

Report of the Comptroller and Auditor General of India on State Finances for the year ended 31 March 2013

The Report has been laid on the table of the State Legislature Assembly on 25-07-2014





GOVERNMENT OF NAGALAND

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

ON

STATE FINANCES

FOR THE YEAR ENDED 31 MARCH 2013

GOVERNMENT OF NAGALAND

TABLE OF CONTENTS

	Reference to			
	Paragraph	Page		
Preface		V		
Executive Summary		vii		
CHAPTER I - FINANCES OF THE STATE GOVERNMENT	п			
Profile of Nagaland		1		
Gross State Domestic Product (GSDP)		1		
Introduction	1.1	2		
Resources of the State	1.2	8		
Revenue Receipts	1.3	12		
Capital Receipts	1.4	17		
Public Accounts Receipts	1.5	18		
Application of resources	1.6	18		
Quality of Expenditure	1.7	26		
Financial Analysis of Government Expenditure and	1.8	28		
Investments				
Assets and Liabilities	1.9	33		
Debt Management	1.10	48		
Fiscal Imbalances	1.11	50		
Follow up	1.12	54		
Conclusion and recommendations	1.13	54		
CHAPTER II – FINANCIAL MANAGEMENT AND BUDGETORY CONTROL				
Introduction	2.1	57		
Summary of Appropriation Accounts	2.2	57		
Financial Accountability and Budget Management	2.3	58		
Non-reconcilation of Departmental figures	2.4	61		
Outcome of the Review of Selected Grant	2.5	62		
Advances from Contingency Fund	2.6	63		
Misclassification of expenditure relating to Grants-in-aid in Capital Section	2.7	63		
Conclusion	2.8	64		
CHPATER III – FINANCIAL REPORTING				
Delay in furnishing utilisation certificates	3.1	65		
Non-submission/delay in submission of Accounts	3.2	65		
Delay in submission of Accounts/Audit Reports of	3.3	66		
Autonomous Bodies				
Departmental Commercial Undertakings	3.4	67		
Balances lying unspent in Civil Deposits and bank accounts	3.5	67		
Misappropriation, loss, defalcation, etc.	3.6	69		
Conclusion	3.7	70		

APPENDICES

	Appendix No	Page
Part A: Structure and Form of Government Accounts	1.1	71
Part B: Layout of Finance Accounts		72
Part C: Methodology Adopted for the Assessment of Fiscal Position		73
Part D: State Profile		76
Outcome Indicators of the States' Own Fiscal Consolidation Roadmap/Fiscal Correction Path	1.2	77
Time series data on the State Government Finances	1.3	78
Abstract of Receipts and Disbursements for the year 2012-13	1.4	81
Summarised financial position of the Government of Nagaland as on 31.03.2013	1.5	84
Statement showing the funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2012-13	1.6	85
Part A: Tax Revenue for the years 2008-13	1.7	88
Part B: Non-Tax Revenue for the years 2008-13		
Statement of various grants/appropriations where saving was more than ₹ 1 crore each or more than 20 <i>per cent</i> of the total provision	2.1	89
Excess over provision of previous years requiring regularisation	2.2	90
Excess over provision requiring regularisation during 2012-13	2.3	91
Cases where supplementary provision (₹ 10 lakh or more in each cases) proved unnecessary	2.4	92
Statement of various grants/appropriations where supplementary provision proved insufficient by more than ₹1 crore each	2.5	93
Excess/Unnecessary/Insufficient re-appropriation of funds	2.6	94
Results of review of substantial surrenders made during the year	2.7	98
Surrender in excess of actual savings (₹ 1 crore or more)	2.8	102
Statement of various grants/appropriations in which savings	2.9	102

Details of saving of ₹ 2 crore and above not surrendered	2.10	103
Cases of surrender of funds in excess of ₹ 10 crore on 30 and 31 March 2013	2.11	104
Rush of Expenditure	2.12	105
Pending DCC bills for the year up to 2012-13	2.13	108
Utilisation certificates outstanding as on 31 March 2013	3.1	109
Statement showing names of Bodies and Authorities, the Accounts of which had not been received	3.2	110
Summarised Financial statement of Departmentally Managed Commercial Undertakings	3.3	111
Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc. (Cases where final action was pending at the end of March 2013)	3.4	112
Department/category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material	3.5	113