Report of the Comptroller and Auditor General of India

on

State Finances

For the year ended 31 March 2012

GOVERNMENT OF MEGHALAYA

Table of Contents

	Paragraph(s)	Page(s)			
Preface	V				
Executive Summary		vii			
CHAPTER I – FINANCES OF THE STATE GOVERNMENT					
Profile of Meghalaya	-	1			
Summary of Current Year's Fiscal Transactions	1.1	2			
Meghalaya Fiscal Responsibility and Budget Management Act	1.2	3			
Growth and Composition of GSDP	1.3	4			
Budget Analysis	1.4	5			
Resources of the State	1.5	7			
Revenue Receipts	1.6	12			
Application of Resources	1.7	18			
Quality of Expenditure	1.8	25			
Financial Analysis of Government Expenditure and Investments	1.9	29			
Assets and Liabilities	1.10	32			
Debt Sustainability	1.11	35			
Fiscal Imbalances	1.12	36			
Institutional measures	1.13	40			
Conclusion and Recommendations	1.14	40			
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			
Reconciliation of Departmental figures	2.4	52			
Personal Deposit Accounts	2.5	53			
Review of Budgetary Process	2.6	53			
Outcome of review of selected Grant	2.7	60			
Conclusion and Recommendations	2.8	61			

	Paragraph(s)	Page(s)		
CHAPTER III – FINANCIAL REPORTING				
Delay in furnishing Utilisation Certificates	3.1	63		
Non-submission/delay in submission of accounts	3.2	64		
Delay in submission of Accounts of Autonomous Bodies	3.3	65		
Misappropriations, losses, defalcations, etc.	3.4	65		
Conclusion and Recommendation	3.5	66		

Appendices

Appendix No.	Particulars	Page (s)
Appendix 1.1	Part A: Structure and Form of Government Accounts	69
	Part B: Layout of Finance Accounts	70
	Part C: Methodology Adopted for the Assessment of Fiscal Position	71
	Part D : State Profile	73
Appendix 1.2	Time Series Data on State Government Finances	74
Appendix 1.3	Abstract of Receipts and Disbursements for the year 2011-12	77
	Summarised Financial Position of the Government of Meghalaya as on 31 March 2012	80
Appendix 1.4	Funds Transferred Directly to State Implementing Agencies	82
Appendix 1.5	Effectiveness of expenditure under various programmes	85
Appendix 2.1	Department-wise position of savings/excess for which reasons were not furnished	87
Appendix 2.2	Statement of various Grants/Appropriations where saving was more than ₹ 1 crore each and more than 20 per cent of the total provision	88
Appendix 2.3	Statement showing expenditure without provision	89
Appendix 2.4	Statement showing the amount debited head-wise and credited to 8443	91
Appendix 2.5	Excess over provision of previous years requiring regularisation	92
Appendix 2.6	Excess expenditure recommended by the Public Accounts Committee (PAC) for regularisation, but not regularised through Act of State Legislature	94
Appendix 2.7	Cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary	95
Appendix 2.8	Injudicious re-appropriation resulted in savings/excess of over ₹ 1 crore	97
Appendix 2.9	Results of review of substantial surrenders made during the year	100
Appendix 2.10	Surrender in excess of actual savings	102

Appendix No.	Particulars	Page (s)
Appendix 2.11	Statement of various Grants/Appropriations in which savings occurred but no part of which had been surrendered	103
Appendix 2.12	Details of saving of ₹ 1 crore and above not surrendered	104
Appendix 2.13	Cases of surrender of funds in excess of ₹ 1 crore on 31 March 2012	105
Appendix 3.1	Utilisation Certificates outstanding as on 31 March 2012	107
Appendix 3.2	Statement showing names of bodies and authorities, the accounts of which had not been received	108
Appendix 3.3	Department-wise/duration-wise break-up of the cases of misappropriation, defalcation, <i>etc</i> .	109