

सत्यमेव जयते

ACCOUNTS AT A GLANCE

2014-15



GOVERNMENT OF MANIPUR

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GOVERNMENT OF MANIPUR

Preface

This is the Seventeenth issue of our annual publication '**Accounts at a Glance**'.

The Annual Accounts of the State Government are prepared and examined under the directions of the Comptroller and Auditor General of India in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for being laid before the Legislature of the State. The Annual Accounts consist of (a) Finance Accounts and (b) Appropriation Accounts. Finance Accounts are summary statement of accounts under the Consolidated Fund, Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise expenditures against provisions approved by State Legislature and offer explanations for variations between the actual expenditure and the funds provided. The Office of the Accountant General (Accounts and Entitlements), Manipur prepares the State Finance Accounts and the Appropriation Accounts.

'Accounts at a Glance' provides a broad overview of Governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts. The information is presented through brief explanations, statements and graphs.

We look forward to suggestions that would help us in improving the publications.



(D. Sahu)

Accountant General (A&E), Manipur

Date: 01.10.2015
Place: Imphal

TABLE OF CONTENTS

		Page(s)
	Preface	(i)
	Table of contents	(iii)
Chapter – I	OVERVIEW	
1.1	Introduction	1
1.2	Structure of Accounts	1
1.2.1	Government Accounts	1
1.3	Finance Accounts and Appropriation Accounts	2
1.3.1	Finance Accounts	2
1.3.2	Appropriation Accounts	2
Chapter II		
2.1	Highlights of Accounts	3
2.2	Receipts and Disbursements	4
2.3	Receipts	4
2.3.1	Revenue Receipts	4
2.3.2	Revenue Receipts and Grants-in-Aid and Contributions	4
2.4	Capital Receipts	5
2.5	Disbursements	5
2.5.1	Revenue Disbursements	5
2.5.2	Capital Disbursements	5
2.5.3	Plan Disbursements	5
2.5.4	Non–Plan Disbursements	5
2.6	Trend of Expenditure	7
2.7	Debts and Liabilities	8
2.8	Investments and Returns	8

2.9	Loans and Advances by the State Government	8
2.10	Financial Assistance to Local bodies and others	9
2.11	Appropriation Accounts	9
2.12	Reconciliation of Accounts	12
2.13	Submission of Accounts by Treasuries and Divisions	13
CHAPTER III		
3.1	Trends in Government Receipt and Expenditure	14
3.1.1	Revenue Receipts	14
3.1.2	Revenue Expenditure	14
3.2	Government Accounts	15
3.3	Liabilities	16
3.4	State Provident Funds	16
3.5	Guarantees	17
3.6	Ways and Means Advances	17
3.7	General Cash Balances	18
3.8	Cash Flow Statement	19
3.9	Contingency Fund	19

CHAPTER I

OVERVIEW

1.1 Introduction

The monthly accounts of the State Government are compiled and consolidated from the accounts submitted by the District Treasuries, Public Works and Forest Divisions, etc. to the Accountant General (Accounts and Entitlements). Besides, the Finance Accounts and the Appropriation Accounts are prepared annually by the Accountant General (Accounts and Entitlements) under the directions of the Comptroller and Auditor General of India in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

1.2 Structure of Accounts

1.2.1 Government Accounts:

The accounts of Government are kept in the following three parts:

Part I	Consolidated Fund
Part II	Contingency Fund
Part III	Public Account

There are two main divisions under the Consolidated Fund:

The Revenue division (Revenue Account) deals with the proceeds of taxation and other receipts classified as revenue and the expenditure met therefrom, the net result of which represents the revenue surplus or deficit for the year.

In the Capital division, the section 'Receipt Heads (Capital Account)' deals with receipts of capital nature which cannot be applied as a set off to capital expenditure. The section 'Expenditure Heads (Capital Account)' deals with expenditure met usually from borrowed funds with the object of increasing concrete assets of a material and permanent character. It also includes receipts of a capital nature intended to be applied as a set off to capital expenditure. The section 'Public Debt, Loans and Advances, etc.' comprises loans raised and their repayments by Government such as 'Internal Debt' and 'Loans and Advances' made (and their recoveries) by Government.

In the Contingency Fund, the transactions connected with Contingency Fund established under Article 267 of the Constitution of India are recorded.

In the Public Account, the transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded.

Annual Accounts of the Government of Manipur for the year 2014-15 are being presented to the State Legislature. Audit Report of the Comptroller and Auditor General of India for the year 2014-15 is also being presented.

1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

Finance Accounts present the accounts of receipts and outgoings of the Government for the year together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debts and the liabilities and assets as worked out from the balances recorded in the accounts.

During 2014-15 total receipts amounted to ₹ 86,00.07 crore comprising ₹ 79,98.27 crore revenue receipts (₹ 20,43.72 crore Tax Revenue, ₹ 1,83.73 crore Non-Tax Revenue and ₹ 57,70.82 crore Grants-in-aid and Contributions), and ₹ 6,01.80 crore capital receipts.

Disbursements during the year were ₹ 86,00.07 crore, that is, ₹ 72,67.29 crore (84.50 *per cent*) on revenue account and ₹ 13,32.78 crore (15.50 *per cent*) on capital account.

1.3.2 Appropriation Accounts

Appropriation Accounts bring out the expenditure of the State Government against amounts voted and charged by the State Legislature and supplement the Finance Accounts. These comprise accounts of 3 charged Appropriations and 50 voted Grants.

The Manipur Appropriation Act, 2014 and the Manipur Appropriation Act, 2015 for the year 2014-15 had projected for a gross expenditure of ₹ 1,24,78.55 crore, including the Supplementary Grants of ₹ 27,90.72 crore, passed by State Legislature during the year. An amount of ₹ 65.97 crore was projected as recoveries in reduction of expenditure.

Appropriation Accounts 2014-15 show disbursements aggregating ₹ 88,84.61 crore against the aggregate budget provision of ₹ 1,24,78.55 crore, resulting in saving of ₹ 35,93.94 crore against Grants and Appropriations.

Recoveries in reduction of expenditure amounted to ₹ 11.30 crore reflecting a decrease of ₹ 54.67 crore vis-à-vis budget estimates.

CHAPTER-II

2.1 HIGHLIGHTS OF ACCOUNTS

(` in crore)

Sl. No		B.E 2014-15	Actuals	Percentage of Actuals to B.E	Percentage of Actuals to GSDP (` 16122.73 crore)
1.	Tax Revenue #	23,74.18	20,43.72	86.08	12.68
2.	Non-Tax Revenue	2,84.06	1,83.73	64.68	1.14
3.	Grants-in-aid & Contributions	61,68.18	57,70.82	93.56	35.79
4.	Revenue Receipts (1+2+3)	88,26.42	79,98.27	90.62	49.61
5.	Recovery of Loans & Advances	3.70	0.97	0.26	...
6.	Other Receipts	...	...	...	...
7.	Borrowings & Other Liabilities*	5,49.03	6,00.83	1,09.43	3.73
8.	Capital Receipts (5+6+7)	5,52.73	6,01.80	1,08.88	3.73
9.	Total Receipts (4+8)	93,79.15	86,00.07	91.69	53.34
10	Non-Plan Expenditure (NPE)	48,81.01	49,67.94	1,01.78	30.81
11.	NPE on Revenue Account	48,78.80	49,68.11	1,01.83	30.81
12.	<i>NPE on Interest Payments out of II</i>	4,45.01	4,73.19	1,06.33	2.93
13.	NPE on Capital Account	2.21	(-) 0.17	(-) 7.69	...
14.	Plan Expenditure (PE)	44,98.14	36,32.13	80.75	22.53
15.	PE on Revenue Account	27,48.82	22,99.18	83.64	14.26
16.	PE on Capital Account	17,49.32	13,32.95	76.20	8.27
17.	Total Expenditure (10+14)	93,79.15	86,00.07	91.69	53.34
18.	Revenue Expenditure (11+15)	76,27.62	72,67.29	95.28	45.07
19.	Capital Expenditure (13+16)	17,51.53	13,32.78	76.09	8.27
20.	Revenue Surplus(4-18)	11,98.80	7,30.98	60.98	4.53
21.	Fiscal Deficit(-)/Surplus(+) (17)-(4+5+6)	(-) 5,49.03	(-)6,00.83	109.43	(-) 3.73

Note:-The final figures are not available in respect of GSDP for 2014-15.Hence the figures have been compared with the current prices (provisional estimates) of GSDP of ` 1,61,22.73 Crore as furnished by the Directorate of Economics and Statistics, Government of Manipur.

Expenditure on Capital Account consists of Capital Expenditure (` 13,32.44 Crore) and Loans and Advances (` 0.34 Crore) disbursed .

Includes State's Own Tax Revenue and Central Tax transfers.

* Includes Net of Public Debt(Statement-17), Net of Contingency Fund , Net of Public Account (Statement No.21) and Net of opening and Closing Cash Balance (decrease of Cash Balance over the year means that it has become a source for financing fiscal deficit hence it should be taken as a positive figure & vice versa for an increase in Cash Balance).

2.2 RECEIPTS AND DISBURSEMENTS

Total receipts during the year were ` 86,00.07 crore, against which total disbursements were ` 86,00.07 crore.

The following table summarises the Accounts for 2014-15.

(` in crore)			
Total Receipts	8600.07	Total Disbursements	8600.07
Revenue Receipts	79,98.27 (93.00 per cent)	Revenue Disbursements	72,67.29 (84.50 per cent)
Capital Receipts	6,01.80 (7.00 per cent)	Capital Disbursements	13,32.78 (15.50 per cent)

2.3 RECEIPTS

2.3.1 Revenue Receipts

Gross Tax Revenue of ` 20,43.72 crore (including Share of Union Taxes/Duties) and Non-Tax Revenue of ` 1,83.73 crore formed 12.68 per cent and 1.14 per cent respectively of the GSDP. Major contributors to revenue were ` 57,70.82 crore under Grants-in-Aid and Contributions.

Net tax receipts during the year were lower than the budget estimates by ` 4,30.79 crore, mainly on account of less collection of Taxes on income and expenditure, Water Supply and Sanitations.

Share of various tax, non-tax revenue and grants-in-aid and contributions to total revenue receipts is given below:

2.3.2 Revenue Receipts and Grants-in-Aid and Contributions

(` in crore)		
Components	Actuals	Percentage to total Revenue Receipts
A. Tax Revenue	20,43.72	25.55
Taxes on Income and Expenditure *1	9,37.30	11.72
Taxes on Property and Capital Transactions *2	10.60	0.13
Taxes on Commodities and Services *3	10,95.82	13.70
B. Non-tax Revenue	1,83.73	2.30
Fiscal Services	...	...
Interest Receipts, Dividends and Profits	30.60	0.38

Components	Actuals	Percentage to total Revenue Receipts
General Services	1,37.69	1.72
Social Services	6.11	0.08
Economic Services	9.33	0.12
C. Grants-in-aid and Contributions	57,70.82	72.15
TOTAL-REVENUE RECEIPTS	79,98.27	100.00

(*1) Share of net proceeds received from Union Government: ₹ 9,14.04 crore)

(*2) Share of net proceeds received from Union Government: ₹ 1.43 crore)

(*3) Share of net proceeds received from Union Government: ₹ 6,11.42 crore)

2.4 CAPITAL RECEIPTS

Compared to the revised estimates (₹ 9,33.53 crore), there was an overall decrease of ₹ 3,31.73 crore in Capital Receipt (₹ 6,01.80 crore).

The decrease was mainly under receipts of Borrowing and Other Liabilities.

2.5 DISBURSEMENTS

2.5.1 Revenue Disbursements

Revenue Disbursement was 45.07 per cent of GSDP. It was less than the budget estimates by ₹ 3,60.33 crore due to less disbursement of ₹ (-) 89.31 crore under Non-Plan Expenditure and less disbursement of ₹ 4,49.64 crore under Plan Expenditure.

2.5.2 Capital Disbursements

Capital Disbursements were 8.27 per cent of the GSDP. It was less than budget estimates by ₹ 4,18.75 crore due to less disbursement under Plan Expenditure (₹ 4,16.37 crore) and Non-plan Expenditure (₹ 2.38 crore) respectively.

2.5.3 Plan Disbursements

During the year 2014-15, Plan Disbursements were ₹ 33,13.53 crore under State Plan and ₹ 3,18.60 crore under Centrally Sponsored Plan Schemes and Central Plan Schemes.

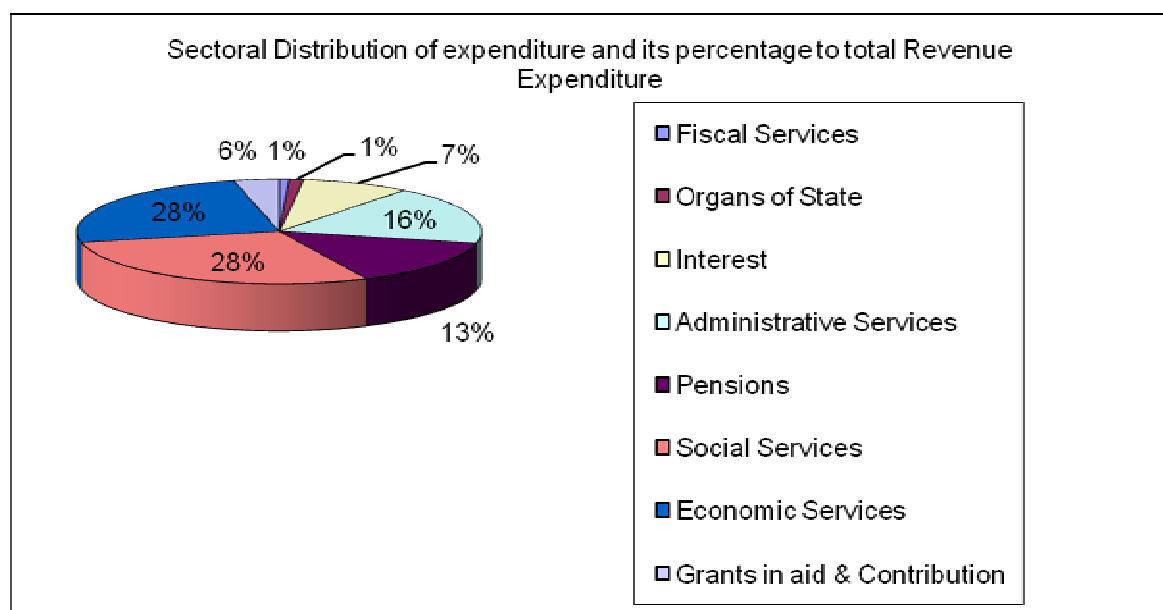
2.5.4 Non-Plan Disbursements

Non-plan Disbursements during 2014-15 were ₹ 49,67.94 crore, consisting of ₹ 49,68.11 crore under Revenue accounts and ₹ (-) 0.17 crore under Capital accounts, including Loans and Advances.

SECTORAL DISTRIBUTION OF EXPENDITURE AND ITS PERCENTAGE TO TOTAL REVENUE EXPENDITURE

Sectoral distribution of expenditure and its percentage to total revenue expenditure
is given below: (` in crore)

Components	Amount	Percentage to Total Revenue Expenditure
A. Fiscal Services	49.23	0.68
(i) Collection of Taxes on Income and Expenditure	-	-
(ii) Collection of Taxes on Property and Capital transactions	36.19	0.50
(iii). Collection of Taxes on Commodities and Services	12.65	0.17
(iv) Other Fiscal Services	0.39	0.01
B. Organs of State	93.68	1.29
C. Interest Payments and Servicing of debt	5,08.13	6.99
D. Administrative Services	11,65.08	16.03
E. Pensions and Miscellaneous General Services	9,35.01	12.87
F. Social Services	20,28.06	27.91
G. Economic Services	20,12.37	27.69
H. Grants-in-aid and Contributions	4,75.73	6.55
TOTAL: EXPENDITURE (REVENUE ACCOUNT)	72,67.29	100.00



* Percentage given in the pie-chart has been rounded

2.6 TREND OF EXPENDITURE

Trend of expenditure in some important sectors between 2010-11 and 2014-15 (5 years) as below :-

Sector	2010-11	Per cent to		2011-12	Per cent to		2012-13	Per cent to		2013-14	Per cent to		2014-15	Per cent to	
		B.E.	R.E.		B.E.	R.E.		B.E.	R.E.		B.E.	R.E.		B.E.	R.E.
		(` in crore)													
A. Social Services															
i) General Education	569.02	91.85	86.73	655.88	99.21	91.64	794.71	107.47	92.75	818.07	101.75	93.39	1038.92	100.97	72.20
ii) Health & Family Welfare	209.33	109.24	94.54	251.70	109.05	93.56	262.27	97.78	100.32	296.26	104.96	98.11	417.65	138.36	90.01
B. Economic Services															
i) Agriculture	383.68	102.17	89.13	397.03	95.81	97.82	371.64	90.82	81.43	107.50	62.35	94.22	182.40	119.67	89.66
ii) Rural Development	85.86	99.90	94.57	88.18	88.41	88.82	139.21	67.29	87.44	155.50	79.04	88.82	539.93	68.57	48.08
iii) Irrigation & Flood Control	66.67	95.94	91.91	78.03	111.33	99.49	77.74	101.83	99.11	79.24	98.95	93.96	95.16	112.12	95.53
iv) Energy	211.56	102.68	97.98	273.41	126.26	106.11	319.66	103.44	98.18	324.63	86.42	87.85	452.93	103.78	95.64
v) Transport	100.40	91.00	88.21	136.75	120.21	96.82	137.46	94.64	95.51	124.07	80.31	98.42	131.79	95.38	95.38
vi) General Economic Services	104.99	33.41	47.95	119.83	19.46	19.70	96.83	10.41	31.76	96.83	10.91	11.76	122.20	11.27	17.49

2.7 DEBTS AND LIABILITIES

2.7.1 Outstanding Public Debt at the end of 2014-15 was ₹ 43,79.85 crore, comprising internal debt of ₹ 39,40.68 crore and loans and advances from Central Government of ₹ 439.17 crore. Other liabilities accounted under Public Account were ₹ 29,77.53 crore.

2.7.2 The State also acts as a banker and trustee in respect of deposits like small savings collections, provident funds and deposits. There was an overall increase of ₹ 15.99 crore in respect of such liabilities of State Government during 2014-15.

2.7.3 Interest payments on debt and other liabilities totalling ₹ 4,73.19 crore constituted 6.51 *per cent* of revenue expenditure of ₹ 72,67.29 crore. Interest payments of ₹ 4,73.19 crore were on account of Internal debt: ₹ 3,22.36 crore, loans and advances from Central Governments: ₹ 37.53 crore and ₹ 1,13.30 crore on other liabilities. Expenditure on account of interest payments increased by ₹ 28.27 crore during 2014-15.

2.7.4 Internal debt of ₹ 4,89.40 crore raised during 2014-15 was mainly used for (i) discharge of debt obligations of ₹ 2,29.07 crore and (ii) payments of interest of ₹ 3,22.36 crore. Net funds available was (-) ₹ 62.03 crore.

2.8 INVESTMENTS AND RETURNS

Total investments as share capital in non-financial Public Sector Undertakings (PSU) etc. stood at ₹ 1,67.13 crore at the end of 2014-15. Dividends received during the year were ₹ 0.02 lakh on investment. During 2014-15, investments in PSUs increased by ₹ 6.83 crore, and there is a decrease of ₹ 0.01 lacs in dividend income over the previous year.

2.9 LOANS AND ADVANCES GIVEN BY THE STATE GOVERNMENT

Total loans and advances given by the State Government during 2014-15 was ₹ 0.34 crore. Recovery of principal amount aggregating ₹ 2,04.50 crore and interest on loan amounting to ₹ * crore was in arrears at the end of 31 March 2015. Total loans and advances given to Government Corporations/Companies, non-Government Institutes, Local bodies, etc. during 2014-15 is ₹ Nil crore, and recovery of principal amounting to ₹ 1,93.96 crore and interest on loan amounting to ₹ * crore is in arrears at the end of March 2015.

* Details not received from Government

2.10 FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

Assistance to local bodies, etc. during 2014-15 was ` 18,69.63 crore. It was increased from ` 6,66.80 crore in 2010-11 to ` 18,69.63 crore in 2014-15 which was 180.39 *per cent* increase in the last five years (` 6,66.80, ` 7,31.40, ` 7,73.50, ` 8,07.62 and ` 18,69.63). Rastriya Madhyamik Siksha Abhiyan (RMSA), National Rural Health Mission (NRHM), Jawahar Lal Nehru Institute of Medical Sciences (JNIMS), District Councils, District Rural Development Agency, Prime Minister Gramin Sarak Yojana (PMGSY), Manipur State Power Company Limited (MPSCL & MAPDCL), Manipur Development Society and Sarva Siksha Abhiyan (SSA) consumed the major portion (` 36.09, ` 93.87, ` 73.35, ` 3,38.35, ` 4,31.42, ` 1,04.00, ` 3,10.31, ` 45.50 and ` 1,08.78 crore) of the total grants during 2014-15.

2.11 APPROPRIATION ACCOUNTS

The Appropriation Accounts of the Government of Manipur for the year 2014-15 present the accounts of sums expended in the year ended 31 March 2015, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Appropriation Accounts show that in the year 2014-15, there was actual expenditure of ` 88,84.61 crore, comprising of ` 72,78.06 crore on Revenue accounts, ` 13,32.97 crore on Capital accounts, ` 2,73.24 crore for Repayment of Debt, and ` 0.34 crore as Loans and Advances given by the State Government. There were savings/excesses under Revenue/Capital/Public Debt/Loans and Advances with reference to total grants allocated by the State Legislature, as shown below:

(` in crore)

Sl. No.	Nature of expenditure	Original grant	Supplementary grant	Re-appropriation	Total	Actual expenditure	Savings(-) Excesses(+)
1	Revenue Voted	72,28.51	19,39.60	...	91,68.11	67,86.72	(-)23,81.39
	Charged	4,62.08	13.47	...	4,75.55	4,91.34	15.79
2	Capital Voted	17,50.83	8,03.20	...	25,54.03	13,32.97	(-)12,21.06
3	Public Debt Charged	2,42.71	34.35	...	2,77.06	2,73.24	(-)3.82
4	Loans and Advances Voted	3.70	0.10	...	3.80	0.34	(-)3.46
Total :		96,87.83	27,90.72	...	1,24,78.55	88,84.61	(-) 35,93.94

TREND OF EXPENDITURE ON SELECTED GRANTS SHOWING PERSISTENT SAVINGS/EXCESSES

Details of persistent savings/excesses on a few selected grants/appropriations are given below:

(` in crore)

Year	Grant No./Appropriation No. Major Head	Total allocation	Savings (-)/ Excess (+) to total grant	Percentage
2010-11	Demand No.10- Education	6,34.22	(-) 87.04	13.72
	Demand No.47- Minorities, Other Backward Classes and Scheduled Castes	49.61	(-) 4.42	8.91
	Demand No. 11- Medical, Health and Family Welfare	2,56.44	(-)16.45	6.41
2011-12	Demand No.10- Education	7,65.06	(-)1,24.19	16.23
	Appropriation No. 2 – Interest Payment and Debt Services	5,26.12	(+) 31.55	6.00
	Demand No.47- Minorities, Other Backward Classes and Scheduled Castes	59.83	(-) 40.63	67.91
	Demand No. 11- Medical, Health and Family Welfare	4,38.25	(-) 46.46	10.60
2012-13	Demand No.10- Education	8,61.77	(-) 1,09.53	12.71
	Appropriation No. 2 – Interest Payment and Debt Services	5,91.57	(+) 5,39.93	91.27
	Demand No.47- Minorities, Other Backward Classes and Scheduled Castes	57.84	(-) 11.21	19.38
	Demand No. 11- Medical, Health and Family Welfare	23,6.76	(-) 80.14	33.85
2013-14	Demand No.10- Education	9,26.43	(-) 60.38	6.52
	Appropriation No. 2 – Interest Payment and Debt Services	6,09.61	(+) 3,69.89	60.68
	Demand No.47- Minorities, Other Backward Classes and Scheduled Castes	66.29	(-) 25.27	38.12
	Demand No. 11- Medical, Health and Family Welfare	4,17.93	(-) 5.75	1.38
2014-15	Demand No.10- Education	15,11.53	(-) 4,26.01	28.18
	Appropriation No. 2 – Interest Payment and Debt Services	7,30.30	(+) 16.12	2.21
	Demand No.47- Minorities, Other Backward Classes and Scheduled Castes	82.31	(-) 23.69	28.78
	Demand No. 11- Medical, Health and Family Welfare	6,24.50	(-) 57.66	9.23

STATEMENT OF RUSH OF EXPENDITURE TOWARDS END OF YEAR 2014-15

(` in crore)

Sl. No.	Grant No.	Major Head of Accounts	Total provision	Total expenditure for 3/2015	Total expenditure during the year 2014-15	Percentage
		Revenue Expenditure				
1.	14	2225 -Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,97.94	1,03.32	1,22.37	84.43
2.	13	2235 -Social Security and Welfare	0.50	0.38	0.38	100
3.	34	2235 -Social Security and Welfare	4.85	3.06	4.34	70.51
4.	17	2415 - Agricultural Research and Education	21.83	21.45	23.11	92.82
5.	17	2435 -Other Agricultural Programmes	0.08	0.07	0.07	100
6.	46	2501 - Special Programmes for Rural Development	0.30	0.30	0.30	100
7.	30	2552 -North Eastern Areas	47.34	1.50	1.50	100
8.	46	2810 - Non- Conventional Sources of Energy	3.00	2.24	2.88	77.78
9.	53	3425 - Other Scientific Research	61.58	57.66	61.52	93.73
10.	12	3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	12.94	12.94	12.94	100
		Capital Expenditure				
1	7	4055 -Capital Outlay on Police	19.24	19.24	19.24	100
2	30	4059 -Capital Outlay on Public Works	4,50.00	92.87	93.05	99.81
3	42	4070 -Capital Outlay on Other Administrative Services	0.05	0.05	0.05	100
4	9	4220 -Capital Outlay on Information and Publicity	2.15	2.15	2.15	100
5	14	4225 -Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	13.47	13.24	13.24	100
6	43	4401 -Capital Outlay on Crop Husbandry	2.00	2.00	2.00	100
7	16	4425 - Capital Outlay on Co-operation	0.39	0.39	0.39	100
8	11	4552 - Capital Outlay on North Eastern Areas	1.75	1.75	1.75	100
9	39	4851 - Capital Outlay on Village and Small Industries	50.00	10.00	10.00	100
10	21	4860 -Capital Outlay on Consumer Industries	0.56	0.48	0.48	100

2.12 RECONCILIATION OF ACCOUNTS

Accuracy and reliability of accounts depend on, among other things, timely reconciliation of the departmental figures with the accounts figures.

Before annual accounts are finalized, the Heads of the Departments reconciled the departmental accounts figures with those booked in accounts compiled by the Accountant General (Accounts & Entitlements). The reconciliation of accounts figures is to be done quarterly, but for the year 2014-15, 41 Controlling Officers had not reconciled at all.

The Departments are :

Sl. No. Name of Controlling Officers

1. Commissioner, General Administrative Department
2. Deputy Commissioner, Imphal East
3. Deputy Commissioner, Churachandpur
4. Deputy Commissioner, Chandel
5. Deputy Commissioner, Thoubal
6. Deputy Commissioner, Ukhrul
7. Deputy Commissioner, Senapati
8. Deputy Commissioner, Tamenglong
9. Secretary, Manipur Public Service Commission
10. Director, Local Fund Audit
11. Director, Settlement & Land Record
12. Commissioner/ Secretary, Finance
13. Director, Transport
14. Director, Municipal Administration, Housing and Urban Development
15. Inspector General of Registration
16. Commissioner, Taxes
17. Commissioner, Excise
18. Chief Engineer, Public Works Department
19. Chief Engineer, Irrigation Flood Control Department
20. Chief Engineer, Public Health Engineer Department
21. Chief Engineer, Power
22. Chief Engineer, Minor Irrigation

23. Director, Agriculture
24. Director, Fisheries
25. Director, Information & Public Relation
26. Director, Tribal & Hills Affairs
27. Registrar, Co-operative Societies, Manipur
28. Director, Rehabilitation
29. Director, Education (U)
30. Director, Education (S)
31. Director, District Institute of Educational Training
32. Director, Youth Affairs & Sports
33. Controller, Technical Education
34. Deputy Labour Commissioner
35. Director, Sericulture
36. Director, Vety. & Animal Husbandary Services
37. Secretary, Manipur Legislative Assembly
38. District & Session Judge, Manipur East
39. District & Session Judge, Manipur West
40. Secretary, Law Department, Public Prosecutor cum Government Advocate
41. Director, Tourism

2.13 SUBMISSION OF ACCOUNTS BY TREASURIES AND DIVISIONS

Under the Government of Manipur, there are 11 (eleven) treasuries, 1 (one) Sub-treasury and Manipur Bhawan , Guwahati rendering monthly accounts to the Accountant General (A&E), Manipur. During 2014-15, rendering monthly accounts of 10 (ten) treasuries viz, Ukhrul, Jiribam, Tamenglong, Lamphel, Bishnupur, Churachandpur, Thoubal, Kangpokpi, Imphal West and Senapati was delayed by 1 to 15 days and 1 (one) treasury viz, Chandel was delayed by 16 to 30 days. However, the average delay in receipts of all the treasuries accounts is 3 (three) days. Similarly, 78 compiled accounts of Public Work Divisions and 29 compiled accounts of Forest Divisions have also been included before the close of Annual accounts. The average delay in receipts of all the compiled accounts are 25 (twenty five) days in respect of PW Divisions and 7 (seven) days in respect of Forest Divisions respectively.

CHAPTER-III

3.1 TRENDS IN GOVERNMENT RECEIPT AND EXPENDITURE

Trends in Government Revenue Receipts and Revenue Expenditure from 2010-11 to 2014-15 (5 years period) is given below :

3.1.1 Revenue Receipts

(₹ in crore)

Year	Tax Revenue *	Non-Tax Revenue	Grants-in-aid and Contributions	Gross Revenue Receipts	*GSDP	Percentage of Gross Revenue Receipts to GSDP
2010-12	12,57.62	2,59.88	39,12.44	54,29.94	91,98.14	59.03
2011-12	15,22.10	3,11.53	38,19.92	56,53.55	1,06,18.52	53.24
2012-13	16,50.66	2,31.78	49,37.32	68,19.76	1,17,13.00	58.22
2013-14	19,11.52	2,60.67	51,10.60	72,82.79	1,45,90.31	49.92
2014-15	20,43.72	1,83.73	57,70.82	79,98.27	1,61,22.73	49.61

* inclusive of Share of Union taxes/duties

3.1.2 Revenue Expenditure

(₹ in crore)

Year	Revenue Expenditure	Total Expenditure	GSDP*	Percentage increased over previous year from 2010-11 to 2014-15			Percentage of Govt. Expenditure to GSDP
				Revenue Expenditure	Total Expenditure	GSDP	
2010-11	40,78.01	59,99.87	91,98.14	35.28	30.18	32.24	65.23
2011-12	50,06.92	67,02.41	1,06,18.52	22.78	11.71	15.44	63.12
2012-13	53,16.53	68,21.39	1,17,13.00	6.18	1.78	10.31	58.24
2013-14	57,18.83	70,10.76	1,45,90.31	7.57	2.78	24.57	48.05
2014-15	72,67.29	86,00.07	1,61,22.73	27.08	22.67	10.50	53.34

* Domestic Product of Manipur as furnished by the Directorate of Economics and Statistics, Government of Manipur at current prices.

The overall increase in the Government's total expenditure during 2014-15 compared to 2010-11 has been ₹ 26,00.20 crore. Growth in major areas of Revenue Expenditure is shown in the following table :

(₹ in crore)

Areas of expenditure	2010-11	2011-12	2012-13	2013-14	2014-15	Percentage (-) decrease/ increase in 2014-15 over last year
Interest Payments & Servicing of Debt	3,86.87	4,23.16	4,60.92	4,75.22	5,08.13	6.93
Pension and Miscellaneous General Services	4,00.70	6,30.28	7,60.92	7,72.30	9,35.01	21.07
Administrative Services	7,68.83	9,60.74	9,55.57	10,56.36	11,65.08	10.29
Agriculture and Allied Activities	3,83.68	3,97.03	3,71.64	3,47.43	4,69.70	35.19
Rural Development	85.86	88.18	1,39.21	1,55.50	5,39.93	2,47.22

3.2 GOVERNMENT ACCOUNTS

The total expenditure (Revenue and Capital) for the year is netted against total receipts (Revenue and non-debt Capital receipts) of the year and the surplus thereof is transferred to a separate ledger called "Government Account". In addition, net effect of Prior Period Adjustments, Miscellaneous Government Accounts, etc. is also transferred to the ledger "Government Account". Thus, the ledger "Government Account" represents the cumulative surplus/deficit of the operations of the Government. The details of the ledger "Government Account" for the past five years are given below.

(₹ in crore)

Year	Revenue Heads			Capital Heads			Other Heads #	Deficit(-)/ Surplus (+) for the year	Cumulative surplus/ deficit at the end of the year
	Receipts	Disbursements	Deficit(-)/ surplus(+)	Receipts	Disbursements	Deficit(-)/ Surplus(+)	Deficit(-)/ Surplus(+)		
2010-11	54,29.94	40,78.01	13,51.93	1.19	19,21.86	(-) 19,20.67	...	(-) 5,68.74	(-) 53,09.06
2011-12	56,53.55	50,06.92	6,46.63	1.89	16,95.49	(-) 16,93.60	...	(-)10,46.97	(-) 63,56.03
2012-13	68,19.76	53,16.53	15,03.23	0.59	15,04.86	(-) 15,04.27	...	(-) 1.04	(-) 63,57.07
2013-14	72,82.79	57,18.83	15,63.96	1.23	12,91.93	(-) 12,90.70	...	(+) 2,73.26	(-) 60,83.81
2014-15	79,98.27	72,67.29	7,30.98	0.97	13,32.78	(-) 13,31.81	...	(-) 6,00.83	(-) 66,84.64

(# Miscellaneous Government Account.)

3.3 LIABILITIES

Liabilities of the State Government increased by ₹ 11,65.12 crore from ₹ 61,92.26 crore in 2010-11 to ₹ 73,57.38 crore during 2014-15. Public debt comprising internal debt of the State Government and loans and advances from the Central Government increased by ₹ 6,40.30 crore from ₹ 37,39.55 crore in 2010-2011 to ₹ 43,79.85 crore at the end of the current year (2014-15). Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be from time to time fixed by the State Legislature. Details of the Public Debt and total liabilities of the State Government are as under :

(₹ in crore)

Year	Internal Debt "A"	Loans & Advances from Central Government	Total Public Debt	Small Savings	Provident Funds	Other Obligations*	Total Liabilities	GSDP	Percentage of total liability to GSDP
2010-11	31,00.20	6,39.35	37,39.55	2.39	8,39.41	16,10.91	61,92.26	91,98.14	67.32
2011-12	32,98.22	5,74.42	38,72.64	2.89	10,72.60	14,35.65	63,83.78	1,06,18.52	60.12
2012-13	35,10.66	5,30.42	40,41.08	2.40	12,11.10	15,46.36	68,00.94	1,17,13.00	58.06
2013-14	36,80.35	4,83.34	41,63.69	1.81	13,14.80	15,80.38	70,60.68	1,45,90.31	48.39
2014-15	39,40.68	4,39.17	43,79.85	1.28	14,01.63	15,74.62	73,57.38	1,61,22.73	45.63

* Non-interest bearing and Interest obligations such as deposits of Local Funds, Other earmarked funds, etc.

'A' Internal Debt includes Investment of National Small Savings Fund.

3.4 STATE PROVIDENT FUNDS

The details of transactions from the State Provident Funds are shown in the following table:

(₹ in crore)

Year	Opening Balance	Receipts	Payments	Net accretion for the year	Closing Balance	Interest charged on balance of P.F
2010-11	7,98.00	1,77.77	1,36.36	41.41	8,39.41	63.80
2011-12	8,39.41	3,46.28	1,13.09	2,33.19	10,72.60	76.62
2012-13	10,72.60	2,95.35	1,56.85	1,38.50	12,11.10	95.89
2013-14	12,11.10	2,80.17	1,76.47	1,03.70	13,14.80	1,02.83
2014-15	13,14.80	2,89.00	2,02.16	86.84	14,01.64	1,09.24

3.5 GUARANTEES

The position of guarantees by the State Government for the payment of loans and capital and payment of interest thereon raised by Statutory Corporations, Government Companies, Corporations, Cooperative Societies, etc. is given below.

(` in crore)

At the end of the year	Amount Guaranteed (Principal only)	Amount outstanding	
		Principal	Interest
2010-11	1,96.04	1,11.98	1,20.62
2011-12	1,95.55	78.84	96.51
2012-13	1,93.98	72.04	1,19.32
2013-14	1,97.45	75.57	1,39.73
2014-15	1,97.45	62.96	1,29.99

3.6 WAYS AND MEANS ADVANCES

The State Government, in order to maintain and sustain its liquidity position, takes Ways and Means Advances from the Reserve Bank of India and thereafter, draws upon overdraft whenever there is shortfall in the agreed minimum cash balance in its account with the Reserve Bank of India. The State Government is required to maintain the minimum cash balance of ` 60 lakh with Reserve Bank of India. The larger the amount and greater the number of times such ways and means advances are taken or drawals made, the more it reflects upon the adverse position of the cash balance of the State Government.

Category	2010-11	2011-12	2012-13	2013-14	2014-15
(i). Number of days on which minimum balance was maintained					
a) Without obtaining any advance	365	365	262	352	365
b) By obtaining Ways and Means Advance	Nil	1	72	13	Nil
(ii). Number of days on which overdraft was availed	Nil	Nil	31	8*	Nil

Category	2010-11	2011-12	2012-13	2013-14	2014-15
(iii) Number of days on which there was shortfall from agreed minimum balance even after availing the ordinary and special Ways and Means Advance to the full extent but no overdrafts were availed	Nil	Nil	69	5	Nil
(iv) Number of days on which minimum balance was maintained by taking special Ways and Means Advance over ordinary Ways and Means Advance	Nil	Nil	72	13	Nil

3.7 GENERAL CASH BALANCES

The closing cash balance according to the Reserve Bank of India was ₹ (-) 2,90.73 crore against the general cash balance of ₹ (-) 2,97.95 crore reflected in State Government accounts. The difference of ₹ 7.22 crore was due to net unadjusted balance by RBI which is under reconciliation.

Investments held in the Cash Balance Investment Account* as on 31st March 2015 were ₹ 1,25.65 crore.

Other cash balances and investment comprising cash with departmental officers (₹ 53.45 crore), permanent advances with departmental officers (₹ 0.02 crore) and investment of earmarked funds (₹ 2,35.97 crore) as on 31st March 2015 were at ₹ 2,89.44 crore.

* Note:- Cash Balance Investment Account is the record of transactions connected with temporary investments of cash balances. e.g. in short term loans or Other Government Securities.

3.8 CASH FLOW STATEMENT

The cash balance with Government of Manipur increased from ₹ (-) 68.12 crore at the beginning of the year 2014-15 to ₹ (-) 2,93.32 crore at its end, the details of sources and application of funds being as follows :

(₹ in crore)

SOURCES			APPLICATION			
Sl.No	Items	Amount	Items	Amount		
1.	Opening Cash Balance	(-) 68.12	Revenue Expenditure	Non-Pan	Plan	Total
				49,68.11	22,99.18	72,67.29
2.	State's Share of Union Taxes	15,26.89	Capital Expenditure	(-) 0.17	13,32.61	13,32.44
3.	State's own revenue collection	7,00.56	Loans and Advances repaid	To Central Govt.	To Others	Total
				44.17	...	44.17
4.	Central Grants / Assistance other than loans	57,70.82	Loans and Advances given	0.34	...	0.34
5.	Miscellaneous receipts	...	Net effect of adjustment of suspense and remittance balances and increase/ decrease of reserve funds.	...		
6.	Receipts from Public Debts (Net), Small Savings (Net), Deposits(Net) (Other than Central loans)	2,75.74	Closing Cash balance	(-) 2,93.32		
7.	Receipts from Central loans	...		...
8.	Recoveries from borrowers	0.97		...		
9.	Net contribution from Contingency Fund.	...		...
10.	Net effect of adjustment of Suspense and Remittance balances and increase/decrease of Reserve funds.	1,44.06		...		
Total :		83,50.92		83,50.92		

3.9 CONTINGENCY FUND

There is no Contingency Fund for the Government of Manipur.

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