

APPENDIX-I

(Referred to in Paragraph 1.4 at Page 5)

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

Terms	Basis for calculation
Buoyancy of a parameter	$\frac{\text{Rate of Growth of the parameter}}{\text{GSDP growth}}$
Buoyancy of a parameter (X) with respect of another parameter (Y)	$\frac{\text{Rate of Growth of the parameter (X)}}{\text{Rate of Growth of the parameter (Y)}}$
Rate of Growth (ROG)	$[(\text{Current year amount}/\text{previous year amount}) - 1] * 100$
Trend/Average	Trend of growth over a period of 5 years [LOGEST (Amount of 1998-99: amount of 2003-04) - 1] * 100
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)	$\text{Interest Payment}/[\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}]/2 * 100$
Interest spread	GSDP growth - Weighted Interest Rate
Interest received as <i>per cent</i> to loans advanced	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
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 <u>minus</u> Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048-Appropriation for Reduction or Avoidance of Debt.

APPENDIX-II

(Referred to in Paragraph 1.7.1 (iii) at Page 15)

List of institutions/bodies receiving grants of more than Rs.25 lakh from State Government and others (audited under Section 14) whose accounts were in arrear

(Rupees in lakh)

Sl. No.	Name of body/ authority	Source of funds	Amount of grant/loan		Years for which accounts due
			2003-04	2004-05	
1	2	3	4	5	6
1.	Manipur Development Society, Imphal	State Government Others	144.57	356.50	2000-01 to 2004-05
2.	Manipur University, Canchipur	State Government: Non-Plan Plan UGC (Plan)	650.21 340.27 81.90	547.59 1635.14 157.26	2003-04 and 2004-05
3.	District Rural Development Agency, Churachandpur	State Government Others	60.00 390.99	334.77 473.73	2003-04 and 2004-05
4.	District Rural Development Agency, Imphal West	State Government Government of India NLCPR	4.27 164.42 0.40	127.42 265.57 0.20	2004-05
5.	District Rural Development Agency, Bishnupur	State Government Others	5.17 148.28	128.09 232.01	2003-04 and 2004-05
6.	Manipur State Kala Academy, Imphal	State Government Non-Plan Plan	55.00 9.00	55.00 13.00	1998-99 to 2004-05
7.	District Rural Development Agency, Imphal East	State Government Government of India	4.07 249.91	195.31 326.63	2004-05
8.	District Rural Development Agency, Chandel	State Government Others	— 41.07	Information called for but not received.	2003-04 2004-05
9.	District Rural Development Agency, Senapati	State Government Others	105.99 677.02	-do-	2003-04 2004-05
10.	District Rural Development Agency, Ukhul	State Government Others	29.14 327.08	-do-	2002-03, 2003-04, 2004-05
11.	District Rural Development Agency, Thoubal	State Government Others	495.25	607.63	2004-05
12.	District Rural Development Agency, Tamenglong	State Government Others	— 604.95	No information received.	2003-04 2004-05
13.	Manipur Pollution Control Board	State Government (Plan) Government of India (Plan)	37.00 —	37.00 5.14	1999-2000 to 2004-05

APPENDIX-III

(Referred to in Paragraph 1.8 at Page 15)

Summarised financial position of the Government of Manipur as on 31 March 2005

(Rupees in crore)

As on 31-03-2004		Liabilities	As on 31-03-2005	
765.97		Internal Debt-		774.58
	528.70	Market loans bearing interest	597.69	
	0.04	Market loans not bearing interest	0.04	
	—	Market Loans Suspense	—	
	8.38	Loans from LIC	8.33	
	—	Loans from GIC	—	
	0.48	Loans from NABARD	0.48	
	123.31	Loans from other institutions	113.21	
	55.31	Ways and Means and Advances	54.83	
	49.75	Overdrafts from Reserve Bank of India	—	
835.49		Loans and Advances from Central Government		1480.50
	22.65	Pre 1984-85 Loans	18.26	
	381.60	Non-Plan Loans	989.85	
	389.58	Loans for State Plan Schemes	452.79	
	3.62	Loans for Central Plan Schemes	3.33	
	9.62	Loans for Centrally Sponsored Plan Schemes	10.75	
	4.42	Loans from Special Plan Schemes	5.52	
	24.00	Other Ways and Means Advances	—	
		Contingency Fund	—	
538.60		Small Savings, Provident Funds etc.		559.84
146.04		Deposits		254.27
13.51		Reserve Funds		12.92
12.77		Remittances Balances		—
4.19		Suspense and Miscellaneous Balances		16.83
527.99		Deposits with Reserve Bank and other Banks		246.14
660.59		Surplus on Government account		752.16
	704.35	Net Surplus as on 31 March	660.59	
	43.76	Less Deficit of the current year		
		Add surplus of the current year	91.57	
3505.15		Total		4097.23
		Assets		
3433.08		Gross Capital Outlay on Fixed Assets		3954.27
	144.08	Investment in shares of Companies, Corporations, Co-operatives	161.95	
	3289.00	Other Capital Outlay	3792.32	
57.52		Loans and Advances		77.21
	—	Loans for Power Projects	—	
	53.05	Other Development Loans	73.16	
	4.47	Loans to Government servants and Miscellaneous loans	4.05	
2.22		Advances		2.32
—		Remittance Balances		49.37
—		Suspense and Miscellaneous Balances		—
12.33		Cash		14.06
	5.17	Cash in Treasuries and Local Remittances	4.63	
	2.69	Departmental Cash Balance	4.98	
	0.02	Permanent Advance	—	
	4.45	Cash Balance Investments	4.45	
	—	Investment of earmarked funds	—	
3505.15		Total		4097.23

APPENDIX-IV

**(Referred to in Paragraph 1.8 at Page 15)
Abstract of Receipts and Disbursements for the year 2004-05**

(Rupees in crore)

Receipts		Disbursements	
2002-03	2004-05	2003-04	2004-05
		Non-Plan	Plan
		Total	
Section-A: Revenue			
1419.71	I. Revenue receipts	1742.75	1463.47
68.24	Tax revenue	81.39	626.10
			465.91
49.33	Non-tax revenue	69.75	290.75
			66.62
240.89	State's share of Union Taxes	287.02	20.06
			1.78
391.36	Non-Plan Grants	425.55	39.19
			4.46
574.63	Grants for State Plan Schemes	771.83	39.49
			3.56
73.20	Grants for Central and Centrally Sponsored Plan Schemes	85.49	
22.06	Grants for Special Schemes for NEC and for other purposes	21.72	
			371.46
			95.20
			28.72
			11.00
			36.99
			101.44
			37.69
			41.99
			3.04
			15.39
43.76	II. Revenue deficit carried over in Section B		II. Revenue Surplus carried over in Section B
			91.57

Section-B: Others								
-327.58	III. Opening Cash balance including Permanent Advances and Cash Balance Investment		(-) 515.66					
	IV. Miscellaneous Capital receipts			240.39	IV. Capital Outlay	0.66	520.52	521.18
				9.22	General Services	1.49	13.02	14.51
				97.29	Social Services	0.01	258.02	258.03
				14.19	Education, Sports, Art and Culture	—	70.64	70.64
				7.58	Health and Family Welfare	—	6.07	6.07
				68.97	Water Supply, Sanitation, Housing and Urban Development	0.01	167.42	167.43
				0.50	Information and Broadcasting	—	1.00	1.00
				4.84	Social Welfare and Nutrition	—	8.55	8.55
				—	Welfare of Schedule Caste, Schedule Tribes and Other Backward Classes	—	4.34	4.34
				1.21	Others	—	—	—
				133.88	Economic Services	(-) 0.84	249.48	248.64
				3.78	Agriculture and Allied Activities	(-) 0.92	13.17	12.25
				5.34	Rural Development Programme	—	15.28	15.28
				1.87	Special Area Programme	—	7.97	7.97
				30.62	Irrigation and Flood Control	—	39.13	39.13
				29.30	Energy	—	39.26	39.26
				27.75	Industry and Minerals	0.08	46.57	46.65
				34.71	Transport	—	87.40	87.40
				0.51	General Economic Services	—	0.70	0.70
0.48	V. Loans and Advances recovered		0.58	1.96	V. Loans and Advances disbursed	—	20.27	20.27
	<i>From Power Projects</i>				<i>For Power Projects</i>		—	—
0.44	<i>From Government Servants</i>			0.09	<i>To Government Servants</i>		0.04	0.04
0.04	<i>From others</i>			1.87	<i>Others</i>		20.23	20.23
	VI. Revenue Surplus brought down		91.57	43.76	VI. Revenue deficit brought down			
876.61	VII. Public Debt Receipts		1110.19	787.97	VII. Repayment of Public Debt			456.59
349.31	<i>Internal debt other than Ways and Means Advances and Overdrafts</i>	82.99		188.32	<i>Internal debt other than Ways and Means Advances and Overdrafts</i>		24.15	
	<i>Net transactions of Ways and Means Advances including Overdraft</i>	—		0.39	<i>Net transactions of Ways and Means Advances including Overdraft</i>		50.24	
527.30	<i>Loans and Advances from Central Government</i>	1027.20		599.26	<i>Repayment of Loans and Advances to Central Government</i>		382.20	

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	VIII. Appropriation to Contingency Fund				VIII. Appropriation to Contingency Fund			
	IX. Amount recouped to Contingency Fund				IX. Expenditure from Contingency Fund			
745.71	X. Public Accounts Receipts		1107.96	736.80	X. Public Accounts Disbursements			1028.67
121.27	<i>Small Savings and Provident Funds</i>	164.95		135.61	<i>Small Savings and Provident Funds</i>		143.70	
5.16	<i>Reserve Funds</i>	7.40		6.70	<i>Reserve Funds</i>		7.98	
44.47	<i>Suspense and Miscellaneous</i>	202.95		76.80	<i>Suspense and Miscellaneous</i>		190.30	
542.99	<i>Remittances</i>	596.35		488.18	<i>Remittances</i>		658.49	
31.82	<i>Deposits and Advances</i>	136.31		29.51	<i>Deposits and Advances</i>		28.20	
				(-)515.66	XI. Closing Cash Balance			(-) 232.08
				5.17	<i>Cash in Treasuries and Local Remittances</i>		4.63	
				(-) 527.99	<i>Deposits with Reserve Bank and other banks</i>		(-) 246.14	
				2.71	<i>Departmental Cash Balance including Permanent Advances</i>		4.98	
				4.45	<i>Cash Balance Investment and investment of earmarked funds</i>		4.45	
2758.69	Total		3537.39	2758.69	Total			3537.39

APPENDIX-V

(Referred to in Paragraph 1.8 at Page 15)

Sources and Application of funds

2003-04		Sources	2004-05	
1419.71		Revenue receipts		1742.75
0.48		Recoveries of Loans and Advances		0.58
88.64		Increase in Public Debt		653.61
8.91		Net receipts from Public Account		79.28
	(-)14.34	Net effect of Small Savings	21.25	
	2.31	Net effect of Deposits and Advances	108.11	
	(-) 1.53	Net effect of Reserve Funds	(-) 0.59	
	(-)32.34	Net effect of Suspense and Miscellaneous transactions	12.65	
	54.81	Net effect of Remittance transactions	(-) 62.14	
	—	Net effect of Contingency Fund transactions		
188.08		Decrease in closing cash balance		
1705.82		Total		2476.22
Application				
1463.47		Revenue expenditure		1651.19
1.96		Lending for development and other purposes		20.27
240.39		Capital expenditure		521.18
—		Net effect of Contingency Fund transactions		—
—		Decrease in overdraft		
		Increase in closing balance		283.58
1705.82		Total		2476.22

Explanatory Notes to Appendices III, IV and V:

1. The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the deficit on Government account, as shown in *Appendix-III*, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures *etc.*, do not figure in the accounts.
3. Suspense and Miscellaneous balances include cheques issued but not paid, inter-departmental and inter-Government payments and others awaiting settlement.

APPENDIX-VI
(Referred to Paragraph 1.8 at Page 15)
Time Series Data on State Government Finances

(Rupees in crore)

	2000-01	2001-02	2002-03	2003-04	2004-05
PART A. RECEIPTS					
I. Revenue Receipts	1045	1177	1328	1420	1743
(i) Tax Revenue	49 (5)	51 (4)	65 (5)	68 (5)	81(5)
<i>Taxes on Sales, Trade etc.</i>	31 (64)	30 (21)	43 (23)	46 (67)	55(68)
<i>State Excise</i>	1 (3)	1 (1)	2 (1)	3 (4)	3(4)
<i>Taxes on Vehicles</i>	3 (6)	3 (2)	3 (2)	3 (4)	3(4)
<i>Stamps and Registration fees</i>	2 (4)	1 (1)	2 (1)	2 (3)	2(2)
<i>Taxes and duties on Electricity</i>	1 (2)	2 (1)		♦	5(6)
<i>Land Revenue</i>	W2	W3	1	1 (1)	1(1)
<i>Taxes on Goods and Passengers</i>	W6	W7	1	1 (1)	1(1)
<i>Other Taxes and duties on commodities and services</i>	1 (1)				
Other Taxes	10 (17)	14 (10)	13 (7)	12 (18)	11(14)
(ii) Non-Tax Revenue	42 (4)	29 (3)	57 (4)	50 (3)	70(4)
(iii) State's share of Union taxes and duties	164 (15)	142 (12)	188 (14)	241 (17)	287(16)
<i>Customs</i>		34 (24)	47 (25)	52 (21)	58(20)
<i>Union Excise Duties</i>		53 (37)	73 (39)	75 (31)	80(28)
<i>Service Tax</i>		3 (2)	6 (3)	9 (4)	15(5)
<i>Other Union Taxes and Duties</i>		52 (37)	62 (33)	105 (44)	134(47)
(iv) Grants-in-aid from Government of India	790 (76)	955 (81)	1018 (77)	1061 (75)	1305(75)
2. Miscellaneous Capital Receipts	—	—	—	—	—
3. Total revenue and Non-debt capital receipts (1+2)	1045	1177	1328	1420	1743
4. Recoveries of Loans and Advances	Y	W9	W10	*	1
5. Public Debt Receipts	417	655	1104	877	1110
<i>Internal Debt (excluding Ways & Means Advances and Overdrafts)</i>	43	53	79	350	83
<i>Net transactions under Ways and Means Advances and Overdrafts</i>	137	98	—	♦	—
<i>Loans and Advances from Government of India</i>	237	504	1025	527	1027
6. Total receipts in the Consolidated Fund (3+4+5)	1462	1832	2432	2297	2854
7. Contingency Fund Receipts	—	—	—	—	—
8. Public Account receipts	963	127	699	745	1108
9. Total receipts of the State (6+7+8)	2425	1959	3131	3042	3962

♦ Rs.0.49 crore.

* Rs.0.48 crore.

♦ Repayment is more than Receipt.

PART B. EXPENDITURE/ DISBURSEMENT					
10. Revenue Expenditure	1123 (88)	1338 (88)	1415 (90)	1464 (86)	1651(75)
<i>Plan</i>	188 (17)	199 (15)	139 (10)	205 (14)	255(15)
<i>Non Plan</i>	935 (83)	1139 (85)	1276 (99)	1259 (86)	1396(85)
General Services (including Interest Payments)	515	562	651	626	704
Social Services	398	450	461	466	523
Economic Services	210	326	303	372	424
Grants-in-aid and Contributions	—	—	—	—	
11. Capital Expenditure	148 (12)	176 (12)	161 (10)	240 (14)	521(24)
<i>Plan</i>	145 (98)	177 (100)	161 (100)	224 (93)	520(100)
<i>Non Plan</i>	3 (2)	(-) 1	—	16 (6)	1
General Services	2	4	5	9	14
Social Services	40	49	75	97	258
Economic Services	106	123	81	134	249
12. Disbursement of Loans and Advances	1	4	1	2	20
13. Total (10+11+12)	1272	1518	1577	1706	2192
14. Repayment of Public Debt	101	599	1015	787	456
<i>Internal Debt (excluding Ways & Means Advances and Overdrafts)</i>	14 (14)	7 (1)	2	188 (24)	24(5)
<i>Net transactions under Ways and Means Advances and Overdrafts</i>	—	—	435 (43)	φ	50(11)
<i>Loans and Advances from Government of India</i>	87 (86)	592 (99)	578 (57)	599 (76)	382(84)
15. Appropriation to Contingency Fund	—	—	—	—	—
16. Total disbursement out of Consolidated Fund (13+14+15)	1373	2117	2592	2493	2648
17. Contingency Fund disbursements	—	—	—	—	
18. Public Account disbursements	693	248	707	737	1028
19. Total disbursement by the State (16+17+18)	2066	2365	3299	3230	3676
PART C. DEFICITS					
20. Revenue Deficit (-)/ Surplus (+) [1-10]	-79	-161	-87	-44	92
21. Fiscal Deficit (3+4-13)	-227	-340	-249	-286	(-) 448
22. Primary Deficit (21-23)	-50	-149	6	-71	(-) 182
PART D. OTHER DATA					
23. Interest Payments (included in revenue expenditure)	177	191	255	215	266
24. Arrears of Revenue (percentage of Tax & Non-tax Revenue Receipts)	NA	NA	NA	NA	NA

^φ Rs.0.39 crore.

25. Financial Assistance to Local Bodies etc.	23	34	35	33	48
26. Ways and Means Advances (days)	45	—	—	48	54
27. Interest on Ways and Means Advances/Overdraft	8	12	22	5	10
28. State Gross Domestic Product (GSDP)	3159	3591	3740	4062	4024
29. Outstanding Debt (year end)	2093	2198	2225	2300	3082
30. Outstanding guarantees (year end)	3	9	9	22	22
31. Maximum amount guaranteed (year end)	32	215	215	214	214
32. Number of incomplete projects	328	328	328	328	328*
33. Capital blocked in incomplete projects	784	784	784	784	784*

(Source: Finance Accounts)

W2—Rs.0.36 crore, W3—Rs.0.40 crore, W5—Rs.0.49 crore, W6—Rs.0.48 crore, W7—Rs.0.44 crore, W9—Rs.0.47 crore, W10—Rs.0.47 crore, X—Rs.0.56 crore and Y—Rs.0.52 crore, NA—Not available (Not provided by the State Government).

* Latest information not provided by the State Government.

APPENDIX-VII

(Referred to in Paragraph 1.8.1 at Page 15)

Incomplete Major and Medium projects⁰

(Rupees in lakh)

Sl. No.	Name of project	Year of commencement	Expenditure to the end of March 2005
A	No benefits occurred		
	Major Irrigation Project		
1.	Khuga Irrigation Project	1983-84	18234.39
	Total:		18234.39
B	Medium Irrigation Project		
1.	Dolaithabi Irrigation Projects	1992-93	2846.06
	Total :		2846.06
C.	Benefits occurred partailly		
1.	Major Irrigation Project		
	Thoubal River Irrigation Project	1980	24694.64
	Total:		24694.64
	Grand Total:		45775.09

⁰ The information is not exhaustive but is as furnished by the departmental authorities.

APPENDIX–VIII

(Referred to in Paragraph 1.9.1 at Page 20)

Consolidated Revenue Deficit for the year 2004-05

Item		Amount (Rupees in crore)
I	Power Sector	
	a) Revenue Receipts	54.40
	Less: Electricity duty	4.95
	b) Net receipts	49.45
	c) Revenue Expenditure	126.45
	Power purchase etc.	—
	Interest and Finance charges	—
	Less: Electricity duty	—
	d) Net expenditure	126.45
	e) Revenue deficit (b-d)	(-) 77.00
	Less: Subsidy	—
	f) Net deficit	(-) 77.00
II	State Government	
	a) Revenue Receipts	1693.30
	b) Revenue Expenditure	1524.74
	c) Revenue surplus (a–b)	168.56
III	Consolidated Revenue surplus [I(f)+II(c)]	91.56
IV	Consolidated Revenue receipts [I(b)+II(a)]	1742.75
V	Consolidated Revenue deficit per cent to consolidated Revenue Receipts	5.25
VI	Capital expenditure	
	Total Net lending	19.69
	Of which Net lending to power	—
	Total capital outlay	481.93
	Capital outlay of power Sector	39.26
	Consolidated capital expenditure	540.88