



GOVERNMENT OF PONDICHERRY

# BUDGET IN BRIEF

1988-89

DIRECTORATE OF ECONOMICS & STATISTICS  
PONDICHERRY

## P R E F A C E

The 'Budget in Brief 1988-89' in respect of the Union Territory of Pondicherry is the twenty fifth issue in the series. The object of this issue is to present the intricate budget details in a lucid and simplified style. The fiscal activities of this Union Territory for the years 1986-87, 1987-88, and 1988-89 are vividly brought out to highlight the comparative growth in revenue receipts and expenditure. Detailed statistical tables are also presented to make the data easily comprehensible.

It is hoped that this concise publication will be read with interest by all concerned. Suggestions, if any, for the improvement of this publication are welcome.

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15th November 1988.

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## BUDGET IN BRIEF 1988 - 89

### The Revenue Account of the Union Territory Budget 1988-89

The fiscal operations (under the Revenue Account) of the Government of Union Territory of Pondicherry during the year 1988-89 are estimated to result in a revenue deficit of Rs.6077.76 lakhs. The estimates of expenditure on revenue account are placed at Rs.12557.62 lakhs and the total estimated revenue receipts from the administration are placed at Rs.6479.86 lakhs during the year 1988-89.

TABLE No. 1

Budget (Revenue Account) 1988-89 (Budget Estimates)

	(Rupees in lakhs)
1. Total Revenue Receipts	6479.86
2. Total Revenue Expenditure	12557.62
3. Deficit	6077.76

TABLE No.2.

Trend in overall position of the Union Territory  
budget (Revenue Account) 1986-87 to 1988-89.

(Rupees in lakhs)

I T E M S	Actuals 1986-87	Revised Estimates 1987-88	Budget Estimates 1988-89
1	2	3	4
Revenue Receipts	4898.53	5989.66	6479.86
Revenue Expenditure	10293.78	12703.18	12557.62
Net deficit	5395.25	6713.52	6077.76

Revenue of the Union Territory 1988-89 (Budget Estimates)

During the financial year 1988-89 the revenue of the Union Territory is estimated at Rs.6479.86 lakhs out of which Rs.4379.51 lakhs or 67.59% are by way of Taxes and Duties and Rs.2100.35 lakhs or 32.41% by way of Non Tax Revenue.

Expenditure 1988-89 (Budget Estimates)

Out of the total estimated expenditure of Rs.12557.62 lakhs during 1988-89 a sum of Rs.2644.19 lakhs is earmarked for non development services of which Rs.157.79 lakhs will be spent on organs of State Rs.183.74 lakhs on fiscal services Rs.1044.70 lakhs on debt services Rs.964.91 lakhs on Administrative Services and Rs.293.05 lakhs on pensions and other miscellaneous services. A sum of Rs.9913.43 lakhs is earmarked for development services.

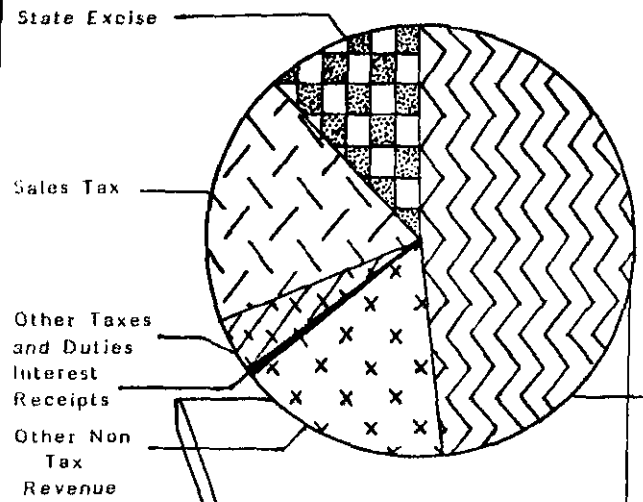
TABLE No. 3

The Union Territory Budget 1988 -89 (Revenue Accounts - Budget Estimates)

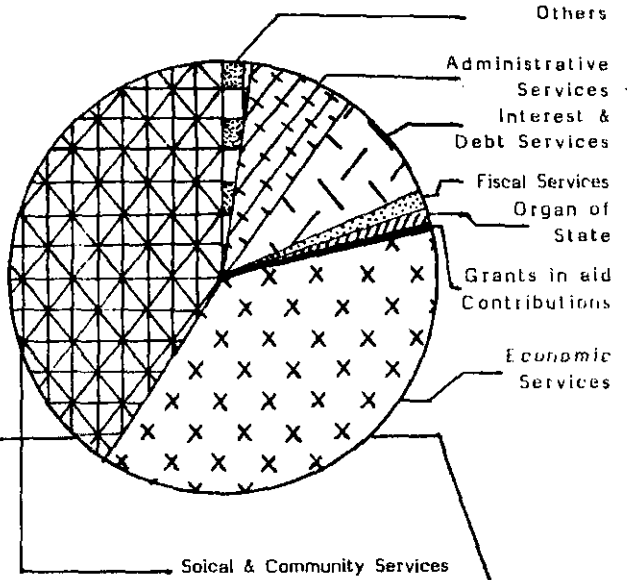
Revenue Receipts	Rs. in Lakhs	Revenue Expenditure	Rs.in lakhs
(1)	(2)	(3)	(4)
<u>I. Tax Revenue</u>	4379.51 (34.87)	<u>I. Development Expenditure</u>	9913.43 (78.94)
a) State Excise	1490.00 (11.86)	a) Social & Community Services	5081.48 (40.47)
b) Sales Tax	2400.00 (19.11)	b) Economic Services	4796.39 (38.19)
c) Others	489.51 (3.90)	c) Grants in aid and contributions	35.56 (0.28)

**BUDGET RUPEE**  
1988-89 REVENUE ACCOUNT

Where it comes from



Where it goes to



Deficit

Social & Community Services



1	2	3	4
2. <u>Non Tax Revenue.</u>	2100.35 (16.73)	2. <u>Non-Development Expenditure.</u>	2644.19 (21.06)
a) Interest Receipts	60.85 (0.49)	a) Organs of State	157.79 (1.26)
b) Others	2039.50 (16.24)	b) Fiscal Services	183.74 (1.46)
3. Total (1+2)	6479.86 (51.60)	c) Interest & Debt Services	1044.70 (8.32)
4. Deficit	6077.76 (48.40)	d) Administrative Services	964.91 (7.69)
		e) Pension and other Miscellaneous Services	293.05 (2.33)
Grand Total (3+4)	12557.62 (100.00)		12557.62 (100.00)

Trend in Revenue Receipts (1986-87 to 1988-89).

During the financial year 1988-89 the revenue receipts to be realised are estimated at Rs.6479.86 lakhs which is Rs.1581.33 lakhs higher than the receipts during 1986-87.

Taxes and Duties in 1988-89 are estimated to yield about Rs.4379.51 lakhs as compared to the Non Tax Revenue of Rs.2100.35 lakhs to be realised.

Receipts from Taxes and duties during 1988-89 form 67.59% of the total revenue. The corresponding figures for the year 1986-87 are 65.20% and 34.80% respectively for Tax Revenue and Non Tax Revenue.

TABLE No.4.

Revenue Receipts 1986-87 to 1988-89.

(Rupees in lakhs)

I T E M S	Actuals 1986-87	Revised Estimates 1987-88	Budget Estimates 1988-89
1	2	3	4
1. Tax Revenue	3193.80	4045.54	4270.00
Percentage to total	(65.20)	(67.54)	
a) State Excise Duties	1299.35	1390.00	
Percentage to total	(26.53)	(23.21)	(23.00)
b) Sales Tax	1465.20	2200.00	2400.00
Percentage to total	(29.91)	(36.73)	(37.04)
c) Others	429.25	455.54	489.51
Percentage to total	(8.76)	(7.60)	(7.55)
2. Non Tax Revenue	1704.73	1944.12	2100.35
Percentage to total	(34.80)	(32.46)	(32.41)
a) Interest Receipts	49.69	55.80	60.85
Percentage to total	(1.02)	(0.93)	(0.94)
b) Power Project	1342.33	1600.00	1700.00
Percentage to total	(27.40)	(26.71)	(26.23)
c) Others	312.71	288.32	339.50
Percentage to total	(6.38)	(4.82)	(5.24)
3. Total Revenue (1 + 2)	4898.53	5989.66	6477.86
Percentage	(100.00)	(100.00)	(100.00)

Taxes and Duties of Union Territory 1988-89 (Budget Estimate)

During the financial year 1988-89 total receipts from Taxes and Duties are estimated at Rs.4379.51 lakhs out of which revenue from excise duties constituted 34.02% and Sales Tax accounted for 54.80% Revenue from Sales Tax shows an increase of 934.80 lakhs during 1988-89 over the actuals of 1986-87. As per Budget estimates for 1988-89 there is an



increase of Rs.190.65 lakhs in receipt from State Excise Duties over the actuals of 1986-87.

TABLE No.5.  
TAXES AND DUTIES 1988 - 89.

(Rupees in lakhs)

S.NO.	I T E M S	Amount	Percentage.
1	2	3	4
1	Land Revenue	10.00	0.23
2	Stamps & Registration fees	222.01	5.07
3	State Excise	1490.00	34.02
4	Sales Tax	2400.00	54.80
5	Taxes on vehicles	240.00	5.48
6	Others	17.50	0.40
	T O T A L	4379.51	100.00

TABLE No.6.  
Trend in Taxes and Duties 1986-87 to 1988-89.

(Rupees in Lakhs)

I T E M S	Actuals	Revised Estimates	Budget Estimates
(1)	1986-87 (2)	1987-88 (3)	1988-89 (4)
1. Other Taxes on Income and Expenditure	-	-	-
Percentage to total	-	-	-
2. Land Revenue	13.71	10.03	10.00
Percentage to total	(0.43)	(0.25)	(0.23)

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REVENUE RECEIPTS  
RUPEES IN LAKHS



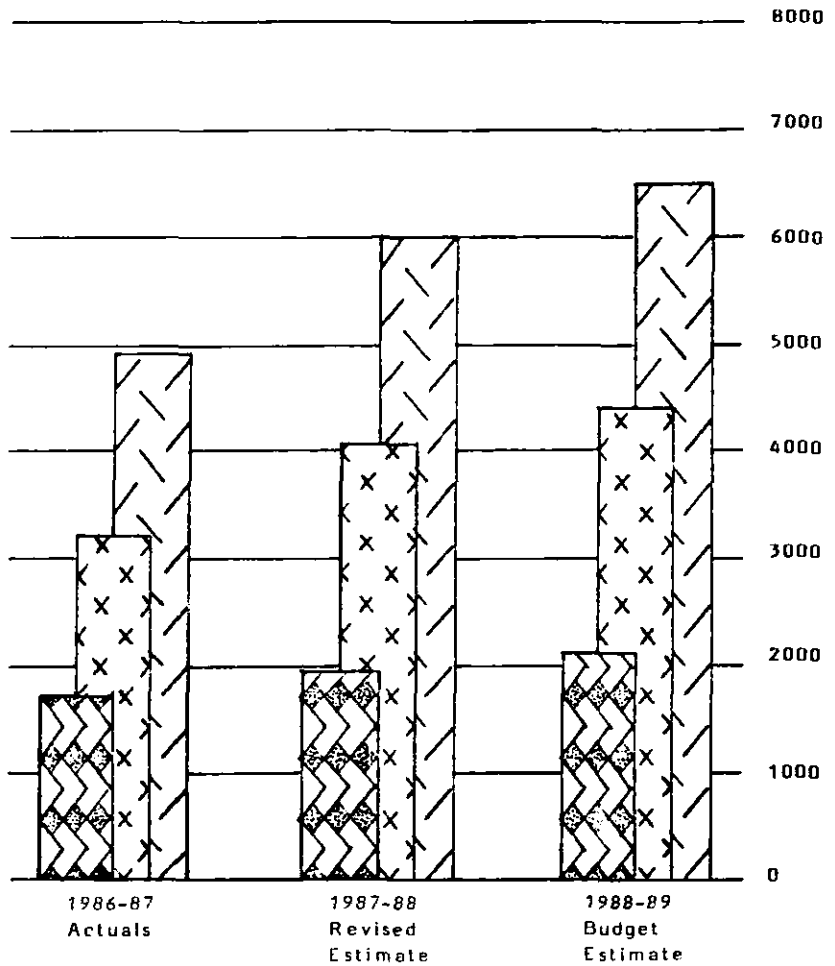
TAX REVENUE



TOTAL



NON-TAX REVENUE



	1	2	3	4
3. Stamps & Registration Fees	194.00	201.51	201.51	222.01
Percentage to total	(6.07)	(4.98)	(4.98)	(5.07)
4. State Excise	1299.35	1390.00	1390.00	1490.00
Percentage to total	(40.68)	(34.36)	(34.36)	(34.02)
5. Sales Tax	1465.20	2200.00	2200.00	2400.00
Percentage to total	(45.88)	(54.38)	(54.38)	(54.80)
6. Taxes on vehicles	214.54	227.00	227.00	240.00
Percentage to total	(6.72)	(5.61)	(5.61)	(5.48)
7. Others	7.00	17.00	17.00	17.50
Percentage to total	(0.22)	(0.42)	(0.42)	(0.40)
8. T O T A L	3193.80	4045.54	4045.54	4379.51
Percentage	(100.00)	(100.00)	(100.00)	(100.00)

Non-Tax Revenue 1988-89 Budget Estimates.

During the financial year 1988-89 Non Tax Revenue is estimated at Rs.2100.35 lakhs which constitute 32.41% of the total revenue receipts. There is an increase of Rs.395.62 lakhs during 1988-89 as compared to the actuals of 1986-87.

TABLE No.7.

Trend in Non-Tax Revenue 1986-87 to 1988-89.

I T E M S	Actuals	Revised	Budget
	1986-87	Estimates 1987-88	estimates 1988-89
1	2	3	4
1. Interest receipts			
Dividends and Profits	49.69	55.80	60.85
Percentage to total	(2.91)	(2.87)	(2.90)
2. General Services	112.12	109.33	112.15
Percentage to total	(6.58)	(5.62)	(5.34)
3. Social & Community Services	91.76	87.81	127.08
Percentage to total	(5.38)	(4.52)	(6.05)

Contd.

	1	2	3	4
4. Economic Services		1451.16	1691.18	1800.27
Percentage to total		(85.13)	(86.99)	(85.71)
5. Total		1704.73	1944.12	2100.35
Percentage		(100.00)	(100.00)	(100.00)

Expenditure met from Revenue 1988-89 Budget Estimates.

Estimates of Expenditure under the revenue account for 1988-89 is placed at Rs.12557.62 lakhs which is Rs.2263.84 lakhs or 21.99 % higher than the actual expenditure incurred under the revenue account during the year 1986 - 87.

Out of the total expenditure for 1988-89 Rs.9913.43 lakhs or 78.94% is earmarked for development purposes which is Rs.1662.61 lakhs or 20.15% higher than the expenditure incurred in 1986-87. Non Development expenditure is estimated at Rs.2644.19 lakhs during 1988-89 which is Rs601.23 lakhs or 29.43 % higher than that of the actuals of 1986-87.

TABLE No. 8.

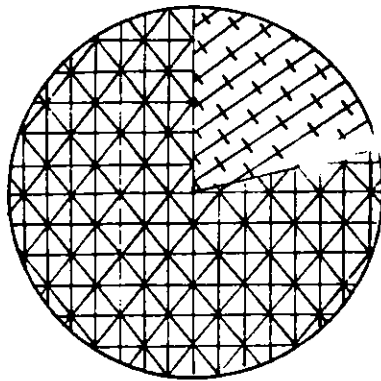
Trend in Revenue Expenditure 1986-87 to 1988-89.

(Rupees in lakhs)

I T E M S	Actuals	Revised	Budget
	1986-87	Estimates 1987-88	Estimates 1988-89
1	2	3	4
1. Development Expenditure	8250.82	10025.33	9913.43
Percentage to total	(80.15)	(78.92)	(78.94)
2. Non Development Expendi ture.	2042.96	2677.85	2644.19
Percentage to total	(19.85)	(21.08)	(21.06)
3. T O T A L	10293.78	12703.18	12557.62
Percentage	(100.00)	(100.00)	(100.00)

# REVENUE EXPENDITURE

1988 - 89

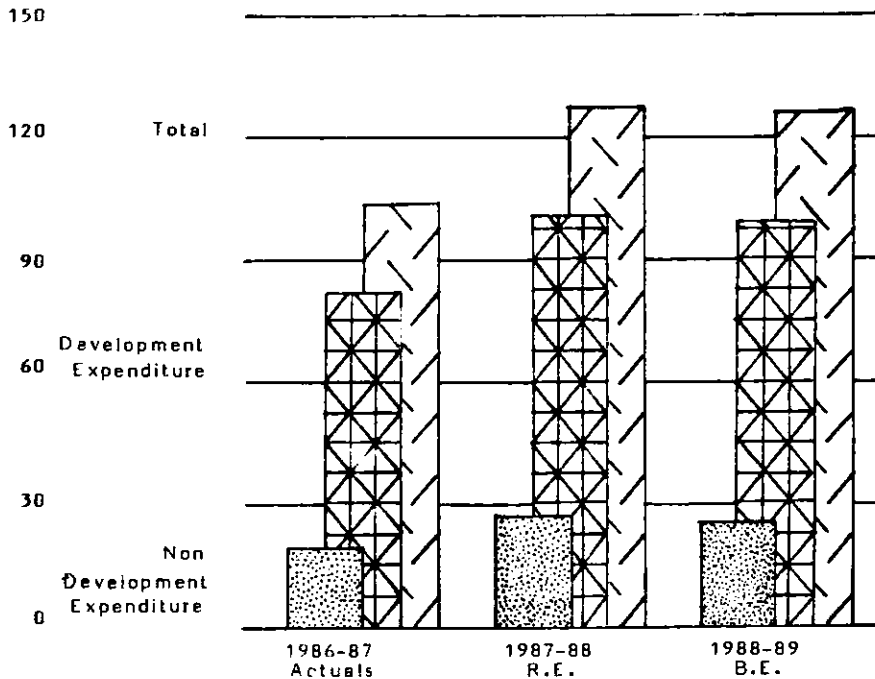


Non Development Expenditure 2644.19

Development Expenditure 9913.43

Total Revenue Expenditure 12557.62

Rupees ' 00 Lakhs



Development (Revenue) Expenditure (1988 - 89)

Out of the budgeted outlay for development purposes during the year 1988-89 Rs.5081.48 lakhs or 51.26% is earmarked for social and community services and Rs.4796.39 lakhs or 48.38% for Economic services while a sum of Rs.35.56 lakhs or 0.36% of the total development outlay is provided for grants-in-aid to the Local Bodies and Panchayat Raj Institutions, Education, Medical and Public Health Family Welfare and Water supply Housing and Urban Development, Agriculture, Animal Husbandry and Fisheries Water and Power Development and Industries and Minerals are the principal items of development expenditure account for 27.34% 10.06%, 2.31%, 2.63%, 6.69% 22.41%, 7.42% respectively of the total development outlay during the year 1988-89.

TABLE No. 9.

Development Expenditure 1986-87 to 1988-89.

(Rupees in lakhs)

I T E M S	Actuals 1986-87	Revised Estimates 1987-88	Budget Estimates 1988-89
1	2	3	4
A. Social and Community Services	4392.98	5149.84	5081.48
Percentage to total	(53.24)	(51.37)	(51.26)
1. Education Arts & Culture	2153.25	2629.94	2710.49
Percentage to total	(26.10)	(26.23)	(27.34)
2. Medical & Public Health	898.54	1049.05	997.14
Percentage to total	(10.89)	(10.47)	(10.06)
3. Family Welfare Sanitation & Water supply	229.52	268.98	229.06
Percentage to total	(2.78)	(2.68)	(2.31)

	1	2	3	4
4. Housing & Urban Development	231.34	244.56	244.56	260.55
Percentage to total	(2.80)	(2.44)	(2.44)	(2.63)
5. Labour & Employment	102.37	111.58	111.58	123.00
Percentage to total	(1.24)	(1.11)	(1.11)	(1.24)
6. Social Security & Welfare	252.52	300.58	300.58	296.66
Percentage to total	(3.06)	(3.00)	(3.00)	(2.99)
7. Other Social and Community Services	525.44	545.15	545.15	464.58
Percentage to total	(6.37)	(5.44)	(5.44)	(4.69)
B. Economic Services	3797.53	4809.89	4809.89	4796.39
Percentage to total	(46.03)	(47.98)	(47.98)	(48.38)
1. Agriculture, Animal Husbandry & Fisheries	458.93	554.86	554.86	663.29
Percentage to total	(5.56)	(5.54)	(5.54)	(6.69)
2. Minor Irrigation, Soil & water conservation	236.78	292.51	292.51	263.75
Percentage to total	(2.87)	(2.92)	(2.92)	(2.66)
3. Co-operation	177.81	171.30	171.30	180.54
Percentage to total	(2.16)	(1.17)	(1.17)	(1.82)
4. Dairy Development	7.99	10.75	10.75	12.60
Percentage to total	(0.10)	(0.11)	(0.11)	(0.13)
5. Rural Development	278.28	283.99	283.99	216.97
Percentage to total	(3.37)	(2.83)	(2.83)	(2.19)
6. Industries & Minerals	862.79	632.71	632.71	735.57
Percentage to total	(10.46)	(6.31)	(6.31)	(7.42)
7. Water & Power Development	1423.13	2374.42	2374.42	2222.12
Percentage to total	(17.25)	(23.68)	(23.68)	(22.41)
8. Transport & Communication	242.15	315.54	315.54	313.90
Percentage to total	(2.93)	(3.15)	(3.15)	(3.17)
9. Other Economic Services	109.67	173.81	173.81	187.65
Percentage to total	(1.33)	(1.73)	(1.73)	(1.89)
C. Grants-in-aid and Contributions to Local Bodies and Panchayat Raj Institutions	60.31	65.60	65.60	35.56
Percentage to total	(0.73)	(0.65)	(0.65)	(0.36)
Total (A+B-C)	8250.82	10025.33	10025.33	9913.43
Percentage	(100.00)	(100.00)	(100.00)	(100.00)

Non-Development (Revenue) Expenditure 1986-87 to 1988-89

Non-Development Expenditure under the revenue account is estimated at Rs.2644.19 lakhs during 1988-89. Out of which Rs.157.79 lakhs or 5.97% are earmarked for organs of State, Rs.183.74 lakhs or 6.95% for fiscal services, Rs.964.91 lakhs or 36.49% for administrative services, Rs.1044.70 lakhs or 39.51% for interest and debt services and Rs.293.05 lakhs or 11.08% for pension and other miscellaneous services. The total Non-Development expenditure during 1988-89 shows an increase of Rs.601.23 or 29.43% over the actuals of 1986-87.

Table No.10

Trend in Non-Development Expenditure

(Rs. in lakhs)

Items	Actuals 1986-87	Revised Estimates 1987-88	Budget Estimates 1988-89
1. Organs of State	137.13	159.08	157.79
Percentage to total	(6.71)	(5.94)	(5.97)
2. Fiscal Services	163.06	183.16	183.74
Percentage to total	(7.98)	(6.84)	(6.95)
3. Interest & Debt Services	690.58	871.30	1044.70
Percentage to total	(33.80)	(32.54)	(39.51)
4. Administrative Services	838.21	1096.02	964.91
Percentage to total	(41.03)	(40.93)	(36.49)
5. Pensions and other Miscellaneous Services	213.98	368.29	293.05
Percentage to total	(10.48)	(13.75)	(11.08)
Total	2042.96	2677.85	2644.19
Percentage	(100.00)	(100.00)	(100.00)

The table given herein below presents itemwise allocation of capital expenditure for development and non-development services.



Table No.11  
Trend in Expenditure on Capital Account

(Rs. in lakhs)

Items	Actuals 1986-87	Revised Estimates 1987-88	Budget Estimates 1988-89
A. Development Expenditure	1780.69	1630.41	1966.88
Percentage to total	(97.23)	(96.66)	(96.73)
1. Education, Arts and Culture	208.93	115.63	240.06
Percentage to total	(11.41)	(6.86)	(11.81)
2. Sanitation and Water Supply	72.82	69.39	84.78
Percentage to total	(3.98)	(4.11)	(4.17)
3. Medical & Public Health	13.48	10.03	15.00
Percentage to total	(0.74)	(0.60)	(0.74)
4. Housing and Urban Development	169.63	191.11	144.57
Percentage to total	(9.26)	(11.33)	(7.11)
5. Agriculture and Allied Services	5.00	45.00	20.00
Percentage to total	(0.27)	(2.67)	(0.98)
6. Co-operation	76.06	71.56	28.37
Percentage to total	(4.15)	(4.24)	(1.40)
7. Industries & Minerals	325.00	330.00	350.00
Percentage to total	(17.75)	(19.56)	(17.21)
8. Water and Power Development	456.63	451.60	694.00
Percentage to total	(24.93)	(26.77)	(34.13)
9. Transport & Communi- cation	344.52	299.09	316.60
Percentage to total	(18.81)	(17.73)	(15.57)
10. Other Social and Community Services	108.62	47.00	73.50
Percentage to total	(5.93)	(2.79)	(3.61)

Contd.

Items	Actuals 1986-87	Revised Estimates 1987-88	Budget Estimates 1988-89
B. Non-Development Expenditure	50.65	56.34	66.59
Percentage to total	(2.77)	(3.34)	(3.27)
1. General Services (Public Works)	50.65	56.34	66.59
Percentage to total	(2.77)	( 3.34)	(3.27)
2. Commuted value of Pension	-	-	-
Percentage to total	-	-	-
Total(A+B)	1831.34	1686.75	2033.47
Percentage	(100.00)	(100.00)	(100.00)

Out of the total budgeted capital outlay of Rs.2033.47 lakhs for the year 1988-89 a sum of Rs.1966.88 lakhs or 96.73% is allotted for development Services. The total capital outlay for 1988-89 is lower by Rs.202.13 lakhs than the actual outlay for the year 1986-87.

#### Loans and Advances by the Union Territory

Apart from the capital expenditure loans and advances are also granted by the Union Territory Government to the needy and deserving for cultivation purposes local bodies, industrial units private parties and Government servants to accelerate the tempo of economic development.

The table below illustrates the gross and net position of the loans and advances for the years 1986-87 to 1988-89.

	<u>Table No.12</u>		
	(Rs. in lakhs)		
Loans and Advances By the Union Territory	Actuals 1986-87	Revised Estimates 1987-88	Budget Estimates 1988-89
Non-Plan	204.18	286.33	269.49
Plan	142.88	145.17	163.81
Total(Loans & Advances)	347.06	431.50	433.30
Recoveries	221.38	235.43	230.05
Net Loans & Advances	125.68	196.07	203.25

It may be noted here that loans and advances under Plan schemes constitute 41.17%, 33.64% and 37.81% respectively for the years 1986-87, 1987-88 and 1988-89.

<u>Table No.13</u>			
<u>Public Debt</u>			
(Rs. in lakhs)			
Items	Actuals 1986-87	Revised Estimates 1987-88	Budget Estimates 1988-89
1. Loans & Advances from Central Govt.(receipts)	2356.63	2453.57	2837.74
2. Loans & Advances from Central Govt.(Repayment)	466.54	570.75	601.02
3. Net loans and advances from Central Govt.	1890.09	1882.82	2236.72

Grants from the Government of India

The undermentioned table indicates the grants-in-aid received from the Government of India during the years 1986-87, 1987-88 and 1988-89. The amount of grants-in-aid is more by Rs.487.01 lakhs in 1988-89 over the actuals of 1986-87.

<u>Table No.14</u>			
(Rs. in lakhs)			
Grants-in-aid from Govt. of India	Actuals 1986-87	Revised Estimates 1987-88	Budget Estimates 1988-89
1. Ministry of Home Affairs	5590.75	6280.69	6077.76
2. Other Ministries	-	-	-
Total	5590.75	6280.69	6077.76

General Budgetary Position

The general budgetary position under the consolidated funds of the Union Territory for the year 1986-87, 1987-88 and 1988-89 is broadly as follows:

PLAN BUDGET 1988-89  
TOTAL OUTLAY Rs.5500.00 LAKHS

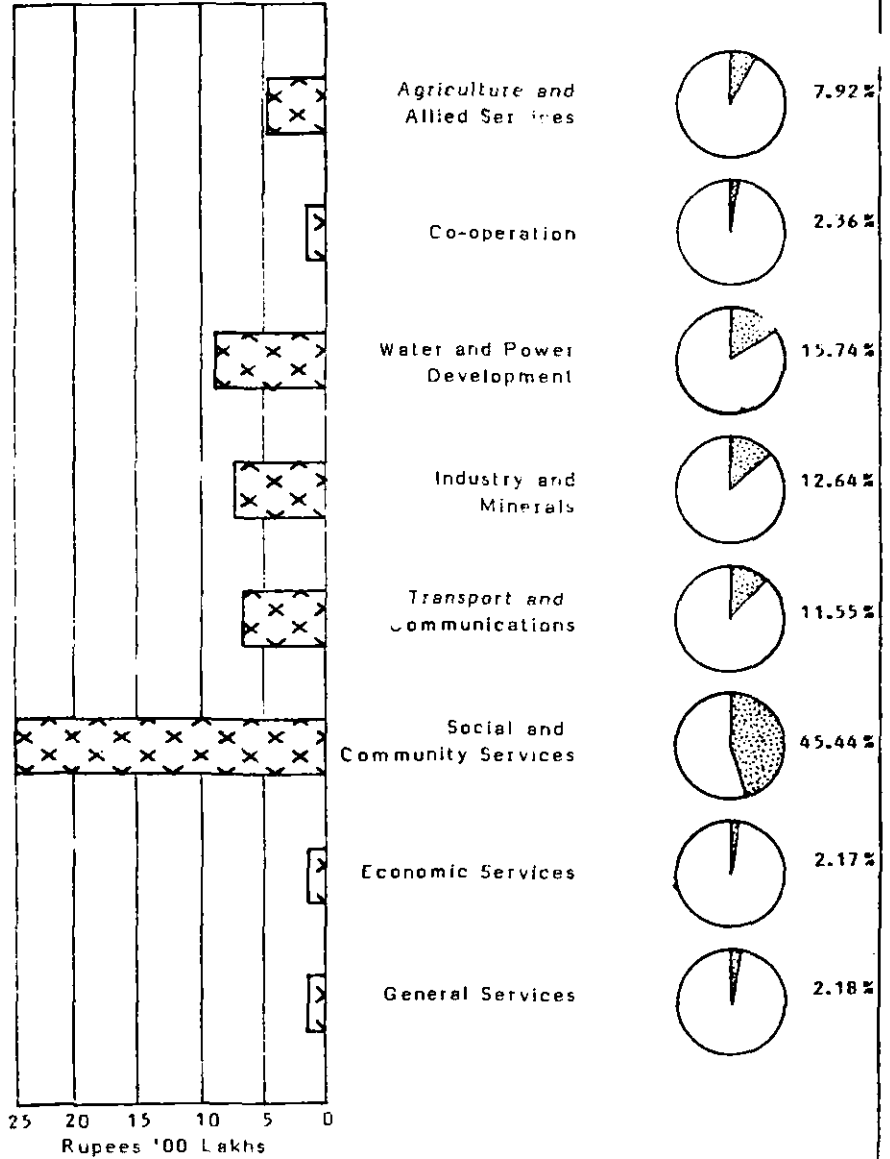


Table No.15

(Rs. in Lakhs)

Items	Actuals 1986-87	Revised Estimates 1987-88	Budget Estimates 1988-89
1. Revenue Receipts (including grants-in-aid)	10489.28	12270.35	12557.62
2. Expenditure met from Revenue (net)	10293.75	12703.18	12557.62
3. Surplus(+) Deficit(-) on revenue account	(+) 195.50	(-) 432.83	-
4. Capital Receipts	2578.01	2689.00	3067.79
5. Expenditure met from capital including loans & advances (net)	2644.94	2689.00	3067.79
6. Surplus (+) Deficit(-) on Capital Account	(-) 66.93	-	-
7. Total (Net)			
7.1 Receipt	13067.29	14959.35	15625.41
7.2 Expenditure	12938.72	15392.18	15625.41
7.3 Surplus(+) Deficit(-)	(+)128.57	(-)432.83	-

The general budgetary position of the Union Territory shows a surplus of Rs.128.57 lakhs and deficit Rs.432.83 lakhs for 1986-87 and 1987-88 respectively.

Plan Budget

The total proposed outlay under various heads of the Plan expenditure for 1988-89 is Rs.5500 lakhs. The table below indicates the sectoral distribution of the proposed plan outlay during 1988-89. This outlay is inclusive of loans and advances by the Union Territory Administration.

Table No.16

Heads of Development (1)	Rs. in Lakhs (2)	Percentage (3)
1. Agriculture & Allied Services	435.87	7.92
2. Cooperation	130.00	2.36
3. Water & Power Development	865.48	15.74
4. Industry & Minerals	695.02	12.64
5. Transport & Communication	635.00	11.55
6. Social & Community Services	2499.43	45.44
7. Economic Services	119.20	2.17
8. General Services	120.00	2.18
Total!	5500.00	100.00

It is evident from the above table that Social and Community services consumed bulk of the Plan outlay for 1988-89. This is followed by the sectors Water and Power Development, Industries & Minerals, Transport and Communication, Agriculture and Allied Services, Co-operation, General Services and lastly by Economic Services.

Resources for the year 1988-89

Tax and Non-Tax resources and Grants-in-aid are the actual resources for the Union Territory and their respective contribution are indicated below :

Table NO.17

(Rs. in lakhs)

1.	Tax Revenue	4379.51
2.	Non-Tax Revenue	2100.35
3.	Grants-in-aid	6077.76
Total		12557.62

Percapita Receipts

The table below indicates the percapita receipts on Revenue Account for the years 1986-87, 1987-88 and 1988-89. The per capita receipts on revenue account for the Union Territory works out to Rs. 684.75, Rs.815.76 and Rs.859.70 for the years 1986-87, 1987-88 and 1988-89 respectively.

Table No.18

(In Rupees)

Items	Actuals 1986-87	Revised Estimates 1987-88	Budget Estimates 1988-89
1. Tax Revenue	446.45	550.98	581.04
2. Non-Tax Revenue	238.30	264.78	278.66
Total (1 + 2)	684.75	815.76	859.70

Table No.19

Percapita Revenue Expenditure

(In Rupees)

Items	Actuals 1986-87	Revised Estimates 1987-88	Budget Estimates 1988-89
1.Development Expenditure	1153.36	1365.38	1315.24
2.Non-Development Expenditure	285.58	364.71	350.81
Total (1+2)	1438.94	1730.09	1666.05

The percapita revenue expenditure figures of the Union Territory of Pondicherry for the years 1986-87, 1987-88, and 1988-89 are shown in the above table. The percapita revenue expenditure which stood at Rs.1438.94 in 1986-87 has increased to Rs.1730.09 and decreased to Rs.1666.05 during the years 1987-88 and 1988-89 respectively.

The percapita receipts and expenditure are worked out by dividing the amount under relevant heads of account by the estimated mid financial year population for the years under review. The population estimates are based on 1981 Census data.

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