



GOVERNMENT OF PONDICHERRY

BUDGET IN BRIEF

1990-91

DIRECTORATE OF ECONOMICS & STATISTICS
PONDICHERRY

P R E F A C E

The Budget in Brief 1990-91 in respect of the Union Territory of Pondicherry is the twenty seventh 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 1988-89., 1989-90., and 1990-91 are vividly brought out to highlight the comparative growth in revenue receipts and expenditure. Detailed statistical tables are also presented to make the data 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 May 1990.

V. SUBBARAYALU
DIRECTOR

NIEPA DC



D05727

Sub. National Systems Unit,
National Institute of Education,
Planning and Administration
P. O. Sri Aurobindo Marg, New Delhi-110016
DOC. No...5727.....
Date...4-2-91.....

BUDGET IN BRIEF (1990-91).

The Revenue Account of the Union Territory Budget (1990-91.)

The fiscal operations (under the Revenue Account) of the Government of Union Territory of Pondicerry during the year 1990-91 are estimated to result in a revenue deficit of Rs.8840.64 lakhs. The estimates of expenditure on revenue account are placed at Rs.19220.82 lakhs and the total estimated revenue receipts from the administration are placed at Rs.10380.18 lakhs during the year 1990-91.

TABLE No. 1.

Budget (Revenue Account) 1990-91 (Budget Estimates).

(Rupees in lakhs)

1. Total Revenue Receipts	10380.18
2. Total Revenue Expenditure.	19220.82
3. Deficits	8840.64

TABLE No.2.

Trend in overall position of the Union Territory Budget

(Revenue Account) 1988-89 to 1990-91.

(Rupees in lakhs)

I T E M S	Actuals	revised	Budget
	1988-89	Estimates 1989-90	Estimates 1990-91
1	2	3	4
Revenue Receipts.	7781.65	8972.83	10380.18
Revenue Expenditure	14511.76	16658.66	19220.82
Net Deficit	6730.11	7685.83	8840.64

Revenue of the Union Territory 1990-91 (Budget Estimates).

During the Financial year 1990-91 the revenue of the Union Territory is estimated at Rs.10380.18 lakhs out of which Rs.5828.63 lakhs or 56.15% are by way of Taxes and Duties and Rs.4551.55 lakhs or 43.85% by way of Non Tax Revenue.

Expenditure 1990-91 (Budget Estimates).

Out of the total estimated expenditure of Rs.19220.82 lakhs during 1990-91 a sum of Rs.4190.60 lakhs is earmarked for Non Development services of which Rs.225.85 lakhs will be spent on organs of State Rs.260.96 lakhs on fiscal services Rs. 1572.73 lakh on interest and debt services Rs.1597.06 lakhs on Administrative services and Rs.534.00 lakhs on pensions and other miscellaneous services. A sum of Rs.15030.22 lakhs is earmarked for development services.

TABLE No. 3.

The Union Territory Budget 1990-91 (Revenue Account)

Budget Estimates.

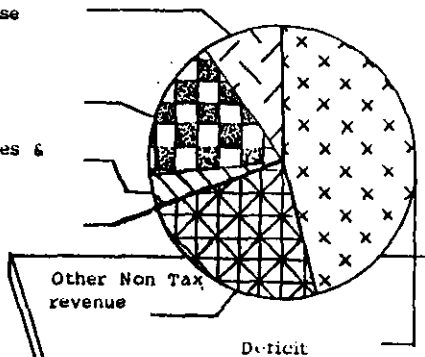
Revenue Receipts	Rupees in lakhs	Revenue Expenditure	Rupees in lakhs.
1	2	3	4
1. <u>Tax Revenue.</u>	5828.63	1. <u>Development</u>	15030.22
	(30.32)	<u>Expenditure.</u>	(78.20)
a) State Excise.	1871.00	a) Social & Community	7256.36
	(9.73)	services	(37.75)
b) Sales Tax.	3250.00	b) Economic Services	7659.27
	(16.91)		(39.85)
c) Others	707.63	c) Grants in aid and	114.59
	(3.68)	contributions	(0.60)

BUDGET RUPEE
1990-91 Revenue Account.

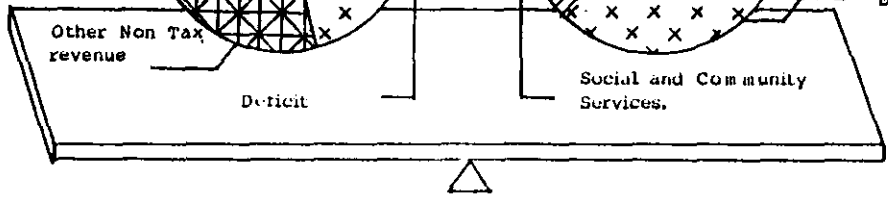
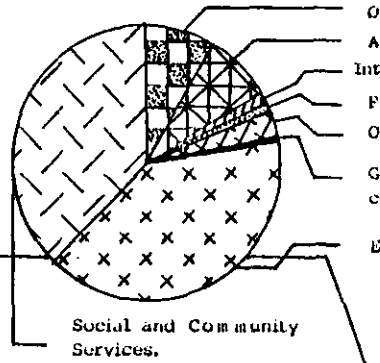
Where it comes from

Where it goes to

State Excise
Sales Tax
Other Taxes & Duties,
Interest Receipts



Others
Administrative Services
Interest & Debt Services
Fiscal Services
Organ of State.
Grants in aid contribution.
Economic Services



1	2	3	4
2. Non Tax Revenue	4551.55 (23.68)	2. Non- Development Expenditure	4190.60 (21.80)
a) Interest Receipts	65.20 (0.34)	a) Organs of State.	225.85 (1.18)
b. Others	4486.35 (23.34)	b. Fiscal Services	260.96 (1.36)
3. Total(1+2)	10380.18 (54.00)	c. Interest and Debt Services	1572.73 (8.18)
4. Deficit	8840.64 (46.00)	d) Administrative Services	1597.06 (8.30)
		e) Pension and other Miscellaneous Services	534.00 (2.78)
Grand Total (3+4)	19220.82 (100.00)		19220.82 (100.00)

Trend in Revenue Receipts (1988-89 to 1990-91)

During the financial year 1990-91 the Revenue Receipts to be realised are estimated at Rs.10380.18 lakhs which is Rs. 2598.53 lakhs higher than the receipts during 1988-89.

Taxes and Duties in 1990-91 are estimated to yield about Rs.5828.63 lakhs as compared to the Non-Tax revenue of Rs.4551.55 lakhs to be realised.

Receipts from Taxes and Duties during 1990-91 from 56.15% of the total revenue and Non-Tax revenue for 43.85% of the total revenue. The corresponding figures for the year 1988-89 are 63.64% and 36.36% respectively for the Tax and Non-Tax revenue.

TABLE No.4.
Revenue Receipts 1988-89 to 1990-91.

(Rupees in lakhs)

I T E M S	Actuals	Revised	Budget
	1988-89	Estimates 1989-90	Estimates 1990-91
1	2	3	4
1. Tax Revenue	4952.47	5383.42	5828.63
Percentage to total	(63.64)	(60.00)	(56.15)
a. State Excise Duties	1662.60	1766.00	1871.00
Percentage to total	(21.37)	(19.68)	(18.02)
b. Sales Tax	2637.62	2950.00	3250.00
Percentage to total	(33.89)	(32.88)	(31.31)
c. Others	652.25	667.42	707.63
Percentage to total	(8.38)	(7.44)	(6.82)
2. Non Tax Revenue	2829.18	3589.41	4551.55
Percentage to total	(36.36)	(40.00)	(43.55)
a. Interest Receipts	73.02	58.35	65.20
Percentage to total	(0.94)	(0.65)	(0.63)
b. Power Project	2359.30	3100.00	4100.00
Percentage to total	(30.32)	(34.55)	(39.50)
c. Others	396.86	431.06	386.35
Percentage to total	(5.10)	(4.80)	(3.72)
3. Total Revenue (1 + 2)	7781.65	8972.83	10380.18
Percentage to total	(100.00)	(100.00)	(100.00)

Taxes and Duties of Union Territory 1990-91 (Budget Estimates).

During the financial years 1990-91 total receipts from Taxes and Duties are estimated at Rs.5828.63 lakhs out of which revenue from excise duties constituted 32.10% and Sales Tax accounted for 55.76%. Revenue from Sales Tax shows an increase of Rs.612.38 lakhs during 1990-91 over the actuals of 1988-89. As per the Budget Estimates for 1990-91 there is an increase of Rs.208.40 lakhs in receipts from State Excise Duties over the actuals of 1988-89.

REVENUE RECEIPTS

(Rupees in Lakhs)



Tax Revenue



Total



Non Tax Revenue.

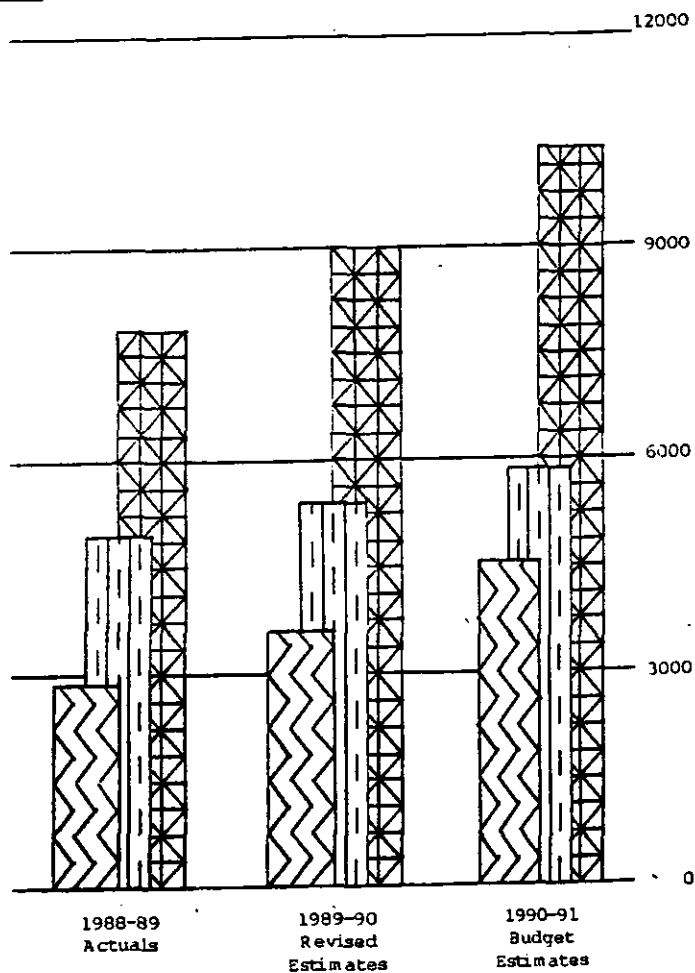


TABLE No. 5.
TAXES AND DUTIES 1990-91.

(Rupees in lakhs)

S.No. 1	I T E M S 2	Amount 3	Percentage. 4
1	Land Revenue	10.35	0.18
2	Stamps and Registration fees.	362.68	6.22
3	State Excise	1871.00	32.10
4	Sales Tax	3250.00	55.76
5	Taxes on Vehicles	314.60	5.40
6	Others	20.00	0.34
	T O T A L	5828.63	100.00

TABLE No. 6

Trend in Taxes and Duties 1988-89 to 1990-91.

(Rupees in lakhs)

S.No.	I T E M S	1988-89	Revised Estimates 1989-90	Budget Estimates 1990-91
1	2	3	4	5
1	Other Taxes on Income and Expenditure	-	-	-
	Percentage to total	-	-	-
2	Land Revenue	8.17	9.79	10.35
	Percentage to total	(0.16)	(0.18)	(0.18)
3	Stamps & Registration fees	287.12	330.83	362.68
	Percentage to total	(5.80)	(6.15)	(6.22)
4	State Excise	1662.60	1766.00	1871.00
	Percentage to total	(33.57)	(32.80)	(32.10)

1	2	3	4	5
5	Sales Tax	2637.62	2950.00	3250.00
	Percentage to total	(53.26)	(54.80)	(55.76)
6	Taxes on Vehicles.	316.67	296.80	314.60
	Percentage to total	(6.39)	(5.51)	(5.40)
7	Others	40.29	30.00	20.00
	Percentage to total	(0.82)	(0.56)	(0.34)
8	T O T A L	4952.47	5383.42	5828.63
	Percentage to total	(100.00)	(100.00)	(100.00)

Non Tax Revenue 1990-91 Budget Estimates.

During the financial year 1990-91 Non Tax Revenue is estimate^d at Rs.4551.55 lakhs which constitute 43.85 % of the total revenue receipts. There is an increase of Rs.1722.37 lakhs during 1990-91 as compared to the actuals of 1988-89.

TABLE No. 7.

Trend in Non Tax Revenue 1988-89 to 1990-91.

(Rupees in lakhs)

Sl No.	I T E M S	Actuals 1988-89	Revised Estimates 1989-90	Budget Estimates 1990-91
1	2	3	4	5
1	Interest, Receipts, Dividends and Profits.	73.02	58.35	65.20
	Percentage to total	(2.58)	(1.63)	(1.43)
2	General Services.	141.64	128.30	124.73
	Percentage to total	(5.01)	(3.57)	(2.74)
3	Social & Community Services	129.11	183.41	146.72
	Percentage to total	(4.56)	(5.11)	(3.22)

1	2	3	4	5
4	Economic Services.	2485.41	3219.35	4214.90
	Percentage to total	(87.85)	(89.69)	(92.61)
5	T O T A L	2829.18	3589.41	4551.55
	Percentage to total	(100.00)	(100.00)	(100.00)

Expenditure met from Revenue 1990-91 (Budget Estimates).

Estimates of Expenditure under the Revenue account for 1990-91 is placed at Rs.19220.82 lakhs which is Rs4709.06 lakhs higher than the actual expenditure incurred under the revenue account during the year 1988-89.

Out of the total expenditure for 1990-91 Rs15030.22 or 78.20% is earmarked for development purposes which is Rs. 3604.26 lakhs or 31.54% higher than the expenditure incurred in 1988-89. Non Development expenditure is estimated at Rs. 4190.60 lakhs during 1990-91 which is Rs.1104.80 lakhs or 35.80% higher than that of the actuals of 1988-89.

TABLE No. 8.

Trend in Revenue Expenditure 1988-89 to 1990-91.

(Rupees in lakhs)

Sl. No.	I T E M S	Actuals 1988-89	Revised Estimates 1989-90	Budget Estimates 1990-91
1	2	3	4	5
1	Development Expenditure	11425.96	13057.21	15030.22
	Percentage to total	(78.74)	(78.38)	(78.20)

1	2	3	4	5
2	Non Development Expenditure	3085.80	3601.45	4190.60
	Percentage to total	(21.26)	(21.62)	(21.80)
3	Total	14511.76	16658.66	19220.82
	Percentage	(100.00)	(100.00)	(100.00)

Development (Revenue Expenditure) 1990-91.

Out of Budgeted outlay for development purposes during the year 1990-91 Rs.7256.36 lakhs or 48.28% earmarked for social and community services and Rs.7659.27 lakhs or 50.96% for economics services while a sum of Rs.114.59 lakhs or 0.76% 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 25.97%, 10.79%, 1.43%, 2.11%, 5.79%, 30.90% and 5.58%.

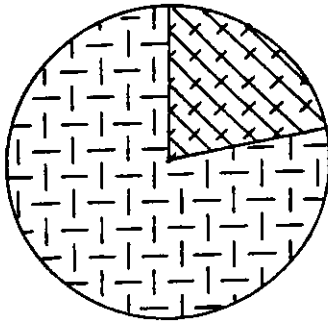
TABLE No. 9.

Development Expenditure 1988-89 to 1990-91.

(Rupees in lakhs.)

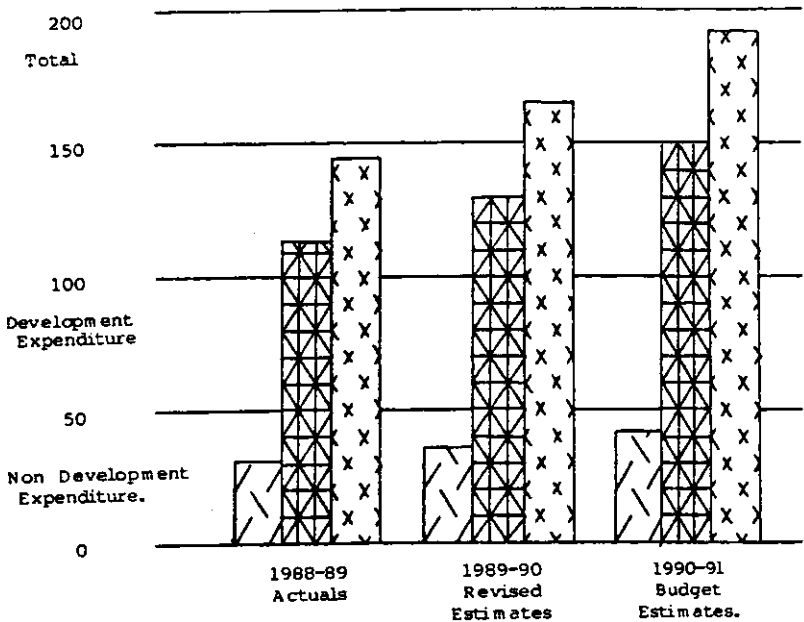
Sl. No.	I T E M S	Actuals 1988-89	Revised Estimates 1989-90	Budget Estimates 1990-91
1	2	3	4	5
A	Social & Community Services	5766.55	6365.51	7256.36
	Percentage to total	(50.47)	(48.74)	(48.28)

REVENUE EXPENDITURE
1990-91



Non Development Expenditure	4190.60
Development Expenditure	15030.22
Total Revenue Expenditure	19220.82

Rupees '00 Lakhs.



1	2	3	4	5
1	Education, Arts & Culture	3015.72	3180.81	3902.83
	Percentage to total	(26.39)	(24.36)	(25.97)
2	Medical & Public Health	1209.63	1438.04	1621.12
	Percentage to total	(10.59)	(11.01)	(10.79)
3	Family Planning, Sanitation, and Water Supply	272.91	296.12	215.72
	Percentage to total	(2.39)	(2.27)	(1.43)
4	Housing and Urban Development	299.81	301.84	317.92
	Percentage to total	(2.62)	(2.31)	(2.11)
5	Labour & Employment	123.50	145.00	196.11
	Percentage to total	(1.08)	(1.11)	(1.30)
6	Social Security & Welfare	317.45	383.04	381.06
	Percentage to total	(2.78)	(2.93)	(2.54)
7	Other Social and Community Services	527.53	620.66	621.60
	Percentage to total	(4.62)	(4.75)	(4.14)
B	Economics Services	5624.78	5541.98	7659.27
	Percentage to total	(49.23)	(50.90)	(50.96)
1	Agriculture, Animal Husbandry and Fisheries	661.30	741.69	870.46
	Percentage to total	(5.79)	(5.68)	(5.79)
2	Medium Irrigation, Minor irrigation, Soil and Water conservation	249.45	256.86	306.03
	Percentage to total	(2.18)	(1.97)	(2.04)
3	Co-operation	46.42	64.95	55.65
	Percentage to total	(0.41)	(0.50)	(0.37)
4	Dairy Development	13.22	11.53	1
	Percentage to total	(0.11)	(0.09)	(0)
5	Rural Development	322.40	233.38	264.1
	Percentage to total	(2.82)	(1.79)	(1.76)
6	Industries and Minerals	1147.28	1254.44	838.51
	Percentage to total	(10.04)	(9.61)	(5.58)

1	2	3	4	5
7	Water and Power Development	2670.90	3507.72	4645.06
	Percentage to total	(23.38)	(26.86)	(30.90)
8	Transport and Communication	341.52	354.08	410.53
	Percentage to total	(2.99)	(2.71)	(2.73)
9	Other Economic Services	172.29	220.33	258.23
	Percentage to total	(1.51)	(1.69)	(1.72)
C	Grants-in-aid and contribution to Local Bodies and Panchayat Raj Institutions	34.63	46.72	114.59
	Percentage to total	(0.30)	(0.36)	(0.76)
	TOTAL (A + B + C)	11425.96	13057.21	15030.22
	Percentage	(100.00)	(100.00)	(100.00)

Non Development (Revenue) Expenditure 1988-89 to 1990-91.

Non-Development Expenditure under the revenue account is estimated at Rs.4190.60 lakhs during 1990-91 out of which Rs.225.85 lakhs or 5.39% are earmarked for organs of state Rs.260.96 lakhs or 6.23 % for Fiscal services Rs.1597.06 lakhs or 38.11% for Administrative Services Rs.1572.73 lakhs or 37.53% for Interest and debt services and Rs.534.00 lakhs or 12.74% for pension and miscellaneous services. The total non Development expenditure during 1990-91 shows an increase of Rs.1104.80 lakhs or 35.80% over the actuals of 1988-89.

T A B L E No. 10.

Trend in Non Development Expenditure.

(Rupees in lakhs)

I T E M S	Actuals	Revised	Budget
	1988-89	Estimates 1989-90	Estimates 1990-91
1	2	3	4
1 Organs of State	189.64	227.53	225.85

1	2	3	4	5
	Percentage to total	(6.14)	(6.32)	(5.39)
2	Fiscal Services	202.34	231.32	260.96
	Percentage to total	(6.56)	(6.42)	(6.23)
3	Interest & debt services	1068.66	1313.29	1572.73
	Percentage to total	(34.63)	(36.47)	(37.53)
4	Administrative Services.	1218.58	1355.54	1597.06
	Percentage to total	(39.49)	(37.64)	(38.11)
5	Pension and Other Miscellaneous services.	406.58	473.77	534.00
	Percentage to total	(13.18)	(13.15)	(12.74)
	T O T A L	3085.80	3601.45	4190.60
	Percentage.	(100.00)	(100.00)	(100.00)

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

T A B L E No. II.

Trend in Expenditure on Capital Account.

(Rupees in Lakhs)

I T E M S	Actuals	Revised	Budget
	1988-89	Estimates 1989-90	Estimates 1990-91
1	2	3	4
A Development Expenditure	2252.13	2249.22	2772.04
Percentage to total	(97.10)	(96.48)	(96.14)
1 Education, Arts, Culture	182.58	228.32	303.20
Percentage to total	(7.87)	(9.79)	(10.52)
2 Sanitation & Water Supply	89.67	80.29	103.00
Percentage to total	(3.87)	(3.45)	(3.57)
3 Medical and Public Health	13.03	18.72	12.70
Percentage to total	(0.56)	(0.80)	(0.44)

1	2	3	4	5
4	Housing & Urban Development	144.25	188.33	171.52
	Percentage to total	(6.22)	(8.08)	(5.95)
5	Agriculture & Allied Services	48.42	36.15	52.25
	Percentage to total	(2.09)	(1.55)	(1.81)
6	Co-operation	7.00	8.15	50.26
	Percentage to total	(0.30)	(0.35)	(1.74)
7	Industries and Minerals	520.08	401.46	431.51
	Percentage to total	(22.42)	(17.22)	(14.97)
8	Water & Power Development	886.50	819.87	1124.97
	Percentage to total	(38.22)	(35.17)	(39.02)
9	Transport and Communications	317.16	388.44	494.63
	Percentage to total	(13.68)	(16.66)	(17.15)
10	Other Social and Community Services	43.44	79.49	28.00
	Percentage to total	(1.87)	(3.41)	(0.97)
B	Non Development Expenditure	67.21	82.14	111.15
	Percentage to total	(2.90)	(3.52)	(3.86)
1	General Services (Public Works)	67.21	82.14	111.15
	Percentage to total	(2.90)	(3.52)	(3.86)
2	Commuted value of Pension	-	-	-
	Percentage to total	-	-	-
	T O T A L (A + B)	2319.34	2331.36	2883.19
	Percentage to total	(100.00)	(100.00)	(100.00)

Out of the total budgeted/outlay of Rs.2883.19 lakhs for the year 1990-91 a sum of Rs.2772.04 lakhs or 96.14% is allotted for development services. The total capital outlay for 1990-91 is higher by 563.85 lakhs than the/outlay for the year 1988-89.

/ capital

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 illustrate the gross and net position of the loans and advances for the years 1988-89 to 1990-91.

TABLE No. 12.

(Rupees in lakhs)

Loand and Advances by the Union Territory	Actuals 1988-89	Revised Estimates 1989-90	Budget Estimates 1990-91
1	2	3	4
Non - Plan	340.51	220.43	255.43
Plan	160.66	104.12	118.45
Total (Loans & Advances)	501.17	324.55	373.88
Recoveries	210.89	163.66	179.65
Net loans and advances	290.28	160.89	194.23

It may be noted that loans and advances under Plan schemes constitutes 32.06%, 32.08% and 31.68% respectively for the years 1988-89., 1989-90 and 1990-91.

TABLE No.13

PUBLIC DEBT.

(Rupees in lakhs)

I T E M S	Actuals	revised	Budget
	1988-89	Estimates 1989-90	Estimates 1990-91
1	2	3	4
1. Loans and Advances from Central Government (receipts)	2909.00	3170.00	3857.16
2. Loans and Advances from Central Government (Repayment)	658.00	677.75	779.74
3. Net loans and Advances from Central Government	2251.00	2492.25	3077.42

Grants from the Government of India.

The undermentioned table indicates the grants in-aid received from the Government of India during the year 1988-89., 1989-90., and 1990-91. The amount of grants in-aid is more by Rs.2089.32 lakhs in 1990-91 over the actuals of 1988-89.

TABLE No.14.

(Rupees in lakhs)

Grants-in-aid from the Government of India	Actuals	Revised	Budget
	1988-89	Estimates 1989-90	Estimates 1990-91
1	2	3	4
1. Ministry of Home Affairs	6751.32	7631.67	8840.64
2. Other Ministries	-	-	-
T O T A L	6751.32	7631.67	8840.64

General Budgetary Position.

The General Budgetary position under the consolidated funds of the Union Territory for the years 1988-89., 1989-90 and 1990-91 is broadly as follows.

TABLE No.15

(Rupees in lakhs)

I T E M S	Actuals 1988-89	Revised Estimates 1989-90	Budget Estimates 1990-91
1	2	3	4
1. Revenue Receipts (including grants in-aid)	14532.97	16604.50	19220.82
2. Expenditure net from revenue (Net)	14511.76	16658.66	19220.82
3. Surplus (+) Deficit (-) on revenue accounts	(+ 21.21)	(-) 54.16	-
4. Capital Receipts	3119.89	3333.66	4036.81
5. Expenditure met from Capital including loans and advances (net)	3478.51	3333.66	4036.81
6. Surplus (+) Deficit (-) on capital account	(-) 358.62	-	-
7. T o t a l (net)			
7.1 Receipts	17652.86	19938.16	23257.63
7.2 Expenditure	17990.27	19992.32	23257.63
7.3 Surplus (+) Deficit (-)	(-) 337.41	(-) 54.16	-

The general budgetary position of the Union Territory shows a deficit of Rs.337.41 lakhs and Rs.54.16 lakhs for 1988-89 and 1989-90 respectively.

PLAN BUDGET.

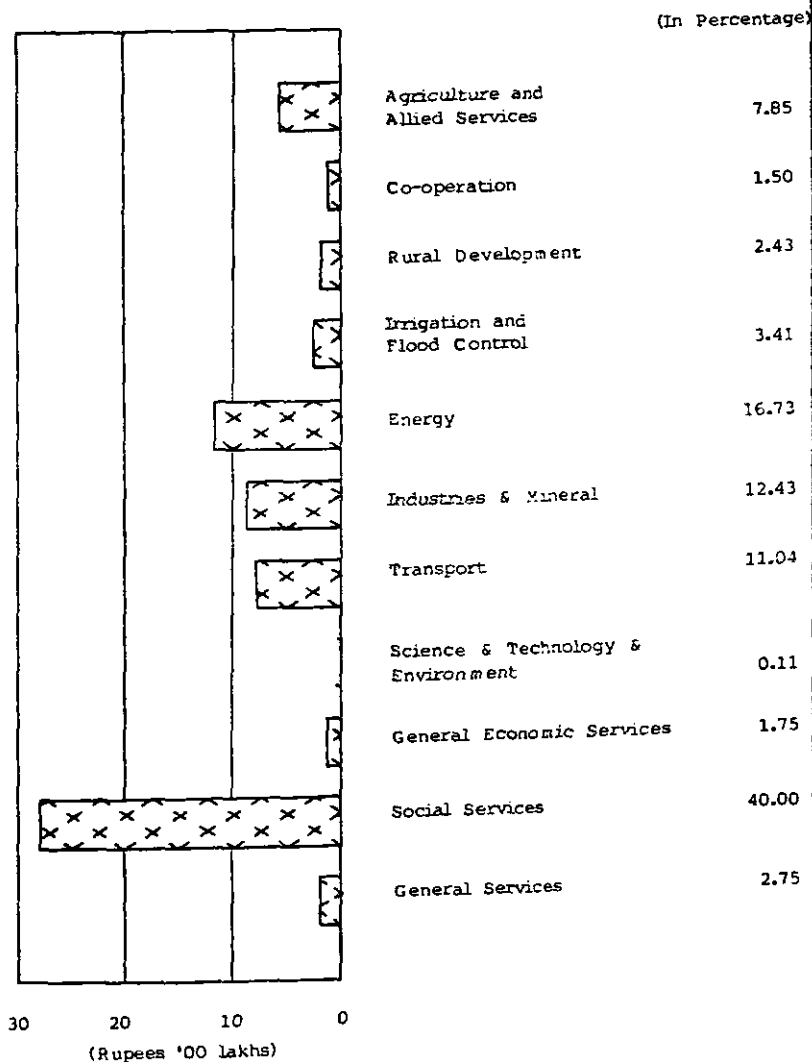
The total proposed outlay under various heads of the plan expenditure for 1990-91 is 7000 lakhs. The table below indicates the sectoral distribution of the proposed plan outlay during 1990-91. This outlay is inclusive of loans and advances by the Union Territory Administration.

TABLE No.16.

Heads of Development		Rs.in lakhs	Percentage.
1		2	3
1	Agriculture and Allied Services.	549.40	7.85
2	Co-operation	105.00	1.50
3	Rural Development	170.00	2.43
4	Irrigation and Flood Control	238.50	3.41
5	Energy	1171.00	16.73
6	Industries and Minerals	870.00	12.43
7	Transport	772.73	11.04
8	Science & Technology Environment	7.50	0.11
9	General Economic Services	122.87	1.75
10.	Social Services	2800.35	40.00
11	General Services.	192.65	2.75
T O T A L		7000.00	100.00

It is evident from the table that social services consumed bulk of plan outlay for 1990-91. This is followed by the sectors Energy, Industry and Minerals, Transport, Agriculture and Allied activities, Irrigation and Flood control, General Services Rural Development , General Economic Services and Co-operation

PLAN BUDGET 1990 - 91
 TOTAL OUTLAY RS.7000.00 lakhs.



lastly followed by Science and Technology.

Resources for the year 1990-91.

Tax and Non Tax revenues 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	5828.63
2. Non Tax Revenue	4551.55
3. Grants-in-aid	8840.64

T O T A L	19220.82

Per Capita Receipts.

The table below indicates the per capita receipts on revenue account for the years 1988-89 to 1990-91. The per capita receipts on revenue account for the Union Territory Works out to Rs.1032.41., Rs.1159.48 and Rs.1306.23 for the years 1988-89., 1989-90 and 1990-91 respectively.

T A B L E No. 18

I T E M S	In Rupees.		
	Actuals 1988-89	Revised Estimates 1989-90	Budget Estimates 1990-91
1	2	3	4
1. Tax Revenue	657.06	695.65	733.47
2. Non Tax Revenue	375.35	463.83	572.76
T O T A L	1032.41	1159.48	1306.23

- 18 -
T A B L E No. 19.
Per Capita Revenue Expenditure.

(In Rupees)

I T E M S	Actuals 1988-89	Revised Estimates 1989-90	Budget Estimates 1990-91
1	2	3	4
1. Development Expenditure	1515.91	1687.27	1891.39
2. Non Development Expenditure	409.40	465.38	527.34
3. T O T A L (1 + 2)	1925.31	2152.65	2418.73

Per capita revenue expenditure figures of the Union Territory of Pondicherry for the years 1988-89, 1989-90 and 1990-91 are shown in the above table. The per capita revenue expenditure which stood at Rs.1925.31 in 1988-89 has increased to Rs. 2152.65 and Rs.2418.73 during the years 1989-90 and 1990-91 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.

jsr 4690

Sub. National Systems Unit,
National Institute of Educational
Planning and Administration
17-B, SriAurobindo Marg, New Delhi-1100

DOC. No. D...5727.....

Dcts... 4-2-91

NIEPA DC



D05727

Government Press
DIRECTORATE OF STATIONERY AND PRINTING
PONDICHERRY-9.