



GOVERNMENT OF PUDUCHERRY

**BUDGET-IN-BRIEF
2013-14**

DIRECTORATE OF ECONOMICS AND STATISTICS
PUDUCHERRY



Chief Secretariat,
Goubert Avenue,
Puducherry.

FOREWORD

**CHANDRAKER BHARTI, I.A.S.,
DEVELOPMENT COMMISSIONER-cum-
SECRETARY (ECONOMICS & STATISTICS)**

The Budget-in-Brief 2013-14, published by the Directorate of Economics and Statistics, Puducherry is the 50th issue in this series. The publication features the fiscal activities of the Union Territory of Puducherry for the years 2011-12 (Actuals), 2012-13 (Revised Estimates) and 2013-14 (Budget Estimates) in terms of fiscal aggregates such as Revenue and Expenditure, Public Debt etc. It also shows the trends in Tax and Non-Tax Revenue and Development and Non-Development Expenditure, Public Debt and interest payment etc. in respect of the U.T of Puducherry for the years from 2011-12 to 2013-14.

Fiscal consolidation, fiscal prudence, augmentation of public revenues and expenditure compression are the hall mark of fiscal sustainability. Budget incidence evaluates the effects of both Government expenditure and policies on the distribution of income in the private sector. A common thread running through this document is that development is a process of cumulative change that results from forces that raise productivity in each sector of economy.

I am happy to record my appreciation to the Officers and officials of the Directorate of Economics and Statistics, Puducherry for their effort in the preparation of this Publication. I hope this Publication will be useful to the fiscal experts, Research Scholars and data users in field of Public Finance.

**CHANDRAKER BHARTI, I.A.S.,
DEVELOPMENT COMMISSIONER-cum-
SECRETARY (ECONOMICS & STATISTICS)**

Puducherry,
July, 2014



**Dr.S.VAITTIANADANE,
DIRECTOR**



505, Kamaraj Salai,
Saram,
Puducherry – 605 013.
Website : <http://statistics.puducherry.gov.in>
E-mail : eands.pon@nic.in
Fax : (0413) 2246709
Phone : (0413) 2248816, 2248685

P R E F A C E

The Directorate of Economics and Statistics brings out the publication “Budget-in-Brief” as a follow-up of the State Budget in the Assembly each year. The present publication is the 50th issue in the series. The State Budget is growth-oriented and provider of social safety for the poor. The Government balances the public expenditure with public revenue (i.e) the effects of raising and the effects of spending of public revenue. The only economic test of productiveness of public expenditure is its productiveness of economic welfare in education, health and nutrition. Improvement in distribution of income is judged by a steeper reduction in great inequalities.

The present statistical system depends mainly on the data available from the Budget document and Annual Accounts of the Government for Government sectors. The fiscal activities of the Union Territory of Puducherry for the years 2011-12 (Actuals), 2012-13 (Revised Estimates) and 2013-14 (Budget Estimates) are brought out to highlight the comparative growth in Revenue Receipts and Expenditures. Detailed Statistical Tables are presented to make the data more comprehensive and also to give scientific presentation.

I wish to congratulate the team of officials in bringing out the publication in time. There is no doubt that this publication will be of great useful to the Planners and Predictors on Administrative sources for better Planning.

Suggestions for improvement of this publication are welcome.

**Dr.S.VAITTIANADANE
DIRECTOR**

Puducherry,
July, 2014.

CONTENTS

Sl. No.	Item	Page No.
1	Introduction	1-7
2.	General Budgetary position (Net) from 2011-12 to 2013 -14	8
3.	General Budgetary position since 2004-05	9
4.	Revenue Receipts and Revenue Expenditure for 2011-12	10-11
5.	Trends in Own Revenue Receipts from 2011-12 to 2013 -14	12
6.	Trends in Components of Tax Revenue from 2011-12 to 2013 -14	13 -14
7.	Trends in Components of Tax and Non-Tax Revenue from 2011-12 to 2013 -14	14-15
8.	Grants-in-Aid from the Government of India	15
9.	Trends in Revenue Expenditure 2011-12 to 2013 -14	16
10.	Trends in Development Expenditure	17-18
11.	Trends in Non-Development Expenditure	19
12.	Capital Budget	20
13.	Trends in Capital Outlay	21
14.	Loans and Advances made by Government of Puducherry	22
15.	Loans and Advances from Central Government	23
16.	Share of Plan Expenditure for 2013-14(Budget Estimates)	23
17.	Plan Budget for 2013-14	24-25
18.	Plan, Non-Plan and CSS for 2013-14	26-27
19.	Details of Resources for 2013-14	28
20	Per capita Receipts and Expenditure both Revenue and Capital Account	28
21.	Major Deficit Indicators	29-30

INTRODUCTION

The Budget of a Government is a summary or Plan of the intended revenues and expenditures of that Government for the ensuing fiscal year. In modern industrial economics, the Budget is considered as the key instrument for the execution of economic policies of Government. It also serves as an effective tool for ensuring administrative accountability and Legislative control and above all a source for social audit in the present age of information and public awareness. Because Government Budgets aims at economic growth in different sectors of the economy it is a source of rich information for Economists, Researchers and State Income compilers. Therefore, Budget has come to occupy the centre stage in the process of estimation of State Income of the State.

1. Annual Financial Statement:

As per Article 202 of the Constitution of India the Governor of a State shall, cause to be laid before the House or Houses of the Legislature of the State a Statement of the estimated receipts and expenditure of the State for a financial year. This estimated statement of receipt and expenditure for a financial year named in the Constitution as the “Annual Financial Statement” is commonly known as “Budget”.

2. Maintenance of State Government Account:

Article 266, 267 and 284 of the Constitution stipulate the mode of formation of Consolidated Fund, Contingency Fund and Public Accounts respectively. From these Constitutional Provisions “The Annual Financial Statement” of the Union Territory to be presented to the Legislature shall consist three parts namely,

Part I	-	Consolidated Fund
Part II	-	Contingency Fund
Part III	-	Public Accounts

A. Consolidated Fund:

The Consolidated Fund of the UT Government is formed out of all revenues received by the UT all loans raised by Treasury Bills, Loans from the Market borrowings and negotiated loans, Ways and Means advanced and all money received towards recovery of loan advanced by State Government from time to time. The expenditure from the Consolidated Fund can be incorrect for

charges/services as are voted by the Legislatures or charged appropriations as included in the Annual Financial Statement.

There are two main divisions, viz., 1. Revenue Division consisting of sections for Receipt Heads (Revenue Account) and Expenditure Head (Revenue Account) 2. Capital, Public Debt, Loans, etc. consisting of sections for Receipt Head (Capital Account) Expenditure Heads (Capital Account). All receipts are to be credited and all expenditure are to be met from this fund with the approval of the Legislature.

Revenue Account (a & b)

A. Revenue Receipts consist of States Own Revenue (Own Tax Revenue and Own Non-Tax Revenue) and Grants-in-Aid from Central Government.

(I) Tax Revenue (a+b)

- a). Taxes on Property and Capital Transactions (i+ii)
 - i) Land Revenue
 - ii) Stamps and Registration Fees
- b). Taxes on Commodities and Services (i to iv)
 - i) State Excise
 - ii) Sales Tax
 - iii) Taxes on Vehicles
 - iv) Other Taxes and Duties on Commodities and Services

(II) States Own Non –Tax Revenue (i+ii)

- i) Interest Receipts, Dividends and Profits
- ii) Other Non-Tax revenue (a to c)
 - a) General services
 - b) Social Services
 - c) Economic services

(III) Grants from Central Government (i+ii)

- (i) Plan Grants
- (ii) Non-plan Grants

b. Revenue Expenditure is for the normal running of Government Department and various services such as Expenditure on salary, Pension, interest payment, subsidy, old aged pension, electricity, water charges, motor vehicle, contingent expenditure and maintenance of capital assets like roads, buildings, irrigation works etc. Broadly the revenue expenditure while does not result in creator of assets for Government is treats as Revenue Expenditure.

b. Revenue Expenditure (I+II)

I. Development Expenditure

- (i) Economic Services
- (ii) Social Services
- (iii) Grants-in-Aid and contributions
(Compensation and Assignments to
Local Bodies and Panchayat Raj Institutions)

II. Non-Development Expenditure(General Services)

- (i) Organs of State
- (ii) Fiscal Services
- (iii) Interest Payments
- (iv) Administrative Services
- (v) Pensions and Miscellaneous General Services

c. Capital Account (I+II)

I. Capital receipts (a to l)

- (a) Internal Debt of the State Government of which
 - i) Market Borrowing (Loan Portion of Normal Central assistance (NCA))
 - ii) Negotiated Loan
- (b) Loans and Advances from Central Government
- (c) Recoveries of Loans and Advances
- (d) Inter-State Settlement
- (e) Contingency Fund
- (f) Small Savings, Provident Funds etc
- (g) Reserve Funds
- (h) Deposits and Advances
- (i) Suspense and Miscellaneous
- (j) Appropriation to Contingency Funds

- (k) Miscellaneous Capital receipts of which Disinvestment
- (l) Remittances

II. Capital Disbursement (a to l)

- (a) Capital Outlay
- (b) Loans and Advances by State Government
- (c) Discharge of Internal Debt of which Discharge of Market Borrowings
- (d) Repayment of Loans to Centre
- (e) Inter-State Settlement
- (f) Contingency Fund
- (g) Small Savings, Provident Funds etc
- (h) Reserve Funds
- (i) Deposits and Advances
- (j) Suspense and Miscellaneous
- (k) Appropriation to Contingency Funds
- (l) Remittances

B) Contingency Fund:

This Fund is in the nature of an imprest for meeting unforeseen and emergent expenses. The Fund is placed at the disposal of the Lieutenant Governor, who can authorize expenditure from the Fund subject to postfacto sanction of appropriation by the Legislature.

The advance made from the Fund to meet the urgent and emergent expenditure is required to be recouped by necessary Supplementary Provision within the Financial Year. In exceptional cases where advance is given at the last part of the financial year, when there is no chance to recoup the same by necessary provision through supplementary, the same can be recouped in the next financial year.

C) Public Accounts:

There was no Public Account for the Union Territory till December, 16, 2007. The transactions of Union Territory pertaining to the Public Account was included with Public Account of the Union Government. The cash balance of the Union Territory was also merged in the general cash balance of the Union Government upto 16th December 2007. Consequent on the creation of separate Public Accounts of the Union Territory from 17 December 2007 in accordance with the introduction of section 47- A of Government of Union Territory Act 1963 in cash balance has been transformed to the Union Territory Public Account. The transactions relating to Debt (other than more included in part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded in the Public Account.

Expenditure from Public Account does not require the approval of the Legislature but the net receipt in the Public Account is taken into account for balancing the Budget.

The Public Accounts as defined in Article 266(2) of the Constitution of India comprises all public money received by or on behalf of the Government which are not credited to the Consolidated Fund of the State. The Public Accounts comprises of the followings:-

- 1) Unfunded Debt (Shares of Small Savings and Provident Fund)
- 2) Deposit and Advances
- 3) Reserve Funds
- 4) Remittances and Suspenses

The Unfunded Debt (Provident Fund) and Deposit and Advances record transactions in respect of which Government act only as banker by receiving amounts which is paid afterwards and make advances other than loans, which are repayable.

The suspenses and remittances are only adjusting heads and all entries in these accounts are eventually cleared by corresponding Credit/Debit to the final head of accounts.

Classification of the Expenditure – Voted and Charged

- I. Voted Expenditure which requires the approval of the voting of the legislature.

II. Charged expenditure – which does not require the voting of the legislature but is placed before the legislature along with the voted amount. The expenditure of Speaker, Deputy Speaker, and Lieutenant Governor their decretal dues arising out of court judgment are treated as charged expenditure. The payment of interest, repayment of principal are also booked as charged expenditure.

Classification of Expenditure –Revenue and Capital, Non-Plan and Plan and Non-Development and Development:

- I. Revenue Expenditure is an establishment related and maintenance expenditure
Salary Pension, Interest, Subsidy, Maintenance of Capital assets.
- II. Capital Expenditure is an expenditure which results in creation of permanent assets such as Roads, Bridges, Dams, and Power House etc.
- III. Plan Expenditure is essentially the budget support to the plan side which is development in nature which create while permanent assets. This is split into revenue and capital.
- IV. Non Plan Expenditure is largely Revenue Expenditure which is Non Developmental (interest payment, subsidies, salaries, Pension) etc and expenditure incurred for maintenance of capital assets.

Measures of Resource Gap: Concept and definitions.

There is no single criterion to measure the resource gap in the Government finances. The choice of a particular measure is, therefore, purpose specific. In the context of Indian Public finance, the traditional approach while measuring the resource gap takes into consideration revenue account gap, capital account gap and overall gap. Of late, there has been a frequent mention of the concept of Gross Fiscal Deficit (GFD) by researchers while analyzing the Finance of the State Government; one variant of GFD viz., primary deficit , which is analytically useful to examine the current operations of the Government finances, has been introduced in Indian public finance. The different measures of deficit (resource gap) are set out below.

(a) Revenue Deficit (RD) denotes the difference between revenue receipts and revenue Expenditure.

$$\text{Revenue Accounts Gap} = \text{Revenue Deficit (RD)} = \text{Revenue Receipts (RR)} - \text{Revenue Expenditure (RE)}$$

(b) Capital Deficit denotes the difference between capital receipts and capital disbursements.

$$\text{Capital Accounts Gap} = \text{Capital Account Deficit (CAD)} = \text{Capital Receipts (CR)} - \text{Capital Disbursements (CD)}$$

(c) Conventional Deficit /Budgetary Deficit or overall Deficit is the difference between overall receipts and overall expenditure, both revenue and capital.

$$\text{Overall Gap} = \text{RD} + \text{CAD} = (\text{RR} - \text{RE}) + (\text{CR} - \text{CD}) = [(\text{RR} + \text{CR}) - (\text{RE} + \text{CD})]$$

d) Gross Fiscal Deficit (GFD) is the difference between aggregate disbursements net of debt repayments and recovery of loans and revenue receipts and non-debt capital receipts.

$$\text{Gross Fiscal Deficit (GFD)} = \text{RE} + [\text{CD} - (\text{Discharge of Internal Debt (DID)} + \text{Repayments of Loans to Centre (RLC)} + \text{Recoveries of Loans \& Advances (RLA)})] - \text{RR}$$

(e) Gross Primary Deficit (GPD) is defined as Gross Fiscal Deficit (GFD) minus interest payments.

$$\text{Primary Deficit (PD)} = \text{GFD} - \text{Interest Payment}$$

The Budget for the year 2013-14 is presented for an amount of ₹.5871.47 Crore. This consists of ₹.5012.97 crore of Revenue receipts and ₹.858.50 Crore of Capital receipts .The Revenue expenditure is ₹.4964.59 crore and Capital expenditure is ₹.906.59. The Revenue Account contemplated an amount of ₹.48.38 crore as revenue surplus and in the Capital account there is a deficit of ₹.48.38 Crore.

Table – 1

General Budgetary Position 2011-12 to 2013-14

(₹. in Crore)

Sl. No.	Items	Accounts 2011-12	Revised Estimates 2012-13	Budget Estimates 2013-14
(1)	(2)	(3)	(4)	(5)
a.	Revenue Account			
1.	Revenue Receipts (including Grants-in-Aid)	2771.43	3222.48	5012.97
1.1.	Revenue Expenditure	3222.23	3175.74	4964.59
1.2.	Surplus (+)/Deficit (-) on Revenue Account	(-)450.80	(+)46.74	(+)48.38
b.	Capital Account			
2.	Capital Receipts	791.58	539.52	858.50
2.1	<i>Public Debt(Loans &Advances for GOI)</i>	787.77	535.26	853.80
2.2	<i>Loans & Advances (Recoveries)</i>	3.81	4.26	4.70
3.	Capital Disbursements	533.78	586.26	906.88
3.1	<i>Capital Expenditure on services</i>	374.78	396.58	694.46
3.2	<i>Public Debt(Repayment)</i>	156.93	188.23	210.00
3.3	<i>Loans & Advances by State Govt.</i>	2.07	1.45	2.42
4.	Surplus (+)/Deficit (-) on Capital Account	(+)257.80	(-)46.74	(-)48.38
c.	1.Total Receipts (1+2)	3563.01	3762.00	5871.47
	2.Total Expenditure (1.1+3)	3756.01	3762.00	5871.47
	3.Over all Surplus (+) /Deficit (-)	(-)193.00	0.00	0.00
	4.Opening Balance	(+)78.93	0.00	0.00

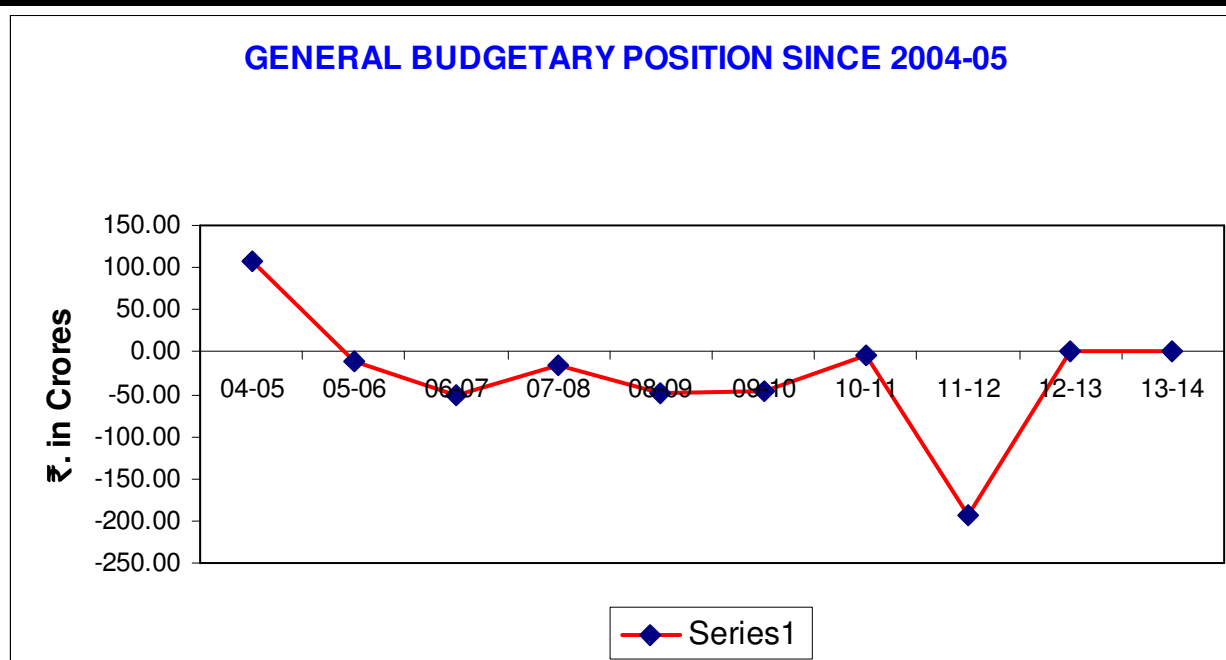
The trend in overall budgetary position indicating the total Receipts, total Expenditure and the overall Surplus/Deficit since 2004-05 are given below, which is also illustrated through a line chart.

Table - 2**General Budgetary Position Since 2004-2005**

(₹. Crores)

Sl.No	Year	Total Receipts	Total Expenditure/ Disbursement	Overall Budgetary Position Surplus(+) Deficit (-)
(1)	(2)	(3)	(4)	(5)
1	2004-2005 (A/C)	1984.80	1877.58	107.22
2	2005-2006 (A/C)	2161.35	2173.09	-11.74
3	2006-2007 (A/C)	2335.43	2386.74	-51.31
4	2007-2008 (A/C)	2572.26	2587.56	-15.30
5	2008-2009 (A/C)	2907.97	2956.62	-48.65
6	2009-2010 (A/C)	3538.79	3585.80	-47.01
7	2010-2011 (A/C)	4058.28	4060.95	-2.67
8	2011-2012 (A/C)	3563.01	3756.01	-193.00
9	2012-2013 (RE)	3762.00	3762.00	0.00
10	2013-2014 (BE)	5871.47	5871.47	0.00

(A/C)= Accounts (RE) = Revised Estimate (BE) = Budget Estimate



Revenue Receipts of the Union Territory of Puducherry 2013-14 (B.E):

During the financial year 2013-14, the Revenue Receipts of the Union Territory is estimated at ₹.5012.97 Crore, out of which ₹.2290.00 Crore are by way of Tax Revenue ₹.1310.00 Crore are by way of Non-Tax Revenue and ₹.1412.97 Crore as Grants- in- aid from the Central Government.

Expenditure of the Union Territory 2013-14 (B.E) Revenue Account:

Out of the total estimated revenue expenditure of ₹.4964.59 Crore during 2013-14, an amount of ₹.3501.15 Crore (70.52%) is earmarked for Development Services and ₹.1463.43 Crore (29.48%) for Non-Development Services. In proportionate terms, expenditure on Economic Services (36.39%) constitute the major item of expenditure under Development Expenditure followed by Social Services (34.02%) and Grants-in-aid and contributions to Local Bodies and Panchayat Raj Institutions (0.11%). Similarly, among the Non-Development Expenditure, expenditure on Interest and Debt Services constitute the major item of expenditure (12.91%) followed by Pension and other miscellaneous services (9.43%), expenditure on Administrative Services (5.58%), Fiscal Services (0.82%) and Organs of State (0.74%).

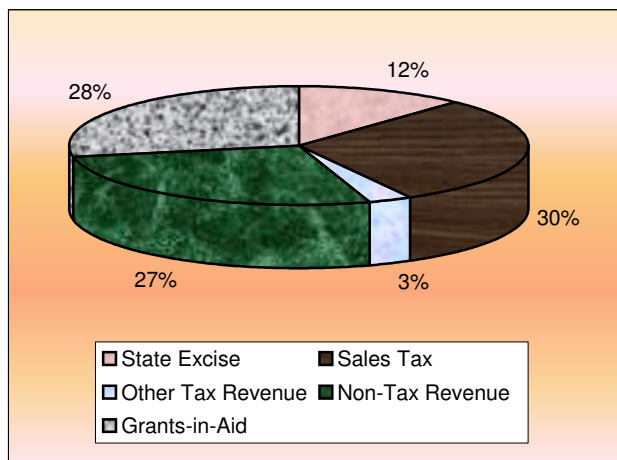
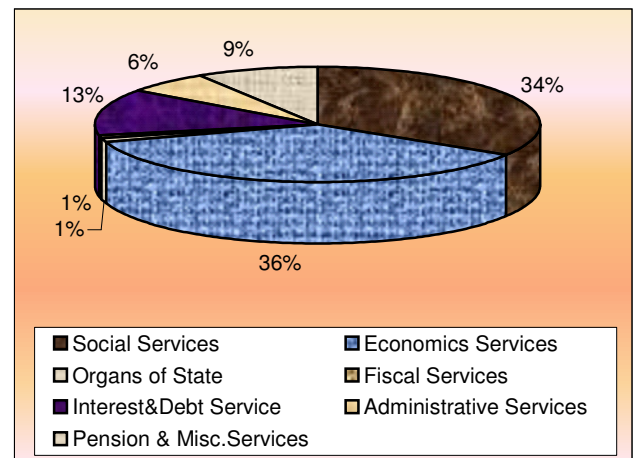
Table - 3

Budget Estimate for 2013-14 (Revenue Account)

Revenue Receipts	₹. In Crore	Revenue Expenditure	₹. In Crore
(1)	(2)	(3)	(4)
1. Tax Revenue	2290.00	1. Development	3501.15
	(45.68)	Expenditure	(70.52)
a) State Excise	620.00	a) Social Services	1689.01
	(12.37)		(34.02)
b) Sales Tax	1505.00	b) Economic Services	1806.72
	(30.02)		(36.39)
c) Others	165.00	c) Grants-in-aid & Contributions	5.42
	(3.29)		(0.11)
2. Non-Tax Revenue	1310.00	2. Non-Development	1463.44
	(26.13)	Expenditure	(29.48)
a) Interest, Receipts, Dividends & Profits	36.29	a) Organs of State	36.97
	(0.72)		(0.74)
b) Other Non-Tax Revenue	1273.71	b) Fiscal Services	40.76
	(25.41)		(0.82)
3. Grants-in-Aid & Contribution	1412.97	c) Interest & Debt Services	640.70
	(28.19)		(12.91)
		d) Administrative Services	276.80
			(5.58)
		e) Pension & Other Miscellaneous Services	468.21
			(9.43)
GRAND TOTAL (1+2+3)	5012.97	GRAND TOTAL	4964.59
	(100.00)		(100.00)
		3. Total Surplus (+) / Deficit (-) On Revenue Account	48.38

Note: Figures in parentheses show the percentage to total.

The pie charts given below indicate the sources of revenue and expenditure under revenue account.

Revenue Account for 2013-14 Budget EstimatesReceiptsExpenditure

Trends in own Revenue Receipts (2011-12 to 2013-14):

The estimated Revenue Receipts during the financial year 2013-14 is ₹.3600.00 Crore as against ₹.1740.83 Crore in 2011-12 (Actuals) and ₹.2030.00 Crore in 2012-13 (Revised Estimates). This shows the increasing trend in the Revenue Receipts of Union Territory of Puducherry. Out of the estimated Revenue Receipts of ₹.3600.00 Crore during 2013-14, Revenue from Taxes and Duties constitute ₹.2290.00 Crore (63.61%) and revenue from Non-Taxes constitute ₹.1310.00 Crore (36.39%). When compared to the year 2011-12 (Actuals) Revenue from Taxes and Duties increased from ₹.1587.52 Crore to ₹.2290.00 Crore in 2013-14. But the contribution of tax revenue to own revenue receipts decreased from 95.08 percent in 2012-13 to 63.61 percent in 2013-14 and the Non-tax revenue target increased during the above period from ₹.100.00 Crore to ₹.1310.00 Crore. The share of Non-Tax Revenue to total Revenue resources increased from 8.81 % in 2011-12 to 36.39% in 2013-14 mainly due to inclusion of receipts from power which is the major source of Non Tax Revenue .

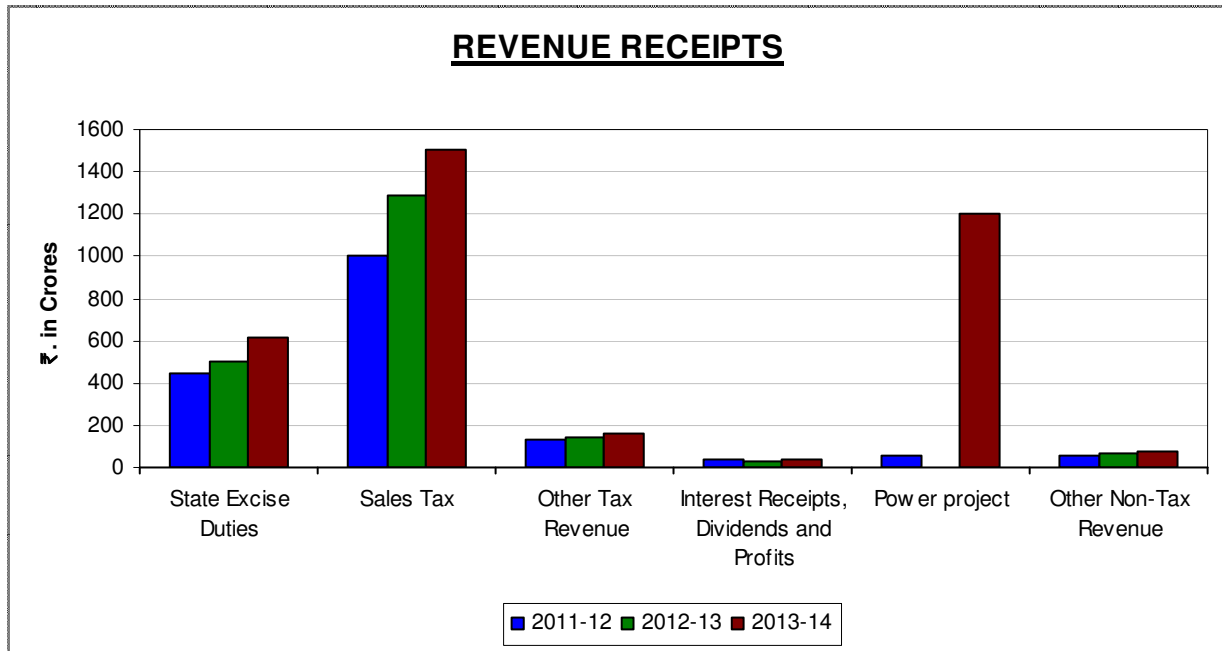
Table - 4

Trends in own Revenue Receipts 2011-12 to 2013-14

(₹. in Crore)

Sl. No.	Items	Actuals 2011-12	Revised Estimates 2012-13	Budget Estimates 2013-14
(1)	(2)	(3)	(4)	(5)
1	Tax Revenue	1587.52	1930.00	2290.00
		(91.19)	(95.08)	(63.61)
a)	State Excise Duties	447.27	500.00	620.00
		(25.69)	(24.63)	(17.22)
b)	Sales Tax	1008.23	1290.00	1505.00
		(57.92)	(63.55)	(41.81)
c)	Others	132.02	140.00	165.00
		(7.58)	(6.90)	(4.58)
2	Non-Tax Revenue	153.31	100.00	1310.00
		(8.81)	(4.92)	(36.39)
a)	Interest Receipts, Dividends and Profits	38.73	33.00	36.29
		(2.23)	(1.62)	(1.01)
b)	Power project	58.73	0.00	1200.00
		(3.37)	(0.00)	(33.33)
c)	Others	55.85	67.00	73.71
		(3.21)	(3.30)	(2.05)
3	Total Revenue (1+2)	1740.83	2030.00	3600.00
		(100.00)	(100.00)	(100.00)

Note: Figures in parentheses show the percentage to total



Trends in Components of Tax Revenue 2011-12 to 2013-14:

Of the total estimated Tax Revenue receipts of ₹.2290.00 crore during 2013-14, the contribution of Sales Tax is 65.72% followed by State excise 27.07%. During the period 2011-12 to 2013-14 revenue from sales tax increased by 49.27% from ₹.1008.23 crore in 2011-12 to ₹.1505.00 crore in 2013-14 and its contribution to total tax revenue also increased during this period. State excise, the second major source of tax revenue increased by 38.62% during the period 2011-12 to 2013-14 from ₹.447.27 crore in 2011-12 to ₹.620.00 crore in 2013-14 and its contribution to total tax revenue decreased from 28.17 percent in 2011-12 to 27.07 percent in 2013-14. Similarly, Revenue from Taxes on Vehicles has also fared well during the period but its contribution to total tax revenue has decreased marginally from 3.37% in 2011-12 to 2.88% in 2013-14. Stamps and Registration Fees, which is the buoyant source of revenue under income from property and capital transaction has increased by 26.55 percent. The contribution of Land revenue to total tax revenue is insignificant.

Table – 5

Trends in Components of Tax Revenue 2011-12 to 2013-14

(₹. in Crore)

Sl. No.	Items	Actuals 2011-12	Revised Estimates 2012-13	Budget Estimates 2013-14
(1)	(2)	(3)	(4)	(5)
I	Taxes on Property and Capital Transactions	78.24	82.00	98.80
		(4.93)	(4.25)	(4.32)
1	Land Revenue	0.80	1.09	0.80
		(0.05)	(0.06)	(0.03)
2	Stamps and Registration Fees	77.44	80.91	98.00
		(4.88)	(4.19)	(4.28)
II	Taxes on Commodities and Services	1509.28	1848.00	2191.20
		(95.07)	(95.75)	(95.68)
1	State Excise	447.27	500.00	620.00
		(28.17)	(25.91)	(27.07)
2	Sales Tax	1008.23	1290.00	1505.00
		(63.51)	(66.83)	(65.72)
3	Taxes on Vehicles	53.55	57.00	66.00
		(3.37)	(2.95)	(2.88)
4	Other Taxes and Duties	0.23	1.00	0.20
		(0.01)	(0.05)	(0.01)
III	Total (I+II)	1587.52	1930.00	2290.00
		100.00	100.00	100.00

Note: Figures in parentheses show the percentage to total.

Trends in Components of Non-Tax Revenue 2011-12 to 2013-14:

All sources of Non-Tax Revenue viz, income from General Services, Social Services and Economic Services increased any in absolute terms except Interest, Receipts, Dividends and Profits. Income from Economic Services increased by 1464.79% from ₹.77.80 crore in 2011-12 to ₹.1217.41 crore in 2013-14 and its contribution to total non- tax revenue also increased from 50.75% in 2011-12 to 92.93% in 2013-14. Interest, Receipts, Dividends and Profits decreased by 6.72% and income from General services and Social services increased by 35.80% and 33.37% respectively and the contribution of these sources to total non tax revenue has also decreased from 12.61 percent and 11.38 percent in 2011-12 to 2.30 percent and 2.00 percent in 2013-14.

Table - 6**Trends in Components of Non-Tax Revenue 2011-12 to 2013-14**

(₹. in Crore)

Sl. No.	Items	Actuals 2011-12	Revised Estimates 2012-13	Budget Estimates 2013-14
1	Interest, Receipts, Dividends and Profits	38.73 (25.26)	33.00 (33.00)	36.29 (2.77)
2	General Services	19.33 (12.61)	27.37 (27.37)	30.11 (2.30)
3	Social Services	17.45 (11.38)	23.80 (23.80)	26.19 (2.00)
4	Economic Services	77.80 (50.75)	15.83 (15.83)	1217.41 (92.93)
5	Total	153.31 (100.00)	100.00 (100.00)	1310.00 (100.00)

Note: Figures in parenthesis show the percentage to total.

Grants-in-Aid from the Government of India:

The Table - 7 shows the Grants-in-Aid received from the Government of India during the years 2011-12, 2012-13 and 2013-14. The Grants-in-Aid received from Govt of India has increased by 27.06 percent from ₹. 1030.60 crore in 2011-12 to ₹.1412.97 crore in 2013-14.

Table - 7**Grants-in-Aid from Government of India**

(₹. in Crore)

Sl. No.	Items	Actuals 2011-12	Revised Estimates 2012-13	Budget Estimates 2013-14
(1)	(2)	(3)	(4)	(5)
1.	Ministry of Home Affairs and	1030.60	1192.48	1412.97
2.	Other Ministries	---	---	---
3.	Total (1+2)	1030.60	1192.48	1412.97

Expenditure met from Revenue 2013-14 (B.E):

Budget Estimates of Expenditure under the Revenue Account for 2013-14 is placed at ₹.4964.59 crore, which is 35.10 percent higher than the actual expenditure incurred during the year 2011-12. Out of the total expenditure of ₹.4964.59 crore, ₹.3501.15 crore (70.52%) is earmarked for development purposes, which is ₹.1247.16 crore higher than the expenditure incurred in 2011-12. Non-Development expenditure is estimated at ₹.1463.43 crore or 33.84%, which is ₹.495.20 crore higher than that of 2011-12.

Table - 8

Trends in Revenue Expenditure 2011-12 to 2013-14

(₹. in Crore)

Sl. No.	Items	Actuals 2011-12	Revised Estimates 2012-13	Budget Estimates 2013-14
(1)	(2)	(3)	(4)	(5)
1	Development Expenditure	2253.99 (69.95)	2018.73 (63.57)	3501.15 (70.52)
2	Non-Development Expenditure	968.24 (30.05)	1157.01 (36.43)	1463.44 (29.48)
3	Total	3222.23 100.00	3175.74 100.00	4964.59 100.00

Development Expenditure (Revenue Account) 2013-14:

Out of the budgeted outlay ₹.3501.15 crore is earmarked for development purposes during 2013-14, ₹.1806.72 crore or 51.60% is earmarked for Economic Services and ₹.1689.01 crore or 48.24% for Social and Community Services and a sum of ₹.5.42 crore (0.16%) of the total Development expenditure is provided for Grants-in-Aid to the Local Bodies and Panchayat Raj Institutions as can be seen from the following table.

Table - 9
Trends in Development Expenditure (Revenue Account) 2011-12 to 2013-14

₹ In Crore				
Sl. No.	Items	Actuals 2011-12	Revised Estimates 2012-13	Budget Estimates 2013-14
(1)	(2)	(3)	(4)	(5)
A.	Social Services	1497.74	1323.64	1689.01
		(66.45)	(65.57)	(48.24)
1	Education, Sports, Art and Culture	467.36	518.12	614.73
		(20.73)	(25.67)	(17.56)
2	Medical and Public Health	304.57	294.50	340.68
		(13.51)	(14.59)	(9.74)
3	Family Welfare	5.79	7.39	4.91
		(0.26)	(0.37)	(0.14)
4	Water Supply and Sanitation	57.63	52.34	49.68
		(2.56)	(2.59)	(1.42)
5	Housing and Urban Development	75.78	78.91	232.15
		(3.36)	(3.91)	(6.63)
6	Labour and Employment	18.87	22.54	26.18
		(0.84)	(1.12)	(0.75)
7	Social Security and Welfare	233.49	242.48	253.67
		(10.36)	(12.00)	(7.26)
8	Other Social Services	334.25	107.36	167.01
		(14.83)	(5.32)	(4.77)
B.	Economic Services	751.69	689.93	1806.72
		(33.35)	(34.17)	(51.60)
1	Agriculture, and Allied Activities	210.56	201.36	273.97
		(9.34)	(9.97)	(7.83)
2	Crop Husbandry	51.32	43.02	77.20
		(2.27)	(2.13)	(2.20)
3	Soil & Water Conservation	1.79	2.04	2.29
		(0.08)	(0.10)	(0.07)
4	Animal Husbandry	26.63	27.31	32.63
		(1.18)	(1.35)	(0.93)
5	Dairy Development	0.77	0.88	4.45
		(0.03)	(0.04)	(0.13)
6	Fisheries	47.73	50.13	46.48
		(2.12)	(2.48)	(1.33)
7	Forestry and wildlife	4.30	4.51	5.04
		(0.19)	(0.21)	(0.14)
8	Food Stotage and Warehousing	52.12	46.02	74.60
		(2.30)	(2.27)	(2.13)
9	Agricultural Research and Education	15.59	16.84	17.23
		(0.69)	(0.83)	(0.49)
10	Co-operation	6.47	5.38	7.57
		(0.29)	(0.27)	(0.22)

Directorate of Economics and Statistics, Puducherry

Sl. No.	Items	Actuals 2011-12	Revised Estimates 2012-13	Budget Estimates 2013-14
(1)	(2)	(3)	(4)	(5)
11	Other agricultural Programmes	3.84 (0.17)	5.23 (0.26)	6.48 (0.19)
12	Irrigation and Flood Control	22.93 (1.02)	20.44 (1.01)	24.38 (0.70)
13	Rural Development	87.29 (3.87)	15.72 (0.78)	37.00 (1.06)
14	Industry and Minerals	87.40 (3.88)	75.96 (3.76)	59.92 (1.71)
15	Power Projects	255.41 (11.33)	272.00 (13.47)	1286.70 (36.75)
16	Transport and Communication	43.88 (1.95)	48.75 (2.41)	39.48 (1.13)
17	Science and Technology	2.55 (0.11)	2.94 (0.15)	3.40 (0.10)
18	General Economic Services	41.67 (1.85)	52.76 (2.61)	81.87 (2.34)
C.	Grants-in-Aid and contribution to Local Bodies and Panchayat Rai Institutions	4.56 (0.20)	5.16 (0.26)	5.42 (0.16)
D.	TOTAL (A + B + C)	2253.99 (100.00)	2018.73 (100.00)	3501.15 (100.00)

Note: Figures in parentheses show the percentage to total.

The expenditure pattern proposed indicates that the relative flow of share of funds towards Social Services has decreased from 66.45 % in 2011-12 to 48.24 % in 2013-14 at the same time the percentage of flow of funds towards Economic Services has increased from 33.35% to 51.60 % for the corresponding period. The percentage of flow of funds towards Grants-in-Aid to Local Bodies has also decreased marginally from 0.20 percent in 2011-12 to 0.16 percent in 2013-14.

Non-Development Expenditure under the Revenue Account is estimated at ₹.1463.44 crore during 2013-14, out of which ₹.36.97 crore or 2.53 % is earmarked for organs of State, 40.76 crore or 2.79 % for Fiscal Services, ₹.640.70 crore or 43.78% for Interest and Debt Services, ₹.276.80 crore or 18.91% for Administrative Services and ₹.468.21 crore or 31.99% for Pension and Miscellaneous Services. The total Non-Development Expenditure proposed during 2013-14 shows an increase of ₹.495.20 crore over the actuals of 2011-12 of ₹.968.24 crore.

Table - 10**Trends in Non-Development Revenue Expenditure 2011-12 to 2013-14**

(₹. in Crore)

Sl. No.	Items	Actuals 2011-12	Revised Estimates 2012-13	Budget Estimates 2013-14
(1)	(2)	(3)	(4)	(5)
1	Organs of State	34.44 (3.56)	28.99 (2.51)	36.97 (2.53)
2	Fiscal Services	31.94 (3.31)	36.62 (3.17)	40.76 (2.79)
3	Interest, Payments and Debt Services	402.00 (41.52)	479.27 (41.41)	640.70 (43.78)
4	Administrative Services	202.85 (20.95)	239.13 (20.67)	276.80 (18.91)
5	Pension and other Miscellaneous Services	297.01 (30.68)	373.00 (32.24)	468.21 (31.99)
6	Total	968.24 (100.02)	1157.01 (100.00)	1463.44 (100.00)

Note: Figures in parentheses show the percentage to total

Capital Receipts:

The internal debt constitutes the main sources of capital receipts 88.81 percent of total capital receipts in 2011-12(A/C), 80.90 percent in 2012-13 RE and 87.94 percent in 2013-14 BE. Loans and advances from the Central Government the second major source constitute 10.71 percent of total capital receipts in 2011-12(A/C) increased to 16.54 percent in 2012-13(RE) and in 2013-14(BE) the contribution from this source maintained the same percent. Loans and advances repaid to UT Govt.(Recoveries) constitute less than one percent.

Capital Disbursements:

Capital outlay which constitute major share of Capital disbursement decreases from 70.21 percent of total capital disbursement in 2011-12 to 67.64 percent in 2012-13(RE) and increases to 76.58 percent in 2013-14(BE). Repayment of Loans and advances to Central Government, the second major share of capital disbursement decreased from 29.33 percent in 2011-12(A/C) to 19.95 percent in 2013-14(BE). The share of disbursement of loans and advances by the Govt. has decreased from 0.39 percent in 2011-12 to 0.27 percent in 2013-14.

The Table - 11 presents item-wise allocation of Capital Expenditure for Development and Non-Development Services.

Table – 11

Capital Budget

₹ in crore

Sl. No.	Items	Actuals 2011-12	Revised Estimates 2012-13	Budget Estimates 2013-14
(1)	(2)	(3)	(4)	(5)
A.	CAPITAL RECEIPTS			
I	Consolidated Fund	791.58	539.52	858.50
1.	Public Debt	787.77	535.26	853.80
	i. Internal debt	703.00	436.47	755.00
	ii. Loans and advances from GOI	84.77	98.79	98.80
2.	Loans and advances repaid to State Government	3.81	4.26	4.70
II	Contingency fund	0.00	0.00	0.00
III	Public Account	5635.67	5253.94	5561.19
1	Small Savings, Provident fund etc.	246.41	256.43	269.65
2	Reserve fund	11.87	30.00	40.00
3	Deposits and advances	323.49	242.21	254.24
4	Suspense and miscellaneous	5053.90	4725.30	4997.30
5	Remittances	0.00	0.00	0.00
IV	Gross Capital Receipts(I+II+III)	6427.25	5793.46	6419.69
B	CAPITAL DISBURSEMENTS			
I	Consolidated Fund (1+2+3+4)	533.77	586.27	906.88
1	Capital outlay	374.78	396.58	694.46
2	Discharge of Public debt	156.92	188.23	210.00
	i. Internal debt	0.35	14.71	29.11
	ii. Repayment of loans and advances to GOI	156.57	173.52	180.89
3	Loans and advances by the State Government	2.07	1.46	2.42
4	Appropriation to Contingency fund	0.00	0.00	0.00
II	Contingency Fund	0.00	0.00	0.00
III	Public Account	5444.71	5234.43	5496.71
1	Small Savings, Provident fund etc.	227.42	244.00	256.15
2	Reserve fund	10.58	13.76	33.00
3	Deposits and advances	120.97	233.26	245.13
4	Suspense and miscellaneous	5085.74	4743.41	4962.43
5	Remittances	0.00	0.00	0.00
IV	Gross Capital Disbursements (I+II+III)	5978.48	5820.69	6403.59

Table- 12

Trends in Capital Outlay

(₹. in Crore)

Sl. No.	Items	Actuals 2011-12	Revised Estimates 2012-13	Budget Estimates 2013-14
(1)	(2)	(3)	(4)	(5)
A.	Development Expenditure	325.92	331.68	619.07
		(86.96)	(83.64)	(89.14)
I	Social Services	120.89	112.97	334.60
		(32.26)	(28.49)	(48.18)
1	Education, Sports, Arts and Culture	20.50	21.91	24.47
		(5.47)	(5.52)	(3.52)
2	Water Supply and Sanitation	71.17	81.37	113.51
		(18.99)	(20.53)	(16.35)
3	Medical and Public Health	23.54	4.64	37.57
		(6.28)	(1.17)	(5.41)
4	Housing Urban Development and	4.43	3.06	34.92
		(1.18)	(0.77)	(5.03)
5	Welfare of S.Cs,S.Ts and other Backward classes	0.00	1.00	17.92
		(0.00)	(0.25)	(2.58)
6	Social Security and Welfare	0.52	0.22	1.62
		(0.14)	(0.06)	(0.23)
7	Other Social Services	0.73	0.77	104.59
		(0.19)	(0.19)	(15.06)
II	Economic Services	205.03	218.71	284.47
		(54.71)	(55.15)	(40.96)
1	Agriculture and Allied Services	13.07	6.02	30.92
		(3.49)	(1.52)	(4.45)
2	Co-operation	3.56	0.00	5.10
		(0.95)	(0.00)	(0.73)
3	Irrigation and Flood Control	20.27	28.08	24.76
		(5.41)	(7.09)	(3.57)
4	Industry and Minerals	33.87	10.97	15.83
		(9.04)	(2.77)	(2.28)
5	Power Projects	41.41	71.39	74.47
		(11.05)	(18.00)	(10.73)
6	Transport and Communication	87.62	84.98	86.40
		(23.38)	(21.43)	(12.44)
7	General Economic Services	5.23	17.27	46.99
		(1.40)	(4.35)	(6.77)
	Non-Development Expenditure	48.86	64.90	75.39
B.		(13.04)	(16.36)	(10.86)
1	Public Works (General Services)	46.46	62.04	72.09
		(12.40)	(15.63)	(10.38)
2	Police Housing (General Services)	2.40	2.86	3.30
		(0.64)	(0.72)	(0.48)
C.	TOTAL (A+B)	374.78	396.58	694.46
		(100.00)	(100.00)	(100.00)

Total capital outlay for 2013-14 is estimated at ₹.694.46 crore which is 85.30% higher than the outlay for 2011-12 of ₹.374.78 crore. The share of development capital outlay to total capital outlay increased from 86.96% in 2011-12 to 89.14% in 2013-14, but the share of non-development capital outlay to total capital outlay decreased from 13.04% in 2011-12 to 10.86% in 2013-14.

Table - 13

Loans and Advances made by the Government

₹.In Crore

Sl. No.	Items	Actuals 2011-12	Revised Estimates 2012-13	Budget Estimates 2013-14
(1)	(2)	(3)	(4)	(5)
1	Non-Plan	2.07 (100.00)	1.46 (100.00)	2.42 (100.00)
2	Plan	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)
3	Total 1+2 (Loans & Advances)	2.07 (100.00)	1.46 (100.00)	2.42 (100.00)
4	Recoveries (Loans & Advances)	3.81	4.26	4.70
5	Net Loans and Advances (3-4)	-1.74	-2.80	-2.28

Loans and Advances under Non-Plan Schemes constitute cent percent of total loans and advances respectively for the year 2011-12, 2012-13 and 2013-14.

Loans and advances from the Central Government as per the Budget Estimate 2013-14 is placed at ₹.98.80 crore which is a increase of 14.20 % than the actuals of the year 2011-12. Repayment of loans and advances to Central Government increased by 25.27 % 2013-14 (BE) over the year 2011-12 (Actual). Net loan and advances from the Centre decreased by 31.51% in 2013-14 (BE) over the actuals of 2011-12.

Table - 14**Loans and Advances from the Central Government**

(₹. in Crore)

Sl. No.	Items	Actuals 2011-12	Revised Estimates 2012-13	Budget Estimates 2013-14
(1)	(2)	(3)	(4)	(5)
1.	Loans and Advances from the Central Govt. (Receipts)	84.77	98.79	98.80
2.	Loans and Advances from the Central Govt. (Repayments)	156.93	188.23	210.00
3.	Net Loans and Advances from the Central Govt. (1 - 2)	(-)72.16	(-)89.44	(-)111.20

The Budget for Plan Scheme 2013-14 is estimated as ₹.2040 crore while the total outlay (plan, css and non-plan) is estimated as ₹.5871.47 crore .Thus plan programmes get 34.74% of the total Government Budget estimated during 2013-14.

Table - 15**Share of Plan Outlay in 2013-14 (B.E)**

(₹. in Crore)

Sl. No.	Item	Total Budget Provision (Net)			Budget Plan Scheme (Net)		
		Revenue	Capital	Total	Revenue	Capital	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	General Services	1463.43	75.39	1538.82	44.38	55.94	100.32
2.	Social Services	1689.01	334.60	2023.61	999.25	328.34	1327.59
3.	Economic Services	1806.72	284.48	2091.20	345.98	266.11	612.09
4.	Grants-in-Aid/ Loans and Advances	5.42	212.42	217.84	0.00	0.00	0.00
5.	Total	4964.58	906.89	5871.47	1389.61	650.39	2040.00

Approved Plan Outlay for 2013-14 (B.E)

The approved plan outlay under Major Heads for 2013-14 is ₹. 2040 crore. The Table 16 shows the sectoral distribution of the proposed plan outlay during 2013-14. This outlay is inclusive of Loans and Advances availed of by the Union Territory Administration.

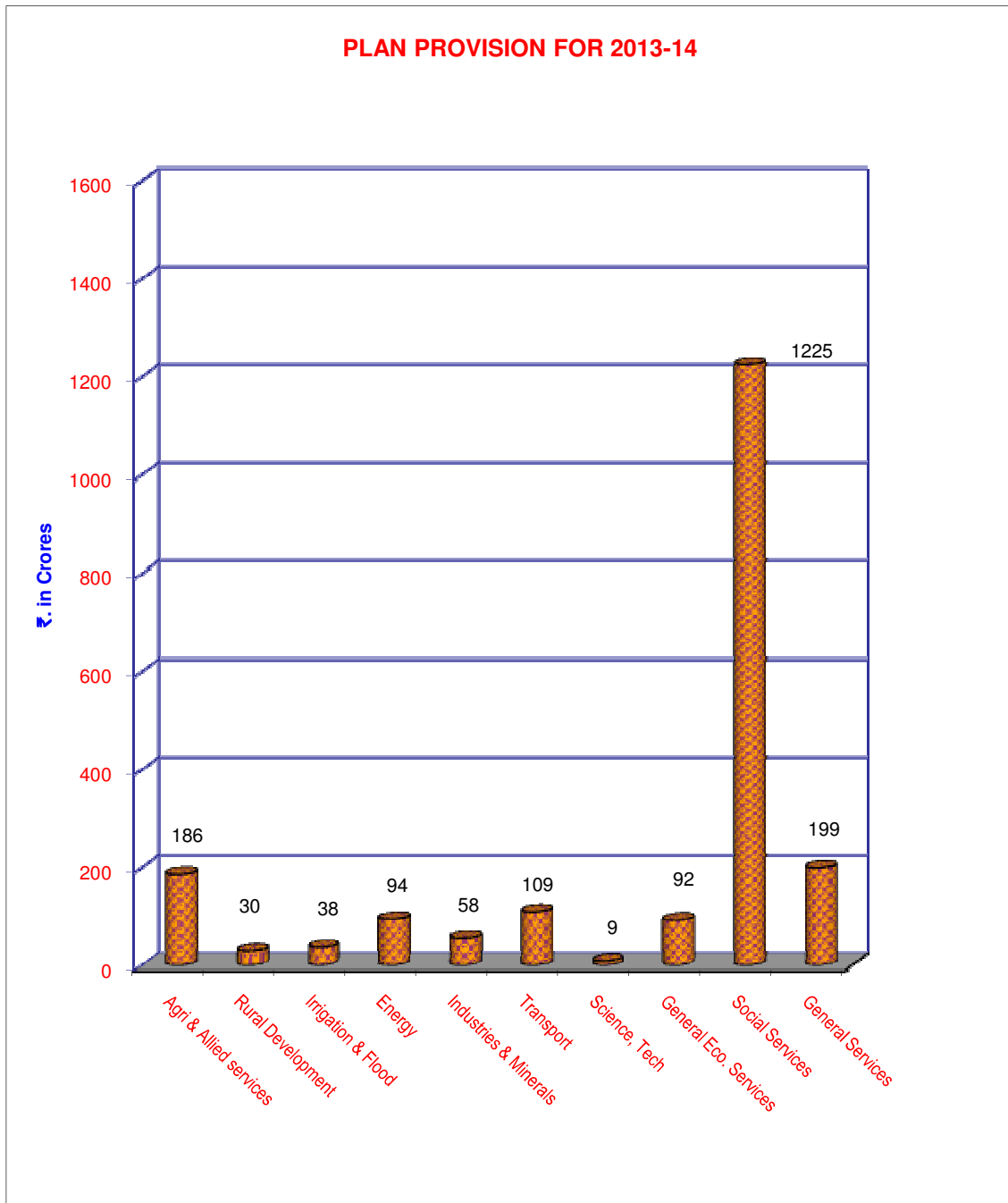
Table – 16

Approved Plan Outlay for 2013-14

(₹. in Crore)

Sl. No.	Major Heads/Sectors of Development	Approved Outlay 2013-14	Percentage to Total
(1)	(2)	(3)	(4)
1.	Agriculture and Allied Services	185.69	9.10
2.	Rural Development	30.27	1.48
3.	Irrigation and Flood Control	38.05	1.87
4.	Energy	93.71	4.59
5.	Industries and Minerals	58.00	2.84
6.	Transport	109.45	5.37
7.	Science, Technology and Environment	9.12	0.45
8.	General Economic Services	91.82	4.50
9.	Social Services	1224.47	60.02
10.	General Services	199.42	9.78
11.	Total	2040.00	100.00

Major portion of the Plan outlay was allocated to Social Services followed by, General Services Agriculture & Allied Services, Transport, Energy, General Economic Services, Industries and Minerals, Irrigation & Flood control, Rural Development, Science, Technology & Environment during 2013-14. This amply is illustrated through a cylinder chart.



Plan, Non-Plan and C.S.S allocation of fund for the year 2013-14:

The total Budget of the U.T. for 2013-14 Plan, Non-Plan and C.S.S under revenue and capital account is depicted in Table-17.

Table - 17

Plan, Non-Plan and CSS Allocation of Fund for the year 2013-14 (B.E)

In Crore

D. No. (1)	Demand Name (2)	Plan (3)	Non-Plan (4)	C.S.S (5)	Total (6)
	<u>(A) Revenue Account</u>				
1	Legislative Assembly	1.80	10.07	0.00	11.87
2	Administrator	0.00	3.57	0.00	3.57
3	Council of Ministers	0.52	8.80	0.00	9.32
4	Administration of Justice	0.77	13.58	0.00	14.35
5	Elections	0.00	2.20	0.00	2.20
6	Revenue and Food	17.25	106.36	3.64	127.25
7	Sales Tax	1.13	4.85	0.00	5.98
8	Transport	6.89	19.86	0.00	26.75
9	Secretariat	21.17	23.27	0.01	44.45
10	District Administration	240.46	28.01	0.83	269.30
11	Treasury and Accounts	1.01	13.43	0.00	14.44
12	Police	19.76	132.14	1.50	153.40
13	Jails	1.89	2.50	0.00	4.39
14	Stationery and Printing	6.50	15.60	0.00	22.10
15	Retirement Benefits	0.00	467.00	0.00	467.00
16	Public Works	60.35	80.28	0.00	140.63
17	Education	271.96	354.71	9.90	636.57
18	Medical	169.62	166.09	9.00	344.71
19	Information and Publicity	31.50	7.09	6.64	45.23
20	Labour and Employment	11.28	13.54	0.17	24.99
21	Social Welfare	289.17	68.71	13.46	371.34
22	Co-operation	26.90	6.45	0.00	33.35
23	Statistics	0.24	3.42	1.37	5.03
24	Agriculture	85.79	28.16	0.44	114.39
25	Animal Husbandry	19.83	11.27	0.86	31.96
26	Fisheries	37.44	6.62	1.93	45.99
27	Community Development	4.44	4.51	0.00	8.95
28	Industries	38.43	3.28	1.26	42.97
29	Electricity	10.53	1276.59	0.00	1287.12
30	Ports and Pilotage	0.00	1.52	0.00	1.52
	Public Debt	0.00	640.69	0.00	640.69
32	Building Programmes	12.98	0.00	0.00	12.98
	Total (A)	1389.61	3524.17	51.01	4964.79

Budget-in-Brief 2013-14

D. No.	Demand Name	Plan	Non-Plan	C.S.S	Total
	<u>(B) Capital Account</u>				
6	Revenue and Food	106.00	0.00	0.00	106.00
8	Transport	1.01	0	0	1.01
10	District Administration	35.88	0	0	35.88
12	Police	1.00	0	0	1.00
16	Public Works	262.34	0	19.45	281.79
17	Education	6.00	0.00	0	6.00
18	Medical	20.00	0.00	0.00	20.00
19	Information and Publicity	30.00	0	0	30.00
21	Social Welfare	16.72	0	0	16.72
22	Co-operative	15.50	0	0	15.50
23	Statistics	1.00	0.00	0	1.00
24	Agriculture	5.00	0	0	5.00
25	Animal Husbandry	1.00	0.00	0.00	1.00
26	Fisheries	0.07	0	0	0.07
28	Industries	6.33	0	0	6.33
29	Electricity	78.87	13.41	0	92.28
30	Ports and Pilotage	4.00	0	0	4.00
	Public Debt	0.00	210.00	0	210.00
31	Loans to Government Servants	0.00	2.42	0	2.42
32	Building Programmes	59.67	0	29.54	89.21
	Total (B)	650.39	225.83	48.99	925.21
	Grand Total (A+B)	2040.00	3750.00	100.00	5890.00

Resources for the year 2013-14:

States own Tax and Non-tax Revenue of the Union Territory and Grants-in-Aid and loans from Government of India are the resources for the Union Territory and their respective contributions are indicated in the Table-18.

Table - 18

Details of Resources for 2013-14 (B.E)

Sl. No.	Items	₹. in Crore	Percentage to Total
(1)	(2)	(3)	(4)
1.	U.T's own resources	3604.70	61.39
1.1	Tax Revenue	2290.00	39.00
1.2	Non-Tax Revenue	1310.00	22.31
1.3	Loan Recoveries	4.70	0.08
2.	Central Govt. Assistance	2266.77	38.61
2.1	Grants-in-aid	1412.97*	24.07
2.2	Loans and Advances from Central Govt.	98.80	1.68
2.3	Internal Debt	755.00	12.86
3.	TOTAL (1+2)	5871.47	100.00

* It includes Reimbursement of C.S.T.

Per capita Receipts and Expenditure:

The Table - 19 shows the per capita Receipts and Expenditure on both Revenue and Capital Account for the years 2011-12, 2012-13 and 2013-14.

Table - 19

Per capita Receipts and Expenditure on both Revenue and Capital Account

Item	2011-12 (Actuals)				2012-13 (Revised Estimate)				2013-14 (Budget Estimate)			
	Receipts (₹. in Crore)	Per capita (In ₹.)	Expenditure (₹. in Crore)	Per capita (In ₹.)	Receipts (₹. in Crore)	Per capita (In ₹.)	Expenditure (₹. in Crore)	Per capita (In ₹.)	Receipts (₹. in Crore)	Per capita (In ₹.)	Expenditure (₹. in Crore)	Per capita (In ₹.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Revenue	2771.43	21933	3222.23	25500	3222.48	24878	3175.74	24517	5012.97	37757	4964.59	37392
Capital	791.58	6264	533.78	4224	539.52	4165	586.26	4526	858.50	6466	906.88	6830
Total	3563.01	28197	3756.01	29725	3762.00	29043	3762.00	29043	5871.47	44223	5871.47	44223

The per capita Receipts on both Revenue and Capital Account for the Union Territory work out to ₹.28197, ₹.29043 and ₹.44223 for the years 2011-12, 2012-13 and 2013-14 respectively. The per capita Expenditure on both Revenue and Capital Account, which stood at ₹.29725 in 2011-12, has increased to ₹.44223 for the year 2012-13 and same ₹.44223 for the financial year 2013-14.

Table – 20 MAJOR DEFICIT INDICATORS 2006-07 to 2013-14

(₹. in Crore)

Sl No	Surplus(+)/ Deficit(-)	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
1	Revenue Surplus(+)/ Deficit(-)	-43.46	-64.97	-111.98	-242.12	-340.10	-450.81	+46.47	+48.38
2	Capital Surplus(+)/ Deficit(-)	-7.84	+49.67	+6.34	+195.12	+337.43	+257.80	-46.74	-48.38
3	Budgetary Surplus(+)/ Deficit(-)	-51.30	-15.30	-48.65	-47.01	-2.67	-193.00	0.00	0.00
4	Gross Fiscal Deficit(-)	-398.76	-331.42	-370.72	-575.31	-709.00	+824.96	+347.04	+643.80
5	Gross Primary Surplus(+)/ Deficit(-)	-211.42	-114.04	-110.03	-288.00	-377.80	+434.82	-101.96	+134.80

Major Deficit Indicators.

The revenue budget of the Union Territory of Puducherry experienced revenue deficit during 2006-07 to the tune of ₹.(-)43.46 crores and this trend continued and in 2010-11 revenue deficit increased to ₹.(-)340.10 crores and decreased during 2011-12 and 2012-13 and surplus of ₹.7.46 crore during 2013-14. Under capital account there were surpluses during the years 2007-08 to 2010-11 except during the years 2006-07, 2011-12 and 2013-14. The overall deficit/ budgetary

deficit/conventional deficit were only in six years (2006-07, 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12). The fiscal deficit which is the excess of expenditure over revenue and non-debt capital receipts increased from ₹.398.76 crores in 2006-07 to ₹.709.00 crores in 2010-11 a fivefold increase during this period. Primary deficit, the fiscal deficit less of interest payment were negative till the year 2010-11 means interest payment were more than the fiscal deficit. But it seems to be decreased from 2011-12- to 2013-14, except the year 2012-13 in Primary Deficit.



Officers / Staff Associated

Thiru.K.RAMAMURTHY RAO,
Deputy Director

Thiru. D.MUNISAMY,
Statistical Officer

Thiru. M. KARUNAKARAN,
Statistical Inspector

Thiru. S. DHAYALAN,
Statistical Inspector

Thiru. M.JANAGAN,
Data Entry Operator