



सत्यमेव जयते

**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 16-07-2014.



GOVERNMENT OF MANIPUR

**Report of the
Comptroller and Auditor General of India
on
State Finances**

For the year ended 31 March 2013

GOVERNMENT OF MANIPUR

TABLE OF CONTENTS

	<i>Paragraph</i>	<i>Page</i>
Preface	-	v
Executive Summary	-	vii
CHAPTER I		
FINANCES OF THE STATE GOVERNMENT		
Introduction	1.1	2
Resources of the State	1.2	7
Revenue Receipts	1.3	13
Capital Receipts	1.4	18
Public Accounts Receipts	1.5	19
Application of Resources	1.6	20
Quality of Expenditure	1.7	29
Financial Analysis of Government Expenditure and Investments	1.8	31
Assets and Liabilities	1.9	36
Debt Management	1.10	40
Review on Market Borrowings	1.11	42
Fiscal Imbalances	1.12	53
Follow up of Public Accounts Committee Meeting	1.13	56
Conclusion and Recommendations	1.14	57
CHAPTER II		
FINANCIAL MANAGEMENT AND BUDGETARY CONTROL		
Introduction	2.1	61
Summary of Appropriation Accounts	2.2	61
Financial Accountability and Budget Management	2.3	62
Non-Reconciliation of Departmental figures	2.4	71
Personal Deposit Accounts	2.5	72
Outcome of review of selected grant	2.6	73
Errors in budgeting process	2.7	75
Outcome of Inspection of Treasuries	2.8	76
Conclusion and Recommendations	2.9	76

CHAPTER III		
FINANCIAL REPORTING		
Utilization Certificates	3.1	79
Non-submission/delay in submission of accounts	3.2	80
Delays in placement of Separate Audit Reports of Autonomous District Councils/Autonomous Body	3.3	81
Departmental Commercial Undertakings	3.4	82
Misappropriations, losses, defalcations <i>etc.</i>	3.5	83
Conclusion and Recommendations	3.6	84
APPENDICES		
1.1	Part A: Structure and Form of Government Accounts	87
	Part B: Layout of Finance Accounts	88
	Part C: Methodology Adopted for the Assessment of Fiscal Position	89
	Part D: State Profile	90
	Part E: The Fiscal Responsibility and Budget Management (FRBM) Act, 2005	91
1.2	Abstract of Receipts and disbursements for the year 2012-13	92
1.3	Statement showing funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2012-13	96
1.4	Time series data on the State Government finances	99
1.5	Assets and Liabilities of the Government of Manipur as on 31 March 2013	102
1.6	Maturity Profile of debt	103
1.7	Illustration of calculating Weighted Average Maturity of Market loans of 2008-09	104
1.8	Details of Market Borrowings planned and raised	105
1.9	Objectives of Market Borrowings	106
1.10	Glossary of terms	108
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	109
2.2	Statement showing expenditure incurred without provision during 2012-13	111
2.3	Statement showing amount debited head-wise and credited to '8449 – Other Deposits' during March 2013	112
2.4	Excess over provision of previous years requiring regularisation	112
2.5	Excess/Unnecessary/Insufficient re-appropriation of funds	113
2.6	Statement showing cases of substantial surrenders (exceeding ₹ 10 crore) made during the year 2012-13	116
2.7	Statement of various Grants/Appropriations in which savings occurred but no part of which had been surrendered	117

2.8	Statement showing details of saving of ₹ one crore and above not surrendered	119
2.9	Statement showing cases of surrender of funds made as on 31 March 2013	121
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	122
2.11	Pending DCC bills up to 2012-13 as on October 2013	124
2.12	Controlling Officers of the State Government of Manipur who had not reconciled the figures for the year 2012-13 with the Accounts booked by the Office of the Accountant General (A&E), Manipur	125
2.13	Statement showing Heads of Account in the budget not conforming to the list of Major & Minor Head of Accounts	126
3.1	Statement showing outstanding Utilization Certificates as on 31 March 2013	128
3.2	Statement showing names of Bodies, the accounts of which had not been received	131
3.3	Statement showing position of placement of Separate Audit Reports of Autonomous District Councils/ Autonomous body as on 31 December 2013	131
3.4	Statement of finalization of accounts and the Government investment in departmentally managed commercial and quasi-commercial undertakings	132