



सत्यमेव जयते



**GOVERNMENT OF NAGALAND**

**Statements under  
The Nagaland Fiscal Responsibility  
and  
Budget Management Act, 2005**

(Laid in the Nagaland Legislative Assembly along with the Budget 2018-19)

**FINANCE DEPARTMENT**  
Government of Nagaland

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**Finance Department  
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Form F – 1  
(See rules 3 and 4)  
MACRO ECONOMIC FRAMEWORK STATEMENT

**1. Overview of the State Economy :**

- 1.1 The size, composition and growth of the economy determine the revenue potential of the State and the size of the budget; and the size of the budget determines the level of public expenditure. The economy is measured in terms of Gross State Domestic Product (GSDP) at current prices. The projected GSDP and per capita income for the years 2013-14, 2014-15, 2015-16, 2016-17 and 2017-18 are as in **Table 1.1** below:

**Table 1.1**

	<i>(Rs. in Crore)</i>				
	2013-14 (actual)	2014-15 (actual)	2015-16 (actual)	2016-17 (quick)	2017-18 (advance)
GSDP at current (R. cr.)	16612	18414	20524	21745	24880
Per capita income (current prices) (R.)	77810	84090	91250	94340	105200

**2. Overview of State Government Finances:**

- 2.1 The fiscal base and fiscal health of a State are directly related to the development of the State. Public Investment in the infrastructure would expand the productive capacity of the economy and thus expand the revenue generating potential of the State. The fiscal base is determined by the size of the economy, which can be expanded in the long run. Thus, in the medium term, the fiscal health of the State has to be improved so that the Government can increase the development expenditure to expand the economic base.

- 2.2 The total receipts of the Government comprise the Consolidated Fund of the State and the balance from Public Account. The proportion of the revenue receipts in the Consolidated Fund of Nagaland during the years 2010-11 to 2016-17 has been varying between 83.58% and 95.19% (Table 1.2 below).

Table 1.2  
**Total Receipts of the State Government**

<i>(Rs. in Crore)</i>								
Year	Revenue Receipts (RR)	Public Debt	Recovery of Loans	Consolidated Fund (CF) (1+2+3)	Net Public Account	Total (4+5)	RR as % of CF	RR as % of Total
	1	2	3	4	5	6	7	8
2010-11	4999.98	463.35	2.31	5465.64	107.04	5572.68	91.48	89.72
2011-12	5586.38	672.22	2.44	6261.04	422.53	6683.57	89.22	83.58
2012-13	6204.29	764.72	0.84	6969.85	167.64	7137.49	89.02	86.93
2013-14	6497.90	619.16	0.92	7117.98	330.74	7448.72	91.29	87.24
2014-15	7650.94	725.00	0.71	8375.94	-337.96	8037.98	91.35	95.19
2015-16	8043.57	977.40	0.50	9021.47	163.38	9184.85	89.16	87.57
2016-17	9442.28	1182.71	1.09	10626.08	-23.87	10602.21	88.85	89.07

2.3 Revenue Receipts comprises of State's own revenue receipts and Central transfers. The Central tax devolution is determined by the Finance Commission Award. The Fourteenth Finance Commission (FFC) awarded 0.498% of sharable tax excluding service tax and 0.503% of the sharable service tax to Nagaland. During the years 2010-11 to 2016-17, proportion of State's Own Revenue Receipts (SORR) in Total Revenue Receipts varied between 8.21% to 12.73% (Table 1.3). Thus the fiscal stability of the State is predominantly dependent on the Central transfer.

**Table 1.3**  
**Composition of Revenue Receipts**

(Rs. in Crore)

Year	State's Own Revenue Receipts (SORR)			Central Devolution			Total Revenue Receipts	Proportion of SORR in Total Revenue
	Tax	Non-Tax	Total	Tax	Grants	Total		
2010-11	227.32	183.14	410.46	689.46	3900.07	4589.53	4999.99	8.21
2011-12	303.88	232.95	536.83	803.20	4246.35	5049.55	5586.38	9.61
2012-13	339.95	207.17	547.12	917.14	4740.03	5657.17	6204.29	8.82
2013-14	333.39	216.57	549.96	1001.27	4946.67	5947.94	6497.90	8.46
2014-15	388.61	270.61	659.22	1062.68	5929.04	6991.72	7650.94	8.62
2015-16	427.10	256.39	683.49	2540.72	4819.36	7360.08	8043.57	8.50
2016-17	510.76	345.52	856.28	3032.62	5553.38	8586.00	9442.28	12.73

2.4 The growth in State's own Tax Revenue is indicated in Table 1.4 and the trend of realization of Non-Tax Revenue is indicated in Table 1.5.

**Table 1.4**  
**Growth of State's Own Tax Revenue**

(Rs. in Crore)

Own Tax Revenue	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Average annual growth
Professional Tax	24.57	27.02	27.22	28.30	27.96	29.64	30.28	3.61%
Land Revenue	0.59	0.68	0.72	0.70	0.75	0.75	0.82	5.81%
Stamps and Registration fees	1.35	1.85	1.58	1.77	1.93	2.04	2.05	8.28%
State Excise	3.00	3.36	3.73	4.86	4.70	5.12	4.63	8.23%
Taxes on Sales, Trades etc.	167.22	231.12	257.21	250.21	294.29	328.58	400.12	16.30%
Taxes on Vehicles	23.92	34.58	41.59	36.15	46.46	53.09	57.39	17.11%
Taxes on Goods and Passengers	6.62	4.85	6.71	10.79	7.70	5.88	14.76	28.53%
Other taxes	0.05	0.42	1.19	0.61	4.82	2.00	0.71	240.29%
<b>Total Own Tax Revenue</b>	<b>227.32</b>	<b>303.88</b>	<b>339.95</b>	<b>333.39</b>	<b>388.61</b>	<b>427.10</b>	<b>510.76</b>	<b>14.95%</b>

**Table 1.5**  
**Trend of Realisation of State's Own Non-Tax Revenue**  
(Rs. in Crore)

Own Non-Tax Revenue	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Interest Receipts	14.35	9.62	5.90	7.62	7.23	5.19	6.73
Other Administrative Services	2.90	2.38	3.22	2.73	4.03	2.54	2.48
Misc. General Services (including Lottery)	12.43	29.01	6.60	6.57	13.08	13.43	13.64
Water Supply	1.29	1.62	1.74	1.95	1.95	2.43	2.65
Housing	3.63	4.38	5.12	5.13	5.01	5.36	5.19
Forestry & Wild Life	10.18	8.87	7.76	8.81	9.68	8.80	10.03
Power	74.01	94.28	102.83	88.31	98.91	111.10	114.58
Road Transport (NST)	11.55	12.90	11.37	12.17	12.97	10.81	9.00
Others	52.80	69.89	62.63	83.28	117.75	96.73	181.22
<b>Total Own Non-Tax Revenue</b>	<b>183.14</b>	<b>232.95</b>	<b>207.17</b>	<b>216.57</b>	<b>270.61</b>	<b>256.39</b>	<b>345.52</b>

### Expenditure

2.5 Public expenditure is an instrument through which the Government provides social and physical infrastructure for the development of the State. Thus the size, composition and productivity of public expenditure are important parameters to assess the effectiveness of public expenditure in accelerating growth impulses of the economy. The basic categorization of public expenditure is plan and non-plan.

2.6 Plan (Development) expenditure has grown at average annual rate of 9.58% whereas Non Plan (Non-Development) expenditure has grown at average annual rate of 14.53% as shown in Table 1.6.

**Table 1.6**  
**Development (Plan) and Non- Development (Non-Plan) Expenditure**  
(Rs. in Crore)

Year	Development (Plan including NLCPR/CSS/NEC)	Growth (%)	Non-Development (Non Plan)	Growth (%)	Total Expenditure	Growth (%)
2010-11	2010.41	28.45	3304.49	23.45	5314.90	25.29
2011-12	2070.92	3.01	4054.11	22.68	6125.03	15.24
2012-13	2279.23	10.06	4577.34	11.76	6856.57	11.94
2013-14	2034.98	-10.72	4923.43	7.56	6958.41	1.49
2014-15	2252.26	10.68	5533.33	12.38	7785.59	11.88
2015-16	2181.90	-3.13	6459.26	16.73	8641.16	10.99
2016-17	2807.73	28.68	6920.31	7.13	9728.04	12.58

2.7 More appropriate classification of the public expenditure is capital and revenue expenditure. The level of Capital Expenditure indicates the level of public investment, which not only creates public assets but also accelerate private investment. It is important to reduce the Revenue Expenditure and increase Capital Expenditure. The Revenue and Capital Expenditure during the last few years are indicated in Table 1.7.

**Table 1.7**  
**Revenue and Capital Expenditure**  
(R in Crore)

Year	Revenue Expenditure	Growth (%)	Capital Expenditure	Growth (%)
2010-11	4187.84	28.76	1122.94	11.35
2011-12	4875.66	16.42	1249.39	11.26
2012-13	5601.39	14.88	1255.18	0.05
2013-14	5750.35	2.65	1207.06	- 3.83
2014-15	6762.41	17.60	1023.17	-15.23
2015-16	7581.92	12.11	1059.23	3.52
2016-17	8641.94	13.98	1076.10	1.59

2.8 Major components of Revenue Expenditure are Salaries, Pension, and Interest Payment as is shown in Table 1.8.

**Table 1.8**  
**Composition of Revenue Expenditure**

	(Rs. in Crore)						
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Total Revenue Expenditure	4187.84	4875.66	5601.39	5750.35	6762.41	7581.92	8651.93
<i>Of which</i>							
Salaries	2083.30	2358.94	2673.90	2931.99	3273.92	3546.21	3813.21
Pension	335.97	586.67	677.03	695.11	905.15	1208.80	1093.47
Interest Payment	394.33	417.39	450.64	493.85	555.34	586.45	635.50

**Debt Stock**

2.9 As on 31<sup>st</sup> March 2017, the gross Debt stock of the State is estimated to be Rs.8571.48 Crore. The composition of the debt stock is shown in Table 1.9

**Table 1.9**  
**Composition of Debt Stock**

(Rs. in Crore)

Source	As on 31.3.15	% of Total	As on 31.3.16	% of Total	As on 31.3.17	% of Total
Market Loans	4764.65	59.72	5362.38	64.79	6094.78	67.96
Central Government	228.33	2.86	206.78	2.50	185.50	2.07
Financial Institutions	771.47	9.67	719.39	8.69	689.89	7.69
Small Savings (including Provident Fund)	1006.50	12.62	1044.72	12.62	1061.53	11.84
Other obligations (Civil Deposits etc)	1206.84	15.13	934.10	11.40	936.38	10.44
<b>Total</b>	<b>7977.79</b>	<b>100.00</b>	<b>8276.37</b>	<b>100.00</b>	<b>8968.08</b>	<b>100.00</b>

**Consolidated Sinking Fund**

2.10 The Consolidated Sinking Fund for amortization of debt has been set up vide Notification No. BUD/1-15/2005-06 dated 29.8.2006. Contributions to the Fund for the years 2006-07 to 2016-17 have been made. The fund will be augmented from year to year as per the provisions of the notified scheme.

**Guarantee Redemption Fund**

2.11 The Guarantee Redemption Fund has been set up vide Notification No. BUD/1-14/2005-06 dated 29.8.2006. Contributions to the Fund for the years 2006-07 to 2016-17 have been made. The fund will be augmented from year to year as per the provisions of the notified scheme.

**4. Prospects :** The Thirteenth Finance Commission has recommended fresh targets under the scheme of States' Fiscal Consolidation which are : (i) Revenue Deficit to be 0 (zero)% of GSDP during each of the years 2011-12 to 2014-15, (ii) Fiscal Deficit to be 3.5% of GSDP for the years 2011-12 & 2012-13 and 3% of GSDP for the years 2013-14 & 2014-15, and (iii) Outstanding debt as percentage of GSDP to be contained at 56.8%, 55.8%, 54.9%, 53.5% and 52.3% during the years 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15 respectively. The Fourteenth Finance Commission has not recommended any fresh targets under the Scheme of States' Fiscal Consolidation. The State shall, however, continue to strive to contain the Fiscal Deficit at 3%.

## Form F -1

Macro Economic Framework Statement  
Economic Performance at a Glance

Table 1: Trends Select Macro Economic and Fiscal Indicators.

(Rs. in Crore)

	Real Sector	2016-17 (Accounts)	2017-18 (RE)	Percentage Changes	
				2016-17	2017-18
1	GSDP at factor cost				
	at current price	21745	24880	5.95	15.27
2	Agriculture Production	6986	8124	7.75	17.55
3	Industrial Production	4032	4420	4.40	10.05
4	Tertiary Sector Production	10727	12336	5.39	15.81
	<b>Government Finances</b>				
1	Revenue Receipts (2+3)	9442.29	<b>10592.54</b>	17.39	14.30
2	Tax Revenue (2.1+2.2)	<b>3543.39</b>	3923.79	19.39	12.82
2.1	Own Tax Revenue	510.76	570.70	19.59	14.03
2.2	State's Share in Central Taxes	3032.63	3353.09	19.36	12.61
3	Non-Tax Revenue (3.1+3.2)	5898.90	6668.75	16.22	15.17
3.1	State's Own Non-Tax Revenue	345.52	294.25	34.76	-20.00
3.2	Central Transfers	553.38	6374.50	15.23	17.04
4	Capital Receipts (5+6+7)	698.46	702.94	-11.08	0.57
5	Recovery of loans	1.09	1.94	122.45	173.47
6	Other Receipts	0.00			
7	Borrowing and other liabilities	697.37	701.00	-11.16	0.46
<b>8</b>	<b>Total Receipts (1+4)</b>	<b>10140.35</b>	<b>11295.48</b>	14.85	13.08
9	Non-Developmental Expenditure	<b>6920.31</b>	<b>7792.38</b>	7.13	13.50
10	Revenue Account	6920.31	7792.38	7.14	13.50
	<i>of which:</i>				
11	(a) Interest payments	635.50	723.50	8.36	15.01
	(b) Subsidies	0.00	0.00		
	(c) Wages & Salaries	3813.21	4132.36	7.53	9.00
	(d) Pension Payments	1093.47	<b>1307.76</b>	6.29	20.83
12	Capital Account( loans& advances)	0.40	0.40	122.22	0.00
13	Developmental Expenditure(14+15)	2807.73	4407.18	28.69	73.31
14	Revenue Account	1731.63	2769.97	54.24	92.49
15	Capital Account (excl. loans & advances)	1076.10	1637.21	1.61	52.98
16	<b>Total Expenditure (9+13)</b>	9728.44	12199.96	12.58	28.60
17	<b>Revenue Expenditure (10+14)</b>	8651.94	10562.35	14.11	25.20
18	Capital Expenditure (12+15)	1076.50	1637.61	1.63	52.97
19	Revenue Surplus (1-17)	<b>790.35</b>	<b>30.19</b>	71.2	-164.66
20	Fiscal Deficit {16-(1+5+6)}	<b>285.06</b>	<b>1605.48</b>	-52.27	221.08
21	Primary Deficit (20-11)	<b>-350.44</b>	<b>881.98</b>	-3338.82	4912.60
	Memo:				
	Average amount of WMA from RBI ^	120.38	84.33		
	Average amount of OD from RBI ^	30.47	0.34		
	Number of days of OD	6	6		
	Number of occasions of OD	1	1		

^The average amount of WMA/OD is calculated by summing up the outstanding amount of WMA on each day (including holidays) and dividing by total number of days during April-reporting period.

Note: Memo. On WMA/OD for 2016-17 relates to the period from April'16 to March'17

**Form F – 2**  
**(See Rules 3 and 5)**

**MEDIUM TERM FISCAL POLICY STATEMENT**

A. Fiscal Indicators – Rolling Targets					(Rs. in Crore)	
	Previous Year (2016-17) Actuals	Current Year (2017-18) Budget Estimates (BE)	Current Year (2017-18) Revised Estimates (RE)	Ensuing Year (2018-19) Budget Estimates (BE)	Targets for next two years	
					2019-20	2020-21
1. Revenue Deficit as percentage of Total Revenue Receipts (TRR)	No Revenue deficit	No Revenue deficit	No Revenue deficit	No Revenue deficit	No Revenue deficit	No Revenue deficit
2. Fiscal Deficit as percentage of GSDP	1.31	1.85	6.45	3.24	3.00	3.00
3. Total outstanding Liabilities as percentage of GSDP	41.24	43.49	37.76	39.05	38.50	38.00

**B. Assumptions underlying the Fiscal Indicators –**

1. Revenue Receipts

- (a) Tax-revenue – Tax revenue comprises of State's own Tax Revenues from Sales Tax/VAT, Professional Tax, and Taxes on Motor Vehicles, State Excise etc., and also the Share in Central Taxes available under the Award of the Finance Commission. The State Taxes for the year 2017-18 (RE) are estimated at Rs.570.70 crore and the same for 2018-19 (BE) at Rs.640.56 crore.
- (b) Non-Tax-Revenue – Non Tax Revenue comprises mainly of Power tariff, NST bus fare, receipts from State Lottery and Forestry.
- (c) Devolution to Local Bodies: Funds available under the Finance Commission Award are provided to the Local Bodies as Grants.
- (d) Share of own Tax Revenue to total Tax Revenue: State's own Tax Revenue as percentage of total Tax Revenue was 14.41% in 2016-17 (actual), 14.54% in RE 2017-18 and 14.50% in 2017-18 (BE).

## 2. Capital Receipts –

(Rs. in Crore)

	2016-17 (Actual)	2017-18 (BE)	2017-18 (RE)	2018-19 (BE)
Loans and Advances from the Centre	0.26	11.50	8.41	11.50
Special Securities issued to the NSSF	0.00	0.00	0.00	0.00
Recovery of Loans and Advances	1.09	2.91	1.94	2.91
Borrowings from Financial Institutions	94.70	100.00	100.00	100.00
Other receipts (net) – Small Savings, PF etc	29.05	10.00	14.05	50.95
Outstanding Liabilities – Internal debt and other liabilities	8968.08	10005.57	9302.20	10354.15

## 3. Total Expenditure –

## (a) Revenue Account

(Rs. in Crore)

	2016-17 (Actual)	2017 -18 (BE)	2017 -18 (RE)	2018 -19 (BE)
Interest Payment	635.50	827.20	723.50	835.55
Salaries	4061.39	4209.86	4132.36	5142.83
Pensions	1093.47	1421.02	1307.76	1787.87

## (b) Capital Account

(Rs. in Crore)

	2016-17 (Actual)	2017 -18 (BE)	2017 -18 (RE)	2018 -19 (BE)
Loans and Advances	0.40	0.40	0.40	0.40
Capital Outlay	1076.10	1140.26	1637.21	1341.09

**Form F – 3**  
**(See Rules 3 and 6)**

**FISCAL POLICY STRATEGY STATEMENT**

**A: Fiscal Policy Overview:**

The objective of the Fiscal Policy of the State is to increase the capital expenditure to ensure higher investment and social and fiscal infrastructure. To achieve this objective, it is necessary to increase the revenue receipts and to contain the revenue expenditure. The State Government has been making sincere efforts to enhance the revenue base and to optimize revenue collection. The State Government has been attempting to, and has been quite successful in, containing the revenue expenditure to the extent possible.

**B. Fiscal Policy for the ensuing year:**

(1) Tax Policy

The State Government do not propose to introduce any new tax considering the level of economy of the people. However, all efforts are being made to improve collection of existing taxes.

(2) Expenditure Policy

The policy of the Government is to provide more funds for development activities, and to contain unproductive expenditure to the absolute minimum possible.

(3) Borrowings and Other Liabilities, Lending and Investments

The Government has been following a prudent policy of cash management ensuring that the WMA/OD facility from RBI is avoided as far as possible. State being resource starved, and the developmental needs being paramount, other borrowings to finance infrastructure development is unavoidable. However, borrowings beyond the limits prescribed by the Finance Commission being avoided.

(4) Consolidated Sinking Fund

The Government has set up the Consolidated Sinking Fund. Contribution to the Fund will be made as per the notified scheme to augment the Fund to be used eventually for amortization of debt.

(5) Contingent and other Liabilities

The Government has set up the Guarantee Redemption Fund. Contribution to the Fund will be made as per the notified scheme to augment the Fund to be used eventually for discharging any guarantee invoked.

(6) Levy of User Charges

Levy of user charges have been nominal so far. The possibility of enhancing the existing user charges and introducing new user charges are being examined. To ensure that people are not unduly hard-hit, introduction/enhancing user charges will have to be done in phased manner.

**FORM D-1**  
(See Rule 6)

**SELECT FISCAL INDICATORS**

*(Rs. in Crore)*

Item		2016-17	2017-18
		(Actual)	(RE)
1	Gross Fiscal Deficit as percentage of GSDP	1.33	6.45
2	Revenue Surplus as percentage of Gross Fiscal Deficit	277.26	1.88
3	Revenue Surplus as percentage of GSDP	3.68	0.12
4	Revenue Surplus as percentage of TRR	8.37	0.29
5	Total Liabilities – GSDP Ratio (%)	41.76	37.39
6	Total Liabilities-Total Revenue Receipts (%)	94.98	87.82
7	Total Liabilities-State's Own Revenue Receipts (%)	1047.33	1075.46
8	State's Own Revenue Receipts to Revenue Expenditure (%)	9.90	8.19
9	Capital Outlay as percentage of Gross Fiscal Deficit	377.64	102.00
10	Interest Payment as percentage of Revenue Receipts	6.73	6.83
11	Salary Expenditure as percentage of Revenue Receipts	43.01	93.01
12	Pension Expenditure as percentage of Revenue Receipts	11.58	12.35
13	Gross Central Transfers as %-age of Aggregate Disbursements	58.04	57.38
14	Non-Tax Revenue as percentage of TRR	3.66	2.78

**FORM D-2**  
(See Rule 6)

**A. Components of State Government Liabilities**

*(Rs. in Crore)*

Category	Raised during the Fiscal Year		Repayment/Redemption during the Fiscal Year		Outstanding Amount [End-March]	
	2016-17 (Actual)	2017-18 (RE)	2016-17 (Actual)	2017-18 (RE)	2016-17 (Actual)	2017-18 (RE)
Market Borrowings	1069.63	1135.00	337.23	337.30	6094.78	6892.45
Loans from Centre	0.26	0.00	20.29	21.72	134.19	112.47
Special Securities issued to the NSSF	0.00	0.00	12.28	14.00	145.37	131.37
Borrowings from Financial Institutions	94.70	101.65	81.13	148.78	473.24	493.76
WMA/OD from RBI	4261.65	4200.00	4551.68	4200.00	0.00	0.00
Small Savings, Provident Funds, etc.	309.65	272.80	280.55	286.85	891.18	872.08
Reserve Funds/Deposits	509.20	38.00	514.91	707.79	927.08	262.29
Other Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Total	6245.09	5747.45	5798.07	5716.44	8665.84	8764.42

**FORM D-3****(See Rule 6)  
Consolidated Sinking Fund**

(Rs. in Crore)

Outstanding at the beginning of the previous year (2015-16)	Additions during the previous year (2015-16)	Withdrawals during the previous year (2015-16)	Outstanding at the end of the previous (2015-16)/ beginning of current (2016-17) year	(4)/Stock of SLR Borrowings (%)	Additions during the current year(2016-17)	Withdrawals during the current year (2016-17)	Outstanding at the end of the current year(2016-17)	(4)/Stock of SLR Borrowings (%)
1	2	3	4	5	6	7	8	9
743.82	224.00	0.00	967.82	18.04%	224.00	0.00	1191.82	19.55%

**FORM D-4**  
**(See Rule 6)**

**Guarantee given by the State Government**

Category (No. of Guarantees within bracket)	Maximum Amount Guaranteed during the year (2015-16) (Rs. in crore)	Outstanding at the beginning of the year (2015-16) (Rs. in crore)	Additions during the year (2015-16) (Rs. in crore)	Reductions during the year (other than invoked during the year (2015-16) (Rs in crore)	Invoked during the year (2015-16)		Outstanding at the end of the year (2015-16) (Rs. in crore)	Guarantee Commission of fee		Remarks
					Discharged	Not discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
1. Development Authority of Nagaland	-	0.33	-	-	-	-	0.33	-	-	-
2. Nagaland Handloom and Handicrafts Dev. Corporation	-	10.20	-	1.19	0.03	0.48	9.49	-	-	-
3. Nagaland Industrial Development Corporation		45.89	4.56	1.50	-	-	48.95	-	-	-
4. Hornbill Finance Ltd.	-	0.77	-	0.77	-	-	0.00	-	-	-
5. Nagaland Forest Products Ltd.	-	3.21	-	-	-	-	3.21	-	-	-
6. Agri Finance Coffee Plantation	-	0.16	-	-	-	-	0.16	-	-	-
7. Nagaland State Cooperative Bank Ltd.	26.50	16.42	5.00	5.72	-	-	15.70	-	-	-
8. Nagaland Tea and Industries Pvt. Ltd.	-	3.55	-	-	-	-	3.55	-	-	-
9. Nagaland State Social Welfare Board	-	0.88	7.00	0.77	-	-	7.61	-	-	-
10. Echahaba Tea Growers Society Ltd.	-	-	4.30	1.91			2.40			
11. Toka Multipurpose Cooperative Society Ltd.	25.00	-	-	-			-			
<b>Total:</b>	<b>51.50</b>	<b>81.41</b>	<b>20.86</b>	<b>16.36</b>			<b>91.40</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note: Reporting year refers to the second year proceeding the year for which the Budget is presented, i.e. 2016-17.

**FORM D-5**  
**(See Rule 6)**

**Outstanding Risk-weighted Guarantees**

(Rs. in crore)

Default probability	Risk weights (per cent)	Amount outstanding as in the previous year and the current year		Risk weighted outstanding guarantee in the previous year and the current year	
		Previous year	Current year	Previous year	Current year
The exercise on risk-weighting of the Guarantees could not yet be done.					

Note: The risk-weights have been pre-specified for various risk categories.

**FORM D-6**  
**(See Rule 6)**

**Guarantee Redemption Fund (GRF)**

(Rs. in Crore) #

Outstanding invoked guarantees at the end of the previous year (2016-17)	Outstanding amount of GRF at the end of the previous year (2016-17)	Amount of guarantees likely to be invoked during the current year (2016-17)	Addition to the GRF during the current year (2016-17)	Withdrawal from the GRF during the current year (2016-17)	Outstanding amount in GRF at the end of the current year (2016-17)
1	2	3	4	5	6
0.00	19.89	0.00	1.00	0.00	20.89

**FORM D-7**  
(See Rule 6)

**TAX REVENUE RAISED BUT NOT REALISED**  
(Principal Taxes)

(as at the end of the reporting year – 2016-17)

Major Head	Description	Amount under disputes (Rs. in lakh)					Amount not under dispute (Rs. in lakh)					Grand Total
		Over 1 year but less than two yrs	Over 2 yrs but less than 5 yrs	Over 5 yrs but less than 10 yrs	Over 10 Yrs and above	Total	Over 1 Year but less than two yrs	Over 2Yrs but Less than 5 yrs	Over 5yrs but Less than 10yrs	Over 10yrs and above	Total	
0028	Taxes on Professions, Trades, callings and employment	-	-	-	-	-	3.91	8.03	2.15	1.63	15.72	15.72
0029	Land Revenue	-	-	-	-	-	-	-	-	-	-	-
0030	Stamps and Registration fees	-	-	-	-	-	-	-	-	-	-	-
0040	Sales Tax	-	-	-	-	-	-	-	30.03	45.83	75.86	75.86
0039	State Excise	-	-	-	-	-	-	-	-	-	-	-
0041	Taxes on Vehicles	-	-	-	-	-	-	-	-	-	-	-
	Other taxes	-	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL:</b>	-	-	-	-	-	3.91	8.03	32.18	47.46	91.58	91.58

**FORM D-8**  
(See Rule 6)

**Statement of Miscellaneous Liabilities: Outstanding**

(Rs. in Crore)

	Outstanding Amount
Major Works and Contracts	N.A.
Committed liabilities in respect of land acquisition charges	N.A.
Claims in respect of unpaid bills on works and supplies	N.A.

# The outstanding amount pertains to the end-March position for the year before the current year.

FORM D - 9  
(See Rule - 6)

Statement of Number of Employees and related Salary Expenditure

PART - I

Employees in Government Departments

Demand No. & Description	No. of Employees in the Current Year	Actuals	B E	R E	B E
		2016-17	2017-18	2017-18	2018-19
1 State Legislature					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	340	1469.22	1597.04	1636.40	2026.63
<b>Total</b>	<b>340</b>	<b>1469.22</b>	<b>1597.04</b>	<b>1636.40</b>	<b>2026.63</b>
2 Head of State.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	76	359.46	369.56	393.79	485.84
<b>Total</b>	<b>76</b>	<b>359.46</b>	<b>369.56</b>	<b>393.79</b>	<b>485.84</b>
3 Council of Ministers.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	...	279.78	239.91	395.16	395.16
<b>Total</b>	<b>0</b>	<b>279.78</b>	<b>239.91</b>	<b>395.16</b>	<b>395.16</b>
4 Administration of Justice.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	572	2342.00	2572.71	2617.63	3189.36
<b>Total</b>	<b>572</b>	<b>2342.00</b>	<b>2572.71</b>	<b>2617.63</b>	<b>3189.36</b>
5 Election.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	170	619.12	683.83	689.23	859.86
<b>Total</b>	<b>170</b>	<b>619.12</b>	<b>683.83</b>	<b>689.23</b>	<b>859.86</b>
6 Land Revenue.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	25	90.02	100.09	100.57	125.18
<b>Total</b>	<b>25</b>	<b>90.02</b>	<b>100.09</b>	<b>100.57</b>	<b>125.18</b>
7 State Excise.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	425	1796.72	1981.04	2001.96	2499.02
<b>Total</b>	<b>425</b>	<b>1796.72</b>	<b>1981.04</b>	<b>2001.96</b>	<b>2499.02</b>
8 Sales Tax.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	307	1100.02	1207.28	1227.34	1533.14
<b>Total</b>	<b>307</b>	<b>1100.02</b>	<b>1207.28</b>	<b>1227.34</b>	<b>1533.14</b>
9 Taxes on Vehicles.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	227	756.27	867.45	867.45	1049.58
<b>Total</b>	<b>227</b>	<b>756.27</b>	<b>867.45</b>	<b>867.45</b>	<b>1049.58</b>

Demand No. & Description	No. of Employees in the Current Year	Actuals	B E	R E	B E
		2016-17	2017-18	2017-18	2018-19
10 Public Service Commission.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	73	407.03	493.95	493.95	565.71
<b>Total</b>	<b>73</b>	<b>407.03</b>	<b>493.95</b>	<b>493.95</b>	<b>565.71</b>
11 District Administration					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	4156	11133.93	12253.74	12627.72	15330.55
<b>Total</b>	<b>4156</b>	<b>11133.93</b>	<b>12253.74</b>	<b>12627.72</b>	<b>15330.55</b>
12 Treasury & Accounts Administration.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	960	2706.01	3004.75	3017.63	3760.33
<b>Total</b>	<b>960</b>	<b>2706.01</b>	<b>3004.75</b>	<b>3017.63</b>	<b>3760.33</b>
13 Village Guards.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	9741	2753.45	2863.89	2882.90	2966.39
<b>Total</b>	<b>9741</b>	<b>2753.45</b>	<b>2863.89</b>	<b>2882.90</b>	<b>2966.39</b>
14 Jails.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	1141	3246.36	3497.53	3617.32	4515.17
<b>Total</b>	<b>1141</b>	<b>3246.36</b>	<b>3497.53</b>	<b>3617.32</b>	<b>4515.17</b>
15 Vigilance Commission.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	125	522.47	599.77	599.77	726.35
<b>Total</b>	<b>125</b>	<b>522.47</b>	<b>599.77</b>	<b>599.77</b>	<b>726.35</b>
16 State Guest Houses					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	236	710.62	761.53	821.62	993.26
<b>Total</b>	<b>236</b>	<b>710.62</b>	<b>761.53</b>	<b>821.62</b>	<b>993.26</b>
17 State Lotteries					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	51	183.14	222.27	222.27	254.8
<b>Total</b>	<b>51</b>	<b>183.14</b>	<b>222.27</b>	<b>222.27</b>	<b>254.80</b>
19 Rajya Sainik Board					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	48	199.07	217.32	221.18	274.72
<b>Total</b>	<b>48</b>	<b>199.07</b>	<b>217.32</b>	<b>221.18</b>	<b>274.72</b>
22 Civil Supplies.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	590	1887.82	2080.69	2112.45	2622.01
<b>Total</b>	<b>590</b>	<b>1887.82</b>	<b>2080.69</b>	<b>2112.45</b>	<b>2622.01</b>

Demand No. & Description	No. of Employees in the Current Year	Actuals	BE	RE	BE
		2016-17	2017-18	2017-18	2018-19
25 Land Records and Survey.					
	Development (SR)	...	...	...	...
	CPS/CSS etc.	...	...	...	...
	Non-Development	442	1474.26	1608.03	1643.74
	<b>Total</b>	<b>442</b>	<b>1474.26</b>	<b>1608.03</b>	<b>1643.74</b>
26 Civil Secretariat.					
	Development (SR)	...	...	...	...
	CPS/CSS etc.	...	...	...	...
	Non-Development	2709	9496.36	9943.36	11719.70
	<b>Total</b>	<b>2709</b>	<b>9496.36</b>	<b>9943.36</b>	<b>11719.70</b>
27 Planning Machinery.					
	Development (SR)	...	...	...	...
	CPS/CSS etc.	...	...	...	...
	Non-Development	305	1473.13	1611.48	1633.06
	<b>Total</b>	<b>305</b>	<b>1473.13</b>	<b>1611.48</b>	<b>1633.06</b>
28 Civil Police.					
	Development (SR)	...	...	...	...
	CPS/CSS etc.	...	...	...	...
	Non-Development	26583	86147.30	99074.05	95917.70
	<b>Total</b>	<b>26583</b>	<b>86147.30</b>	<b>99074.05</b>	<b>95917.70</b>
29 Stationery and Printing.					
	Development (SR)	...	...	...	...
	CPS/CSS etc.	...	...	...	...
	Non-Development	491	1580.07	1800.57	1800.57
	<b>Total</b>	<b>491</b>	<b>1580.07</b>	<b>1800.57</b>	<b>1800.57</b>
30 Administrative Training Institute.					
	Development (SR)	...	...	...	...
	CPS/CSS etc.	...	...	...	...
	Non-Development	65	362.66	407.70	407.96
	<b>Total</b>	<b>65</b>	<b>362.66</b>	<b>407.70</b>	<b>407.96</b>
31 School Education.					
	Development (SR)	...	...	...	...
	CPS/CSS etc.	4884	3041.38	5010.00	...
	Non-Development	19125	90339.80	90685.28	94297.26
	<b>Total</b>	<b>24009</b>	<b>93381.18</b>	<b>95695.28</b>	<b>94297.26</b>
32 Higher Education.					
	Development (SR)	...	...	...	...
	CPS/CSS etc.	...	...	...	...
	Non-Development	1334	7259.03	7956.37	8028.05
	<b>Total</b>	<b>1334</b>	<b>7259.03</b>	<b>7956.37</b>	<b>8028.05</b>
33 Youth Resources and Sports.					
	Development (SR)	...	...	...	...
	CPS/CSS etc.	...	...	...	...
	Non-Development	612	1558.38	1757.77	1757.77
	<b>Total</b>	<b>612</b>	<b>1558.38</b>	<b>1757.77</b>	<b>1757.77</b>
34 Art and Culture and Gazetteers.					
	Development (SR)	...	...	...	...
	CPS/CSS etc.	...	...	...	...
	Non-Development	320	1050.74	1149.31	1152.53
	<b>Total</b>	<b>320</b>	<b>1050.74</b>	<b>1149.31</b>	<b>1152.53</b>

Demand No. & Description	No. of Employees in the Current Year	Actuals	B E	R E	B E	
		2016-17	2017-18	2017-18	2018-19	
35 Medical, Public Health and Family Welfare.						
	Development (SR)	...	...	...	...	
	CPS/CSS etc.	603	2531.06	2950.00	2813.03	2814.00
	Non-Development	7304	33085.92	33109.11	33627.39	42005.50
	<b>Total</b>	<b>7907</b>	<b>35616.98</b>	<b>36059.11</b>	<b>36440.42</b>	<b>44819.50</b>
36 Urban Development.						
	Development (SR)	...	...	...	...	
	CPS/CSS etc.	...	...	...	...	
	Non-Development	220	898.24	1005.03	1005.03	1250.19
	<b>Total</b>	<b>220</b>	<b>898.24</b>	<b>1005.03</b>	<b>1005.03</b>	<b>1250.19</b>
37 Municipal Administration						
	Development (SR)	...	...	...	...	
	CPS/CSS etc.	...	...	...	...	
	Non-Development	65	212.75	238.14	263.60	322.24
	<b>Total</b>	<b>65</b>	<b>212.75</b>	<b>238.14</b>	<b>263.60</b>	<b>322.24</b>
38 Information and Public Relations.						
	Development (SR)	...	...	...	...	
	CPS/CSS etc.	...	...	...	...	
	Non-Development	613	2122.20	2327.50	2415.59	2927.19
	<b>Total</b>	<b>613</b>	<b>2122.20</b>	<b>2327.50</b>	<b>2415.59</b>	<b>2927.19</b>
39 Tourism						
	Development (SR)	...	...	...	...	
	CPS/CSS etc.	...	...	...	...	
	Non-Development	161	663.37	722.94	746.80	926.11
	<b>Total</b>	<b>161</b>	<b>663.37</b>	<b>722.94</b>	<b>746.80</b>	<b>926.11</b>
40 Employment and Craftsmen Training						
	Development (SR)	...	...	...	...	
	CPS/CSS etc.	...	...	...	...	
	Non-Development	454	1760.23	1947.48	2008.51	2445.94
	<b>Total</b>	<b>454</b>	<b>1760.23</b>	<b>1947.48</b>	<b>2008.51</b>	<b>2445.94</b>
41 Labour						
	Development (SR)	...	...	...	...	
	CPS/CSS etc.	...	...	...	...	
	Non-Development	169	574.09	605.97	625.22	789.59
	<b>Total</b>	<b>169</b>	<b>574.09</b>	<b>605.97</b>	<b>625.22</b>	<b>789.59</b>
42 Rural Development						
	Development (SR)	...	...	...	...	
	CPS/CSS etc.	...	...	...	...	
	Non-Development	1033	4174.56	4564.17	4715.25	5802.95
	<b>Total</b>	<b>1033</b>	<b>4174.56</b>	<b>4564.17</b>	<b>4715.25</b>	<b>5802.95</b>
43 Social Security and Welfare.						
	Development (SR)	...	...	...	...	
	CPS/CSS etc.	7544	4242.59	5346.59	5364.53	6797.65
	Non-Development	192	5420.54	1085.24	1117.64	1399.04
	<b>Total</b>	<b>7736</b>	<b>9663.13</b>	<b>6431.83</b>	<b>6482.17</b>	<b>8196.69</b>
44 Evaluation						
	Development (SR)	...	...	...	...	
	CPS/CSS etc.	...	...	...	...	
	Non-Development	130	548.36	581.08	581.08	719.83
	<b>Total</b>	<b>130</b>	<b>548.36</b>	<b>581.08</b>	<b>581.08</b>	<b>719.83</b>

Demand No. & Description	No. of Employees in the Current Year	Actuals	BE	RE	BE
		2016-17	2017-18	2017-18	2018-19
45 Co-operation.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	346	1294.97	1429.78	1429.78	1782.55
<b>Total</b>	<b>346</b>	<b>1294.97</b>	<b>1429.78</b>	<b>1429.78</b>	<b>1782.55</b>
46 Statistics.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	688	2622.06	2874.15	2874.15	3576.81
<b>Total</b>	<b>688</b>	<b>2622.06</b>	<b>2874.15</b>	<b>2874.15</b>	<b>3576.81</b>
47 Legal Metrology and Consumer Protection.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	194	561.69	615.62	636.89	792.14
<b>Total</b>	<b>194</b>	<b>561.69</b>	<b>615.62</b>	<b>636.89</b>	<b>792.14</b>
48 Agriculture.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	7	37.81	37.00	16.00	...
Non-Development	1375	6251.15	6836.50	6842.52	7743.66
<b>Total</b>	<b>1382</b>	<b>6288.96</b>	<b>6873.50</b>	<b>6858.52</b>	<b>7743.66</b>
49 Soil and Water Conservation.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	791	3408.32	3829.05	3832.05	4658.93
<b>Total</b>	<b>791</b>	<b>3408.32</b>	<b>3829.05</b>	<b>3832.05</b>	<b>4658.93</b>
50 Animal Husbandry and Dairy Development.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	1676	6280.14	7176.70	7414.62	8935.07
<b>Total</b>	<b>1676</b>	<b>6280.14</b>	<b>7176.70</b>	<b>7414.62</b>	<b>8935.07</b>
51 Fisheries.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	348	1342.78	1467.81	1467.81	1827.69
<b>Total</b>	<b>348</b>	<b>1342.78</b>	<b>1467.81</b>	<b>1467.81</b>	<b>1827.69</b>
52 Forest Ecology, Environment and Wildlife.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	1665	5913.12	6398.55	6770.55	8014.24
<b>Total</b>	<b>1665</b>	<b>5913.12</b>	<b>6398.55</b>	<b>6770.55</b>	<b>8014.24</b>
53 Industries.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	933	3385.67	3679.99	3679.99	4571.36
<b>Total</b>	<b>933</b>	<b>3385.67</b>	<b>3679.99</b>	<b>3679.99</b>	<b>4571.36</b>
54 Mineral Development.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	433	1691.66	1864.87	1864.87	2259.02
<b>Total</b>	<b>433</b>	<b>1691.66</b>	<b>1864.87</b>	<b>1864.87</b>	<b>2259.02</b>

Demand No. & Description	No. of Employees in the Current Year	Actuals	B E	RE	B E
		2016-17	2017-18	2017-18	2018-19
55 Power					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	2754	9739.06	10722.48	11093.02	13386.85
<b>Total</b>	<b>2754</b>	<b>9739.06</b>	<b>10722.48</b>	<b>11093.02</b>	<b>13386.85</b>
56 Road Transport.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	1226	4001.66	4406.86	4359.30	5416.87
<b>Total</b>	<b>1226</b>	<b>4001.66</b>	<b>4406.86</b>	<b>4359.30</b>	<b>5416.87</b>
58 Roads and Bridges.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	5844	19529.21	21381.68	21436.80	26796.72
<b>Total</b>	<b>5844</b>	<b>19529.21</b>	<b>21381.68</b>	<b>21436.80</b>	<b>26796.72</b>
59 Irrigation and Flood Control.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	6	...	...	...	...
Non-Development	575	2501.96	3129.97	3207.73	4005.35
<b>Total</b>	<b>581</b>	<b>2501.96</b>	<b>3129.97</b>	<b>3207.73</b>	<b>4005.35</b>
60 Water Supply					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	1806	6238.85	6851.33	7586.97	8842.33
<b>Total</b>	<b>1806</b>	<b>6238.85</b>	<b>6851.33</b>	<b>7586.97</b>	<b>8842.33</b>
62 Civil Administration Works.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	61	202.67	225.46	276.99	344.71
<b>Total</b>	<b>61</b>	<b>202.67</b>	<b>225.46</b>	<b>276.99</b>	<b>344.71</b>
63 Science, Technology, Ecology and Environment.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	41	154.37	168.35	168.35	208.45
<b>Total</b>	<b>41</b>	<b>154.37</b>	<b>168.35</b>	<b>168.35</b>	<b>208.45</b>
64 Housing.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	2776	8372.69	9168.54	9458.89	11825.21
<b>Total</b>	<b>2776</b>	<b>8372.69</b>	<b>9168.54</b>	<b>9458.89</b>	<b>11825.21</b>
65 SCERT.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	296	1438.64	1563.61	1585.34	2622.63
Non-Development	123	2089.90	752.49	752.49	931.59
<b>Total</b>	<b>419</b>	<b>3528.54</b>	<b>2316.10</b>	<b>2337.83</b>	<b>3554.22</b>
66 Sericulture.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	558	1189.01	1347.98	1347.98	1649.21
<b>Total</b>	<b>558</b>	<b>1189.01</b>	<b>1347.98</b>	<b>1347.98</b>	<b>1649.21</b>

Demand No. & Description	No. of Employees in the Current Year	Actuals	BE	RE	BE
		2016-17	2017-18	2017-18	2018-19
67 Home Guards.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	1207	1545.95	2900.83	2875.02	3196.40
<b>Total</b>	<b>1207</b>	<b>1545.95</b>	<b>2900.83</b>	<b>2875.02</b>	<b>3196.40</b>
68 Police Engineering Project.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	318	1087.69	1192.61	1234.19	1539.08
<b>Total</b>	<b>318</b>	<b>1087.69</b>	<b>1192.61</b>	<b>1234.19</b>	<b>1539.08</b>
69 Fire Services.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	660	1755.17	1950.29	2002.82	2494.69
<b>Total</b>	<b>660</b>	<b>1755.17</b>	<b>1950.29</b>	<b>2002.82</b>	<b>2494.69</b>
70 Horticulture.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	535	1628.26	1776.99	1831.94	2244.86
<b>Total</b>	<b>535</b>	<b>1628.26</b>	<b>1776.99</b>	<b>1831.94</b>	<b>2244.86</b>
72 Land Resources Development					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	183	504.43	635.65	657.29	918.56
<b>Total</b>	<b>183</b>	<b>504.43</b>	<b>635.65</b>	<b>657.29</b>	<b>918.56</b>
73 State Institute of Rural Development					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	93	251.55	284.31	278.29	351.41
<b>Total</b>	<b>93</b>	<b>251.55</b>	<b>284.31</b>	<b>278.29</b>	<b>351.41</b>
74 Mechanical Engineering.					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	907	2815.90	3083.23	3258.23	3923.21
<b>Total</b>	<b>907</b>	<b>2815.90</b>	<b>3083.23</b>	<b>3258.23</b>	<b>3923.21</b>
76 Women Welfare					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	88	292.34	361.65	365.38	453.88
<b>Total</b>	<b>88</b>	<b>292.34</b>	<b>361.65</b>	<b>365.38</b>	<b>453.88</b>
77 Development of Under Developed Areas					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	111	318.44	348.60	360.33	443.63
<b>Total</b>	<b>111</b>	<b>318.44</b>	<b>348.60</b>	<b>360.33</b>	<b>443.63</b>
78 Technical Education					
Development (SR)	...	...	...	...	...
CPS/CSS etc.	...	...	...	...	...
Non-Development	279	952.64	1040.49	1106.94	1314.78
<b>Total:</b>	<b>279</b>	<b>952.64</b>	<b>1040.49</b>	<b>1106.94</b>	<b>1314.78</b>

Demand No. & Description		No. of Employees in the Current Year	Actuals	B E	R E	B E
			2016-17	2017-18	2017-18	2018-19
79	Border Affairs					
	Development (SR)	...	...	...	...	...
	CPS/CSS etc.	...	...	...	...	...
	Non-Development	25	93.98	100.43	113.57	140.75
	<b>Total:</b>	<b>25</b>	<b>93.98</b>	<b>100.43</b>	<b>113.57</b>	<b>140.75</b>
80	Nagaland Information Commission					
	Development (SR)	...	...	...	...	...
	CPS/CSS etc.	...	...	...	...	...
	Non-Development	22	108.34	145.20	149.29	184.18
	<b>Total:</b>	<b>22</b>	<b>108.34</b>	<b>145.20</b>	<b>149.29</b>	<b>184.18</b>
81	Information Technology and Communication					
	Development (SR)	...	...	...	...	...
	CPS/CSS etc.	...	...	...	...	...
	Non-Development	36	111.08	123.96	134.81	166.71
	<b>Total:</b>	<b>36</b>	<b>111.08</b>	<b>123.96</b>	<b>134.81</b>	<b>166.71</b>
82	New and Renewable Energy					
	Development (SR)	...	...	...	...	...
	CPS/CSS etc.	...	...	...	...	...
	Non-Development	79	319.70	355.27	355.27	442.700
	<b>Total:</b>	<b>79</b>	<b>319.70</b>	<b>355.27</b>	<b>355.27</b>	<b>442.70</b>
<b>TOTAL : DEVELOPMENT (SR)</b>		<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL : CPS/CSS Etc.</b>		<b>13340</b>	<b>11291.48</b>	<b>9654.74</b>	<b>9778.90</b>	<b>12234.28</b>
<b>TOTAL : NON-DEVELOPMENT</b>		<b>110346</b>	<b>381320.91</b>	<b>406422.60</b>	<b>413235.91</b>	<b>514283.74</b>
<b>GRAND TOTAL :</b>		<b>123686</b>	<b>392612.39</b>	<b>416077.34</b>	<b>423014.81</b>	<b>526518.02</b>

FORM D - 9  
( See Rule - 6 )  
PART - II  
**Employees in PSUs**

(Rupees in Lakh)

Sl. No	Name of the PSUs	Name of the Controlling Administrative Department	No. of Employees in the Current Year	Grant -in Aid towards PSU			
				Actuals	B E	R E	B E
				2016-17	2017-18	2017-18	2018-19
1	Development Authority of Nagaland	Urban Development	119	250.00	200.00	351.49	200.00
2	NSMDC Ltd.	Geology & Mining	203	650.00	385.00	677.12	385.00
3	Nagaland Industrial Raw Materials Corporation Ltd.	Industries	32	135.78	120.00	198.50	120.00
4	NIDC Ltd.	Industries	80	80.00	80.00	80.00	80.00
5	NKVIB Ltd.	Industries	198	890.00	770.00	1378.36	770.00
6	NHHDC Ltd.	Industries	144	706.89	500.00	691.55	500.00
7	NMBC	Industries	5	3.00	3.00	3.00	3.00
8	Nagaland Hotel Limited	Industries	156	317.80	125.00	196.16	125.00
9	NFP	Industries		15.00	15.00	15.00	16.40
10	NMTTC	Industries		25.00	25.00	25.00	25.00
11	NSCB Ltd.	Co-operation	236	20.00	30.00	30.00	30.00
12	MARCOFED & others .	Co-operation	33	130.00	120.00	120.00	120.00
13	NSeGS	Information & Tecnology	13	32.34	40.00	40.00	90.48
14	Nagaland Pollution Control Board	Forest	25	82.94	113.47	113.47	141.20
15	Nagaland State Biodiversity Board	Forest	2	12.49	12.49	12.49	12.49
	<b>Total :</b>		<b>1246.00</b>	<b>3351.24</b>	<b>2538.96</b>	<b>3932.14</b>	<b>2618.57</b>

FORM D -9  
(See Rule -6)  
Part - III  
FORM D - 9  
(See Rule - 6)

**Employees in Aided Institutions**

(Rupees in Lakh)

Sl. No.	Name of the Aided Institution	Name of the Administrative Department	No. of Employees in the current	Salary Expenditure			
				Actuals 2016-17	BE 2017-18	RE 2017-18	BE 2018-19
<b>A.</b>	<b>SECULAR COLLEGE</b>						
1	Baptist College, Kohima	Higher Education	45	122.3	130.71	130.71	126.83
2	Mokokchung Law College	-do-	11	9.24	5.58	5.12	6.06
3	City Law College, Dimapur	-do-	12	11.69	11.82	11.82	13.63
4	Bailey Baptist College, Wokha	-do-	28	29.4	54.95	54.95	56.06
5	Pranabananda College, Dimapur	-do-	48	68.92	117.27	117.3	121.26
6	Patkai Christian College, Chumukedima	-do-	182	354.67	480.85	480.85	429.43
7	Mountain View Christian College, Kohima	-do-	17	17.26	18.96	18.96	20.83
8	S.D.Jain Girls College, Dimapur	-do-	42	38.55	84.13	84.13	84.13
9	Tetso College, Dimapur	-do-	56	57.74	122.02	122.02	171.34
10	People's College, Mokokchung	-do-	20	18.03	57.61	57.61	38.63
11	Public College of Commerce, Dimapur	-do-	25	60.46	85.60	85.6	94.45
12	St. Joseph's College, Jakhama	-do-	141	135.06	284.07	284.07	326.68
13	City College of Arts & Commerce, Dimapur	-do-	40	53.3	52.95	52.96	54.3
14	Capital College, Kohima	-do-	23	39.61	-	-	41.75
15	Oriental College, Kohima	-do-	39	57.5	73.23	72.32	72.32
16	Immanuel College	-do-	49	60.58	83.55	83.56	86.27

Sl. No.	Name of the Aided Institution	Name of the Administrative Department	No. of Employees in the current	Salary Expenditure			
				Actuals 2016-17	BE 2017-18	RE 2017-18	BE 2018-19
17	Japfü Christian College, Kigwema	Higher Education	39	108.65	43.40	43.4	150.75
18	Alder College, Kohima.	-do-	33	75.42	87.32	87.32	87.32
19	Loyem Memorial College, Tuensang	-do-	21	13.78	13.52	13.52	19.63
20	Mount Olive College, Kohima	-do-	39	66.02	81.43	81.43	87.51
21	Salesian College, Higher Education, Dimapur.	-do-	23	24.37	45.48	45.48	49.41
22	Boseo College of Teacher's Education, Dimapur	-do-	23	32.75	77.71	77.71	58.75
23	Sakus Mission College, Dimapur	-do-	49	71.69	106.43	106.43	107.39
24	Eastern Christian College, Dimapur	-do-	49	78.52	86.72	86.72	96.15
25	Salt Christian College, Dimapur	-do-	19	24.81	18.77	18.76	24.2
26	Youth life Moulding Institute of Technology & Management, Dimapur	-do-	8	20.05	-	-	-
27	Sazolie College, Jotsoma	-do-	42	71.74	83.70	83.7	82.73
28	Tuli College, Tuli	-do-	17	1.45	1.59	15.91	29.02
29	Modern College, Kohima	-do-	38	83.34	91.13	91.34	87.75
30	Kohima Law College	-do-	10	11.14	20.85	20.86	22.66
31	Asian Institute of Higher Education & Research	-do-	15	31.55	-	-	-
32	St. John College, Dimapur	-do-	51	64.64	130.79	130.786	130.13
33	Salt Christian College of Teacher Education, Dimapur	-do-	11	11.18	17.22	17.22	-
34	Model Christian College, Kohima	-do-	44	46.86	83.51	83.51	104.46
35	St.Xavier College, Jaluke	-do-	13	25.52	18.49	18.49	17.57
36	Unity College	Higher Education	51	54.98	117.73	117.74	140.02

Sl. No.	Name of the Aided Institution	Name of the Administrative Department	No. of Employees in the current	Salary Expenditure			
				Actuals 2016-17	BE 2017-18	RE 2017-18	BE 2018-19
37	Kros College	-do-	42	28.62	54.82	54.82	56.07
38	Mount Mary College, Chumukedima	-do-	35	38.52	66.47	66.47	79.39
39	Modern Institute of Teacher Education, Kohima	-do-	22	25.46	60.53	60.53	40.85
40	St. Paul Institute of Teacher Education, Phesama	-do-	11	14.47	18.50	18.50	18.37
41	C-Education College, Dimapur	-do-	27	16.62	26.22	26.23	27.31
42	J.N. Aier College, Dimapur	-do-	21	2.26	32.48	32.48	37.16
43	Unity College of Teacher Education (Estt. 2013)	-do-	--	-	30.23	30.23	53.70
44	Ura College of Teacher Education, Kohima	-do-	12	-	-	-	36.80
45	Social Science & Research	-do-	11	-	-	28.74	28.74
46	Cornerstone College, Dimapur	-do-	25	-	-	36.50	40.56
47	Sazolie College of Teacher Education,	-do-	15	-	-	37.31	34.2
48	MGM College, Dimapur	-do-	17	-	-	-	31.36
49	Don Bosco College, Kohima	-do-	20	-	-	33.00	40.38
50	Yemhi Memorial College, Dimapur	-do-	27	-	-	31.20	33.9
51	Mount Mary College B. Ed. Dimapur	-do-	22	-	-	-	51.36
	<b>Total : A</b>		<b>1531</b>	<b>2178.72</b>	<b>3048.11</b>	<b>4117.04</b>	<b>3298.57</b>
<b>B.</b>	<b>THEOLOGICAL – COLLEGE</b>						
1	Clark Theology College, Mokokchung	Higher Education	34	81.27	81.27	106.75	112.16
2	Trinity Theological College, Dimapur	-do-	35	31.80	31.80	64.83	62.68
3	Kohima Bible College, Kohima	-do-	17	20.03	20.03	29.72	29.23

Sl. No.	Name of the Aided Institution	Name of the Administrative Department	No. of Employees in the current	Salary Expenditure			
				Actuals 2016-17	BE 2017-18	RE 2017-18	BE 2018-19
4	Eastern Bible College, Dimapur	-do-	30	17.56	17.56	23.14	23.16
5	Anderson Theology College, Zunheboto	-do-	16	12.72	12.72	20.22	19.96
6	Living Bible College, Dimapur	-do-	15	20.76	20.76	18.78	20.51
7	Discipleship Bible College, Dimapur	-do-	17	21.60	21.60	20.04	47.16
8	Shalom Bible Seminary, Kohima	-do-	23	37.61	37.61	26.71	-
9	New Life Bible College, Dimapur	-do-	20	9.06	8.12	13.26	16.68
10	Reformation Bible College, Dimapur	-do-	9	8.12	8.12	-	-
11	Servanthood Bible College, Dimapur	Higher Education	19	17.70	17.70	20.84	24.88
12	United College of Theology and Missions,	-do-	20	12.31	12.31	18.54	18.87
13	Christ for the Nation Bible College, Kohima	-do-	10	8.98	8.98	9.97	9.5
14	Agape College, Dimapur	-do-	16	9.10	9.10	12.64	12.2
15	Baptist Theological College, Pfutsero	-do-	21	46.76	46.76	60.94	65.57
16	Withee Bible College, Dimapur	-do-	19	12.50	12.50	14.34	17.04
17	Oriental Theological College, Tuensang	-do-	12	16.13	16.13	12.65	12.65
18	Oriental Theological Seminary, Dimapur	-do-	17	22.35	22.35	48.6	14.17
19	Faith Theological Seminary, Kohima	-do-	18	17.27	17.27	22.68	23.82
20	Logos College, Dimapur	-do-	12	10.68	10.68	12.84	10.08
21	Nagaland Baptist College, Dimapur	-do-	16	12.94	12.94	15.54	12.36
22	Nito Theological College, Zunheboto	-do-	16	24.49	24.49	-	28.28
23	Mount. Terogvu Theological College, Tseminyu	-do-	10	15.00	15.00	22.62	23.92

Sl. No.	Name of the Aided Institution	Name of the Administrative Department	No. of Employees in the current	Salary Expenditure			
				Actuals 2016-17	BE 2017-18	RE 2017-18	BE 2018-19
24	Faith Theological College, Dimapur	-do-	14	9.96	9.96	9.48	10
25	Witter Bible College, Wokha	-do-	16	11.73	11.73	33.29	33.87
26	Imlong Theological College, Tuensang	-do-	6	3.48	3.48	-	-
27	Golden Crown Theological College,		14	-		-	13.80
28	Asian Evangelical Bible Seminary, Kohima		13	-		-	12.12
	<b>Total : B</b>		<b>485</b>	<b>511.91</b>	<b>510.97</b>	<b>638.42</b>	<b>674.67</b>
<b>C.</b>	<b>BOARD</b>						
	Nagaland Board of Secondary Education	School Education	90	44.8.63	483.78	512.72	605.66
	<b>GRAND TOTAL : A + B + C</b>		<b>2106</b>	<b>2690.63</b>	<b>4042.86</b>	<b>5268.18</b>	<b>4578.90</b>