## Report of the Comptroller and Auditor General of India

on State Finances

For the year ended 31 March 2012

**GOVERNMENT OF MANIPUR** 

## **TABLE OF CONTENTS**

	Paragraph	Page		
Preface	-	V		
Executive Summary	-	vii		
CHAPTER-I FINANCES OF THE STATE GOVERNMENT				
Summary of current year's fiscal Transactions	1.1	1		
Fiscal Responsibility and Budget Management (FRBM) Act, 2005	1.2	3		
Growth and Composition of Gross State Domestic Product	1.3	4		
Budget analysis	1.4	4		
Resources of the State	1.5	6		
Revenue Receipts	1.6	11		
Application of resources	1.7	15		
Quality of Expenditure	1.8	24		
Financial Analysis of Government Expenditure and Investments	1.9	26		
Assets and Liabilities	1.10	30		
Debt sustainability	1.11	33		
Fiscal imbalances	1.12	35		
Conclusion and recommendations	1.13	38		
CHAPTER-II FINANCIAL MANAGEMENT AND BUDGETARY	CONTROL			
Introduction	2.1	41		
Summary of Appropriation Accounts	2.2	41		
Financial Accountability and Budget Management	2.3	42		
Non-Reconciliation of Departmental figures	2.4	51		
Personal Deposit Accounts	2.5	53		
Outcome of review of selected grant	2.6	53		
Errors in budgeting process	2.7	56		
Conclusion and recommendations	2.8	57		
CHAPTER-III FINANCIAL REPORTING				
Utilization Certificates	3.1	59		

## Audit Report on State Finances for the year ended 31 March 2012

Non-s	ubmission/delay in submission of accounts	3.2	60
	of placement of Separate Audit Reports of Autonomous s/Autonomous District Councils	3.3	61
Departmental commercial undertakings 3.4		62	
Misappropriations, losses, defalcations etc. 3.5		62	
Conclusion and recommendations 3.6		63	
	APPENDICES		
	Part A: Structure and Form of Government Accounts		65
	Part B: Layout of Finance Accounts		66
1 1	Part C: Methodology Adopted for the Assessment of Fiscal Position		67
1.1	Part D: State Profile		68
	Part E: The Fiscal Responsibility and Budget Management (FRBM) Act, 2005		69
1.2	Abstract of Receipts and disbursements for the year 2011-12		70
1.3	Statement showing funds transferred to the State implementing Agencies under Programmes/Schemes outside the State budget during 2011-12		72
1.4	Time series data on the State Government finances		75
1.5	Assets and Liabilities of the Government of Manipur as on 31 March 2012		78
1.6	Maturity profile of debt		79
2.1	Statement of various Grants/Appropriations where savings was more than ₹ one crore in each case or more than 25 <i>per cent</i> of the total provision		80
2.2	Statement showing expenditure incurred without provision during 2011-12		82
2.3	Statement showing amount debited head-wise and credited to '8449 – Other Deposits' during March 2012		83
2.4	Excess over provision of previous years requiring regularisation		83
2.5	Excess/Unnecessary/Insufficient re-appropriation of funds		84
2.6	Statement showing cases of substantial surrenders (exceeding ₹ 10 crore) made during the year 2011-12		87
2.7	Statement of various Grants/Appropriations in which savings occurred but no part of which had been surrendered		89
2.8	Statement showing details of saving of ₹ one crore and above not surrendered		91
2.9	Statement showing cases of surrender of funds made as on 31 March 2012		93
2.10	Rush of expenditure during March where expenditure was more than ₹ 10 crore and 25 <i>per cent</i> of the Total expenditure for the year		94
2.11	Pending DCC bills up to 2011-12 as on November 2012		95

3.1	Statement showing outstanding Utilization Certificates as on 31 March 2012	96
3.2	Statement showing names of Bodies, the accounts of which had not been received	99
3.3	Statement showing position of placement of SAR of ADC/ Autonomous body as on 31 March 2012	100
3.4	Statement of finalization of accounts and the Government investment in departmentally managed commercial and quasi-commercial undertakings	100
4.1	Glossary of terms	101