	District Planning Officer, Dimapur	Planning and Co-ordination	14,700		14,700
25	9/2002	5	- do -	- do -	14,700		14,700
26	10/2002	5	- do -	- do -	14,700		14,700
27	11/2002	4	- do -	- do -	14,700		14,700
28	12/2002	5	- do -	- do -	14,700		14,700
29	1/2003	5	- do -	- do -	14,700		14,700
30	2/2003	5	- do -	- do -	14,700		14,700
31	3/2003	6	- do -	- do -	15,000		15,000
32	3/2003	5	- do -	- do -	14,700		14,700
33	11/2002	20	Chief Election Officer, Nagaland	Election	1,25,00,000		1,25,00,000
34	11/2002	27	- do -	- do -	100,00,000		100,00,000
35	11/2003	24	- do -	- do -	3,70,00,000		3,70,00,000
TOTAL					11,39,41,600	1,21,06,951	10,18,34,649

APPENDIX-XIII

Statement showing financial assistance extended to Persons with Disability during 1998-99 to 2002-03
(Social Security and Welfare Department)

(Reference : Paragraph 3.1.2, Page 27)

(Rupees in lakh)

SI No.	Name of the scheme	1998-99			1999-00			2000-01			2001-02			2002-03		
		Budget allotment	Fund received	Expenditure	Budget allotment	Fund received	Expenditure	Budget allotment	Fund received	Expenditure	Budget allotment	Fund received	Expenditure	Budget allotment	Fund received	Expenditure
1	Totally Blind	1.41	1.41	1.41	1.41	1.41	1.41	1.41	2.37	2.37	---	1.41	1.41	1.41	1.41	1.41
2	Invalid Pension	7.00	7.87	7.87	7.00	3.30	3.30	6.70	---	---	7.00	7.00	7.00	10.00	7.00	7.00
3	Scholarship to Handicapped Student	2.00	1.19	1.19	2.00	---	---	1.50	---	---	1.50	0.20	0.20	1.50	1.50	1.50
Total :-		10.41	10.47	10.47	10.41	4.71	4.71	9.61	2.37	2.37	8.50	8.61	8.61	12.91	9.91	9.91

Source: Departmental figures.

APPENDIX – XIV

**Statement showing financial assistance under Integrated Education for Disabled Children
during 1998-99 to 2002-03
(School Education Department)**

(Reference : Paragraph 3.1.2, Page 27)

(Rupees in lakh)

Sl No.	Year	Budget Provision	Fund Received	Expenditure
1	1998-99	18.00	5.74	5.74
2	1999-00	10.00	5.75	5.75
3	2000-01	24.00	13.52	13.52
4	2001-02	Nil	Nil	Nil
5	2002-03	Nil	Nil	Nil
Total :-		52.00	25.01	25.01

Source: Departmental figures.

APPENDIX-XV

Statement showing financial assistance under NPRPD during 1999-00 to 2002-03
(Commissioner, Disability Cell)

(Reference : Paragraph 3.1.2, Page 27)

(Rupees in lakh)

Sl No.	Year	Opening balance	Fund allocated	Fund received	Expenditure
1	1999-00	---	12.50	---	---
2	2000-01	---	136.40	148.90 ¹	148.90
3	2001-02	---	108.20	108.20	---
4	2002-03	108.20	---	---	108.20
Total :-		108.20	257.10	257.10	257.10

Source: Departmental figures.

¹ 1999-2000 : Rs.12.50 lakh
2000-2001 : Rs.136.40 lakh
Rs.148.90 lakh

APPENDIX-XVI

Statement showing the number of Person with Disability registered with the Employment Exchange

(Reference : Paragraph 3.1.8 ; Page 30)

Sl No.	District	Categories of P/H Applicants					Male
		Blind	Deaf & Dumb	Orthopaedic	Respiratory Dis-order	Negative Leprosy	
1	Kohima	62	70	464	7	2	423
2	Mokokchung	18	17	41	---	---	44
3	Tuensang	---	4	93	---	---	83
4	Zunheboto	16	86	183	---	---	189
5	Wokha	11	5	14	---	---	21
6	Phek	---	2	19	---	---	14
7	Mon	---	---	---	---	---	---
Total :-		107	184	814	7	2	774

Source: Departmental figures.

APPENDIX–XVII
Statement showing the Reserved Slots for PWDs in
Poverty Alleviation Scheme

(Reference : Paragraph 3.1.9 ; Page 31)

Sl. No.	Year	Name of the Poverty alleviation Scheme	Total No. of persons covered	Total No. of PWDs covered under the scheme
1	1998-99	IRDP	5,773	---
		IAY	4,842	10 (0.20)
2	1999-00	SGSY	2,648	---
		IAY	5,239	10 (0.19)
3	2000-01	SGSY	1,000	---
		IAY	6,545	28 (0.42)
4	2001-02	SGSY	2,569	9 (0.35)
		IAY	4,706	14 (0.29)
5	2002-03	SGSY	Not available	Not available
		IAY	2,823	6 (0.21)
Total			36,145	77 (0.21)

Source: Departmental figures

APPENDIX – XVIII

**Statement showing excess expenditure on items over admissible limit during
2000-01 and 2001-02**

(Reference :- Paragraph 3.1.12 ; Page 34)

(Rupees in lakh)

Sl No.	Amount sanctioned by Government of India	Name of the items	Budget allocation	Expenditure incurred	Excess expenditure over allocation (5-4)
(1)	(2)	(3)	(4)	(5)	(6)
1	136.40 (2000-01)	Training	4.25	23.90	19.65
2	- do -	Equipment	14.00	17.12	3.12
3	- do -	Awareness campaign	3.80	10.00	6.20
4	- do -	Honorarium to Consultants	5.00	7.50	2.50
5	108.20 (2001-02)	Training	4.25	15.00	10.75
6	- do -	Barrier free environment	2.50	24.00	21.50
7	- do -	Awareness campaign	3.80	30.85	27.05
8	- do -	Computerized Data Bank Management	1.00	3.00	2.00
	Total :-		38.60	131.37	92.77

APPENDIX – XIX

Statement showing the position of major repairs carried out in private garages

(Reference :- Paragraph 3.2 ; Page 39)

(Rupees in lakh)

Name of the Unit offices	1998-99		1999-00		2000-01		2001-02		2002-03		Total	
	No. of vehicle	Job charge/Total Expenditure	No. of vehicle	Job charge/Total Expenditure	No. of vehicle	Job charge/Total Expenditure	No. of vehicle	Job charge/Total Expenditure	No. of vehicle	Job charge/Total Expenditure	No. of vehicle	Job charge/Total Expenditure
Commandant Ist NAP	4	0.19 2.51	3	0.20 1.77	3	0.50 1.80	7	0.55 4.53	8	0.53 3.05	25	1.97 13.66
Commandant NAPTC	---	---	2	0.34 1.48	---	---	2	0.53 1.86	---	---	4	0.87 3.34
Comman-dant 7 th NAP	2	0.83 1.83	3	1.10 2.16	5	1.43 4.68	6	2.61 4.58	11	3.57 8.39	27	9.54 21.64
S.P. Dimapur	9	2.95 9.31	16	3.97 17.66	10	2.35 8.32	11	2.49 12.65	21	1.76 24.07	67	13.52 72.01
S.P. Kohima	4	0.80 2.53	3	0.77 1.32	13	0.61 6.59	12	1.09 5.84	14	2.79 6.23	46	6.06 22.51
D.G.P.(PHQ) Kohima	9	4.81 6.76	15	7.33 11.98	19	9.02 18.93	14	9.62 14.42	2	1.31 1.47	59	32.09 53.56
Grand total											228	64.05 186.72

APPENDIX – XX

Statement showing excess expenditure over permissible limit on repairs and maintenance of vehicle

(Reference :- Paragraph 3.2 ; Page 40)

(Rupees in lakh)

Sl No.	Name of Unit/ Office	1998-1999		1999-00		2000-01		2001-02		2002-03		Grand Total
		Nos. of vehicle	Expenditure	Nos. of vehicle	Expenditure	Nos. of vehicle	Expenditure	Nos. of vehicle	Expenditure	Nos. of vehicle	Expenditure	
1	Commandant 1 st NAPChumukedima	8	9.02	9	6.64	17	9.10	19	14.08	19	12.21	51.04
2	NAPTC Chumukedima	6	2.38	6	3.76	6	2.35	7	5.86	2	1.13	15.48
3	Commandant 7 th NAP Bhandari	13	9.54	16	4.76	22	9.01	23	10.71	32	22.71	56.73
4	Superintendent of Police, Dimapur	24	15.47	20	22.16	26	13.12	33	18.67	47	32.27	101.69
5	Superintendent of Police, Kohima	40	17.48	43	27.93	39	21.03	71	49.92	81	48.23	164.59
6	DGP(PHQ) Nagaland, Kohima	62	19.60	89	32.48	104	43.02	122	47.05	36	8.43	150.58
7	PCW Chumukedima	4	0.36	9	2.16	11	5.97	14	6.24	14	11.59	26.32
Grand Total		157 *	73.85	192*	99.89	225*	103.60	289*	152.53	231*	136.57	566.44*
	Less Permissible Limit @ Rs.10,000 per year	157	15.70	192	19.20	225	22.50	289	28.90	231	23.10	109.40
	Excess Over Permissible Limit		58.15		80.69		81.10		123.63		113.47	457.04

* Total number of vehicles =

1998-99 = 157

1999-00 = 192

2000-01 = 225

2001-02 = 289

2002-03 = 231

Total 1094

APPENDIX – XXI

Statement showing deployment of staff in excess of norms

(Reference: Paragraph 3.6 ; Page 43)

Particulars of excess staff	Total men-in-position	Authorised staffing pattern of Government of India	Number of excess staff	Pay and allowances paid to each staff during the period 4/98 to 9/02 (Rs.)	Total amount (Rs.)
i) Malaria Inspector	6	2	4	3,43,473	13,73,892
ii) Insect Collector	8	2	6	3,51,843	21,11,058
iii) SFW/FW/FWD	99	56	43	2,94,465	1,26,61,995
iv) Asstt. Biologist	1	Nil	1	4,06,087	4,06,087
v) Technician	3	Nil	3	4,05,228	12,15,687
Total	117	60	57	Grand total	Rs.1,77,68,719

APPENDIX - XXII

Statement showing year-wise position of outstanding Inspection Reports and Paras
(Reference: Paragraph 3.12 ; Page 49)

<i>Year</i>	<i>Number of IRs</i>		<i>Number of paras</i>	
1985-86	3	29	13	142
1986-87	1		2	
1987-88	1		8	
1988-89	3		8	
1989-90	2		10	
1990-91	9		58	
1991-92	6		29	
1992-93	4		14	
1993-94	9		34	
1994-95	9	46		
1995-96	9	73		
1996-97	8	49		
1997-98	6	56		
1998-99	2	12		
1999-00	7	68		
2000-01	9	68		
2001-02	5	37		
2002-03	15	105		
Total	108		690	

APPENDIX – XXIII

**Statement showing the status of implementation of various projects
(Reference:- Paragraph 4.1.11; Page 57)**

Sl. No.	Name of the Scheme	Year	No. of projects undertaken	Estimated cost (Rupees in lakh)	No. of projects completed	No. of on-going projects	Total expenditure incurred (Rupees in lakh)	Target for creation of irrigation potential (Hectare)	Target achieved towards creation (Hectare)	Status of ongoing projects
1	2	3	4	5	6	7	8	9	10	11
Minor Irrigation Scheme										
1 (a)	Rural Infrastructure Development Fund (RIDF) of NABARD	1999-00 to 2002-03	29	1150.33	18	11	549.00	4760	3132	The ongoing projects were spilled over to 2003-04 and 2004-05.
(b)	Accelerated Irrigation Benefit Programme (AIBP)	1999-00 to 2002-03	542	3018.98	482	60	1648.00	17088	14166	The ongoing projects were spilled over to 2003-04
(c)	Non Lapsable Central Pool of Resources	2001-02	1	106.00	1	-	106.00	350	350	
2	Command Area Development Programme	1998-99 to 2002-03	2	743.00	1	1	208.49	5385	4790	91.30% achieved against the on-going projects
Total :-			574	5018.31	502	72	2511.49	27,583	22,438	
Other schemes										
1	Flood Control and Anti-Erosion work	2000-01 to 2002-03	4	1056.06	3	*Nil	555.00	Construction of embankment		*1 Project could not be undertaken due to non-release of fund by State Govt.
								1.36 Km.	1.28 Km.	
2	Rationalisation of Minor Irrigation Statistics (RMIS)	1998-99 to 2002-03								Received Rs.27.93 lakh and utilised towards the conducting of minor irrigation census in the state.
Grand Total:-			578	6074.37	505	*72	3066.49			

Source:- Departmental figures.

APPENDIX – XXIV

Statement showing the diversion of scheme funds

(Reference :- Paragraph 4.1.12; Page 57)

Name of Scheme	Bill No.	Date	Vehicle with Accessories	Computer & Accessories	Furniture	Stationery	Muster Roll	Xerox and Fax Machine
AIBP	230	30/3/00	6,40,804.00	2 Nos	10,500.00	-	-	2,500.00
	177	22/3/01	9,94,072.00	-do-	1,47,282.00	5,80,771.00	1,74,526.00	2,11,500.00
	199	31/3/01	10,07,758.00	-do-	1,44,072.00	10,212.00	17,829.00	-
	134	9/12/02	10,89,593.00	-do-	96,336.00	67,538.00	-	8,640.00
	Total			37,32,227.00		3,98,190.00	6,58,521.00	1,92,355.00
NABARD	204	10/3/00	7,55,285.00	-do-	-	-	4,36,710.00	-
	232	31/3/00	-		1,29,350.00	-	74,374.00	1,43,520.00
	125	22/3/02	-		71,316.00	-	-	2,39,665.00
	136	27/3/02	-		65,340.00	1,70,692.00	21,638.00	2,03,100.00
	176	16/3/01	-		31,158.00	-	-	29,850.00
	192	31/3/03	-		36,930.00	63,190.00	6,12,240.00	7,77,680.00
	197	30/3/01	-		-	-	12,504.00	-
Total			7,55,285.00		3,34,094.00	2,33,882.00	7,20,756.00	14,47,340.00
CADP	151	21/12/99	3,20,645.00	1 no	5,300.00	-	60,153.00	-
	186	28/3/01	-	-	-	-	90,000.00	-
	126	22/3/02	-	-	-	-	20,000.00	8,900.00
	128	22/3/02	4,12,059.00	1 no	4,27,896.00	-	3,62,995.00	2,70,060.00
	189	3/3/03	-		-	-	51,300.00	-
Total			7,32,704.00		4,33,196.00	-	4,94,448.00	3,68,960.00
SOWHI M.I. PROJECT FLOOD CONTROL	131	26/03/02	-		88,540.00	1,95,631.00	1,62,044.00	1,69,200.00
	95	8/10/02	10,88,065.00	2 Nos.	1,42,546.00	21,151.00	23,138.00	30,100.00
	194	31/3/03	8,07,491.00	1 No.	71,604.00	1,64,758.00	66,420.00	-
	Total			18,95,556.00		3,02,690.00	3,81,540.00	2,51,602.00
Grand Total			71,15,772.00		14,68,170.00	12,73,943.00	16,59,161.00	20,15,600.00
							6,13,925.00	

APPENDIX-XXV

**Statement showing the number of workcharged employees appointed since
June 1996 despite Government ban**

(Reference: Paragraph 4.2; Page 64)

(A) Executive Engineer, Medical Engineering Division, Kohima

(Rupees in lakh)

Number of workcharged staff	Period of appointment	Period of payment	Amount of pay and allowances
9	8/96 – 4/99	8/96 – 5/01	Rs.9,32,685

(B) Executive Engineer, PWD (Housing) Construction Division, Kohima

Number of workcharged staff	Period of appointment	Period of payment	Amount of pay and allowances
i) SDO (I) - 34	1996-2001	7/96 to 1/2002	Rs.32,02,246
ii) SDO (II) - 37	- do -	7/96 to 1/2002	Rs.8,80,500
iii) SDO (III) - 19	- do -	7/96 to 1/2002	Rs.10,54,029
Total 90			Rs.51,36,775
Grand total (A) + (B) 99			Rs.60,69,460
		i.e.	Rs.60.70 lakh

APPENDIX - XXVI

Statement showing year-wise position of outstanding Inspection Reports and Paras

(Reference: Paragraph 4.9 ; Page 73)

<i>Year</i>	<i>Number of IRs</i>	<i>Number of paras</i>
1985-86	1	10
1988-89	2	10
1989-90	1	9
1990-91	1	12
1991-92	1	9
1993-94	1	12
1994-95	1	5
1996-97	2	19
1999-00	1	10
2001-02	3	25
2002-03	1	10
Total	15	131

APPENDIX – XXVII

Statement showing the loss of revenue due to non-availability of tenants for allotment of stalls/rooms of Naga Shopping Arcade

(Reference : Paragraph 7.5.10 ; Page 92)

Sl No.	Type of room	No. of vacant room	Area of room in sq.ft.	Rate per sq.ft upto 31.7.2002 (Rs.)	Revised rate per sq.ft. w.e.f. 1.8.2002 (Rs.)	Service charge @ 15 per cent (Rs.)	Vacant period	Total No. of months	Amount involved col (3x 4 x 5 x 7 x 9) or (3 x 4 x 6 x 7 x 9) (Rs.)
1	2	3	4	5	6	7	8	9	10
1	SA	48	288	1	---	0.15	5/01 to 7/02	15	2,38,464
				---	2	0.30	8/02 to 3/03	8	2,54,362
2	SB	16	512	1	---	0.15	5/02 to 7/02	3	28,262
				---	2	0.30	8/02 to 3/02	8	1,50,733
3	OB	11	512	1	---	0.15	5/01 to 7/02	15	97,152
				---	2	0.30	8/02 to 3/03	8	1,03,629
4	SC	1	832	1	---	0.15	5/01 to 7/02	15	14,352
				---	2	0.30	8/02 to 3/03	8	15,309
5	OC	5	832	1	---	0.15	6/99 to 7/02	38	1,81,792
				---	2	0.30	8/02 to 3/03	8	76,544
6	GA	20	288	1	1	No Service Charge	6/93 to 3/03	118	6,79,680
7	GB	4	512	1	1	-do-	6/93 to 3/03	118	2,41,664
8	GC	20	832	1	1	-do-	6/93 to 3/03	118	19,63,520
								Total:-	Rs.40,45,463

Source: Departmental figures.

APPENDIX – XXVIII

Statement showing year wise realisation of revenue from the tenants of the stalls/rooms/hire charge of road roller during the period from 1998-99 to 2002-03.

(Reference : Paragraph 7.5.12 ; Page 93)

Year	Room rent (Rs.)	Water charges (Rs.)	Application form (Rs.)	Daily market rent (Rs.)	Miscellaneous receipt (Rs.)	Hire charge of road roller (Rs.)	Total (Rs.)
1998-99	21,63,418	59,827	1,400	48,400	1,36,046	22,282	24,31,373
1999-00	22,10,257	1,47,361	1,800	1,000	1,47,434	55,614	25,63,466
2000-01	25,91,065	1,72,902	3,300	36,500	20,203	1,02,974	29,26,944
2001-02	27,65,468	1,34,221	3,700	74,490	13,855	86,615	30,78,349
2002-03	25,54,606	2,03,164	1,400	1,43,777	77,895	1,16,800	30,97,642
Total :-	1,22,84,814	7,17,475	11,600	3,04,167	3,95,433	3,84,285	1,40,97,774

(Source:- Cash book and receipt book)

APPENDIX – XXIX

Statement showing extra liability being compound interest due to non-payment of outstanding loan

(Reference : Paragraph 7.5.14 ; Page 94)

Due date of payment	Instalment of Principal amount (Rs.)	Simple Interest on instalment	Compound Interest @ 8½ per cent (Rs.)	Extra liability (Rs.)
1	2	3	4	5
1.5.94	11,00,000	1.5.94 Rs.46,750	93,500	
1.5.95	11,00,000	1.11.94 Rs.46,750	50,723	
1.5.96	11,00,000	1.5.95 Rs.46,750	99,629	
	33,00,000	1.11.95 Rs.46,750 1.5.96 Rs.46,750 Rs.2,33,750	1,03,863 155,027 Rs.5,02,742	(Rs.5,02,742 (-) 2,33,750) 2,68,992
1.11.96	33,00,000 (+) 5,02,742 = 38,02,742	---	1,61,616	1,61,616
1.5.97	39,64,358	---	1,68,485	1,68,485
1.11.97	41,32,843	---	1,75,645	1,75,645
1.5.98	43,08,488	---	1,83,110	1,83,110
1.11.98	44,91,398	---	1,90,892	1,90,892
1.5.99	46,82,490	---	1,99,005	1,99,005
1.11.99	48,81,495	---	2,07,463	2,07,463
1.11.99 to 6.3.2000	50,88,958	---	1,51,160	1,51,160
7.3.2000 to 1.5.2000	50,67,396	---	64,840	64,840
1.11.2000	51,32,236	---	2,18,120	2,18,120
1.5.2001	53,50,356	---	2,27,390	2,27,390
1.11.2001	55,77,746	---	2,37,054	2,37,054
1.5.2002	58,14,800	---	2,47,129	2,47,129
1.11.2002	60,61,929	---	2,57,631	2,57,631
			Total :-	Rs.29,58,532

APPENDIX - XXX

**Statement showing the details of outstanding guarantee fee on loan of
Rs.1.44 crore obtained from LIC on Government security.**

(Reference : Paragraph 7.5.14 ; Page 95)

Due date	Residual Principal	Percentage of guarantee fees	Amount of guarantee fee due
1.5.81	1,44,00,000	½	72,000
1.11.81	1,44,00,000	½	72,000
1.5.82	1,44,00,000	½	7,2000
1.11.82	1,44,00,000	½	72,000
1.5.83	1,44,00,000	½	72,000
1.11.83	1,44,00,000	½	72,000
1.5.84	1,32,00,000	½	66,000
1.11.84	1,32,00,000	½	66,000
1.5.85	1,21,00,000	½	60,500
1.11.85	1,21,00,000	½	60,500
1.5.86	1,10,00,000	½	55,000
1.11.86	1,10,00,000	½	55,000
1.5.87	99,00,000	½	49,500
1.11.87	99,00,000	½	49,500
1.5.88	88,00,000	½	44,000
1.11.88	88,00,000	½	44,000
1.5.89	77,00,000	½	38,500
1.11.89	77,00,000	½	38,500
1.5.90	66,00,000	½	33,000
1.11.90	66,00,000	½	33,000
1.5.91	55,00,000	½	27,500
1.11.91	55,00,000	½	27,500
1.5.92	44,00,000	½	22,000
1.11.92	44,00,000	½	22,000
1.5.93	33,00,000	½	16,500
1.11.93	33,00,000	½	16,500
1.5.94	33,00,000	½	16,500
1.11.94	33,00,000	½	16,500
1.5.95	33,00,000	½	16,500
1.11.95	33,00,000	½	16,500
1.5.96	33,00,000	½	16,500
1.11.96	33,00,000	½	16,500
1.5.97	33,00,000	½	16,500
1.11.97	33,00,000	½	16,500
1.5.98	33,00,000	½	16,500
1.11.98	33,00,000	½	16,500
1.5.99	33,00,000	½	16,500
1.11.99	33,00,000	½	16,500
1.5.2000	33,00,000	½	16,500
1.11.2000	33,00,000	½	16,500
1.5.2001	33,00,000	½	16,500
1.11.2001	33,00,000	½	16,500
1.5.02	33,00,000	½	16,500
1.11.02	33,00,000	½	16,500
		Total :-	15,54,000

APPENDIX—XXXI

Statement showing particulars of up-to-date paid up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2003 in respect of Government companies (Figures in Col. 3 (a) to 4 (f) are Rupees in crore) @

(Reference: Paragraphs 8.2 and 8.3; Page 97)

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 2002-03		Other loans received during the year*	Loans** outstanding at the close of the year			Debt equity ratio for 2002-03 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)	Government companies sector												
	Industries and Commerce												
1.	Nagaland Industrial Development Corporation Ltd., Dimapur	15.81	---	---	4.73	20.54	0.48	---	---	1.10	17.86	18.96	0.92:1 (0.99:1)
2.	Nagaland Handloom and Handicrafts Development Corporation Ltd., Dimapur	4.67	1.22	---	---	5.89	0.15	---	---	0.73	---	0.73	0.12:1 (0.13:1)
3.	Nagaland Industrial Raw Materials and Supply Corporation Ltd., Dimapur	1.24	---	---	---	1.24	1.24	0.10	---	---	0.10	0.10	0.08:1 (0.08:1)
4.	Nagaland Hotels Ltd. Dimapur ¹	0.07	---	0.40	---	0.47	---	---	---	10.49	---	10.49	22.31:1 (22.31:1)
5.	Nagaland Sugar Mills Company Ltd., Dimapur	Closed down with effect from 30.9.2001 (Non working)											
Total of the sector		21.79	1.22	0.40	4.73	28.14	1.87	0.10	---	12.32	17.96	30.28	1.08:1 (1.14:1)
	Geology and Mining												
6.	Nagaland State Mineral Development Corporation Ltd., Kohima	1.60	---	---	---	1.60	---	---	---	0.54	---	0.54	0.34:1 (0.34:1)
Total of the sector		1.60	---	---	---	1.60	---	---	---	0.54	---	0.54	0.34:1
Grand total:-		23.39	1.22	0.40	4.73	29.74	1.87	0.10	---	12.86	17.96	30.82	1.04:1 (1.09:1)

@

All figures are provisional as given by the companies.

*

Includes bonds, debentures, inter-corporate deposits etc.

**

Represents long term loans.

¹

Previous year's figures have been adopted as company has not furnished information in the current year.

APPENDIX—XXXII

Summarised financial results of Government companies for the latest year for which accounts were finalised
(Reference: Paragraphs 8.4 and 8.5; Pages 98-99)

(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 of 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. Government Companies Sector																
1. Industries and Commerce																
(i)	Nasgaland Industrial Development Corporation Ltd., Dimapur	Industries and Commerce	26/03/70	1993-94	2002-03	(-) 1.00	Remedial measures taken against audit comments	11.25	(-)7.13	12.59	(-)1.89	---	9	Working	0.57	93
(ii)	Nagaland Industrial Raw Materials & Supply Corporation Ltd., Dimapur	- do -	28/03/73	1980-81	1999-00	(-)0.49	---	0.10	(-)0.49	0.26	---	---	22	Working	1.68	32
(iii)	Nagaland Handloom & Handicrafts Development Corporation Ltd., Dimapur	- do -	27/02/79	1982-83	2000-01	(-)0.36	---	1.16	(-)0.87	---	(-)0.04	---	20	Working	(b)	(b)
(iv)	Nagaland Sugar Mills Company Ltd., Dimapur	- do -	22/03/73	1977-78	Information not provided by the Director of Industries and Commerce Department							23	Non-working	---	---	
(v)	Nagaland Hotels Ltd. (subsidiary to NIDC)	- do -	17/03/82	1984-85	1999-00	Information not provided by the company							18	Working	(b)	(b)
Total of the Sector						(-)1.85		12.51	(-)8.49	12.85	(-)1.93				2.25	125
2. Geology and Mining																
(i)	Nagaland State Mineral Development Corporation Ltd., Kohima	Geology and Mining	21/05/81	1988-89	2002-03	---	---	(a)	---	4.70	---	---	14	Working		51
Total of the sector								(a)	---	4.70	---	---				
Grand total:						(-)1.85		12.51	(-)8.49	17.55	(-)1.93				2.25	176

* Capital employed represents net fixed assets (including capital work-in-progress) plus working capital except in case of finance companies/corporations where the capital employed is worked out as a mean of aggregate of the opening and closing balances of paid up capital, free reserves, bonds, deposits and borrowings (including refinance).

(a):Negligible (b):Information not provided by the company though called for

** Nagaland Sugar Mills Co. Ltd. Dimapur was closed down with effect from 30.9.2001.

APPENDIX—XXXIII

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 2003

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

(Reference: Paragraph 8.3; Page 97)

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 2002					Waiver of dues during the year				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															
(i)	Nagaland Industrial Development Corporation Ltd., Dimapur	---	3.02	---	3.02	---	---	---	---	---	---	---	---	---	---	---
(ii)	Nagaland Industrial Raw Materials and Supply Corporation Ltd., Dimapur	---	0.40	---	0.40	---	---	---	---	---	---	---	---	---	---	---
(iii)	Nagaland Handloom and Handicrafts Development Corporation Ltd., Dimapur	---	1.30	---	1.30	---	---	---	---	---	---	---	---	---	---	---
	Total - A		4.72		4.72	---	---	---	---	---	---	---	---	---	---	---
B.	Geology and Mining															
(i)	Nagaland State Mineral Development Corporation Ltd., Kohima	---	2.60	---	2.60	---	---	---	---	---	---	---	---	---	---	---
	Total - B	---	2.60	---	2.60	---	---	---	---	---	---	---	---	---	---	---
	Grand total		7.32	---	7.32	---	---	---	---	---	---	---	---	---	---	---

APPENDIX – XXXIV

**Statement showing financial position and working results of the Company
for the last five years ended 31 March 2003**

(Reference :- Paragraph 8.9.7 ; Page 107)

1. Financial position

The table below summarized the financial position of the Company under broad headings for the last five years.

(Rupees in lakh)

Liabilities	1998-99	1999-00	2000-01	2001-02	2002-03
a) Paid up capital including share application money contributed by State Government	102.40	107.64	113.07	123.07	123.07
b) Borrowings					
(i) Interest accrued to NIDC Ltd on loan upto 1981-82	4.49	4.49	4.49	4.49	4.49
(ii) Others	3.01	---	---	---	---
c) Current liabilities including provision	164.62	163.09	167.28	167.58	195.42
Total	274.52	275.22	284.84	295.14	322.98
Assets					
d) Gross Block	48.31	48.31	48.31	48.31	48.31
less depreciation	19.58	21.40	23.05	24.55	25.90
e) Net Block	28.73	26.91	25.26	23.76	22.41
f) Current Assets, loan and advances	153.21	150.93	151.36	157.00	196.81
g) Accumulated loss	92.58	97.38	108.22	114.38	103.76
Total	274.52	275.22	284.84	295.14	322.98
h) working capital (f-c)	(-) 11.41	(-) 12.16	(-) 15.92	(-) 10.58	(+) 1.39
i) Capital employed (e+h)	17.32	14.76	9.34	13.18	23.80
j) Net worth (a-g)	9.82	10.26	4.85	8.69	19.31
Liquidity ratio current assets/current liabilities	0.93:1	0.93:1	0.90:1	0.94:1	1.01:1

2. The working results of the Company for the last five years ending 31 March 2003.

(Rupees in lakh)

Particulars	1998-99	1999-00	2000-01	2001-02	2002-03
i) Sales	34.56	10.56	---	19.83	186.46
ii) Other income	0.03	0.17	---	1.13	5.41
iii) Grants-in-aid	---	33.00	31.84	31.21	47.80
Total	34.59	43.73	31.84	52.17	239.67
Less					
iv) Purchases	33.52	10.58	---	19.81	186.46
v) Salaries	31.15	31.55	30.91	35.62	39.18
vi) Administrative expenses	4.85	4.59	10.13	1.40	2.06
vii) Depreciation	1.97	1.80	1.65	1.50	1.35
Total:-	71.49	48.52	42.69	58.33	229.05
Profit (+) Loss (-) for the year	(-) 36.90	(-) 4.79	(-) 10.85	(-) 6.16	(+) 10.62

These figures are provisional and as per the Report of the Internal Auditors.

APPENDIX – XXXV

Statement showing excess/savings over budget provision

(Reference: Paragraph 9.1.5; Page 117)

(Rupees in crore)

SL No.	Name of the department	Grant number	Year	Budget provision		Actual expenditure		Excess (+)/Savings (-)	
				Revenue	Capital	Revenue	Capital	Revenue	Capital
1	Agriculture	48	1999-00	23.36	---	21.21	---	(-) 2.15	---
		48	2000-01	30.41	---	29.66	---	(-) 0.75	---
		48	2001-02	---	8.81	---	8.20	---	(-) 0.61
2	Veterinary & Animal Husbandry	50	1999-00	19.13	---	15.19	---	(-) 3.94	---
		50	2000-01	25.08	*89.85	17.43	*89.95	(-) 7.65	* (+) 0.10
3	Tourism	39	1999-00	3.65	---	2.55	---	(-) 1.10	---
4	Soil & Water conservation	49	2000-01	12.67	---	12.93	---	(+) 0.26	---
		49	2001-02	12.27	---	12.32	---	(+) 0.05	---
5	Irrigation & Flood Control	59	1999-00	12.90	---	10.90	---	(-) 2.00	---
		59	2000-01	12.80	---	12.83	---	(+) 0.03	---
		59	2001-02	15.57	---	13.47	---	(-) 2.10	---

* In lakh of rupees.

Figures for 2002-03 could not be shown as the accounts has not yet been finalised.