सत्यमेव जयते

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

For the year ended 31 March 2014

भारतीय लेखा एवं लेखा परीक्षा विभाग INDIAN AUDIT AND ACCOUNTS DEPARTMENT

GOVERNMENT OF MANIPUR

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PREFACE

1. *This Report has been prepared for submission to the Governor of Manipur under Article 151(2) of the Constitution of India.*

2. *Chapters I and II of this Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2014. Information has been obtained from the Government of Manipur for inclusion in this Report, wherever necessary.*

3. *Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.*

4. *The Report containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.*

EXECUTIVE SUMMARY

Executive Summary

Background

This Report on the Finances of the Government of Manipur is being brought out with a view to assess the financial performance of the State during the year 2013-14. The aim of this Report is to provide the State Government with timely inputs based on actual data so that there is a better insight into both well performing as well as ill performing schemes/ programmes of the Government. In order to give a perspective to the analysis, an effort has been made to compare the achievements with the targets envisaged by the State Government in Fiscal Responsibility and Budget Management Act, 2005 as well as in the Budget estimates of 2013-14.

There was an overall improvement of key fiscal parameters of the State at the close of 2013-14. The State Government could achieve Revenue surplus, Fiscal surplus and Primary surplus. Against opening cash balance of minus ₹ 55.37 crore at the beginning of 2013-14, the closing cash balance was ₹ 463.84 crore at the end of 2013-14. During 2013-14, an expenditure of ₹ 7555.33 crore was incurred against a total budget provision of ₹ 9976.16 crore, resulting in overall saving of ₹ 2420.83 crore against the budget provision.

The Report

Based on the audited accounts of the Government of Manipur for the year ending March 2014, this Report provides an analytical review of the Annual Accounts of the State Government. The Report is structured in three Chapters.

Chapter I is based on the audit of Finance Accounts and makes an assessment of the Government of Manipur's fiscal position as on 31 March 2014. It provides an insight into trends of committed expenditure and borrowing pattern, besides a brief account of Central funds transferred directly to the State Implementing Agencies.

Chapter II is based on audit of Appropriation Accounts and gives the grant-by-grant description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

Chapter III is an inventory of the State Government's compliance with various reporting requirements and financial rules.

AUDIT FINDINGS AND RECOMMENDATIONS

Chapter I: Finances of the State Government

Revenue receipts

Revenue receipt increased by ₹ 463.03 crore in 2013-14 over the previous year. The increase was mainly due to increase of Grants-in-aid from the GoI (₹ 173.28 crore), Tax revenue (₹ 139.90 crore), and Share of Union Taxes/duties (₹ 120.96 crore) in 2013-14 over the previous year. Increase of

Grants-in-aid from the GoI and Share of Union Taxes/duties constituted 64 *per cent* of increase of Revenue receipts. Significant achievement was made by the State Government in increasing Tax revenue by ₹ 139.90 crore (42 *per cent*) in 2013-14 over the previous year. Non-tax collection, however, could increase marginally by ₹ 28.89 crore. However, the State Government made unrealistic estimates of Non-tax collection in the Budget estimates and MTFPS despite low collection of Non-tax revenue during 2009-10 to 2013-14. **(paras 1.1.1 and 1.3)**

The State Government may ensure maintenance of the trend of Tax collection in coming years also for overall positive fiscal health of the State. Non-tax revenue needs greater attention of the State Government, especially collection under Power sector. Budget estimates of Non-tax collection also needs to be made more realistic.

Expenditure Status

During 2013-14, the Total expenditure increased by ₹ 189.37 crore (3 *per cent*) from the previous year. Increase in Total expenditure was restricted mainly due to decline in Capital expenditure. It decreased by ₹ 209.67 crore in 2013-14 from the previous year. Salaries and Wages accounted for about 35 *per cent* of Revenue receipts of the State during 2013-14 and increased by ₹ 191.67 crore (8 *per cent*) over the previous year. Interest payment increased by ₹ 11.91 crore in 2013-14 from the previous year. Further, Pension payment also increased from ₹ 760.28 crore in 2012-13 to ₹ 771.48 crore in 2013-14. Capital expenditure is showing a declining trend since 2010-11. Revenue expenditure, on the other hand has increased steadily during 2009-14. Revenue expenditure as a percentage of the total expenditure increased from 65.40 *per cent* in 2009-10 to 81.57 *per cent* in 2013-14. This shows that a bulk of the total expenditure is increasingly being spent on meeting maintenance expenditure, salary *etc*. **(paras 1.6.1 and 1.6.2)**

The State Government may ensure that financial surplus is not achieved at the cost of restricting Capital expenditure, as such trend of diminishing Capital expenditure may affect adversely the long term economic health of the State by restricting investment and infrastructure creation.

Investment made in Government corporations/companies and recovery of Loans and Advances

Against the investment of ₹ 160.29 crore at the beginning of the financial year 2013-14 in statutory corporations, rural banks, joint stock companies and co-operatives, the State Government could earn only ₹ 3,000 during 2013-14.

Further, opening balance of outstanding Loans and Advances as on 31 March 2013 was ₹ 206.32 crore. Against this outstanding Loans and Advances, Interest of ₹ 0.35 crore (0.17 *per cent* of outstanding Loans and Advances) was received during 2013-14. Earning on account of such returns against Investment/ Loans and Advances is negligible. **(paras 1.8.2, 1.8.4 and 1.8.5)**

The State Government may critically review the functioning of the corporations, companies and co-operatives and may initiate appropriate actions to make their operation viable and also ensure appropriate returns from Loans and Advances.

Fiscal liabilities and fiscal position

Fiscal liabilities increased by ₹ 259.74 crore from the previous year to ₹ 7060.68 crore in 2013-14. The increase in Fiscal liabilities was mainly due to increase in Internal debt (₹ 169.69 crore) and State Provident funds (₹ 103.11 crore). Of the outstanding fiscal liability of ₹ 7060.68 crore as of 31 March 2014, liabilities with repayment obligations was ₹ 5480.30 crore[1] (77 *per cent* of Fiscal liability) comprising Public debt and Small Saving, Provident funds *etc*. Increase of devolution of Grants-in-aid from the GoI and significant increase in Tax revenue collection and a tightly controlled expenditure has resulted in managing Fiscal position in 2013-14. **(paras 1.9.2 and 1.11.1)**

The State Government may ensure that borrowings are channelized for asset creation and the development activities to increase growth and productivity. Otherwise, the accumulated liability may prove to be a strain to the economy of the State. The fiscal position of the State needs to be evaluated with due consideration to obtain optimal benefits out of the improved financial situation experienced by the State Government in the current year (2013-14).

Chapter II: Financial Management and Budgetary Control

During 2013-14, an expenditure of ₹ 7555.33 crore was incurred against a total budget provision of ₹ 9976.16 crore resulting in overall saving of ₹ 2420.83 crore. The overall savings was the net result of saving of ₹ 2791.34 crore offset by excess of ₹ 370.51 crore. The excess requires regularization under Article 205 of the Constitution of India. Excess expenditure (₹ 151.80 crore) for the period 2010-12 had been recommended for regularization by Public Accounts Committee (PAC). However, the excess expenditure (₹ 541.42 crore) for the period 2012-13 was yet to be discussed by the PAC. **(paras 2.2 and 2.3.5)**

Supplementary provision aggregating to ₹ 155.50 crore in 17 cases during the year proved unnecessary as the expenditure did not come up to the level of original provision. In four cases, unnecessary supplementary provision provided exceeded ₹ 10 crore in each case. In one case, supplementary provision of ₹ 8.20 crore was insufficient, and there was an aggregate excess expenditure of ₹ 9.39 crore. **(para 2.3.7)**

In 35 sub-heads re-appropriation proved insufficient by ₹ one crore or more resulting in excess expenditure of ₹ 178.21 crore while in 105 sub-heads re-appropriation proved excessive by ₹ one crore or more thereby resulting in savings of ₹ 1287.33 crore. Substantial surrenders exceeding ₹ 10 crore in

[1] Without taking into account the repayment obligations under Deposit heads.

each case were made in 17 sub-heads. In one case, the whole provision of ₹ 50 crore was surrendered indicating lack of adequate planning. **(paras 2.3.8 and 2.3.9)**

The Government may consider timely regularization of excess expenditure which is pending regularization, as required under Article 205 of the Constitution of India, strengthen budgetary control to avoid cases of expenditure without provision, unnecessary/ excessive/ inadequate supplementary provision, and unnecessary re-appropriation of funds etc., and put in place a mechanism in the Departments to adjust the arrears drawn on AC bills within a reasonable time frame within the same financial year.

Chapter III: Financial Reporting

There were 4611 Utilization Certificates involving ₹ 2770.18 crore in respect of grants to 34 Departments in arrears as of 31 March 2014. **(para 3.1).** There were also delays and arrears in finalization of accounts by the Autonomous District Councils (ADCs), Autonomous Bodies and Departmental Commercial Undertakings. Three Departmental Undertakings have not submitted their accounts for more than 10 years and another three for more than 20 years. **(paras 3.2 and 3.4)**

The State Government may consider to strengthen internal controls of the executing agencies to utilize the funds within the stipulated time so as to avoid delays in submission of utilization certificates, put in place an appropriate mechanism to ensure timely finalization and submission of Annual accounts by the Autonomous District Councils, Autonomous Bodies and Departmental Commercial Undertakings to the Office of the Principal Accountant General (Audit), Manipur, and take special drive to expedite the submission of pending Annual accounts and utilization certificates.

CHAPTER I

FINANCES OF THE STATE GOVERNMENT

CHAPTER I
FINANCES OF THE STATE GOVERNMENT

Profile of the State

Manipur is located strategically in the north-eastern corner of India. It is one of the Special Category States of India. The total geographical area of 22,327 sq. km. of the State is divided into two parts – the central valley and the hills surrounding the valley. There are nine districts in the State, of which four are in the valley and five districts are located in the hills. As per Census of 2011, the State's population increased from 21.67 lakh in 2001 to 25.70 lakh in 2011 recording a decadal growth of 12.05 *per cent*. Out of the total population, 32.45 *per cent* people (8.35 lakh) live in urban region and the remaining (17.35 lakh) in rural region. The density of population is 115 per sq. km. The percentage of population below the poverty line was 17.30 *per cent* (All India Average- 27.5 *per cent*). The State's literacy rate has increased from 70.53 *per cent* (as per 2001 census) to 79.21 *per* cent. Other related details are given in **Appendix 1.1 (Part D)**. As a Special category state, Manipur was entitled to 90 *per cent* central assistance under centrally sponsored schemes. The source of revenue receipt of the State is largely dependent on Central Government which range between 88 *per cent* to 92 *per cent* as Union taxes and duties and Grants-in-aid from the Central Government during 2009-14.

About this Chapter

This chapter provides a broad perspective of the finances of the Government of Manipur during 2013-14 and analyses critical changes in the major fiscal aggregates relative to the previous year keeping in view the overall trends during the last five years (2009-14). The details of structure, form of Government accounts, layout of Finance Accounts, methodology adopted for assessment of fiscal position, profile of the State *etc*. are given in **Appendix 1.1 (Part C).**

1.1 Introduction

1.1.1 Gross State Domestic Product

Gross State Domestic Product (GSDP) is the market value of all officially recognised final goods and services produced within the State in a given period of time. The growth of GSDP of the State is an important indicator of of the State's economy. The trends in the annual growth at current prices of the State's GSDP are indicated in the following table**:**

Table 1.1: GSDP and the rate of growth during 2009-14

(₹ in crore)

Year	2009-10	2010-11	2011-12	2012-13	2013-14
State's GSDP*	8254	9137	11123	12910 (Q)	15231 (A)
Growth rate of GSDP (percentage)	11.56	10.70	21.74	16.07	17.98

*At current price with base year 2004-05. (Q) - Quick estimates, (A) - Advanced estimates
(Source: Department of Economics and Statistics, Government of Manipur)

GSDP of the State grew at the rate of 17.98 *per cent* (₹ 2321 crore) at current price during 2013-14 against a growth of 16.07 *per cent* (₹ 1787crore) during 2012-13. The Compounded Annual Growth Rate (CAGR) of GSDP of the State during 2004-14 was 14.32 *per cent* (**Appendix-1.1 - Part D**).

1.1.2 Summary of fiscal transactions

The following table presents the summary of the State Government's fiscal transactions during the current year (2013-14) *vis-à-vis* the previous year (2012-13), while **Appendix 1.2** provides details of Receipts and Disbursements as well as the overall fiscal position during 2013-14.

Table 1.2: Summary of Fiscal operations

(₹ in crore)

Receipts	2012-13	2013-14	Disbursements	2012-13	2013-14		
Section-A: Revenue					**Non Plan**	**Plan**	**Total**
Revenue receipts	6819.76	7282.79	Revenue expenditure	5316.53	4505.89	1212.94	5718.83
Tax revenue	332.83	472.73	General Services	2281.83	2435.01	6.06	2441.07
Non-tax revenue	231.78	260.67	Social Services	1528.22	989.75	613.91	1603.66
Share of Union Taxes/ Duties	1317.83	1438.79	Economic Services	1313.26	837.06	501.55	1338.61
Grants-in-aid from the Government of India	4937.32	5110.60	Grants-in-aid and Contributions	193.22	244.07	91.42	335.49
Section-B: Capital							
Miscellaneous Capital Receipts	-	-	Capital expenditure	1501.56	(-) 0.01	1291.90	1291.89
Recoveries of Loans and Advances	0.59	1.23	Loans and Advances disbursed	3.30	0.04	-	0.04
Public Debt receipts[1]	340.25	382.68	Repayment of Public Debt	171.81			260.07
Contingency Fund	-	-	Contingency Fund	-			-
Public Account receipts	3921.37	3883.75	Public Account disbursements	3772.34			3760.41
Opening Cash Balance	(-)371.80	(-) 55.37	Closing Cash Balance	(-)55.37			463.84
Total	**10710.17**	**11495.08**	**Total**	**10710.17**			**11495.08**

(Source: Finance Accounts)

[1] Under Internal debt receipt/repayment only the Net transactions under Ways and Means Advances is taken

The following are the significant changes during 2013-14 over the previous year:

- Revenue receipts increased by ₹ 463.03 crore (6.79 *per cent*) over the previous year. The increase was mainly due to increase in Grants-in-aid from Government of India (₹ 173.28 crore), Tax revenue (₹ 139.90 crore) and Share of Union Taxes/duties (₹ 120.96 crore).

- Revenue expenditure increased by ₹ 402.30 crore (7.57 *per cent*) over the previous year. The increase was mainly due to increase in expenditure under General Services (₹ 159.24 crore) and Grants-in-aid and Contributions (₹ 142.27 crore). Capital expenditure decreased by ₹ 209.67 crore (13.96 *per cent*) over the previous year.

- Public debt receipts increased by ₹ 42.44 crore (12.47 *per cent*) over the previous year. As compared to receipts, Repayment of Public debt increased by a significant amount of ₹ 88.27 crore (51.37 *per cent*) over the previous year.

- Both Public Account receipts and Public Account disbursement decreased marginally by ₹ 37.62 crore (0.96 *per cent*) and ₹ 11.93 crore (0.32 *per cent*) respectively over the previous year.

- The total inflow during 2013-14 was ₹ 1,14,95.09 crore against ₹ 1,07,10.17 crore in 2012-13, while the total outflow during 2013-14 was ₹ 1,10,31.25 crore against ₹ 10,765.54 crore during the previous year. This resulted in closing cash balance of ₹ 463.84 crore at the end of 2013-14 as compared to negative cash balance of ₹ 55.37 crore at the end of the previous year (2012-13).

1.1.3 Review of the fiscal situation

The State Government enacted the Manipur Fiscal Responsibility and Budget Management (FRBM) Act in August 2005 to ensure prudence in fiscal management and fiscal stability by achieving sufficient revenue surplus; reduction in Fiscal deficit; prudent debt management consistent with fiscal sustainability; and greater transparency in fiscal operations of the Government. As per Manipur FRBM Rules 2005 (enacted in December 2005 and subsequent amendments thereafter) framed under the Act, various fiscal targets of revenue surplus and fiscal deficit *etc*. were set. The targets under the Act and the Rules are given in **Appendix-1.1 (Part E).** Yearly targets are also set in the Medium Term Fiscal Policy Statements (MTFPS) placed in the State Legislative Assembly. During 2013-14, targets of Revenue surplus, Fiscal deficit-GSDP ratio, *etc*. was set in the MTFPS.

Major fiscal variables provided in the recommendations of the 13th Finance Commission (FC), targeted in the FRBM Act and FRBM Rules, and MTFPS of the State is depicted in the following table:

Table 1.3: Trends in Major fiscal parameters/variables *vis-à-vis* targets for 2013-14

(₹ in crore)

Fiscal variables	Targets			
	13th FC	FRBM Act	MTFPS	Actual
Revenue Deficit (-)/ Surplus (+)	Eliminate Revenue deficit by 2011-12 and maintain revenue balance or attain a surplus thereafter	Maintain Revenue surplus	(+) 1926.12	(+) 1563.96
Fiscal Deficit/GSDP (in *per cent)*	3.5 *per cent*	Below 3.5 *per cent*	4.31	There was Fiscal surplus of ₹ 273.26 crore
State's outstanding guarantees	NA	Not to exceed thrice the State's own tax revenue receipts of the second preceding year *i.e.* ₹ 1104.21 crore [2]	NA	215.30
Salary expenditure	1380.23	35 *per cent* of Revenue expenditure net interest payment and pension *i.e.* ₹ 1575.85 crore[3]	NA	2543.30[4]
Total outstanding debt[5] /GSDP (in *per cent*)	57 *per cent*	Reduce outstanding debt to a maximum of 54.30 *per cent* of GSDP by end of 2014-15.	48.25	46.36

(NA: - Not available)
(Source: 13th FC, FRBM Act, MTFPS and Finance Accounts)

While the State could maintain Revenue surplus as envisaged in the recommendation of 13th FC and FRBM Act, the Revenue surplus (₹ 1563.96 crore) was short by ₹ 362.16 crore *vis-a-vis* the projections of MTFPS (₹ 1926.12 crore). During 2013-14, Fiscal Deficit-GSDP ratio made a significant achievement, as there was Fiscal Surplus of ₹ 273.26 crore against Fiscal deficit of ₹ 1.02 crore in 2012-13. The surplus on Revenue account was achieved mainly due to increase in Grants-in-aid from Central Government, better collection of Own Tax Revenue and significant reduction of expenditure on Capital account as compared to previous year.

The target of limiting State's outstanding guarantee as set out in the FRBM Act (₹ 1104.21 crore) was fully achieved as the outstanding guarantee was restricted at ₹ 215.30 crore. As per MTFPS, the State Government was committed to further restrict the contingent liabilities by not giving fresh guarantees and by continuing with policy of not availing of off-budget borrowings.

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[2] ₹ 368.07 crore x 3
[3] 35 *per cent* of (₹ 5718.83 crore –₹ 444.92 crore –₹ 771.48 crore)
[4] Including ₹ 5.09 crore on wages and excluding ₹ 36.96 crore (Leave Encashment benefits) booked under 'Major Head – 2071 – "Pensions and Other Retirement Benefits"
[5] Fiscal Liability as per Finance Accounts

Total outstanding debt-GSDP ratio was also kept within the targets of 13th FC, FRBM Act and MTFPS. As per MTFPS, borrowings by the State Government would not exceed the cap on the quantum of borrowings made by the 13th FC and would be limited to ₹ 396.32 crore in 2013-14. Against this, the State Government borrowed ₹ 382.69 crore from Open market borrowings.

Salary expenditure emerged as an area of concern, as the actual had considerably exceeded the corresponding target figures. Against targeted amount of ₹ 1380.23 crore (13th FC) and ₹ 1575.85 crore (FRBM Act), the actual expenditure on salary was ₹ 2543.30 crore.

1.1.4 Budget estimates and actual

The budget papers presented by the State Government provide descriptions of projections or estimations of revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the Budget Estimates are indicative of non-attainment and non-optimisation of the desired fiscal objectives due to a variety of causes, some within the control of the Government and some beyond the control of the Government. The following table and chart present the consolidated picture of budget estimates and actuals of the State Finances during 2013-14.

Table 1.4: Statement showing budget estimates and actual

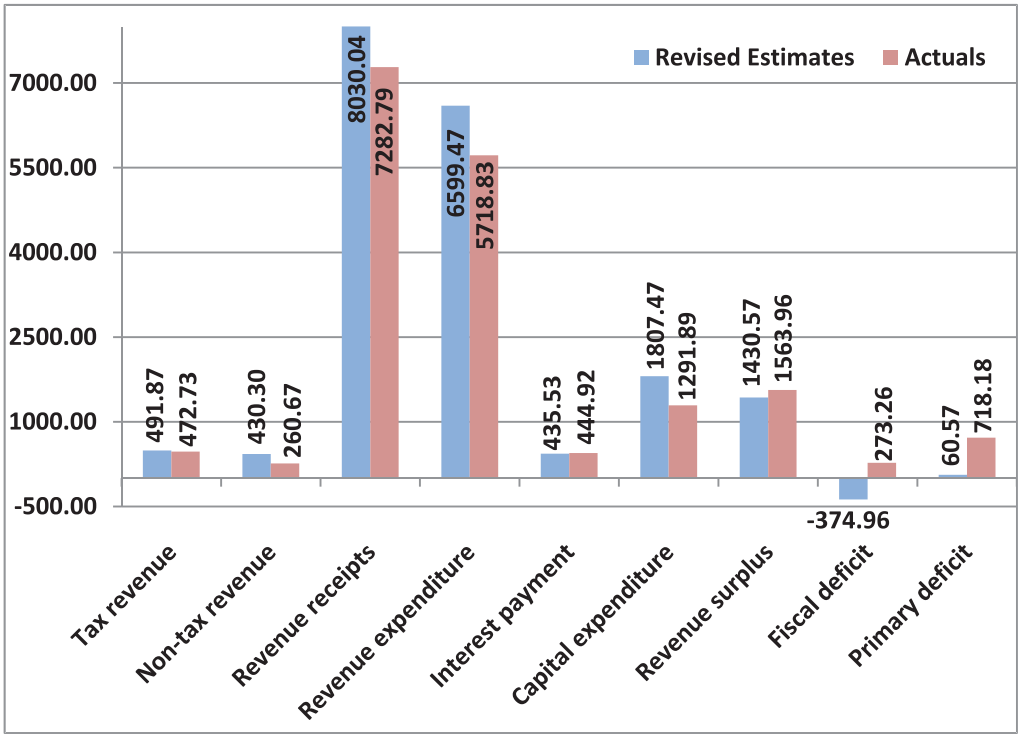
(₹ in crore)

Particulars	Budget Estimates (BE)	Revised Estimates (RE)	Actual	Percentage of excess (+)/ shortfall (-) w.r.t RE
Tax revenue	491.87	491.87	472.73	(-) 3.89
Non-tax revenue	429.77	430.30	260.67	(-) 39.42
Revenue receipts	8619.47	8030.04	7282.79	(-) 9.31
Revenue expenditure	6692.95	6599.47	5718.83	(-) 13.34
Interest payment	427.33	435.53	444.92	(+) 2.16
Capital expenditure	2526.55	1807.47	1291.89	(-) 28.53
Disbursement of Loans & Advances	4.20	1.66	0.04	(-) 97.59
Revenue surplus	1926.52	1430.57	1563.96	(+) 9.32
Fiscal deficit (-)/ surplus (+)	(-) 600.63	(-) 374.95	(+) 273.26	(+) 172.88
Primary deficit (-)/surplus (+)	(-) 173.30	(+) 60.58	(+) 718.18	(+) 1085.51
Recoveries of Loans and Advances	3.60	3.60	1.23	(-) 65.83

(Source: Budget documents and Finance Accounts)

Chart 1.1: Selected fiscal parameters, budget estimates *vis-à-vis* actual

(₹ in crore)



(Source: Budget documents and Finance Accounts)

It can also be seen from the preceding table there was a marginal variation between budget Revised Estimates (RE) and Actuals for Tax Revenue collection. However, in case of Non-Tax Revenue, the projection of RE and Actuals varied by 39.42 *per cent* (₹ 169.63 crore). The difference in shortfall was mainly on account of Power (₹ 75.46 crore), Miscellaneous General Services (₹ 56.55 crore) and Public Works (₹ 16.50 crore). As such, budgetary projection of Non-tax revenue has been unrealistic and requires greater attention in future.

Under Capital expenditure, there was a difference of ₹ 515.58 crore between RE and Actuals. This was mainly on account of Major Irrigation (₹ 233.14 crore), Power (₹ 54.65 crore) and Public Works (₹ 32.62 crore). This resulted in substantial variation in projections of Fiscal deficit and Primary deficit as made in the budget and the Actuals. Thus, there were Fiscal surplus and Primary surplus at the close of the year (2013-14).

1.1.5 Major policy initiatives in the budget

The following points were mentioned in the Budget speech of the Chief Minister, Government of Manipur.

The total receipt of the State was estimated at ₹ 8990 crore in 2013-14, of which ₹ 8619.47 crore was targeted from the Revenue receipts. Revenue collection from VAT and Power are the two largest sources of state revenue.

Collection from power was likely to increase due to number of measures being taken up for minimizing transmission and distribution losses.

New projects proposed to be funded out of Special Plan Assistance are setting up of Information Technology Special Economic Zone at Mantripukhri and construction of six children homes. A project with an estimated cost of ₹ 687 crore for utilising water from Thoubal Dam was envisaged.

Against this background, it was seen that collection of revenue from Power was short by ₹ 75.46 crore and Capital outlay on Major Irrigation projects by ₹ 26.17 crore only. No Capital outlay was made for Information Technology Special Economic Zone and construction of six children homes.

1.2 Resources of the State

1.2.1 Resources of the State as per the Annual Finance Accounts

Revenue and capital are the two streams of receipts that constitute the main resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, State's share of union taxes and duties and grants-in-aid from the Government of India (GoI). Capital receipts comprise miscellaneous capital receipts such as recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from the GoI. Besides the funds available in the Public accounts after disbursement is also utilised by the State Government to finance its deficit. **Table 1.2** presents the receipts and disbursements of the State during the current year (2013-14) as recorded in its Annual Finance Accounts.

The components and major sub-components of revenue are shown in **Chart 1.2** as a flow diagram. **Chart 1.3** depicts the trends in various components of the receipts of the State during 2009-14. **Chart 1.4** depicts the composition of resources of the State during 2013-14.

Chart 1.2: Components and Major sub-components of Revenue during 2013-14

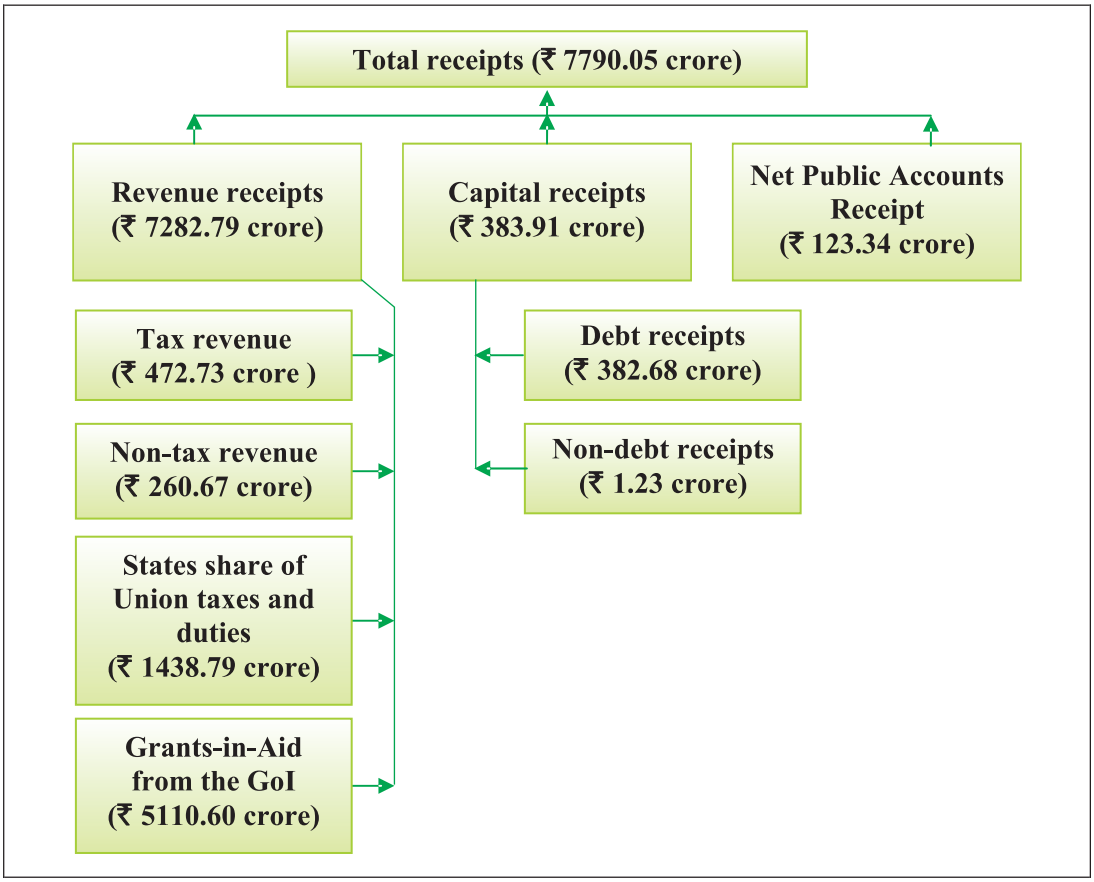


Chart 1.3: Trends in Receipts

(₹ in crore)

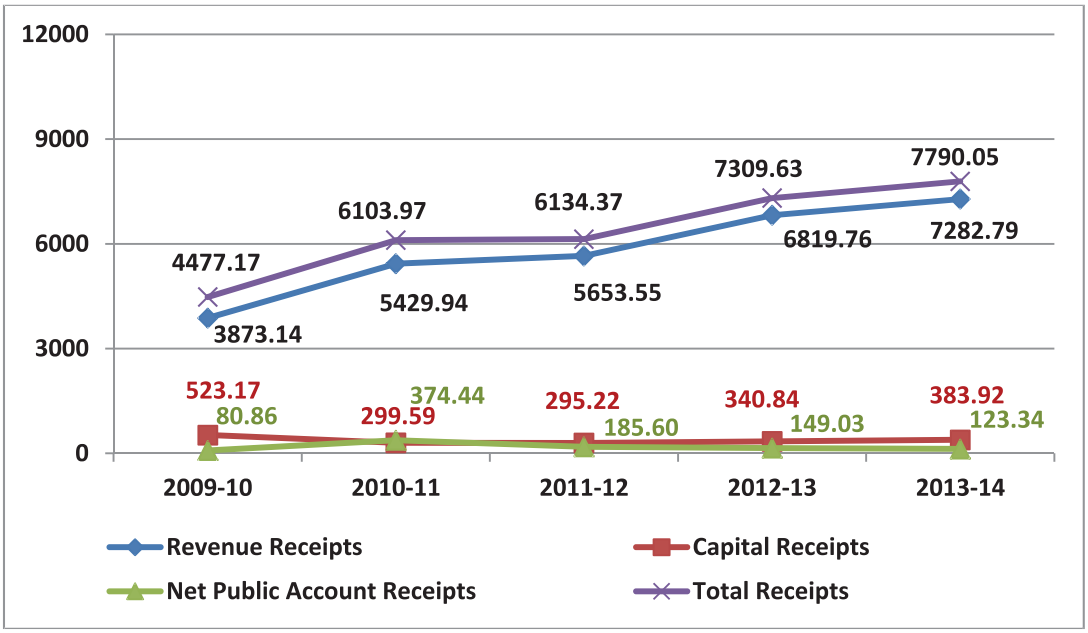
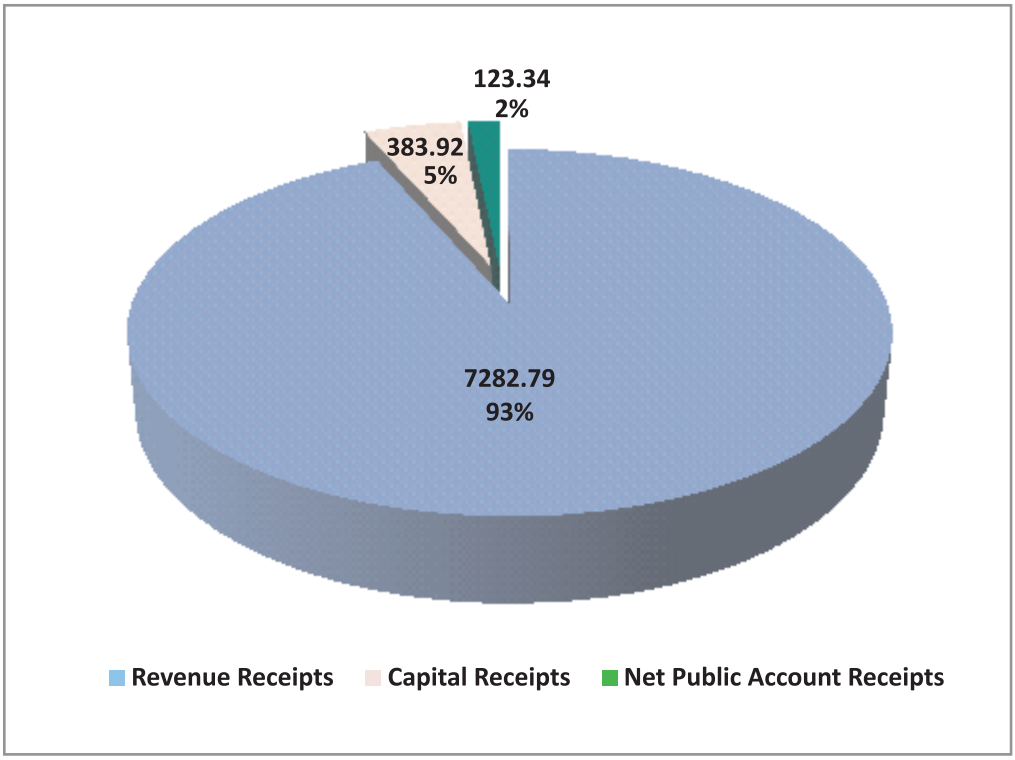


Chart 1.4: Composition of Receipts during 2013-14

(₹ in crore)



Total receipts of the State increased from ₹ 7309.63 crore in 2012-13 to ₹ 7790.05 crore in 2013-14. The increase in total receipts was mainly due to increase in Revenue receipts (₹ 463.03 crore). While Net Public accounts receipts decreased by ₹ 25.69 crore, Capital receipts increased by ₹ 43.07 crore in 2013-14 over the previous year (2012-13).

Contribution of the State's own revenue to the Revenue receipt was in the range of 8 *per cent* to 12 *per cent* for the period 2009-14. The State's share of Union taxes and duties and Grants-in-aid from GoI contributed in the range of 88 *per cent* to 92 *per cent* to the Revenue receipt during 2009-14 and remained the main contributor to Revenue receipt of the State.

1.2.2 Funds directly transferred to State Implementing Agencies

The Government of India has been transferring a sizeable quantum of funds directly to the State Implementing Agencies[6] for implementation of various schemes/programmes in Social and Economic sectors, which are recognised as critical. In the present mechanism, these funds are not routed through the State Budget/State Treasury System and hence do not find mention in the Finance Accounts of the State. As such, the Annual Finance Accounts of the State does not include the quantum of receipt and expenditure of this category. During

[6] State Implementing Agencies include any organization/institution including Non-Governmental organizations, which are authorized by the State Government to receive funds from the Government of India for implementing specific programmes in the State.

the year 2013-14 Central funds of ₹ 889.45 crore were transferred directly to the State implementing agencies. The programmes assisted by Government of India where funds were transferred are presented in **Appendix-1.3.** Amounts released for implementation of some major programmes/schemes are detailed in the following table:

Table 1.5: Funds transferred directly to State Implementing Agencies

(₹ in crore)

Programme/Scheme	Implementing Agency	Funds transferred directly by the GoI during 2013-14
Mahatma Gandhi National Rural Employment Guarantee Scheme	DRDA	231.00
Sarva Shiksha Abhiyan	State Implementation Society	131.94
National Rural Health Mission	State Health Society	68.48
National Rural Drinking Water Programme	State Water and Sanitation Mission	55.30
Rashtriya Madhyamic Shiksha Abhiyan	State Implementation Society	39.28
Indira Awaas Yojana	DRDA	36.50
Integrated Watershed Management Programme	DRDA	30.28
National AIDS Control Programme	Manipur State AIDS Control Society	19.84
Total		**612.62**

(Source: Finance Accounts)

DRDA- District Rural Development Agency

The above table shows that an amount of ₹ 231 crore (about 26 *per cent* of the total funds transferred) was for the Mahatma Gandhi National Rural Employment Guarantee Scheme, ₹ 131.94 crore (about 15 *per cent*) for Sarva Shiksha Abhiyan and ₹ 64.48 crore (8 *per cent*) for the National Rural Health Mission.

As there is no centrally monitoring mechanism for utilisation of funds under this category, reliable data on quantum of expenditure is not readily available to audit.

Audit analysis of National Rural Health Mission is as follows:

- **National Rural Health Mission**

The activities of the NRHM in the State are carried out through State Health Society, State Tuberculosis Society, State Leprosy Society, State Blindness Society, *etc*. Test check showed that a total amount of ₹ 69.13 crore was available to six health societies during 2013-14. Details are shown below:

Table 1.6: Scheme wise receipt and expenditure under NRHM

(₹ in crore)

Implementing Agency	Name of the Scheme/Project	Receipt	Expenditure (2013-14)
State Health Society	Reproduction and Child Health	28.21	24.53
	Mission Flexible Pool	31.01	28.11
	Pulse Polio Immunisation	0.97	0.90
State Leprosy Society	National Leprosy Eradication Programme (NLEP)	0.48	0.32
State Vector Borne Disease Control Society	National Vector Borne Disease Control Programme (NVBDCP)	2.88	3.21
State Integrated Diseases Surveillance Society	National Integrated Diseases Surveillance Programme (NIDSP)	0.26	0.40
State Blindness Control Society	National Programme for Control of Blindness (NPCB)	2.76	2.89
State Tuberculosis Society	National Tuberculosis control Programme (NTCP)	2.56	3.12
Total		**69.13**	**63.48**

(Source : State Health Society)

As per web site of the Controller General of Account, funds for NRHM was transferred to only three health societies *i.e.* State Health Society (₹ 63.78 crore), State Blindness Control Society (₹ 2.14 crore) and State Tuberculosis Society (₹ 2.56 crore).

However, as per test check, the funds were transferred to the six health societies. Transfer of funds for implementation of NRHM programme during 2013-14 could not be reconciled due to lack of proper documentation, except for State Blindness Control Society and State Tuberculosis Society. Out of ₹ 2.76 crore released for implementation of National Programme for Control Blindness by the Government of India to the State Blindness Control Society, only ₹ 2.14 crore were reflected in the web-site of the Controller General of Account. There was no discrepancy in figures booked by State Tuberculosis Society and web-site of the Controller General of Account.

The excess expenditure under NPCB, NTCP, NVBDCP and NIDSP was stated to have been met from unspent balance of previous year and state matching share. An amount of ₹ 0.49 lakh released vide cheque no. 013061 dated nil by the State Health Society to the District Programme Officer, Churachandpur was not reflected in the cash book/bank account statement; resulting in non-accounting of the fund amount.

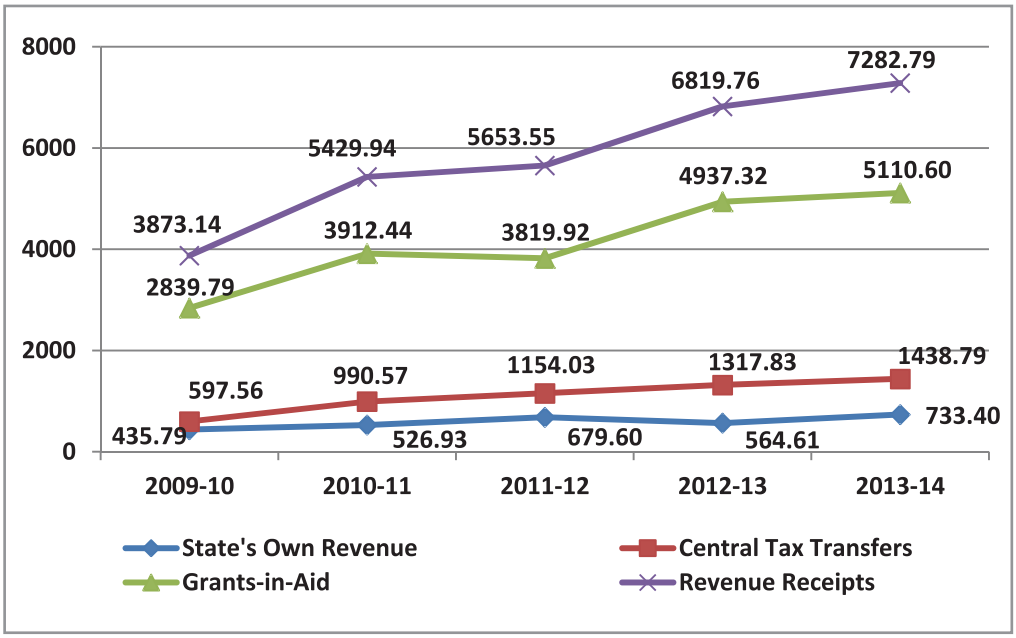
As of August 2014, utilisation certificates in respect of the State Health Society, National Leprosy Eradication Programme and National Tuberculosis Control Programme could not be furnished as audit of accounts by the Statutory Auditor was not yet completed.

1.3 Revenue Receipts

The Revenue receipts of the State Government consist of the State's own tax and non-tax revenues, central tax transfers and grants-in-aid from the GoI. The trends and composition of revenue receipts over the period 2009-14 are presented in **Appendix 1.4** and are also depicted in the following chart:

Chart 1.5: Trends in Revenue receipts

(₹ in crore)



Revenue receipt increased by ₹ 463.03 crore from ₹ 6819.76 crore in 2012-13 to ₹ 7282.79 crore in 2013-14. The increase was mainly due to increase in Grants-in-aid from Government of India (₹ 173.28 crore), Tax revenue (₹ 139.90 crore) and Share of Union Taxes/duties (₹ 120.96 crore). The increase in Grants-in-aid and Share of Union Taxes/duties constituted about 64 *per cent* of increase of Revenue receipts. The trends in revenue receipts relative to GSDP are presented in the following table:

Table 1.7: Trends in Revenue Receipts relative to GSDP

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue Receipts (RR)	3873.14	5429.94	5653.55	6819.76	7282.79
Rate of growth of RR (*per cent*)	0.01	40.19	4.12	20.63	6.79
GSDP *	8254	9137	11123	12910 (Q)	15231 (A)
Rate of growth of GSDP *(per cent)*	11.56	10.70	21.74	16.07	17.98
RR/GSDP (*per cent)*	46.92	59.43	50.83	52.83	47.82
Buoyancy Ratios[7]					
Revenue Buoyancy w.r.t GSDP	0.0009	3.76	0.19	1.28	0.38
State's Own Tax Buoyancy w.r.t GSDP	0.25	1.95	1.33	(-) 1.05	1.66
Revenue Buoyancy with reference to State's own taxes	0.003	1.92	0.14	(-) 1.22	0.23

** GSDP at current price with base year 2004-05. Q – Quick estimates and A – Advance estimates*

(Source: Finance Accounts)

From the above table, it is seen that the Revenue receipts of the State increased marginally during 2011-12. However, the increase in Revenue receipts was appreciable during 2010-11 and 2012-13, which corresponds to the significant increase in Grants-in-aid from the Government of India. However, in 2013-14 Tax revenue grew by a significant amount of ₹ 139.90 crore, and contributed significantly to the growth of Revenue receipt in the current year (2013-14).

In the year 2010-11, the growth rate of Revenue receipts was more than three times that of GSDP growth rate, which came down to below half times the growth of GSDP in 2011-12 and 2013-14. These uneven trends in the growth rate illustrates that Revenue receipts collection does have not a direct relation with the growth of GSDP.

State's Own Tax buoyancy with respect to GSDP maintained a steady trend except for the year 2009-10 and 2012-13. As compared with the Revenue receipts, the State own tax grew at a faster rate during 2013-14.

1.3.1 State's Own Resources

As the State's share in Central taxes and Grants-in-aid is determined on the basis of recommendations of the Finance Commission, the State's performance in mobilisation of resources was assessed in terms of its own resources comprising own tax and non-tax sources.

The contribution of Tax revenue to the Total Revenue Receipts of the State ranged between 5 *per cent* to 7 *per cent* during 2009-14. Tax revenue increased from ₹ 332.83 crore in 2012-13 to ₹ 472.73 crore in 2013-14 mainly

[7] Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy of 0.6 implies that revenue receipts tend to increase by 0.6 percentage points if the GSDP increases by one *per cent*.

due to increase in Taxes on Sales, Trades etc. and Other Taxes and Duties on Commodities and services.

The State's actual Tax and Non-tax receipts for the year 2013-14 vis-a-vis assessment made by the 13th Finance Commission (FC) and MTFPS are shown in the following table:

Table 1.8: Own Tax revenue and Own Non-tax revenue vis-à-vis targets

(₹ in crore)

Particular	13th FC projections	Budget estimates	MTFPS projection	Actual
Own Tax revenue	326.27	491.87	491.87	472.73
Own Non-tax revenue	231.38	429.77	429.77	260.67

(Source: Budget documents, 13th FC Report, MTFPS and Finance Accounts)

From the above table, it is seen that the actual Own Tax revenue was more than the normative assessment of the 13th FC by ₹ 146.46 crore (45 *per cent*) but was less than the budget estimates/MTFPS projection by ₹ 19.14 crore (4 *per cent*). The Own non-Tax revenue realised during the year was more than the normative assessment made by the 13th FC projection by ₹ 29.29 crore (13 *per cent)* but less than the budget estimates/MTFPS projection by ₹ 169.10 crore (40 *per cent)*.

As stated earlier, the large variation/ shortfall in Own non-tax revenue was mainly on account of Power (₹ 75.46 crore), Miscellaneous General Services (₹ 56.55 crore) and Public Works (₹ 16.50 crore). As such, budgetary projection of Non-tax revenue was not realistic in 2013-14.

1.3.1.1 Tax revenue

The gross collection in respect of major taxes and duties are given in the following table:

Table 1.9: Components of State's own resources

(₹ in crore)

Revenue Head	2009-10	2010-11	2011-12	2012-13	2013-14	% increase over previous year
Taxes on sales, trades *etc.*	163.28	227.57	296.92	258.52	395.74	53.08
State excise	4.70	6.61	9.80	9.94	9.20	(-) 7.44
Taxes on vehicles	4.34	4.44	13.21	15.83	18.73	18.32
Stamp duty and Registration fees	4.26	3.57	4.82	5.98	7.90	32.11
Land revenue	0.81	1.29	0.84	1.24	1.12	(-) 9.68
Taxes on goods and passengers	0.81	0.90	1.40	1.43	1.24	(-) 13.29
Other taxes[8]	17.84	22.67	41.08	39.89	38.80	(-) 2.73
Total	**196.04**	**267.05**	**368.07**	**332.83**	**472.73**	**42.03**

(Source: Finance Accounts for the respective years)

[8] Other taxes include taxes on immovable property other than agricultural land, taxes and duties on electricity and agricultural income.

During the year 2013-14, the collection of State's Own Tax was ₹ 472.73 crore. Sales tax (₹ 395.74 crore) was the main contributor to the State's Own Tax revenue and accounted for 84 *per cent* of the Tax revenue. The Tax revenue during 2013-14 increased by ₹ 139.90 crore (42 *per cent*) over the previous year (₹ 332.83 crore). Other than Sales tax and Taxes on vehicles, revenue collection from other sources was negligible.

1.3.1.2 Non-tax revenue

Non-Tax revenue remained at around 3 *per cent* of Revenue receipts in 2013-14 as in the previous year. Non-tax revenue increased marginally by ₹ 28.89 crore over the previous year mainly due to increase in Miscellaneous General Services (₹ 35.54 crore), and Interest receipts (₹ 12.44 crore) partially offset by decrease in revenue collection in Power (₹ 12.07 crore). The trends in Non-Tax revenue during 2009-14 is given in the following table:

Table 1.10: Trends of Non-Tax Revenue during 2009-14

(₹ in crore)

Revenue Head	2009-10	2010-11	2011-12	2012-13	2013-14	% increase over previous year
Interest receipts	32.73	44.65	25.18	20.66	33.10	60.21
Miscellaneous General Service	61.47	76.87	138.33	75.29	110.83	47.20
Power	104.07	88.29	106.59	108.30	96.23	(-) 11.14
Others*	41.47	50.07	41.43	27.53	20.51	(-) 25.49
Total	**239.74**	**259.88**	**311.53**	**231.78**	**260.67**	**12.46**

(Source: Finance Accounts)

As seen from the table, Other non-tax receipts increased sharply in 2011-12 and then decreased significantly in 2012-13. Interest receipt decreased from ₹ 25.18 crore in 2011-12 to ₹ 20.66 crore in 2012-13, and then increased to ₹ 33.10 crore in 2013-14. The receipts from the Miscellaneous General Service which declined considerably in 2012-13 made a significant improvement in 2013-14. However, the Power sector reflects negligible/minus growth rate during 2009-14.

Cost of recovery in supply of merit goods and services

The cost of recovery of Non-Tax Revenue Receipts (NTR) as a percentage of Non-plan Revenue Expenditure (NPRE) in supply of merit goods and services of two selected socio-economic services by Government are shown in the following table:

Table 1.11: Cost of recovery of socio-economic services during 2012-14

(₹ in crore)

Name of Services	2012-13			2013-14		
	Non-tax revenue (NTR) receipts	Non-plan revenue expenditure (NPRE)	NTR as percentage of NPRE	NTR receipts	NPRE	NTR as percentage of NPRE
Water Supply and Sanitation	6.15	59.71	10	2.11	58.67	4
Irrigation	3.82	30.69	12	2.56	28.07	9

(Source: Finance Accounts)

NTR as a percentage of NPRE under Water Supply and Sanitation decreased substantially from 10 *per cent* in 2012-13 to 4 *per cent* in 2013-14. In case of Irrigation, NTR as a percentage of NPRE also decreased from 12 *per cent* to 9 *per cent*. As NTR as a percentage of NPRE is very low, the Government may take efforts to limit NPRE and increase NTR collection so as to make the provision of these important services self sufficient.

1.3.2 Grants-in-aid from the Government of India

The details of Grants-in-aid from the Government of India during 2009-14 are shown in the following table:

Table 1.12: Grants-in-aid from the Government of India during 2009-14

(₹ in crore)

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Non-Plan Grants	1059.41	1302.84	1293.10	1882.87	1769.87
Grants for State Plan Schemes	1416.73	2137.55	2119.73	2659.00	2588.52
Grants for Central Plan Schemes	6.22	12.71	12.47	36.56	13.64
Grants for Centrally Sponsored Schemes	328.30	413.20	349.81	306.34	652.68
Grants for Special Plan Schemes	29.13	46.14	44.81	52.55	85.89
Total	**2839.79**	**3912.44**	**3819.92**	**4937.32**	**5110.60**
Percentage of increase over previous year	(-)0.99	37.77	(-)2.36	29.25	3.51
Total grants as a percentage of Revenue Receipts	73.32	72.05	67.57	72.40	70.17

(Source: Finance Accounts)

Grants-in-aid from Government of India increased by ₹ 173.28 crore from ₹ 4937.32 crore in 2012-13 to ₹ 5110.60 crore in 2013-14. The increase in Grants-in-aid was mainly due to increase in Centrally Sponsored Schemes (₹ 346.34 crore) partially offset due to decrease in Non-Plan Grants (₹ 113 crore) and Grants for State Plan Schemes (₹ 70.48 crore). As in the previous years, the Grants-in-aid continue to be the major contributor to the Revenue receipts of the State. The Grants-in-aid was in the range of 67.57 *per cent* to 73.32 *per cent* of the Revenue receipts of the State during 2009-14.

1.3.3 Optimisation of the 13th FC grants

The details of funds transferred to the State as recommended by the 13th FC during award period of 2010-15, and fund released and expenditure thereon as on 31 March 2014 are shown in the following table:

Table 1.13: Transfer of funds under 13th FC

(₹ in crore)

Sl. No.	Transfers/Items	Recomm-endation of the 13th FC grants	Actual release	Expenditure under relevant revenue head of account
(1)	(2)	(3)	(4)	(5)
1	Local Bodies, of which	315.90	89.58	89.58
	General Basic Grant to PRIs	*143.16*	*33.04*	*33.04*
	General Performance Grant to PRIs	*75.84*	*31.07*	*31.07*
	General Basic Grant to ULBs	*53.54*	*17.17*	*17.17*
	General Basic Performance to ULBs	*28.36*	*1.67*	*1.67*
	Special Areas Basic Grant	*8.80*	*2.68*	*2.68*
	Special Areas Performance Grant	*6.20*	*3.95*	*3.95*
2	Disaster Relief	35.90[9]	24.75	24.75
3	Elementary Education	15.00	3.00	3.00
4	Improving outcome grants	38.60	16.31	16.31
5	Environment related grants	158.30	103.36	103.36
6	Maintenance of Roads and Bridges	100.00	72.00	72.00
7	State specific grants, of which	301.00	135.75	135.75
	Development and maintenance of Kangla Fort	*8.00*	*4.00*	*4.00*
	Renovation and maintenance of Raj Bhavan	*10.00*	*2.50*	*2.50*
	Up gradation of Manipur Police Training School to Manipur Police Training College	*84.00*	*42.00*	*42.00*
	Infrastructure for Police Stations in Rural and Remote Areas	*23.00*	*11.50*	*11.50*
	Border Area Development	*25.00*	*12.50*	*12.50*
	Special Up gradation grants for Sports	*100.00*	*25.00*	*25.00*
	Infrastructures for ADCs	*51.00*	*38.25*	*38.25*
Total		**964.70**	**444.75**	**444.75**

(Source: 13th FC and State Finance Department)

The 13th FC had recommended transfer of ₹ 964.70 crore during 2010-15 for the items as mentioned in the above table. Against this, ₹ 444.75 crore (46.10 *per cent*) had been released by Government of India till 31 March 2014. The amount (₹ 444.75 crore) released by the Government of India has been spent by the State Government. There was significant shortage in release of fund in case of Local bodies as ₹ 89.58 crore (28.33 *per cent*) was released against recommended amount of ₹ 315.90 crore. The trend indicates that there is an unlikelihood that the whole amount recommended by the FC would

[9] Excluding ₹ 5 crore for Capacity building

be released by the Government of India in the award period, which ends in 2014-15.

1.4 Capital Receipts

The details of Capital receipts during 2009-10 to 2013-14 are shown in the following table:

Table 1.14: Trends in growth and composition of receipts

(₹ in crore)

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Capital Receipts (CR)	523.17	299.59	295.22	340.84	383.91
Miscellaneous Capital Receipts	-	-	-	-	-
Recovery of Loans and Advances	3.28	1.19	1.89	0.59	1.23
Public Debt Receipts	519.89	298.40	293.33	340.25	382.68
Rate of growth of debt capital receipts	65.29	(-) 42.60	(-) 1.70	16.00	12.47
Rate of growth of non-debt capital receipts	396.97	(-) 63.72	58.82	(-) 68.78	108.47
Rate of growth of CR (*per cent*)	65.98	(-) 42.74	(-) 1.46	15.45	12.64
Rate of growth of GSDP	11.56	10.70	21.74	16.07	17.98

(Source: Finance Accounts)

As can be seen from above table major share of Capital receipts was contributed by Public debt receipts. Public Debt receipt increased by ₹ 42.44 crore from ₹ 340.25 crore in 2012-13 to ₹ 382.68 crore in 2013-14. The main contributors to the increase in Public Debt receipt were Market borrowings (₹ 350 crore) and Loans from National Bank for Agricultural and Rural Development (₹ 19.83 crore). The State had raised Market borrowings of ₹ 350 crore at interest rate of between 9.46 *per cent* and 9.75 *per cent*.

1.4.1 Recoveries of loans and advances

Recovery of loans and advances increased to ₹ 1.23 crore in 2013-14 from ₹ 0.59 crore in 2012-13. Recovery from Loans to Government Servants (₹ 1.18 lakh) was the only significant heads under which transactions occurred during 2013-14. At the end of the year, there was a closing outstanding Loan of ₹ 205.13 crore, especially under Social Security and Welfare Programmes. Recovery of ₹ 1.23 crore against outstanding balance of ₹ 205.13 crore was insignificant. The Government needs to give attention to recover the outstanding loans and advances.

1.4.2 Loans and advances from the Government of India

No Central loans were contracted during the year 2013-14. The opening balance of the Loans and Advances from the Government of India to the State were ₹ 530.42 crore as on 1 April 2013. The State repaid an amount of ₹ 47.08 crore of the Central Loans. Thus, an amount of ₹ 483.34 crore

remained as outstanding Loans and Advances from Government of India as on 31 March 2014.

1.5 Public Accounts Receipt

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances *etc*. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution of India and are not subjected to vote by the State Legislature. Here the Government acts as a banker. The balance after disbursements is the fund available with the Government for use. The details of Net Public Account Receipts are shown in the following table:

Table 1.15: Net Public Account receipts

(₹ in crore)

Sl. No.	Resources under various heads	2009-10	2010-11	2011-12	2012-13	2013-14
1	Small Savings, Provident Fund *etc*.	24.94	41.30	233.68	138.01	103.12
2	Reserve Fund	24.52	27.87	38.35	48.08	48.45
3	Deposits and Advances	226.00	386.78	(-) 114.24	(-) 36.74	(-) 14.43
4	Suspense and Miscellaneous	(-) 34.37	(-) 0.29	6.23	1.78	1.90
5	Remittances	(-) 160.23	(-) 81.22	21.58	(-) 2.10	(-) 15.70
Total		**80.86**	**374.44**	**185.60**	**149.03**	**123.34**

(Source: Finance Accounts)

As may be seen from the above table, Net Public Account receipts decreased marginally by ₹ 25.69 crore in 2013-14 over the previous year. The decrease in Net Public Account receipts was mainly due to reduction in Remittances (₹ 13.60 crore) and Small Savings, Provident Fund *etc*. (₹ 34.89 crore) partially offset by increase in Deposits and Advances (₹ 22.31 crore).

1.6 Application of Resources

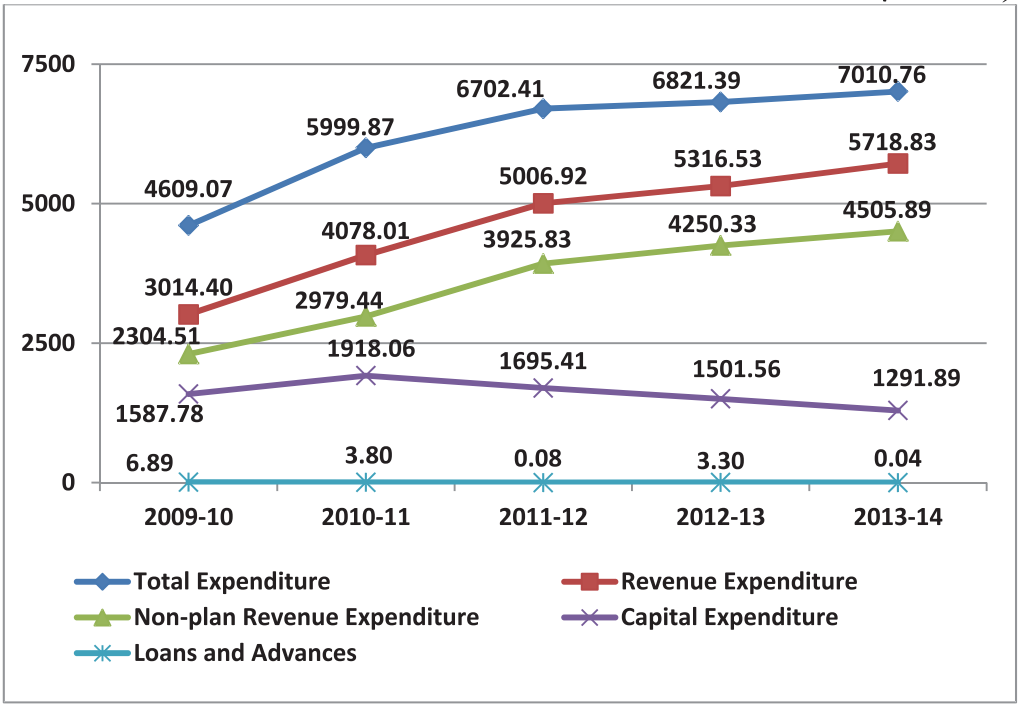
Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with the State Government. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at the cost of expenditure, especially the expenditure directed towards development of social sector.

1.6.1 Growth and Composition of Expenditure

Chart 1.6 presents the trends in total expenditure over a period of the last five years (2009-14). The composition of expenditure both in terms of 'economic classification' and 'expenditure by activities' is depicted respectively in **Charts 1.7** and **1.8.**

Chart 1.6: Trends in various components of Total Expenditure during 2009-14

(₹ in crore)



The total expenditure of the State increased by ₹ 2401.69 crore (52 *per cent*) from ₹ 4609.07 crore in 2009-10 to ₹ 7010.76 crore in 2013-14. The Revenue expenditure of the State increased by ₹ 2704.43 crore (89.72 *per cent*) from ₹ 3014.40 crore in 2009-10 to ₹ 5718.83 crore in 2013-14. A similar trend of increase was also depicted by the Non-plan Revenue Expenditure, which increased by ₹ 2201.38 crore (95.52 *per cent*) from ₹ 2304.51 crore in 2009-10 to ₹ 4505.89 crore in 2013-14. However, Capital expenditure decreased by ₹ 295.89 crore (18.64 *per cent*) from ₹ 1587.78 crore in 2009-10 to ₹ 1291.89 crore in 2013-14.

Revenue expenditure increased by ₹ 402.30 crore in 2013-14 over the previous year. The increase was mainly due to increase in expenditure under General Services (₹ 159.24 crore) and Grants-in-aid and Contributions (₹ 142.27 crore). Capital expenditure decreased by ₹ 209.67 crore in 2013-14 over the previous year. The decrease was mainly due to decrease in Major Irrigation (₹ 397.90 crore) and Sewerage and Sanitation (₹ 37.03 crore) partly

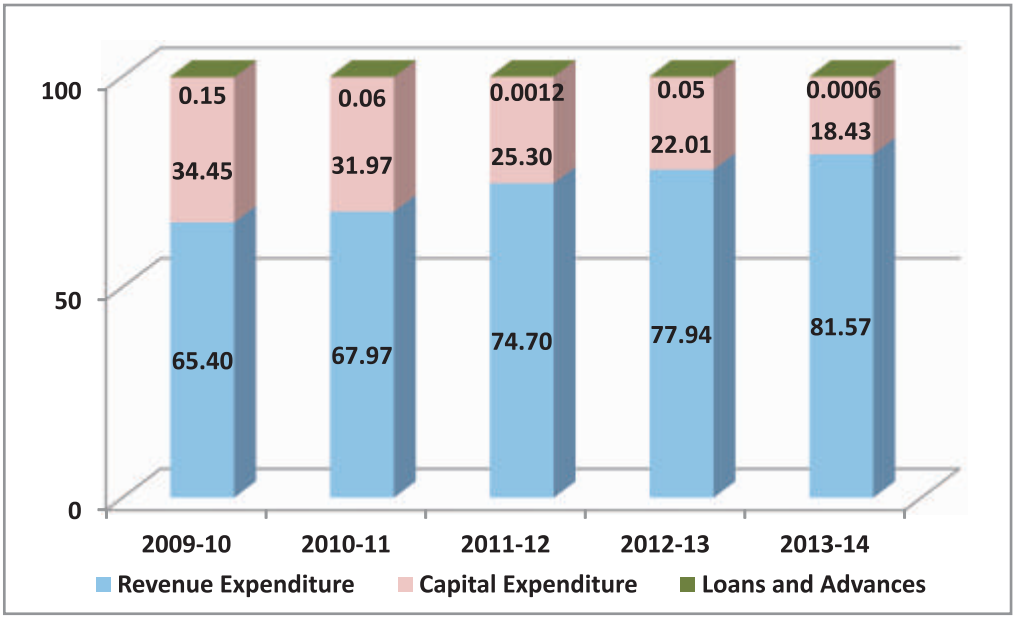
offset by increase in Roads and bridges (₹ 77.46 crore), Power (₹ 60.27 crore) and Medical and Public Health (₹ 36.54 crore).

Capital expenditure exhibited a declining trend since 2010-11. Revenue expenditure, on the other hand has increased steadily during 2009-14. Revenue expenditure as a percentage of the total expenditure increased from 65.40 *per cent* in 2009-10 to 81.57 *per cent* in 2013-14. This shows that a bulk of the total expenditure has been increasingly spent to meet expenditure on maintenance, salary, *etc*.

The composition of Revenue expenditure, Capital expenditure and Loans and Advances as a percentage of Total expenditure during 2009-10 to 2013-14 are shown in the following chart:

Chart 1.7: Trends showing share of components of Total expenditure

(in *per cent*)



The details of expenditure in terms of Plan expenditure and Non-plan expenditure are given in the following table:

Table 1.16: Trends in composition of expenditure as Plan and Non-Plan expenditure

(₹ in crore)

Types of Expenditure	2009-10	2010-11	2011-12	2012-13	2013-14
NON-PLAN					
Revenue	2304.51	2979.44	3925.83	4250.33	4505.89
Capital	(-) 0.80	0.99	(-) 3.22	7.87	(-) 0.01
Loans and Advances	0.19	0.25	0.08	2.30	0.04
Sub-total *	**2303.90 (50)**	**2980.68 (50)**	**3922.69 (59)**	**4260.50 (62)**	**4505.92 (64)**
PLAN					
Revenue	709.89	1098.57	1081.09	1066.20	1212.94
Capital	1588.58	1917.07	1698.63	1493.69	1291.90
Loans and Advances	6.70	3.55	-	1.00	-
Sub-total *	**2305.17 (50)**	**3019.19 (50)**	**2779.72 (41)**	**2560.89 (38)**	**2504.84 (36)**
Total (Non-Plan & Plan)					
Revenue	3014.40	4078.01	5006.92	5316.53	5718.83
Capital	1587.78	1918.06	1695.41	1501.56	1291.89
Loans and Advances	6.89	3.80	0.08	3.30	0.04
Total Expenditure	**4609.07**	**5999.87**	**6702.41**	**6821.39**	**7010.76**

(Source: Finance Accounts)

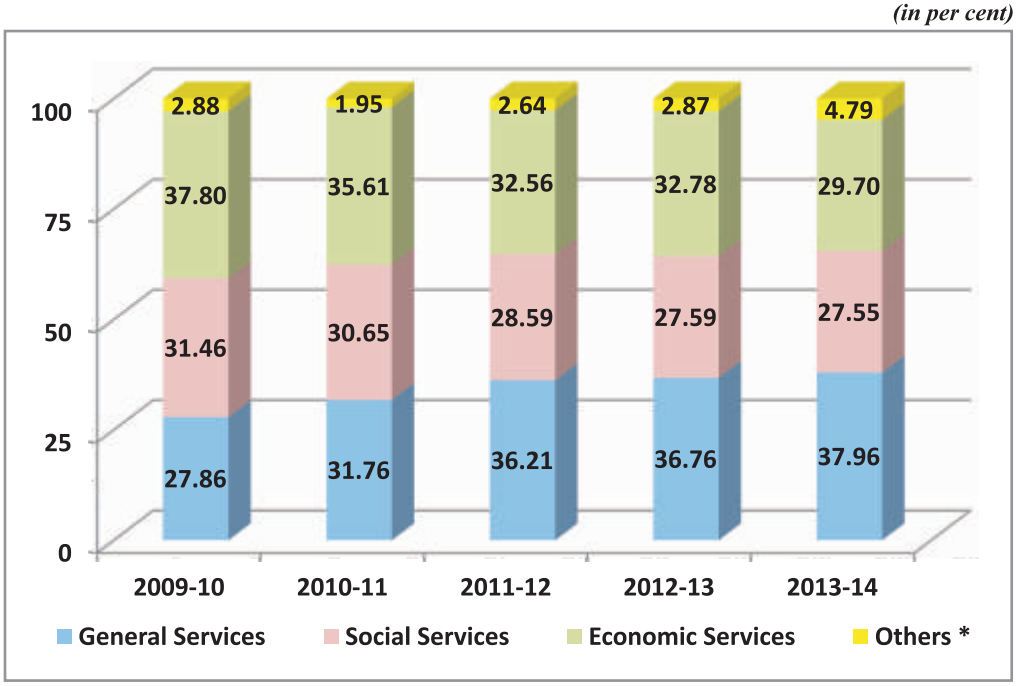
*Figures in bracket represent percentage with respect to the Total Expenditure

The table above shows that Non-plan expenditure as a percentage of total expenditure increased from 50 *per cent* in 2009-10 to 64 *per cent* in 2013-14. Correspondingly, Plan expenditure as a percentage of total expenditure decreased from 50 *per cent* in 2009-10 to 36 *per cent* in 2013-14. Under Plan expenditure, there was increase in Revenue expenditure but substantial decrease in Capital expenditure in 2013-14 over the previous year.

Expenditure is also classified by its activities like General Service, Social Service, *etc.* A chart showing the percentage of expenditure under General Services, Social Services, Economic Services, *etc.* against total expenditure is given in the following chart:

Chart 1.8: Percentage of expenditure by activities against total expenditure

(in per cent)



* *Grants-in-aids and Contributions*

The share of expenditure on account of Economic Services decreased from 37.80 *per cent* in 2009-10 to 29.70 *per cent* in 2013-14. Similarly, the share of Social Services decreased from 31.46 *per cent* in 2009-10 to 27.55 *per cent* in 2013-14. The share of expenditure on General Services, on the other hand, increased from 27.86 *per cent* in 2009-10 to 37.96 *per cent* in 2013-14. Thus, share of Development expenditure *i.e.* expenditure on Economic Services and Social Services substantially decreased during the period 2009-14.

The details of Revenue receipts, Revenue expenditure and Revenue surplus as percentage of GSDP are given in the following table:

Table 1.17: Trends of Revenue receipt and expenditure

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue Receipt as a percentage of GSDP	46.92	59.43	50.83	52.83	47.82
Revenue Expenditure as a percentage of GSDP	36.52	44.63	45.01	41.18	37.55
Revenue Surplus as a percentage of GSDP	10.41	14.79	5.81	11.64	10.27

(Source: Finance Accounts and Department of Economics and Statistics, Govt. of Manipur)

The Revenue receipts as a percentage of GSDP was in the range of 46.92 *per cent* to 59.43 *per cent* during 2009-14. Revenue expenditure as a percentage of GSDP increased from 36.52 *per cent* in 2009-10 to 45.01 *per cent* in 2011-12 before it decreased to 37.55 *per cent* in 2013-14. The table indicates that in 2012-13, there was a better Revenue receipt *vis-à-vis* GSDP as compared to 2013-14 while Revenue expenditure *vis-à-vis* GSDP was reduced in 2013-14

as compared to previous year. Except for the year 2011-12, the Revenue surplus-GSDP ratio remained steady during 2009-14.

1.6.2 Committed expenditure

The Committed expenditure of the State Government on revenue account mainly consists of Interest payments, expenditure on Salaries and Wages, Pensions and subsidies. The following table presents the trends in the expenditure on these components during 2009-2014.

Table 1.18: Components of Committed Expenditure

(₹ in crore)

Components of Committed Expenditure	2009-10	2010-11	2011-12	2012-13	2013-14	
					BE*	Actuals
Salaries & Wages, *of which*	1140.77 (29.45)	1677.95 (30.90)	2215.87 (39.19)	2351.63 (34.48)	2809.03	2543.30** (34.92)
Non-Plan Head	*1077.25*	*1595.49*	*2091.56*	*2217.97*	*2565.01*	*2320.45*
Plan Head	*63.52*	*82.46*	*124.31*	*133.66*	*244.02*	*222.85*
Interest Payments	322.57 (8.33)	364.78 (6.72)	397.44 (7.03)	433.01 (6.35)	427.33	444.92 (6.11)
Expenditure on Pensions	292.79 (7.56)	400.15 (7.37)	628.15 (11.11)	760.28 (11.15)	866.04	771.48 (10.59)
Subsidies[10]	0.45 (0.01)	0.66 (0.01)	0.64 (0.01)	0.47 (0.01)	NA	0.43 (0.01)
Total	**1756.58 (45.35)**	**2443.54 (45.00)**	**3242.10 (57.35)**	**3545.39 (51.99)**	**4102.40**	**3760.13 (51.63)**

* *Budget estimates* ** *Including ₹5.09 crore on wages and excluding ₹36.96 crore (Leave Encashment benefits) booked under 'Major Head – 2071 – Pensions and Other Retirement Benefits'*

(Figures in the parentheses indicates percentage to Revenue receipts)

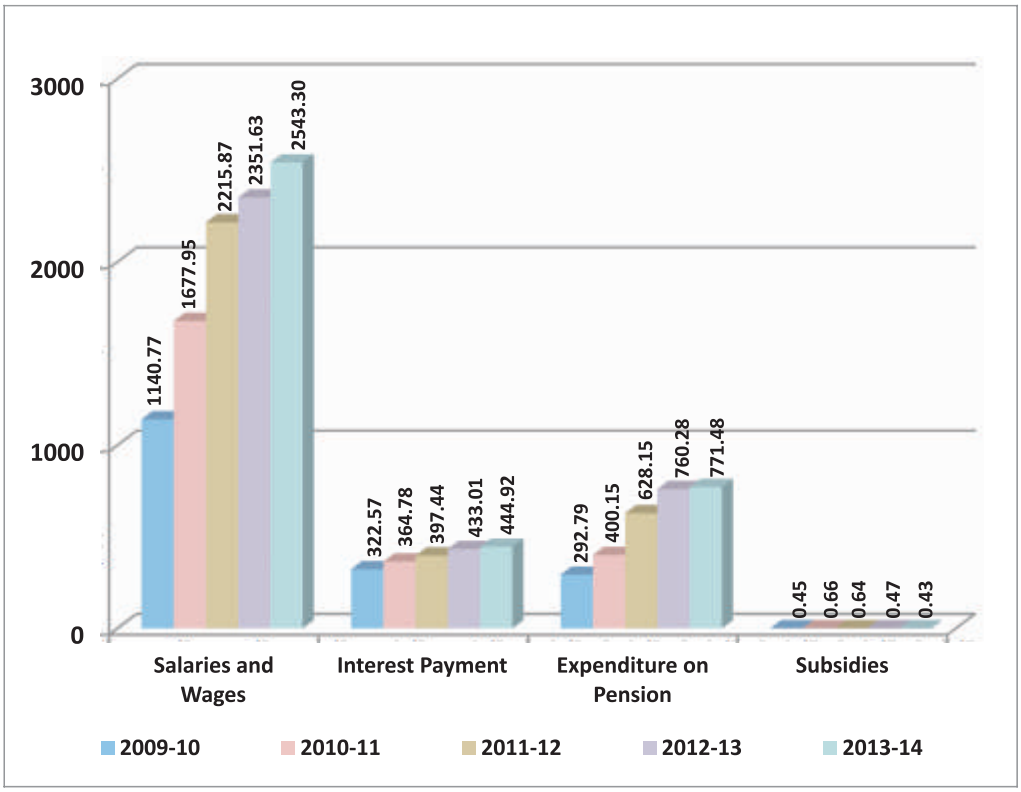
(Source: Voucher Level Computerisation of the Accountant General (A&E) for Salaries & Wages and Finance Accounts for others)

A graphical representation of the committed expenditure of the State is shown in the following chart:

[10] The subsidy figures as featured in Statement 2 of Finance Accounts has been adopted

Chart 1.9: Trend of Committed expenditure for the years 2009-14

(₹ in crore)



Salaries and Wages:- Salaries and Wages accounted for about 35 *per cent* of the Revenue receipts of the State during 2013-14 and increased by ₹ 191.67 crore (8 *per cent*) over the previous year. The outgo on Salary and Wages in 2013-14 was 123 *per cent* of that of 2009-10. Salary expenditure under non-plan head increased from ₹ 2217.97 crore in 2012-13 to ₹ 2320.45 crore in 2013-14. The Non-plan salary expenditure (₹ 2320.45 crore) was more than the projection made by the 13th Finance Commission (₹1380.23 crore) but less than the Budget figure (₹ 2565.01 crore).

Interest payment:- Interest payment increased by ₹ 11.91 crore from ₹ 433.01 crore in 2012-13 to ₹ 444.92 crore in 2013-14. Interest payment increased continually from ₹ 322.57 crore in 2009-10 to ₹ 444.92 crore in 2013-14. As in the previous year, Interest on internal debt constituted a major portion of Interest payment and accounted for 43 *per cent* while the remaining share was for payment of interest on Small Savings, Provident Funds *etc*. and on Loans and Advances from Central Government. Interest payment was more than the Budget estimate by ₹ 17.59 crore during 2013-14. Further, Interest payment exceeded the 13th Finance Commission projection (₹ 425.17 crore) by ₹ 19.75 crore.

Pension payment:- Pension payment increased by ₹ 478.69 crore (163 *per cent*) from ₹ 292.79 crore in 2009-10 to ₹ 771.48 crore in 2013-14. Pension payment increased marginally from ₹ 760.20 crore in 2012-13 to ₹ 771.48 crore in 2013-14. The increase was mainly due to increase in Gratuity (₹ 50.44 crore) and Government Contribution for Defined Contribution Pension

Scheme (₹ 25.62 crore) offset by decrease in Leave Encashment Benefits (₹ 59.20 crore) and Family Pension (₹ 5.69 crore).

The State Government had adopted (August 2010) the new Restructured Defined Contribution Pension Scheme of the GoI *mutatis mutandis* in respect of new entrants to the State's service with effect from 1 January 2005. The funds available under the head "Defined Contribution Pension Scheme for Government Employees" reduced from ₹ 84.87 crore in 2012-13 to ₹ 82.23 crore in 2013-14. During 2013-14, the State Government had deposited ₹ 79.61 crore (employees' contribution: ₹ 41.49 crore and Employer's share: ₹ 38.12 crore) in the Fund, which resulted in shortfall to the extent of ₹ 3.37 crore of Government contribution.

Subsidies: - As per Finance Accounts, amounts ranging from ₹ 0.43 crore to ₹ 0.66 crore is shown to have been given as subsidies by State Government to various departments. However, a closer look revealed that the State Government could be implicitly providing higher levels of support, particularly in the power sector, as cost of purchase of power (₹ 233.37 crore) was less than Non-tax revenue collection under Power (₹ 96.23 crore). Therefore, there is a need for proper booking of subsidies under appropriate head of account, so that the finances of the State could be depicted in a more transparent manner.

1.6.3 Non-plan Revenue expenditure

Revenue expenditure is incurred to maintain the current level of services and payment for past obligations and as such does not result in any addition to the State's infrastructure and service network.

The targets of various components of expenditure fixed by the 13th Finance Commission *vis-à-vis* Actuals in respects of NPRE during 2013-14 and its component are as shown in the following table:-

Table 1.19: 13th FC recommendations of NPRE *vis-à-vis* Actuals

(₹ in crore)

13th FC/ Actuals	Salary	General Services (GS)	Interest Payment (under GS)	Pension (under GS)	Social Services (SS)	Economic Services (ES)	Assignment to Local Bodies etc.	Total of Non-Plan revenue expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)(2+3+6+7+8)
13th FC	1380.23	944.33	425.17	364.40	190.90	163.00	651.77	3330.23
Actuals*	2320.45	1482.85	444.92	771.48	70.67	387.85	244.07	4505.89

* Under GS, SS and ES, the salary booked under these sectors has been deducted from the NPRE of respective sectors

(Source: 13th Finance Commission Report and Finance Accounts)

All the components of expenditure except for expenditure under Social sectors and Assignment to Local Bodies *etc*. exceeded the limits set by the 13th FC of NPRE in 2013-14. Non-plan revenue expenditure (NPRE) in 2013-14 was ₹ 4505.89 crore and was nearly 64 *per cent* of the Total expenditure (₹ 7010.76 crore). The NPRE in 2013-14 was kept within the limits of projections made in the MTFPS (₹ 4732.91 crore).

1.6.4 Financial Assistance by the State Government to Local Bodies, Urban Local Bodies and other institutions

The quantum of assistance provided by way of grants and loans to local bodies and other institutions during 2013-14 relative to the previous years is presented in the following table:

Table 1.20: Financial Assistance to local bodies, other institutions *etc.*

(₹ in crore)

Financial Assistance to Institutions[11]	2009-10	2010-11	2011-12	2012-13	2013-14	
					BE*	Actual
Educational Institutions (Aided Schools, Aided Colleges, Universities *etc.*)	32.04	35.17	44.81	42.24	88.04	95.48
Municipal Corporations and Municipalities	3.60	3.81	3.72	15.57	27.91	14.72
Co-operative institutions	**	**	1.39	0.63	0.84	0.59
Other Institutions	1.67	2.11	0.86	6.42	19.38	17.63
Total	**37.31**	**41.09**	**50.78**	**64.86**	**136.17**	**128.42**
Assistance as percentage of RE	1.24	1.01	1.01	1.22	2.03	2.25

* BE – Budget estimates

** included in Other Institutions

(Source: Budget documents and Finance Accounts)

The total assistance (₹ 128.42 crore) provided during 2013-14 was less than the estimates made in the budget (₹ 136.17 crore) by ₹ 7.75 crore. As compared to 2012-13, the total assistance increased by ₹ 63.56 crore in 2013-14. Financial assistance to universities and educational institutions alone constituted nearly 74 *per cent* of the total assistance of the State Government during 2013-14. Amongst education services, maximum assistance was given to Non-Government Primary School (₹ 22.21 crore). The assistance increased from 1.22 *per cent* of the Revenue expenditure in 2012-13 to 2.25 *per cent* in 2013-14.

1.6.4.1 Local Bodies and Urban Local Bodies

The 73rd and 74th Constitutional amendment Acts marked a new era in the federal democratic set up of the country so far as it conferred constitutional status to the Panchayat Raj Institutions (PRIs) and Urban Local Bodies (ULBs) and recognized them as the third tier of Government. The Constitutional amendments provide for devolution of powers and responsibilities with respect to preparation of plans and programmes for economic development and social justice and implementation of 29 subjects to PRIs and 18 subjects to ULBs listed in XIth and XIIth Schedule of the Constitution of India respectively.

Post the 73rd Constitutional amendment, the State Government enacted the Manipur Panchayati Raj (MPR) Act, 1994 and established a two-tier PRI system at the village and district levels. The State has 9 districts of which

[11] Only minor heads relating to "Assistance" under the respective major head of accounts had been considered.

5 districts are located in the hill areas and 4 districts are spread out in the valley. As on March 2014 there were 4 Zilla Parishads and 161 Gram Panchayats in the State. Consequent upon the 74th Constitutional amendment the Government enacted the Manipur Municipality Act, 1994. There are three categories of ULBs in the State *viz.,* Municipal Councils (MCs), Nagar Panchayats (NPs) and Small Town Committee (STC). As of March 2013 there were 9 Municipal Councils (MCs), 18 Nagar Panchayats (NPs) and one Small Town Committee (STC) in the State.

Devolution of funds, functions and functionaries (3 Fs) to PRIs and ULBs

The 73rd Constitutional amendment and the Manipur Panchayati Raj Act, 1994 envisaged transfer of the functions to PRIs listed in the XIth Schedule. Accordingly, the State Government through executive orders had to transfer all the 29 functions to the PRIs. For effective functioning of both the State Government and PRIs, Activity Mapping delineated the role and responsibility of PRIs. Out of 29 functions, the State Government devolved functions of 16 departments to PRIs as of March 2014. There has been no change in the 3Fs transferred since the first time the order was issued in 2005.

The 74th Constitutional amendments provide for devolution of powers and responsibilities with respect to preparation of plans and programmes for economic development and social justice and implementation relating to 18 subjects listed in the XIIth Schedule for ULBs. The Directorate of Municipal Administration, Housing and Urban Development (MAHUD), Government of Manipur intimated (December 2013) that out of 18 functions, 7 functions are now being performed by ULBs.

Thus, transfer of funds, functions and functionaries to PRIs and ULBs was not adequate and effective to enable them to function as institutions of local self government.

Accounting and auditing arrangement of PRIs and ULBs

PRIs: Sections 43 and 73 of MPR Act, 1994 stipulated that the accounts of GPs and ZPs shall be kept in such form and manner as may be prescribed. However, the basic records like Advance Register, Cheque Issue Register, Assets Registers and Receipt and Payment Accounts were not maintained in PRIs. The State Government issued an order in July 2014 that the accounts of the State would be maintained in the format as envisaged in the Model Accounting System as prescribed by the Ministry of Panchayati Raj, Government of India in consultation with the Comptroller and Auditor General of India with effect from April 2013. However, none of the PRIs in the State had maintained their accounts in the prescribed format.

The Director, Local Fund Audit (DLFA), Government of Manipur is the Primary Auditor and conducts audit of accounts of GPs and ZPs under Sections 44(1) and 74(1) of the Manipur Panchayati Raj Act, 1994 and is to forward the audit reports to GPs and ZPs within one month from the completion of date of audit. The DLFA intimated (September 2014) that except for GPs under DRDA Imphal West, all the PRIs were covered during the audit of DRDAs during 2013-14. The Director further stated that no Audit Report for any of the years was compiled.

The Principal Accountant General (Audit), Manipur conducts the audit of the accounts of PRIs under Sections 14(1) and 20(1) of C&AG's Duties, Power and Condition of Service (DPC) Act, 1971. The State Government had entrusted audit of PRIs to the C&AG of India under Technical Guidance and Support (TGS) arrangement in March 2012 by way of Gazette notification in pursuance of the 13th Finance Commission recommendations.

ULBs: The Ministry of Urban Development, GoI and the C&AG of India developed (December 2004) National Municipal Accounts Manual (NMAM) which is based on double entry accrual based accounting system and circulated it to the State Governments for adoption for greater transparency and control over finances. The State Government also issued an order to all ULBs in March 2011 for adoption of NMAM with immediate effect. Accordingly, the ULBs in the State were required to prepare their budget and maintain their accounts in the formats as prescribed in NMAM with appropriate codifications and classifications. It was, however, observed that none of the ULBs had adopted NMAM as of March 2014. All ULBs kept their accounts in conventional method without following any acceptable accounting standards. Due to non-maintenance of accounts in prescribed format, the actual financial position of ULBs in the State could not be ascertained.

The Director, Local Fund Audit (DLFA) conducts audit of accounts of MCs, NPs and STC under Sections 72(1) of the Manipur Municipalities Act, 1994. In September 2014, the DLFA intimated that the audits of accounts of 17 units out of 28 auditable ULBs units were conducted during the year 2013-14.

The Principal Accountant General (Audit), Manipur conducts the audit of the accounts of ULBs under Section 20(1) of C&AG's DPC Act, 1971 under Technical Guidance and Support (TG&S) module, as entrusted by the State Government in pursuance of the recommendation of the 13th Finance Commission. The State Gazette notification regarding entrustment of TG&S to the C&AG of India was issued in March 2012.

Reporting arrangement

Under TG&S arrangement, audit findings of test checked accounts of PRIs and ULBs conducted by the Accountant General are presented in the form of Annual Technical Inspection Report (ATIR) and submitted to the State Government for necessary action. There is a provision in the terms and conditions of TG&S entrustment that the C&AG of India or his representative will have the right to report to the State Legislature, the result of audit. Accordingly, the ATIR for the year 2012-13 was placed before the State Legislature on 16 July 2014, and the same was discussed by the Public Accounts Committee (PAC).

1.7 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects *viz*., adequacy of expenditure (*i.e.* adequate provisions for providing public services), efficiency

of expenditure use and its effectiveness (assessment of outlay-outcome relationships for selected services).

1.7.1 Adequacy of Public expenditure

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Government to take appropriate expenditure rationalization measures and lay emphasis on provision of core public and merit goods[12]. Apart from improving the allocation towards development expenditure[13], the efficiency of expenditure use is also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and proportion of revenue expenditure being spent on operation and maintenance of the existing social and economic services. The higher the ratio of these components (Development expenditure or Capital expenditure) to total expenditure (and/or GSDP), the better would be the quality of expenditure. The following table presents the trends in development expenditure relative to the aggregate expenditure of the State during 2013-14 *vis-à-vis* budgeted and the previous years.

Table 1.21: Components of Development Expenditure

(₹ in crore)

Components of Development Expenditure	2009-10	2010-11	2011-12	2012-13	2013-14	
					BE*	Actual
Development Revenue Expenditure	1707.14 (37.04)	2322.15 (38.70)	2696.66 (40.23)	2841.48 (41.66)	4143.52	2942.27 (41.97)
Development Capital Expenditure	1484.77 (32.22)	1653.30 (27.55)	1402.00 (20.92)	1275.69 (18.70)	2303.94	1071.57 (15.28)
Development Loans and Advances	6.70 (0.15)	3.55 (0.06)	-	1.00 (0.01)	3.00	-

* BE- Budget estimates (Figures in parentheses indicate percentage to Total/Aggregate expenditure)
(Source: Budget documents and Finance Accounts)

Development Revenue expenditure increased by ₹ 100.79 crore from ₹ 2841.48 crore in 2012-13 to ₹ 2942.27 crore in 2013-14. However, Development Revenue expenditure was less by ₹ 1201.25 crore than the budget estimate. Development Capital expenditure decreased by ₹ 204.12 crore from ₹ 1275.69 crore in 2012-13 to ₹ 1071.57 crore in 2013-14. The Development Capital expenditure shows a steady declining trend since 2010-11. The trend of diminishing Capital expenditure may affect the long term economic health of the State.

1.7.2 Efficiency of expenditure in Social and Economic Services

Percentages of Capital expenditure, Salaries and Wages and expenditure on Operation and Maintenance to the Total/Aggregate expenditure of the sector/sub-sector of some selected Social and Economic Services are shown in the following table:

[12] Refer glossary in Appendix 1.7
[13] Refer glossary in Appendix 1.7

Table 1.22: Efficiency of expenditure in Social and Economic Services

(*in per cent*)

Sector	2012-13			2013-14		
	Percentage of Capital expenditure (CE) to Total expenditure (TE) of the respective sector	Percentage of Revenue expenditure[14] (RE) *vis-a-vis*		Percentage of CE to TE	Percentage of RE[15] *vis-a-vis*	
		Salaries & wages	OM*		Salaries & wages	OM*
Social Services	18.81 (CE-₹ 354.04 crore) (TE-₹ 1882.26 crore)	65.75	0.62	16.98 (CE-₹ 328.05 crore) (TE-₹ 1931.71 crore)	69.79	0.49
Economic Services	41.22 (CE-₹ 921.65 crore) (TE-₹ 2235.91 crore)	36.33	6.27	35.71 (CE-₹ 743.52 crore) (TE-₹ 2082.13 crore)	35.25	5.32

* Operation and Maintenance (Source: Finance Accounts)

Capital expenditure under Social services decreased by ₹ 25.99 crore from ₹ 354.04 crore in 2012-13 to ₹ 328.05 crore in 2013-14. The share of Capital expenditure to total expenditure decreased from in 2012-13 to 16.98 *per cent* in 2013-14. Salaries and Wages as a percentage of Revenue expenditure increased from 65.75 *per cent* in 2012-13 to 69.79 *per cent* in 2013-14. This shows that the major outgo of Revenue expenditure under Social services is for payment of Salary and Wages. The trend of diminishing Capital expenditure may affect long term economic health of the State.

Capital expenditure under Economic services decreased by ₹ 178.13 crore from ₹ 921.65 crore in 2012-13 to ₹ 743.52 crore in 2013-14. The outflow of Salaries and Wages as a percentage of Revenue expenditure was much better under Economic services as compared to Social services. Under Social services 69.79 *per cent* of Revenue Expenditure was utilised as Salary and Wages. However, it was only 35.25 *per cent* under Economic services. Under Economic services Operation and maintenance cost as a percentage of Revenue expenditure decreased from 6.27 *per cent* in 2012-13 to 5.31 *per cent* in 2013-14.

1.8 Financial analysis of expenditure and investments

In the post-FRBM framework, the State is expected to keep its fiscal deficit (and borrowing) not only at low levels but also meet its capital expenditure/investment (including loans and advances) requirements. In addition, in a transition to complete dependence on market based resources, the State Government needs to initiate measures to earn adequate return on its investments and recover the cost of borrowed funds rather than bearing the same in its budget in the form of implicit subsidy; and alongwith take requisite steps to infuse transparency in financial operations. This section presents the

[14] Revenue Expenditure - ₹ 1528.22 crore (Social Sector) and ₹ 1313.26 crore (Economic Sector)

[15] Revenue Expenditure - ₹ 1603.66 crore (Social Sector) and ₹ 1338.61 crore (Economic Sector)

broad financial analysis of investments and other capital expenditure undertaken by the Government during 2013-14 *vis-à-vis* previous years.

1.8.1 Incomplete projects:

The department-wise information pertaining to some major incomplete projects of which the scheduled date of completion is already over as on 31 March 2014 is given in the following table:

Table 1.23: Department-wise Profile of Incomplete Projects

(₹ in crore)

Department	Year of commencement of the Projects	No. of incomplete Projects	Initial Budgeted Cost	Cumulative expenditure as on 31.03.2014
Minor Irrigation	Between 2010-11 and 2011-12	4	17.44	12.71
Public Health Engineering	2011-12	2	10.98	6.30
MOBC & SC*	Between 2009-10 and 2011-12	8	18.27	11.97
Medical, Health and Family Welfare	2008-09	2	27.13	29.09
Tourism	Between 2008-09 and 2011-12	19	100.94	73.22
Veterinary and Animal Husbandry	2008-09	1	7.49	7.34
Public Works	2011-12	1	6.72	3.90
Total		**37**	**188.97**	**144.53**

* Minorities and Other Backward Classes and Scheduled Caste (Source: Finance Accounts)

As of 31 March 2014, there were 37 incomplete projects each costing ₹ 1.00 crore and above, involving a total budgeted cost of ₹ 188.97 crore on which an expenditure of ₹ 144.53 crore had already been incurred. The above list does not include projects for which the targeted dates of completion have been revised. Delay in completion of works invites the risk of escalation in cost of the works besides depriving the beneficiaries of the benefits of the projects.

1.8.2 Investment in companies, corporations and co-operative societies and returns

As of 31 March 2014, the State Government had invested ₹ 160.30 crore[16] in statutory corporations, rural banks, joint stock companies and co-operatives. Against the progressive balance of Investment ranging from ₹ 160.18 crore to ₹ 176.31 crore during 2009-14, the State Government could earn ₹ 42,000 only from the investment made on these corporations/companies *etc*. while it paid an average rate of interest ranging from 6.19 *per cent* to 6.52 *per cent* on its borrowings. Investments as on 31 March 2014 were made in two statutory corporations, 15 Government companies and various types of co-operative banks and institutions the details of which are shown in the following table:

[16] Investment/Share as featured in Statement 1 of Finance Accounts has been adopted

Table 1.24: Return on Investment from Companies/Corporations *etc.*

(₹ in crore)

Investment/Return/Cost of Borrowings	2009-10	2010-11	2011-12	2012-13	2013-14
Investment at the end of the year	176.25	176.31	160.18	160.29	160.30
Return	Δ	ΔΔ	*	ΔΔ	*
Return (*per cent*)	-	-	-	-	-
Average rate of interest on Govt. borrowing *(per cent)*	6.19	6.21	6.27	6.52	6.42
Difference between interest rate and return *(per cent)*	6.19	6.21	6.27	6.52	6.42

Δ only ₹ 28,000; ΔΔ only ₹ 4,000; * only ₹ 3,000 (Source: Finance Accounts)

To improve the financial situation of the State, it would be expedient to ensure that the investment fetches a commensurate return. Earning of return of only ₹ 3,000 against investment of ₹ 160.30 crore is negligible. The State Government may need to critically review the functioning of the corporations, companies and co-operatives to make their operations viable.

1.8.3 Investment in Public Private Partnership (PPP) projects

The State Government has not reported (September 2014) any investment through Public Private Partnership mode during 2013-14.

1.8.4 Loans and advances by the State Government

In addition to investments in co-operative societies, corporations and companies, the State Government had also been providing loans and advances to many institutions/organizations. The following table presents the outstanding loans and advances as on 31 March 2014, and Interest receipts *vis-à-vis* Interest payments during 2009-10 to 2013-14.

Table 1.25: Average Interest Received on Loans and Advances by the State Government

(₹ in crore)

Quantum of Loans/Interest Receipts/Cost of Borrowings	2009-10	2010-11	2011-12	2012-13	2013-14	
					BE*	Actual
Opening Balance	199.20	202.81	205.42	203.61	206.32	206.32
Amount advanced during the year	6.89	3.80	0.08	3.30	4.20	0.04
Amount repaid during the year	3.28	1.19	1.89	0.59	3.60	1.23
Closing Balance	**202.81**	**205.42**	**203.61**	**206.32**	**206.92**	**205.13**
Of which Outstanding balance for which terms and conditions have been settled	NA	NA	NA	NA	NA	NA
Net addition	3.61	2.61	(-) 1.81	2.71	0.60	(-) 1.19
Interest Receipts	2.23	7.37	1.25	0.94	NA	0.35
Interest receipts as *per cent* to outstanding Loans and Advances	1.10	3.59	0.61	0.46	NA	0.17
Total Interest payments as *per cent* to outstanding fiscal liabilities of the State Government	5.81	5.89	6.13	6.37	NA	6.30
Difference between interest payments and interest receipts (*per cent*)	4.71	2.30	5.52	5.91	NA	6.13

* *BE- Budget estimates* ** *NA - Not available*
(Source: Budget documents and Finance Accounts)

The opening balance of outstanding Loans and Advances as on 31 March 2014 was ₹ 206.32 crore. Against repayment of Loans/Advances of ₹ 1.23 crore, an

amount of ₹ 0.04 crore was advanced during 2013-14. Interest receipt has decreased significantly from ₹ 7.37 crore in 2010-11 to ₹ 0.35 crore in 2013-14. Pertinently, Interest receipt of ₹ 0.35 crore against an opening balance of ₹ 206.32 crore is insignificant. The State Government may therefore need to ensure realisation of commensurate returns from the Loans and Advances.

1.8.5 Cash Balances and Investment of Cash Balances

It is generally desirable that the State's flow of resources should match its expenditure obligations. However, to take care of any temporary mismatch in the flow of resources and the expenditure obligations, a mechanism of Ways and Means Advances (WMA) from RBI has been put in place. The operative limit for Normal Ways and Means Advances is reckoned on the three years average of revenue receipts and the operative limit for Special Ways and Means Advances is fixed by the RBI from time to time, depending on the holding of Government securities. The limit for Normal Ways and Means Advances had been fixed (April 2006) at ₹ 60 crore by the RBI. The position of Ways and Means Advances and Overdraft is shown in the following table:

Table 1.26: Ways and Means Advances and Overdrafts

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Ways and Means Advance					
Availed in the year	-	-	89.95	534.65	274.52
Outstanding WMAs	-	-	89.95	97.92	-
Interest paid	-	-	-	1.21	0.19
Number of days	-	-	1	72	13
Overdraft					
Number of days	-	-	1	31	8

(Source: Finance Accounts)

The State Government resorted to Ways and Means Advance during the last three years during 2011-12 to 2013-14. The State availed Special Ways and Means Advance (WMA) during 2013-14 for 13 days, Normal WMA for 8 days and Overdraft for 8 days. In 8 days, Special WMA, Normal WMA and Overdraft was availed. There was a Opening balance of WMA of ₹ 97.92 crore. During 2013-14, the State resorted to WMA of ₹ 274.52 crore and discharged WMA of ₹ 372.44 crore. All the WMA was cleared during the current year (2013-14). An Overdraft ranging from ₹ 20.12 crore to ₹ 114.40 crore was availed during 2013-14.

The following table depicts the cash balances and investments made by the State Government out of cash balances at the beginning and at end of 2013-14:

Table 1.27: Cash balances and investment of cash balances as on 31 March 2014

(₹ in crore)

Particulars	Opening balance on 1.4.2013	Closing balance on 31.3.2014
(a) General Cash Balance -		
Cash in Treasuries	4.62	4.62
Deposits with Reserve Bank	(-) 249.12	(-) 72.82
Deposits with other Banks	-	-
Remittances in transit - Local	1.20	0.08
Sub-total	**(-) 243.30**	**(-) 68.12**
Investments in Cash Balance investment account[17]	2.43	315.10
Total (a)	**(-) 240.87**	**246.98**
(b) Other Cash Balances and Investments		
Cash with departmental officers[18]	49.77	36.85
Permanent advances for contingent expenditure with departmental officers	0.02	0.02
Investment of earmarked funds	135.71	179.99
Total (b)	**185.50**	**216.86**
Grand total (a)+ (b)	**(-) 55.37**	**463.84**

(Source: Finance Accounts)

Against opening cash balance of minus ₹ 55.37 crore at the beginning of the year, the cash balance closed at a substantial amount of ₹ 463.84 crore at the end of the year. This was mainly due to substantial increase in balance kept in Cash Balance Investment account. There was cash balance of ₹ 36.85 crore lying with the departmental officers.

1.9 Assets and Liabilities

1.9.1 Growth and Composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.5** gives an abstract of such liabilities and assets as on 31 March 2014, compared with the corresponding position on 31 March 2013. While the liabilities in this Appendix consist mainly of internal borrowings, receipts from the Public Account, Small Savings, Provident Funds and Loans and Advances from Central Government, the assets comprise mainly the capital expenditure, Remittance Balance and Loans and Advances given by the State Government.

1.9.2 Fiscal Liabilities

The composition of Fiscal liabilities during 2013-14 *vis-à-vis* the previous year are presented in the following Charts:

[17] GoI Treasury bills-₹ 315.10 crore, Long term investment- Nil, Other investment-Nil
[18] Public Works Department Officers, and Forest Department Officers

(₹in crore)

Chart 1.10: Composition of outstanding fiscal liabilities as on 31 March 2013

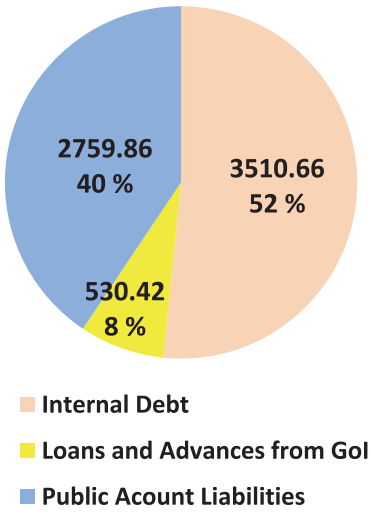
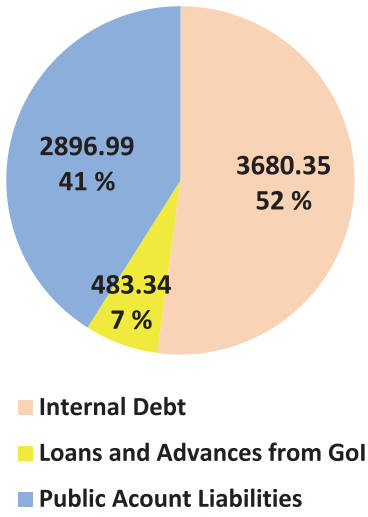


Chart 1.11: Composition of outstanding fiscal liabilities as on 31 March 2014



The following table presents the Fiscal liabilities of the State, their rate of growth, the ratio of these liabilities to GSDP and Revenue receipts.

Table 1.28: Details showing Fiscal liabilities, its growth rate and ratio to GSDP

(₹ in crore)

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Fiscal liabilities [19]	5552.92	6192.26	6483.16	6800.94	7060.68
Rate of growth *(per cent)*	13.92	11.51	4.70	4.90	3.82
Ratio of Fiscal liabilities to					
GSDP (*per cent*)	67.28	67.99	62.28	58.06	46.36
Revenue receipts *(per cent)*	143.37	114.07	114.67	99.72	96.95

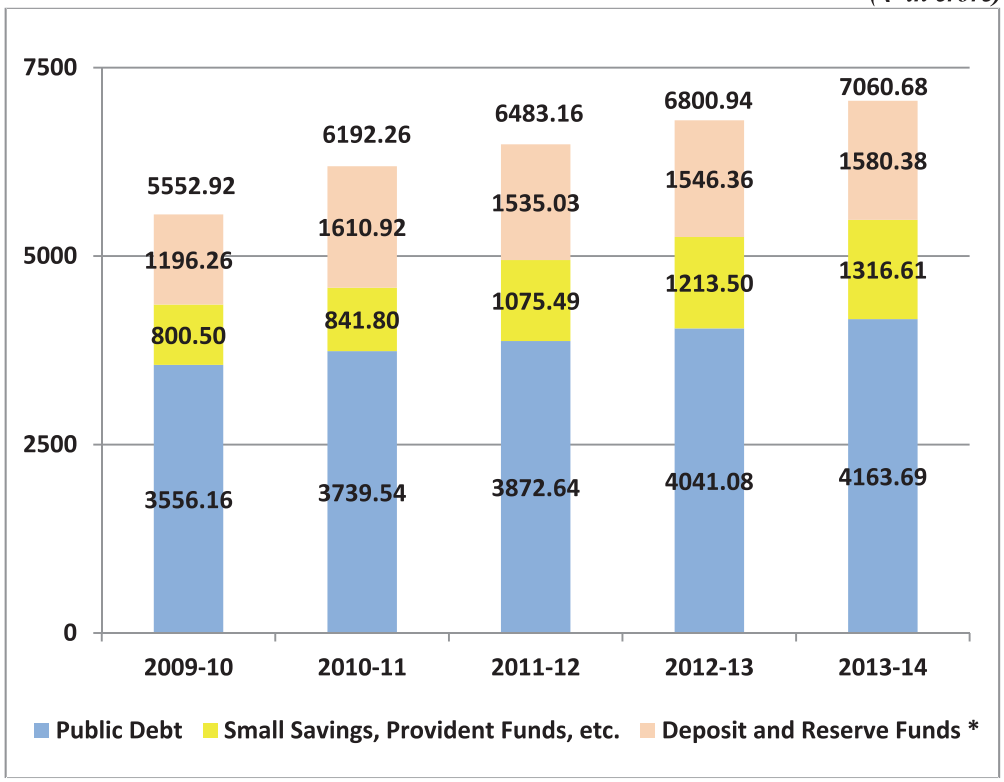
The overall Fiscal liabilities of the State Government increased by ₹ 259.74 crore from ₹ 6800.94 crore in 2012-13 to ₹ 7060.68 crore in 2013-14.

The Fiscal liabilities to GSDP ratio which maintained an increasing trend during 2009-11 has declined since 2010-11. The ratio of Fiscal liabilities to GSDP during 2009-12 remained above 60 *per cent*. The ratio of Fiscal liabilities to GSDP decreased from 62.28 *per cent* in 2011-12 to 46.36 *per cent* in 2013-14. This indicates that the rate of Fiscal liabilities has grown at a slower pace as compared to the growth of GSDP during 2012-13 and 2013-14. The ratio of Fiscal liabilities to Revenue receipts was above 100 *per cent* during 2009-12. The Fiscal liability was 96.95 *per cent* of Revenue receipts in 2013-14. The trends are further depicted in the following chart.

[19] Refer glossary in Appendix 1.7. Fiscal Liabilities as shown in the Table is inclusive of Investment out of Reserved Funds

Chart 1.12: Trend showing composition of fiscal liabilities during 2009-14

(₹ in crore)



(Source: Finance Accounts)

The increase in Fiscal liabilities (₹ 259.74 crore) was mainly due to increase in Internal Debt (₹ 169.69 crore), Small Savings, Provident Funds *etc*. (₹ 103.11 crore), Reserve Fund (₹ 48.45 crore) partially offset by decrease in Loans and Advances from the Central Government (₹ 47.08 crore).

The increase in Internal Debt was mainly due to three market loans totalling to ₹ 350 crore, borrowed with interest rate ranging from 9.46 *per cent* to 9.75 *per cent*. The increase in Small Savings, Provident Funds *etc*. was mainly due to State Provident Funds (₹ 103.70 crore). Loans and Advances from Government of India decreased as repayment of ₹ 47.08 crore was made and no further loans were obtained from Government of India.

1.9.3 Transactions under Reserve fund

The State has four Reserve Funds *viz.,* State Disaster Response Funds, Sinking Funds, Depreciation Reserve Funds of Government Commercial Departments/Undertakings and Guarantee Redemption Funds.

The State Disaster Response Fund has been set up by the State Government in 2010-11, as per the recommendations of the 13th Finance Commission (FC). The corpus of the funds is required to be contributed by the Central and the State Government in the proportion of 90:10. The Government of India had released ₹ 8.52 crore (including ₹ 1 crore released for Capacity Building Disaster Response) in 2013-14. Against this, the State Government transferred ₹ 4.18 crore (₹ 3.76 crore out of Central share and ₹ 0.42 crore as State's

share) to the Fund in 2013-14. As on 31 March 2014, the total amount under this head amounting to ₹ 30.11 crore[20] was lying idle.

The Consolidated Sinking Fund for amortization of market borrowings, other loans and debt obligations has been set up (February 2008) by the State Government, as per the recommendation of the 12th Finance Commission (FC). As per guidelines of the fund, the State Government is required to contribute a minimum of 0.5 *per cent* of its outstanding liabilities (internal debt *plus* public accounts) as at the end of the previous year. Accordingly, the contribution due from the State Government in 2013-14 was ₹ 34.00 crore (0.5 *per cent* of outstanding liabilities of ₹ 6800.94 crore as on 31 March 2013). Against this the State Government contributed ₹ 24.30 crore to the Fund in 2013-14. The Reserve Bank of India (RBI) deposited ₹ 12.24 crore during the year as interest accrued on investment of earlier year. The entire corpus of the Fund as on March 2014 amounting to ₹ 145.18 crore was invested in Government of India Securities.

The State Government has set up (February 2008) a guarantee redemption fund to meet the contingent liabilities arising from such guarantees, as per the recommendation of the 12th FC. The State Government transferred an amount of ₹ 6 crore to this fund during 2013-14. The RBI deposited ₹ 1.73 crore during 2013-14 as interest accrued on investment of earlier year. The entire corpus of the Fund as on March 2014 amounting to ₹ 24.63 crore was invested in Government of India Securities.

One reserve fund *viz.,* Depreciation Reserve Funds of Government Commercial Department/Undertakings had been inoperative for the last four years. An amount of ₹ 23.98 lakh is lying in the account, unutilised for the last four years.

1.9.4 Contingent liabilities

Status of Guarantees

Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee had been extended. As per the FRBM Act and the Manipur Ceiling on State Government Guarantee Act, 2004, the total outstanding guarantees as of 1 April of any year shall not exceed thrice the State's own tax revenue receipts of the second preceding year.

The maximum amount for which guarantees were given by the State and outstanding guarantees for the last five years is given in the following table:

[20] Under Major Heads – 8121 and 8235

Table 1.29: Guarantees given by the Government of Manipur

(₹ in crore)

Guarantees		2009-10	2010-11	2011-12	2012-13	2013-14
Maximum amount guaranteed		197.24	196.04	195.55	193.98	197.45
Outstanding at the beginning of the year	Principal	189.66	110.34@	111.98	78.84	76.69
	Interest	83.90	97.10	120.62	96.51	123.04
	Total	**273.56**	**207.44**	**232.60**	**175.35**	**199.73@**
Invoked during the year (Discharge)		61.18	16.39	33.14	6.80	-
Outstanding at the end of the year	Principal	128.48@	111.98	78.84	76.69	75.57
	Interest	66.27	120.62	96.51	123.04	139.73
	Total	**194.75**	**232.60**	**175.35**	**199.73@**	**215.30**
Number of guarantees		17	15	14	13	13
Percentage of maximum amount guaranteed to Total revenue receipts		5.09	3.61	3.47	2.84	2.71

(Source: Finance Accounts) NA:-Not available

@ Closing balances of 2009-10 and 2012-13 (Audit Report 2012-13) since reconciled between concerned Departments and Finance Department

The outstanding guarantee of ₹ 215.30 crore was kept within the limit[21] of the FRBM Act *ibid*. No additional guarantee has been given by the State Government during 2013-14. There was a closing outstanding guarantee of ₹ 215.30 crore, of which ₹ 75.57 crore was the principal amount and ₹ 139.73 crore was the interest amount. As can be seen, the interest amount was about 85 *per cent* of the principal amount. As against the outstanding guarantee of ₹ 215.30 crore, the corpus available in the Guarantee Redemption Fund was only ₹ 24.63 crore.

1.10 Debt Management

Fiscal deficit is usually managed by way of borrowings by the State. The rate of growth of debt, the debt repayment liability, Public debt repayment, reliance on debt for financing current expenditure (not capital expenditure) are discussed in succeeding paragraphs.

1.10.1 Debt Profile

The maturity profile of debt at the end of 2013-14 is shown in the following table:

Table 1.30: Maturity Profile of debt

(₹ in crore)

Maturity profile (in years)	Year of maturity	Amount
0 - 1	2014-15	106.11
1 - 3	2015-17	457.25
3 - 5	2017-19	610.05
5 – 7	2019-21	647.41
7 – 9	2021-23	702.02
9 -11	2023-25	840.80
11 - 15	2025-29	26.17
Miscellaneous*	-	773.88
Total		**4163.69**

* *Year of Maturity not known* (Source: Finance Accounts)

[21] Not to exceed thrice the State's own tax revenue receipts of the second preceding year *i.e,* ₹ 1104.21 crore (368.07 x 3)

Maturity profile of the existing debt of the State shows that repayment burden will increase from ₹ 106.11 crore in the (0-1) year slab to ₹ 457.25 crore by the (1-3) years slab. In the next (3-5) years slab, this will increase to ₹ 610.05 crore. There will be higher repayment pressure in the (5-7) years slab (₹ 647.41 crore) and at (7-9) years slab (₹ 702.02 crore). The year wise details of maturity profile of debt at the end of 2013-14 is given in **Appendix 1.6.**

1.10.2 Debt sustainability

Apart from the magnitude of the debt of State Government, it is important to analyze various indicators that determine the debt sustainability[22]of the State, sufficiency of non-debt receipts[23]; net availability of borrowed funds[24]; *etc.* The following table analyzes the debt sustainability of the State according to these indicators during 2009-14.

Table 1.31: Debt sustainability, Indicators and Trends

(₹ in crore)

Indicators of debt sustainability	2009-10	2010-11	2011-12	2012-13	2013-14
Debt stabilization (Quantum spread[25] + Primary deficit)	(-) 148.33	25.93	(-) 152.29	820.96	1504.37
Sufficiency of non-debt receipts (Resource gap)	(-) 515.77	(+)164.26	(-)478.23	1045.93	274.30
Net availability of borrowed funds	335.70	240.12	(-)137.51	(-)151.56	(-) 185.18
Burden of interest payments (IP/RR* Ratio percentage)	8.33	6.72	7.03	6.35	6.11

* *IP – Interest Payment and RR – Revenue Receipts* (Source: Finance Accounts)

The above table shows that the quantum spread alongwith primary deficit turned from a negative figure in 2011-12 to a positive figure during 2012-13 and 2013-14. This indicates debt would eventually stabilise if this trend is continued. Further the sufficiency of non-debt receipts to cover incremental expenditure also turned from negative to positive figure in 2012-13 and maintained a positive trend in the current year (2013-14). However, the net availability of borrowed funds is negative for the last three years *i.e* 2011-12, 2012-13 and 2013-14, indicating greater re-payment than borrowing in the respective years. The burden of interest payment reduced from 7.03 *per cent* in 2011-12 to 6.11 *per cent* in 2013-14.

1.10.3 Debt consolidation and relief facility

The States' enactment/amendment of the FRBM Act, incorporating the targets prescribed in the 13th FC was a pre-condition for release of all State-specific grant and debt relief measures. The State Government enacted the Manipur FRBM Act in August 2005 to ensure prudence in fiscal management and fiscal stability by achieving sufficient revenue surplus, reduction in fiscal deficit,

[22] Refer glossary in Appendix 1.7
[23] Refer glossary in Appendix 1.7
[24] Refer glossary in Appendix 1.7
[25] Refer glossary in Appendix 1.7

prudent debt management consistent with fiscal sustainability, and greater transparency in fiscal operations of the Government. As per Manipur FRBM Rules 2005 (enacted in December 2005) and subsequent amendments framed under the FRBM Act of August 2005, the various fiscal targets in respect of revenue surplus and fiscal deficit were set. The targets prescribed under the Act and the Rules are given in **Appendix-1.1 Part E.**

1.10.4 Off-budget borrowings

The State Government has not reported (September 2014) any off-budget borrowings during 2013-14.

1.11 Fiscal imbalances

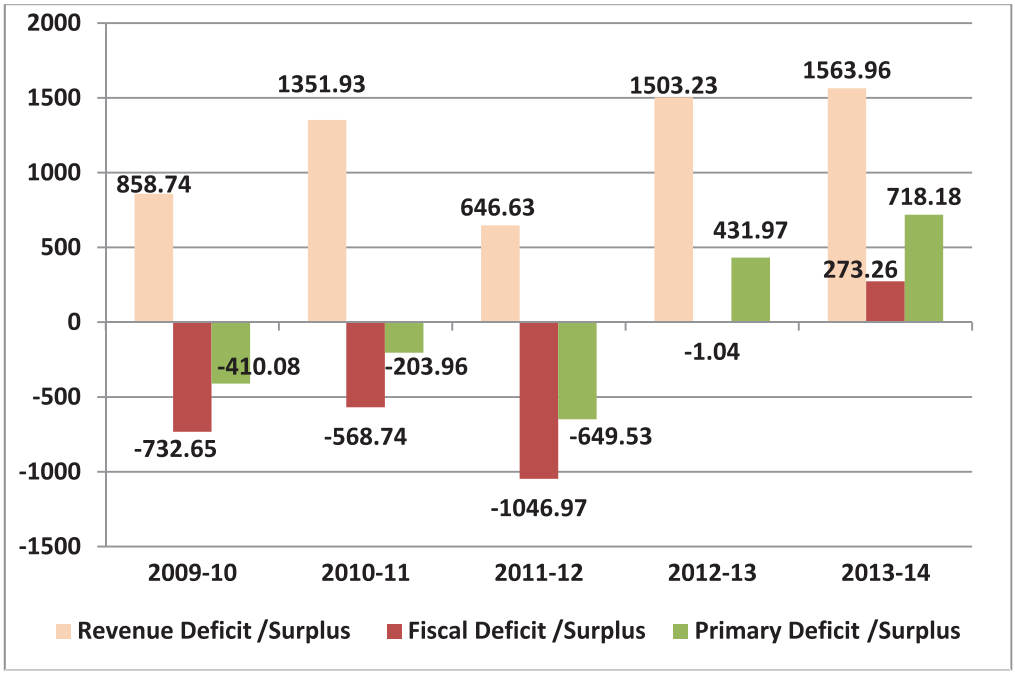
Three key fiscal parameters *i.e.* revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied, are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits.

1.11.1 Trends in Deficits/Surplus

The following chart presents the trends in deficit indicators during 2009-14:

Chart 1.13: Trends of deficit/surplus indicators

(₹ in crore)



The overall Fiscal situation of the State has improved in 2013-14. The Fiscal deficit has been continually reduced from its peak figure of ₹ 1046.97 crore in 2011-12 to ₹ 1.04 crore in 2012-13 before turning into Fiscal surplus of ₹ 273.26 crore in 2013-14. The Revenue surplus also improve considerably in 2012-13 and increased further ₹ 60.73 crore (₹ 1563.96 crore *minus* ₹ 1503.23 crore) in 2013-14. The Primary deficit experienced during 2009-10 to 2011-12 turned its trend in 2012-13 to surplus of ₹ 431.97 crore. This improved further to a Primary surplus of ₹ 718.18 crore in 2013-14. Thus, overall, the fiscal situation has improved considerably.

The success in bringing down of the deficits was achieved mainly by increase of Grants-in-aid from Government of India (₹ 173.28 crore), Tax revenue (₹ 139.90 crore) and Share of Union Taxes/duties (₹ 120.96 crore). The State Government achievement of increasing Tax revenue of ₹ 139.90 crore (42 *per cent*) in 2013-14 over previous year figure of ₹ 332.83 crore is significant.

The reduction in Fiscal deficits was also managed by reducing Capital expenditure. As in the previous year in 2012-13, this trend has continued in 2013-14, and Capital expenditure has reduced further by ₹ 209.67 crore to ₹ 1291.89 crore in 2013-14 as compared to ₹ 1501.56 crore in 2012-13.

Thus, the State Government may consider stepping up collecting more Revenues as collected in the current year (2013-14), recovering Loans, earning more Interest on investments and maintaining a proper growth of Capital expenditure so that pace of development activities and creation of concrete assets are increased.

1.11.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of the fiscal deficit is shown in the following table:-

Table 1.32: Components of fiscal deficit and its financing pattern

(₹ in crore)

Sl. No.	Particulars	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Decomposition of fiscal deficit (-) /surplus (+)		(-)216.88	(-) 732.65	(-)568.74	(-)1046.97	(-)1.04	(+) 273.26
1	Revenue surplus	1250.34	858.74	1351.93	646.63	1503.23	1563.96
2	Net capital expenditure	(-) 1466.80	(-) 1587.78	(-)1918.06	(-)1695.41	(-)1501.56	(-) 1291.89
3	Net Loans and Advances	(-) 0.42	(-) 3.61	(-)2.61	1.81	(-)2.71	1.19
Financing/utilisation pattern of fiscal deficit/surplus*							
1	Market Loans	248.79	445	206.20	76.97	182.01	288.17
2	Loans from the GoI	(-)239.96	(-) 41.97	(-) 45.27	(-)64.93	(-)44.01	(-) 47.08
3	Special Securities Issued to NSSF**	199.46	(-) 2.67	(-) 5.91	(-)12.85	(-)16.19	(-) 21.50
4	Loans from Financial Institutions	(-)4.08	2.77	28.36	43.96	38.66	0.94
5	Ways and Means Advance	-	-	-	89.95	7.97	(-) 97.92
6	Small Savings, PF** *etc.*	52.32	24.94	41.31	233.69	138.01	103.11
7	Deposits and Advances	83.72	226	386.78	(-)114.24	(-)36.74	(-) 14.43
8	Suspense and Miscellaneous	(-)4.78	(-) 34.34	(-) 0.28	6.23	1.77	1.91
9	Remittances	(-)48.16	(-) 160.23	(-) 81.22	21.57	(-)2.09	(-) 15.71
10	Reserve Fund	5.40	24.52	27.87	38.35	48.08	48.46
Increase (-)/decrease in cash balance		(-)75.83	248.65	10.92	728.28	(-)316.43	(-) 519.21

* *All these figures are net of additions and discharges during the year*

** *NSSF – National Small Saving Funds and PF – Provident Funds*

(Source: Finance Accounts)

The Fiscal deficit reduced significantly from ₹ 1046.97 crore in 2011-12 to ₹ 1.04 crore in 2012-13, and turned to Fiscal surplus of ₹ 273.26 crore in 2013-14. The surplus was mainly utilised to repay Ways and Means Advance from RBI and repayment of Loans from Government of India. Alongwith cash inflow from Market Loans, Small Savings *etc*., there was increase of ₹ 519.21 crore of cash balance at the close of 2013-14 as compared to that of previous year.

1.11.3 Quality of Deficit/Surplus

The decomposition of Primary deficit into Primary revenue deficit/surplus and capital expenditure (including loans and advances) would indicate the quality of deficit in the States' finances; which would further indicate the extent to which the deficit/surplus has been on account of enhancement in capital expenditure which may be desirable to improve the productive capacity of the State's economy. The following table indicates decomposition of primary deficit/surplus:

Table 1.33: Primary deficit/surplus, Bifurcation of factors

(₹ in crore)

Year	Non-debt receipts	Primary revenue expendi-ture *	Capital expendi-ture	Loans and Advances	Primary expendi-ture	Primary revenue surplus	Primary deficit (-)/ surplus (+)
(1)	(2)	(3)	(4)	(5)	6 (3+4+5)	7 (2-3)	8 (2-6)
2009-10	3,876.42	2,692.83	1,587.78	6.89	4,286.50	1,184.59	(-) 410.08
2010-11	5,431.13	3,713.23	1,918.06	3.80	5,635.09	1,717.90	(-) 203.96
2011-12	5655.44	4609.48	1695.41	0.08	6304.97	1044.07	(-) 649.53
2012-13	6820.35	4883.52	1501.56	3.30	6388.38	1936.83	(+) 431.97
2013-14	7284.02	5273.91	1291.89	0.04	6565.84	2010.11	(+) 718.18

(Source: Finance Accounts)

* Net of Revenue expenditure and Interest payment

The Non-debt receipts of the State during 2009-14 were sufficient to meet the Primary revenue expenditure. During 2012-13 and 2013-14 it was more than the Primary expenditure, resulting in primary surplus. In the remaining three years (2009-12) the Primary surplus was not adequate to cover the Capital expenditure and Loans and Advances. The non-debt receipt of the State increased by 88 *per cent* from ₹ 3876.42 crore in 2009-10 to ₹ 7284.02 crore in 2013-14. The Primary expenditure increased by 53 *per cent* from ₹ 4286.50 crore in 2009-10 to ₹ 6565.84 crore in 2013-14. Capital expenditure, however, reduced by 19 *per cent* from ₹ 1587.78 crore to ₹ 1291.89 crore during 2009-14.

1.12 Conclusion and recommendations

Revenue receipts

Revenue receipt increased by ₹ 463.03 crore in 2013-14 over the previous year. The increase was mainly due to increase of Grants-in-aid from the GoI (₹ 173.28 crore), Tax revenue (₹ 139.90 crore), and Share of Union Taxes/duties (₹ 120.96 crore) in 2013-14 over the previous year. Increase of Grants-in-aid from the GoI and Share of Union Taxes/duties constituted 64 *per cent* of increase of Revenue receipts. Significant achievement was made by the State Government in increasing Tax revenue by ₹ 139.90 crore (42 *per cent*) in 2013-14 over the previous year. Non-tax collection, however, could increase marginally by ₹ 28.89 crore. However, the State Government made unrealistic estimates of Non-tax collection in the Budget estimates and MTFPS despite low collection of Non-tax revenue during 2009-10 to 2013-14. **(paras 1.1.1 and 1.3)**

The State Government may ensure maintenance of the trend of Tax collection in coming years also for overall positive fiscal health of the State. Non-tax revenue needs greater attention of the State Government, especially collection under Power sector. Budget estimates of Non-tax collection also needs to be made more realistic.

Expenditure Status

During 2013-14, the Total expenditure increased by ₹ 189.37 crore (3 *per cent*) from the previous year. Increase in Total expenditure was restricted mainly due to decline in Capital expenditure. It decreased by ₹ 209.67 crore in 2013-14 from the previous year. Salaries and Wages accounted for about 35 *per cent* of Revenue receipts of the State during 2013-14 and increased by ₹ 191.67 crore (8 *per cent*) over the previous year. Interest payment increased by ₹ 11.91 crore in 2013-14 from the previous year. Further, Pension payment also increased from ₹ 760.28 crore in 2012-13 to ₹ 771.48 crore in 2013-14. Capital expenditure is showing a declining trend since 2010-11. Revenue expenditure, on the other hand has increased steadily during 2009-14. Revenue expenditure as a percentage of the total expenditure increased from 65.40 *per cent* in 2009-10 to 81.57 *per cent* in 2013-14. This shows that a bulk of the total expenditure is increasingly being spent on meeting maintenance expenditure, salary *etc*. **(paras 1.6.1 and 1.6.2)**

The State Government may ensure that financial surplus is not achieved at the cost of restricting Capital expenditure, as such trend of diminishing Capital expenditure may affect adversely the long term economic health of the State by restricting investment and infrastructure creation.

Investment made in Government corporations/companies and recovery of Loans and Advances

Against the investment of ₹ 160.29 crore at the beginning of the financial year 2013-14 in statutory corporations, rural banks, joint stock companies and co-operatives, the State Government could earn only ₹ 3,000 during 2013-14.

Further, opening balance of outstanding Loans and Advances as on 31 March 2013 was ₹ 206.32 crore. Against this outstanding Loans and Advances, Interest of ₹ 0.35 crore (0.17 *per cent* of outstanding Loans and Advances) was received during 2013-14. Earning on account of such returns against Investment/ Loans and Advances is negligible. **(paras 1.8.2, 1.8.4 and 1.8.5)**

The State Government may critically review the functioning of the corporations, companies and co-operatives and may initiate appropriate actions to make their operation viable and also ensure appropriate returns from Loans and Advances.

Fiscal liabilities and fiscal position

Fiscal liabilities increased by ₹ 259.74 crore from the previous year to ₹ 7060.68 crore in 2013-14. The increase in Fiscal liabilities was mainly due to increase in Internal debt (₹ 169.69 crore) and State Provident funds (₹ 103.11 crore). Of the outstanding fiscal liability of ₹ 7060.68 crore as of 31 March 2014, liabilities with repayment obligations was ₹ 5480.30 crore[26] (77 *per cent* of Fiscal liability) comprising Public debt and Small Saving, Provident funds *etc*. Increase of devolution of Grants-in-aid from the GoI and

[26] Without taking into account the repayment obligations under Deposit heads.

significant increase in Tax revenue collection and a tightly controlled expenditure has resulted in managing Fiscal position in 2013-14. **(paras 1.9.2 and 1.11.1)**

The State Government may ensure that borrowings are channelized for asset creation and the development activities to increase growth and productivity. Otherwise, the accumulated liability may prove to be a strain to the economy of the State. The fiscal position of the State needs to be evaluated with due consideration to obtain optimal benefits out of the improved financial situation experienced by the State Government in the current year (2013-14).

CHAPTER II

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

CHAPTER II
FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

2.1 Introduction

Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year compared with the amounts of the voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Acts. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorized by the Appropriation Act in respect of both charged and voted items of the budget. Appropriation Accounts thus facilitate management of finances and monitoring of budgetary provisions and are therefore complementary to Finance Accounts.

Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorization given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution of India is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions of the Government.

2.2 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against Grants/Appropriations (50 Grants and three Appropriations) is indicated in the following table:

Table 2.1: Summarized position of actual expenditure *vis-à-vis* original/supplementary provisions

(₹ in crore)

	Nature of expenditure	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual expenditure	Saving (-) /Excess (+)
Voted	I Revenue	6277.87	253.86	6531.73	5266.41	(-) 1265.32
	II Capital	2535.05	277.50	2812.55	1294.91	(-) 1517.64
	III Loans and Advances	4.20	0.86	5.06	0.04	(-) 5.02
Sub-total Voted		***8817.12***	***532.22***	***9349.34***	***6561.36***	***(-) 2787.98***
Charged	IV Revenue	443.60	9.14	452.74	459.38	6.64
	V Capital	-	-	-	-	-
	VI Public Debt-Repayment	174.08	-	174.08	534.59	360.51
Sub-total Charged		***617.68***	***9.14***	***626.82***	***993.97***	***367.15***
Appropriation to Contingency Fund		-	-	-	-	-
Grand Total		**9434.80**	**541.36**	**9976.16**	**7555.33**	**(-) 2420.83**

(Source: Appropriation Accounts)

The overall saving of ₹ 2420.83 crore was the net result of saving of ₹ 2791.34 crore in 50 Grants and two Appropriations under Revenue Section and 29 Grants under Capital Section, offset by excess of ₹ 370.51 crore in one Grant, one Appropriation (Appropriation No. 2: Interest Payment and Debt Services) under Capital Section and one Appropriation (Appropriation No. 2: Interest Payment and Debt Services) under Revenue Section.

Substantial savings occurred in Planning (Revenue voted) (₹ 465.18 crore), Social Welfare (Revenue voted) (₹ 125.44 crore), Irrigation and Flood Control (Capital voted) (₹ 691.06 crore), Municipal Administration, Housing and Urban Development (Capital voted) (₹ 254.53 crore), and Tourism (Capital voted) (₹ 187.93 crore).

Excess expenditure occurred mainly in Appropriation No. 2: Interest Payment and Debt Services, both under Capital Charged (₹ 360.51 crore) and Revenue Charged (₹ 9.39crore).

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-à-vis Allocative Priorities

The outcome of the appropriation audit shows that in 59 cases, savings exceeded ₹ one crore in each case or by more than 25 *per cent* of total provision. Details are given in **Appendix 2.1.** It can be seen that no expenditure were incurred in case of 4 Grants[1] under Capital Heads though provisions were made in the budget. There were 20 cases[2] where Savings were 50 *per cent* and above of the total provision in each case. Against the total savings of ₹ 2791.34 crore, savings of ₹ 2384.55 crore (85 *per cent)* occurred in 16 cases relating to 14 Grants, where savings were ₹ 40 crore and above in each case. Details are indicated in the following table:

[1] Grant No. 1 - State Legislature and Grant No. 2 - Council of Ministers; Grant No. 13 - Labour and Employment; Grant No. 17 – Agriculture (Capital Voted)

[2] Grants No. 30 (Revenue Voted), Grants No. 1 (Revenue Charged), and Grants No. 1, 2, 5, 7, 9, 12, 13, 16, 17, 18, 25, 37, 39, 40, 42, 44, 45 and 47 (Capital Voted)

Table 2.2: List of Grants with savings of ₹ 40 crore and above

(₹ in crore)

Sl. No	No. and Name of the Grant	Original	Supple-mentary	Total	Actual Expenditure	Saving
Revenue voted						
1	5 – Finance	910.81	0.00	910.81	815.2	95.61
2	7 – Police	905.24	31.85	937.09	883.54	53.55
3	8 – Public Works Department	206.26	0.00	206.26	163.06	43.20
4	10 – Education	816.3	73.77	890.07	830.12	59.95
5	17 – Agriculture	181.9	0	181.9	112.67	69.23
6	19 – Environment and Forest	173.1	0	173.1	118.95	54.15
7	23 – Power	370.63	0	370.63	321.13	49.5
8	30 – Planning	545.65	0	545.65	80.47	465.18
9	44 – Social Welfare Department	263.55	13.13	276.68	151.24	125.44
Sub-total		***4373.44***	***118.75***	***4492.19***	***3476.38***	***1015.81***
Capital voted						
10	12 – Municipal Administration, Housing and Urban Development	306	0.00	306.00	51.46	254.54
11	22 – Public Health Engineering	132.79	0.00	132.79	79.94	52.85
12	23 – Power	296.21	0.00	296.21	209.18	87.03
13	39 – Sericulture	65.65	0.00	65.65	15.3	50.35
14	40 – Irrigation and Flood Control Department	814.1	0.00	814.10	123.04	691.06
15	44– Social Welfare Department	12.15	44.98	57.13	12.15	44.98
16	45 – Tourism	225.14	0.00	225.14	37.21	187.93
Sub-total		***1852.04***	***44.98***	***1897.02***	***528.28***	***1368.74***
Total		**6225.48**	**163.73**	**6389.21**	**4004.66**	**2384.55**

(Source: Appropriation Accounts)

It is seen from the above table that in 14 cases (excepting Sl. No. 4 and 15) the actual expenditure was less than the original provision in each case. Further, in five cases *viz.* Planning (₹ 465.18 crore) and Social Welfare (₹ 125.44 crore) under Revenue Voted, Municipal Administration, Housing and Urban Development (₹ 254.54 crore), Irrigation and Flood Control (₹ 691.06 crore) and Tourism (₹ 187.93 crore) under Capital Voted, there was saving of more than ₹ 100 crore in each case.

2.3.2 Persistent savings

In 4 cases, during the last five years there were persistent savings of more than ₹ 50 lakh and above in each case in the following table of sub-heads of accounts:

Table 2.3: List of Sub-Heads of Persistent Savings during 2009-14

(₹ in lakh)

Sl. No.	Heads of Accounts	Amount of savings				
		2009-10	2010-11	2011-12	2012-13	2013-14
Revenue-Voted						
1	2011 – Parliament/State/Union Territory Legislature (NP) 02 – State/Union Territory Legislature 101 – Legislative Assembly 08 – Members	66.96	69.75	179.23	214.45	197.57
2	7610 – Loans to Government Servant etc. (NP) 202- Advance for purchase of motor conveyance 13 – Loans to members	10.00	30.00	30.00	20.00	58.90
3	2013 – Council of Ministers (NP) 101 – Salaries of Ministers & Dy. Ministers 03 – Salaries of Ministers & Dy. Ministers	8.32	25.71	24.11	18.69	22.15
4	2013 – Council of Ministers (NP) 108 – Tour Expenses 04 – Tour Expenses	24.66	25.41	18.58	24.45	29.47
5	7610 – Loans to Government Servant etc. (NP) 201 – House Building Advances 05 – Loans to Ministers	40.00	40.00	40.00	40.00	40.00
6	7610 – Loans to Government Servant etc. (NP) 202- Advance for purchase of motor conveyance 05 – Loans to Ministers	40.00	40.00	40.00	30.00	40.00
7	2029 – Land Revenue (NP) 103 – Land Records 02 – Bishnupur District	24.42	16.70	18.05	73.33	54.22
8	2029 – Land Revenue (NP) 103 – Land Records 10 – Imphal West District	26.65	47.80	47.55	41.92	7.21
9	2053 –District Administration (NP) 094 – Other Establishment-Sub Divisional Establishment 31 – Ukhrul Sub-Divisions	55.58	5.94	46.10	45.14	53.87
10	7610 – Loans to Government Servant etc. (NP) 201 – House Building Advances 21 – Loans to All India Service Officers	17.50	13.75	17.50	25.00	23.20
11	2055 –Police (NP) 109 – District Police 16 – Chandel District	157.61	76.85	255.58	888.64	46.05
12	2235 – Social Security & Welfare (NP) 01 – Rehabilitation 200 – Other Relief Measures 35 – Victims of Extremist Action	29.00	39.57	20.50	45.00	46.00

13	2059 – Public Works (NP) 60 – Other Buildings 053 – Maintenance & Repairs 09 – Functional Building	1018.31	447.73	648.85	674.58	616.97
14	2216 – Housing (NP) 80 - General 800 – Other Expenditure 10 – Furnishing of Residential Quarters	18.42	18.42	20.42	20.42	22.00
15	3054 – Roads & Bridges (NP) 02 – Strategic Border Roads 337 – Road Works 27 – Work executed by BRTF	5.00	5.00	5.00	5.00	6.00
16	3054 – Roads & Bridges (NP) 04 – District & Other Roads 337 – Road Works 19 – Other District Roads	349.82	517.01	13.86	138.90	152.93
17	2216 – Housing (NP) 80 – General 001 – Direction and Administration 22 – Raj Bhavan	46.84	65.18	53.99	14.97	16.19
18	5054 – Capital Outlay on Roads and Bridges (NP) 01 – National Highways 337 – Road Works 16 – National Highway No. 39	500.00	500.00	500.00	500.00	550.00
19	4216 – Capital Outlay on Housing (P) 01 – Government Residential Buildings 106 – General Pool Accommodation 08 (V) – Building at District and Sib-Divisions	206.21	25.32	144.64	122.29	81.49
20	2217 – Urban Development (NP) 01 – State Capital Development 800 – Other Expenditure 03 – Duties on Transfer of property	6.00	6.00	6.00	6.00	6.00
21	4801 – Capital Outlay on Power Projects (CSS) 05 – Transmission & Distribution 800 – Other Expenditure 20 – Rajiv Gandhi Grameen Vidyutikaran	594.36	5166.31	195.46	582.91	2000.00
22	2014 – Administration and Justice (NP) 105 – Civil and Session Courts 03 – Criminal Courts (East)	26.11	17.69	19.89	35.33	10.47
23	4702 – Capital Outlay on Minor Irrigation (P) 101 – Surface Water 05 – Pick up weir, Low Head Barrage, percolation tank	6.82	57.69	60.00	35.00	30.00
24	4702 – Capital Outlay on Minor Irrigation (P) 101 – Surface Water 06 – River Lift Irrigation Projects	80.00	80.00	50.00	10.00	15.00
25	2070 – Other Administrative Services (NP) 003 - Training 01 – State Academy of Training	9.27	6.57	0.14	32.12	40.48

* V-Valley, NP-Non-plan, P- Plan and CSS- Centrally Sponsored Schemes

(Source: Records of Voucher Level Computerisation of the Office of the Accountant General (A&E))

Out of these, persistent savings in respect of one case[3] was more than ₹ five crore during the period 2009-14.

2.3.3 Expenditure without provision

Expenditure should not be incurred on a scheme/service without provision of funds. Audit noticed that expenditure of ₹ 81.48 crore was incurred in 10 cases **(Appendix: 2.2)** without any provision of funds in the original estimates/supplementary demand. Out of expenditure of ₹ 81.48 crore without provision, ₹ 60 crore (73.64 *per cent*) was incurred by Planning Department under Special Plan Assistance (Valley) under Planning (State Plan)[4].

2.3.4 Drawal of funds at the fag end of the financial year

As per provisions of Rule 290 of Central Treasury Rules, no money shall be drawn from the Treasury unless it is required for immediate disbursement. Audit noticed that in respect of the cases mentioned in **Appendix: 2.3**, ₹ 261.81 crore drawn at the fag end of the year during March 2014 were deposited into the head of account "8449-Other Deposits" and the amount remained parked in this accounts at close of 2013-14.

2.3.5 Non-regularization of excess expenditure of ₹ 693.22 crore made during previous years

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a Grant/Appropriation regularized by the State Legislature. Although no time limit for regularization of expenditure has been prescribed under the Article, regularization of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). The excess over provisions of ₹ 151.80 crore relating to the periods 2010-12 had been recommended (July 2014) by the PAC for regularization in its 39th Report. However, action for the regularization of the excess expenditure is yet to be initiated (October 2014) by the State Government. Excess expenditure amounting to ₹ 541.42 crore for the year 2012-13 was yet to be examined (October 2014) by the PAC. The detail of excess expenditure during 2010-13 is shown at **Appendix: 2.4**. The year-wise amount of excess expenditure pending regularization for grants/appropriations is summarized in the following table:

[3] (1) National Highway No. 39 (Sl. No.18)
[4] Sl. No. 7 of Appendix 2.2, under Grant No. 30

Table 2.4: Excess over provisions relating to previous years requiring regularization

(₹ in crore)

Year	No. of Grants	No. of Appropriation	Amount of excess	Status of Regularization (as of October 2014)
2010-11	6	1	62.42	Recommended for regularization vide 39th PAC Report. Receipt of Act for regularization of excess payment awaited from Finance Department.
2011-12	12	2	89.38	-do-
2012-13	2	2	541.42	Excess expenditure yet to be discussed by PAC
Total:	**20**	**5**	**693.22**	

(Source: Appropriation Accounts)

2.3.6 Excess expenditure incurred during 2013-14

The following table contains the summary of total excess over provisions in 2 cases amounting to ₹ 369.90 crore from the Consolidated Fund of the State during 2013-14 and requires regularization under Article 205 of the Constitution. The excess expenditure incurred during 2013-14 is shown below:

Table 2.5: Excess over provisions during 2013-14 requiring regularization

(in ₹)

Sl. No.	Number and title of Grant/Appropriation	Total provision	Expenditure	Excess
Revenue Charged				
1	Appropriation No. 2 - Interest Payment & Debt Services	435,53,28,000	444,92,07,850	9,38,79,850
Sub Total		***435,53,28,000***	***444,92,07,850***	***9,38,79,850***
Capital Charged				
2	Appropriation No. 2 – Interest Payment & Debt Services	174,07,76,000	534,58,76,248	360,51,00,248
Sub Total		***174,07,76,000***	***534,58,76,248***	***360,51,00,248***
Total		**609,61,04,000**	**979,50,84,098**	**369,89,80,098**

(Source: Appropriation Accounts)

2.3.7 Unnecessary/Excessive/Inadequate supplementary provision

Supplementary provision aggregating to ₹ 155.50 crore in 17 cases, during the year proved unnecessary as the expenditure did not come up to the level of original provision. Out of these, in four cases unnecessary supplementary provisions provided exceeded ₹ 10 crore *viz.,* Police (₹ 31.85 crore), Tribal Affairs and Hills Department (₹ 26.86 crore), Social Welfare Department (₹ 13.13 crore), under Revenue account and Social Welfare Department (₹ 44.98 crore) under Capital account. The details are given in the following table:

Table 2.6: Statement showing unnecessary supplementary provision

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Original provision	Expendi-ture	Savings out of Original Provision	Supple-mentary
Revenue voted					
1	2 - Council of Ministers	521.73	498.24	23.49	23.14
2	3 - Secretariat	6519.85	5587.41	932.44	88.87
3	4 - Land Revenue, Stamps & Registration and District Administration	6481.07	5996.97	484.10	353.37
4	7 - Police	90523.88	88353.71	2170.17	3185.01
5	12 - Municipal Administration, Housing and Urban Development	5719.24	4806.15	913.09	727.93
6	14 - Tribal Affairs and Hills Department	41937.56	41083.70	853.86	2686.49
7	15 - Consumer Affairs, Food and Public Distribution	1824.89	1714.05	110.84	455.62
8	16 - Co-operation	1564.00	1559.58	4.42	14.58
9	18 - Animal Husbandry and Veterinary including Dairy Farming	7919.61	6088.10	1831.51	876.85
10	24 - Vigilance Department	261.67	241.58	20.09	0.30
11	26 - Administration of Justice	2158.36	1709.52	448.84	56.73
12	38 - Panchayat	6132.63	4304.26	1828.37	10.29
13	44 - Social Welfare Department	26354.73	15123.60	11231.13	1312.90
14	47 - Minorities, Other Backward Classes and Scheduled Castes Department	3186.51	2501.56	684.95	216.82
Capital voted					
15	7 - Police	3675.00	1882.00	1793.00	882.00
16	41 - Art and Culture	450.00	411.00	39.00	161.00
17	44 - Social Welfare Department	1215.01	1215.00	0.01	4498.19
Total		**206445.74**	**183076.43**	**23369.31**	**15550.09**

(Source: Appropriation Accounts)

In one case, supplementary provision of ₹ 8.20 crore was insufficient and there was an aggregate excess expenditure of ₹ 9.39 crore. Details are given in the following table:

Table 2.7: Statement showing major cases of insufficient supplementary provision

(₹ in lakh)

Sl. No.	Number and Title of Grant and Appropriation	Original	Supple-mentary	Total	Expendi-ture	Excess
Revenue Charged						
1	Appropriation 2 – Interest Payment and Debt Services	42733.29	819.99	43553.28	44492.08	938.80
Total		**42733.29**	**819.99**	**43553.28**	**44492.08**	**938.80**

(Source: Appropriation Accounts)

2.3.8 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Injudicious re-appropriation proved insufficient by ₹ one crore or more in each case and resulted in excess of expenditure of ₹ 178.21 crore in 35 sub-heads (Sl. Nos. 106 to 140 of Appendix 2.5). Injudicious re-appropriation also proved excessive by ₹ one crore or above in 105 sub-heads (Nos. 1 to 105 of Appendix 2.5) resulting in savings of ₹ 1287.33 crore. This resulted in overall savings of ₹ 1109.12 crore in these 140 sub-heads as detailed in **Appendix-2.5**.

Despite re-appropriation, there were savings of more than ₹ 100 crore three cases involving three departments *viz.,* Planning Department (₹ 300 crore under 3451.0.92.26 (Valley) at Sl. No. 85, Irrigation and Flood Control Department ₹ 202.97 crore under 4700.3.51.11 (Valley) at Sl. No. 92), and Tourism Department (₹ 187.92 crore under 5452.1.101.3 (Valley) at Sl. No. 100). On the excess side, there were two cases in which excess of expenditure exceeded more than ₹ 20 crore *viz*., Grant No. 5 – Finance Department (₹ 22.45 crore under 2071.1.105.9(NP) of Sl. No. 107 and Grant No. 36 – Minor Irrigation (₹ 22.75 crore under 4702.0.101.5(V) at Sl. No. 139)

2.3.9 Substantial surrenders

Substantial surrenders exceeding ₹ 10 crore in each case were made in respect of 17 sub-heads. The details are given in **Appendix-2.6.** In one case/scheme/programme under Sericulture Department, the whole provision amounting to ₹ 50 crore was surrendered. Surrender of 100 *per cent* of fund involving ₹ 50 crore is a matter of concern and indicates that fund provisions had been made without adequate planning and due consideration of requirements.

2.3.10 Surrenders in excess of actual saving

In one case, the amount surrendered was in excess of actual savings (Revenue Voted) indicating lack of, or inadequate budgetary control in the department.

Against savings of ₹ 21.54 lakh, the surrendered amount was ₹ 22.34 lakh resulting in excess surrender of ₹ 0.80 lakh as shown in the following table:

Table 2.8: Case of surrender in excess of savings

(₹ in lakh)

Sl. No.	Grant No.	Total provision	Expenditure	Saving	Surrender	Amount surrendered in excess
1	Grant No. 33: Home Guards	1068.55	1047.01	21.54	22.34	0.80
Total		**1068.55**	**1047.01**	**21.54**	**22.34**	**0.80**

(Source: Appropriation Accounts)

2.3.11 Anticipated savings not surrendered

Departments are required to surrender the Grants/Appropriations or portion thereof to the Finance Department as and when the savings are anticipated. At the close of the year 2013-14, there were, however, 37 Grants/Appropriations (51 cases) in which savings occurred, but no part of which had been surrendered by the concerned Departments. The amount involved in these cases was ₹ 683.70 crore (28 *per cent* of the overall savings of ₹ 2420.83 crore) **(Appendix: 2.7).** It is observed that in two cases, savings exceeded ₹ 100 crore but no part of which was surrendered *viz*., Social Welfare Department (₹ 125.44 crore – Sl. No. 28 of the **Appendix: 2.7**) and Tourism (₹ 187.93 crore: Sl. No. 51 of the **Appendix: 2.7**).

Similarly, out of savings of ₹ 2727.27 crore under 35 Grants/Appropriations (46 cases) where saving was ₹ one crore and above in each case, only ₹ 1112.87 crore pertaining to twenty three Grants[5] could be surrendered leaving a balance savings of ₹ 1614.40 crore (59 *per cent*). Details are given in **Appendix: 2.8.**

Besides, in 29 Grants (36 cases), ₹ 1167.67 crore were surrendered on 31 March 2014 (**Appendix: 2.9)** indicating inadequate financial control and the fact that these funds could not be utilized for the purpose it was sanctioned or for other development purposes.

2.3.12 Rush of expenditure

As per Rule 56 (3) of the General Financial Rules, rush of expenditure in the closing month of the financial year should be avoided. In contravention to this, in respect of 20 Major Heads of accounts as listed in **Appendix: 2.10**, expenditure more than ₹ 10 crore and 25 *per cent* of the total expenditure for the year was incurred in March 2014. Of these, in 6 cases involving ₹ 140.77 crore[6], the whole expenditure was incurred in March, indicating that there was

[5] Grants Nos. 1,5,6,8,17,19,20,21,23,30,32,36,41,48,49 and 50 under Revenue Voted, Grant No. 26 under Revenue Charged and Grant Nos. 12,17,22,23,25,30,36,37,40 and 47 under Capital Voted.

[6] Sl. Nos. 1,6, 16, 17, 19 and 21 of Appendix 2.10

no control over the flow of expenditure. The irregularities in the pace of expenditure indicated lack of financial control.

2.4 Non-reconciliation of Departmental figures

2.4.1 Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills

As per Central Treasury Rules[7], Abstract Contingent (AC) bills must be regularized by detailed countersigned contingent (DCC) bills. An AC bill should not be encashed without a certificate to the effect that DCC bills in respect of earlier AC bills drawn more than a month before the date of that bill have been submitted to the controlling officer. The controlling officers must submit the DCC bills to the Accountant General (A&E), Manipur within reasonable time frame within the same financial year to show that amount shown in the AC bills corresponds to DCC bills and also to the amount shown in the Appropriation Act.

The total amount of DCC bills received during the period 2003-14 was ₹ 1933.98 crore against the amount of AC bills of ₹ 2916.00 crore leading to an outstanding balance of DCC bills of ₹ 982.02 crore as on September 2014. Year wise details are given in the following table:

Table 2.9: Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills as on September 2014

(₹ in crore)

Year	Amount of AC bills	Amount of DCC bills submitted	Outstanding DCC bills	Outstanding DCC bills as percentage of AC bills drawn
2003-04	34.56	13.78	20.78	60.13
2004-05	82.53	77.65	4.88	5.91
2005-06	46.01	39.28	6.73	14.63
2006-07	149.68	107.40	42.28	28.25
2007-08	355.57	268.82	86.75	24.40
2008-09	592.34	540.72	51.62	8.71
2009-10	422.83	338.75	84.08	19.89
2010-11	354.36	182.03	172.33	48.63
2011-12	374.63*	193.27	181.36	48.41
2012-13	205.81	132.06	73.75	35.83
2013-14	297.68	40.22	257.46	86.49
Total:	**2916.00**	**1933.98**	**982.02**	**50.78**

(Source: - Voucher Level Computerization data compiled by the Office of the AG (A&E), Manipur)

* The difference between this year's figure and last year's figure is due to re-conciliation, as initiated by the A&E office.

Department-wise pending DCC bills for the years up to 2013-14 is detailed in **Appendix-2.11**. Non-adjustment of advances for long periods is fraught with

[7] Rule 308, Rule 309 & Note 4 under Rule 312

the risk of mis-appropriation and therefore, requires close monitoring by the respective DDOs. Thus, there is a need of early reconciliation of AC bills.

An analysis of pending AC bills in respect of Industries Department showed that 20 AC bills amounting to ₹ 14.62 crore was pending regularization as follows:-

Table 2.10: Pendency of DCC bills in respect of Industries Department as on September 2014

(₹ in crore)

Year	Number of Vouchers	Amount	Reasons for which AC bills were drawn
2009-10	1	0.16	Not intimated by the Department
2010-11	10	6.46	Not intimated by the Department
2011-12	5	3.00	Not intimated by the Department
2012-13	2	0.30	Not intimated by the Department
2013-14	2	4.70	Not intimated by the Department
Total	**20**	**14.62**	

As can be seen from the above table, out of pending DCC bills of 20 vouchers of ₹ 14.62 crore during 2009-14, maximum number of pending AC bills pertained to 2010-11 involving 10 vouchers (50 *per cent*) of ₹ 6.46 crore (44.19 *per cent*). As the most of the AC bills are outstanding for a long time, efforts may be made for clearance of AC bills on priority basis.

2.4.2 Un-reconciled expenditure

To enable Controlling Officers of Departments to exercise effective control over expenditure, to keep it within the budget grants and to ensure accuracy of their accounts, expenditure recorded in their books should be reconciled every month during the financial year with that recorded in the books of the Accountant General (A&E), Manipur. Even though non-reconciliation of Departmental figures is being pointed out regularly in Audit Reports, lapses on the part of Controlling Officers in this regard continued to persist during 2013-14 also. Out of 81 controlling officers (CO), 46 COs could not reconcile any of their accounts with the Office of the Accountant General (A & E), Manipur. As such, effective control over expenditure, and accuracy of accounts of these offices could not be ensured. Details are given in **Appendix-2.12.**

2.5 Personal Deposit Accounts

Personal Deposit (PD) Accounts is created for parking of funds by debit to the Consolidated Fund of the State which are required to be closed at the end of the same financial year by minus debit to the relevant service heads. However, there were six PD accounts existing at the beginning of the year 2013-14 *viz.*, Planning and Development Authority, Government Oil Depot, Manipur State Lotteries, Apex Housing Co-operative Society, Consumer Affairs and Public Distribution and Procurement and Sale of Urea, which was not closed in the

previous year (2012-13). Out of these six PD accounts, only two accounts *viz.* Government Oil Depot and Procurement and Sale of Urea were re-opened in two District Treasuries[8] with the approval of Accountant General (A & E), Manipur during 2013-14.

At the close of 31 March 2014, there were four PD accounts *viz.* Planning and Development Authority, Manipur State Lotteries, Apex Housing Co-operative Society, Consumer Affairs and Public Distribution which had not been closed. These accounts had a closing balance of ₹ 62.24 crore, which was not transferred back to the respective service heads. Of these four, one account *viz.* Manipur State Lotteries have been inoperative for more than one year.

2.6 Outcome of review of selected grants

A review on budgetary procedure and control over expenditure was conducted (October 2014) in respect of "Grant No. 40: Irrigation and Flood Control Department". It was noticed that against a budget provision of ₹ 56.76 crore under revenue head, the actual expenditure was ₹ 52.84 crore resulting in saving of ₹ 3.91 crore. Under capital head, against a budget provision of ₹ 814.10 crore, the actual expenditure was ₹ 123.04 crore resulting in saving of ₹ 691.06 crore, of which an amount of ₹ 445.84 crore was surrendered.

The cases of expenditure without budget provision (one case), Excess/Unnecessary/Insufficient re-appropriation of funds (3 cases) and substantial surrender exceeding ₹ 10 crore (4 cases) noticed during the review are detailed below:

Expenditure without budget provision In one case, an expenditure of ₹ 91.88 lakh was incurred without budget provision. The detail is given in the following table:

Table 2.11: Expenditure without provision

(₹ in lakh)

Sl. No.	Head of accounts	Expenditure
1	2700(NP)-Major Irrigation 80-General 800-Other Expenditure 05-Irrigation Projects	91.88

NP- Non-Plan
(Source: Detailed Appropriation Accounts)

Excessive/unnecessary re-appropriation/surrender of funds There were three cases of inadequate/unnecessary re-appropriation/surrender of funds of ₹ 1.00 crore and above which resulted in a total savings of ₹ 241.10 crore. Details are as shown in the following table:

[8] Government Oil Depot in Imphal West treasury and Procurement and Sale of Urea fertilizer (Agri) in Imphal East Treasury.

Table 2.12: Excess/Unnecessary/Insufficient re-appropriation of funds (Savings (-)/Excess (+))

(₹ in lakh)

Sl. No.	Head of Account	Original	Supple-mentary	Re-appropr-iation/surrender	Total	Expend-iture	Savings
1	2	3	4	5	6	7	8
1	4700 - (SP).03.051.11 (V)	51300	0.00	-29550	21750	1452.31	20297.69
2	4700 - (SP).04.051.12 (H)	8000	0.00	-5149	2851	248.39	2602.61
3	4711 - (SP).01.103.03 (V)	15900	0.00	-5192	10708	9498.72	1209.28
Total		**75200**	**0.00**	**-39891**	**35309**	**11199.42**	**24109.58**

SP – State Plan, H – Hills and V – Valley

(Source: Detailed Appropriation Accounts)

In one case, there was savings of above ₹ 200 crore (Sl. No.1) though re-appropriation of ₹ 17.67 crore and surrender of ₹ 277.83 crore was made. In view of the saving of ₹ 202.98 crore, the surrender and re-appropriation of funds proved inadequate.

Substantial surrender of funds There were four cases of substantial surrender of funds exceeding ₹ 10 crore during 2013-14 as shown in the following table.

Table 2.13: Substantial surrender (exceeding ₹ 10 crore) during 2013-14

(₹in crore)

Sl. No.	Name of Grant	Head of Account	Total Provision	Amount Surren-dered	Percentage of Surrender
1	40-Irrigation and Flood Control Department	4700- Capital Outlay on Major Irrigation 3- Thoubal Irrigation Project 51- Construction 11- Thoubal River Irrigation Project	513.00	277.83	54.16
2	40-Irrigation and Flood Control Department	4700- Capital Outlay on Major Irrigation 4- Dolaithabi River Irrigation Project 51- Construction 12- Dolaithabi River Irrigation Project	87.00	51.49	59.18
3	40-Irrigation and Flood Control Department	4700- Capital Outlay on Major Irrigation 80- General 800- Other Expenditure 14- Ethai River Multipurpose Project	47.60	42.80	89.92
4	40-Irrigation and Flood Control Department	4711- Capital Outlay on Flood Control Projects 1- Flood Control 103- Civil Works 03- Civil Works	159.00	73.72	46.36
Total			**806.60**	**445.84**	**249.62**

As seen from table above, in one case (Sl. No. 3), the amount surrendered accounted for 90 *per cent* of the total provisions which is indicative of poor financial management.

2.7 Errors in budgeting process

The following deficiencies were observed in the State budget for the year 2013-14:

Incorrect heads of accounts: There were 24[9] heads of accounts in the budget which did not conform with the list of Major and Minor Heads of Accounts. Of which, 2 cases belonged to Major Head, and 1 case belonged to Sub-Major Heads and 21 cases belonged to Minor Heads. As the expenditures were booked in heads of Accounts not conforming to list of Major and Minor Heads of Accounts, the codes reflected in the budget were incorrect. The details are given in **Appendix 2.13**.

Error in respect of heads of Grants-in-aid: In 22 cases, the detailed head of accounts were not indicated. In three cases, the sub schemes were wrongly indicated under Sub head of accounts instead of Detailed head. In 10 cases schemes under which Grants-in-aid were given had not been specified in the Sub head of accounts.

2.8 Outcome of inspection of Treasuries

The following shortcomings were observed in the State Treasuries conducted during 2013-14:

Excess payment of pension/gratuity: During the audit of two treasuries *viz.* Ukhrul treasury (period of accounts: November 2012 to October 2013) and Tamenglong treasury (period of accounts: July 2012 to June 2013), excess payment of ₹ 4.34 lakh on account of pension/gratuity was noticed during the relevant period of audit. Action taken to address these excess payments has not been intimated (October 2014). In Ukhrul District, the overpayment of pension was made in three cases[10] involving ₹ 4.13 lakh.

Lapsed Deposit under Major Head '8449–Other Deposits': During the period 2013-14, under Lamphel Treasury, there was lapsed deposit of ₹ 149.13 crore under Major Head '8449 – Other Deposits'. Details of these are given in **Appendix 2.14.**

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[9] Under Grants No. 7 and 8
4059 – Capital Outlay on Public Works (Plan)
01 – Office Building
101 – Construction of General Pool Accomodation

[10] PPO/SM/27527, PPO/SM/30296 and PPO No. 111300951

2.9 Conclusion and recommendations

Conclusions

During 2013-14, an expenditure of ₹ 7555.33 crore was incurred against a total budget provision of ₹ 9976.16 crore resulting in overall saving of ₹ 2420.83 crore. The overall savings was the net result of saving of ₹ 2791.34 crore offset by excess of ₹ 370.51 crore. The excess requires regularization under Article 205 of the Constitution of India. Excess expenditure (₹ 151.80 crore) for the period 2010-12 had been recommended for regularization by Public Accounts Committee (PAC). However, the excess expenditure (₹ 541.42 crore) for the period 2012-13 was yet to be discussed by the PAC. **(paras 2.2 and 2.3.5)**

Supplementary provision aggregating to ₹ 155.50 crore in 17 cases during the year proved unnecessary as the expenditure did not come up to the level of original provision. In four cases, unnecessary supplementary provision provided exceeded ₹ 10 crore in each case. In one case, supplementary provision of ₹ 8.20 crore was insufficient, and there was an aggregate excess expenditure of ₹ 9.39 crore. **(para 2.3.7)**

In 35 sub-heads re-appropriation proved insufficient by ₹ one crore or more resulting in excess expenditure of ₹ 178.21 crore while in 105 sub-heads re-appropriation proved excessive by ₹ one crore or more thereby resulting in savings of ₹ 1287.33 crore. Substantial surrenders exceeding ₹ 10 crore in each case were made in 17 sub-heads. In one case, the whole provision of ₹ 50 crore was surrendered indicating lack of adequate planning. **(paras 2.3.8 and 2.3.9)**

Recommendations

The Government may consider to:

- *ensure timely regularization of excess expenditure which is pending regularization, as required under Article 205 of the Constitution of India,*
- *strengthen budgetary control to avoid cases of expenditure without provision, unnecessary/ excessive/ inadequate supplementary provision, and unnecessary re-appropriation of funds etc., and*
- *put in place a mechanism in the Departments to adjust the arrears drawn on AC bills within a reasonable time frame within the same financial year.*

CHAPTER III

FINANCIAL REPORTING

CHAPTER III
FINANCIAL REPORTING

A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by the State Government. The compliance with financial rules, procedures and directives, as well as the timeliness and quality of reporting on the status of such compliances is thus one of the attributes of good governance. The reports on compliance and controls, if effective and operational, assist the State Government to meet its basic stewardship responsibilities, including strategic planning and decision making. This Chapter provides an overview and status of the State Government on the compliance with various financial rules, procedures and directives during the current year (2013-14).

3.1 Utilization Certificates

Rule 212 (1) read with Rule 20 of General Financial Rules, 2005 (GFR) read with Rule 210 provides that Utilization Certificates (UCs) should be obtained by the departmental officers from the grantees and after verification, these should be forwarded to the Accountant General (A&E), Manipur within 12 months from the date of their sanction, unless specified otherwise in respect of grants provided for specific purposes. However, it was noticed that 4611 UCs aggregating to ₹ 2770.18 crore in respect of grants were in arrears as of March 2014. The department-wise break-up of outstanding UCs is given in **Appendix-3.1** and the year-wise break-up of outstanding UCs is summarized in the following table:

Table 3.1 Year-wise arrears of Utilization Certificates

(₹ in crore)

Year	Total Grant paid		Utilization Certificates outstanding	
	No. of cases	Amount	No. of certificates	Amount
2013-14	1159	807.62	1159	807.62
2012-13	1210	773.50	1186	736.39
2011-12	745	727.91	719	653.78
Upto 2010-11	1605	684.54	1547	572.39
Total	**4719**	**2993.57**	**4611**	**2770.18**

(Source: Office of the Accountant General (A&E))

The Utilization Certificates were mainly pending in respect of Tribal Affairs and Hills Department (1946 UCs: ₹ 994.10 crore), Rural Development and Panchayati Raj Department (402 UCs: ₹ 492.08 crore), Planning Department (88 UCs: ₹ 279.16 crore), Medical and Health Services Department (35 UCs:

₹ 255.26 crore), Municipal Administration, Housing and Urban Development (217 UCs: ₹ 191.92 crore) and Education (S) Department (747 UCs: ₹ 149.34 crore). These six departments together accounted for 3435 UCs (74.50 *per cent*) out of 4611 outstanding UCs; involving an amount of ₹ 2361.86 crore (85.26 *per cent*) out of outstanding amount of ₹ 2770.18 crore. In the absence of UCs it could not be ascertained whether the recipients had utilized the grants for the purposes for which these were given.

An audit check of UCs of grants-in-aid of Education (School) Department was conducted by this office during August to September 2014. The results of the test check are given below:

- Submission of Utilisation certificate not in prescribed format: As per rule 212 (1) of General Financial Rules, 2005 utilisation certificate for grants in aid should be provided in GFR Form 19-A. However, it was noticed that UCs submitted by Zonal Education Office (ZEO)-I, ZEO-II, Zone-III, ZEO-Wangoi and ZEO-Jiribam in respect of Aided Secondary School (Plan) during the year 2011-12 was not in GFR form 19-A.

- UCs does not shows the check undertaken by the concerned authority: Utilization Certificate in respect of grants-in-aid should incorporate the check that was undertaken by the concerned authority. Utilization Certificates in respect of grants-in-aid for the year 2011-12 in respect of Aided Secondary School (Plan) submitted by the ZEO-IV and ZEO-Kakching does not show the check that was undertaken by the concerned authority.

- Unspent balance not shown in the UCs: Utilization certificate in respect of grants-in-aid must show the unspent balance. It should also show whether the unspent balance has been return to the grantor or not. It was seen that there was a total unspent balance of ₹ 32,670/- for Aided Secondary school (Plan) during the year 2011-12. However, the UCs submitted by the ZEO did not specify whether the balance has been returned to the grantor, or it has been utilised in the subsequent year.

The Department may ensure submission of UCs in prescribed format timely to the Accountant General (Accounts & Entitlements), Manipur.

3.2 Non-submission/delay in submission of accounts

Under Section 19 (3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, Autonomous Bodies/Authorities are to submit their accounts to the Office of the Accountant General (Audit) within three months from the close of the financial year. Annual accounts of 7 Autonomous Bodies/Authorities[1] due upto 2013-14 had not been received (September 2014). The details of these accounts are given in **Appendix-3.2** and their age-wise pendency is presented in the following table.

Table 3.2 Age-wise Arrears of Annual Accounts due from Autonomous Bodies

(₹ in lakh)

Delay in Years	No. of the Bodies/Authorities	Grants Received
0 – 1	4	Not furnished
1 – 3	2	-do-
3 – 5	1	-do-
Total:	**7**	

(Source: Departmental records)

The Annual accounts of Autonomous District Councils of Tamenglong are outstanding for four years. In respect of Autonomous District Councils of Chandel and Manipur State Legal Service Authority the annual accounts are outstanding for the last three years.

To exercise an effective control and management of these bodies, finalization of accounts is a primary need. Non-finalisation of accounts undermines of such exercise. Therefore, it needs to be ensure that accounts are finalized on time.

3.3 Delays in placement of Separate Audit Reports of Autonomous District Councils/Autonomous Bodies

Six Autonomous District Councils (ADCs) exist in the State and one Autonomous Body *i.e.* Manipur State Legal Services Authority has been set up by the State Government. These Bodies are audited by the Comptroller and Auditor General of India (C&AG) with regard to the verification of their transactions, operational activities and accounts, conducting regulatory compliance audit of all transactions scrutinised in audit, review of internal management and financial control, review of system and procedures *etc*. The audit of accounts of these seven Bodies in the State has been entrusted to the Comptroller and Auditor General of India. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Report (SAR) and

[1] Six Autonomous Districts Councils (Chandel, Churachandpur, Sardar Hills, Senapati, Tamenglong and Ukhul) and Manipur State Legal Service Authority

its placement in the Legislature are indicated in **Appendix 3.3.** Delay in placement of Separate Audit Reports in the Legislature after issuing them is summarized in the following table:

Table 3.3: Delay in submission / placement of Separate Audit Reports as on August 2014

Sl. No.	Name of the ADC/ Autonomous Bodies	Year	Date of issue	Date of placement of SAR in the Legislature	Delay in submission of SAR to the Legislature
1	Chandel	2009-10	11.6.13	26.6.13	-
2	Churachandpur	2009-10	2.12.13	19.12.13	-
3	Sadar Hills	2006-07	19.6.09	19.12.13	Over 4 years
4	Senapati	2007-08	20.10.10	19.12.13	Over 3 years
5	Tamenglong	2007-08	20.10.10	19.12.13	Over 3 years
6	Ukhrul	2006-07	13.1.10	19.12.13	Over 3 years
7	Manipur State Legal Service Authority	2010-11	6.12.13	19.12.13	-

(Source: Records of Autonomous District Councils and Manipur State Legal Services Authority)

The above table shows that Separate Audit Reports pertaining to the period 2006-07 in respect of ADC Sadar Hills was placed in the Legislature after a lapse of over four years while SAR for the period 2007-08 in respect of ADC Senapati and Tamenglong were placed after a lapse of over three years. Further SAR pertaining to the period 2006-07 in respect of ADC Ukhrul was placed in the Legislature after a lapse of over 3 years respectively. The reasons for the delay in submission/placement of the Separate Audit Reports in the Legislature were not on record.

The State Government may need to take appropriate action to place the SAR in a timely manner to the State Legislative Assembly.

3.4 Departmental Commercial Undertakings

Departmental undertakings of certain Government departments performing activities of commercial/quasi-commercial nature are required to prepare accounts in the prescribed format annually showing the working results of financial operations, so that the Government can assess their working. As per Section 619 of the Companies Act 1956, the Annual accounts of these Government Undertakings are subject to supplementary audit by the Comptroller and Auditor General of India. As of September 2014, there were 10 such undertakings which had not prepared their Annual accounts upto

2013-14. The Reports of the Comptroller and Auditor General of India of India have repeatedly highlighted the issues of arrears in preparation of accounts. There is improvement in preparation of accounts in respect of Manipur Electronic Development Corporation. As per last year Audit Report (2012-13), the accounts of the Corporation were finalized upto 2005-06. However, in 2013-14 the Corporation has finalized their accounts upto 2011-12.

The Department-wise position of arrears in preparation of accounts and investment made by the Government are given in **Appendix 3.4**. Three undertakings[2] have not submitted their accounts for more than twenty years. Three undertakings[3] have not submitted their accounts for more than 10 years. In case of Manipur Tribal Development Corporation, the accounts have not been submitted for the year 1990-91 onwards and in case of Manipur Film Development Corporation, the accounts for the years 1995-96 onwards. The delay in preparation of Annual accounts of these Departmental undertakings increases the risk of fraud, with the risk of misappropriations of public money.

3.5 Misappropriations, losses, defalcations etc.

Information regarding non-adjustment of temporary advances, reasons for non-adjustment, non-submission/delay in submission of accounts, cases of misappropriation, losses, defalcations, if any, were called for from 51 Departments/Autonomous Bodies/Departmental Commercial Undertakings.

However, information in respect of only sixteen Departments *viz*. Horticulture and Soil Conservation, Public Works Department, Autonomous District Council (ADC), Senapati , Police Department , Art and Culture Department , ADC, Churachandpur, Printing and Stationery Department, Irrigation & Flood Control Department, Forest Department, Minorities and Other Backward Classes, Fire Department, Adult Education Department, Social Welfare Department, Youth Affairs & Sports Department, Deputy Commission, Thoubal, Science & Technology. Except for Social Welfare Department and Science and Technology Department all these Departments/Corporation reported (between May to September 2014) no pending cases of Advances and no cases of write-off.

Rule 33 of GFR provides that any loss of public money, Departmental revenue, or properties of the State Government shall be immediately reported to the Principal Accountant General (Audit), Manipur even when such loss has

[2] Manipur Plantation Crop Corporation, Manipur Agro Industries Corporation and Manipur Tribal Development Corporation

[3] Manipur Police Housing Corporation, Manipur Film Development Corporation and Manipur Pulp & Allied Products Ltd.

been made good by the party responsible for it. The Social Welfare Department and Science and Technology Department reported (July 2014) cases of misappropriation. The detail of cases of misappropriation reported by the Social Welfare Department and Science and Technology Department are given in the following table:

Table 3.4: Profile of misappropriations, losses, defalcations, *etc.*

(₹ in lakh)

Name of Department	Nature of the Pending Cases		
	Nature/ characteristics of the cases	Number of cases	Amount involved
Social Welfare	Cases of misappropriation	2	159.05
Science & Technology	Cases of misappropriation	1	12.02
Total			**171.07**

(Source: Departmental records)

As seen from the above table, two cases of misappropriation involving ₹ 159.05 lakh was pending for about five years in Social Welfare Department. Further, one case of misappropriation involving ₹ 12.02 lakh was pending for about 10 years in Science and Technology Department. Both the Departments stated (July 2014) that delay in settlement of cases of misappropriation was due to non completion of Departmental enquiry and criminal investigation.

Without completion of departmental enquiry, recovery of the misappropriated amount from the concerned officers would be difficult. Therefore, the Departments should ensure that enquiries are expedited so that appropriated action can be initiated against the concerned officers.

3.6 Conclusion and recommendations

Conclusion

There were 4611 Utilization Certificates involving ₹ 2770.18 crore in respect of grants to 34 Departments in arrears as of 31 March 2014. **(para 3.1)**

There were also delays and arrears in finalization of accounts by the Autonomous District Councils (ADCs), Autonomous Bodies and Departmental Commercial Undertakings. Three Departmental Undertakings have not submitted their accounts for more than 10 years and another three for more than 20 years. **(paras 3.2 and 3.4)**

Recommendations

The State Government may consider to:

- *strengthen internal controls of the executing agencies to utilize the funds within the stipulated time so as to avoid delays in submission of utilization certificates.*

- *put in place an appropriate mechanism to ensure timely finalization and submission of Annual accounts by the Autonomous District Councils, Autonomous Bodies and Departmental Commercial Undertakings to the Office of the Principal Accountant General (Audit), Manipur, and take special drive to expedite the submission of pending Annual accounts and utilization certificates.*

Imphal **(Birendra Kumar)**
Dated: **Principal Accountant General (Audit), Manipur**

Countersigned

New Delhi **(Shashi Kant Sharma)**
Dated: **Comptroller and Auditor General of India**

APPENDICES

Appendix 1.1

Part A: Structure and Form of Government Accounts

Structure of Government Accounts: The accounts of the State Government are kept in three parts - (i) Consolidated Fund; (ii) Contingency Fund; and (iii) Public Account.

Part I: Consolidated Fund

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India.

Part II: Contingency Fund

Contingency Fund of State established under Article 267 (2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittance etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

Appendix 1.1 – contd.

PART B: Layout of Finance Accounts

The new format of Finance Accounts introduced from the year 2009-10, has been divided into two Volumes – Volume I and 2. Volume 1 represents the financial statements of the Government in summarized form while Volume 2 represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

Statement	Layout
Volume 1	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements
Statement No. 3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund) by Function and Nature, Notes to Accounts, and Appendix I
Volume 2 PART – I	
Statement No. 5	Statement of Progressive Capital expenditure
Statement No. 6	Statement of Borrowings and other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Grants-in-aid given by the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Voted and Charged Expenditure
PART – II	
Statement No. 11	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No. 12	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 13	Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
Statement No. 14	Detailed Statement of Investments of the Government
Statement No. 15	Detailed Statement of Borrowings and other Liabilities by Minor Heads
Statement No. 16	Detailed Statement on Loans and Advances given by the Government
Statement No. 17	Detailed Statement on Sources and Application of Funds for Expenditure other than Revenue Account
Statement No. 18	Detailed Statement on Contingency Fund and other Public Account Transactions
Statement No. 19	Detailed Statement on Investments of Earmarked Funds
PART – III	
Appendices	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-aid given by the State Government (Scheme wise and Institution wise)
V	Details of Externally Aided Projects
VI	Plan Scheme Expenditure (Central and State Plan Schemes)
VII	Direct Transfer of Central Scheme Funds to Implementing Agencies in the State
VIII	Summary of Balances
IX	Financial Results of Irrigation Works
X	Statements of Commitments on Incomplete Works Contracts as on 31 March 2014
XI	Statement of Maintenance Expenditure of the State during 2013-14
XII	Statement on Implications for Major Policy Decisions during the year on New Schemes proposed in Budget for the Future Cash Flows
XIII	Statement on Committed Liabilities of the Government in Future

Appendix – 1.1- contd.

Part C: Methodology Adopted for the Assessment of Fiscal Position

The norms/ceilings prescribed by the 13th Finance Commission for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the Legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that Gross State Domestic Product (GSDP) is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure *etc*., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

List of terms used in the Chapter I and basis for their calculation

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of the parameter (X)/ Rate of Growth of the parameter (Y)
Rate of Growth (RoG)	[(Current year Amount/Previous years Amount) – 1]* 100
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure, as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	Interest payment/[(Amount of previous year's Fiscal Liabilities + current year's Fiscal Liabilities)/2]* 100
Interest spread	GSDP growth – Weighted Interest rate
Quantum spread	Debt stock * Interest spread/100
Interest received as *per cent* to Loans Outstanding	Interest Received [(Opening balance + Closing balance of Loans and Advances)2]* 100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts ***minus*** all Plan grants and Non-plan Revenue Expenditure excluding debits under 2048 – Appropriation for reduction or Avoidance of debt

Appendix 1.1- contd.

Part D: State Profile

Sl. No	Particulars		Figures
1.	Area		22,327 sq. km.
2	Population		
	a.	As per 2001 census	21.67 lakh
	b.	As per 2011 census	25.70 lakh
3	Density of Population (2001)(All India Average = 325 persons per sq km)		103 persons per sq. km.
	Density of Population (2011)(All India Average = 382 persons per sq km)		115 persons per sq. km.
4	Population below poverty line^ (All India Average = 27.5 *per cent*)		17.30 *per cent*
5	Literacy (2001) (All India Average = 64.80 *per cent)*		70.53 *per cent*
	Literacy (2011) (All India Average = 74.04 *per cent)*		79.21 *per cent*
6	Infant Mortality (per 1000 live births), 2011 (All India Average = 50 per 1000 live births)		16
7	Gross State Domestic Product (GSDP) in 2013-14 at current prices		₹ 15231 crore (A)
8	GSDP CAGR* (2004-05 to 2013-14)	Manipur	14.32 *per cent*
9	Per capita GSDP CAGR (2003-04 to 2012-13)	Manipur	10.67 *per cent*

Financial Data

Particulars		Figures (*in per cent*)	
		2004-05 to 2012-13	2004-05 to 2013-14
CAGR of Manipur			
a	Revenue Receipts	18.59	17.22
b	Own Tax Revenue	19.33	21.66
c	Non Tax Revenue	16.16	15.75
d	Total Expenditure	15.25	13.79
e	Capital Expenditure	14.15	10.62
f	Revenue Expenditure on Education	11.43	11.46
g	Revenue Expenditure on Health	19.98	19.18
h	Pension	19.56	17.39

^ The level of poverty is being determined on different measures and the data furnished by Planning Commission & National Sample Survey Organisation is one such indicator.
(A) – Advanced Estimates
*Compounded Annual Growth Rate
(Source: Planning Commission and Economics and Statistics Department, Government of Manipur)

Appendix – 1.1- contd.

Part E: Fiscal Responsibility and Budget Management (FRBM) Act, 2005

The State Government enacted the Manipur Fiscal Responsibility and Budget Management (FRBM) Act in August 2005 to ensure prudence in fiscal management and fiscal stability by achieving sufficient revenue surplus; reduction in fiscal deficit; prudent debt management consistent with fiscal sustainability; and greater transparency in fiscal operations of the Government. The Act prescribed the following fiscal targets for the State Government:

(i) strive to remain revenue surplus by making a balance in revenue receipts and expenditure and build up further surplus;

(ii) strive to bring down fiscal deficit to 3 *per cent* of the Gross State Domestic Product;

(iii) limit the amount of outstanding Government guarantees as per the provisions of the Manipur Ceiling on State Government Guarantee Act, 2004; and

(iv) follow a recruitment and wage policy, in a manner such that the total salary bill relative to revenue expenditure excluding interest payments and pensions does not exceed 35 *per cent*:

As per Manipur FRBM Rules 2005 (enacted in December 2005 and subsequently amended in January 2006, July 2006, July 2010 and October 2011) framed under the Act, the following fiscal targets in respect of revenue surplus and fiscal deficit were set:

- remain revenue surplus and build up further surplus having regard to the norms of Central Assistance for the State Plan and the tax and non-tax revenue potential of the State;

- reduce the fiscal deficit to a maximum of 3.5% of the Gross State Domestic Product by 2010-2011 and maintain it below 3.5% in succeeding financial years upto 2012-13 and thereafter reduce it to a maximum of 3% of the Gross State Domestic Product from 2013-14 and beyond; and

- maintain outstanding debt to a maximum of 65.80% of Gross State Domestic Product in 2010-11, 62.9% of Gross State Domestic Product in 2011-12, 60.1% of Gross State Domestic Product in 2012-13, 57.00% of Gross State Domestic Product in 2013-14 and 54.30% of Gross State Domestic Product in 2014-15.

Appendix 1.2
(Reference: Paragraph 1.1.2)

Abstract of Receipts and disbursements for the year 2013-14

(₹ in crore)

2012-13	Receipts	2013-14		2012-13	Disbursements	2013-14		
						Non-Plan	Plan	Total
Section-A: Revenue								
6819.76	**I – Revenue receipts**		**7282.79**	**5316.53**	**I-Revenue expenditure-**	**4505.89**	**1212.94**	**5718.83**
332.83	-Tax revenue	472.73		2281.83	General Services-	2435.01	6.06	2441.07
231.78	-Non-tax revenue	260.67		1528.22	Social Services *of which*	989.75	613.91	1603.66
1317.83	-State's share of Union Taxes	1438.79		*794.71*	*-Education, Sports, Art and Culture*	*679.68*	*199.39*	*879.07*
1882.87	-Non-plan Grants	1769.87		*262.27*	*-Health and Family Welfare*	*174.75*	*121.51*	*296.26*
2659.00	-Grants for State Plan Schemes	2588.52		*124.62*	*-Water Supply, Sanitation, Housing and Urban Development*	*77.52*	*25.02*	*102.54*
342.90	-Grants for Central and Centrally sponsored Plan Schemes	666.32		*4.95*	*-Information and Broadcasting*	*3.58*	*0.91*	*4.49*
52.55	-Grants for Special Schemes for NEC and for other purposes	85.89		*199.75*	*-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes*	*10.86*	*121.36*	*132.22*
				12.46	*-Labour and Labour Welfare*	*10.40*	*3.62*	*14.02*
				129.43	*-Social Welfare and Nutrition*	*32.95*	*142.10*	*175.05*
				0.03	*-Others*	*0.01*	-	*0.01*
				1313.26	Economic Services *of which*	837.06	501.55	1338.61
				371.64	*-Agriculture and Allied Activities*	*229.62*	*117.81*	*347.43*
				139.21	*-Rural Development*	*42.82*	*112.68*	*155.50*
				59.67	*-Special Areas Programmes*	-	*73.08*	*73.08*
				77.74	*-Irrigation and Flood Control*	*46.84*	*32.39*	*79.23*
				319.66	*-Energy*	*321.13*	*3.50*	*324.63*
				88.94	*-Industry and Minerals*	*44.59*	*49.69*	*94.28*
				137.46	*-Transport*	*124.07*	-	*124.07*
				22.11	*-Science, Technology and Environment*	*2.85*	*40.70*	*43.55*
				96.83	*-General Economic Services*	*25.14*	*71.70*	*96.84*

				193.22	Grants-in-aid and Contributions	244.07	91.42	335.49
-	**II- Revenue deficit carried over to Section B**		-	**1503.23**	**II- Revenue Surplus carried over to Section B**			**1563.96**
6819.76	**Total: Section A**		**7282.79**	**6819.76**	**Total: Section A**			**7282.79**
Section-B: Others								
(-)371.80	**III – Opening Cash balance including Permanent Advances and Cash Balance Investment**		**(-) 55.37**		**III – Opening Overdraft from Reserve Bank of India**			
-	**IV – Miscellaneous Capital receipts**		-	**1501.56**	**IV – Capital Expenditure-**	**(-) 0.01**	**1291.90**	**1291.89**
				225.87	General Services-	-	220.32	220.32
				354.04	Social Services *of which*	0.01	328.04	328.05
				26.36	*-Education, Sports, Art and Culture*	-	*39.74*	*39.74*
				77.62	*-Health and Family Welfare*	-	*114.16*	*114.16*
				208.00	*-Water Supply, Sanitation, Housing and Urban Development*	*0.01*	*133.12*	*133.13*
				0.04	*-Information and Broadcasting*	-	*1.00*	*1.00*
				36.57	*-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes*	-	*27.87*	*27.87*
				5.30	*-Social Welfare and Nutrition*	-	*12.15*	*12.15*
				0.15	*-Others*	-	-	-
				921.65	Economic Services *of which*	(-) 0.02	743.54	743.52
				9.74	*-Agriculture and Allied Activities*	(-) 0.02	*11.84*	*11.82*
				-	*-Rural Development*	-	-	-
				34.99	*-Special Areas Programmes*	-	*61.33*	*61.33*
				543.30	*-Irrigation and Flood Control*	-	*172.49*	*172.49*
				138.08	*-Energy*	-	*198.35*	*198.35*
				14.99	*-Industry and Minerals*	-	*15.73*	*15.73*
				-	*-Science Technology and Environment*	-	-	-
				180.22	*-Transport*	-	*252.66*	*252.66*
				0.33	*-General Economic Services*	-	*31.14*	*31.14*

0.59	**V – Recoveries of Loans and Advances-**		**1.23**	**3.30**	**V – Loans and Advances disbursed-**			**0.04**
-	*-From Power Projects*	-		-	*-For Power Projects*	-		
0.56	*-From Government Servants*	*1.18*		*2.30*	*To Government Servants*	*0.04*		
0.03	*-From Others*	*0.05*		*1.00*	*-To Others*	-		
1503.23	**VI – Revenue Surplus brought down**		**1563.96**	-	**VI – Revenue Deficit brought down**			-
340.25	**VII – Public debt receipts-**		**382.68**	**171.81**	**VII – Repayment of Public debt**			**260.07**
-	*-External debt*	-	-	-	*External debt*			-
332.28	*-Internal debt other than Ways and Means Advances and overdrafts*	*382.68*		*127.81*	*-Internal debt other than Ways and Means Advances and Overdrafts*	*115.07*		
7.97	*-Net transactions under Ways and Means Advances*	-		-	*-Net transactions under Ways and Means Advances*	*97.92*		
	-Loans and Advances from Central Government	-		*44.00*	*-Repayment of Loans and Advances to Central Government*	*47.08*		
	-Net transactions under over- draft							
	VIII – Appropriation to Contingency Fund		-		**VIII – Appropriation to Contingency Fund**			-
	IX – Amount transferred to Contingency Fund		-		**IX – Expenditure from Contingency Fund**			-
3921.37	**X – Public Account receipts-**		**3888.75**	**3772.34**	**X – Public Account disbursement-**			**3760.41**
297.28	*Small Savings and Provident Funds*	*282.24*		*159.26*	*-Small Savings and Provident Funds*	*179.13*		
48.08	*-Reserve Funds*	*48.46*		-	*-Reserve Funds*	-		
108.66	*Suspense and Miscellaneous*	*137.17*		*106.89*	*-Suspense and Miscellaneous*	*135.26*		
2645.91	*Remittances*	*2562.58*		*2648.01*	*-Remittances*	*2578.29*		
821.44	*Deposits and Advances*	*853.30*		*858.18*	*-Deposits and Advances*	*867.73*		
	XI – Closing Overdraft from Reserve Bank of India			**(-) 55.37**	**XI – Cash Balance at end-**			**463.84**
				5.82	*-Cash in Treasuries and Local Remittances*	*4.70*		

				(-)249.12	*-Deposits with Reserve Bank*	*(-)72.82*		
				49.79	*-Departmental Cash Balance including permanent Advances*	*36.87*		
				138.14	*-Cash Balance Investment and Investment of earmarked fund*	*495.09*		
12213.40	**Total:**		**13059.04**	**12213.40**	**Total:**			**13059.04**

Appendix – 1.3
(Reference: Paragraph 1.2.2)

Statement showing funds transferred to the State implementing Agencies under Programmes/Schemes outside the State budget during 2013-14

(₹ in lakh)

Implementing Agency	Scheme	Amount
9 District Rural Development Agencies (DRDA)	Aajeevika-Swarna Jayanti Gram Swarozgar Yojana (SGSY)/NLRM	3,64.19
	DRDA Administration	6,70.76
	Rural Housing-	36,49.98
	Mahatma Gandhi National Rural Employment Guarantee Scheme	…
Manipur State Rural Development Agency, Manipur	Mahatma Gandhi National Rural Employment Guarantee Scheme	2,31,00.00
Manipur State Literacy Mission Authority, Imphal	Adult Education and Skill Development Scheme	2,74.48
9 NGOs	Advocacy and Publicity	6.41
18 NGOs	- do -	…
2 NGOs (Individuals)	Archives and Archival Libraries	0.47
4 NGOs (Individuals)	- do -	…
16 NGOs	Assistance to Voluntary Organisation for providing Social Defence	…
14 NGOs	- do -	91.81
17 NGOs	Assistance to Voluntary Orgs for programmes related to Aged	77.46
8 NGOs	Baba Saheb Ambedkar Hastashilpa Vikas Yojana	58.82
29 NGOs	- do -	…
D.M. College of Science	Bioinformatics	…
S. Kula Women's College	-do-	5.00
Institute of Bioresources and Sustainable Development	-do-	14.60
4 NGOs	Biotechnology for Social Development	74.09
7 NGOs	-do-	…
Krishi Vigyan Kendra Bishnupur	Biotechnology for Social Development	27.34
Care and Share (Cash) Foundation	-do-	7.87
5 NGOs	Comprehensive Scheme for Combating Trafficking	…
9 NGOs	-do-	89.63
Manipur Handloom & Handicrafts Development Corporation Ltd. Imphal	Comprehensive Handloom Development Scheme (CHDS)	117.00
2 NGOs	-do-	6.90
State Water and Sanitation Mission, Manipur	Central Rural Sanitation Scheme /programme	…
Institute of Bioresources and Sustainable Development	Autonomous R&D Institution	21,09.06
	Disha Programme for Women in Science	4.00
	National Medicinal Plants Board	…
	Research and Development Biotechnology	72.94
Krishi Vigyan Kendra Bishnupur	Disha Programme for Women in Science	6.80
Manipur State Medicinal Plants Board, Manipur	National Medicinal Plants Board	13.00
Department of Commerce & Industries, Manipur	Infrastructure Development & Capacity Building	5,97.44
	NER- Textile Promotion Scheme	18.75
	Powerlooms	12.00
WAKF Board, Manipur	Computerisation of Records of State WAKF Board	7.20

44 NGOs	Deen Dayal Disabled Rehabilitation Scheme	3,16.57
13 NGOs	-do-	…
76 NGOs	Design and Technical Development	1,49.56
20 NGOs	-do-	…
National Association of Fishermen	Development of Marine Fisheries, Infrastructure and Post-Harvest	…
Service and Education for Welfare Action	-do-	…
Foundation for Environment and Economic Development Services	Disha Programme for Women in Science	16.20
2 NGOs	Environment Information Education and Awareness	0.80
Women and Children Care Centre & Rural Development	- do-	...
Manipur ENVIS Centre on Status of Environment and related issues	- do-	66.78
Manipur Pollution Control Board	-do-	48.30
Enhancing Skill Development Infrastructure Society, Manipur	Enhancing Skill Development Infrastructure in NE State and Sikkim	…
Manipur State Information Technology Society	Electronic Governance	6,43.02
DOEACC Society, Imphal Centre	- do-	…
Manipur Science and Technology Council	-do-	…
9 NGOs	Free Coaching and Allied Scheme for Minorities	59.47
10 NGOs	-do-	…
1 NGO	Free Coaching for SCs & OBC	7.35
Society for Progressive Development	GIA for Research Publication and Monitoring	…
2 NGOs	-do-	1.72
8 NGOs	GIA to NGOs for STs including Coaching & Allied Scheme and Award for Exemplary Service	…
11 NGOs	-do-	2,28.65
Social Reformation and Development Organization	GIA for Innovative Work on Women and Child Development	…
People Welfare Association	- do-	…
Environment and Economic Management Association	-do-	…
Social Reformation & Development organization	Grants for Construction of Boys & Girls Hostel for SC & OBC	89.30
Integrated Rural Development & Education Organization (IRDEO)	-do-	44.30
11 NGOs	GIA to NGOs for SCs, OBCs and Research & Training	…
33 NGOs	-do-	77.38
The Manipur State RSBY Society	Social Security for Un- Organised Workers (RASHTRIYA)	2,52.69
59 NGOs	Human Resource Development (HRD)	1,02.97
7 NGOs	-do-	…
1 NGO	Handicrafts – Infrastructure and Technical Development Scheme	10.69
Imphal College	HRD Biotechnology	…
Lilong Haoreibi College	- do-	…
S. Kula Women's College	-do-	19.00
Integrated Rural Reconstruction and Education Organisation	Information Publicity Extension	…

Manipur Renewable Energy Development Agency (MANIREDA)	Information Publicity Extension	...
	Off Grid DRPS	2,50.20
2 DRDAs	Integrated Watershed Management Programme (IWMP)	…
1 DRDA	- do-	30,28.36
SLNA, Manipur	-do-	…
International Cooperation Biotechnology	Institute of Bioresources and Sustainable Development Agency	5.59
Assistance to IHMS FCIS etc	Institute of Hotel Management Catering Technology and Applied Nutrition Manipur	1,00.00
Manipur Handloom & Handicrafts Development Corporation, Ltd.	Marketing and Export Promotion Scheme	…
Manipur Industrial Development Corporation, Ltd.	-do-	…
The Public Museum	Museums	41.10
Agape Museum	-do-	…
16 NGOs	Marketing Support and Services & Export Promotion Scheme	53.49
13 NGOs	- do-	…
Life Line Agency	-do-	1.61
Deputy Commissioner, Imphal West	MPs Local Area Development Scheme (MPLADS)	12,50.00
Deputy Commissioner, Churachandpur	-do-	5,00.00
State Forest Development Agency, Manipur	National Medicinal Plants Board	…
	Afforestation and Management	12,11.77
Manipur State AIDS Control Society	National AIDS Control Programme including STD Control	…
	National AIDS Control Programme III	19,83.68
State Bamboo Steering Committee	National Mission on Bamboo	12,12.53
6 NGOs	National Child Labour Project including GIA to Voluntary Agencies	21.74
Social Education and Cultural Development Organisation	- do-	…
Centre for Development Activities	-do-	…
State Agricultural Management & Extension Training Institute (SAMETI)	National Food Security Mission	26,00.00
16 NGOs	SWADHAR	…
State Health Society, Manipur, Imphal	National Mental Health Programme	…
	National Rural Health Mission (NRHM)	63,77.95
Manipur Horticulture Development Society	National Mission on Medicinal Plants	1,05.96
Manipur State TB Society, Manipur	National Rural Health Mission (NRHM)	2,55.87
National Programme for Control of Blindness	- do-	2,14.16
Manipur Volunteers Organisation for Social Affairs	- do-	…
Social Action & Development Organisation	-do-	…
National Programme for Control of Blindness	National Programmers for Control of Blindness, Manipur	10.00
State Micro Irrigation Committee, Manipur	National Mission on Micro Irrigation	1,50.00
Manipur Mountaineering and Tracking Association	National Programme for Youth and Adolescent Development General Component	10.00
Sangai Foundation	- do-	2.28
9 NGOs	-do-	19.38
National Institute of Technology, Manipur	Top Class Education Scheme for SC	46.64
	Top Class Education system for ST	8.21

Manipur Livestock Development Board, Ltd.	National Project for Cattle and Buffalo Breeding	4,24.00
State Water and Sanitation Mission (SWSM), Manipur	National Rural Drinking Water Programme	55,30.21
5 Local Institutions 7 Local Bodies Institutions	North Eastern Areas -do-	5,17.90 …
18 NGOs	Panchayati Raj Institutions Voluntary Organisations	…
Manipur Milk Producers Co-operative Union Ltd.	Project for Dairy Development	3,21.26
Manipur Pollution Control Board	Pollution Abatement	23.74
Manipur Rural Roads Development Agency (MSRRDA)	Pradhan Mantri Gram Sadak Yojana (PMGSY)	4,03.00
98 NGOs (Dance and Cultural Organisations) 72 NGOs -do- 17 Individuals	Promotion and Dissemination of Art and Culture - do- -do-	2,72.13 … 19.61
5 NGOs	Promotion of Sports among Disabled	15.64
20 NGOs	Promotional Services Institutions and Programme Revenue	29.24
D. M. College of Science	Research and Development for Conservation	4.43
6 NGOs 13 NGOs Sangai Foundation Agency	Research and Development (Handicrafts) - do- -do-	… 30.54 2.48
State Implementation Society, RMSA, Manipur	Rashtriya Madhyamic Shiksha Abhiyan (RMSA)	39,28.55
Tribal Research Institute, Manipur	Research Information and Mass Education, Tribal Festivals and others	…
State Implementation Society, SSA, Manipur	Sarva Shiksha Abhiyan (SSA)	1,31,93.93
National Institute of Technology, Manipur	Support to National Institute of Technology (NITs) Including GHANI KHAN INSTITUTE	63,50.00
3 Development Societies Associate Action for Progressive Development Society, Manipur	Scheme for Infrastructure Development -do-	… 5,00.00
Kuki Christian Church 22 NGOs	Scheme for Leadership Development of Minority Women -do-	22.02 40.07
Manipur Skill Development Society	Skill Development Initiative	7,05.39
1 NGO 4 NGOs S. Kula Women's College	Scheme for Quality, Assurance, CODEX, Standards and Research & Development - do- -do-	0.42 … 35.99
22 Private Sector Companies 36 Private Sector Companies	Scheme for Technology Up-Gradation/Establishment/ Modernization -do-	… 7,93.32
Manipur Police Housing Corporation	Scheme of Modernisation of State Police Forces by Police	17,74.00
14 NGOs 13 NGOs	Scheme for the Welfare of Working Children in Need of Care and Protection -do-	… 79.32

The Women Welfare and Development Organisation	Scheme for Human Resource Development	1.00
Goodwill Foundation for Culture	- do-	…
The Socio Oriental Fast Industrial Association	- do-	0.50
The Socio Education and Economic Liberty	- do-	1.50
The Lamjing Thawan Association	-do-	0.50
Sangai Foundation Agency	Scheme for Leadership Development of Minority Women	1.79
Imphal East District Boyscouts and Girls Guide Association Agency	-do-	1.79
People Advance in Social Service, Churachandpur	Scheme arising out of the Implementation of the Person With Disabilities	…
Relief & Disaster Management Department.	Scheme of NDMA	…
Marchang Jims (Individual)	Scholarship to the Students of ST for Studies Abroad	…
5 NGOs	Science and Technology Programme for Socio Economic Development	…
3 NGOs	-do-	14.15
Manipur Science and Technology Council	State Science and Technology Programme	57.10
	Science and Technology Proramme for Socio Economic Development	23.96
4 NGOs	Step Support to Training and Employment Programme for Women.	55.32
8 NGOs	-do-	…
State Agricultural Management & Extension Training Institute (SAMETI) Manipur	Support to State Extension Programme for Extension Reforms	1,29.00
16 NGOs	SWADHAR	…
Jana Shikshan Sansthans, Senapati	Support to NGOs, SRCs for Adult Education and Skill Development Merged Schemes of NGOs, JSS and SRCs.	29.93
Jana Shikshan Sansthans, Imphal West	- do-	29.92
Jana Shikshan Sansthans, Thoubal	-do-	29.99
Manipur Urban Development Agency (MUDA)	Swarna Jayanti Shahari Rojgar Yojana (SJSRY)	2,41.45
Manipur Science and Technology Council	Technology Development Programme	8.00
United College, Lambung Chandel	- do-	7.00
Society's Abbatial Network for Greater Advancement (Sanga)	-do-	5
Imphal College	Technology Development Programme	13.7
24 NGOs	Umbrella for protection and Development of Woman	1,48.52
Rural Development Organisation	Working Women Hostel (WWH)	37.50
S. Kula Women's College	- do-	…
The Organisation for Unemployed Women Welfare Association	-do-	15.70
Th. Rajen Singh (Individual Agency)	Youth Hostel	1.32
Total		**8,89,45.10**

Appendix 1.4
(Reference: Paragraph 1.3)

Time series data on the State Government finances

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Part A Receipts					
1. Revenue Receipts *(I +ii+iii+iv)*	**3873.14**	**5429.94**	**5653.55**	**6819.76**	**7282.79**
(i) Tax Revenue *of which*	196.04	267.05	368.07	332.83	472.73
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	*163.28*	*227.57*	*296.92*	*258.52*	*395.74*
State Excise	*4.70*	*6.61*	*9.80*	*9.94*	*9.20*
Taxes on Vehicles	*4.34*	*4.44*	*13.21*	*15.83*	*18.73*
Stamps and Registration fees	*4.26*	*3.57*	*4.82*	*5.98*	*7.90*
Land Revenue	*0.81*	*1.29*	*0.84*	*1.24*	*1.12*
Taxes on Goods and Passengers	*0.81*	*0.90*	*1.40*	*1.43*	*1.24*
Other taxes	*17.83*	*22.67*	*40.74*	*39.85*	*38.76*
Taxes and duties on electricity	*0.01*	**Δ**	*0.34*	*0.04*	*0.04*
(ii) Non-Tax Revenue	239.75	259.88	311.53	231.78	*260.67*
(iii) State's share of Union taxes and duties	597.56	990.57	1154.03	1317.83	1438.79
(iv) Grants-in-aid from Government of India	2839.79	3912.44	3819.92	4937.32	5110.60
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	**3.28**	**1.19**	**1.89**	**0.59**	**1.23**
4. Total Revenue and Non-debt capital receipts (1+2+3)	**3876.42**	**5431.13**	**5655.44**	**6820.35**	**7284.02**
5. Public Debt Receipts *of which*	**519.89**	**298.40**	**293.33**	**340.25**	**382.68**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	*519.81*	*298.40*	*203.38*	*332.28*	*382.68*
Net transactions under Ways and Means Advances and Overdrafts	-	-	*89.95*	*7.97*	-
Loans and Advances from the Government of India	*0.08*	-	-	-	-
6. Total Receipts in the Consolidated Fund (4+5)	**4396.31**	**5729.53**	**5948.77**	**7160.60**	**7666.70**
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	**3218.15**	**4008.55**	**5582.21**	**3921.37**	**3883.75**
9. Total Receipts of the State (6+7+8)	**7614.46**	**9738.08**	**11530.98**	**11081.97**	**11550.45**
Part B Expenditure/Disbursement					
10. Revenue Expenditure	**3014.40**	**4078.01**	**5006.92**	**5316.53**	**5718.83**
Plan	*709.89*	*1098.57*	*1081.09*	*1066.20*	*1212.94*
Non-Plan	*2304.51*	*2979.44*	*3925.83*	*4250.33*	*4505.89*
General Services (including interest payments	*1181.29*	*1642.75*	*2133.60*	*2281.83*	*2441.07*
Social Services	*891.16*	*1238.47*	*1439.29*	*1528.22*	*1603.66*
Economic Services	*815.98*	*1083.68*	*1257.37*	*1313.26*	*1338.61*
Grants-in-aid and contributions	*125.97*	*113.11*	*176.66*	*193.22*	*335.49*
11. Capital Expenditure	**1,587.78**	**1,918.06**	**1695.41**	**1501.56**	**1291.89**
Plan	*1588.58*	*1917.07*	*1698.63*	*1493.69*	*1291.90*

	2009-10	2010-11	2011-12	2012-13	2013-14
Non-Plan	*(-) 0.80*	*0.99*	*(-)3.22*	*7.87*	*(-)0.01*
General Services	*103.01*	*264.76*	*293.41*	*225.87*	*220.32*
Social Services	*559.10*	*600.73*	*477.32*	*354.04*	*328.05*
Economic Services	*925.67*	*1052.57*	*924.68*	*921.65*	*743.52*
12. Disbursement of Loans and Advances	**6.89**	**3.80**	**0.08**	**3.30**	**0.04**
13. Total/Aggregate Expenditure (10+11+12)	**4609.07**	**5999.87**	**6702.41**	**6821.39**	**7010.76**
14. Repayments of Public Debt *of which*	**116.75**	**115.02**	**160.24**	**171.81**	**260.07**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	*74.70*	*69.75*	*95.31*	*127.81*	*115.07*
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	*97.92*
Loans and Advances from Government of India	*42.05*	*45.27*	*64.93*	*44.00*	*47.08*
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	**4725.82**	**6114.89**	**6862.65**	**6993.20**	**7270.83**
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	**3137.29**	**3634.11**	**5396.61**	**3772.34**	**3760.41**
19. Total disbursement by the State (16+17+18)	**7863.11**	**9749.00**	**12259.26**	**10765.54**	**11031.24**
Part C Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	**(+) 858.74**	**(+) 1351.93**	**(+) 646.63**	**(+) 1503.23**	**(+) 1563.96**
21. Fiscal Deficit (-)/Surplus (+) (4-13)	**(-) 732.65**	**(-) 568.74**	**(-) 1046.97**	**(-) 1.04**	**(+) 273.26**
22. Primary Deficit(-)/ Surplus(+) (21+23)	**(-) 410.08**	**(-) 203.96**	**(-) 649.53**	**(+) 431.97**	**(+) 718.18**
Part D Other data					
23. Interest Payments (included in revenue expenditure)	**322.57**	**364.78**	**397.44**	**433.01**	**444.92**
24. Financial Assistance to local bodies *etc.*	**37.31**	**41.09**	**50.78**	**64.86**	**128.42**
25. Ways and Means Advances/Overdraft availed (days)	-	-	**1**	**103**	**13**
Ways and Means Advances availed (days)	-	-	*1*	*72*	*13**
Overdraft availed (days)	-	-	-	*31*	*8**
26. Interest on Ways and Means Advances/Overdraft	-	-	-	**1.21**	**0.19**
27. Gross State Domestic Product (GSDP)[@]	**8254**	**9137**	**11123**	**12910 (Q)**	**15231 (A)**
28. Outstanding Fiscal liabilities	**5552.92**	**6192.26**	**6483.16**	**6800.94**	**7060.68**
29. Outstanding guarantees (year end) (including interest)	**194.75**	**232.60**	**175.35**	**199.73****	**215.30**
30. Maximum amount guaranteed (year end)	**197.24**	**196.04**	**195.55**	**193.38**	**197.45**
31. Number of incomplete projects[$]	**44**	**21**	**96**	**11**	**37**
32 Capital blocked in incomplete projects	**224.62**	**132.18**	**391.69**	**316.16**	**144.53**
Part E Fiscal Health Indicators					
I Resource Mobilization (in *per cent*)					
Own Tax revenue/GSDP	2.38	2.92	3.31	2.58	3.10
Own Non-Tax Revenue/GSDP	2.90	2.84	2.80	1.80	1.71

	2009-10	2010-11	2011-12	2012-13	2013-14
Central Transfers/GSDP	7.24	10.84	10.38	10.21	9.45
II Expenditure Management (in *per cent*)					
Total Expenditure/GSDP	55.84	65.67	60.26	52.84	46.03
Total Expenditure/Revenue Receipts	119.00	110.50	118.55	100.02	96.26
Revenue Expenditure/Total Expenditure	65.40	67.97	74.70	77.94	81.57
Expenditure on Social Services/Total Expenditure	31.47	30.65	28.60	27.59	27.55
Expenditure on Economic Services/Total Expenditure	37.79	35.60	32.56	32.76	29.70
Capital Expenditure/Total Expenditure	34.45	31.97	25.30	22.01	18.43
Capital Expenditure on Social and Economic Services/Total Expenditure	32.21	27.56	20.92	18.70	15.28
III Management of Fiscal Imbalances (in *per cent*)					
Revenue deficit (surplus)/GSDP	10.40	14.80	5.81	11.64	10.27
Fiscal deficit (surplus)/GSDP	(-) 8.88	(-) 6.22	(-) 9.41	(-) 0.008	1.79
Primary Deficit (surplus)/GSDP	(-) 4.97	(-) 2.23	(-) 5.84	3.35	4.72
Revenue Deficit/Fiscal Deficit	(-) 117.21	(-) 237.71	(-) 61.76	(-)144541.35	572.33
Primary Revenue Balance/GSDP	14.35	18.80	9.39	15.00	13.20
Fiscal Liabilities/GSDP	67.28	67.77	58.29	52.68	46.36
Fiscal Liabilities/RR	143.37	114.04	114.67	99.72	96.95
Primary deficit *vis-à-vis* quantum spread	(-) 148.33	25.93	(-) 152.29	820.96	1504.37
Debt Redemption (Principal+Interest)/Total Debt Receipts	78.28	84.31	110.78	107.55	110.19
V Other Fiscal Health Indicators					
Return on Investment	Only ₹ 28,000.00	Only ₹ 4000.00	Only ₹ 3000.00	Only ₹ 4000.00	Only ₹ 3000.00
Balance from Current Revenue (₹ in crore)	(-) 188.43	(-) 137.01	(-) 773.38	(-) 1457.11	(-) 533.53
Financial Assets/Liabilities	8.91	(-)69.42	(-)14.57	2.24	2.42

Δ only ₹ 26,000.00

@: GSDP figures as communicated by the State Government

$: Projects for which initial cost is more than ₹ one crore

Q: Quick & A: Advance

* In 8 days Special WMA, Normal WMA and Overdraft were availed
** Due to re-conciliation of figures, as per Finance Accounts

Appendix 1.5

(Reference: Paragraph 1.9.1)

Assets and Liabilities of the Government of Manipur as on 31 March 2014

(₹ in crore)

As on 31.03.2013		Liabilities	As on 31.03.2014	
3510.66		**Internal Debt -**		3680.35
	2362.59	*Market Loans bearing interest*	2650.76	
	0.04	*Market Loans not bearing interest*	*0.04*	
	5.93	*Loans from Life Insurance Corporation of India*	*5.93*	
	135.87	*Loans from NABARD*	*148.28*	
	0.11	*Loans from SBI and others*	*0.11*	
	6.12	*Loans from National Co-operative Development Corporation*	*6.12*	
	820.21	*Special Securities issued to National Small Savings Fund of the Central Government*	*798.70*	
	81.87	*Other Loans*	*70.41*	
	97.92	*Ways and Means Advance*	-	
530.42		**Loans and Advances from Central Government -**		483.34
0.06		*Pre 1984-85 Loans*	*0.06*	
454.83		*Non-Plan Loans*	*413.88*	
71.93		*Loans for State Plan Schemes*	*66.16*	
-		*Loans for Central Plan Schemes*	-	
-		*Loans for Centrally Sponsored Plan Schemes*	-	
3.60		*Loans for Special Plan Schemes*	*3.24*	
-		*Other Ways & Means Advances*	-	
-		*Contingency Fund*	-	
1213.50		**Small Savings, Provident Funds, *etc.***		1316.61
1384.48		**Deposits**		1370.05
161.88		**Reserve Funds**		210.34
8431.31		**Deficit on Government Account**		9995.27
	1503.23	*Add Revenue Surplus of the current year*	*1563.96*	
		Miscellaneous Deficit	-	
	6928.08	*Accumulated Deficit at the beginning of the year*	*8431.31*	
15232.25		**Total**		**17055.96**
		Assets		
14714.59		**Gross Capital Outlay on Fixed Assets -**		16006.48
	160.29	*Investments in shares of Companies, Corporations, etc.*	*160.30*	
	14554.30	*Other Capital Expenditure*	*1584.18*	
206.32		**Loans and Advances -**		205.13
	-	*Loans for Power Projects*	-	
	12.10	*Loans to Government servants and Miscellaneous loans*	*10.97*	
	194.22	*Other Development Loans*	*194.16*	
1.72		**Advances**		1.72
(-)249.12		**Deposit with Reserve Bank and other banks**		(-)72.82
248.05		**Remittance Balance**		263.76
116.94		**Suspense and Miscellaneous Balance**		115.03
193.75		**Cash -**		536.66
	5.82	*Cash in Treasuries and Local Remittances*	*4.70*	
	49.77	*Departmental Cash Balance*	*36.85*	
	0.02	*Permanent Advances*	*0.02*	
	2.43	*Cash Balance Investments*	*315.10*	
	135.71	*Investment of earmarked funds*	*179.99*	
15232.25		**Total**		**17055.96**

Appendix 1.6
(Reference: Paragraph 1.10.1)

Maturity Profile of debt[1]

(₹ in lakh)

Year of Maturity (Year of maturity from the beginning of 2013-14)	Internal Debt	Loans and advances from the Central Government	Amount
(1)	(2)	(3)	(4) (2 + 3)
2013-14(1)	-	-	-
2014-15(2)	1,06,07.23	3.38	1,06,10.61
2015-16(3)	2,23,26.97	2.93	2,23,29.90
2016-17(4)	2,33,87.90	7.16	2,33,95.06
2017-18(5)	2,24,37.34	15.05	2,24,52.39
2018-19(6)	3,85,40.45	11.49	3,85,51.94
2019-20(7)	3,16,49.90	9.25	3,16,59.15
2020-21(8)	3,30,58.63	23.49	3,30,82.12
2021-22(9)	4,20,96.84	32.65	4,21,29.49
2022-23(10)	2,75,00.00	5,72.80	2,80,72.80
2023-24(11)	3,60,37.30	1,98.02	3,62,35.32
2024-25(12)	13,69.80	4,64,75.16	4,78,44.96
2025-26(13)	16,41.25	1,18.82	17,60.07
2026-27(14)	-	2,46.51	2,46.51
2027-28(15)	-	1,56.27	1,56.27
2028-29(16)	-	4,54.23	4,54.23
(i) Sub-Total	***29,06,53.61***	***4,83,27.21***	***33,89,80.82***
(ii) Amount for which year of Maturity is not known	***7,73,81.67***	***6.66***	***7,73,88.33***
Total (i + ii)	**36,80,35.28**	**4,83,33.87**	**41,63,69.15**

[1] Maturity profile at the end of 2013-14, the amount indicated is Principal amount only

Appendix 1.7

Glossary of terms

Sl. No.	Terms	Description
1	State Implementing Agency	State Implementing Agency includes any Organization/Institution including Non-Governmental Organization which is authorized by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA and State Health Mission for NRHM *etc*.
2	GSDP	GSDP is defined as total income of the State or market value of goods and services produced using labour and other factors of production at constant/current prices.
3	Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 1.67 implies that revenue receipts tend to increase by 1.67 percentage points, if the GSDP increases by one *per cent*.
4	Core Public and Merit goods	*Core public goods* are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good e.g. enforcement of law and order, security and protection of our rights; free air and other environmental goods and road infrastructure *etc*. *Merit goods* are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation *etc*.
5	Development Expenditure	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances are categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
6	Fiscal Liabilities	Includes Internal Debt, Loans and Advances from GoI, Small Savings, Provident Funds, *etc*., Deposits and other non-interest bearing obligations.
7	Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
8	Debt Stabilization	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
9	Sufficiency of Non-debt receipts (Resource gap)	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
10	Net availability of borrowed funds	Difference between Debt receipt and debt redemption (Principal +Interest payments)
11	Non debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and incremental primary expenditure.

Appendix 2.1
(Reference: Paragraph 2.3.1)

Statement of various Grants/Appropriations where savings was more than ₹ one crore in each case or more than 25 *per cent* of the total provision

(₹ in lakh)

Sl. No.	Grant/ Appropriation	Total provision	Saving	Percentage
1	2	3	4	5
Revenue Voted				
1	1 -State Legislature	3992.04	571.27	14
2	3 - Secretariat	6608.72	1021.31	15
3	4 - Land Revenue, Stamps & Registration and District Administration	6834.44	837.47	12
4	5 - Finance	91081.43	9561.20	10
5	6 - Transport	654.41	106.15	16
6	7 - Police	93708.89	5355.18	6
7	8 - Public Works Department	20625.56	4319.96	21
8	10 - Education	89007.08	5995.40	7
9	11 - Medical, Health and Family Welfare Services	30197.83	572.13	2
10	12 - Municipal Administration, Housing and Urban Development	6447.17	1641.02	25
11	14 - Tribal Affairs and Hills Department	44624.05	3540.35	8
12	15 - Consumer	2280.51	566.46	25
13	17 - Agriculture	18189.62	6922.55	38
14	18 - Animal Husbandry and Veterinary including Dairy Farming	8796.46	2708.36	31
15	19 - Environment and Forest	17310.19	5415.63	31
16	20 - Community Development and ANP, IRDP and NREP	21205.44	3194.70	15
17	21 - Commerce & Industries	8846.99	2464.56	28
18	22 - Public Health Engineering	6030.97	148.16	2
19	23 - Power	37062.96	4950.44	13
20	26 - Administration of Justice	2215.09	505.57	23
21	30 - Planning	54564.84	46518.30	85
22	32 - Jails	1529.35	122.80	8
23	36 - Minor Irrigation	1191.79	209.77	18
24	38 - Panchayat	6142.92	1838.66	30
25	40 - Irrigation and Flood Control Department	5675.60	391.29	7
26	41 - Art and Culture	2352.63	168.03	7
27	43 - Horticulture and Soil Conservation	3371.36	171.47	5
28	44 - Social Welfare Department	27667.63	12544.03	45
29	47 - Minorities, Other Backward Classes and Scheduled Castes Department	3403.33	901.77	26
30	48 - Relief and Disaster Management	1953.89	1404.37	72
31	49 - Economics & Statistics	2558.60	849.91	33
32	50 - Information Technology	3196.70	343.04	11
Revenue Charged				
33	1 - State Legislature	46.35	24.29	52
34	26 - Administration of Justice	815.10	173.89	21
Capital Voted				
35	1 - State Legislature	85.90	85.90	100
36	2 - Council of Ministers	80.00	80.00	100
37	3 - Secretariat	710.00	250.63	35
38	5 - Finance Department	40.01	35.61	89
39	7 - Police	4557.00	2675.00	59
40	8 - Public Works Depatment	43121.49	2010.86	5

1	2	3	4	5
41	9 - Information and Publicity	200.00	100.00	50
42	12 - Municipal Administration, Housing and Urban Development	30599.67	25453.31	83
43	13 - Labour and Employment	0.03	0.03	100
44	16 - Co-operation	57.00	35.00	61
45	17 - Agriculture	2000.00	2000.00	100
46	18 - Animal Husbandry	848.30	429.01	51
47	22 - Public Health Engineering	13279.35	5285.20	40
48	23 - Power	29621.00	8702.90	29
49	25 - Youth Affairs and Sports Department	2733.00	2528.76	93
50	30 - Planning	6852.40	357.71	5
51	36 - Minor Irrigation	8000.00	2536.88	32
52	37 - Fisheries	389.60	239.21	61
53	39 - Sericulture	6565.00	5035.00	77
54	40 - Irrigation and Flood Control Department	81410.00	69106.17	85
55	41 - Art and Culture	611.00	200.00	33
56	42 - State Academy of Training	106.00	101.00	95
57	44 - Social Welfare Department	5713.20	4498.20	79
58	45 - Tourism	22514.12	18792.69	83
59	47 - Minorities, Other Backward Classes and Scheduled Castes Department	3225.17	1625.47	50
Total		**893509.18**	**278224.03**	

(Source: Appropriation Accounts)

Appendix 2.2
(Reference: Paragraph 2.3.3)

Statement showing expenditure incurred without provision during 2013-14

(₹ in lakh)

Sl No	No. and Name of Grant/Appropriation (Heads of Accounts)	Amount of Expenditure without provision	Reasons/Remarks
Appropriation No. 2 – Interest Payment and Debt Services			
1	2049(NP).01.200.40	18.96	Reasons for incurring expenditure without provisions have been intimated (October 2014), nor mentioned in the Detailed Appropriation Accounts
Grant No. 10 – Education			
2	2202(CSS).02.800.14	80.88	-Do-
Grant No. 14 – Tribal Affairs and Hills Department			
3	2225(SP).02.794.19 (V)	1031.00	-Do-
4	2225(SP).02.800.08 (H)	582.28	-Do-
Grant No. 18 – Animal Husbandry and Veterinary including Dairy Farming			
5	2403(SP).106.22 (V)	22.36	-Do-
6	2403(SP).195.32(V)	15.00	-Do-
Grant No. 30 – Planning			
7	4059(SP).80.800.01 (V)	6000.00	-Do-
Grant No. 37 – Fisheries			
8	2552(NEC).101.01(V)	302.00	-Do-
Grant No. 40 – Irrigation and Flood Control Department			
9	2700(NP).80.800.05	91.88	-Do-
Grant No. 43 – Horticulture and Soil Conservation			
10	2552(NEC).15.800.01 (V)	4.00	-Do-
Total		**8148.36**	

*NP - Non-plan, CSS - Centrally Sponsored Scheme, SP - State Plan, NEC – North Eastern Council
(Source: Detailed Appropriation Accounts)

Appendix 2.3
(Reference: Paragraph 2.3.4)

Statement showing amount debited head-wise and credited to '8449 – Other Deposits' during March 2014

(in ₹)

Sl. No.	Name of Department	Debit Head	Credit Head	Amount Credited
1	Agriculture	Not furnished by A&E office	8449	19540884
		Not furnished by A&E office	8449	8507027
		Not furnished by A&E office	8449	1185300
		Not furnished by A&E office	8449	35000000
2	Art & Culture	Not furnished by A&E office	8449	18500000
3	Ashram School	Not furnished by A&E office	8449	2701239
4	Autonomous District Council, Chandel	Not furnished by A&E office	8449	57082334
5	Autonomous District Council, Kangpokpi	Not furnished by A&E office	8449	65584334
6	Autonomous District Council, Ukhrul	Not furnished by A&E office	8449	57082034
7	Commerce & Industries	Not furnished by A&E office	8449	53255000
	Commerce & Industries	Not furnished by A&E office	8449	31628000
8	Consumer Affairs Food and Public Distribution	Not furnished by A&E office	8449	21343731
9	Director General of Police	Not furnished by A&E office	8449	87463412
10	District Council, Senapati	Not furnished by A&E office	8449	57082334
11	Economics & Statistics	Not furnished by A&E office	8449	2449500
12	Education (School)	Not furnished by A&E office	8449	13602661
		Not furnished by A&E office	8449	98409164
		Not furnished by A&E office	8449	2945000
13	Fisheries	Not furnished by A&E office	8449	30857000
14	Forest	Not furnished by A&E office	8449	2782000
15	General Administration - II	Not furnished by A&E office	8449	1662744
16	Information & Publicity	Not furnished by A&E office	8449	74202
17	Information Technology	Not furnished by A&E office	8449	200000000
		Not furnished by A&E office	8449	4591998
18	Labour	Not furnished by A&E office	8449	10000000
19	Medical	Not furnished by A&E office	8449	93847633
20	Minorities & Other Backward Classes/ Agriculture	Not furnished by A&E office	8449	77794781
21	Municipal Administration, Housing & Urban Development	Not furnished by A&E office	8449	164600000
22	Rural Development & Panchayati Raj	Not furnished by A&E office	8449	209757000
23	Science & Technology	Not furnished by A&E office	8449	2719548
24	Secretariat Planning	Not furnished by A&E office	8449	252903218
25	Sericulture	Not furnished by A&E office	8449	291382287
26	Social Welfare	Not furnished by A&E office	8449	899955
		Not furnished by A&E office	8449	268878076

27	State Council of Education, Research & Training	Not furnished by A&E office	8449	2081400
28	Technical Education	Not furnished by A&E office	8449	115908938
		Not furnished by A&E office	8449	10234940
29	Tourism	Not furnished by A&E office	8449	8399641
		Not furnished by A&E office	8449	2728706
30	Tribal Affairs & Hills	Not furnished by A&E office	8449	172405400
31	Tribal Research Institute	Not furnished by A&E office	8449	2800000
32	University & Higher Education	Not furnished by A&E office	8449	5880653
33	Veterinary & Animal Husbandry	Not furnished by A&E office	8449	22776000
		Not furnished by A&E office	8449	275679
34	Weight & Measures	Not furnished by A&E office	8449	6349438
35	Youth Affairs & Sports	Not furnished by A&E office	8449	22184186
Total				**2618137377**

(Source: O/o AG (A & E)

Appendix 2.4

(Reference: Paragraph 2.3.5)

Excess over provision of previous years requiring regularization

(₹ in crore)

Year	No. of Grants/ Appropriations	Grant/Appropriation No.	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2010-11	7	5, 46 (Revenue voted), 17, 22, 36, 41 and Appropriation no – 2 (Capital charged)	62.42	PAC recommended for regularization (39th Report), but status of regularization not intimated yet (September 2014)
2011-12	14	13, 16, 22, 23, 28, 36, 37, 39, 45 and 49 (Revenue voted), Appropriation No. 2 (Revenue charged), 3 and 36 (Capital voted) and Appropriation No. -2 (Capital charged)	89.38	-do-
2012-13	4	39 & 40 (Revenue Voted), Appropriation No. 2 (Revenue Charged) and Appropriation No. 2 (Capital Charged)	541.42	Excess expenditure yet to be discussed by PAC.
Total	**25**		**693.22**	

(Source: Appropriation Accounts and PAC recommendation Report)

Appendix 2.5
(Reference: Paragraph 2.3.8)

Excess/Unnecessary/Insufficient re-appropriation of funds
(Savings(-)/Excess(+) Rupees one crore and above)

(₹ in lakh)

Sl. No.	Grants/Appropriation No.	Head of Account	Re-appropriation	Final excess(+)/ Saving(-)
Savings cases				
1	Grant 1 - State Legislature	2011.2.101.8(NP)	30.82	-197.57
2	Grant 1 - State Legislature	2011.2.103.3(NP)	-248.90	-120.91
3	Grant 3 - Secretariat	2052.0.90.17(NP)	18.03	-739.37
4	Grant 4 - Land Revenue, Stamps and Registration and District Administration	2029.0.102.6(V)	25.00	-109.00
5	Grant 4 - Land Revenue, Stamps and Registration and District Administration	2029.0.103.27(NP)	12.05	-106.00
6	Grant 5 - Finance Department	2071.1.101.36(NP)	-4072.13	-3942.81
7	Grant 5 - Finance Department	2071.1.115.44(NP)	-620.13	-3317.85
8	Grant 7 - Police	2055.0.104.10(NP)	2.79	-159.74
9	Grant 7 - Police	2055.0.104.28(NP)	3.90	-232.68
10	Grant 7 - Police	2055.0.104.29(NP)	64.65	-146.73
11	Grant 7 - Police	2055.0.104.3(NP)	234.46	-342.36
12	Grant 7 - Police	2055.0.104.30(NP)	141.56	-204.59
13	Grant 7 - Police	2055.0.104.31(NP)	11.50	-144.61
14	Grant 7 - Police	2055.0.104.32(NP)	51.26	-136.18
15	Grant 7 - Police	2055.0.104.34(NP)	-1032.00	-108.83
16	Grant 7 - Police	2055.0.104.4(NP)	304.43	-263.01
17	Grant 7 - Police	2055.0.104.5(NP)	123.94	-114.88
18	Grant 7 - Police	2055.0.104.7(NP)	242.06	-117.71
19	Grant 7 - Police	2055.0.104.8(NP)	89.42	-376.04
20	Grant 7 - Police	2055.0.109.12(NP)	-191.05	-471.23
21	Grant 7 - Police	2055.0.109.17(NP)	171.29	-180.95
22	Grant 7 - Police	2055.0.109.22(NP)	1308.34	-220.36
23	Grant 7 - Police	2055.0.109.23(NP)	289.68	-145.10
24	Grant 7 - Police	2055.0.115.25(NP)	-2532.21	-469.18
25	Grant 8 - Public Works Department	2059.80.1.8(NP)	6.00	-369.66
26	Grant 8 - Public Works Department	3054.3.337.23(NP)	-1121.50	-484.88
27	Grant 8 - Public Works Department	3054.4.337.19(NP)	-363.54	-152.93
28	Grant 8 - Public Works Department	3054.80.1.8(NP)	60.00	-168.70
29	Grant 8 - Public Works Department	4059.1.51.11(H)	-41.64	-162.45
30	Grant 8 - Public Works Department	5054.5.101.7(V)	230.69	-230.69
31	Grant 8 - Public Works Department	5054.80.800.48(H)	20.24	-139.97
32	Grant 10 - Education	2202.1.101.19(NP)	1664.30	-1192.94

33	Grant 10 - Education	2202.1.102.4(NP)	142.24	-194.42
34	Grant 10 - Education	2202.2.110.5(NP)	60.22	-204.87
35	Grant 10 - Education	2202.2.800.14(V)	565.52	-365.39
36	Grant 10 - Education	2202.2.800.62(H)	130.12	-351.47
37	Grant 10 - Education	2202.3.103.11(NP)	-291.41	-529.40
38	Grant 10 - Education	2202.3.103.31(H)	-26.60	-132.28
39	Grant 10 - Education	2202.80.800.17(V)	790.75	-671.26
40	Grant 10 - Education	2203.0.105.12(NP)	4.73	-101.50
41	Grant 11 - Medical, Health and Family Welfare Services	2210.1.110.15(H)	4.45	-1114.96
42	Grant 11 - Medical, Health and Family Welfare Services	2211.0.101.19(H)	-44.68	-102.49
43	Grant 12 - Municipal Administration, Housing and Urban Development	4217.1.800.28(V)	-20829.00	-5959.59
44	Grant 14 - Tribal Affairs and Hills Department	2225.2.794.19(H)	-115.00	-1031.00
45	Grant 14 - Tribal Affairs and Hills Department	2225.2.800.7(V)	2006.12	-1432.20
46	Grant 14 - Tribal Affairs and Hills Department	3604.0.200.2(NP)	501.75	-681.40
47	Grant 14 - Tribal Affairs and Hills Department	4225.2.800.32(H)	50.10	-140.10
48	Grant 15 - Consumer Affairs, Food and Public Distribution	2408.1.800.1(V)	30.28	-391.87
49	Grant 17 - Agriculture	2401.0.800.27(V)	100.00	-111.51
50	Grant 17 - Agriculture	2401.0.800.63(V)	-5949.00	-118.02
51	Grant 17 - Agriculture	2705.0.800.8(H)	-329.30	-373.90
52	Grant 17 - Agriculture	4705.0.103.1(H)	-457.30	-366.70
53	Grant 17 - Agriculture	4705.0.103.1(V)	-284.70	-891.30
54	Grant 19 - Environment and Forest	2406.1.1.1(NP)	-109.73	-498.81
55	Grant 19 - Environment and Forest	2406.1.800.55(NP)	4698.00	-946.24
56	Grant 20 - Community Development and ANP, IRDP and NREP	2501.1.800.18(H)	-120.00	-240.00
57	Grant 20 - Community Development and ANP, IRDP and NREP	2505.2.101.1(H)	-1000.00	-1000.00
58	Grant 20 - Community Development and ANP, IRDP and NREP	2505.2.101.2(H)	-1529.16	-970.84
59	Grant 20 - Community Development and ANP, IRDP and NREP	2505.60.800.11(H)	500.00	-500.00
60	Grant 20 - Community Development and ANP, IRDP and NREP	2575.2.800.16(V)	-33.00	-888.00
61	Grant 21 - Commerce & Industries	2851.0.1.1(NP)	-5.76	-123.94
62	Grant 21 - Commerce & Industries	2851.0.103.40(H)	32.48	-284.01
63	Grant 21 - Commerce & Industries	2851.0.103.42(H)	350.00	-350.00
64	Grant 21 - Commerce & Industries	2851.0.103.42(V)	800.00	-330.10
65	Grant 21 - Commerce & Industries	2853.2.1.1(NP)	65.57	-104.24
66	Grant 22 - Public Health Engineering	4215.1.102.14(V)	-191.74	-102.27

67	Grant 22 - Public Health Engineering	4215.1.102.19(V)	-161.19	-171.78
68	Grant 22 - Public Health Engineering	4552.10.102.7(H)	188.34	-188.34
69	Grant 23 - Power	2801.1.101.26(NP)	-2590.00	-3048.65
70	Grant 23 - Power	2801.1.101.28(NP)	1464.00	-705.86
71	Grant 23 - Power	2801.5.800.81(NP)	1.00	-242.06
72	Grant 23 - Power	2801.80.1.22(NP)	38.71	-152.77
73	Grant 23 - Power	2801.80.1.27(NP)	3.42	-128.93
74	Grant 23 - Power	4059.1.51.12(H)	25.00	-135.94
75	Grant 23 - Power	4552.12.799.8(V)	181.00	-181.00
76	Grant 23 - Power	4801.5.799.89(H)	-167.50	-448.55
77	Grant 23 - Power	4801.5.799.91(V)	100.00	-211.21
78	Grant 23 - Power	4801.5.799.92(H)	-0.10	-500.00
79	Grant 23 - Power	4801.5.799.94(H)	-265.00	-199.99
80	Grant 23 - Power	4801.5.799.96(V)	1982.69	-951.22
81	Grant 23 - Power	4801.6.799.72(H)	-100.00	-243.80
82	Grant 25 - Youth Affairs and Sports Department	4202.3.800.1(V)	161.24	-161.24
83	Grant 30 - Planning	2552.0.800.1(H)	-1750.00	-250.00
84	Grant 30 - Planning	3451.0.800.17(V)	-4449.63	-4550.37
85	Grant 30 - Planning	3451.0.92.26(V)	-1500.00	-30000.00
86	Grant 36 - Minor Irrigation	4552.22.800.3(V)	159.12	-159.12
87	Grant 36 - Minor Irrigation	4702.0.800.2(H)	-1220.00	-1582.00
88	Grant 36 - Minor Irrigation	4702.0.800.2(V)	-1821.00	-693.73
89	Grant 37 - Fisheries	2405.0.800.2(V)	31.30	-128.30
90	Grant 37 - Fisheries	2552.6.101.1(H)	78.11	-302.00
91	Grant 37 - Fisheries	4405.0.101.1(V)	200.00	-140.40
92	Grant 40 - Irrigation and Flood Control Department	4700.3.51.11(V)	-29550.00	-20297.69
93	Grant 40 - Irrigation and Flood Control Department	4700.4.51.12(H)	-5149.00	-2602.61
94	Grant 40 - Irrigation and Flood Control Department	4711.1.103.3(V)	-5192.00	-1209.28
95	Grant 44 - Social Welfare Department	2235.2.102.40(V)	204.60	-194.12
96	Grant 44 - Social Welfare Department	2235.2.102.59(V)	218.07	-181.40
97	Grant 44 - Social Welfare Department	2235.2.104.32(H)	45.82	-204.88
98	Grant 44 - Social Welfare Department	2235.2.104.32(V)	-45.82	-388.16
99	Grant 44 - Social Welfare Department	2235.2.106.33(H)	38.96	-219.09
100	Grant 45 - Tourism	5452.1.101.3(V)	-428.17	-18792.29
101	Grant 47 - Minorities, Other Backward Classes and Scheduled Castes Department	2225.80.800.7(V)	501.65	-840.80
102	Grant 47 - Minorities, Other Backward Classes and Scheduled Castes Department	4225.80.800.3(V)	-591.38	-873.11
103	Grant 49 - Appropriation No. 2 - Interest Payment & Debt Services	2049.1.200.35(NP)	-47.14	-221.73

104	Grant 49 - Appropriation No. 2 - Interest Payment & Debt Services	2049.1.305.4(NP)	173.05	-156.75
105	Grant 53 - Information Technology	3425.60.600.2(H)	-84.00	-200.00
Sub Total			***-74916.59***	***-128733.16***
Excess Cases				
106	Grant 5 - Finance Department	2071.1.102.6(NP)	173.33	421.19
107	Grant 5 - Finance Department	2071.1.105.9(NP)	-5923.96	2244.96
108	Grant 5 - Finance Department	2071.1.104.11(NP)	2237.74	1669.23
109	Grant 7 - Police	2055.0.1.1(NP)	912.31	284.87
110	Grant 8 - Public Works Department	2059.80.1.1(NP)	92.96	218.69
111	Grant 8 - Public Works Department	3054.4.337.12(NP)	-1134.60	1310.90
112	Grant 8 - Public Works Department	5054.4.800.39(H)	-200.00	106.63
113	Grant 8 - Public Works Department	5054.4.800.37(V)	-94.48	244.93
114	Grant 8 - Public Works Department	5054.80.800.48(V)	-325.96	442.75
115	Grant 10 - Education	2202.2.109.24(NP)	-2825.53	440.99
116	Grant 10 - Education	2202.2.800.62(V)	248.03	332.71
117	Grant 11 - Medical, Health and Family Welfare Services	2210.3.110.20(NP)	-85.26	106.82
118	Grant 11 - Medical, Health and Family Welfare Services	2210.3.101.27(NP)	-142.09	101.72
119	Grant 11 - Medical, Health and Family Welfare Services	2210.1.110.15(V)	-4.45	1149.99
120	Grant 14 - Tribal Affairs and Hills Department	3604.0.200.5(NP)	31.35	280.88
121	Grant 14 - Tribal Affairs and Hills Department	2225.2.277.6(H)	-54.00	301.41
122	Grant 14 - Tribal Affairs and Hills Department	4225.2.800.32(V)	249.90	140.07
123	Grant 17 - Agriculture	2705.0.800.8(V)	-170.70	373.19
124	Grant 20 - Community Development and ANP, IRDP and NREP	2501.1.800.18(V)	-80.00	240.00
125	Grant 20 - Community Development and ANP, IRDP and NREP	2505.2.101.1(V)	728.16	271.84
126	Grant 20 - Community Development and ANP, IRDP and NREP	2505.2.101.2(V)	-1500.00	1699.00
127	Grant 20 - Community Development and ANP, IRDP and NREP	2505.60.800.11(V)	1000.00	500.00
128	Grant 21 - Commerce & Industries	2851.0.103.40(V)	63.06	284.01
129	Grant 22 - Public Health Engineering	4215.1.102.14(H)	-300.00	105.30
130	Grant 22 - Public Health Engineering	4215.1.102.19(H)	-50.00	202.74
131	Grant 23 - Power	2801.1.101.40(NP)	310.00	161.92
132	Grant 23 - Power	4552.12.799.7(H)	145.00	181.00
133	Grant 23 - Power	4801.5.799.11(V)	-114.00	315.81
134	Grant 23 - Power	4801.5.799.92(V)	-492.00	492.04
135	Grant 25 - Youth Affairs and Sports Department	4202.3.800.8(V)	-190.00	161.24

136	Grant 30 - Planning	2552.0.800.1(V)	-2203.00	250.00
137	Grant 30 - Planning	2575.2.800.17(V)	5.00	146.00
138	Grant 36 - Minor Irrigation	4552.22.800.2(V)	167.00	163.29
139	Grant 36 - Minor Irrigation	4702.0.101.5(V)	-4.00	2275.19
140	Grant 50 - Information Technology	3425.60.600.2(V)	-108.00	200.00
Sub Total			***-9638.19***	***17821.31***
Total			**-84554.78**	**-110911.85**

(Source: VLC records of the O/o AG (A & E)

Appendix 2.6
(Reference: Paragraph 2.3.9)

Statement showing cases of substantial surrenders (exceeding ₹ 10 crore) made during the year 2013-14

(₹ in crore)

Sl No.	Name of Grant	Head of Account	Total provision	Amount surrendered	Percentage of surrender
1	2	3	4	5	6
1	5 – Finance Department	2071 – Pensions and Other Retirement benefits			
		01 – Civil			
		101 – Superannuation and Retirement Allowances			
		36 – Superannuation and Retirement Allowances	441.93	39.43	8.92
2	5 – Finance Department	2071 – Pensions and Other Retirement benefits			
		01 – Civil			
		105 – Family Pensions			
		09 – Family Pension	181.61	19.75	10.87
3	8 – Public Works Department	3054 – Roads and Bridges			
		03 – State Highways			
		337 – Road works			
		23 – Road works	32.32	11.22	34.72
4	8 – Public Works Department	3054 – Roads and Bridges			
		04 – District and Other Roads			
		337 – Road works			
		12 – Inter Village Roads	32.70	11.35	34.71
5	12 – Municipal Administration, Housing and Urban Development	4217 – Capital Outlay on Urban Development			
		01 – State Capital Development			
		800 – Other Expenditure			
		28 – JNNURM	293.29	194.94	66.47
6	17 – Agriculture	2401 – Crop Husbandry			
		800 – Other Expenditure			
		63 – Rashtriya Krishi Vikas Yojna (RKVY)	100.45	57.82	57.56
7	19 – Environment and Forest	2406 – Forestry and Wild Life			
		01 – Forestry			
		800 – Other Expenditure			
		58 – Scheme under EAP	50.00	40.89	81.78
8	22 – Public Health Engineering	4215 – Capital Outlay on Water Supply and Sanitation			
		02 – Sewerage and Sanitation			
		101 – Urban Sanitation Services			
		16 – EAP Component	50.00	48.48	
9	30 - Planning	2552 – North Eastern Areas			
		800 – Other Expenditure			
		01 – Schemes under NEC	44.82	39.53	88.20
10	30 - Planning	3451 – Secretariat Economic Services			
		92 – Other Offices			
		26 – Earmarked resource to bridge the gap in Plan Finance	315.00	15.00	4.76

11	30 - Planning	3451 – Secretariat Economic Services			
		800- Other Expenditure			
		17 – Schemes under NLCPR	94.63	46.79	49.45
12	36 – Minor Irrigation	4702 – Capital Outlay on Minor Irrigation			
		800 – Other Expenditure			
		02 – Accelerated Irrigation Benefit Programme (AIBP)	74.00	24.20	32.70
13	39 - Sericulture	4851 – Capital Outlay on Village and Small Industries			
		107 – Sericulture Industries			
		14 – Sericulture Project (EAP)	50.00	50.00	100
14	40 – Irrigation and Flood Control Department	4700 – Capital Outlay on Major Irrigation			
		3 – Thoubal Irrigation Project			
		51 – Construction			
		11 – Thoubal River Irrigation Project	513.00	277.83	54.16
15	40 – Irrigation and Flood Control Department	4700 – Capital Outlay on Major Irrigation			
		4 – Dolaithabi River Irrigation Project			
		51 – Construction			
		12 – Dolaithabi River Irrigation Project	87.00	51.49	59.18
16	40 – Irrigation and Flood Control Department	4700 – Capital Outlay on Major Irrigation			
		80 – General			
		800 – Other Expenditure			
		14 – Ethai River Multipurpose Project	47.60	42.80	89.92
17	40 – Irrigation and Flood Control Department	4711 – Capital Outlay on Flood Control Projects			
		1 – Flood control			
		103 – Civil Works			
		03 – Civil Works	159.00	73.72	46.36

(Source: VLC records of the O/o AG (A & E)

Appendix 2.7
(Reference: Paragraph 2.3.11)

Statement of various Grants/Appropriations in which savings occurred but no part of which had been surrendered

(₹ in lakh)

Sl. No.	Grant No.	Total provision	Expenditure	Saving
Revenue Voted				
1	2 - Council of Ministers	544.87	498.24	46.63
2	3 - Secretariat	6608.72	5587.41	1021.31
3	4 - Land, Revenue, Stamps & Registration and District Administration	6834.44	5996.97	837.47
4	7 - Police	93708.89	88353.71	5355.18
5	10 - Education	89007.08	83011.68	5995.40
6	11 - Medical, Health and Family Welfare Services	30197.83	29625.70	572.13
7	12 - Municipal Administration, Housing and Urban Development	6447.17	4806.15	1641.02
8	14 - Tribal Affairs and Hills Department	44624.05	41083.70	3540.35
9	15 - Consumer Affairs, Food and Public Distribution	2280.51	1714.05	566.46
10	16 - Co-operation	1578.58	1559.58	19.00
11	18 - Animal Husbandry and Veterinary including Dairy Farming	8796.46	6088.10	2708.36
12	22 - Public Health Engineering	6030.97	5882.81	148.16
13	24 - Vigilance Department	261.97	241.58	20.39
14	25 - Youth Affairs and Sports Department	3243.85	3232.48	11.37
15	26 - Administration of Justice	2215.09	1709.52	505.57
16	27 - Election	2805.94	2790.59	15.35
17	28 - State Excise	1716.91	1666.09	50.82
18	29 - Sales Tax, Other Taxes/Duties on Commodities and Services	636.13	536.23	99.90
19	31 - Fire Protection and Control	1045.04	1033.41	11.63
20	34 - Rehabilitation	217.98	208.71	9.27
21	35 - Stationery and Printing	504.50	501.49	3.01
22	37 - Fisheries	3002.30	2946.00	56.30
23	38 - Panchayat	6142.92	4304.26	1838.66
24	39 - Sericulture	3073.07	3045.82	27.25
25	40 - Irrigation and Flood Control Department	5675.60	5284.31	391.29
26	42 - State Academy of Training	505.56	464.12	41.44
27	43 - Horticulture and Soil Conservation	3371.36	3199.89	171.47
28	44 - Social Welfare Department	27667.63	15123.60	12544.03
29	45 - Tourism	638.76	635.63	3.13
30	47 - Minorities, Other Backward Classes and Scheduled Castes Department	3403.33	2501.56	901.77

Sl. No.	Grant No.	Total provision	Expenditure	Saving
Revenue Charged				
32	Appropriation No. 1 - Governor	342.50	317.57	24.93
33	Appropriation No. 3 - Manipur Public Service Commission	367.40	332.59	34.81
34	5 - Finance Department	39.33	38.50	0.83
35	8 - Public Works Department	110.10	93.81	16.29
Capital Voted				
37	1 - State Legislature	85.90	0.00	85.90
38	2 - Council of Ministers	80.00	0.00	80.00
39	3 - Secretariat	710.00	459.37	250.63
40	5 - Finance Department	40.01	4.40	35.61
41	7 - Police	4557.00	1882.00	2675.00
42	8 - Public Works Department	43121.49	41110.63	2010.86
43	10 - Education	3635.75	3592.91	42.84
44	11 - Medical, Health and Family Welfare Services	11594.78	11591.36	3.42
45	13 - Labour and Employment	0.03	0.00	0.03
46	14 - Tribal Affairs and Hills Department	1186.95	1186.92	0.03
47	16 - Co-operation	57.00	22.00	35.00
48	18 - Animal Husbandry and Veterinary including Dairy Farming	848.30	419.29	429.01
49	41 - Art and Culture	611.00	411.00	200.00
50	44 - Social Welfare Department	5713.20	1215.00	4498.20
51	45 - Tourism	22514.12	3721.43	18792.69
Total		**458402.37**	**390032.17**	**68370.20**

(Source: Appropriation Accounts)

Appendix 2.8
(Reference: Paragraph 2.3.11)

Statement showing details of saving of ₹ one crore and above not surrendered

(₹ in lakh)

Sl. No.	Grant No.	Total provision	Expenditure	Saving	Surrender	Saving not surrendered
Revenue Voted						
1	1 - State Legislature	3992.04	3420.77	571.27	232.29	338.98
2	3 - Secretariat	6608.72	5587.41	1021.31	0.00	1021.31
3	4 - Land Revenue, Stamps & Registration and District Administration	6834.44	5996.97	837.47	0.00	837.47
4	5 - Finance Department	91081.43	81520.23	9561.20	6503.77	3057.43
5	6 - Transport	654.41	548.26	106.15	54.18	51.97
6	7 - Police	93708.89	88353.71	5355.18	0.00	5355.18
7	8 - Public Works Department	20625.56	16305.60	4319.96	2730.98	1588.98
8	10 - Education	89007.08	83011.68	5995.40	0.00	5995.40
9	11 - Medical, Health and Family Welfare Services	30197.83	29625.70	572.13	0.00	572.13
10	12 - Municipal Administration, Housing and Urban Development	6447.17	4806.15	1641.02	0.00	1641.02
11	14 - Tribal Affairs and Hills Department	44624.05	41083.70	3540.35	0.00	3540.35
12	15 - Consumer Affairs, Food and Public Distribution	2280.51	1714.05	566.46	0.00	566.46
13	17 - Agriculture	18189.62	11267.07	6922.55	6281.80	640.75
14	18 - Animal Husbandry and Veterinary including Dairy Farming	8796.46	6088.10	2708.36	0.00	2708.36
15	19 - Environment and Forest	17310.19	11894.56	5415.63	4088.76	1326.87
16	20 - Community Development and ANP, IRDP and NREP	21205.44	18010.74	3194.70	2187.75	1006.95
17	21 - Commerce & Industries	8846.99	6382.43	2464.56	841.36	1623.20
18	22 - Public Health Engineering	6030.97	5882.81	148.16	0.00	148.16
19	23 - Power	37062.96	32112.52	4950.44	461.08	4489.36
20	26 - Administration of Justice	2215.09	1709.52	505.57	0.00	505.57
21	30 - Planning	54564.84	8046.54	46518.30	10465.14	36053.16
22	32 - Jails	1529.35	1406.55	122.80	62.80	60.00
23	36 - Minor Irrigation	1191.79	982.02	209.77	108.72	101.05
24	38 - Panchayat	6142.92	4304.26	1838.66	0.00	1838.66
25	40 - Irrigation and Flood Control Department	5675.60	5284.31	391.29	0.00	391.29
26	41 - Art and Culture	2352.63	2184.60	168.03	47.00	121.03
27	43 - Horticulture and Soil Conservation	3371.36	3199.89	171.47	0.00	171.47
28	44 - Social Welfare Department	27667.63	15123.60	12544.03	0.00	12544.03
29	47 - Minorities, Other Backward Classes and Scheduled Castes Department	3403.33	2501.56	901.77	0.00	901.77
30	48 - Relief and Disaster Management	1953.89	549.52	1404.37	8.82	1395.55

31	49 - Economics & Statistics	2558.60	1708.69	849.91	629.30	220.61
32	50 - Information Technology	3196.70	2853.66	343.04	341.85	1.19
Revenue Charged						
29	26- Administration of Justice	815.10	641.21	173.89	106.36	67.53
Capital Voted						
30	3 - Secretariat	710.00	459.37	250.63	0.00	250.63
31	7 - Police	4557.00	1882.00	2675.00	0.00	2675.00
32	8 - Public Works Department	43121.49	41110.63	2010.86	0.00	2010.86
33	12 - Municipal Administration, Housing and Urban Development	30599.67	5146.36	25453.31	19493.70	5959.61
34	17 - Agriculture	2000.00	0.00	2000.00	742.00	1258.00
35	18 - Animal Husbandry and Veterinary including Dairy Farming	848.30	419.29	429.01	0.00	429.01
36	22 - Public Health Engineering	13279.35	7994.15	5285.20	4847.77	437.43
37	23 - Power	29621.00	20918.10	8702.90	2891.31	5811.59
38	25 - Youth Affairs and Sports Department	2733.00	204.24	2528.76	28.76	2500.00
39	30 - Planning	6852.40	6494.69	357.71	350.00	7.71
40	36 - Minor Irrigation	8000.00	5463.12	2536.88	2419.98	116.90
41	37 - Fisheries	389.60	150.39	239.21	83.60	155.61
42	40 - Irrigation and Flood Control Department	81410.00	12303.83	69106.17	44583.62	24522.55
43	41 - Art and Culture	611.00	411.00	200.00	0.00	200.00
44	44 - Social Welfare Department	5713.20	1215.00	4498.20	0.00	4498.20
45	45 - Tourism	22514.12	3721.43	18792.69	0.00	18792.69
46	47 - Minorities, Other Backward Classes and Scheduled Castes Department	3225.17	1599.70	1625.47	694.38	931.09
Total		**886328.89**	**613601.69**	**272727.20**	**111287.08**	**161440.12**

(Source: Appropriation Accounts)

Appendix 2.9
(Reference: Paragraph 2.3.11)

Statement showing cases of surrender of funds made as on 31 March 2014

(₹ in lakh)

Sl. No.	Grant No.	Total Provision	Expendi-ture	Excess (+) /Saving (-)	Surrender	%age of surrender *vis-à-vis* Total Provision
Revenue Voted						
1	1 - State Legislature	3992.04	3420.77	-571.27	232.29	5.82
2	5 - Finance Department	91081.43	81520.23	-9561.20	6503.77	7.14
3	6 - Transport	654.41	548.26	-106.15	54.18	8.28
4	8 - Public Works Department	20625.56	16305.60	-4319.96	2730.98	13.24
5	9 - Information and Publicity	519.19	445.68	-73.51	66.38	12.79
6	13 - Labour and Employment	1484.47	1416.45	-68.02	18.67	1.26
7	17 - Agriculture	18189.62	11267.07	-6922.55	6281.80	34.54
8	19 - Environment and Forest	17310.19	11894.56	-5415.63	4088.76	23.62
9	20 - Community Development and ANP, IRDP and NREP	21205.44	18010.74	-3194.70	2187.75	10.32
10	21 - Commerce & Industries	8846.99	6382.43	-2464.56	841.36	9.51
11	23 - Power	37062.96	32112.52	-4950.44	461.08	1.24
12	30 - Planning	54564.84	8046.54	-46518.30	10465.14	19.18
13	32 - Jails	1529.35	1406.55	-122.80	62.80	4.11
14	33 - Home Guards	1068.55	1047.01	-21.54	22.34	2.09
15	36 - Minor Irrigation	1191.79	982.02	-209.77	108.72	9.12
16	41 - Art and Culture	2352.63	2184.60	-168.03	47.00	2.00
17	46 - Science and Technology	997.53	904.59	-92.94	91.02	9.12
18	48 - Relief and Disaster Management	1953.89	549.52	-1404.37	8.82	0.45
19	49 - Economics & Statistics	2558.60	1708.69	-849.91	629.30	24.60
20	50 - Information Technology	3196.70	2853.66	-343.04	341.85	10.69

Sl. No.	Grant No.	Total Provision	Expendi-ture	Excess (+) /Saving (-)	Surrender	%age of surrender *vis-à-vis* Total Provision
Revenue Charged						
21	1 - State Legislature	46.35	22.06	-24.29	8.00	17.26
22	26 - Administration of Justice	815.10	641.21	-173.89	106.36	13.05
Capital Voted						
23	9 - Information and Publicity	200.00	100.00	-100.00	100.00	50.00
24	12 - Municipal Administration, Housing and Urban Development	30599.67	5146.36	-25453.31	19493.70	63.71
25	17 - Agriculture	2000.00	0.00	-2000.00	742.00	37.10
26	21 - Commerce & Industries	364.00	309.22	-54.78	37.60	10.33
27	22 - Public Health Engineering	13279.35	7994.15	-5285.20	4847.77	36.51
28	23 - Power	29621.00	20918.10	-8702.90	2891.31	9.76
29	25 - Youth Affairs and Sports Department	2733.00	204.24	-2528.76	28.76	1.05
30	30 - Planning	6852.40	6494.69	-357.71	350.00	5.11
31	36 - Minor Irrigation	8000.00	5463.12	-2536.88	2419.98	30.25
32	37 - Fisheries	389.60	150.39	-239.21	83.60	21.46
33	39 - Sericulture	6565.00	1530.00	-5035.00	5035.00	76.69
34	40 - Irrigation and Flood Control Department	81410.00	12303.83	-69106.17	44583.62	54.76
35	42 - State Academy of Training	106.00	5.00	-101.00	101.00	95.28
36	47 - Minorities, Other Backward Classes and Scheduled Castes Department	3225.17	1599.70	-1625.47	694.38	21.53
Total		**476592.82**	**265889.56**	**-210703.26**	**116767.09**	**752.96**

(Source: Appropriation Accounts)

Appendix 2.10
(Reference: Paragraph 2.3.12)

Rush of expenditure during March where expenditure was more than ₹ 10 crore and 25 *per cent* of the total expenditure for the year

(₹ in crore)

Sl. No.	Grant	Description / Major Head	Expenditure during Jan-March	Expenditure during March	Total expenditure	% of total expenditure during Jan-March	% of total expenditure during March
1	2	3	4	5	6	7	8
1	7	Capital Outlay on Public Works/4059	18.82	18.82	18.82	100.00	100.00
2	10	General Education/2202	276.31	205.68	768.28	35.96	26.77
3	10	Capital Outlay on Education, Sports, Art and Culture /4202	33.29	33.26	33.29	100.00	99.91
4	11	Capital Outlay on Medical and Public Health / 4210	91.17	71.97	114.10	79.90	63.08
5	12	Urban Development/ 2217	26.42	18.69	38.03	69.47	49.15
6	12	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions / 3604	11.25	11.25	11.25	100.00	100.00
7	12	Capital Outlay on Urban Development / 4217	47.85	32.95	51.46	92.98	64.03
8	14	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes / 2225	89.46	70.16	106.20	84.24	66.06
9	14	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions / 3604	119.05	81.29	303.63	39.21	26.77
10	19	Social and Water Conservation/2402	19.72	18.16	25.88	76.20	70.17
11	20	Rural Employment / 2505	52.23	26.29	101.49	51.46	25.90
12	20	Other Special Areas Programmes/2575	27.05	18.96	47.33	57.15	40.06

1	2	3	4	5	6	7	8
13	22	Water Supply and Sanitation/2215	19.86	14.86	53.08	37.42	28.00
14	27	Elections/2015	24.34	23.82	27.46	88.64	86.74
15	30	Secretaria - Economic Services/3451	61.91	49.73	81.43	76.03	61.07
16	30	Capital Outlay on Public Works/4059	62.63	62.63	62.63	100.00	100.00
17	38	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions / 3604	20.62	20.62	20.62	100.00	100.00
18	39	Village and Small Industries/2851	17.24	15.31	29.05	59.35	52.70
19	39	Capital outlay on Village and Small Industries/4851	15.30	15.30	15.30	100.00	100.00
20	44	Socicial Security and Welfare/2235	54.22	45.08	144.84	37.43	31.12
21	44	Capital outlay on Social Security and Welfare/4235	12.15	12.15	12.15	100.00	100.00
22	47	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes / 2225	24.03	20.11	24.90	96.51	80.76
23	47	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes / 4225	16.00	14.17	16.00	100.00	88.56
24	50	Other Scientific Research/3425	28.26	26.31	28.48	99.23	92.38

(Source: O/o AG (A & E)

Appendix 2.11
(Reference: Paragraph 2.4.1)

Pending DCC bills up to 2013-14 as on September 2014

(₹ in crore)

Sl. No.	Department/Institutes	Number of AC bills	Amount of Pending DCC bills
1	Agriculture Department	14	26.99
2	Art & Culture Department	4	4.26
3	Department of Information & Public Relations	6	0.19
4	Development of Tribals and Backward Classes	135	86.97
5	District Administration	6	1.15
6	Economics and Statistics Department	1	1.80
7	Education (School) Department	107	165.37
8	Education (U) Department	70	38.44
9	Election Department	3	23.30
10	Family and Children Welfare Bureau	6	0.85
11	Finance Department	20	13.35
12	Food and Civil Supply Department	10	10.51
	Forest Department	3	7.00
13	General Administration Department	3	0.90
14	Industries Department	20	14.62
15	Information Technology	4	11.37
16	Jail (Prison) Department	4	2.93
17	Labour Department	3	0.20
19	Manipur Public Service Commission	2	0.44
20	Medical and Health Services Department	267	276.00
21	Municipal Administration, Housing and Urban Development	6	4.83
22	Planning Department	28	131.28
23	Police Department	37	49.38
24	Rural Development and Panchayati Raj	17	26.70
25	Science and Technology Department	6	4.17
26	Secretariat Development Department	1	7.50
27	Sericulture Department	5	10.24
28	Sports and Youth Services Department	36	15.44
29	State Council of Educational Research & Training Department	13	1.08
30	Taxation Department	5	1.50
31	Tourism Department	26	23.37
32	Transport Department	6	5.49
33	Veterinary and Animal Husbandry Department	29	6.31
34	Weights & Measures Department	1	0.20
35	Welfare of Minorities and other Backward Classes	20	7.89
Total		**924**	**982.02**

(Figures as furnished from the output of Voucher Level Computerization Software,
(Source: O/o Accountant General (A&E), Manipur)

Appendix 2.12
(Reference: Paragraph 2.4.2)

Controlling Officers of the State Government of Manipur who had not reconciled the figures for the year 2013-14 with the Accounts booked by the Office of the Accountant General (A&E), Manipur

₹ in crore

Sl. No.	Name of Controlling Officers	Amount
1	Chief Engineer, Irrigation & Flood Control Department	51.92
2	Chief Engineer, Minor Irrigation Department	13.78
3	Chief Engineer, Power	71.07
4	Chief Engineer, Public Health Engineering Department	58.05
5	Chief Engineer, Public Works Department	152.88
6	Commissioner, Excise	16.66
7	Commissioner, General Administrative Department	52.27
8	Commissioner, Taxes	5.36
9	Commissioner/ Secretary, Finance	1771.67
10	Controller, Technical Education	7.69
11	Deputy Commissioner, Chandel	3.61
12	Deputy Commissioner, Churachandpur	3.74
13	Deputy Commissioner, Imphal East	5.70
14	Deputy Commissioner, Tamenglong	2.67
15	Deputy Commissioner, Thoubal	2.27
16	Deputy Commissioner, Ukhrul	3.31
17	Director, Tribal Affairs and Hills Department	422.70
18	Director General of Home Guard	10.47
19	Director, Agriculture	96.14
20	Director, District Information of Education and Training	1.69
21	Director, Education (S)	665.86
22	Director, Education (U)	137.17
23	Director, Fisheries	30.96
24	Director, Food and Civil Supply Department	20.16
25	Director, Information and Public Relations	5.48
26	Director, Local Fund Audit	1.68
27	Director, Municipal Administration Housing and Urban Development	108.90
28	Director, Rehabilitation	2.09
29	Director, Rural Development and Panchayati Raj	220.89
30	Director, Sericulture	45.96
31	Director, Settlement and Land Records	28.72
32	Director, State Council Education Research and Training	40.62
33	Director, Tourism	21.68
34	Director, Transport	5.48
35	Director, Treasuries & Accounts	12.25
36	Director, Youth Affairs and Sports	35.49
37	District and Session Judge, Manipur East	4.38
38	District and Session Judge, Manipur West	14.11
39	Inspector General of Registration	2.23
40	Judge, Family Court	.66
41	Principal Chief Conservator of Forest	31.15
42	Registrar, Co-operative Societies	15.82
43	Registrar, Manipur High Court	6.41
44	Secretary, Law Department Public Prosecutor cum Government Advocate	2.89
45	Secretary, Manipur Legislative Assembly	34.42
46	Secretary, Manipur Public Service Commission	3.33
Total		**4252.44**

(Source: Appropriation Accounts)

Appendix 2.13
(Reference: Paragraph 2.7)

Statement showing Heads of Account in the budget not conforming to the list of Major & Minor Head of Accounts

Sl. No.	Grant No.	Heads of Account in the budget
Major Head not conforming to the list of Major & Minor Head of Accounts		
1	Demand No. 12 - Municipal Administration Housing and Urban Development	4217- Capital Outlay on Urban
2	Demand No. 29 – Sales Tax, Other Taxes/ Duties on Commodities and Services	2040- Sale Tax (Plan)
Sub-Major Heads not conforming to the list of Major & Minor Head of Accounts		
1	Demand 40 - Irrigation and Flood Control Department	2700- Major Irrigation (Non-Plan) 08- General
Minor Heads not conforming to the list of Major & Minor Head of Accounts		
1	Demand No.4 - Land Revenue Stamp Registration and District Administration	2053- District Administration (Non-Plan) 094- Other Establishment - Sub-Divisional Establishment
2	Demand No. 7 – Police & Demand No. 8 – Public Works Department	4059- Capital Outlay on Public Works (Plan) 01- Office Building 101- Construction of General Pool Accommodation
3	Demand No.8 - Public Works Department	2216- Housing (Non-Plan) 07- Other Housing 800- Construction
4	Demand No.10 – Education	2204- Sports and Youth Services (Non-Plan) 102- Youth Welfare Programme
5	Demand No. 11 – Medical, Health and Family Welfare Services	2210- Medical and Public Health (Plan) 04- Rural Health Services – Other Systems of Medicine 200- Other Schemes
6	Demand No. 11 – Medical, Health and Family Welfare Services	4210- Capital Outlay on Medical and Public Health (Plan) 04- Public Health 800- Other Expenditure
7	Demand No. 12 – Municipal Administration, Housing and Urban Development	2217- Urban Development (Non-Plan) 01-State Capital Development 191- Assistance to Local Bodies Co-operations Urban Development Authorities, Town
8	Demand No.13 - Labour & Employment	2230- Labour and Employment (Non-Plan) 03-Training 052- Machinery & Equipment
9	Demand No. 19 - Environment and Forest	2406- Forestry and Wild Life (Plan) 01- Forestry 109- Extension and Training
10	Demand No. 21 – Commerce and Industries	4860- Capital Outlay on Consumer Industries (Plan) 01-Textiles 101- Industrial Estate

11	Demand No. 23 – Power	4801- Capital Outlay on Power Project (Plan) 01- Hydel Generation 799- Hydel Scheme
12	Demand No. 23 – Power	4801- Capital Outlay on Power Project (Plan) 05- Transmission and Distribution 799- Transmission and Distribution System
13	Demand No. 23 – Power	4801- Capital Outlay on Power Project (Plan) 06- Rural Electrification 799- Rural Electrification Schemes
14	Demand No. 29 – Sale Tax, Other Taxes/ Duties on Commodities and Services	2045- Other Taxes and Duties on Commodities & Service (Non Plan) 101- Collection Charges
15	Demand No.30 -Planning	3451- Secretariat Economic Services (Plan) 800- Other Expenditure
16	Demand No. 40 – Irrigation and Flood Control Department	4700- Capital Outlay on Major Irrigation (Plan) 01- Khuga Irrigation 051- Construction
17	Demand No. 40 – Irrigation and Flood Control Department	4700- Capital Outlay on Major Irrigation (Plan) 03- Thoubal River Irrigation Project 051- Construction
18	Demand No. 40 – Irrigation and Flood Control Department	4700- Capital Outlay on Major Irrigation (Plan) 04- Dolaithabi River Irrigation Project 051- Construction
19	Demand No. 46 – Science and Technology	2501- Special Programme for Rural Development (Plan) 04- Integrated Rural Energy Planning Programme 800- Other Expenditure
20	Demand No. 46 – Science and Technology	3425- Other Scientific Research (Plan) 60- Others 800- Other Expenses
21	Demand No. 49 – Economics and Statistics	3454- Census Survey and Statistics (Non-Plan) 02-Survey and Statistics 001-Direction and Administration

(Source: Office of the Accountant General (A & E))

Appendix 2.14
(Reference: Paragraph 2.8)

Lapsed Deposit under Major Head 8449 during 2013-14

(in ₹)

Sl. No.	Name of Department	Name of DDO	Amount
1	Public Works Division	EE, Highway South Division	10007,23,000.00
		EE, National Highway Division No.-I	600,00,000.00
2	Electricity Department	EE, Sub Station Division No-I	385,00,000.00
		EE, Transmission Const. Division No-II	60,00,000.00
		EE, Sub Station Const. Division No-I	3167,09,000.00
		EE, Division No-III	107,45,000.00
		EE, Workshop & Testing Division	43,01,000.00
		EE, Civil Division-II	8,31,705.00
		EE, Chandel Division	398,00,000.00
		EE, Thoubal Project Division No-II, IFCD	136,95,000.00
Total			**14913,04,705**

(Source: Appropriation Accounts)

Appendix 3.1
(Reference: Paragraph 3.1)

Statement showing outstanding Utilization Certificates as on 31 March 2014

(₹ in crore)

Sl. No.	Department	Year of Payment of Grant	Total Grants Paid		Utilization Certificate			
					Received		Outstanding	
			No. of Vouchers	Amount	No. of Vouchers	Amount	No. of Vouchers	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Agriculture Department	Upto 2010-11	2	0.10	Nil	Nil	2	0.10
		2011-12	2	0.05	Nil	Nil	2	0.05
		2012-13	1	0.05	Nil	Nil	1	0.05
		2013-14	1	0.02	Nil	Nil	1	0.02
2	Arts and Culture Department	Upto 2010-11	76	4.70	Nil	Nil	76	4.70
		2011-12	54	2.30	Nil	Nil	54	2.30
		2012-13	43	5.51	Nil	Nil	43	5.51
		2013-14	47	7.02	Nil	Nil	47	7.02
3	Cooperation Department	Upto 2010-11	Nil	Nil	Nil	Nil	Nil	Nil
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	5	0.92	Nil	Nil	5	0.92
		2013-14	4	0.79	Nil	Nil	4	0.79
4	Department of Information & Public Relations	Upto 2010-11	Nil	Nil	Nil	Nil	Nil	Nil
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	Nil	Nil	Nil	Nil	Nil	Nil
		2013-14	1	0.01	Nil	Nil	1	0.01
5	Tribal Affairs & Hills Department	Upto 2010-11	486	155.24	Nil	Nil	486	155.24
		2011-12	256	276.95	Nil	Nil	256	276.95
		2012-13	596	257.30	Nil	Nil	596	257.30
		2013-14	608	304.61	Nil	Nil	608	304.61
6	District Administration	Upto 2010-11	77	4.82	Nil	Nil	77	4.82
		2011-12	23	0.75	Nil	Nil	23	0.75
		2012-13	21	0.56	Nil	Nil	21	0.56
		2013-14	21	1.12	Nil	Nil	21	1.12
7	Education (S) Department	Upto 2010-11	266	45.41	Nil	Nil	266	45.41
		2011-12	121	39.31	Nil	Nil	121	39.31
		2012-13	191	34.78	Nil	Nil	191	34.78
		2013-14	169	29.84	Nil	Nil	169	29.84
8	Education (U) Department	Upto 2010-11	47	16.88	Nil	Nil	47	16.88
		2011-12	16	5.63	Nil	Nil	16	5.63
		2012-13	23	7.45	Nil	Nil	23	7.45
		2013-14	29	7.54	Nil	Nil	29	7.54
9	Excise Department	Upto 2010-11	1	0.02	Nil	Nil	1	0.02
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	Nil	Nil	Nil	Nil	Nil	Nil
		2013-14	Nil	Nil	Nil	Nil	Nil	Nil
10	Finance Department	Upto 2010-11	1	0.04	Nil	Nil	1	0.04
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	2	0.05	Nil	Nil	2	0.05
		2013-14	11	9.46	Nil	Nil	11	9.46
11	Fisheies Department	Upto 2010-11	23	4.62	10	3.18	13	1.44
		2011-12	5	1.62	Nil	Nil	5	1.62
		2012-13	10	1.87	Nil	Nil	10	1.87
		2013-14	9	2.17	Nil	Nil	9	2.17

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
12	Food & Civil Supplies	Upto 2010-11	Nil	Nil	Nil	Nil	Nil	Nil
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	Nil	Nil	Nil	Nil	Nil	Nil
		2013-14	Nil	Nil	Nil	Nil	Nil	Nil
13	Forest Department	Upto 2010-11	47	92.95	29	87.38	18	5.57
		2011-12	16	54.05	12	50.13	4	3.92
		2012-13	27	46.88	13	23.92	14	22.96
		2013-14	26	25.03	Nil	Nil	26	25.03
14	General Administrative Department	Upto 2010-11	50	32.05	Nil	Nil	50	32.05
		2011-12	21	0.49	Nil	Nil	21	0.49
		2012-13	9	0.21	Nil	Nil	9	0.21
		2013-14	5	0.78	Nil	Nil	5	0.78
15	Governor's Secretariat	Upto 2010-11	Nil	Nil	Nil	Nil	0	0
		2011-12	Nil	Nil	Nil	Nil	0	0
		2012-13	12	0.23	Nil	Nil	12	0.23
		2013-14	Nil	Nil	Nil	Nil	Nil	Nil
16	Industries Department	Upto 2010-11	37	29.57	Nil	Nil	37	29.57
		2011-12	21	19.48	Nil	Nil	21	19.48
		2012-13	14	14.37	Nil	Nil	14	14.37
		2013-14	33	19.37	Nil	Nil	33	19.37
17	Information Technology	Upto 2010-11	1	0.28	1	0.28	0	0
		2011-12	2	1.00	2	1.00	0	0
		2012-13	9	4.59	4	1.13	5	3.46
		2013-14	8	2.00	Nil	Nil	8	2.00
18	Labour Department	Upto 2010-11	Nil	Nil	Nil	Nil	Nil	Nil
		2011-12	1	0.50	Nil	Nil	1	0.50
		2012-13	2	0.65	Nil	Nil	2	0.65
		2013-14	1	0.15	Nil	Nil	1	0.15
19	Law Department	Upto 2010-11	19	0.30	Nil	Nil	19	0.30
		2011-12	1	0.05	Nil	Nil	1	0.05
		2012-13	Nil	Nil	Nil	Nil	Nil	Nil
		2013-14	1	0.05	Nil	Nil	1	0.05
20	MAHUD	Upto 2010-11	66	37.46	Nil	Nil	66	37.46
		2011-12	59	45.40	Nil	Nil	59	45.40
		2012-13	51	67.54	Nil	Nil	51	67.54
		2013-14	41	41.52	Nil	Nil	41	41.52
21	Medical & Health Services Department	Upto 2010-11	17	50.51	Nil	Nil	17	50.51
		2011-12	7	62.57	Nil	Nil	7	62.57
		2012-13	5	60.75	Nil	Nil	5	60.75
		2013-14	6	81.43	Nil	Nil	6	81.43
22	Other Administrative Services	Upto 2010-11	6	0.17	Nil	Nil	6	0.17
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	Nil	Nil	Nil	Nil	Nil	Nil
		2013-14	Nil	Nil	Nil	Nil	Nil	Nil
23	Planning Department	Upto 2010-11	28	76.06	Nil	Nil	28	76.06
		2011-12	22	81.63	Nil	Nil	22	81.63
		2012-13	25	67.47	Nil	Nil	25	67.47
		2013-14	13	54.00	Nil	Nil	13	54.00
24	Police Department	Upto 2010-11	16	0.80	Nil	Nil	16	0.80
		2011-12	6	0.28	Nil	Nil	6	0.28
		2012-13	1	0.05	Nil	Nil	1	0.05
		2013-14	2	0.04	Nil	Nil	2	0.04

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
25	Power	Upto 2010-11	Nil	Nil	Nil	Nil	Nil	Nil
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	Nil	Nil	Nil	Nil	Nil	Nil
		2013-14	3	1.31	Nil	Nil	3	1.31
26	PWD	Upto 2010-11	1	0.01	Nil	Nil	1	0.01
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	Nil	Nil	Nil	Nil	Nil	Nil
		2013-14	Nil	Nil	Nil	Nil	Nil	Nil
27	Rural Development & Panchayati Raj	Upto 2010-11	155	75.79	3	18.99	152	56.80
		2011-12	81	117.70	4	19.13	77	98.57
		2012-13	106	154.41	3	9.71	103	144.70
		2013-14	70	192.01	Nil	Nil	70	192.01
28	Social Welfare Department	Upto 2010-11	52	6.56	Nil	Nil	52	6.56
		2011-12	6	0.95	Nil	Nil	6	0.95
		2012-13	12	1.88	Nil	Nil	12	1.88
		2013-14	9	1.41	Nil	Nil	9	1.41
29	Sericulture Department	Upto 2010-11	5	12.02	Nil	Nil	5	12.02
		2011-12	3	5.08	Nil	Nil	3	5.08
		2012-13	4	8.75	Nil	Nil	4	8.75
		2013-14	3	11.92	Nil	Nil	3	11.92
30	Science & Techonology Department	Upto 2010-11	22	19.74	Nil	Nil	22	19.74
		2011-12	6	5.59	Nil	Nil	6	5.59
		2012-13	11	2.88	Nil	Nil	11	2.88
		2013-14	16	6.73	Nil	Nil	16	6.73
31	Town Planning	Upto 2010-11	6	2.02	Nil	Nil	6	2.02
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	3	0.63	Nil	Nil	3	0.63
		2013-14	Nil	Nil	Nil	Nil	Nil	Nil
32	Vety & AH Services	Upto 2010-11	46	5.29	Nil	Nil	46	5.29
		2011-12	3	1.26	Nil	Nil	3	1.26
		2012-13	6	0.25	Nil	Nil	6	0.25
		2013-14	10	2.13	Nil	Nil	10	2.13
33	Welfare of Minorities & Other Backward Classes	Upto 2010-11	28	7.08	15	2.32	13	4.76
		2011-12	9	3.90	8	3.87	1	0.03
		2012-13	19	32.46	4	2.35	15	30.11
		2013-14	8	3.12	Nil	Nil	8	3.12
34	Youth Affairs & Sports	Upto 2010-11	24	4.05	Nil	Nil	24	4.05
		2011-12	4	1.37	Nil	Nil	4	1.37
		2012-13	2	1.01	Nil	Nil	2	1.01
		2013-14	4	2.04	Nil	Nil	4	2.04
Sub-Total		*Upto 2010-11*	***1605***	***684.54***	***58***	***112.15***	***1547***	***572.39***
		2011-12	***745***	***727.91***	***26***	***74.13***	***719***	***653.78***
		2012-13	***1210***	***773.5***	***24***	***37.11***	***1186***	***736.39***
		2013-14	***1159***	***807.62***	***0***	***0***	***1159***	***807.62***
Total			**4719**	**2993.57**	**108**	**223.39**	**4611**	**2770.18**

Appendix 3.2
(Reference: Paragraph 3.2)

Statement showing names of Bodies, the accounts of which had not been received

Sl. No.	Name of the Body/Authority	Year from which accounts had not been received	Grants received *(₹ in lakh)*
Department: Department of Tribals Affairs and Hills			
1	Autonomous District Council, Churachandpur	2013-14	NF
2	Autonomous District Council, Chandel	2011-12 to 2013-14	NF
3	Autonomous District Council, Tamenglong	2010-11 to 2013-14	NF
4	Autonomous District Council, Ukhrul	2013-14	NF
5	Autonomous District Council, Senapati	2013-14	NF
6	Autonomous District Council, Kangpokpi	2013-14	NF
Department: Law			
7	Manipur State Legal Service Authority	2011-12 to 2013-14	NF

NF:-Not furnished

Appendix 3.3
(Reference: Paragraph 3.3)

Statement showing position of placement of SARs of ADCs/ Autonomous body as on 31 August 2014

Name of the ADC/Autonomous Bodies	Period of entrust-ment	Year up to which accounts were rendered	Position of last SAR placed in the State Legislature					Position of SARs issued but not placed		
			Year of last SAR placed	Date of issue	Date of placement of SAR	Delay in placement of SAR	Reasons for delay	SARs issued	Date of issue	Reasons for non placement of SARs
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Chandel	Under Section 19 (3)	2010-11	2009-10	11.6.13	26.06.13	-	-	-	-	-
Churachandpur	-do-	2012-13	2009-10	2.12.13	19.12.13	-	-	2010-11	15.05.14	-
Sardar Hills	-do-	2012-13	2006-07	19.6.09	19.12.13	Over 4 years	NA	2008-09	15.05.14	-
Senapati	-do-	2009-10	2007-08	20.10.10	19.12.13	Over 3 years	NA	-	-	-
Tamenglong	-do-	2009-10	2007-08	20.10.10	19.12.13	Over 3 years	NA	-	-	-
Ukhrul	-do-	2012-13	2006-07	13.1.10	19.12.13	Over 3 years	NA	-	-	-
Manipur State Legal Service Authority	-do-	2010-11	2010-11	6.12.13	19.12.13	-	-	-	-	-

NA – Not Available

Appendix 3.4
(Reference: Paragraph 3.4)

Statement of Finalization of Accounts and the Government Investment in Departmentally Managed Commercial and Quasi- Commercial Undertakings

(₹ in crore)

Sl. No.	Name of the Undertaking	Accounts Finalized up to	Investment as per last Account finalized	Remarks/Reasons for Delay in Preparation of accounts
Commerce and Industries				
1	Manipur Industrial Development Corporation	2009-10	12.14	NA
2	Manipur Handloom and Handicrafts Development Corporation	2004-05	11.68	NA
3	Manipur Electronics Development Corporation	2011-12	2.15	NA
4	Manipur Food Industries Corporation	2009-10	5.41	NA
Tribal Area Backward Classes Development				
5	Manipur Tribal Development Corporation	1990-91	0.01	NA
Home Department				
6	Manipur Police Housing Corporation	1997-98	0.02	NA
Arts and Culture				
7	Manipur Film Development Corporation	1995-96	0.06	NA
Agriculture and allied				
8	Manipur Plantation Crops Corporation Ltd.	1983-84	2.00	NA
9	Manipur Agro Industries Corporation Ltd.	1988-89	2.00	NA
Misc.				
10	Manipur Pulp & Allied Products Ltd.	1994-95	0.89	NA
Total :			**36.36**	

NA-Not available

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