

TABLE OF CONTENTS

Particulars	Reference to	
	Paragraph	Page
Preface		v
Executive Summary		vii
CHAPTER I – FINANCES OF THE STATE GOVERNMENT		
Profile of Nagaland	1.1	1
Gross State Domestic Product	1.2	1
State FRBM /Fiscal Correction Path - Summary	1.3	1
Analysis of Finances of State Government	1.4	2
Budget Estimates and Actuals	1.5	4
Fiscal Imbalances	1.6	5
Resources of the State	1.7	7
Application of Resources	1.8	17
Transactions under Reserve fund	1.9	27
Assets and Liabilities	1.10	28
Debt Management	1.11	31
Cash Balances and Investment of Cash Balances	1.12	35
Ways and Means Advances	1.13	36
Conclusion	1.14	37
Recommendations	1.15	37
CHAPTER II – FINANCIAL MANAGEMENT AND BUDGETARY CONTROL		
Introduction	2.1	39
Summary of Appropriation Accounts	2.2	39
Financial Accountability and Budget Management	2.3	40
Advances from Contingency Fund	2.4	44
Outcome of the Review of Selected Grant	2.5	45
Conclusion	2.6	45
Recommendations	2.7	46
CHAPTER III – FINANCIAL REPORTING		
Delay in Submission of Utilisation Certificates	3.1	47
Pendency in Submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills	3.2	48
Personal Deposit (PD) Account	3.3	49
Balances Lying Unspent in Civil Deposits	3.4	49
Outstanding Balances under the Head ‘Cheques and Bills’	3.5	50
Delay in Submission of Accounts/Separate Audit Reports of Autonomous Bodies	3.6	50
Departmental Commercial Undertakings	3.7	51
Non-Submission/Delay in Submission of Accounts of Bodies/Authorities	3.8	52
Funds Transferred Directly to Implementing Agencies	3.9	52
Reconciliation of Departmental Figures	3.10	53

Table of contents

Particulars	Reference to	
	Paragraph	Page
End use of Cess	3.11	53
Misappropriation, Loss, Defalcation, <i>etc.</i>	3.12	54
Follow Up Action on Audit Reports	3.13	55
Conclusion	3.14	56
Recommendations	3.15	56

APPENDICES

Particulars	Appendix No	Page
Part A: Structure and Form of Government Accounts	1.1	59
Part B: Layout of Finance Accounts		60
Part C: Methodology Adopted for the Assessment of Fiscal Position		61
Part D: State Profile		63
Time Series Data on the State Government Finances	1.2	64
Abstract of Receipts and Disbursements for the year 2018-19	1.3	67
Summarised Financial Position of the Government of Nagaland as on 31 March 2019	1.4	70
Statement of various Grants/Appropriations where Saving was more than ₹ 1 crore each or more than 20 per cent of the Total Provision	2.1	71
Excess over Provision of Previous Years Requiring Regularisation	2.2	73
Cases where Supplementary Provision (₹ 10 lakh or more in each case) Proved Unnecessary	2.3	74
Excessive/Insufficient Re-appropriation of Funds proved either excessive or insufficient (by ₹10 lakh or more)	2.4	75
Results of Review of Substantial Surrenders made during the year 2018-19	2.5	77
Surrender in Excess of Actual Savings (₹ 1 crore or more)	2.6	83
Statement of various Grants/Appropriations in which Savings Occurred but no part of which had been Surrendered during 2018-19	2.7	84
Cases of Surrender of Funds (in Excess of ₹ 10 crore) made on 30 and 31 March 2019	2.8	85
Utilization Certificates Outstanding as on 31 March 2019	3.1	86
Pending DCC Bills for the year up to 2018-19	3.2	88
Department-wise Position of Proforma Accounts not prepared by Departmentally Managed Commercial Undertakings	3.3	89
Statement showing Names of Bodies and Authorities, the Accounts of which Had Not Been Received	3.4	90
Statement showing Funds Transferred to Implementing Agencies under Programmes/ Schemes, outside the State Budget during 2018-19	3.5	91

Table of contents

Particulars	Appendix No	Page
Department-wise/Duration wise Break-up of the Cases of Misappropriation, Defalcation, <i>etc.</i> (Cases where Final Action was Pending at the end of March 2019)	3.6	97
Department/Category wise Details in Respect of Cases of Loss to Government due to Theft, Misappropriation/Loss of Government Material	3.7	98