

सत्यमेव जयते

# ACCOUNTS AT A GLANCE

## 2015-16



GOVERNMENT OF MANIPUR

# **ACCOUNTS AT A GLANCE**

**2015-16**

**GOVERNMENT OF MANIPUR**



## Preface

This is the Eighteenth 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 expenditure 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:

Place: Imphal



## TABLE OF CONTENTS

	Page(s)
<b>Preface</b>	(i)
Table of contents	(iii-iv)
<b>Chapter – I</b>	
<b>OVERVIEW</b>	
1.1	Introduction 1
1.2	Structure of Accounts 1
1.2.1	Government Accounts 1
1.2.2	Structure of Government Accounts 2
1.2.3	Presentation of Annual Accounts and Audit Reports to the State Legislature 2
1.3	Finance Accounts and Appropriation Accounts 3
1.3.1	Finance Accounts 3
1.3.2	Appropriation Accounts 3
<b>Chapter - II</b>	
2.1	Highlights of Accounts 4
2.2	Receipts and Disbursements 5
2.3	Receipts 5
2.3.1	Revenue Receipts 5
2.3.2	Revenue Receipts and Grants-in-Aid and Contributions 6
2.4	Capital Receipts 6
2.5	Disbursements 6
2.5.1	Revenue Disbursements 6
2.5.2	Capital Disbursements 7
2.5.3	Plan Disbursements 7
2.5.4	Non–Plan Disbursements 7
2.6	Trend of Expenditure 8

2.7	Debts and Liabilities	9
2.8	Investments and Returns	9
2.9	Loans and Advances by the State Government	9
2.10	Financial Assistance to Local bodies and others	10
2.11	Appropriation Accounts	10
2.12	Reconciliation of Accounts	13
2.13	Submission of Accounts by Treasuries and Divisions	13
<b>CHAPTER - III</b>		
3.1	Trends in Government Receipts and Expenditure	14
3.1.1	Revenue Receipts	14
3.1.2	Revenue Expenditure	15
3.2	Government Accounts	16
3.3	Liabilities	16
3.4	State Provident Funds	17
3.5	Guarantees	17
3.6	Ways and Means Advances	18
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**

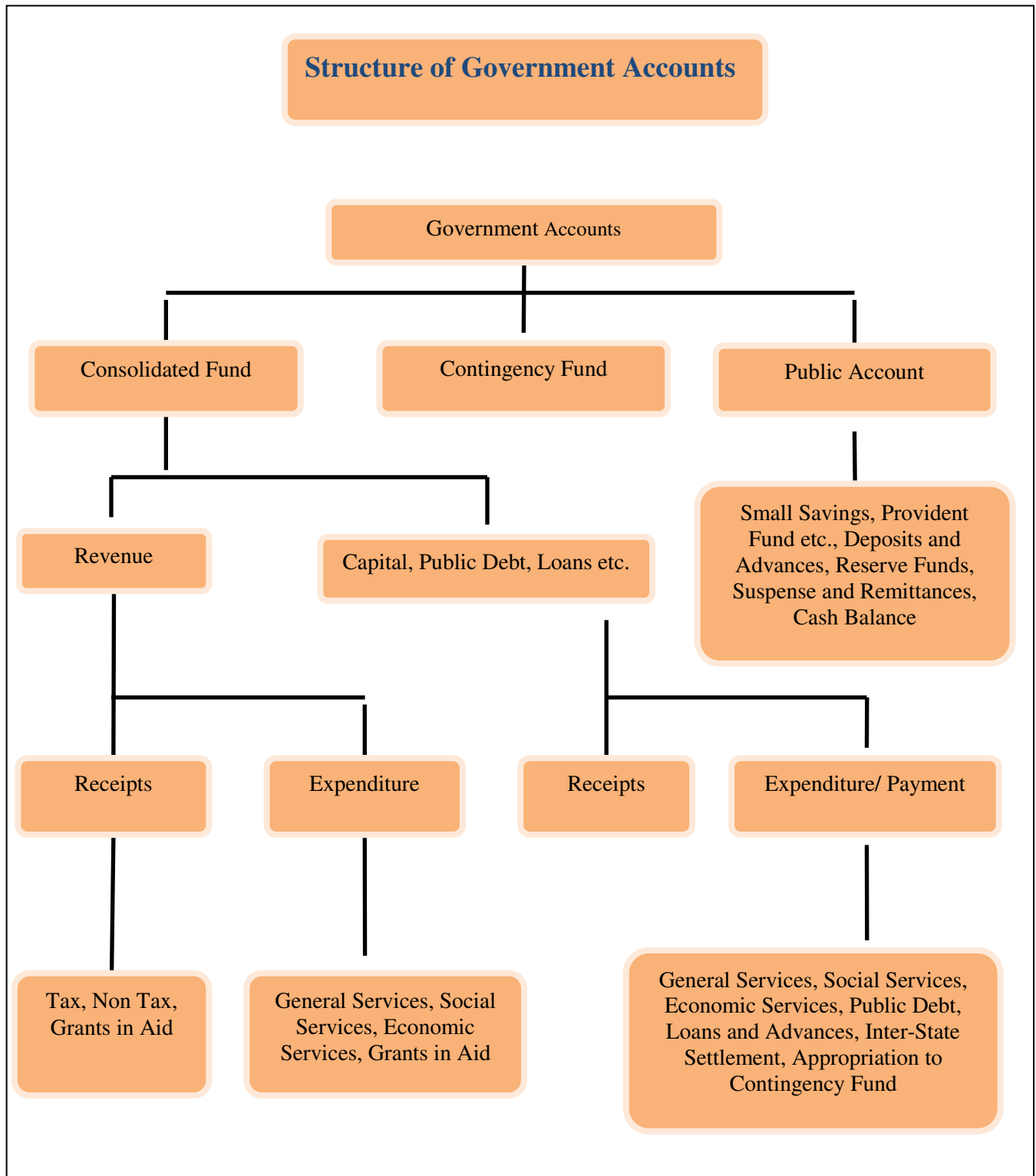
#### **1.2 Structure of Accounts**

##### **1.2.1 The Government Accounts are kept in three parts as indicated below:**

Part I: Consolidated Fund	It comprises of all receipts and expenditure on Revenue and Capital Account, Public Debt and Loans and advances of the state Government.
Part II: Contingency Fund	It is in the nature of an imprest to meet unforeseen expenditure not provided for in the budget. The amount drawn from this Fund is recouped subsequently from the Consolidated Fund.
Part III: Public Account	It comprises of Debt (other than public debt referred to in Part I) Small Savings, Provident funds etc, Deposits, Advances, Suspense and Remittances transactions. The role of the Government in respect of this account is only as a banker or trustee.



### 1.2.2 Pictorial Representation of Structure of Government Accounts:



### 1.2.3 Presentation of Annual Accounts and Audit Reports to the State Legislature

Annual Accounts of the Government of Manipur for the year 2015-16 are being presented to the State Legislature. Audit Report of the Comptroller and Auditor General of India for the year 2015-16 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 2015-16 total receipts amounted to ₹8,622.04 crore comprising ₹8,280.10 crore revenue receipts (₹3,692.86 crore Tax Revenue, ₹149.48 crore Non-Tax Revenue and ₹4,437.76 crore Grants-in-aid and Contributions), and ₹341.94 crore capital receipts.

Disbursements during the year were ₹8,622.04 crore i.e. ₹7,382.57 crore (85.62 *per cent*) on revenue account and ₹1,239.47 crore (14.38 *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, 2015 and the Manipur Appropriation Act, 2016 for the year 2015-16 had projected for a gross expenditure of ₹10,674.76 crore, including the Supplementary Grants of ₹946.15 crore, passed by State Legislature during the year. An amount of ₹76.19 crore was projected as recoveries in reduction of expenditure.

Appropriation Accounts 2015-16 show disbursements aggregating ₹9,098.16 crore against the aggregate budget provision of ₹10,674.76 crore, resulting in saving of ₹1,576.60 crore against Grants and Appropriations.

Recoveries in reduction of expenditure amounted to ₹30.03 crore reflecting a decrease of ₹46.16 crore vis-à-vis budget estimates.

## CHAPTER-II

## 2.1 HIGHLIGHTS OF ACCOUNTS

(₹ in crore)

Sl. No		B.E 2015-16	Actuals	Percentage of Actuals to B.E	Percentage of Actuals to GSDP (₹20,067.74 crore)
1.	Tax Revenue #	3,909.24	3,692.86	94.46	18.40
2.	Non-Tax Revenue	219.42	149.48	68.13	0.74
3.	Grants-in-aid & Contributions	4,529.20	4,437.76	97.98	22.11
<b>4.</b>	<b>Revenue Receipts (1+2+3)</b>	<b>8,657.86</b>	<b>8,280.10</b>	<b>95.64</b>	<b>41.26</b>
5.	Recovery of Loans & Advances	3.80	1.02	26.84	0.01
6.	Other Receipts	...	...	...	...
7.	Borrowings & Other Liabilities*	584.81	340.92	58.30	1.70
<b>8.</b>	<b>Capital Receipts (5+6+7)</b>	<b>588.61</b>	<b>341.94</b>	<b>58.09</b>	<b>1.70</b>
<b>9.</b>	<b>Total Receipts (4+8)</b>	<b>9,246.47</b>	<b>8,622.04</b>	<b>93.25</b>	<b>42.96</b>
<b>10</b>	<b>Non-Plan Expenditure (NPE)</b>	<b>5,094.16</b>	<b>5,066.95</b>	<b>99.47</b>	<b>25.25</b>
11.	NPE on Revenue Account	5,090.55	5,065.34	99.51	25.24
12.	NPE on Interest Payments out of II	463.84	516.23	111.29	2.57
13.	NPE on Capital Account	3.61	1.61	44.60	0.01
<b>14.</b>	<b>Plan Expenditure (PE)</b>	<b>4,152.31</b>	<b>3,555.09</b>	<b>85.62</b>	<b>17.72</b>
15.	PE on Revenue Account	2,874.53	2,317.23	80.61	11.55
16.	PE on Capital Account	1,277.78	1,237.86	96.88	6.17
<b>17.</b>	<b>Total Expenditure (10+14)</b>	<b>9,246.47</b>	<b>8,622.04</b>	<b>93.25</b>	<b>42.96</b>
<b>18.</b>	<b>Revenue Expenditure (11+15)</b>	<b>7,965.08</b>	<b>7,382.57</b>	<b>92.69</b>	<b>36.79</b>
<b>19.</b>	<b>Capital Expenditure<sup>μ</sup> (13+16)</b>	<b>1,281.39</b>	<b>1,239.47</b>	<b>96.73</b>	<b>6.18</b>
<b>20.</b>	<b>Revenue Surplus(4-18)</b>	<b>692.78</b>	<b>897.53</b>	<b>129.55</b>	<b>4.47</b>
<b>21.</b>	<b>Fiscal Deficit(-)/Surplus(+) (17)-(4+5+6)</b>	<b>(-) 584.81</b>	<b>(-)340.92</b>	<b>58.30</b>	<b>(-) 1.70</b>

Note:-The final figures are not available in respect of GSDP for 2015-16. Hence the figures have been compared with the current prices (provisional estimates) of GSDP of ₹20,067.74 crore as furnished by the Directorate of Economics and Statistics, Government of Manipur.

# 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).

μ Expenditure on Capital Account consists of Capital Expenditure (₹1,237.87 crore) and Loans and Advances (₹1.60 crore) disbursed.

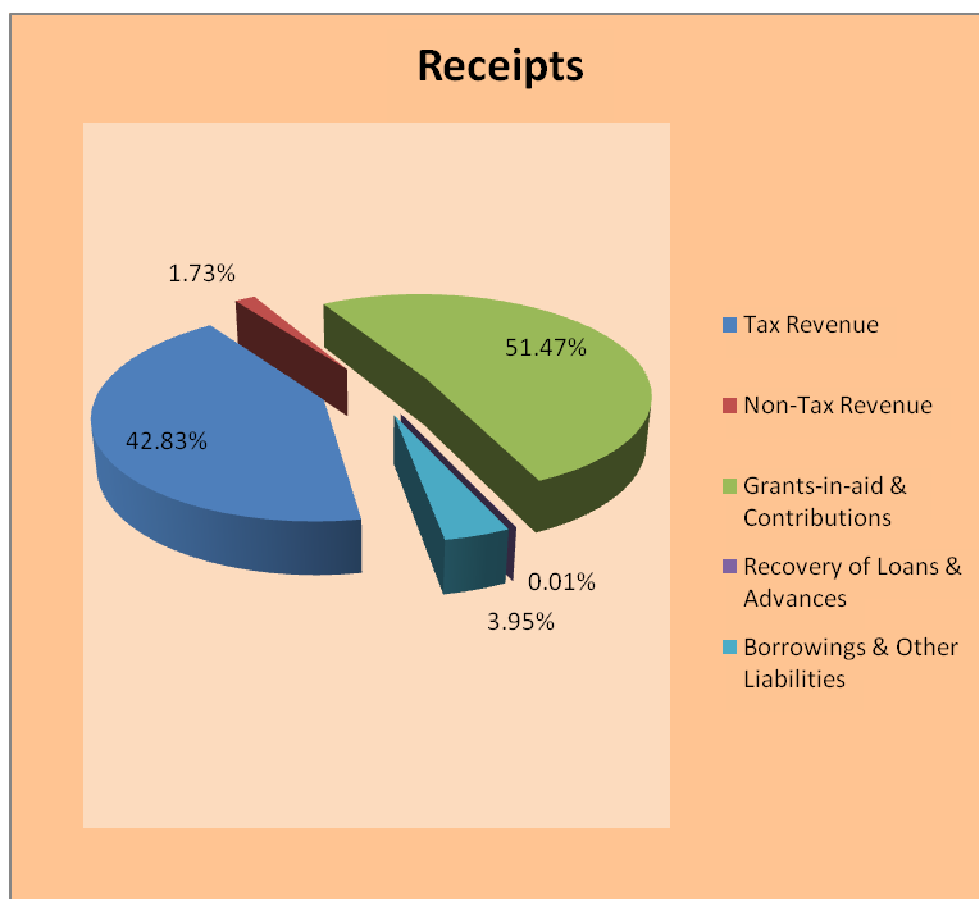
## 2.2 RECEIPTS AND DISBURSEMENTS

Total receipts during the year were ₹8,622.04 crore, against which total disbursements were ₹8,622.04 crore.

The following table summarises the Accounts for 2015-16:

(₹ in crore)			
Total Receipts	8,622.04	Total Disbursements	8,622.04
Revenue Receipts	8,280.10 (96.03 per cent)	Revenue Disbursements	7,382.57 (85.62 per cent)
Capital Receipts	341.94 (3.97 per cent)	Capital Disbursements	1,239.47 (14.38 per cent)

## 2.3 RECEIPTS



### 2.3.1 Revenue Receipts

Gross Tax Revenue of ₹3,692.86 crore (including Share of Union Taxes/Duties) and Non-Tax Revenue of ₹149.48 crore formed 18.40 per cent and 0.74 per cent respectively of the GSDP. Major contributors to revenue were ₹4,437.76 crore under Grants-in-aid and Contributions.

Net tax receipts during the year were lower than the budget estimates by ₹216.38 crore, mainly on account of less collection of Other Taxes on Income and Expenditure, Taxes on Sales, Trade etc.

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
<b>A. Tax Revenue</b>	<b>3,692.86</b>	<b>44.60</b>
Taxes on Income and Expenditure <sup>*1</sup>	1,711.88	20.67
Taxes on Property and Capital Transactions <sup>*2</sup>	13.22	0.16
Taxes on Commodities and Services <sup>*3</sup>	1,967.76	23.77
<b>B. Non-tax Revenue</b>	<b>149.48</b>	<b>1.80</b>
Fiscal Services	...	...
Interest Receipts, Dividends and Profits	27.43	0.33
General Services	110.17	1.33
Social Services	5.66	0.07
Economic Services	6.22	0.07
<b>C. Grants-in-aid and Contributions</b>	<b>4,437.76</b>	<b>53.60</b>
<b>TOTAL-REVENUE RECEIPTS</b>	<b>8,280.10</b>	<b>100.00</b>

<sup>\*1</sup> It includes share of net proceeds received from Union Government: ₹ 1,688.66 crore

<sup>\*2</sup> It includes share of net proceeds received from Union Government: ₹ 0.18 crore

<sup>\*3</sup> It includes share of net proceeds received from Union Government: ₹ 1,453.58 crore

## 2.4 CAPITAL RECEIPTS

Compared to the revised estimates (₹1,091.48 crore), there was an overall decrease of ₹749.54 crore in Capital Receipt (₹341.94 crore).

This reduction was mainly under receipts of Borrowing and Other Liabilities.

## 2.5 DISBURSEMENTS

### 2.5.1 Revenue Disbursements

Revenue Disbursement was 36.79 *per cent* of GSDP. It was less than the budget estimates by ₹ 582.51 crore due to less disbursement of ₹25.21 crore under Non-Plan Expenditure and less disbursement of ₹557.30 crore under Plan Expenditure.

### 2.5.2 Capital Disbursements

Capital Disbursements were 6.18 *per cent* of the GSDP. It was less than budget estimates by ₹ 41.92 crore due to less disbursement under Plan Expenditure (₹39.92 crore) and Non-plan Expenditure (₹2.00 crore) respectively.

### 2.5.3 Plan Disbursements

During the year 2015-16, Plan Disbursements were ₹3,385.28 crore under State Plan and ₹169.81 crore under Centrally Sponsored Plan Schemes and Central Plan Schemes.

### 2.5.4 Non-Plan Disbursements

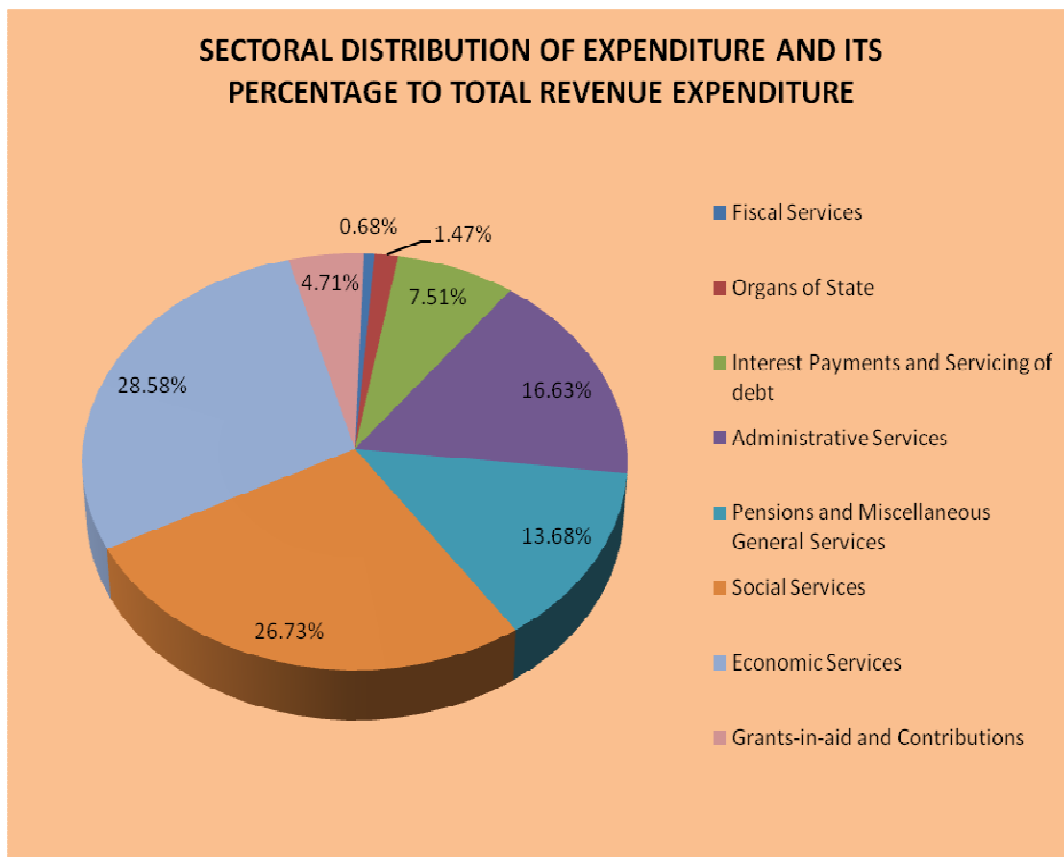
Non-plan Disbursements during 2015-16 were ₹5,066.95 Crore, consisting of ₹5,065.34 crore under Revenue accounts and ₹1.61 crore under Capital accounts, including Loans and Advances disbursed.

## SECTORAL DISTRIBUTION OF EXPENDITURE AND ITS PERCENTAGE TO TOTAL REVENUE EXPENDITURE

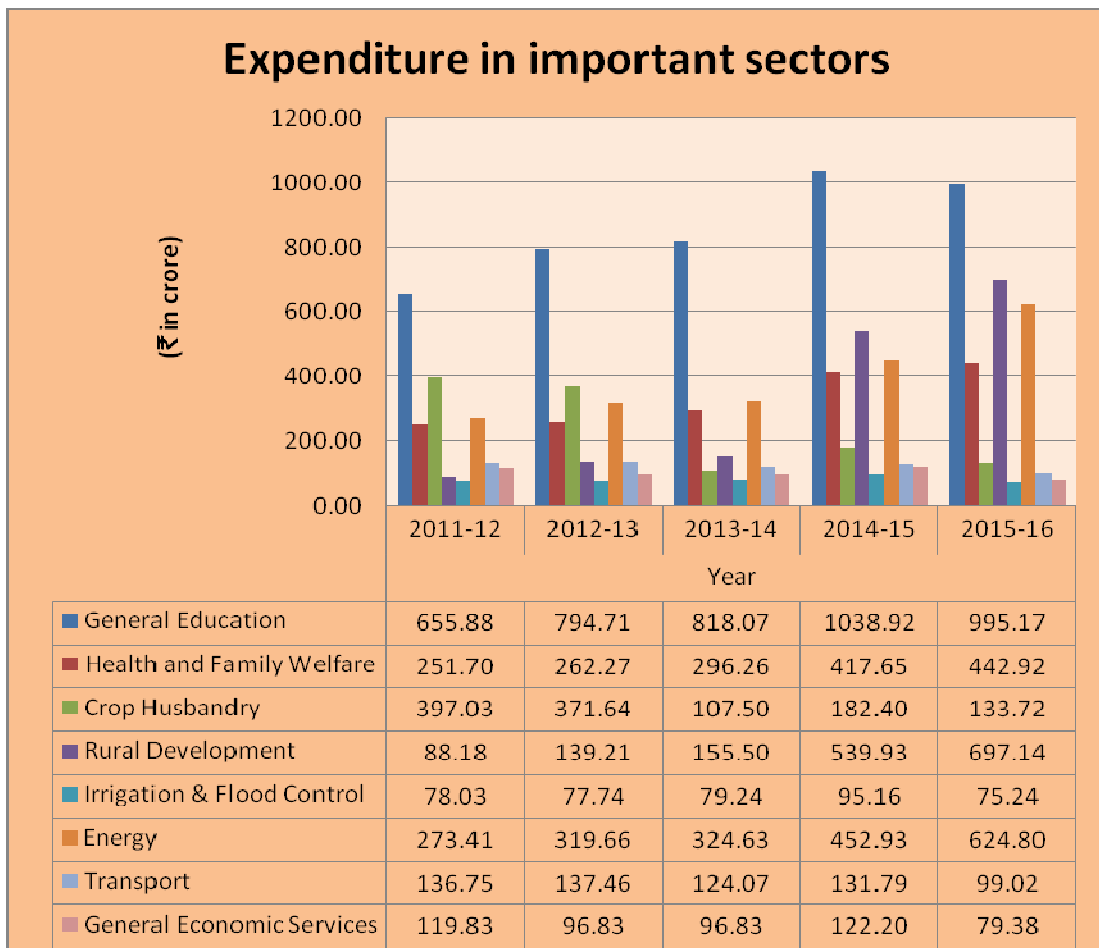
Sectoral distribution of expenditure and its percentage to total revenue expenditure is given below:

(₹ in crore)

Components	Amount	Percentage to Total Revenue Expenditure
<b>A. Fiscal Services</b>	<b>50.26</b>	<b>0.68</b>
(i) Collection of Taxes on Income and Expenditure	-	-
(ii) Collection of Taxes on Property and Capital transactions	36.53	0.50
(iii) Collection of Taxes on Commodities and Services	13.39	0.18
(iv) Other Fiscal Services	0.34	-
<b>B. Organs of State</b>	<b>108.46</b>	<b>1.47</b>
<b>C. Interest Payments and Servicing of debt</b>	<b>554.40</b>	<b>7.51</b>
<b>D. Administrative Services</b>	<b>1,227.44</b>	<b>16.63</b>
<b>E. Pensions and Miscellaneous General Services</b>	<b>1,010.24</b>	<b>13.68</b>
<b>F. Social Services</b>	<b>1,973.60</b>	<b>26.73</b>
<b>G. Economic Services</b>	<b>2,110.12</b>	<b>28.58</b>
<b>H. Grants-in-aid and Contributions</b>	<b>348.05</b>	<b>4.72</b>
<b>TOTAL: EXPENDITURE (REVENUE ACCOUNT)</b>	<b>7,382.57</b>	<b>100.00</b>



## 2.6 TREND OF EXPENDITURE OF IMPORTANT SECTORS



## 2.7 DEBTS AND LIABILITIES

**2.7.1** Outstanding Public Debt at the end of 2015-16 was ₹4,859.56 crore, comprising internal debt of ₹4,464.52 crore and loans and advances from Central Government of ₹ 395.04 crore. Other liabilities accounted under Public Account were ₹3,265.83 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 ₹177.59 crore in respect of such liabilities of State Government during 2015-16.

**2.7.3** Interest payments on debt and other liabilities totalling ₹516.23 crore constituted 6.99 *per cent* of revenue expenditure of ₹7,382.57 crore. Interest payments of ₹516.23 crore were on account of Internal debt: ₹361.92 crore, loans and advances from Central Governments: ₹34.08 crore and ₹120.23 crore on other liabilities. Expenditure on account of interest payments increased by ₹43.04 crore during 2015-16.

**2.7.4** Internal debt of ₹925.79 crore raised during 2015-16 was mainly used for (i) discharge of debt obligations of ₹401.95 crore and (ii) payments of interest of ₹361.92 crore. Net funds available was (+) ₹161.92 crore.

## 2.8 INVESTMENTS AND RETURNS

Total investments as share capital in non-financial Public Sector Undertakings (PSU) etc. stood at ₹177.24 crore at the end of 2015-16. Dividends received during the year were ₹0.03 lakh on investment. During 2015-16, investments in PSUs increased by ₹8.11 crore, and there is an increase of ₹0.01 lakh 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 2015-16 was ₹1.60 crore. Recovery of principal aggregating ₹205.09 crore and interest\* thereof was in arrear at the end of 31 March 2016. No loans and advances were given to Government Corporations/Companies, non-Government Institutes, Local bodies, etc. during 2015-16 and recovery of principal amounting to ₹193.53 crore and interest\* thereof was in arrear at the end of March 2016.

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\* Details not received from the State Government



## 2.10 FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

Assistance to local bodies, etc. during 2015-16 was ₹2,050.55 crore. It has been increased by 180.36 per cent from ₹731.40 crore in year 2011-12. Trend of assistance for the last five years are ₹731.40, ₹773.50, ₹807.62, ₹1,869.63 and ₹2,050.55 (all in crore) respectively.

List of major grant receivers during year 2015-16 is as follows:

(₹ in crore)		
Sl. No.	Name of Scheme/ Local Body	Grants received
1	Rastriya Madhyamik Siksha Abhiyan (RMSA)	11.34
2	National Rural Health Mission (NRHM)	101.33
3	Jawahar Lal Nehru Institute of Medical Sciences (JNIMS)	75.00
4	District Councils	300.68
5	District Rural Development Agency	147.07
6	Prime Minister Gramin Sarak Yojana (PMGSY),	261.04
7	Manipur State Power Company Limited (MSPCL & MSPDCL)	496.98
8	Sarva Siksha Abhiyan (SSA),	106.67
9	Loktak Development Authority	28.86
10	Panchayati Raj Institutions	22.25

## 2.11 APPROPRIATION ACCOUNTS

The Appropriation Accounts of the Government of Manipur for the year 2015-16 present the accounts of sums expended in the year ended 31 March 2016, 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 2015-16, there was actual expenditure of ₹9,098.16 crore, comprising of ₹7,412.61 crore on Revenue accounts, ₹1,237.87 crore on Capital accounts, ₹446.08 crore for Repayment of Debt, and ₹1.60 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	Reappropriation	Total	Actual expenditure	Savings(-) Excesses(+)
1	Revenue Voted	7,551.71	523.91	...	8,075.62	6,874.73	(-)1,200.89
	Charged	486.56	2.43	...	488.99	537.88	(+) 48.89
2	Capital Voted	1,280.79	419.81	...	1,700.60	1,237.87	(-)462.73
3	Public Debt Charged	405.95	...	...	405.95	446.08	(+)40.13
4	Loans and Advances Voted	3.60	...	...	3.60	1.60	(-)2.00
<b>Total :</b>		<b>9,728.61</b>	<b>946.15</b>	<b>...</b>	<b>10,674.76</b>	<b>9,098.16</b>	<b>(-) 1,576.60</b>

## Trend on Expenditure on Selected Grants showing persistent Savings (-)/ Excess

(₹ in crore)

Demand No. / Appropriation No. - Major Head	2011-12			2012-13			2013-14			2014-15			2015-16		
	Allocation	Saving/ Excess	%age	Allocation	Saving/ Excess	%age	Allocation	Saving/ Excess	%age	Allocation	Saving/ Excess	%age	Allocation	Saving/ Excess	%age
<b>Demand No. 30 - General Economic Services and Planning</b>	1415.45	-1177.78	<b>83.21</b>	809.62	-635.84	<b>78.54</b>	614.17	-468.76	<b>76.32</b>	1181.16	-983.80	<b>83.29</b>	405.66	-332.62	<b>81.99</b>
<b>Demand No. 40- Irrigation and Flood Control Department</b>	355.34	-126.05	<b>35.47</b>	708.00	-140.96	<b>19.91</b>	870.86	-694.97	<b>79.80</b>	524.18	-305.45	<b>58.27</b>	304.75	-137.68	<b>45.18</b>
<b>Demand No. 44- Social Welfare Department</b>	138.49	-3.21	<b>2.32</b>	260.02	-156.07	<b>60.02</b>	333.81	-170.42	<b>51.05</b>	382.01	-216.31	<b>56.62</b>	355.96	-154.31	<b>43.35</b>
<b>Demand No 17 - Agriculture</b>	140.67	-5.60	<b>3.98</b>	199.50	-72.49	<b>36.34</b>	201.90	-89.23	<b>44.20</b>	236.63	-72.62	<b>30.69</b>	177.24	-72.96	<b>41.16</b>
<b>Demand No. 8- Public Works Department</b>	684.88	-51.36	<b>7.50</b>	568.96	-69.67	<b>12.25</b>	637.47	-63.31	<b>9.93</b>	615.46	-149.56	<b>24.30</b>	788.20	-198.89	<b>25.23</b>
<b>Demand No. 10 -Education</b>	765.06	-124.19	<b>16.23</b>	861.77	-109.53	<b>12.71</b>	926.43	-60.38	<b>6.52</b>	1511.53	-426.01	<b>28.18</b>	1313.05	-259.71	<b>19.78</b>
<b>Appropriation No. 2 -Interest Payment and Debt Services</b>	526.12	31.55	<b>6.00</b>	591.57	539.93	<b>91.27</b>	609.61	369.89	<b>60.68</b>	730.30	16.12	<b>2.21</b>	869.78	92.53	<b>10.64</b>
<b>Demand No. 7 - Police</b>	934.31	-57.51	<b>6.16</b>	864.88	-55.25	<b>6.39</b>	982.66	-80.30	<b>8.17</b>	1133.81	-117.22	<b>10.34</b>	1127.85	-78.46	<b>6.96</b>

## STATEMENT OF RUSH OF EXPENDITURE TOWARDS END OF YEAR 2015-16

(₹ in crore)

Sl. No.	Grant No.	Major Head of Accounts	Total provision	Total expenditure for 3/2016	Total expenditure during the year 2015-16	Percentage
		<b>Revenue Expenditure</b>				
1.	3	3451-Secretariate Economic Services	5.13	3.34	4.51	74
2.	7	2216-Housing	0.09	0.38	0.42	90
3.	7	2059-Public Works	0.39	0.25	0.31	81
4.	10	2552-North Eastern Areas	1.35	1.35	1.35	100
5.	12	3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	15.10	15.10	15.10	100
6.	14	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities.	93.90	71.48	92.14	78
7.	20	2575-Other Special Area Programmes	18.47	5.00	5.00	100
8.	30	3451- Secretariat-Economic Services	126.79	32.43	49.00	66
9.	47	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	15.86	14.79	16.21	91
10.	48	2245- Relief on account of Natural Calamities	25.48	17.90	23.19	77
		<b>Capital Expenditure</b>				
1.	7	4055-Capital Outlay on Police	21.80	19.41	19.41	100
2.	10	4552-Capital Outlay on North Eastern Areas	2.02	2.02	2.02	100
3.	13	4250-Capital Outlay on Other Social Services	3.57	0.57	0.57	100
4.	14	4225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2.54	8.58	13.08	66
5.	16	4425- Capital Outlay on Co-operation	4.25	2.25	2.25	100
6.	18	4403-Capital Outlay on Animal Husbandry	4.59	4.30	4.30	100
7.	30	4059-Capital Outlay on Public Works	2.00	0.20	0.20	100
8.	37	4405-Capital Outlay on Fisheries	0.61	0.93	0.93	100
9.	41	4202-Capital Outlay on Education, Sports, Art and Culture	11.45	10.55	10.65	99
10.	43	4401-Capital Outlay on Crop Husbandry	1.28	1.28	1.28	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 by all Controlling Officers, but for the year 2015-16, 32 Controlling Officers had not reconciled at all. Details of these officers may be seen at Annexure – D of Notes to Accounts.

## **2.13 SUBMISSION OF ACCOUNTS BY TREASURIES AND DIVISIONS**

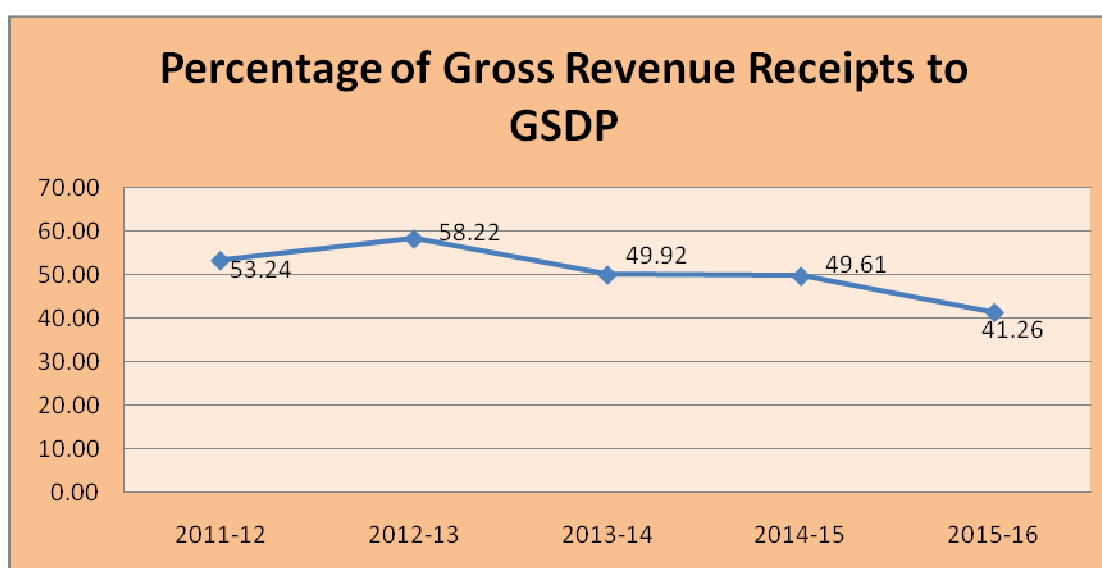
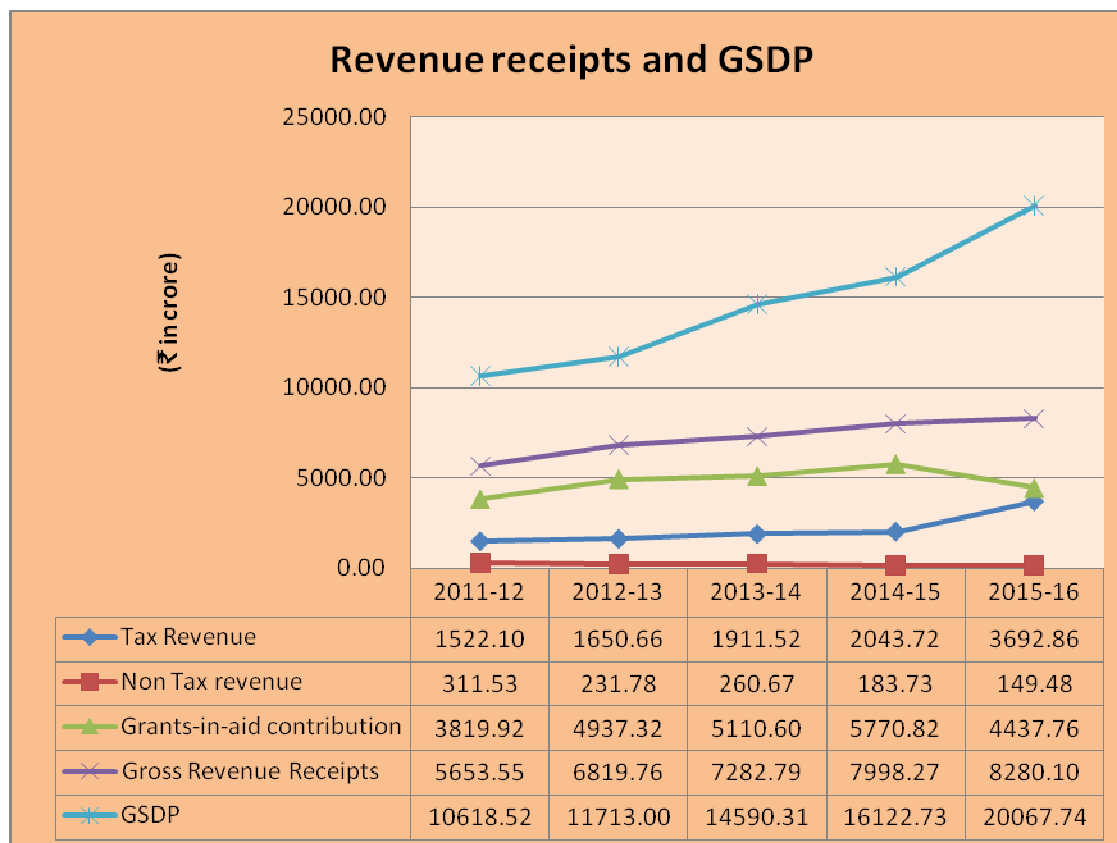
Under the Government of Manipur, there are 11 treasuries, 1 Sub-treasury and Manipur Bhawan, Guwahati rendering monthly accounts to the Accountant General (A&E), Manipur. During 2015-16, overall delay on rendering monthly accounts was 1 to 15 days. However, the average delay in receipts of all the treasuries accounts is 2 days. Similarly, 78 compiled accounts of Public Work Divisions and 29 compiled accounts of Forest Divisions of each month have also been included before the close of Annual accounts. Average delay in receipts of all the compiled accounts are 18 days in respect of PW Divisions and 5 days in respect of Forest Divisions respectively.

## CHAPTER-III

### 3.1 TRENDS IN GOVERNMENT RECEIPTS AND EXPENDITURE

Trends in Government Revenue Receipts and Revenue Expenditure from 2011-12 to 2015-16 (5 years period) is given below:

#### 3.1.1 Revenue Receipts



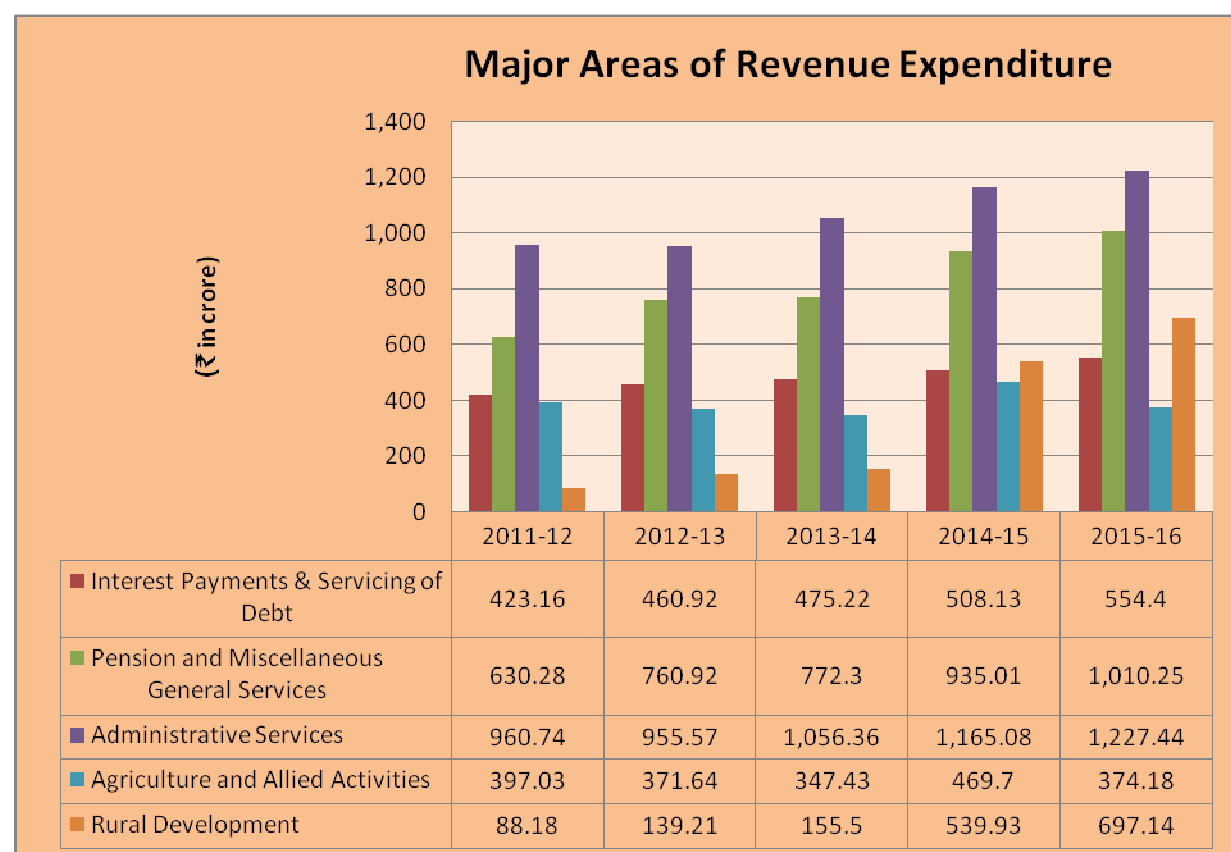
### 3.1.2 Revenue Expenditure

(₹ in crore)

Year	Revenue Expenditure	Total Expenditure	GSDP <sup>#</sup>	Percentage increase over previous year from 2011-12 to 2015-16			Percentage of Govt. Expenditure to GSDP
				Revenue Expenditure	Total Expenditure	GSDP <sup>#</sup>	
2011-12	5,006.92	6,702.41	10,618.52	22.78	11.71	15.44	63.12
2012-13	5,316.53	6,821.39	11,713.00	6.18	1.78	10.31	58.24
2013-14	5,718.83	7,010.76	14,590.31	7.57	2.78	24.57	48.05
2014-15	7,267.29	8,600.07	16,122.73	27.08	22.67	10.50	53.34
2015-16	7,382.57	8,622.04	20,067.74	1.59	0.26	24.47	42.96

<sup>#</sup> Gross State Domestic Product of Manipur for 2015-16 as furnished by the Directorate of Economics and Statistics, Government of Manipur at current prices is ₹20,067.74 crore.

Overall increase in the Government's total expenditure during 2015-16 compared to 2011-12 has been ₹1,919.63 crore. Growth in major areas of Revenue Expenditure is shown below:



### 3.2 GOVERNMENT ACCOUNTS

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. Details of the ledger “Government Account” for the past five years are as follows:

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(+)			
2011-12	5,653.55	5,006.92	(+) 646.63	1.89	1,695.49	(-) 1,693.60	...	(-)1,046.97	(-) 6,356.03
2012-13	6,819.76	5,316.53	(+)1,503.23	0.59	1,504.86	(-) 1,504.27	...	(-) 1.04	(-) 6,357.07
2013-14	7,282.79	5,718.83	(+)1,563.96	1.23	1,291.93	(-) 1,290.70	...	(+) 273.26	(-) 6,083.81
2014-15	7,998.27	7,267.29	(+) 730.98	0.97	1,332.78	(-) 1,331.81	...	(-) 600.83	(-) 6,684.64
2015-16	8,280.10	7,382.57	(+) 897.53	1.02	1,239.47	(-) 1,238.45	...	(-) 340.92	(-) 7,025.56

(# Miscellaneous Government Account)

### 3.3 LIABILITIES

Liabilities of the State Government increased by ₹1,741.61 crore from ₹6,383.78 crore in 2011-12 to ₹8,125.39 crore during 2015-16. Public debt comprising internal debt of the State Government and loans and advances from the Central Government increased by ₹ 986.92 crore from ₹3,872.64 crore in 2011-12 to ₹4,859.56 crore at the end of the current year (2015-16). 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 follows:

(₹ 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
2011-12	3,298.22	574.42	3,872.64	2.89	1,072.60	1,435.65	6,383.78	10,618.52	60.12
2012-13	3,510.66	530.42	4,041.08	2.40	1,211.10	1,546.36	6,800.94	11,713.00	58.06
2013-14	3,680.35	483.34	4,163.69	1.81	1,314.80	1,580.38	7,060.68	14,590.31	48.39
2014-15	3,940.68	439.17	4,379.85	1.28	1,401.63	1,574.62	7,357.38	16,122.73	45.63
2015-16	4,464.52	395.04	4,859.56	1.64	1,462.00	1,802.19	8,125.39	20,067.74	40.49

\* Non-interest bearing and Interest bearing 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
2011-12	839.41	346.28	113.09	233.19	1,072.60	76.62
2012-13	1,072.60	295.35	156.85	138.50	1,211.10	95.89
2013-14	1,211.10	280.17	176.47	103.70	1,314.80	102.83
2014-15	1,314.80	289.00	202.16	86.84	1,401.63	109.24
2015-16	1,401.63	303.40	243.02	60.38	1,462.00	115.42

### 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 year	Maximum Amount Guaranteed (Principal only)	Amount outstanding	
		Principal	Interest
2011-12	195.55	78.84	96.51
2012-13	193.98	72.04	119.32
2013-14	197.45	75.57	139.73
2014-15	197.45	62.96	129.99
2015-16	588.00	269.96	69.57



### 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. State Government is required to maintain the minimum cash balance of ₹60 lakh with the 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	2011-12	2012-13	2013-14	2014-15	2015-16
i. Number of days on which minimum balance was maintained					
a. Without obtaining any advance	365	262	352	365	365
b. By obtaining Ways and Means Advance	1	72	13	Nil	1
ii. Number of days on which overdraft was availed	Nil	31	8*	Nil	Nil
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	69	5	Nil	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	72	13	Nil	Nil

\* In 8 days, both WMA & Overdraft was availed

### 3.7 GENERAL CASH BALANCES

The closing cash balance according to the Reserve Bank of India was ₹1.97 crore against the general cash balance of (-)₹5.14 crore reflected in State Government accounts. The difference of ₹7.11 crore was due to net unadjusted balance by RBI which is under reconciliation.

Investments held in the Cash Balance Investment Account\* as on 31<sup>st</sup> March 2016 is Nil.

Other cash balances and investment comprising cash with departmental officers (₹34.69 crore), permanent advances with departmental officers (₹0.02 crore) and investment of earmarked funds (₹350.98 crore) as on 31<sup>st</sup> March 2016 were at ₹385.69 crore.

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

### 3.8 CASH FLOW STATEMENT

The cash balance with Government of Manipur increased from (-) ₹293.32 crore at the beginning of the year 2015-16 to (-) ₹0.50 crore at its end. Details of sources and application of funds is as follows:

(₹ in crore)

SOURCES			APPLICATION			
Sl. No.	Items	Amount	Items	Amount		
1.	Opening Cash Balance	(-) 293.32	Revenue Expenditure	Non-Pan	Plan	<b>Total</b>
				5,065.34	2,317.23	7,382.57
2.	State's Share of Union Taxes	3,142.42	Capital Expenditure	0.01	1,237.86	1,237.87
3.	State's own revenue collection	699.92	Loans and Advances repaid	To Central Govt.	To Others	<b>Total</b>
				44.13	...	44.13
4.	Central Grants / Assistance other than loans	4,437.76	Loans and Advances given	1.60	...	1.60
5.	Miscellaneous receipts	...	Net effect of adjustment of suspense and remittance balances and increase/decrease of reserve funds.			23.56
6.	Receipts from Public Debts (Net), Small Savings (Net), Deposits(Net) (Other than Central loans)	701.43	Closing Cash balance			(-) 0.50
7.	Receipts from Central loans	...				...
8.	Recoveries from borrowers	1.02				...
9.	Net contribution from Contingency Fund.	...				...
10.	Net effect of adjustment of Suspense and Remittance balances and increase/decrease of Reserve funds.	...				...
<b>Total :</b>		<b>8,689.23</b>				<b>8,689.23</b>

### 3.9 CONTINGENCY FUND

There is no Contingency Fund for the Government of Manipur.

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