

सत्यमेव जयते

ACCOUNTS AT A GLANCE

2013-14



GOVERNMENT OF MANIPUR

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GOVERNMENT OF MANIPUR

Preface

This is the Sixteenth 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.



(Birendra Kumar)
Principal Accountant General (A&E), Manipur

Dated / Imphal
The 22 October 2014

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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', 'Suspense' and 'Remittances' are recorded.

Annual Accounts of the Government of Manipur for the year 2013-14 are being presented to the State Legislature. Audit Report of the Comptroller and Auditor General of India for the year 2013-14 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 2013-14 total receipts amounted to ₹ 70,10.76 crore comprising ₹ 72,82.79 crore revenue receipts (₹ 19,11.52 crore Tax Revenue, ₹ 2,60.67 crore Non-Tax Revenue and ₹ 51,10.60 crore Grants-in-aid and Contributions), and ₹ (-) 2,72.03 crore capital receipts.

Disbursements during the year were ₹ 70,10.76 crore, that is, ₹ 57,18.83 crore (81.57 per cent) on revenue account and ₹ 12,91.93 crore (18.43 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.

Appropriation Acts, 2013 and 14 for the year 2013-14 had projected for a gross expenditure of ₹ 99,76.16 crore, including the Supplementary Grants of ₹ 5,41.36 crore, passed by State Legislature during the year. An amount of ₹ 28.66 crore was projected as recoveries in reduction of expenditure.

Appropriation Accounts 2013-14 show disbursements aggregating ₹ 75,55.33 crore against the aggregate budget provision of ₹ 99,76.16 crore, resulting to saving of ₹ 24,20.84 crore against Grants and Appropriations.

Recoveries in reduction of expenditure amounted to ₹ 9.97 crore reflecting a decrease of ₹ 18.69 crore vis-à-vis budget estimates.

CHAPTER-II

2.1 HIGHLIGHTS OF ACCOUNTS

(₹ in crore)

Sl. No		B.E 2013-14	Actuals	Percentage of Actuals to B.E	Percentage of Actuals to GSDP (₹ 14590.31 crore)
1.	Tax Revenue #	2060.72	1911.52	92.76	13.10
2.	Non-Tax Revenue	429.77	260.67	60.65	1.79
3.	Grants-in-aid & Contributions	6128.98	5110.60	83.38	35.03
4.	Revenue Receipts (1+2+3)	8619.47	7282.79	84.49	49.92
5.	Recovery of Loans & Advances	3.60	1.23	34.17	0.01
6.	Other Receipts
7.	Borrowings & Other Liabilities*	600.63	(-)273.26	(-)45.50	(-)1.87
8.	Capital Receipts (5+6+7)	604.23	(-)272.03	(-)45.02	(-)1.86
9.	Total Receipts (4+8)	9223.70	7010.76	76.01	48.05
10	Non-Plan Expenditure (NPE)	4733.75	4505.92	95.19	30.88
11.	NPE on Revenue Account	4732.51	4505.89	95.21	30.88
12.	<i>NPE on Interest Payments out of II</i>	427.33	444.92	104.12	3.05
13.	NPE on Capital Account	1.24	0.03	2.42	0.00
14.	Plan Expenditure (PE)	4489.95	2504.84	55.79	17.17
15.	PE on Revenue Account	1960.44	1212.94	61.87	8.31
16.	PE on Capital Account	2529.51	1291.90	51.07	8.85
17.	Total Expenditure (10+14)	9223.70	7010.76	76.01	48.05
18.	Revenue Expenditure (11+15)	6692.95	5718.83	85.45	39.20
19.	Capital Expenditure (13+16)	2530.75	1291.93	51.05	8.85
20.	Revenue Surplus(4-18)	1926.52	1563.96	81.18	10.72
21.	Fiscal Deficit(-)/Surplus(+)	(-)600.63	273.26	45.50	1.87
	(17)-(4+5+6)				

Note:-The final figures are not available in respect of GSDP for 2013-14.Hence the figures have been compared with the current prices (provisional estimates) of GSDP of ₹ 14590.31 Crore as furnished by the Directorate of Economics and Statistics, Government of Manipur.

Expenditure on Capital Account consists of Capital Expenditure (₹12,91.89 Crore) and Loans and Advances (₹ 0.04 Crore) disbursed.

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

* Includes Net of Public Debt(Statement-15), Net of Contingency Fund, Net of Public Account (Statement No.18) 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 ₹ 7010.76 crore, against which total disbursements were ₹ 7010.76 crore.

The following table summarises the Accounts for 2013-14.

(₹ in crore)			
Total Receipts	7010.76	Total Disbursements	7010.76
Revenue Receipts	7282.79 (103.88 per cent)	Revenue Disbursements	5718.83 (81.57 per cent)
Capital Receipts	(-)272.03 (-3.88 per cent)	Capital Disbursements	1291.93 (18.43 per cent)

2.3 RECEIPTS

2.3.1 Revenue Receipts

Gross Tax Revenue of ₹ 1911.52 (including Share of Union Taxes/Duties) crore and Non-Tax Revenue of ₹ 260.67 crore formed 13.10 per cent and 1.79 per cent respectively of the GSDP. Major contributors to revenue were ₹ 5110.60 crore under Grants-in-Aid and Contributions.

Net tax receipts during the year were lower than the budget estimates by ₹ 318.30 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	1911.52	26.25
Taxes on Income and Expenditure *1	827.42	11.36
Taxes on Property and Capital Transactions *2	10.35	0.14
Taxes on Commodities and Services *3	1073.75	14.75
B. Non-tax Revenue	260.67	3.58
Fiscal Services	0.01	...
Interest Receipts, Dividends and Profits	33.10	0.45

Components	Actuals	Percentage to total Revenue Receipts
General Services	115.97	1.59
Social Services	6.30	0.09
Economic Services	105.29	1.45
C. Grants-in-aid and Contributions	5110.60	70.17
TOTAL-REVENUE RECEIPTS	7282.79	100.00

(*1) Share of net proceeds received from Union Government: ₹ 802.54 crore)

(*2) Share of net proceeds received from Union Government: ₹ 10.35 crore)

(*3) Share of net proceeds received from Union Government: ₹ 634.92 crore)

2.4 CAPITAL RECEIPTS

Compared to the revised estimates, there was an overall decrease of ₹ 650.58 crore in Capital Receipt.

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

2.5 DISBURSEMENTS

2.5.1 Revenue Disbursements

Revenue Disbursement was 39.20 per cent of GSDP. It was less than the budget estimates by ₹ 974.12 crore due to less disbursement of ₹ 226.62 Crore under Non-Plan Expenditure and less disbursement of ₹ 747.50 crore under Plan Expenditure.

2.5.2 Capital Disbursements

Capital Disbursements were 8.85 per cent of the GSDP. It was less than budget estimates by ₹ 1238.82 crore due to less disbursement under Plan Expenditure (₹ 1237.61 crore) and Non-plan Expenditure (₹1.21 crore) respectively.

2.5.3 Plan Disbursements

During the year 2013-14, Plan Disbursements were ₹ 1958.81 crore under State Plan and ₹ 546.03 crore under Centrally Sponsored Plan Schemes and Central Plan Schemes.

* Includes Share of net proceeds assigned to States received from Government of India.

2.5.4 Non-Plan Disbursements

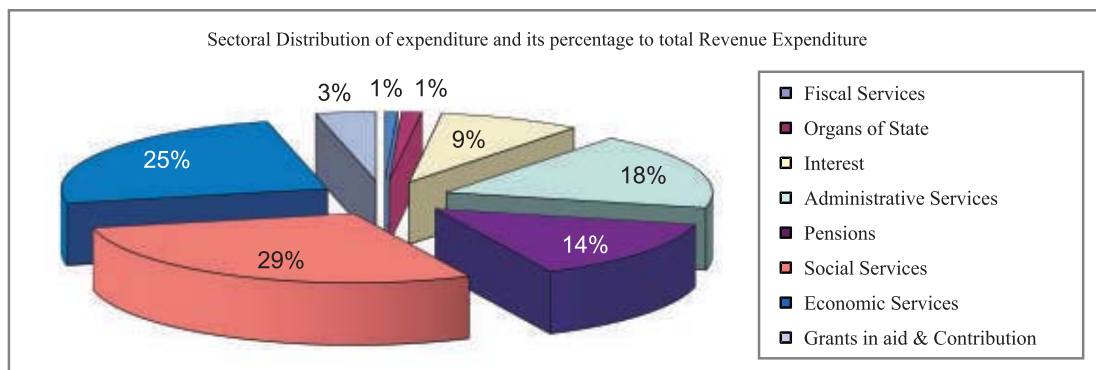
Non-plan Disbursements during 2013-14 were ₹ 4505.92 Crore, consisting of ₹ 4505.89 crore under Revenue accounts and ₹ 0.03 crore under Capital accounts, including Loans and Advances.

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

SECTORAL DISTRIBUTION OF EXPENDITURE AND ITS PERCENTAGE TO TOTAL REVENUE EXPENDITURE

(₹ in crore)

Components	Amount	Percentage to Total Revenue Expenditure
A. Fiscal Services	44.43	0.78
(i) Collection of Taxes on Income and Expenditure	-	-
(ii) Collection of Taxes on Property and Capital transactions	30.94	0.54
(iii). Collection of Taxes on Commodities and Services	13.14	0.23
(iv) Other Fiscal Services	0.35	0.01
B. Organs of State	92.76	1.62
C. Interest Payment and Servicing of debt	475.22	8.31
D. Administrative Services	1056.36	18.47
E. Pensions and Miscellaneous General Services	772.30	13.50
F. Social Services	1603.66	28.04
G. Economic Services	1338.61	23.41
H. Grants-in-aid and Contributions	335.49	5.87
TOTAL: EXPENDITURE (REVENUE ACCOUNT)	5718.83	100.00



* Percentage given in the pie-chart has been rounded

2.6 TREND OF EXPENDITURE

Trend of expenditure in some important sectors between 2009-10 and 2013-14 (5 years) as below :-

Sector	2009-10		Per cent to		2010-11		Per cent to		2011-12		Per cent to		2012-13		Per cent to		2013-14		Per cent to		
	B.E.	R.E.	B.E.	R.E.	B.E.	R.E.	B.E.	R.E.	B.E.	R.E.	B.E.	R.E.	B.E.	R.E.	B.E.	R.E.	B.E.	R.E.	B.E.	R.E.	
																					B.E.
A. Social Services																					
i) General Education	452.21	90.91	92.84	569.02	91.85	86.73	655.88	99.21	91.64	794.71	107.47	92.75	818.07	101.75	93.39						
ii) Health & Family Welfare	126.63	94.02	95.33	209.33	109.24	94.54	251.70	109.05	93.56	262.27	97.78	100.32	296.26	104.96	98.11						
B. Economic Services																					
i) Agriculture	270.38	133.26	92.48	383.68	102.17	89.13	397.03	95.81	97.82	371.64	90.82	81.43	107.50	62.35	94.22						
ii) Rural Development	71.55	105.11	90.79	85.86	99.90	94.57	88.18	88.41	88.82	139.21	67.29	87.44	155.50	79.04	88.82						
iii) Irrigation & Flood Control	54.71	61.26	94.87	66.67	95.94	91.91	78.03	111.33	99.49	77.74	101.83	99.11	79.24	98.95	93.96						
iv) Energy	167.67	84.32	89.61	211.56	102.68	97.98	273.41	126.26	106.11	319.66	103.44	98.18	324.63	86.42	87.85						
v) Transport	83.64	76.30	91.34	100.40	91.00	88.21	136.75	120.21	96.82	137.46	94.64	95.51	124.07	80.31	98.42						
vi) General Economic Services	57.55	88.09	97.00	104.99	33.41	47.95	119.83	19.46	19.70	96.83	10.41	31.76	96.83	10.91	11.76						

(₹ in crore)

2.7 DEBTS AND LIABILITIES

2.7.1 Outstanding Public Debt at the end of 2013-14 was ₹ 4163.69 crore, comprising internal debt of ₹ 3680.35 crore and loans and advances from Central Government of ₹ 483.34 crore. Other liabilities accounted under Public Account were ₹ 2896.99 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 ₹ 88.68 crore in respect of such liabilities of State Government during 2013-14.

2.7.3 Interest payments on debt and other liabilities totalling ₹ 475.22 crore constituted 8.31 per cent of revenue expenditure of ₹ 5718.83 crore. Interest payments of ₹ 444.92 crore were on account of Internal debt: ₹ 294.68 crore, loans and advances from Central Governments: ₹ 41.04 crore and ₹ 109.20 crore on other liabilities. Expenditure on account of interest payments increased by ₹ 11.91 crore during 2013-14.

2.7.4 Internal debt of ₹ 657.19 crore raised during 2013-14 was mainly used for (i) discharge of debt obligations of ₹ 487.50 crore and (ii) payments of interest of ₹ 444.92 crore. Net funds available was (-) ₹ 275.23 crore.

2.8 INVESTMENTS AND RETURNS

Total investments as share capital in non-financial Public Sector Undertakings (PSU) etc. stood at ₹ 160.30 crore at the end of 2013-14. Dividends received during the year were ₹ 3,000 on investment. During 2013-14, investments in PSUs increased by ₹ 10 lakh, and there is a decrease of ₹ 1,000 in dividend income over the previous year.

2.9 LOANS AND ADVANCES BY THE STATE GOVERNMENT

Total loans and advances made by the State Government during 2013-14 was ₹ 4 lakh. Recovery of principal amount aggregating ₹ 205.13 crore and interest on loan amounting to ₹* crore was in arrears at the end of 31 March 2014. Total loans and advances to Government Corporations/Companies, non-Government Institutes, Local bodies, etc. during 2013-2014 is ₹ Nil crore, and recovery of principal amounting to ₹ 194.17 crore and interest on loan amounting to ₹ * crore is in arrears at the end of March 2014.

* Details not received from Government

2.10 FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

Assistance to local bodies etc during 2013-14 was ₹ 807.62 crore. It was increased from ₹ 382.55 crore in 2009-10 to ₹ 807.62 crore in 2013-14 which was 111.11 per cent increase in the last five years (₹ 382.55, ₹ 666.80, ₹731.40, ₹ 773.50 and ₹ 807.62). District Councils, Loktak Development Authority, Manipur Development Society, District Rural Development Agency, Jawaharlal Nehru Institute of Medical Sciences, State Health Mission Society (SHMS), Manipur State Rural Roads Development Agency and Kangla Fort Board consumed the major portion (₹ 292.67, ₹ 23.18, ₹ 41.25, ₹139.58, ₹ 55.00, ₹ 26.33, ₹ 19.91 and ₹30.89) of the total grant during 2013-14.

2.11 APPROPRIATION ACCOUNTS

The Appropriation Accounts of the Government of Manipur for the year 2013-14 present the accounts of sums expended in the year ended 31 March 2014, 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 2013-14, there was actual expenditure of ₹ 7555.33 crore, comprising of ₹ 5725.79 crore on Revenue accounts, ₹ 1294.91 crore on Capital accounts, ₹ 534.59 crore for Repayment of Debt, and ₹ 0.04 crore as Loans and Advances 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	6277.88	253.86	-	6531.74	5266.41	(-)1265.33
	Charged	443.60	9.14	-	452.74	459.38	6.64
2	Capital Voted	2535.05	277.50	-	2812.55	1294.91	(-)1518.49
3	Public Debt Charged	174.08	...	-	174.08	534.59	360.51
4	Loans and Advances Voted	4.20	0.85	-	5.05	0.04	(-)5.01
	Total	9434.81	541.35	-	9976.16	7555.33	(-)2420.83

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

TREND OF EXPENDITURE ON SELECTED GRANTS SHOWING PERSISTENT SAVINGS/EXCESSES

(₹ in crore)

Year	Grant No./Appropriation No. Major Head	Total allocation	Savings(-)/ Excess(+) to total grant	Percentage
2009-10	Demand No.10- Education	487.89	(-)47.16	9.67
	Demand No.47- Minorities, Other Backward Classes and Scheduled Castes Department	14.16	(-)4.35	30.72
	Demand No. 11- Medical, Health and Family Welfare	153.67	(-)5.44	3.54
2010-11	Demand No.10- Education	634.22	(-)87.04	13.72
	Demand No.47- Minorities, Other Backward Classes and Scheduled Castes Department	49.61	(-)4.42	8.91
	Demand No. 11- Medical, Health and Family Welfare	256.44	(-)16.45	6.41
2011-12	Demand No.10- Education	765.06	(-)124.19	16.23
	Appropriation No. 2 – Interest Payment and Debt Services	526.12	(+)31.55	6.00
	Demand No.47- Minorities, Other Backward Classes and Scheduled Castes Department	59.83	(-)40.63	67.91
	Demand No. 11- Medical, Health and Family Welfare	438.25	(-)46.46	10.60
2012-13	Demand No.10- Education	861.77	(-)109.53	12.71
	Appropriation No. 2 – Interest Payment and Debt Services	591.57	(+) 539.93	91.27
	Demand No.47- Minorities, Other Backward Classes and Scheduled Castes Department	57.84	(-)11.21	19.38
	Demand No. 11- Medical, Health and Family Welfare	236.76	(-)80.14	33.85
2013-14	Demand No.10- Education	926.43	(-)60.38	6.52
	Appropriation No. 2 – Interest Payment and Debt Services	609.61	(+)369.89	60.68
	Demand No.47- Minorities, Other Backward Classes and Scheduled Castes Department	66.29	(-)25.27	38.12
	Demand No. 11- Medical, Health and Family Welfare	417.93	(-)5.75	1.38

STATEMENT OF RUSH OF EXPENDITURE TOWARDS END OF YEAR 2013-14

(₹ in crore)

Sl. No.	Grant No.	Major Head of Accounts	Total provision	Total expenditure for 3/2014	Total expenditure during the year 2013-14	Percentage
		Revenue Expenditure				
1.	12	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institute	11.25	11.25	11.25	100.00
2.	14	2225-Tribal Affairs and Hills Department	89.46	70.16	106.20	66.06
3.	27	2015-Elections	24.34	23.82	27.46	86.74
4.	30	2059-Public Works	1.50	1.50	1.50	100.00
5.	47	2225-Minorities, Other Backward Classes and Scheduled Castes Department	24.03	20.11	24.90	80.76
6.	53	3425-Other Scientific Research	28.26	26.31	28.48	92.38
		Capital Expenditure				
1	7	4059-Capital Outlay on Public Works	45.57	18.82	18.82	100.00
2	10	4202 - Capital Outlay on Education, Sports, Arts & Culture	33.72	33.26	33.29	99.91
3	15	4202 - Capital Outlay on Food Shortage and Ware Housing	6.50	6.50	6.50	100.00
4	39	4851-Capital Outlay on Village and Small Industries	65.65	15.30	15.30	100.00
5	43	4235-Capital Outlay on Crop Husbandry	2.00	2.00	2.00	100.00
6	44	4235-Capital Outlay on Social Security and Welfare	57.13	12.15	12.15	100.00
7	47	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes	32.25	14.17	16.00	88.56

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 reconcile 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 2013-14, 46 Controlling Officers/DDOs had not reconciled at all.

The Departments are :-

<u>Sl. No.</u>	<u>Name of Controlling Officers</u>
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, Tamenglong
8.	Director, Treasuries & Accounts
9.	Director General, Home Guard
10.	Secretary, Manipur Public Service Commission
11.	Director, Local Fund Audit
12.	Director, Settlement & Land Record
13.	Principal Secretary, Finance
14.	Director, Transport
15.	Director, Municipal Administration, Housing and Urban Development
16.	Inspector General of Registration
17.	Commissioner, Taxes
18.	Director, Rural Development and Panchayati Raj
19.	Commissioner, Excise
20.	Chief Engineer, Public Works Department
21.	Chief Engineer, Irrigation Flood Control Department
22.	Chief Engineer, Public Health Engineer Department
23.	Chief Engineer, Power
24.	Chief Engineer, Minor Irrigation
25.	Director, Consumer Affairs, Food and Public Distribution
26.	Director, Agriculture
27.	Director, Fisheries

- 28 Principal, Chief Conservator of Forest
- 29 Director, Information & Public Relation
- 30 Director, Tribal & Hills Affairs
- 31 Registrar, Co-operative Societies, Manipur
- 32 Director, Rehabilitation
- 33 Director, Education (U)
- 34 Director, Education (S)
- 35 Director, State Council of Educational Research and Training
- 36 Director, District Institute of Educational Training
- 37 Director, Youth Affairs & Sports
- 38 Controller, Technical Education
- 39 Director, Sericulture
- 40 Secretary, Manipur Legislative Assembly
- 41 District & Session Judge, Manipur East
- 42 District & Session Judge, Manipur West
- 43 Judge, Family Court
- 44 Registrar, Manipur High Court
- 45 Secretary, Law Department, Public Prosecutor cum Government Advocate
- 46 Director, Tourism

2.13 SUBMISSION OF ACCOUNTS BY TREASURIES AND DIVISIONS

Under the Government of Manipur, there are 11 (eleven) treasuries and 1 (one) Sub-treasury rendering monthly accounts to the Accountant General (A&E), Manipur. During 2013-14, rendering monthly accounts of 8 (Eight) treasuries viz, Ukhrul, Jiribam, Imphal East, Lamphel, Churachandpur, Kangpokpi, Imphal West and Senapati was delayed by 1 to 15 days and 4 (Four) treasuries viz, Tamenglong, Chandel, Bishnupur and Thoubal were delayed by 16 to 30 days. However, the average delay in receipts of all the treasuries accounts is 10 (Ten) days. Similarly, 104 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 21 (Twenty One) days in respect of PW Divisions and 4 (Four) days in respect of Forest Divisions respectively.

CHAPTER-III

3.1 TRENDS IN GOVERNMENT REVENUE AND EXPENDITURE

Trends in Government Revenue Receipts and Revenue Expenditure from 2009-10 to 2013-14 (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
2009-10	793.60	239.75	2839.79	3873.14	6955.49	55.68
2010-12	1257.62	259.88	3912.44	5429.94	9198.14	59.03
2011-12	1522.10	311.53	3819.92	5653.55	10618.52	53.24
2012-13	1650.66	231.78	4937.32	6819.76	11713.00	58.22
2013-14	1911.52	260.67	5110.60	7282.79	14590.31	49.92

* 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 2009-10 to 2013-14			Percentage of Govt. Expenditure to GSDP
				Revenue Expenditure	Total Expenditure	GSDP	
2009-10	30,14.40	46,09.08	69,55.49	14.95	12.69	9.64	66.27
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

* 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 2013-14 compared to 2009-10 has been ₹ 24,01.68 crore. Growth in major areas of Revenue Expenditure is shown in the following table:

(₹ in crore)

Areas of expenditure	2009-10	2010-11	2011-12	2012-13	2013-14	Percentage (-) decrease/ increase in 2013-14 over last year
Interest Payments & Servicing of Debt	345.89	386.87	423.16	460.92	475.22	3.10
Pension and Miscellaneous General Services	293.21	400.70	630.28	760.92	772.30	1.50
Administrative Services	485.09	768.83	960.74	955.57	1056.36	10.55
Agriculture and Allied Activities	270.38	383.68	397.03	371.64	347.43	(-)6.51
Rural Development	71.55	85.86	88.18	139.21	155.50	11.70

3.2 GOVERNMENT ACCOUNT

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(+)			
2009-10	3873.14	3014.40	858.74	3.28	1594.68	-1591.40		-732.66	-4740.32
2010-11	5429.94	4078.01	1351.93	1.19	1921.86	-1920.67		-568.74	-5309.06
2011-12	5653.55	5006.92	646.63	1.89	1695.49	-1693.60		-1046.97	-6356.03
2012-13	6819.76	5316.53	1503.23	0.59	1504.86	-1504.27		-1.04	-6357.07
2013-14	7282.79	5718.83	1563.96	1.23	1291.93	-1290.70		+273.26	-6083.81

(# Miscellaneous Government Account.)

3.3 LIABILITIES

Liabilities of the State Government increased by ₹ 1541.74 crore from ₹ 5518.94 crore in 2009-10 to ₹ 7060.68 crore during 2013-14. Public debt comprising internal debt of the State Government and loans and advances from the Central Government increased by ₹ 607.53 crore from ₹ 3556.16 crore in 2009-2010 to ₹ 4163.69 crore at the end of the current year (2013-14). 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	Percent age of total liability to GSDP
2009-10	2871.54	684.62	3556.16	2.50	798.00	1162.28	5518.94	6955.49	79.35
2010-11	3100.20	639.35	3739.55	2.39	839.41	1610.91	6192.26	9198.14	67.32
2011-12	3298.22	574.42	3872.64	2.89	1072.60	1435.65	6383.78	10618.52	60.12
2012-13	3510.66	530.42	4041.08	2.40	1211.10	1546.36	6800.94	11713.00	58.06
2013-14	3680.35	483.34	4163.69	1.81	1314.80	1580.38	7060.68	14590.31	48.39

* 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
2009-10	772.49	142.08	116.57	25.51	798.00	60.53
2010-11	798.00	177.77	136.36	41.41	839.41	63.80
2011-12	839.41	346.28	113.09	233.19	1072.60	76.62
2012-13	1072.60	295.35	156.85	138.50	1211.10	95.89
2013-14	1211.10	280.17	176.47	103.70	1314.80	102.83

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.

At the end of the year	Amount Guaranteed (Principal only)	(₹ in crore)	
		Amount outstanding	
		Principal	Interest
2009-10	197.24	128.48	66.27
2010-11	196.04	111.98	120.62
2011-12	195.55	78.84	96.51
2012-13	193.98	72.04	119.32
2013-14	197.45	75.57	139.73

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	2009-10	2010-11	2011-12	2012-13	2013-14
i). Number of days on which minimum balance was maintained					
a) Without obtaining any advance	365	365	365	262	352
b) By obtaining Ways and Means Advance	Nil	Nil	1	72	13
ii) Number of days on which overdraft was availed	Nil	Nil	Nil	31	8*
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	Nil	69	5
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	Nil	72	13

* 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 ₹ (-)65.35 crore against the general cash balance of ₹(-)72.82 crore reflected in State Govt. accounts. The difference of ₹ 7.47 crore was due to net unadjusted balance by RBI for ₹ 7.47 crore which is under reconciliation.

Investments held in the Cash Balance Investment Account *as on 31st March 2014 were ₹ 315.10 crore.

Other cash balances and investment comprising cash with departmental officers (₹ Rs. 36.85 crore), permanent advances with departmental officers (₹ 0.02 crore) and investment of earmarked funds (₹ 179.99 crore) as on 31st March 2014 were at ₹ 216.86 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 ₹ (-)243.30 crore at the beginning of the year 2013-14 to ₹ (-)68.12 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	(-)2,43.30	Revenue Expenditure	Non-Pan	Plan	Total
				45,05.89	12,12.94	57,18.83
2.	State's share of Union Taxes	14,38.79	Capital Expenditure	(-) 0.01	12,91.90	12,91.89
3.	State's own revenue collection	7,33.40	Loans and advances repaid	To Central Govt.	To Others	Total
				47.08	-	47.08
4.	Central Grants/ Assistance other than loans	51,10.60	Loans and advances given	0.04	-	0.04
5.	Miscellaneous receipts	...	Net effect of adjustment of suspense and remittance balances and increase/ decrease of reserve funds.			3,09.37
6.	Receipts from Public debts(Net), small savings(Net), deposits(Net) (Other than Central loans)	2,58.37	Closing Cash balance			(-) 68.12
7.	Receipts from Central loans	...				
8.	Recoveries from borrowers	1.23				
9.	Net contribution from Contingency Fund.	...				
10.	Net effect of adjustment of suspense and remittance balances and increase/ decrease of reserve funds.	...				
	Total :	72,99.09				72,99.09

3.9 CONTINGENCY FUND

There is no Contingency Fund for the Government of Manipur.