

TABLE OF CONTENTS

Particulars	Reference to	
	Paragraph	Page
Preface		v
Executive Summary		vii
CHAPTER I - FINANCES OF THE STATE GOVERNMENT		
Profile of Nagaland		1
Gross State Domestic Product		1
Introduction	1.1	1
Resources of the State	1.2	7
Revenue Receipts	1.3	10
Capital Receipts	1.4	18
Public Account Receipts	1.5	19
Application of resources	1.6	20
Quality of Expenditure	1.7	26
Financial Analysis of Government Expenditure and Investments	1.8	28
Assets and Liabilities	1.9	33
Debt Management	1.10	38
Fiscal Imbalances	1.11	40
Conclusion	1.12	43
CHAPTER II - FINANCIAL MANAGEMENT AND BUDGETARY CONTROL		
Introduction	2.1	45
Summary of Appropriation Accounts	2.2	45
Financial Accountability and Budget Management	2.3	46
Pendency in Submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills	2.4	50
Reconciliation of Receipts and Expenditure	2.5	52
Un-spent balances lying in Personal Deposit Account	2.6	52
Outcome of the Review of Selected Grant	2.7	52
Advances from Contingency Fund	2.8	53
Conclusion	2.9	53
CHAPTER III - FINANCIAL REPORTING		
Delay in furnishing of Utilisation Certificates	3.1	55
Non-submission/delay in submission of Accounts	3.2	56
Delay in submission of Accounts/Audit Reports of Autonomous Bodies	3.3	57
Departmental Commercial Undertakings	3.4	58
Balances lying unspent in Civil Deposits and Bank accounts	3.5	58
End use of Cess	3.6	59
Misappropriation, loss, defalcation, etc.	3.7	60
Follow up action on Audit Reports	3.8	61
Conclusion	3.9	61

APPENDICES

Particulars	Appendix No	Page
Part A: Structure and Form of Government Accounts	1.1	63
Part B: Layout of Finance Accounts		64
Part C: Methodology Adopted for the Assessment of Fiscal Position		65
Part D: State Profile		68
Time series data on the State Government Finances	1.2	69
Abstract of Receipts and Disbursements for the year 2017-18	1.3	71
Summarised financial position of the Government of Nagaland as on 31 March 2018	1.4	74
Statement showing the funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2017-18	1.5	75
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	78
Excess over provision of previous years requiring regularisation	2.2	80
Excess over provision during the year 2017-18 requiring regularisation	2.3	81
Cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary	2.4	82
Statement of various grants/appropriations where supplementary provision proved insufficient by more than ₹ 1 crore each	2.5	83
Excessive/Insufficient re-appropriation of funds proved either excessive or insufficient (by ₹10 lakh or more)	2.6	84
Results of review of substantial surrenders made during the year 2017-18	2.7	86
Surrender in excess of actual savings (₹ 1 crore or more)	2.8	92
Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered during 2017-18	2.9	93
Cases of surrender of funds (in excess of ₹ 10 crore) on 30 and 31 March 2018	2.10	94
Rush of Expenditure	2.11	95

Pending DCC bills for the year up to 2017-18	2.12	97
Utilisation certificates outstanding as on 31 March 2018	3.1	98
Statement showing names of Bodies and Authorities, the accounts of which had not been received	3.2	100
Department-wise position of Proforma accounts not prepared by Departmentally Managed Commercial Undertakings	3.3	101
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 2018).	3.4	102
Department/category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material	3.5	103