CONCLUSION
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It has become evident from the earlier chapters that the Legislature in Manipur has been able to establish the means of control of public expenditure, first through the financial - legislative process and secondly through the constitution of its Financial Committees.

Before 1972, the Legislative Control over public expenditure in Manipur was in fact an apology for the actual Legislative Control, as the Chief Commissioner had the power, as the representative of the Central Government, to overrule the Legislative Assembly. Since 1972, the Legislative Assembly of the State of Manipur, with its Financial Committees could play the proper role in matters of controlling the public expenditure.

In India, Democratic Institutions and Bodies have been established in the States including Manipur under the aegis of Parliamentary Democracy. And even before getting Statehood in 1972, Manipur Legislature had already established itself as a Democratic Institution, looking after the interests of the people of Manipur. It was quite active in matters of controlling public expenditure. Since public money is to be taken care of properly in the public interest, Manipur Legislature has been performing its role in this context, whether the status of the Legislature was low during the period of Union Territory or was raised with the getting of Statehood in 1972.
Course, with Statehood the Legislature in Manipur has acquired more powers having fuller impact on Administration as well as on financial Administration System of the State. And the State Legislature is supposed to play the required role building of a full – fledged Legislature of a State of the Indian union. And it is also a well-known fact that the same principles of Parliamentary democracy as followed in the Central level are also adopted in the State level also in India so far as the formation, functioning of the Government and the Legislature are concerned.

The over-all study of control of public expenditure can be divided into four sections – the section of Legislature, the section of Executives, the section of Finance Ministry and the section of Audit. These sections are all inter-related with each other and since our study is concerned with the Legislative control of public expenditure, we are emphasizing on the section of Legislature which is also of the supreme authority in a Parliamentary democracy. The Executive, the Finance Ministry which is also a part of the Executive but taken separately for the purpose of Financial Administration, are all accountable to the Legislature to which also the reports of Audit are to be submitted.
The present Indian system for legislative control over public expenditure, either at the central level or at the State level is on the same lines as it exists in Britain and other Parliamentary democracies. Indian Parliamentary democracy has been working on the British model—at least it is intended to do so. The study of our Indian Parliament with its Financial Committees clearly indicates that the Lok Sabha has borrowed many auxiliary institutions from the British House of Commons. And what the Lok Sabha does in matters of regulating and controlling public expenditure is followed by the Manipur State Legislature like other State Legislatures of the Country.

It is interesting to note that the certain Committees of the Lok Sabha, though British in origin, have changed into different garbs, with wider functions and responsibilities. For instance, the Estimates Committee of the Lok Sabha suggests alternative policies and what is more important, it has gone even to the extent of suggesting changes in the structure and organisation of Government Departments, which its British counterpart cannot do. The Estimates Committee of the Manipur Legislature, like that of other State Legislatures of India follows the same pattern as practised and adopted by the Estimates Committee of the Lok Sabha. There has been a little drifting away of the Committee System of the Legislature in India from the pure
British model because of the needs of the soil and not so responsive character of the Executive which needs to be controlled and regulated by the people's representatives through the institution of Legislature established along the lines of Parliamentary democracy.

Presentation of Annual Budget to the Legislature in Manipur, approval of the same by the Legislature is based upon the same basic principle which also underlies the working and functioning of the Legislature in Democracy that "every financial charge upon the people or upon the public revenue, shall be made by a grant of the Legislature".

But the approval of Annual Estimates of expenditure and revenue proposals, regularisation of excess grants, approval of supplementary grants, discussion of cut motions etc. etc. all have turned out to be formalities in the case of Manipur Legislature also as whatever proposed by the Cabinet commanding majority support in the Legislature is bound to get through because of the majority principle in our form of Democracy. "Parliament no longer wields a comprehensive control over expenditure" as observed by the Plowden Committee. 1

1. D. N. Gadhok, op. cit., p. 263.
And it has also been observed that the popular Assembly in Manipur is incapable of controlling current expenditure, though the debates and discussions with reference to the matters of public expenditure in the Manipur Legislative Assembly are helpful for the growth of political education and political consciousness among certain but very limited sections of the population in the State. But whatever may be the level of awareness of the people, who may be few or not, the Executive continues to exercise the powers of public expenditure under the umbrella of Cabinet sponsorship and protection in Manipur as in the case of other States of the Union.

One of the distinguishing features of Manipur's finances is that Manipur depends for the major portion of its expenditure on the Central Grants. As the State’s own revenue is very much limited whereas the need for money is ever increasing with the passage of time because of the increasing activities of the Government and also of the various socio-economic development programmes of the State. So, a rethinking is necessary in order to make best use of the money, whatever amount may be, through the Legislature, since we are all committed to the Ideals and Principles of Parliamentary Democracy.
So far, Legislative control over Administration, whether in Manipur or in any other State within India or for the Country as a whole means "influence, not direct power, advice, not command, criticism, not obstruction, security, not initiative and publicity, not secrecy". We are also aware of the tools devised by the Legislatures in Parliamentary Democracy to assert their supreme power. The tools of the Legislature, like Questions, Discussions, Committees, Audit with the help of the Comptroller and Auditor-General need special attention. The Indian Parliament depends on these tools to assert its sovereignty whereas Manipur Legislature, because of the type of Centre-State relationship as existing in India, is not to assert its sovereignty but is asserting its supremacy over the Executive. Even then, excepting in the case of Audit, other tools and measures seem to be going in the line of influence, not direct power, advice and not commanding criticism of the Executive but not obstructing it from following unwise policy involving public expenditure.

Besides, the general discussion on Budget as well as the discussion and voting of Demands for Grants in Manipur Legislative Assembly have turned out to be

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concerned with the approval of proposals for more and more increase of public expenditure year after year. Proposals have been made by the Government Departments. Legislature's duty has become more or less sanctioning of the proposals made by the Government. In the eyes of most of us, Governments are composed of the rather small body of men, who, together with the leader, take the major political decisions which confront the nations. In the same way the small body of persons, who form the Government in Manipur, that is, the Council of Ministers, Members of which are also Members of the Legislature must take up leadership in the programme for launching effective Legislative control over public expenditure. So far the Legislature's Opposition Members have been participating in the discussions in the House with the aim of assuring Executive Accountability to the Legislature. The attempt to make the Executive accountable to Legislature for any action, is of course, an attempt to make Legislature exercise its powers in controlling public expenditure.

Following the traditions of Parliamentary democracy, Manipur Legislature has been very serious about the measures that it takes up, even with the help of its Committees for

controlling public expenditure. The aim has been always to bring effective legislative control over public expenditure.

But the question is, is the public expenditure really controlled by the Legislature? The Legislature has been busy for a certain period within the financial year with the matters of approval of Budget, Supplementary Grants, Excess Grants, etc., and formation of Financial Committees, examination of the Reports of these Committees, examination of the Audit Reports of the Controller and Auditor-General though, of course, the Reports are not usually discussed in the House. These matters are usually passed on in the Legislature which, so far, can give only strict recommendation for punishment, through its Financial Committees, to those found to be guilty in matters of public expenditure without the Legislature itself actually having the real powers of punishing the guilty. So, Government accountability to the Legislature is very important because this is the Executive or Government which is to implement all the serious recommendations of the Financial Committees along with the usual recommendations and those of the Controller and Auditor-General. It has been observed in our study that the Government of Manipur is slow in
implementing the recommendations of the Legislature which gives through its committees. Without the executive accountability, the popular Assembly is not capable of controlling public expenditure. The Manipur Legislature, practically, is incapable of controlling current expenditure as in the case of other Legislatures of the States of the Union, and even of the Parliament.

The financial committees of the Manipur Legislature have been making serious attempts in the context of controlling matters of public expenditure, ever since their inception in the Manipur Legislature. They have been able to perform their assigned duties and they are able to suggest measures as well as to give important recommendations which have serious implications for the Administration in Manipur. And so, this is not altogether surprising as the role of the committees is basically determined by the relationship between the Executive and the Legislature. 4

Thus, in England also, these Committees operate within limits which effectively are laid down by the Government as a result of its control of the House of Commons and the Committees depend upon the Government for most of the

information on which to base their enquiries. Thus, if a Committee wants its Report to be adopted, it will generally avoid issues that are likely to cause serious embarrassment to the Government.

So in Manipur also, this tendency as available in the Parliamentary Democratic System, like that of Britain is also traceable. And it is worth remembering in this context how Shri A.K. Chanda, the former Comptroller and Auditor-General of India remarked, while addressing the Members of the Madras Legislative Assembly in March, 1959 on the topic of Parliamentary control over national expenditure. He remarked that "the value of the recommendations made by the Committee is declining because the Government do not accept them." In the same way, in Manipur Legislature's control over public expenditure would be really effective if the Government accepts them fully.

The simplest definition of public Administration is that it is administration by the State. And Public Administration is administration by the Public Authorities.

5. Ibia.
6. Ibia.
which administer according to the Rules of Public Administration. And the Public Authorities require finance for carrying on the Public Administration and so the nature or use of finance, amount etc. all are to be regulated and controlled by the Legislature in Parliamentary democracy. And so we may start with what is essentially political, stressing such aspects of administration as ministerial direction, answerability to Parliament, consultation with interests, responsiveness to outside pressures, awareness of public opinion. All these are involved including the Ministerial answerability to the Legislature, in the overall context of the study of how Legislature could control public expenditure in Manipur also.

As we find, the level of awareness of the people of Manipur in matters of public expenditure is still low, we cannot expect much from the Representatives of the people of Manipur who form the Manipur Legislative Assembly in matters of having an effective Legislative control of public expenditure. Political consciousness and political education of the people are very important.

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10. Ibid., p. 175.
Of course, we are not to be overawed by these undesirable side of the picture. We are very much aware of how the Legislature in Manipur is making the attempts through its procedures and manners of conducting business for bringing effective Legislative control over public expenditure. We are also more concerned with the activities of the three Financial Committees of the Manipur Legislature - the activities connected for bringing effective Legislative control over public expenditure. And what the House has lost by surrendering its powers to the cabinet, has been and is being compensated by the control exercised through the Committees. 11 In Manipur Legislature also, Committees of the Legislature have become more active, more capable than the mother, that is the Legislature itself. It could have been a very much comfortable situation, in the context of achieving the objectives of Parliamentary Democracy in Manipur, if all the recommendations of the three Financial Committees of the Manipur Legislature are fully adopted and implemented.

Manipur Government, in the light of showing full respect to the Legislature which also expects as a Parliamentary Institution, accepts the recommendations of the Committees usually. The problem is of full or partial

adoption and implementation or of non-implementation. The effectiveness of Parliamentary control of the Government is a subject of continuing discussion, both inside and outside Parliament. Control is exercised finally by the ability of the House to force the Government to resign by passing a resolution of 'No-Confidence' or by refusing to vote the money required for the public service. It is very interesting to observe in Manipur also, that, in addition to the system of close scrutiny by the Financial Committees, the Legislature offers a number of opportunities for a searching examination of Government policy involving expenditure "by both the opposition and the Government's own back-benches".13

Besides, the study of the behaviour-patterns and the valuational determinants of the administrative behaviour of the elite is also important in such context.14 In Manipur - the bureau-racy elite and the political elite are also to play the due role in the context of bringing Legislative Control. It has been observed that the important officers like the Secretaries of certain Departments of the Government of


13. Ibid.

Manipur are invited by the financial committees, to act as witnesses or for giving explanation of certain matters. Some of the members of this bureaucracy elite group give cooperation to the financial committee with the over-all good intention of helping the Legislature to attain the position of a Legislature which could control every item of public expenditure. But there is also undesirable part of the picture that some officers did not give cooperation by just not coming before the financial committee inspite of the invitation, by giving some pretext. The Public Accounts Committee for 1974-75 in its First Report, took a serious view, as given in the portion of General Recommendations, in noticing that the officers who even appeared before the committee came to give evidence without proper preparation. This had given hindrance in the smooth conduct of the examination. The Public Accounts Committee urged that the Government should issue necessary instructions to the administrative departments and Heads of Departments to be careful in future in the public interest. And it is also worth remembering how serious our Committees of the Legislature are in their attempts to play their role effectively. The Public Accounts Committee of 1974-75 in its Third Report advised that certain important promises of the departments should be incorporated to the Report of the
Committee. And the Committee on Public Undertakings for 1977-78, in its First Report stated that, "regarding M.S. R.I.C., the Committee could not accept the statements of the officials of the Undertaking regarding the profit and loss in the absence of their up-to-date audited balance-sheets".

So, we are convinced of the seriousness on the part of the Committees and the House itself in matters of control of public expenditure in Manipur, even though the results of an effective Legislative financial control are yet to be achieved not only in our State but also in our country because of the present system and situations. So, a rethink in order to make the Legislative control effective requires certain changes in the whole system.

The presumptions of control by the House via debates on allocations of expenditure are found to be now outdated, and the inauspicious and desultory discussion on the Annual Budget must now be replaced by new methods, which would facilitate a fruitful discussion on the Government past financial matters and future plans. And the financial committees also should be given more and wider powers.
Instead of the omnibus general discussion on the Budget lasting 2 to 4 days, debates on different subjects should be arranged subject-wise on one or more days, the whole discussion of the Budget lasting for many days, say about 2 or 3 weeks. Discussion on the demands for grants for voting could also be made fruitful, if it is controlled strictly. Such discussion of a grant could be for a specific allotted time for the satisfaction of the members of the House.

And it is desirable that the sessions of the Manipur Legislative Assembly should be lengthened and there must be arrangement for more of sittings of the House. We find that the number of sittings of the Manipur Legislative Assembly for the period of our study, is quite few compared to that of the House of the People of the Indian Parliament. As the Honourable Members of the Manipur Legislative Assembly are the destiny-makers of the people of Manipur, they are supposed to give more time to the questions of policy making and also of policy implementation. And discussion could well be made for a longer period for deeper understanding and analysis of the problems facing the society, mainly the problems involving more of public expenditure, mainly for bringing all-round socio-economic development of the state.
If the discussion on specific item of the demands for Grants could be arranged properly, the Members could be able to air the grievances of the people pertaining to the particular item properly and each "out Motion, after it is moved should be discussed and disposed of separately. And it could be pointed out that the effectiveness of the Committee's examination can be increased, if the Committee initiates some kind of specialization as in the case of the Committee on Estimates of the British House of Commons setting up five Sub-Committee in 1965-66, each Sub-Committee dealing with particular items. 15

And if the value of the Committee's labour is not to be lost the Committee will have to devise suitable machinery to watch the implementation of their recommendations on which Government has promised to initiate action. 16 In the same manner, the Financial Committees of Manipur Legislature have to devise suitable machinery for this purpose. We have observed that the Reports of the Financial Committees are not discussed in the Manipur Legislature for the period of study. And it is suggested that there must be provision for regular discussion of the Reports of mainly

16. Ibid.
the financial committees. Such discussion will add to
the prestige of these committees and the discussion will
make the Government more conscious of their responsibility,
thereby leading to the better impact on the whole question
of legislative control of public expenditure in Manipur.
There could be no difficulty in adopting this procedure,
as the British House of Commons discusses every year the
Public Accounts Committee report on a motion moved by the
Chairman. The same procedure could be followed in Indian
Parliament and also in Manipur Legislature.

It is significant that, even in Britain, as late
as 1977, there are still further proposals for
strengthening Parliamentary control over public spending
through the establishment of yet more Select Committees. 17
This brings us back to the new procedures introduced in
1970 including the establishment of the Expenditure
Committee of the House of Commons. 18 It is desirable
that in Manipur legislature also such expenditure committee
may be established, of course, after the establishment of a
similar Committee in the Lok Sabha. If established, such
Committee will, along with the existing financial committees
can bring a greater impact so far as legislative control over
public expenditure is concerned.

17. Ann Robinson, Parliament and Public Spending
18. Ibid.
And another point worth observing is that there has not been organised Opposition in the Manipur Legislature for the period, selected for study. There has been a great deal of criticism of the Legislative Assembly and there is growing disappointment with Legislature, it is on account of those who compose them. That is, the human factor is very important and so the qualities of both the Opposition and Ruling Members are to be improved -qualities in the context of having more consciousness with the use of public money.

A policy announcement by the Government must be followed by a critical analysis by both the Legislature and the Press. If Democracy, rule by enlightened discussion is to survive in Manipur, then we have to educate not only our masters, the people but also our representatives, the destiny makers in our Legislative system.

What is important is the level of consciousness of the people regarding the nature, amount of and the use of the public money. The citizens of a poor developing state like Manipur, trying to catch up with the advanced States of the country has to be even more economic and finance-minded so that rapid economic progress without
delay as well as without wastage of public money is achieved. A few suggestions to achieve the aim in the context of the country's citizens as a whole, made by Shri C.R. Ghosh, Accountant General, Uttar Pradesh, which may also be applicable to Manipur are mentioned below:—

(a) The Legislatures might have special economic information organisations attached to them, which would issue periodicals and pamphlets; (b) The Audit Reports might also be placed before the public in the form of press handouts; and (c) The Meetings of the public Accounts Committee might be held, as far as possible, in open and not in camera; (d) The Administrative Ministries should be provided with internal Financial Advisers drawn from a panel of officers with financial experience; and (e) A schedule of sanctions should be prepared by every officer for submission to the authority immediately superior to him, to enable a review of the manner in which delegated powers have been exercised.

We are aware of the fact that the four agencies of financial administration, that is, Legislature, Executive, Finance Ministry and the Audit are all performing their respective roles. The Legislature is the most important.

agency in our system. Auditing as a separate entity has been helping the legislature which has been making serious attempts to attain the desired position of legislative control over public expenditure. We have an independent audit in the hands of the Accountant General of Manipur which acts on behalf of the Comptroller and Auditor-General of India. The reports of the Comptroller and Auditor-General on execution of a number of programmes have been presented to the Manipur Legislature. The Public Accounts Committee of the House has gone through such reports, thereby giving recommendations in the light of the Audit reports for the proper use of public money.

So, the superiority of the Parliamentary Committees, as the meeting on the role of Parliamentary Committees in relation to the activities of the Government, organised by the Commonwealth Parliamentary Association, Manipur Branch, recommenced on July 15, 1955 is to be continued and the recommendations are to be accepted by the Government and if in the event of difference between the Committee and the concerned Government Department, they are to be resolved by discussion in order that there may not be a clash between the authority of the Legislature and the rule-making powers of the Government.
The Speaker also expressed the view that the functions and powers of the Committee on Estimates are to be strengthened in order to keep the budgetary control, management and control of departmental expenditure in proper shape. The Committee should perform the functions of the Expenditure Committee as done in the U.K., Australia, Canada and some Commonwealth Countries. It has also been suggested in the preceding pages for the establishment of Expenditure Committee of the House. If not established, this Speaker's recommendation may be considered.

The Speaker is the guardian of the privileges of the House, its committees and its Members, and so, the Speaker, may from time to time issue necessary instructions and directions to these Committees besides holding periodical consultations with them—all in the context of bringing an effective Legislative control over public expenditure in Manipur.

The Seminar considered that in order to receive the full discussion in the functioning of different departments, a consultative Committee for each department should be constituted.
And therefore, the Manipur Legislative Assembly, in order to be the real and meaningful Legislature for effective control of public expenditure requires certain modifications in its machinery over and above the development of the human quality. With the suggestions and recommendations cited in the preceding parts, the Manipur Legislature can acquire the position and status deserving of a Legislature of a Parliamentary Democracy capable of effectively controlling public expenditure in Manipur.