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CONTENTS

Sr. No.	TITLE & NAME OF THE AUTHOR (S)	Page No.
1.	A COMPARATIVE FINANCIAL ANALYSIS OF INDIAN BANKING SECTOR IN CONTEXT OF NPA MANAGEMENT <i>ALPESH GAJERA & DR. VIJAY PITHADIA</i>	1
2.	IMPACT OF INFORMATION COMMUNICATION TECHNOLOGY (ICT) ON EMPLOYEES PERFORMANCE: A STUDY OF MTN NIGERIA TELECOMMUNICATION LIMITED <i>DR. ADEWOYE, JONATHAN OYERINDE</i>	5
3.	KNOWLEDGE INCUBATION PRACTICES PREVALENT IN HIGHER EDUCATION SYSTEM: A REVIEW OF SELECT PRIVATE INSTITUTIONS IN BANGALORE <i>DR. A ELANGO VAN & VALARMATHI.B</i>	10
4.	A STUDY ON INTER-MANDAL AND INTER-DIVISIONAL VARIATIONS IN RURAL FEMALE WORK PARTICIPATION RATE IN CHITTOOR DISTRICT (ANDHRA PRADESH) <i>DR. E. LOKANADHA REDDY</i>	13
5.	IMPACT OF MICROFINANCE ON WOMEN'S LIVES: A STUDY OF LUDHIANA DISTRICT <i>DR. M. L. GUPTA & MUNISH KAPILA</i>	17
6.	IMPACT OF ANTECEDENTS OF BEHAVIOURAL INTENTION OF STUDENTS' IN HIGHER EDUCATION <i>DR. M. KALPANA, DR. D SUDHARANI RAVINDRAN & DR. K.RAMYA</i>	21
7.	ENERGY USES IN INDIA: A CASE OF ELECTRICITY <i>M.ANANDAN & S.RAMASWAMY</i>	27
8.	THE EXAMINATION OF CONNECTION OF BOTH BALANCE SHEET FINANCING AND ACCEPTED COMPANIES PERFORMANCE IN TEHRAN STOCK EXCHANGE USING MARKET VALUE TO BOOK <i>DR. ABOLFAZL GHADIRI MOGHADAM, DR. MOHAMMAD HOSSEIN VADIEI NEUGHABI, DR. HADI JABARI NEUGHABI & YOUSSEF HAGHIGHI</i>	34
9.	TEAM BUILDING IN INFORMATION TECHNOLOGY (IT) INDUSTRIES <i>SIRISHA DAMARAJU, DR. P. SAI RANI & DR. T. NARAYANA REDDY</i>	39
10.	IMPROVED PARALLEL THINNING ALGORITHM FOR NUMERAL PATTERNS <i>GAURAV KUMAR & AASISH OBEROI</i>	43
11.	AWARENESS AND INDIVIDUAL DIFFERENCES ON ORGANIC FOOD PRODUCTS IN ERODE DISTRICT, TAMILNADU <i>M. GOMATHI & DR. S. KALYANI</i>	48
12.	THE IMPACT OF ONLINE MARKETING IN INDIA <i>KUSHINI PRASAD & KONDA SANTOSH KUMAR</i>	52
13.	A STUDY ON EMPLOYEE ENGAGEMENT ACTIVITIES AT EFD <i>KANIMOZHI.R</i>	55
14.	NATURE AND TRENDS OF PUBLIC EXPENDITURE IN MANIPUR (2000-2010) <i>HUIDROM IMOBI SINGH</i>	59
15.	CHALLENGES TO RETAIL SECTOR: A STUDY OF DISTRICT RAJOURI IN JAMMU AND KASHMIR STATE <i>AASIM MIR</i>	68
16.	BLENDING WITH THE BEST: EVALUATION OF SERVICE QUALITY OF HOTEL INDUSTRY <i>DR. LEENA NITIN FUKEY</i>	75
17.	A CRITICAL ASSESSMENT ON MEASURES OF EMOTIONAL INTELLIGENCE <i>MEETA MANDAVIYA</i>	83
18.	IMPACT OF INFLATION ACCOUNTING ON FINANCIAL STATEMENTS AND EARNING PER SHARE <i>MONIKA KHEMANI</i>	88
19.	A STUDY OF EFFECT OF PERFORMANCE APPRAISAL ON THE ORGANIZATION AND THE EMPLOYEE IN NIDHI TECHNOLOGIES <i>AVINASH GOYAL</i>	94
20.	A STUDY ON IMPACT OF GLOBAL RECESSION ON INDIAN ECONOMY WITH REFERENCE TO INDIA'S EXPORTS <i>DR. A.MUTHUSAMY</i>	104
21.	KNOWLEDGE, ATTITUDE, PRACTICE AND PREVENTION ABOUT HIV/AIDS AMONG MEN WHO HAVE SEX WITH MEN (MSM) IN KARNATAK: AN EMPIRICAL STUDY OF BELGAUM DISTRICT <i>UMESH T, SEEMA DEVADIGA & DHAVALESHWAR C U</i>	112
22.	RELATIONSHIP BETWEEN INFORMATION SECURITY AWARENESS AND INFORMATION SECURITY THREAT <i>WILLIAMS SOLOMON ADEDAYO & AKANMU SEMIU AYOBAMI</i>	115
23.	WHY MBA STUDENTS ARE NOT EMPLOYABLE? (WITH REFERENCE TO DAVANGERE MBA STUDENTS) <i>ASIFULLA A</i>	120
24.	AN EVALUATION OF AUDIT EXPECTATION GAP IN NIGERIA <i>OLOLA OLAYEYE ADUWO</i>	124
25.	ROLE OF FINANCIAL INCLUSION FOR INCLUSIVE GROWTH: AN INDIAN SCENARIO <i>BHARGAB KUMAR KALITA</i>	131
26.	PROBLEMS OF SELF HELP GROUPS WITH SPECIAL REFERENCE TO STATE MICRO FINANCE VISION 2011, ARUNACHAL PRADESH <i>AKEPI LINGGI EHILI</i>	137
27.	INDEBTEDNESS AND FARMERS SUICIDES IN RURAL PUNJAB <i>DR. GURMEET KAUR</i>	141
28.	PRESERVATION AND MAINTENANCE OF THE COLLECTION OF SRI VENKATESWARA ORIENTAL RESEARCH INSTITUTE LIBRARY, TIRUPATI: A USER SURVEY <i>B. DEENADHAYALU, A. SIVAKESAVULLU & M.BHANUMURTHY</i>	147
29.	USE OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) PRODUCTS AND SERVICES IN UNIVERSITY LIBRARIES OF TIRUPATI (A. P.): AN ANALYTICAL STUDY <i>DR. D. KONAPPA</i>	150
30.	SATISFACTION ON FACILITIES AND SERVICES OF J. B. WOMEN'S ENGINEERING COLLEGE LIBRARY IN TIRUPATI: AN USER SURVEY <i>B. VEENA KUMARI</i>	155
	REQUEST FOR FEEDBACK	159

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NATURE AND TRENDS OF PUBLIC EXPENDITURE IN MANIPUR (2000-2010)

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ABSTRACT

This paper assesses how the State's Expenditure and its component influences economic development in the State economy of Manipur. It uses for analysis the available data on State's Expenditure during the periods 2000 to 2010. It examines the volume and trends of government expenditure. It analyses the developmental and non-developmental expenditure, Plan and Non-plan expenditure in the State. A multiple regression model employing all the expenditure variables was applied in the analysis. The findings will provide useful information for policy makers and reformers that can help broaden their understanding of the relationship between Government Expenditure and economic development. A right direction of Expenditure is the urgent needs in the state economy and this finding could aid policy formulation.

KEYWORDS

Developmental and Non-developmental expenditure, GSDP Public Expenditure, Plan and Non-plan Expenditure.

1. INTRODUCTION

One of the powerful instruments of fiscal policy in underdeveloped countries, especially the underdeveloped economy of Manipur is public expenditure. Government's expenditure is called a powerful instrument of fiscal policy for underdeveloped countries in which welfare of the people is examined through utilization of resources for the maximization of public satisfaction. Expenses incurred by government Central-State and Local either for the development or non-development activities can be termed as public expenditure. It has two account, revenue and capital expenditure. The volume of public expenditure has been increasing year by year in the government budget; it is because of the dynamic and continuous expansion of government activities. Prof. B.N.P. Singh has asserted that "In modern times public expenditure has become popular like mineral oil without which the car of economic development cannot run speedily so as to achieve a rapid transformation from backward agricultural state to a modern industrial power. So, this rapid transformation cannot be possible without huge expenditure on the economic front"¹.

The volume of public expenditure relates to the economic development and the structure of the economy. The relationship between economic development and the magnitude of public expenditure has been a debatable among the policy reformers and economists. As the development goes forward, the public expenditure has to be increased. In fact, public expenditure has increasing in a high volume in India and in the context of Manipur. There was less importance of public expenditure in the nineteenth century, since the policy of non-intervention of government and free enterprise economy were existed. The importance of public expenditure has increasing in the twentieth and twenty first century. The volume and magnitude of the expenditure of the government affects the social and economic life of the people in various ways. It's importance on education, health, social infrastructure, agricultural and industrial setup etc. were increasing and affect the entire economic structure. It can improve the standard of living of masses-shifting the consumptions, production and distribution in the economy. The Government of Manipur prepares its annual budget every year and presents the same in the State Assembly during the month of March. All the Ministries of the State prepare their annual requirement and submit it to the Finance Ministry for inclusion into the budget. However, the financial requirement of all the ministries are carefully studied on the basis of their priorities and ultimately funds are allotted to spend for various socio- economic development of the State.

"The RBI has been classifying budget heads into functional categories such as, developmental and non-developmental items under expenditures from the beginning of the early 1950s (krishnaswamy 1953) and taxes on commodities and services, on the tax side, as from the 1980s. All expenditures under revenue and capital accounts are broadly categorized into general services, economic services and social services."²

The Expenditure on Economic Services includes, Agriculture and rural development, Industry, Physical infrastructure etc. and social services belonging health, education, housing, labour welfare etc constitute developmental expenditures, while those on general services of an administrative nature including pensions as well as interest payments and debt redemptions are covered under the category of non-developmental expenditure. Under developmental expenditure both revenue and capital, there are direct expenditure for social and economic services, but there are also loans and advances by State's Government described as developmental advances (5 to 6% of total developmental expenditures).

Again, each category of revenue and capital accounts as well as developmental and non-developmental heads, is decomposed into PLAN and NON-PLAN expenditure categories, relates to expenditure on annual plan projects, programmes and schemes approved by the planning commission and time phased under each year of a State's five year plan; these include Centrally Sponsored Schemes(CSS) or Central sector plan schemes routed through State budget with or without matching State expenditures; the latter are outside the state plan outlays.³ Non-plan expenditure is a generic term, which is used to cover all expenditures of the government not included in its annual plan programme; it may either be revenue expenditure and capital expenditure. Such non-plan expenditure is incurred under both developmental and non-developmental heads.⁴

"There are two possible explanations of the ineffectiveness of government expenditure in the State's economy. First, a high 'import-intensity' of consumption, with a large proportion of both private as well as public expenditure being met out of goods and services bought from the rest of the country. Second, leakages on account of terrorism-related extortion and corruption. Funds siphoned out through terrorism related extortion or corruption results in 'actual' expenditure being substantially less than the reported expenditure. Reported expenditure siphoned out through such unholy channels gets parked outside Manipur and fails to impart and impetus to either capital formation or to the growth momentum in Manipur..."⁵

A careful analysis of the government expenditure is necessary in such critical juncture. A redirection of expenditure on the economic growth fronts is necessary. For the effective utilization of the available funds, a suitable expenditure policy coherent with the economy is the urgent requirement. The government, the NGOs and the private individuals should initiate a new investment project for generating employment with the aim of producing more output for own consumption and export. Expenditure for creating productive capacity and high yield production from all the sectors of the economy is the means for faster economic growth and government has certain responsibility for that. Therefore, a right direction and proper management of government expenditure is required for economic development in Manipur.

¹ Singh, B.N.P. - Public Expenditure and Economic Development in India, Capital Publishing House, Delhi, 1983, P.30

² Krishnaswamy, K.S (1953): Finances of part A and B States, Reserve Bank of India Bulletin, May, as quoted by EPWRF, A Study of States Finance, July 10, 2004, p.10,

³ . Eleven Finance Commission Report (2000), p32

⁴ Government of India (Feb 2003) - Expenditure Budget 2003-04, Vol 2.

⁵ Lahiri, A.K., Chattopadhyay, S. & Singh, E. Bijoykumar (2001) - A Study of State Fiscal Reforms in Manipur, National Institute of Public Finance and Policy New Delhi-110067, p28

2. DEVELOPMENTAL AND NON-DEVELOPMENTAL EXPENDITURE

Government of an economy performs various activities in the business of social life. They are spending huge amount of money for growth and development. It is under the category of expenses incurred by the government for Developmental and Non-developmental expenditure. These are included in the budget and coming from two accounts namely, revenue and capital account. The detail analyses of developmental and non-developmental expenditure from the two accounts of the state economy are as follows.

2.1 DEVELOPMENTAL EXPENDITURE

The expenditure for the development of the different sectors of the economy can be considered as developmental expenditure. Actually, the expenditure which can promote growth should be termed as developmental expenditure. It comprises the expenditure on economic and social services. Economic services refer to the services for the development of the three sectors of the economy. It includes Agriculture and allied services, Industry and mining, Rural development, Water and power development, Transport and communication, Science & Technology, Environment and General economic services. Social services includes Education, Art and culture, Sports, Health services, Labour and employment, Social security and welfare including STs, SCs and OBCs, Housing and urban development, Natural calamities, Information and publicity etc. Again developmental expenditure consists of two accounts. The revenue and capital account. The developmental expenditure on revenue account includes education, art & culture, medical, family welfare, public health, labour and employment, science and technology and other community services. These are known as social and community services. It also includes expenditure on economic services. "Grants-in-aid to the states and union territories Governments for financing developmental projects also forms part of the developmental expenditure on the revenue account. Broadly, speaking the expenditure on social and economic services, Grant-in-aid to the states and union territories Governments is termed as developmental expenditure on revenue account."⁶

The developmental expenditure on capital account refers to the expenditure on 1) Social services. 2) Economic services. 3) Loans & advances for financing developmental projects and 4) Loans & advances to finance public enterprises.⁷

2.2 NON-DEVELOPMENTAL EXPENDITURE

The expenditure which does not promote growth can be termed as non-developmental expenditure. But, in real practice, it is difficult to consider that the expenditure classified as non-developmental does not in any way the promotion of growth. Non-developmental expenditure includes General administrative services, Fiscal services, Debt services and grants-in-aid to local institutions & bodies. The non-developmental expenditure on revenue account includes Audit, collection of taxes and duties, interest payments, administrative services. Pension and retirement benefits and defence expenditure. The non-developmental expenditure on capital account includes defence, trading scheme etc. Defence is both revenue and capital expenditure- a part from revenue account and another from capital account.

3. DEVELOPMENTAL AND NON-DEVELOPMENTAL EXPENDITURE UNDER REVENUE ACCOUNT

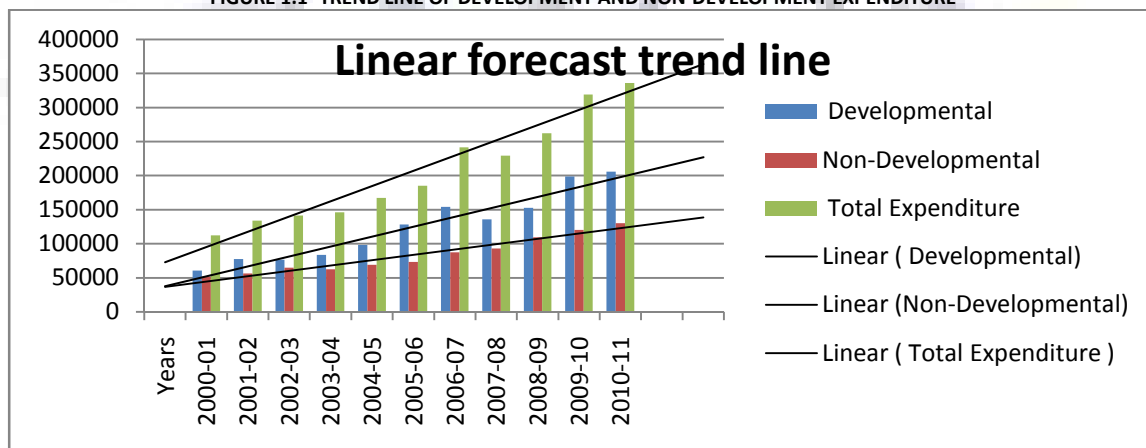
It is general fact and understanding that developmental expenditure should be greater share than the non-developmental expenditure. Now, let us see the trends in developmental and non-developmental expenditure during the periods of 2000 to 2010 in the state economy. The total expenditure under the revenue account in the fiscal year 2000-01 is Rs.1,12,343.73 lakhs (Table 1.1). The respective shares in the developmental and non-developmental expenditure are Rs. 60,861.95 lakhs and Rs. 51,481.78 lakhs. In the mid of the analysis, the fiscal year 2005-06 the total expenditure rose to Rs.1,84,973.39 lakhs , Rs.1,28,162.80 lakhs in the developmental and Rs.73,386.46 lakhs in the non-developmental expenditure. The Total expenditure touches Rs. 3,18,977.80 lakhs in the fiscal year 2009-10 and the developmental expenditure becomes Rs. 1,98,744.30 lakhs. In the budget estimate of the fiscal year 2010-11, the total expenditure is Rs.3,36,031.98 lakhs and the respective shares in the developmental & non-developmental expenditure are Rs. 2,05,992.99 lakhs & Rs. 1,30,038.99 lakhs.

TABLE 1.1 - DEVELOPMENTAL AND NON-DEVELOPMENTAL EXPENDITURE UNDER REVENUE ACCOUNT (Rs. In lakhs)

Years	Developmental	Non-Developmental	Total Expenditure
2000-01	60,861.95	51,481.78	1,12,343.73
2001-02	77,561.08	56,234.55	1,33,795.63
2002-03	76,451.68	65,058.88	1,41,510.56
2003-04	83,731.18	62,615.87	1,46,347.05
2004-05	98,371.99	69,038.01	1,67,410.00
2005-06	1,28,162.80	73,386.46	1,84,973.39
2006-07	1,54,129.77	87,334.92	2,41,464.69
2007-08	1,36,057.65	93,194.66	2,29,252.31
2008-09	1,52,766.10	1,09,462.04	2,62,228.14
2009-10	1,70,713.66	1,30,725.75	3,01,439.41
2010-11	2,32,215.11	1,75,585.55	4,07,800.66

Source: 1. Government of Manipur(2005-06), Economic Survey, Directorate of Economics & Statistics, Imphal, Manipur. 2. Government of Manipur, Economic Survey (2010-11), Directorate of Economics & Statistics, Imphal, Manipur.

FIGURE 1.1- TREND LINE OF DEVELOPMENT AND NON-DEVELOPMENT EXPENDITURE



⁶ Tyagi, B.P. (1985) – Public Finance, Jai Prakhas Nath Publication, Meerut, p.916.

⁷ ibid, p.917

The linear forecast trend line shows the increasing trends in the three variables, namely the Developmental, Non-Developmental and the Total Expenditure. During the periods of ten years, 2000 to 2010 the government expenditure increases a lot in the state's economy. Again, the developmental expenditure is classified into Economic and Social services. We can analyse the share of economic services, the share of Social services and the share of non-developmental to the total expenditure. For the economic growth and more GSDP, it requires more expenditure share on the Economic services. Economic services consist of the following;

1. Agriculture and allied activities
2. Rural development and special area programme
3. Irrigation and flood control
4. Energy
5. Industry and minerals
6. Transport
7. Science, Technology and Environment.
8. General economic services.

Social services consisting of the following categories; Education including Arts & Culture ,Health and Family welfare ,Housing & Urban Development including water supply & sanitation ,Information & Broadcasting ,Social security & Welfare ,Labour & Employment and Natural calamities & others.

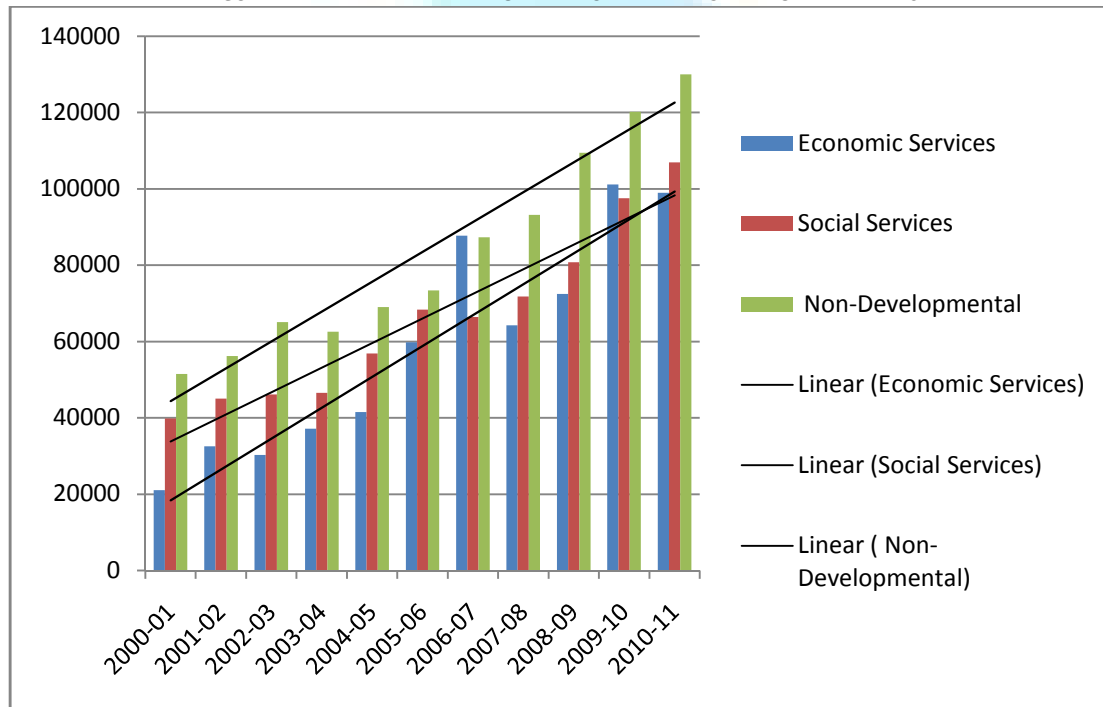
Non-developmental expenditure generally is the expenditure on the General services of the economy and consisting of the following items: Organs of the state, Fiscal services, Interest payment & servicing of debt, Administrative services and Pension & Miscellaneous General services.

TABLE 1.2 – TOTAL REVENUE EXPENDITURE ON THREE DIFFERENT HEADS

Years (Rs. In lakhs)	Economic Services	Social Services	Non- Developmental	Total Expenditure
2000-01	21049.72	39812.23	51481.78	1,12,343.7
2001-02	32544.52	45016.56	56234.55	1,33,795.6
2002-03	30308.4	46143.28	65058.88	1,41,510.5
2003-04	37140	46591.18	62615.87	1,46,347.0
2004-05	41520.95	56851.04	69038.01	1,67,410.0
2005-06	59788.18	68374.62	73386.46	1,84,973.3
2006-07	87734.02	66395.75	87334.92	2,41,464.6
2007-08	64234.72	71822.93	93194.66	2,29,252.3
2008-09	72462.32	80803.78	109462.04	2,62,228.1
2009-10	81597.89	89115.77	130725.75	301439.41
2010-11	108368.25	123846.86	175585.55	407800.66

(Source: Same as Table 1.2)

FIGURE 1.2 – LINEAR TREND LINE OF REVENUE EXPENDITURE INTO THREE HEADS



The share of non-developmental expenditure under the revenue account was being highest during the periods 2000 to 2010 compare to expenditure on social service and expenditure on economic service. Among the three categories of expenditure the share on economic service was minimum during the periods 2000-01 to 2005-06.

4. DEVELOPMENTAL AND NON-DEVELOPMENTAL EXPENDITURE UNDER CAPITAL ACCOUNT

The developmental and non-developmental expenditure has also done from the capital account and termed as Capital Expenditure. Unlike the Revenue Expenditure, the Capital Expenditure is mainly for development and has bigger share on the developmental expenditure. The development expenditure has two categories, namely 1) Social and Community Services and 2) Economic Services. The non-development expenditure is the expenditure not for special development in the economy but mainly for General Services and other public works. The development expenditure for Social and community services includes the following;

1. Education, Art & Culture
2. Medical, Family Planning, Health, Sanitation and Water Supply
3. Housing and Urban Development
4. Others Social and Community Services.

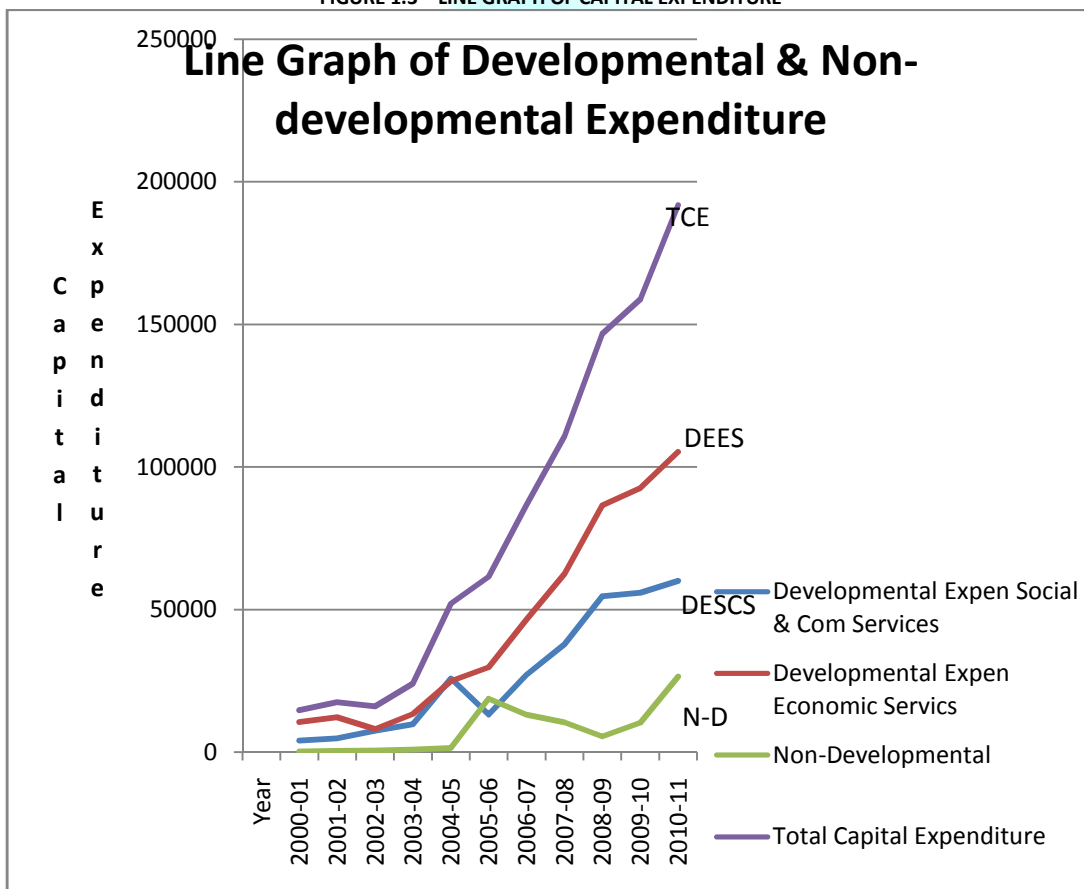
The Economic Services includes eight sub-categories; 1. General Economic Services 2. Agriculture & Allied Services 3. Industry and Mineral 4. Water and power Development 5. Transport & Communication 6. Special Area Development Programme 7. Science, Technology & Environment 8. Rural Development.

TABLE 1.3 – DEVELOPMENTAL & NON-DEVELOPMENTAL EXPENDITURE UNDER CAPITAL ACCOUNT

Year	Developmental Expenditure		Non-Developmental Expenditure	Total Capita Expenditure
	Social & Comm. Services	Economic Services		
2000-01	3995	10563	192	14750
2001-02	4836	12281	429	17546
2002-03	7475	8077	519	16071
2003-04	9729	13389	922	24040
2004-05	25803	24864	1452	52119
2005-06	13042	29766	18774	61582
2006-07	27050	46502	13145	86697
2007-08	37831	62542	10419	110792
2008-09	54715	86486	5479	146680
2009-10	55910	92567	10301	158778
2010-11	60073	105257	26476	191806

Sources: Government of Manipur (2005-06), Economic Survey Manipur, Directorate of Economics & Statistics, Imphal and Government of Manipur (2011-12), Economic Survey Manipur, Directorate of Economics & Statistics, Imphal.

FIGURE 1.3 – LINE GRAPH OF CAPITAL EXPENDITURE



The above line graph depicts the trends in Capital Expenditure on Developmental and Non-developmental activities during 2000 to 2010. TCE, DEES, DESCS and N-D are the respective line graph of Total Capital Expenditure, Developmental Expenditure on Economic Services, Developmental Expenditure on Social & Community Services and Non-developmental Expenditure.

TABLE 1.4 - PLAN AND NON-PLAN EXPENDITURE OF MANIPUR

Year	Plan	Non-plan	Centrally Sponsored plan Scheme	Total Expenditure
2000-01	28831.68	93739.61	4521.97	127093.26
2001-02	28723.07	113819.1	8799.92	151342.1
2002-03	19728.85	127638.3	10213.93	157581.08
2003-04	28832.04	127552.1	14002.55	170386.65
2004-05	63478.71	139697.3	14061.01	217237.03
2005-06	83210.3	159231.3	19591.17	262032.74
2006-07	103706.3	199706.7	24749.05	328161.98
2007-08	129972	181092.8	28979.23	340044.06
2008-09	160137.1	213523.3	35247.74	408908.2
2009-10	174321.67	230371.0	55525.36	460218.23
2010-11	247052.89	298043.0	54510.37	599606.36

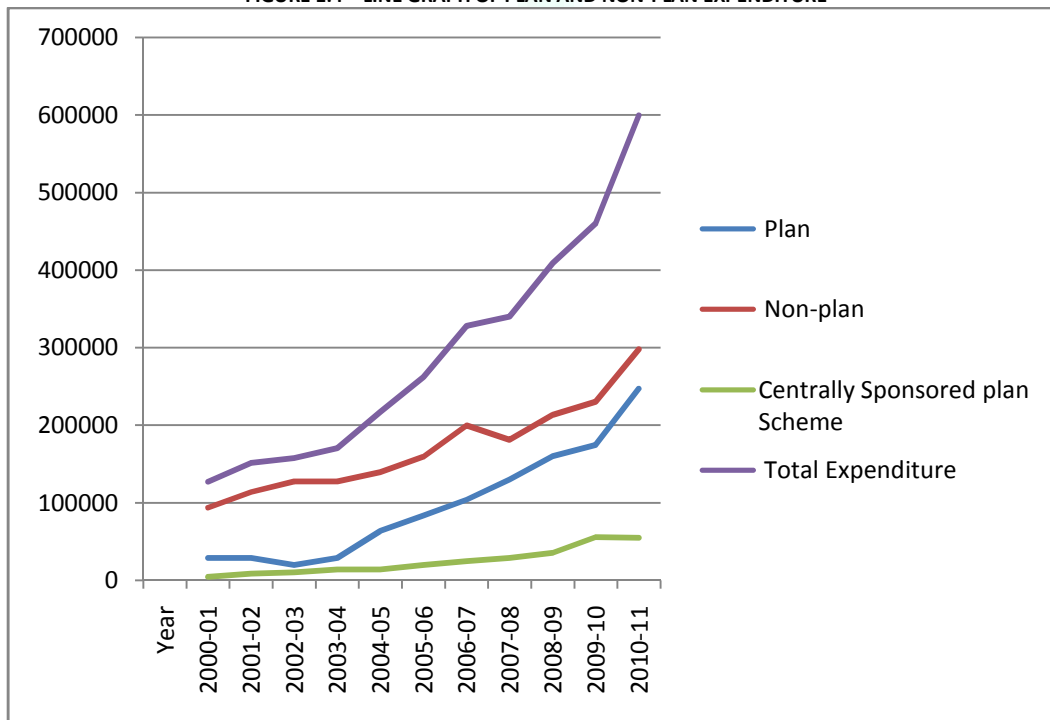
Source: Government of Manipur, Finance Account, Various issues and Government of Manipur, 2010-11, Annual financial statement.

5. THE PLAN AND NON-PLAN EXPENDITURE IN MANIPUR

The dichotomy between plan and non-plan expenditures has been discussed at great length in the *Report of the Eleventh Finance Commission*. Quoting a Union Finance Minister’s observations, the Report argues that with excessive focus on plan expenditure, there has occurred a corresponding neglect of maintenance of past projects which is classified as non-plan. Thus, in the 1998-99 budget speech, a task force was proposed to examine the question of eliminating “the plan and non-plan distinction in the budget and to make recommendations for a functionally viable and more focused presentation of government expenditure in the budget”⁸.

Table 1.4 shows that total expenditure comprising plan, non-plan and centrally sponsored plan increased from Rs.127093.26 lakhs in 2000-01 to Rs.478140.99 lakhs in 2010-11. Among the three types of expenditure non-plan expenditure contributing more share. In the fiscal year 2000-01, the plan expenditure is Rs.28831.68 (22.68%) lakhs, the non-plan expenditure is Rs.93739.61 (73.76%) lakhs and centrally sponsored plan scheme is Rs.4521.97 (3.56%) lakhs respectively. In the fiscal year 2005-06, the total expenditure is Rs.262032.74 lakhs. The respective share of Plan, Non-plan and Centrally sponsored plan scheme are Rs.83210.3 lakhs, Rs.159231.3 lakhs and Rs.1991.17 lakhs at the percentage of 31.75%, 60.77% and 7.48% respectively (Table 1.4). At the end of the period and in the fiscal year 2010-11, the respective percentage share of Plan, Non-plan and Centrally sponsored plan are 37.95%, 57.15% and 4.9%.

FIGURE 1.4 – LINE GRAPH OF PLAN AND NON-PLAN EXPENDITURE



The figure shows that the largest share of Non-plan Expenditure to the Total Expenditure which is increasing during the period 2000 to 2010. The economy is more emplacing on the Non-plan expenditure.

TABLE NO. 1. 5: PLAN AND NON-PLAN EXPENDITURE OF MANIPUR (% to the total Expenditure)

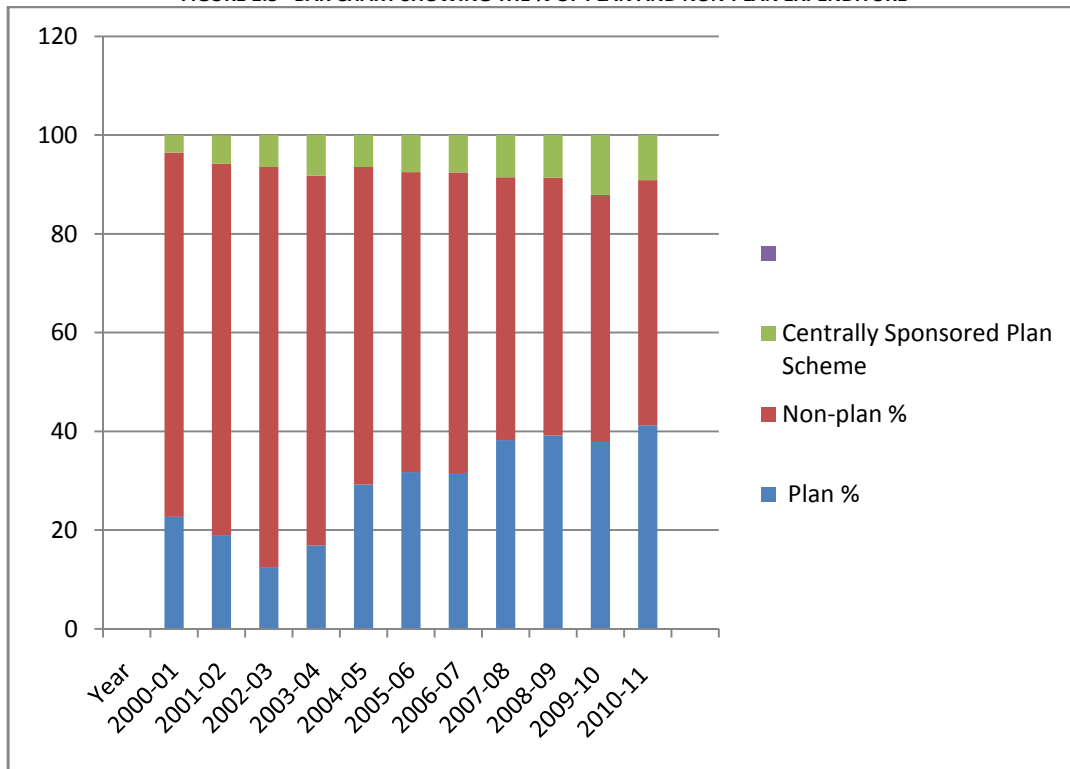
Year	Plan %	Non-plan %	Centrally Sponsored Plan Scheme
2000-01	22.68	73.76	3.56
2001-02	18.98	75.21	5.81
2002-03	12.52	81	6.48
2003-04	16.92	74.86	8.22
2004-05	29.22	64.31	6.47
2005-06	31.75	60.77	7.48
2006-07	31.6	60.86	7.54
2007-08	38.22	53.26	8.52
2008-09	39.16	52.22	8.62
2009-10	37.87	50.05	12.08
2010-11	40.70	50.20	9.1

Source: Government of Manipur (2005-06), Economic Survey Manipur, Directorate of Economics and Statistics, Imphal and Government of Manipur, Planning Commission, Ninth, Tenth and Eleven Plan.

The Bar Diagram shows the contribution made in percentage by the Plan, Non-plan and centrally sponsored plan Scheme during 2000 to 2010. Among the three types of Expenditure the percentage share of Non-plan Expenditure to the Total Expenditure is highest throughout the period. It shows that the State is spending more amounts in non-plan activities and little care on the Plan Expenditure. A right direction and adequate amount is necessary in a Plan Mechanism for the growth of the economy. It is supposed that the economy has less knowledge of the advantages from planning. It is desirable and much better in the economy that the amount of expenditure under the Plan must be bigger share.

⁸ The Eleventh Finance Commission (2000), Report of the Eleven finance commission, P.33and199

FIGURE 1.5 –BAR CHART SHOWING THE % OF PLAN AND NON-PLAN EXPENDITURE



6. EXPENDITURE ON ECONOMIC SERVICES AND GSDP

The total expenditure from revenue and capital account on the economic services and their respective GSDP is an important area for analysis. The expenditure on economic services is specially the expenditure to the three sectors i.e., the primary sector, the secondary sector and the tertiary sector. Primary sector includes Agriculture and allied activities, special area development and rural development. The expenditure on primary sector from revenue account was Rs. 8676.63 lakhs and Rs.493.97 lakhs from Capital account, a total of Rs.9170.60 lakhs as primary sector expenditure in the fiscal year 2000-01 (Table 1.6). The contribution of Primary Sector to the GSDP is Rs.93267.99 lakhs as termed as Primary DP in the fiscal year 2000-01 as shown in the table 1.6 below. The ratio of expenditure both from revenue and capital account to the GSDP is 10.82% in that year.

Secondary sector consists of industry and mineral, Water and Power development. The expenditure on secondary sector in the fiscal year 2000-01 is Rs.16611.14 Lakhs and Secondary sector DP (Contribution of Secondary sector to the GSDP) is Rs.56328.73 lakhs. Similarly, the expenditure on tertiary sector is Rs.5831.29 lakhs and the Tertiary sector DP is Rs.142413.30 lakhs in the fiscal year 2000-01. The tertiary sector includes Transport & communication, Science, technology & Environment and General Economic Services.

TABLE – 1.6: EXPENDITURE ON ECONOMIC SERVICES AND GSDP

(Rs. In lakhs)	2000-01	2001-02	2002-03	2003-04	2004-05
PRIMARY EXP.	9170.6	14719.01	11075.49	15050.23	20382.62
SECONDARY EXP.	16611.14	21676.35	17847.18	25307.5	31760.62
TERTIARY EXP.	5831.29	8440.13	9462.42	10176.56	12654.05
TOTAL EXPENDITURE	31613.03	44835.49	38385.09	50534.29	64797.29
GSDP at current price	292010	334423	350671	397924	513336
PRIMARY DP	93267.99	98621.34	103938.9	117825.3	127050.7
SECONDARY DP	56328.73	67252.47	71010.88	102584.8	188189
TERTIARY DP	142413.3	168883.6	175721.2	177513.9	198096.4
TE-GSDP Ratio	10.82601	13.40682	10.94618	12.69948	12.62278

Source: Compiled and computed from Government of Manipur (2005-06), Economic Survey Manipur, Directorate of Economics & Statistics, Imphal & Government of Manipur (2007-08), A Picture of Manipur Budget, Directorate of Economics & Statistics, Imphal

The Expenditure on Primary sector, Secondary sector and the Tertiary sector (Economic Services) during the periods of 2000 to 2004 as shown below is very small compare to their respective Domestic product. So, the Total Expenditure on Economic services is very small amount compare to GSDP which is also less than the overall total expenditure of the economy.

FIGURE 1.6 – GSDP AND EXPENDITURE ON ECONOMIC SERVICES

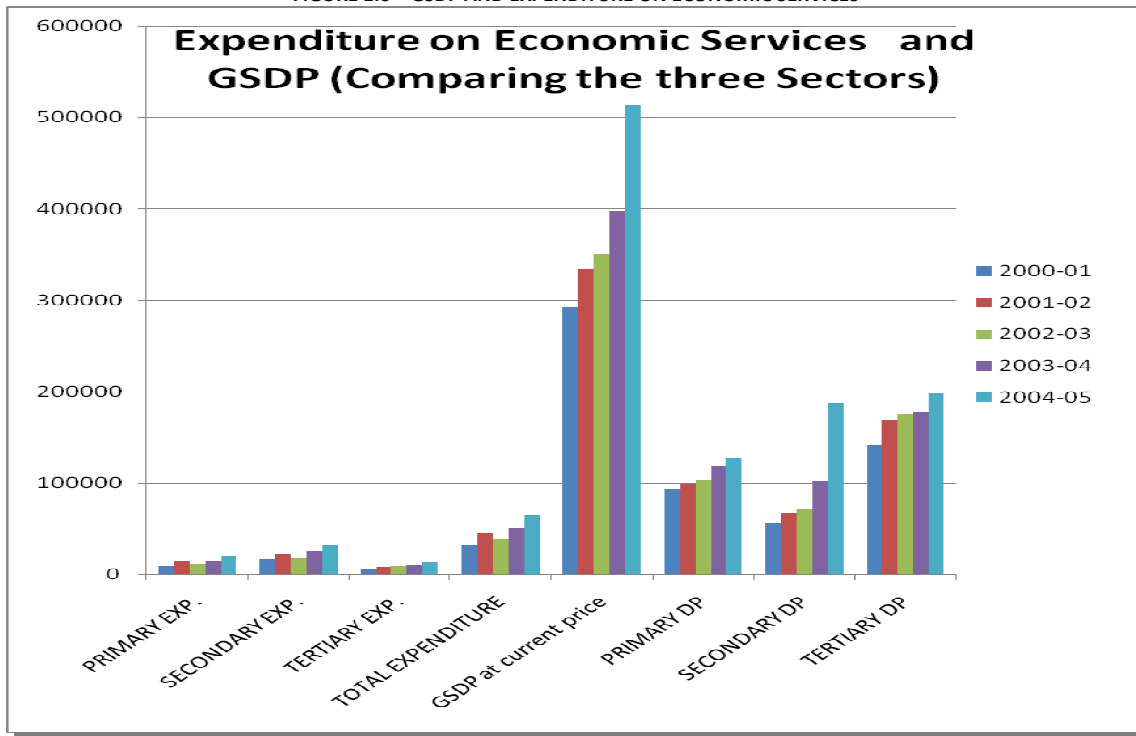
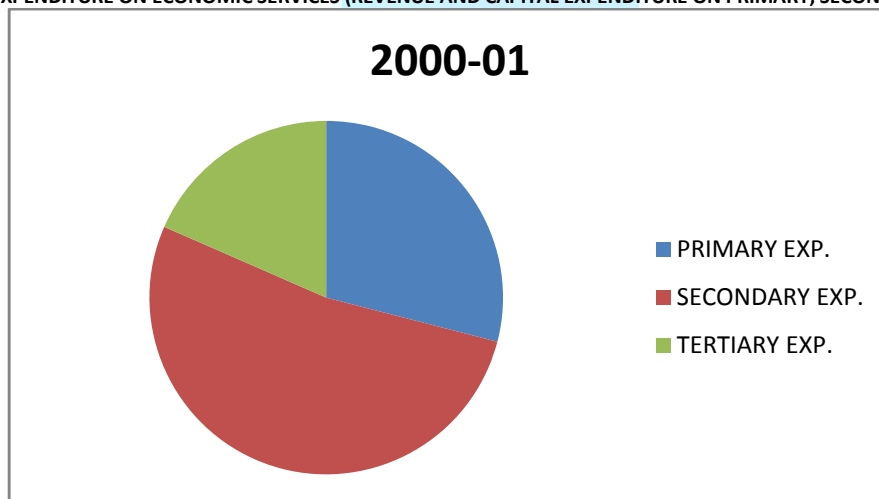


FIGURE 1.7 - SHARE OF EXPENDITURE ON ECONOMIC SERVICES (REVENUE AND CAPITAL EXPENDITURE ON PRIMARY, SECONDARY & TERTIARY SECTOR)



CONTRIBUTION OF THE THREE SECTORS TO THE GSDP

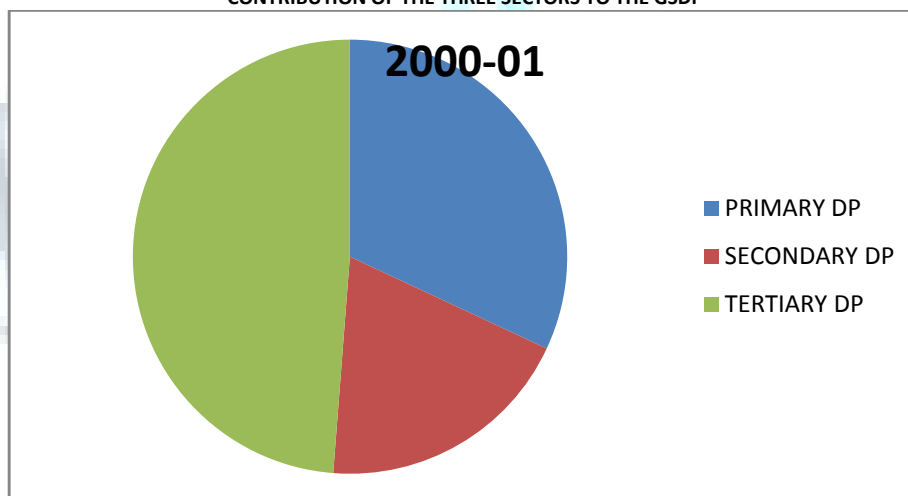
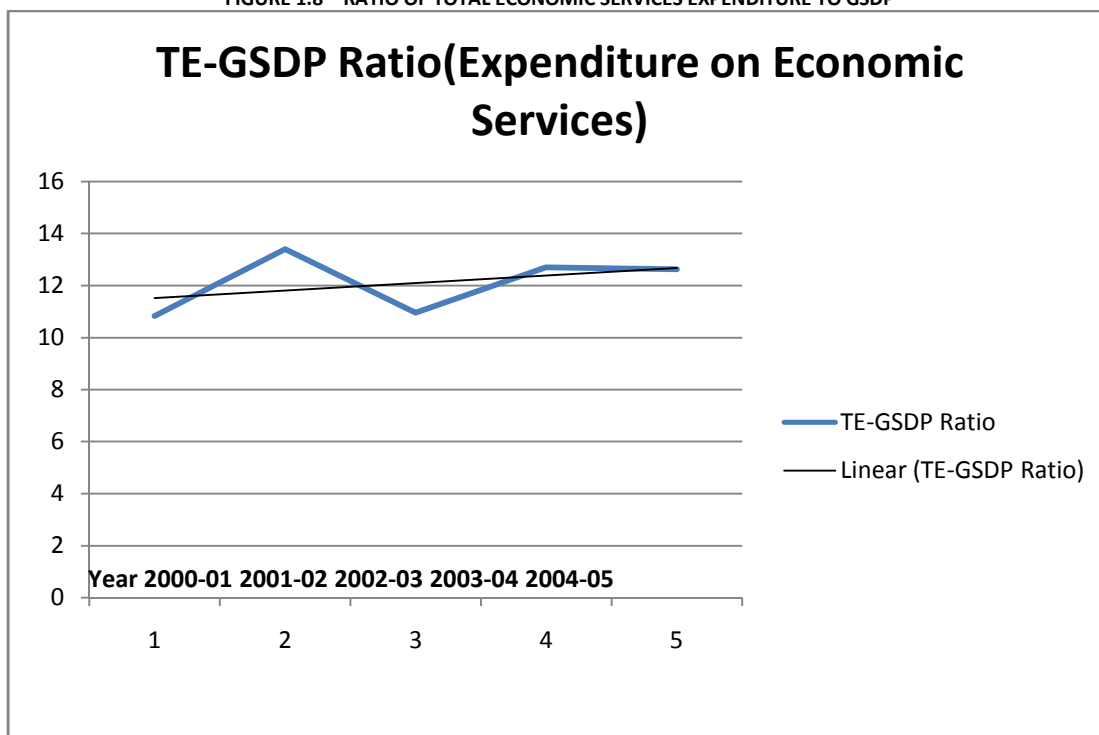


FIGURE 1.8 – RATIO OF TOTAL ECONOMIC SERVICES EXPENDITURE TO GSDP



The above trend line indicates that the total expenditure on Economic services is around 10% to 13% of the GSDP. There is increasing trend in the expenditure (Revenue & Capital) on the Economic services during 2000-01 to 2004-05. The highest ratio of 13.40% of the GSDP was in the fiscal year 2001-02.

7. MANAGEMENT AND DIRECTION OF PUBLIC EXPENDITURE

In the foregoing analysis, we have seen that the various types of government expenditure for different activities are in increasing trends. The plan and non-plan on the one side, the developmental and non-developmental classification on the other are all at the increasing direction. But, the alarming question is how far the expenditure direction and magnitude were managing efficiently for growth and maximum satisfaction of the society. Government expenditure has some certain role for the development of the economy, especially the underdeveloped and developing economies. Public Expenditure is the means for generating further resources in the economy and government can raise more revenue from it.

Regarding the direction of expenditure in the present scenario of Manipur, we need to consider the percentage of plan expenditure to the total expenditure. We have seen that the plan expenditure share is very low which indicates that the state has no proper planning system. Planning is very important to chalk out the proper direction of expenditure. Only 12.52% of the total expenditure in the fiscal year 2002-03, was for the plan expenditure. It suggests that more than 80% of the Total expenditure must from the plan expenditure. During the periods 2000 to 2010 the planning share is below 40%.

Another point regarding the direction of expenditure is the consideration of expenditure on economic services. More expenditure on economic services is being needs of the time. Expenditure on Primary, Secondary and Tertiary sector should be increase for more production and higher GSDP. The direct expenditure on the three sectors is below 15% of the GSDP. It suggests that 30% of the GSDP should be expenditure on the Economic Services.

Recommendations of the High Level Expert Committee on Public Expenditure: The Planning Commission constituted a High Level Expert Committee on Efficient Management of Public Expenditure (Chairman: Dr.C Rangarajan) for plan financing in India. The Committee submitted its report in July 2011. The Committee has recommended that while the process of preparing Five Year Plans the distinction between Plan and non-Plan expenditure may be continued and may be removed from the budgets of the Union and State Governments to present a more holistic view of expenditure rather than the present segmented view. The recommendation of the Group includes the following:⁹

- One-to-one correspondence between the annual budgetary component of the plan of the Centre and States and the government budgets of the Centre and States, respectively.
- A shift in the budgeting approach from a one-year horizon to a multi-year horizon and from input-based budgeting to outputs and outcomes.
- Changes in organizational structure, mandates and processes as well as appropriate interventions in human resource development and information technology in order to accommodate the shift to holistic view of expenditure.
- Defining and delineating the role of the Ministry of Finance, the Planning Commission, administrative ministries and the State governments.
- Changes in the Annual Budget process.

Comprehensive Framework of Transfers to States

- A new multi-dimensional budget and accounting classification to present a comprehensive view of Central transfers to States.
- The proposed classification to provide uniform codes for central programmes, sub programmes and schemes being implemented in the States.
- The Central Plan Scheme Monitoring System (CPSMS) to be extended to enable tracking of expenditure for all central schemes using both treasury route and society route. This may require interface of CPSMS with core banking solutions of banks, systems of State treasuries and accountant general offices.
- Empowering citizens with information on the flow of resources and their utilization through a portal, thereby promoting transparency and accountability.

The direction given by the expert committee for the efficient management of public expenditure need to be consider and analyzed by an expert body of eminent economists, forecasters and fiscalists in Manipur. For the holistic view of public expenditure, the government need to be organized and should employ developed human resources and information technology. A redirection of expenditure based on output and outcomes of the particular sector is the present requirement. The committee suggested a multi-year horizon budgetary approach through shifting the one-year horizon of budgeting approach. The finance department, the planning commission and the various ministers should have a delineating role for a proper direction of expenditure in the state.

8. CONCLUSION

The State economy is growing with the growth of government expenditure. All the expenditure components are at the increasing direction. But, the share of expenditure on Economic Services to the total expenditure and GSDP is very low. Government need to consider on this sector for more growth of GSDP. The expenditure on directly productive activities especially in the field of industrial sector is the immediate means for higher GSDP growth in the State.

⁹ Government of India - High Level expert Committee, Planning Commission, Sept 2, 2012, Press Information Bureau.

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