

Report of the Comptroller and Auditor General of India on State Finances for the year ended 31 March 2012





GOVERNMENT OF NAGALAND

TABLE OF CONTENTS

	Reference to	
	Paragraph	Page
Preface		v
Executive Summary		vii
CHAPTER I – FINANCES OF THE STATE GOVERNMEN	Γ	
Profile of Nagaland		1
Summary of Current Year's fiscal Transaction	1.1	1
Nagaland Fiscal Responsibility and Budget Management Act,	1.2	3
2005 and Thirteenth Finance Commission Recommendation		
Budget Analysis	1.3	5
Resources of the State	1.4	7
Revenue Receipts	1.5	11
Application of resources	1.6	16
Quality of Expenditure	1.7	24
Effectiveness of Expenditure, i.e. Outlay-Outcome	1.8	27
Relationship		
Financial Analysis of Government Expenditure and	1.9	28
Investments		
Assets and Liabilities	1.10	33
Debt Sustainability	1.11	35
Fiscal Imbalances	1.12	36
Conclusion	1.13	40
CHAPTER II – FINANCIAL MANAGEMENT AND BUDGE	TARY CONT	ROL
Introduction	2.1	43
Summary of Appropriation Accounts	2.2	43
Financial Accountability and Budget Management	2.3	44
Non-reconcilation of Departmental figures	2.4	48
Non-utilisation of fund	2.5	49
Outcome of the Review of Selected Grant	2.6	50
Conclusion	2.7	52
CHAPTER III – FINANCIAL REPORTING		
Delay in furnishing utilisation certificates	3.1	53
Non-submission/delay in submission of Accounts	3.2	54
Delay in submission of Accounts/Audit Reports of	3.3	54
Autonomous Bodies		
Departmental Commercial Undertakings	3.4	55
Balances lying unspent in bank accounts	3.5	56
Misappropriation, loss, defalcation, etc.	3.6	57
Conclusion	3.7	58

APPENDICES

	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		64
Outcome Indicators of the States' Own Consolidation Roadmap/Fiscal Correction Path	1.2	65
Time series data on the State Government Finances	1.3	66
Part A: Abstract of Receipts and Disbursements for the year 2011-12	1.4	69
Part B: Summarised financial position of the Government of Nagaland as on 31.03.2012		72
Statement showing the funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2011-12	1.5	73
Part A: Tax Revenue for the years 2007-12	1.6	76
Part B: Non-Tax Revenue for the years 2007-12		
Statement of various grants/appropriations where saving was more than \gtrless 1 crore each or more than 20 <i>per cent</i> of the total provision	2.1	77
Excess over provision of previous years requiring regularisation	2.2	79
Excess over provision requiring regularisation during 2011-12	2.3	79
Cases where supplementary provision (₹ 10 lakh or more in each cases) proved unnecessary	2.4	80
Statement of various grants/appropriations where supplementary provision proved insufficient by more than ₹1 crore each	2.5	81
Excess/Unnecessary/Insufficient re-appropriation of funds	2.6	82
Results of review of substantial surrenders made during the year	2.7	88
Surrender in excess of actual savings (₹ 1 crore or more)	2.8	93
Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered	2.9	94

Details of saving of ₹ 2 crore and above not surrendered	2.10	95
Cases of surrender of funds in excess of ₹ 10 crore on 30 and 31 March 2012	2.11	96
Rush of Expenditure	2.12	97
Pending DCC bills for the year up to 2011-12	2.13	99
Utilisation certificates outstanding as on 31 March 2012	3.1	100
Statement showing names of Bodies and Authorities, the Accounts of which had not been received	3.2	101
Summarised Financial statement of Departmentally Managed Commercial Undertakings	3.3	102
Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc. (Cases where final action was pending at the end of March 2012)	3.4	103
Department/category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material	3.5	104