



GOVERNMENT OF PONDICHERRY

BUDGET IN BRIEF

1989 - 90

DIRECTORATE OF ECONOMICS & STATISTICS
PONDICHERRY

P R E F A C E

The Budget in Brief 1989-90 in respect of the Union Territory of Pondicherry is the twenty sixth 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 1987-88, 1988-89, and 1989-90 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.

Pondicherry-605 001
29th June 1989.

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BUDGET IN BRIEF (1989-90).

The Revenue Account of the Union Territory Budget 1989-90.

The fiscal operations (under the Revenue Account) of the Government of Union Territory of Pondicherry during the year 1989-90 are estimated to result in a revenue deficit of Rs.6493.25 lakhs. The estimates of expenditure on revenue account are placed at Rs.14409.26 lakhs and the total estimated revenue receipts from the administration are placed at Rs. 7916.01 lakhs during the year 1989-90.

TABLE No.1

Budget (Revenue Account) 1989-90 (Budget Estimates).

	(Rs.in lakhs)
1. Total Revenue Receipts	7916.01
2. Total Revenue Expenditure	14409.26
3. Deficits	6493.25

TABLE No.2

Trend in overall position of the Union Territory
Budget (Revenue Account) 1987-88 to 1989-90.

(Rupees in lakhs)

I T E M S	Actuals	Revised	Budget
	1987-88	Estimates 1988-89	Estimates 1989-90
1	2	3	4
Revenue Receipts.	6572.57	7371.07	7916.01
Revenue Expenditure	12591.41	14544.52	14409.26
Net deficit	6018.84	7173.45	6493.25

Revenue of the Union Territory 1989-90 (Budget Estimates).

During the Financial year 1989-90 the revenue of the Union Territory is estimated at Rs.7916.01 lakhs out of which 5097.50 lakhs or 64.39 % are by way of Taxes and Duties and Rs. 2818.51 lakhs or 35.61% by way of Non Tax Revenue.

Expenditure 1989-90 (Budget Estimates).

Out of the total estimated expenditure of Rs.14409.26 lakhs during 1989-90 a sum of Rs.3352.28 lakhs is earmarked for Non Development services of which Rs.200.20 lakhs will be spent on organs of State Rs.210.85 lakhs on fiscal services Rs.1306.37 lakhs on debt services Rs.1211.35 lakhs on Administrative services and Rs.423.51 lakhs on pensions and other miscellaneous services A sum of Rs.11056.98 lakhs is earmarked for development services.

TABLE No. 3

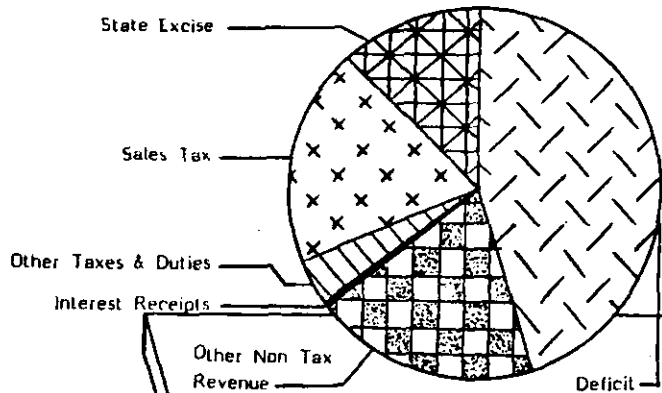
The Union Territory Budget 1989-90 (Revenue Accounts Budget Estimates).

Revenue Receipts	Rupees in laksh	Revenue Expenditure	Rupees in lakhs
1	2	3	4
<u>l. Tax Revenue</u>	5097.50 (35.38)	<u>l. Development Expenditure.</u>	11,056.98 (76.73)
a) State Excise	1734.00 (12.04)	a) <u>Social and Commu- nity services</u>	5935.76 (41.19)
b) Sales Tax	2800.00 (19.43)	b) Economic Services	5089.45 (35.32)
c) Others	563.50 (3.91)	c) Grants in aid and contributions	31.77 (0.22)

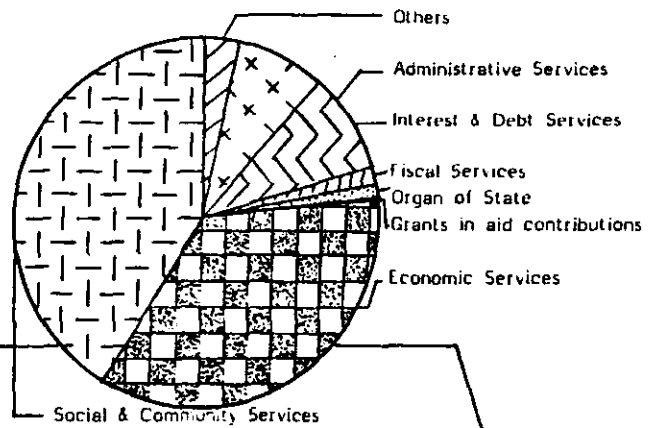
BUDGET RUPEE

1989-90 Revenue Account

Where it comes from



Where it goes to



1	2	3	4
2. <u>Non Tax Revenue</u>	2818.51 (19.56)	2. <u>Non-Development Expenditure.</u>	3352.28 (23.27)
a. Interest Receipts.	66.36 (0.46)	a) Organs of State	200.20 (1.39)
b. Others	2752.15 (19.10)	b) Fiscal Services	210.85 (1.46)
3. Total (1 + 2)	7916.01 (54.94)	c) Interest and Debt Services	1306.37 (9.07)
4. Deficit	6493.25 (45.06)	d) Administrative Services	1211.35 (8.41)
		e) Pension and other Miscellaneous Services	423.51 (2.94)
Grand Total (3 + 4)	14409.26 (100.00)		14409.26 (100.00)

Trend in Revenue Receipts (1987-88 to 1989-90)

During the financial year 1989-90 the Revenue Receipts to be realised are estimated at Rs.7916.01 lakhs which is Rs.1343.44 lakhs higher than the receipts during 1987-88.

Taxes and Duties in 1989-90 are estimated to yield about Rs.5097.50 lakhs as compared to the Non-tax revenue of Rs.2818.51 lakhs to be realised.

Receipts from Taxes and Duties during 1989-90 form 64.39% of the total revenue and Non-Tax revenue form 35.61% of the total revenue. The corresponding figures for the year 1987-88 are 65.61% and 34.39% respectively for the Tax and Non-Tax revenue.

TABLE No.4

Revenue Receipts 1987-88 to 1989-90.

(Rupees in lakhs)

I T E M S	Actuals 1987-88	Revised Estimates 1988-89	Budget Estimates 1989-90
1	2	3	4
1. Tax Revenue	4312.41	4757.65	5097.50
Percentage to total	(65.61)	(64.54)	(64.39)
a. State Excise Duties	1538.41	1636.30	1734.00
Percentage to total	(23.40)	(22.20)	(21.90)
b. Sales Tax	2252.22	2600.00	2800.00
Percentage to total	(34.27)	(35.27)	(35.37)
c. Others	521.78	521.35	563.50
Percentage to total	(7.94)	(7.07)	(7.12)
2. Non Tax Revenue	2260.16	2613.42	2818.51
Percentage to total	(34.39)	(35.46)	(35.61)
a. Interest Receipts	60.40	66.00	66.36
Percentage to total	(0.92)	(0.90)	(0.84)
b. Ppower Project	1831.78	2200.00	2400.00
Percentage to total	(27.87)	(29.85)	(30.32)
c. Others	367.98	347.42	352.15
Percentage to total	(5.60)	(4.71)	(4.45)
3. Total Revenue (1 + 2)	6572.57	7371.07	7916.01
Percentage	(100.00)	(100.00)	(100.00)

Txes and Duties of Union Territory 1989-90 (Budget Estimates).

During the financial year 1989-90 total receipts from Taxes and Duties are estimated at Rs.5097.50 lakhs out of which revenue from excise duties constituted 34.02% and Sales Tax accounted for 54.93%. Revenue from Sales Tax shows an increase of Rs.547.78 lakhs during 1989-90 over the actuals of 1987-88.

As per the Budget Estimates for 1989-90 there is an increase of Rs.195.59 lakhs in receipts from State Excise Duties over the actuals of 1987-88.

TABLE No. 5
TAXES AND DUTIES 1989-90.

(Rupees in lakhs)

S.No.	I T E M S	Amount	Percentage.
1	2	3	4
1	Land Revenue	10.00	0.20
2	Stamps & Registration fees	251.50	4.93
3	State Excise	1734.00	34.02
4	Sales Tax	2800.00	54.93
5	Taxes on vehicles	280.00	5.49
6	OTHERS	22.00	0.43
	T O T A L	5097.50	100.00

TABLE No. 6

Trend in Taxes and Duties 1987-88 to 1989-90.

(Rupees in lakhs)

Sl. No.	I T E M S	Actuals 1987-88	Revised Estimates 1988-89	Budget Estimates 1989-90
1	2	3	4	5
1	Other Taxes on Income and Expenditure	-	-	-
	Percentage to total	-	-	-
2	Land Revenue	13.08	10.50	10.00
	Percentage to total	(0.30.)	(0.22)	(0.20)

REVENUE RECEIPTS

(Rupees in Lakhs)



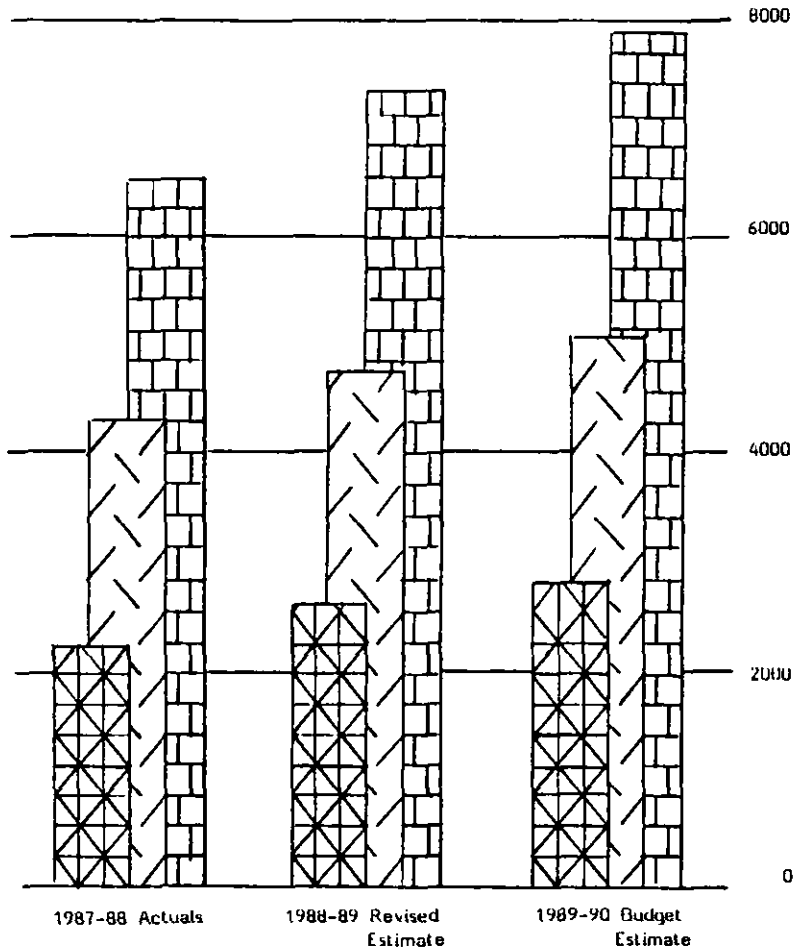
Tax Revenue



Total



Non Tax Revenue



1	2	3	4	5
3	Stamps & Registration fees	236.66	240.50	251.50
	percentage to total	(5.49)	(5.06)	(4.93)
4	State Excise	1538.41	1636.30	1734.00
	Percentage to total	(35.67)	(34.39)	(34.02)
5	Sales Tax	2252.22	2600.00	2800.00
	Percentage to total	(52.23)	(54.65)	(54.93)
6	Taxes on vehicles	254.32	250.00	280.00
	Percentage to total	(5.90)	(5.25)	(5.49)
7	Others	17.72	20.35	22.00
	Percentage to total	(0.41)	(0.43)	(0.43)
8	T O T A L	4312.41	4757.65	5097.50
	Percentage to total	(100.00)	(100.00)	(100.00)

Non Tax Revenue 1989-90 Budget Estimates.

During the financial year 1989-90 Non Tax Revenue is estimated at Rs. 2818.51 lakhs which constitute 35.61% of the total revenue receipts. There is an increase of 558.35 lakhs during 1989-90 as compared to the actuals of 1987-88.

TABLE No.7.

Trend in Non Tax Revenue 1987-88 to 1989-90.

(Rupees in lakhs)

Sl No.	I T E M S	Actuals 1987-88	Revised Estimates 1988-89	Budget Estimates 1989-90
1	2	3	4	5
1	Interest, receipts, Dividends and Profits	60.40	66.00	66.36
	Percentage to total	(2.67)	(2.53)	(2.35)
2	General Services	103.50	112.65	104.72
	Percentage to total	(4.58)	(4.31)	(3.72)

1	2	3	4	5
3	Social & Community Services	130.34	125.22	132.95
	Percentage to total	(5.77)	(4.79)	(4.72)
4	Economic Services	1965.92	2309.55	2514.48
	Percentage to total	(86.98)	(88.37)	(89.21)
5	T O T A L	2260.16	2613.42	2818.51
	Percentage to total	(100.00)	(100.00)	(100.00)

Expenditure met from Revenue 1989-90 Budget Estimates.

Estimates of Expenditure under the Revenue account for 1989-90 is placed at Rs. 14409.26 lakhs which is 1817.85 lakhs 14.44% higher than the actual expenditure incurred under the revenue account during the year 1987-88.

Out of the total expenditure for 1989-90 Rs.11056.98 lakhs or 76.74% as earmarked for development purposes which is Rs.1099.67 lakhs or 11.04% higher than the expenditure incurred in 1987-88. Non-Development expenditure is estimated at Rs.3352.28 lakhs during 1989-90 which is Rs.718.18 lakhs or 27.26% higher than that of the actuals of 1987-88.

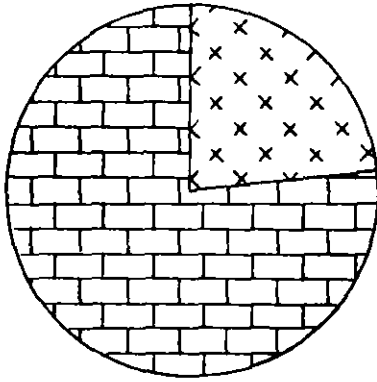
TABLE No.8.

Trend in Revenue Expenditure 1987-88 to 1989-90.

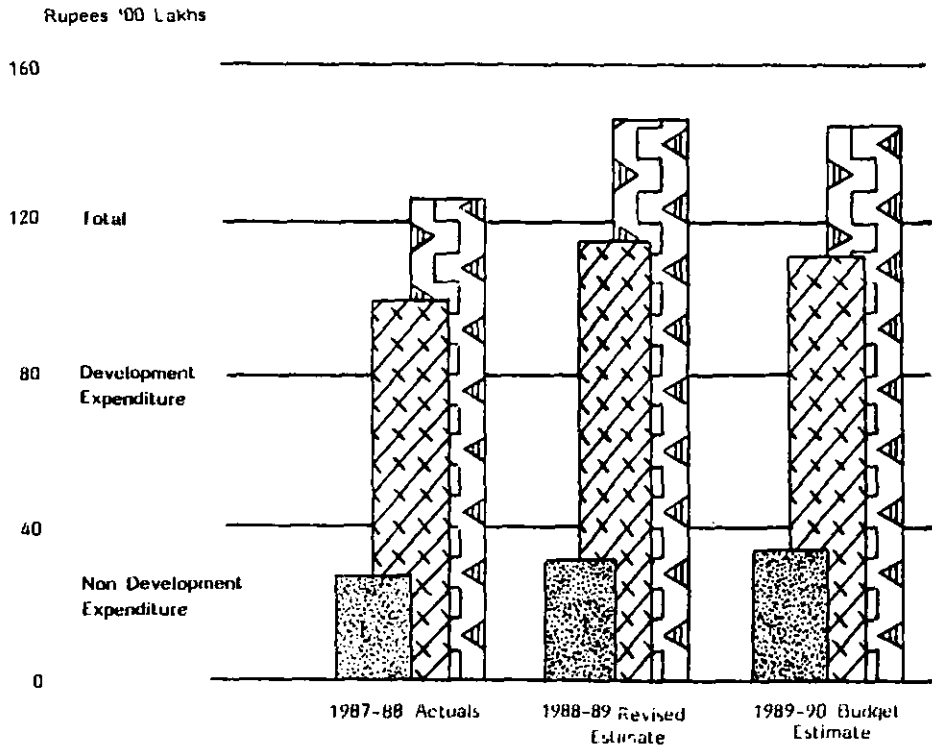
(Rupees in lakhs)

Sl No.	I T E M S	Actuals 1987-88	Revised Estimates 1988-89	Budget Estimates 1989-90
1	2	3	4	5
1	Development Expenditure	9957.31	11446.93	11056.98
	Percentage to total	(79.08)	(78.70)	(76.74)

REVENUE EXPENDITURE 1989-90



Non Development Expenditure	5552.28
Development Expenditure	11056.98
Total Revenue Expenditure	14409.26



1	2	3	4	5
2	Non Development Expenditure.	2634.10	3097.59	3352.28
	Percentage to total	(20.92)	(21.80)	(23.26)
3	T O T A L	12591.41	14544.52	14409.26
	Percentage	(100.00)	(100.00)	(100.00)

Development (Revenue) Expenditure (1989-90).

Out of the Budgeted outlay for development purposes during the year 1989-90, Rs.5935.76 lakhs or 53.68% earmarked for social and community services and Rs. 5089.45 lakhs or 46.03% for economic services while a sum of Rs.31.77 lakhs or 0.29 % 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, accounting for 27.73%, 11.38%, 2.10%, 2.85%, 6.50%, 24.90% and 4.21%.

T A B L E No. 9

Development Expenditure 1987-88 to 1989-90.

(Rupees in lakhs)

I T E M S	Actuals	Revised	Budget
	1987-88	Estimates 1988-89	Estimates 1989-90
1	2	3	4
A Social and Community Services	5115.42	5745.76	5935.76
Percentage to total	(51.37)	(50.20)	(53.68)

	1	2	3	4
1 Education, Arts & Culture	2600.27	3006.21	3066.33	
Percentage to total	(26.11)	(26.26)	(27.73)	
2 Medical & Public Health	1037.00	1204.69	1258.30	
Percentage to total	(10.42)	(10.52)	(11.38)	
3 Family Planning, Sanitation and Water supply	289.68	256.41	232.73	
Percentage to total	(2.91)	(2.24)	(2.10)	
4 Housing and Urban Development	261.95	295.33	315.31	
Percentage to total	(2.63)	(2.58)	(2.85)	
5 Labour and Employment	106.34	127.70	145.60	
Percentage to total	(1.07)	(1.12)	(1.32)	
6 Social Security & Welfare	292.09	319.06	335.90	
Percentage to total	(2.93)	(2.79)	(3.04)	
7 Other Social and Community Services	528.09	536.36	581.59	
Percentage to total	(5.30)	(4.69)	(5.26)	
B Economic Services	4773.91	5667.57	5089.45	
Percentage to total	(47.95)	(49.51)	(46.03)	
1 Agriculture, Animal Husbandry and Fisheries	574.26	637.92	718.68	
Percentage to total	(5.77)	(5.57)	(6.50)	
2 Minor Irrigation, Soil and Water conservation	282.64	273.42	238.28	
Percentage to total	(2.84)	(2.39)	(2.16)	
3 Co - operation	57.02	184.80	67.64	
Percentage to total	(0.57)	(1.61)	(0.61)	
4 Dairy Development	10.72	12.82	11.60	
Percentage to total	(0.11)	(0.11)	(0.11)	
5 Rural Development	278.37	323.59	286.39	
Percentage to total	(2.80)	(2.83)	(2.59)	
6 Industries and Minerals	720.02	1038.90	465.78	
Percentage to total	(7.23)	(9.08)	(4.21)	

	1	2	3	4
7 Water and Power				
Development	2357.74	2683.37	2753.56	
Percentage to total	(23.68)	(23.44)	(24.90)	
8 Transport & Communication	323.49	336.48	346.10	
Percentage to total	(3.25)	(2.94)	(3.13)	
9 Other Economic Services	169.65	176.27	201.42	
Percentage to total	(1.70)	(1.54)	(1.82)	
C Grants in - aid and contribu- tion to Local Bodies and Panchayat Raj Institutions	67.98	33.60	31.77	
Percentage to total	(0.68)	(0.29)	(0.29)	
T O T A L (A + B + C)	9957.31	11446.93	11056.98	
Percentage	(100.00)	(100.00)	(100.00)	

Non Development (Revenue) Expenditure 1987-88 to 1989-90.

Non-Development Expenditure under the revenue account is estimated at Rs.3352.28 lakhs during 1989-90 out of which Rs.200.20 lakhs or 5.97% are earmarked for organs of state Rs.210.85 lakhs or 6.29% for fiscal services Rs.1211.35 lakhs or 36.14% for Administrative services Rs.1306.37 lakhs or 38.97% for interest and debt services and Rs.423.51 lakhs or 12.63% for pension and miscellaneous services. The total non development expenditure during 1989-90 shows an increase of Rs.718.18 lakhs or 27.26% over the actuals of 1987-88.

TABLE No.10.

Trend in Non Development Expenditure.

(Rupees in lakhs)

I T E M S	Actuals	Revised	Budget
	1987-88	Estimates 1988-89	Estimates 1989-90
1	2	3	4
1 Organs of State	157.65	190.03	200.20

	1	2	3	4
Percentage to total		(5.98)	(6.13)	(5.97)
2 Fiscal Services		182.53	203.14	210.85
Percentage to total		(6.93)	(6.56)	(6.29)
3 Interest & Debt Services		871.34	1068.66	1306.37
Percentage to total		(33.08)	(34.50)	(38.97)
4 Administrative Services		1054.46	1229.06	1211.35
Percentage to total		(40.03)	(39.68)	(36.14)
5 Pension and other Miscellaneous services		368.12	406.70	423.51
Percentage to total		(13.98)	(13.13)	(12.63)
T O T A L		2634.10	3097.59	3352.28
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.

(Rupees in lakhs)

I T E M S	Actuals	Revised	Budget
	1987-88	Estimates 1988-89	Estimate 1989-90
1	2	3	4
A Development Expenditure	1724.47	1913.90	2445.05
Percentage to total	(96.64)	(96.79)	(96.13)
1 Education, Arts, Culture	88.10	186.77	249.51
Percentage to total	(4.94)	(9.44)	(9.81)
2 Sanitation & Water supply	111.93	87.57	94.07
Percentage to total	(6.27)	(4.43)	(3.70)
3 Medical & Public Health	10.03	11.00	13.01
Percentage to total	(0.56)	(0.56)	(0.51)

	1	2	3	4
4 Housing & Urban Development	201.07	140.02	195.52	
Percentage to total	(11.27)	(7.08)	(7.69)	
5 Agriculture & Allied Services	45.05	48.17	16.15	
Percentage to total	(2.53)	(2.44)	(0.63)	
6 Co - operation	38.01	28.35	8.16	
Percentage to total	(2.13)	(1.43)	(0.32)	
7 Industries and Minerals	353.20	509.00	418.17	
Percentage to total	(19.79)	(25.74)	(16.44)	
8 Water and Power Development	564.79	534.49	940.01	
Percentage to total	(31.65)	(27.03)	(36.96)	
9 Transport and Communication	297.29	297.03	428.45	
Percentage to total	(16.66)	(15.02)	(16.85)	
10 Other Social Community Services	15.00	71.50	82.00	
Percentage to total	(0.84)	(3.62)	(3.22)	
B Non Development Expenditure	59.97	63.55	98.37	
Percentage to total	(3.36)	(3.21)	(3.87)	
1 General Services (Public Works)	59.97	63.55	98.37	
Percentage to total	(3.36)	(3.21)	(3.87)	
2 Commuted value of Pension	-	-	-	
Percentage to total	-	-	-	
T O T A L (A + B)	1784.44	1977.45	2543.42	
Percentage	(100.00)	(100.00)	(100.00)	

Out of the total budgeted capital outlay of Rs.2543.42 lakhs for the year 1989-90 a sum of Rs.2445.05 or 96.13% is allotted for development services. The total capital outlay for 1989-90 is higher by 758.98 lakhs than the actual outlay for the year 1987-88.

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 deser-

ving for cultivation purposes local bodies, industrial Units, private parties and Government Servants to accelerate the tempo of economic development.

The table below illustrate the gross and net position of the loans and advances for the years 1987-88 to 1989-90.

table No.12.

(Rupees in lakhs)

Loans and Advances By the Union Territory	Actuals 1987-88	Revised Estimates 1988-89	Budget Estimates 1989-90
1	2	3	4
Non Plan	285.94	340.77	220.52
Plan	147.21	160.74	113.39
Total(Loans and Advances)	433.15	501.51	333.91
Recoveries	223.20	229.04	251.62
Net loans and advances	209.95	272.47	82.29

It may be noted that loans and advances under plan schemes constitutes 33.99%, 32.05% and 33.96% respectively for the years 1987-88., 1988-89 and 1989-90.

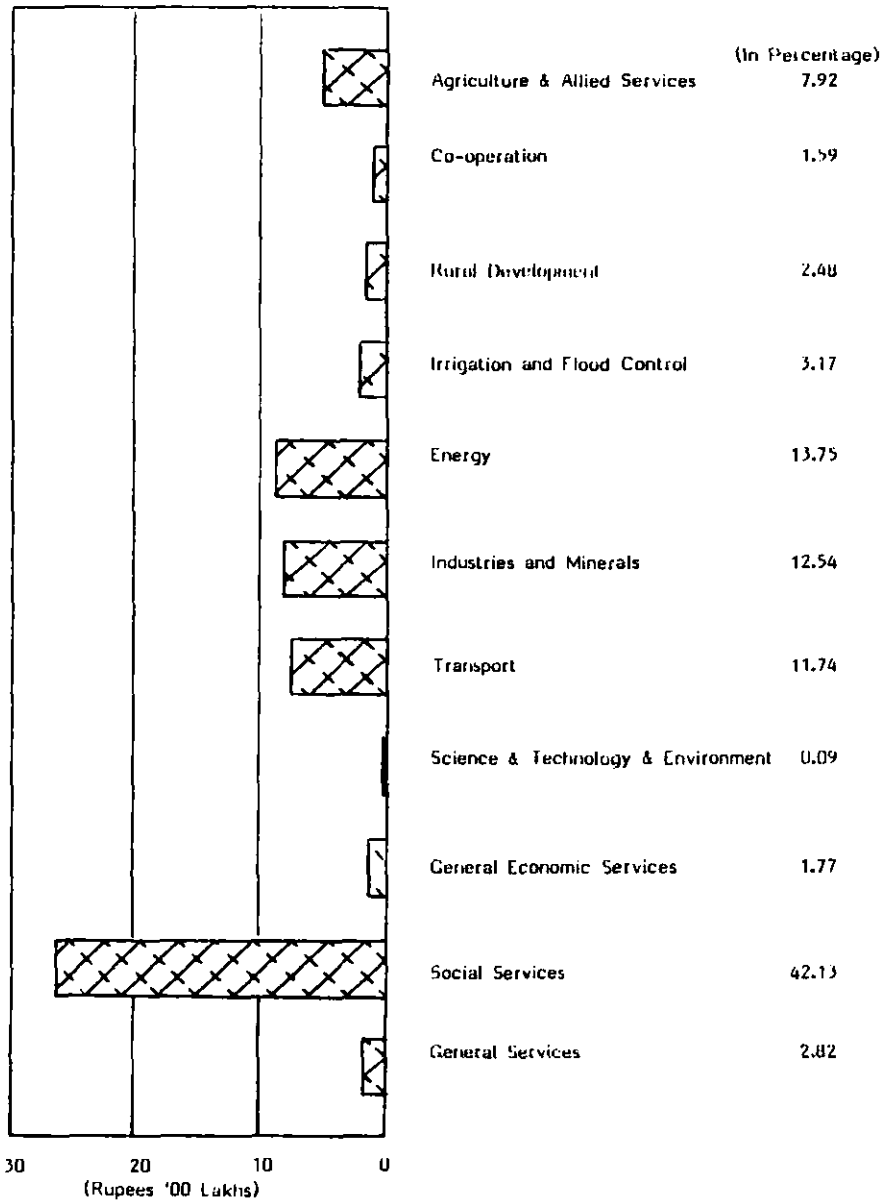
Table No.13

Public Debt

(Rupees in lakhs)

I T E M S	Actuals 1987-88	Revised Estimates 1988-89	Budget Estimates 1989-90
1	2	3	4
1. Loans and advances from Central Government (Receipts)	2484.82	2907.92	3303.45

PLAN BUDGET 1989-90
TOTAL OUTLAY RS.6300.00 LAKHS



	1	2	3	4
2. Loans and Advances from Central Government (Repayment)		570.70	658.00	677.74
3. Net loans and advances from Central Government		914.12	2249.92	2625.71

Grants from the Government of India.

The undermentioned table indicates the grants-in-aid received from the Government of India during the year 1987-88, 1988-89 and 1989-90. The amount of grants-in-aid is more by Rs.435.40 lakhs in 1989-90 over the actuals of 1987-88.

Table No.14

(Rupees in lakhs)

Grants-in- aid from the Government of India.	Actuals 1987-88	Revised Estimates 1988-89	Budget Estimates 1989-90
1	2	3	4
1 Ministry of Home Affairs	6057.85	6781.88	6493.25
2 Other Ministries	-	-	-
T O T A L	6057.85	6781.88	6493.25

General Budgetary Position.

The General Budgetary position under the consolidated funds of the Union Territory for the year 1987-88, 1988-89, 1989-90 is broadly as follows :-

(Rupees in lakhs)

T A B L E - No. 15

I T E M S		Actuals 1987-88	Revised Estimates 1988-89	Budget Estimates 1989-90
1		2	3	4
1	Revenue Receipts (including grants-in-aid).	12630.42	14152.95	14409.26
2	Expenditure met from Revenue (net)	12591.41	14544.52	14409.26
3	Surplus (+) Deficit (-) on revenue accounts.	(+). 39.01	(-) 391.57	-
4	Capital Receipts	2708.02	3136.96	3555.07
5	Expenditure met from capital including loans and advances (net)	2788.29	3136.96	3555.07
6	Surplus (+) Deficit (-) on Capital account	(-) 80.27	-	-
7	T O T A L - (NET)			
	7.1 Receipts	15338.44	17289.91	17964.33
	7.2 Expenditure	15379.70	17681.48	17964.33
	7.3 Surplus (+) Deficit (-)	(-) 41.26	(-) 391.57	-

The general budgetary position of the Union Territory shows a deficit of Rs.41.26 lakhs and Rs.391.57 lakhs for 1987-88 and 1988-89 respectively.

PLAN BUDGET.

The total proposal outlay under various heads of the plan expenditure for 1989-90 is Rs.6300.00 lakhs. The table below indicate the sectoral distribution of the proposed plan outlay during 1989-90. This outlay is inclusive of loans and advances by the Union Territory Administration.

T A B L E No. 16.

Heads of Development		Rs.in lakhs	Percentage.
I		2	3
1	Agriculture & Allied Activities	499.10	7.92
2	Co-operation	100.00	1.59
3	Rural Development	156.50	2.48
4	Irrigation & Flood Control	200.00	3.17
5	Energy	866.00	13.75
6	Industries and Minerals	789.83	12.54
7	Transport	739.80	11.74
8	Science & Technology & Environment	6.00	0.09
9	General Economic Services	111.20	1.77
10	Social Services	2653.90	42.13
11	General Services	177.67	2.82
T O T A L		6300.00	100.00

It is evident from the above table that social services consumed bulk of plan outlay for 1989-90. This is followed by the sectors Energy, Industries and Minerals, Transport, Agriculture and allied activities. Irrigation and Flood Control, General services, Rural Development, General Economic Services and Co-operation lastly followed by Science and Technology.

Resources for the year 1989-90.

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

T A B L E - No.17.

	Rupees in Lakhs.
1. Tax Revenue	5097.50
2. Non Tax Revenue	2818.51
3. Grant-in-aids	6493.25
T O T A L	14409.26

PER CAPITA RECEIPTS

The table below indicates the percapita receipts on revenue account for the years 1987-88,1988-89,1989-90. The parcapita receipts on revenue account for the Union Territory works out to Rs.895.15,977.94 and 1022.92 for the years 1987-88,1988-89 and 1989-90 respectively.

T A B L E No. 18.

(In Rupees).

I T E M S	Actuals	Revised	Budget
	1987-88	Estimates 1988-89	Estimates 1989-90
1	2	3	4
1 Tax Revenue	587.32	631.21	658.71
2 Non-Tax Revenue	307.82	346.73	364.21
T O T A L	895.15	977.94	1022.92

T A B L E No.19.

Per Capita Revenue Expenditure.

(In Rupees)

I T E M S	Actuals	Revised	Budget
	1987-88	Estimates 1988-89	Estimates 1989-90
1	2	3	4
1. Development Expenditure	1356.12	1518.69	1428.80
2 Non-Development Expenditure	358.75	410.96	433.19
T O T A L (1+2)	1714.87	1929.65	1861.99

Per capita revenue expenditure figures of the Union Territory of Pondicherry for the years 1987-88, 1988-89, 1989-90 are shown in the above table. The Per capita revenue expenditure which stood at Rs. 1714.87 in 1987-88 has increased to Rs.1929.65 and Rs.1861.99 during the years 1988-89, 1989-90 respectively.

The Per capita 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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