



सत्यमेव जयते

GOVERNMENT OF PONDICHERRY

BUDGET IN BRIEF

1991-92

DIRECTORATE OF ECONOMICS & STATISTICS
PONDICHERRY

P R E F A C E

The 'Budget-in-Brief 1991-92' in respect of the Union Territory of Pondicherry is the twenty eighth 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 1989-90, 1990-91 and 1991-92 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.

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Dated: 30th September 1991

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B U D G E T I N B R I E F - 1991-92

The Revenue Account of the Union Territory Budget -1991-92

The fiscal operations (under the Revenue Account) of the Government of Union Territory of Pondicherry during the year 1991-92 are estimated to result in a revenue deficit of Rs.9802.94 lakhs, The estimates of expenditure on revenue account are placed at Rs.22721.94 lakhs and the total estimated revenue receipts from the Administration are placed at Rs.12919.00 lakhs during the year 1991-92.

TABLE NO. 1

<u>Budget (Revenue Account) 1991-92 (Budget Estimates)</u>	
(Rupees in lakhs)	
1. Total Revenue Receipts (Excluding grants-in-aid-and contribution)	12919.00
2. Total Revenue Expenditure	22721.94
3. Deficits	9802.94

TABLE NO. 2

Trend in overall position of the Union Territory Budget
(Revenue Account) 1989-90 to 1991-92

(Rupees in lakhs)			
I T E M S	Actuals	Revised	Budget
	1989-90	Estimates	Estimates
		1990-91	1991-92
(1)	(2)	(3)	(4)
1 Revenue Receipts	9469.67	11502.70	12919.00
2 Revenue Expenditure	16669.66	20398.63	22721.94
3 Net Deficit	7199.99	8895.93	9802.94

Revenue of the Union Territory 1991-92 (Budget Estimates)

During the Financial Year 1991-92 the Revenue of the Union Territory is estimated at Rs.12919.00 lakhs out of which Rs.7197.29 lakhs or 55.71% are by way of Taxes and Duties and Rs.5721.71 lakhs or 44.29% by way of Non-Tax Revenue.

Expenditure 1991-92 (Budget Estimates)

Out of the total estimated expenditure of Rs.22721.94 lakhs during 1991-92 a sum of Rs.5063.08 lakhs is earmarked for Non-Development services of which Rs.273.64 lakhs will be spent on organs of

te, Rs.282.45 lakhs on fiscal services, Rs.1872.60 lakhs on interest (debt services, Rs.1981.30 lakhs on Administrative Services and 653.09 lakhs on Pensions and other miscellaneous services. A sum of 17658.86 lakhs is earmarked for development services.

TABLE NO.3

The Union Territory Budget 1991-92 (Revenue Account)

Budget Estimates

Revenue Receipts	Rupees in lakhs	Revenue Expenditure	Rupees in lakhs
(1)	(2)	(3)	(4)
<u>TAX REVENUE</u>	7197.29 (31.68)	1. <u>DEVELOPMENT EXPENDITURE</u>	17658.86 (77.72)
a) State Excise	2721.00 (11.98)	a) Social and Community Services	8356.42 (36.78)
b) Sales Tax	3575.00 (15.73)	b) Economic Services	9099.36 (40.05)
c) Others	901.29 (3.97)	c) Grants-in-aid and Contributions	203.08 (0.89)
<u>NON-TAX REVENUE</u>	5721.71 (25.18)	2. <u>NON-DEVELOPMENT EXPENDITURE</u>	5063.08 (22.28)
a) Interest Receipts	83.50 (0.37)	a) Organs of State	273.64 (1.21)
b) Others	5638.21 (24.81)	b) Fiscal Services	282.45 (1.24)
3. TOTAL (1 + 2)	12919.00 (56.86)	c) Interest and Debt Services	1872.60 (8.24)
4. Deficit	9802.94 (43.14)	d) Administrative Services	1981.30 (8.72)
		e) Pension and other Miscellaneous Services	653.09 (2.87)
<u>GRAND TOTAL</u>	22721.94 (100.00)		22721.94 (100.00)

Trend in Revenue Receipts (1989-90 to 1991-92)

During the financial year 1991-92 the Revenue Receipts to be realised are estimated at Rs.12919.00 lakhs which is Rs.3449.33 lakhs higher than the receipts during 1989-90.

Taxes and Duties in 1991-92 are estimated to yield about Rs.7197.29 lakhs as compared to the Non-Tax Revenue of Rs.5721.71 lakhs to be realised.

Receipts from Taxes and Duties during 1991-92 form 55.71% of total revenue and Non-Tax revenue form 44.29% of the total Revenue. The corresponding figures for the year 1989-90 are 63.77% and 36.23% respectively of the Tax and Non-Tax Revenue.

TABLE NO. 4

Revenue Receipts 1989-90 to 1991-92

(Rupees in lakhs)

I T E M S	Actuals 1989-90	Revised Estimates 1990-91	Budget Estimates 1991-92
(1)	(2)	(3)	(4)
Tax Revenue	6039.14	6654.92	7197.29
Percentage to total	(63.77)	(57.85)	(55.71)
State Excise Duties	2166.69	2567.00	2721.00
Percentage to total	(22.88)	(22.32)	(21.06)
Sales Tax	3076.19	3250.00	3575.00
Percentage to total	(32.48)	(28.25)	(27.67)
Others	796.26	837.92	901.29
Percentage to total	(8.41)	(7.28)	(6.98)
Non-Tax Revenue	3430.53	4847.78	5721.71
Percentage to total	(36.23)	(42.15)	(44.22)
Interest Receipts	76.77	75.50	83.50
Percentage to total	(0.81)	(0.66)	(0.65)
Power Project	2911.12	4312.70	5148.00
Percentage to total	(30.74)	(37.49)	(39.85)
Others	442.64	459.58	490.21
Percentage to total	(4.68)	(4.00)	(3.79)
Total Revenue (1+2)	9469.67	11502.70	12919.00
Percentage	(100.00)	(100.00)	(100.00)

Taxes and Duties of Union Territory 1991-92 (Budget Estimates)

During the financial year 1991-92 total receipts from Taxes and Duties are estimated at Rs.7197.29 lakhs out of which revenue from Excise Duties constituted 37.80% and Sales Tax accounted for 49.67%. Revenue from Sales Tax shows an increase of Rs.498.81 lakhs during 1991-92 over the actuals of 1989-90. As per the Budget Estimates for 1991-92, there is an increase of Rs. 554.31 lakhs in receipts from State Excise Duties over the actuals of 1989-90.

TABLE NO. 5

Taxes and Duties 1991 - 92

(Rupees in lakhs)

L.No.	I t e m s	Amount	Percentage
1	2	3	4
1.	Land Revenue	15.00	0.21
2.	Stamps and Registration fees	480.00	6.67
3.	State Excise	2721.00	37.80
4.	Sales Tax	3575.00	49.67
5.	Taxes on Vehicle	371.90	5.17
6.	Others	34.39	0.48
	TOTAL	7197.29	100.00

TABLE NO. 6

Trend in Taxes and Duties 1989-90 to 1991-92

(Rupees in lakhs)

I t e m s	Actuals	Revised	Budget
	1989-90	Estimates	Estimates
2	3	4	5
Other Taxes on Income and Expenditure	-	-	-
Percentage to total	-	-	-
Land Revenue	15.58	14.60	15.00
Percentage total	(0.25)	(0.22)	(0.21)
Stamps and Registration fees	401.12	440.00	480.00
Percentage to total	(6.64)	(6.61)	(6.67)
State Excise	2166.69	2567.00	2721.00
Percentage to total	(35.87)	(38.57)	(37.80)
Sales Tax	3076.19	3250.00	3575.00
Percentage to total	(50.94)	(48.84)	(49.67)
Taxes on vehicles	349.88	350.87	371.90
Percentage to total	(5.79)	(5.27)	(5.17)
Others	30.68	32.45	34.39
Percentage to total	(0.51)	(0.49)	(0.48)
Total	6039.14	6654.92	7197.29
	(100.00)	(100.00)	(100.00)

Non-Tax Revenue 1991-92 Budget Estimates

During the financial year 1991-92 Non-Tax Revenue is estimated at Rs.5721.71 lakhs which constitutes 44.29% of the total revenue receipts, There is an increase of Rs.2291.18 lakhs during 1991-92 as compared to the actuals of 1989-90.

TABLE NO. 7

Trend in Non-Tax Revenue 1989-90 to 1991-92

(Rupees in lakhs)

Sl. No.	I t e m s	Actuals 1989-90	Revised Estimates 1990-91	Budget Estimates 1991-92
(1)	(2)	(3)	(4)	(5)
1	Interest Receipts, Dividends and Profits	76.77	75.50	83.50
	Percentage to total.	(2.24)	(1.56)	(1.46)
2	General Services	133.59	149.21	161.63
	Percentage to total	(3.89)	(3.08)	(2.82)
3	Social and Community Services	193.90	195.95	206.29
	Percentage to total	(5.65)	(4.04)	(3.61)
4	Economic Services	3026.27	4427.12	5270.29
	Percentage to total	(88.22)	(91.32)	(92.11)
5	Total	3430.53	4847.78	5721.71
	Percentage to total	(100.00)	(100.00)	(100.00)

Expenditure met from Revenue 1991-92 (Budget Estimates)

Estimates of Expenditure under the Revenue Account for 1991-92 is placed at Rs.22721.94 lakhs which is Rs. 6052.28 lakhs higher than the actual expenditure incurred under the revenue account during the year 1989-90.

Out of the total expenditure for 1991-92 Rs.17658.86 lakhs or 77.72% is earmarked for development purposes which is Rs.4607.47 lakhs or 35.30% higher than the expenditure incurred in 1989-90. Non-Development Expenditure is estimated at Rs.5063.08 lakhs during 1991-92 which is Rs.1444.81 lakhs or 39.93% higher than that of the actuals of 1989-90.

TABLE NO. 8

Trend in Revenue Expenditure 1989-90 to 1991-92

(Rupees in lakhs)

Sl. No.	Items	Actuals	Revised	Budget
		1989-90	Estimates 1990-91	Estimates 1991-92
(1)	(2)	(3)	(4)	(5)
	Development Expenditure	13051.39	15891.76	17658.86
	Percentage to total	(78.29)	(77.91)	(77.72)
	Non-Development Expenditure	3618.27	4506.87	5063.08
	Percentage to total	(21.71)	(22.09)	(22.28)
	Total	16669.66	20398.63	22721.94
	Percentage	(100.00)	(100.00)	(100.00)

Development (Revenue Expenditure) 1991-92

Out of Budgeted outlay for development^{purposes} during the year 1991-92 Rs.8356.42 lakhs or 47.32% earmarked for Social and Community Services and Rs.9099.36 lakhs or 51.53% for Economic Services while a sum of Rs.203.08 lakhs or 1.15% of the total Developmental 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 23.88%, 10.22%, 1.65%, 2.86%, 5.62%, 33.77% and 2.81%.

TABLE NO. 9

Development Expenditure 1989-90 to 1991-92

(Rupees in lakhs)

Sl. No.	Items	Actuals	Revised	Budget
		1989-90	Estimates 1990-91	Estimates 1991-92
(1)	(2)	(3)	(4)	(5)
	SOCIAL AND COMMUNITY SERVICES	6347.59	7673.51	8356.42
	Percentage to total	(48.64)	(48.29)	(47.32)
	Education, Sports, Arts and Culture	3144.39	3824.62	4217.02
	Percentage to total	(24.09)	(24.07)	(23.88)

(1)	(2)	(3)	(4)	(5)
2	Medical and Public Health Percentage to total	1435.34 (11.00)	1778.12 (11.19)	1805.08* (10.22)
3	Family Planning, Sanitation and Water Supply Percentage to total	319.73 (2.45)	300.65 (1.89)	291.78 (1.65)
4	Housing and Urban Development Percentage to total	303.73 (2.33)	339.73 (2.14)	505.71 (2.86)
5	Labour and Employment Percentage to total	144.63 (1.11)	210.04 (1.32)	212.10 (1.20)
6	Social Security and Welfare Percentage to total	379.99 (2.91)	457.92 (2.88)	508.01 (2.88)
7	Other Social and Community Services Percentage to total	619.78 (4.75)	762.43 (4.80)	816.72 (4.63)
B	ECONOMIC SERVICES Percentage to total	6656.52 (51.00)	8104.60 (51.00)	9099.36 (51.53)
1	Agriculture, Animal Husbandry and Fisheries Percentage to total	744.43 (5.70)	936.01 (5.89)	991.79 (5.62)
2	Medium Irrigation, Minor Irriga- tion, Soil and Water Conservation Percentage to total	205.96 (2.04)	298.59 (1.88)	395.49 (2.24)
3	Co-operation Percentage to total	64.87 (0.50)	53.42 (0.34)	78.61 (0.45)
4	Dairy Development Percentage to total	11.53 (0.09)	8.73 (0.05)	11.75 (0.07)
5	Rural Development Percentage to total	234.00 (1.79)	251.43 (1.58)	511.21 (2.89)
6	Industries and Minerals Percentage to total	1251.80 (9.59)	905.55 (5.70)	496.11 (2.81)
7	Water and Power Development Percentage to total	3503.01 (26.84)	4984.01 (31.36)	5963.72 (33.77)
8	Transport and Communications Percentage to total	361.75 (2.77)	411.21 (2.59)	383.33 (2.17)
9	Other Economic Services Percentage to total	219.17 (1.68)	255.65 (1.61)	267.35 (1.51)
C	GRANTS-IN-AID AND CONTRIBUTION TO LOCAL BODIES AND PANCHAYAT RAJ INSTITUTIONS Percentage to total	47.28 (0.36)	113.65 (0.71)	203.08 (1.15)
	TOTAL (A + B + C) Percentage	13051.39 (100.00)	15891.76 (100.00)	17658.86 (100.00)

Non-Development (Revenue) Expenditure 1989-90 to 1991-92

Non-Development Expenditure under the Revenue Account is estimated at Rs. 5063.08 lakhs during 1991-92 out of which Rs.273.64 lakhs or 5.40% are earmarked for organs of state Rs.282.45 lakhs or 5.58% for Fiscal Services, Rs.1981.30 lakhs or 39.13% for Administrative Services Rs.1872.60 lakhs or 36.99% for Interest and Debt Services and Rs.653.09 lakhs or 12.90% for Pension and Miscellaneous Services. The total Non-Development expenditure during 1991-92 shows an increase of Rs.1444.81 lakhs or 39.93% over the actuals of 1989-90.

TABLE NO. 10

Trend in Non-Development Expenditure

(Rupees in lakhs)

Sl. No.	I t e m s	Actuals	Revised	Budget
		1989-90	Estimates 1990-91	Estimates 1991-92
(1)	(2)	(3)	(4)	(5)
1	Organs of State Percentage to total	227.15 (6.28)	249.10 (5.53)	273.64 (5.40)
2	Fiscal Services Percentage to total	223.52 (6.18)	252.79 (5.61)	282.45 (5.58)
3	Interest payments and Debt Services Percentage to total	1313.29 (36.30)	1557.38 (34.55)	1872.60 (36.99)
4	Administrative Services Percentage to total	1379.82 (38.13)	1668.81 (37.03)	1981.30 (39.13)
5	Pension and Other Miscellaneous Services Percentage to total	474.49 (13.11)	778.79 (17.28)	653.09 (12.90)
	Total Percentage	3618.27 (100.00)	4506.87 (100.00)	5063.08 (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)

Sl. No.	Items	Actuals 1989-90	Revised Estimates 1990-91	Budget Estimates 1991-92
	Development Expenditure	2364.57	2810.20	3628.16
	Percentage to total	(96.58)	(96.27)	(96.14)
	Education, Sports, Arts and Culture	227.25	338.19	303.50
	Percentage to total	(9.28)	(11.59)	(8.04)
	Sanitation and Water Supply	83.22	113.30	210.04
	Percentage to total	(3.40)	(3.88)	(5.57)
	Medical and Public Health	18.86	16.25	25.00
	Percentage to total	(0.77)	(0.56)	(0.66)
	Housing and Urban Development	186.01	179.66	211.03
	Percentage to total	(7.60)	(6.15)	(5.59)
	Agriculture and Allied Services	36.15	102.25	84.51
	Percentage to total	(1.48)	(3.50)	(2.24)
	Co-operation	8.15	50.25	91.71
	Percentage to total	(0.33)	(1.72)	(2.43)
	Industry and Minerals	401.45	444.67	659.00
	Percentage to total	(16.40)	(15.23)	(17.46)
	Water and Power Development	939.12	1206.39	1584.50
	Percentage to total	(38.36)	(41.33)	(41.99)
	Transport and Communication	386.87	329.79	402.87
	Percentage to total	(15.80)	(11.30)	(10.68)
	Other Social and Economic Services	77.49	29.45	56.00
	Percentage to total	(3.16)	(1.01)	(1.48)
	Non-Development Expenditure	83.75	108.75	145.50
	Percentage to total	(3.42)	(3.73)	(3.86)
	General Services (Public Works)	83.75	108.75	145.50
	Percentage to total	(3.42)	(3.73)	(3.86)
	Commuted value of Pension	-	-	-
	Percentage to total	-	-	-
	TOTAL (A + B)	2448.32	2918.95	3773.66
	Percentage	(100.00)	(100.00)	(100.00)

Out of the total budgeted outlay of Rs.3773.66 lakhs for the year 1991-92 a sum of Rs.3628.16 lakhs or 96.14% is allotted for Development Services. The total capital outlay for 1991-92 is higher by Rs.1325.34 lakhs than the capital outlay for the year 1989-90.

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 year 1989-90 to 1991-92.

TABLE NO.12
LOANS AND ADVANCES

(Rupees in lakhs)

Loans and Advances by the Union Territory	Actuals 1989-90	Revised Estimates 1990-91	Budget Estimates 1991-92
(1)	(2)	(3)	(4)
Non Plan	220.25	216.79	285.29
Plan	104.06	99.56	172.25
Total (Loans and Advances)	324.31	316.35	457.54
Recoveries	172.54	215.62	242.00
Net Loan and Advances	151.77	100.73	215.54

It may be noted that loans and advances under plan schemes constitutes 32.09%, 31.47% and 37.65% respectively for the year 1989-90, 1990-91 and 1991-92.

TABLE NO. 13
PUBLIC DEBT

(Rupees in lakhs)

Sl. No.	Items	Actuals 1989-90	Revised Estimates 1990-91	Budget Estimates 1991-92
(1)	(2)	(3)	(4)	(5)
1	Loans and Advances from Central Government (Receipts)	3170.50	4555.75	5342.02
2	Loans and Advances from Central Government (Repayment)	677.74	1536.07	1352.82
3	Net loans and advances from Central Government	2492.76	3019.68	3989.20

Grants from the Government of India

The undermentioned table indicates the grants-in-aid received from the Government of India during the year 1989-90, 1990-91 and 1991-92. The amount of grants-in-aid is more by Rs.2306.49 lakhs in 1991-92 over the actuals of 1989-90.

TABLE NO.14

(Rupees in lakhs)

Sl. No.	Grants-in-aid from the Government of India	Actuals 1989-90	Revised Estimates 1990-91	Budget Estimates 1991-92
(1)	(2)	(3)	(4)	(5)
	Ministry of Home Affairs	7496.45	8652.64	9802.94
	Other Ministries	-	-	-
	Total	7496.45	8652.64	9802.94

GENERAL BUDGETARY POSITION

The General Budgetary Position under the consolidated funds of the Union Territory for the years 1989-90, 1990-91 and 1991-92 is broadly as follows:-

TABLE NO. 15

(Rupees in lakhs)

Sl. No.	Items	Actuals 1989-90	Revised Estimates 1990-91	Budget Estimates 1991-92
(1)	(2)	(3)	(4)	(5)
	Revenue Receipts (Including grants-in-aid)	16966.12	20155.34	22721.94
	Expenditure met from Revenue (Net)	16669.66	20398.63	22721.94
	Surplus (+) / Deficit (-) on Revenue Account	(+)296.46	(-)243.29	-
	Capital Receipts	3343.04	4771.37	5584.02
	Expenditure met from Capital including loans and Advances (Net)	3450.37	4771.37	5584.02

(1)	(2)	(3)	(4)	(5)
6	Surplus (+) / Deficit (-) on Capital Account	(-) 107.33	-	-
7	Total (Net)	.	2 21 . . .	2 . . .
7.1	Receipts	20309.16	24926.71	28305.96
7.2	Expenditure	20120.03	25170.00	28305.96
7.3	Surplus (+) / Deficit (-)	(+) 189.13	(-) 243.29	-

The general budgetary position of the Union Territory shows a surplus of Rs.189.13 lakhs and Deficit of Rs.243.29 lakhs for 1989-90 and 1990-91.

PLAN BUDGET

The total proposed outlay under various heads of the plan expenditure for 1991-92 is Rs.8500 lakhs. The table below indicates the sectoral distribution of the proposed plan outlay during 1991-92. This outlay is inclusive of loans and advances by the Union Territory Administration.

TABLE NO. 16
PLAN OUTLAY - 1991-92

Sl.No.	Heads of Development	Rupees in lakhs	Percentage
(1)	(2)	(3)	(4)
1	Agriculture and Allied Services	774.00	9.11
2	Co-operation	168.00	1.98
3	Rural Development	387.00	4.55
4	Irrigation and Flood Control	277.00	3.26
5	Energy	1575.00	18.53
6	Industries and Minerals	1053.00	12.39
7	Transport	638.00	7.51
8	Science and Technology and Environment	8.00	0.09
9	General Economic Services	125.00	1.47
10	Social Services	3260.00	38.35
11	General Services	235.00	2.76
	TOTAL	8500.00	100.00

It is evident from the Table that Social Services consumed bulk Plan outlay for 1991-92. This is followed by the sectors Energy, Industries and Minerals, Agriculture and Allied Activities, Transport, Rural Development, Irrigation and Flood Control, General Services, Co-operation and General Economic Services lastly followed by Science and Technology and Environment.

Resources for the year 1991-92

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

	(Rupees in lakhs)
1. Tax Revenue	7197.29
2. Non-Tax Revenue	5721.71
3. Grants-in-aid	9802.94

TOTAL	22721.94

PERCAPITA RECEIPTS

The Table below indicates the per capita receipts on revenue account for the years 1989-90 to 1991-92. The per capita receipts on revenue account for the Union Territory works out to Rs.1223.69, Rs.1447.49 and Rs.1582.88 for the years 1989-90, 1990-91 and 1991-92 respectively.

TABLE NO. 18

PER CAPITA REVENUE

(In Rupees)

Sl. No.	Items	Actuals 1989-90	Revised Estimates 1990-91	Budget Estimates 1991-92
(1)	(2)	(3)	(4)	(5)
1	Tax Revenue	780.39	837.45	881.84
2	Non-Tax Revenue	443.30	610.04	701.04
	TOTAL	1223.69	1447.49	1582.88

TABLE NO. 19

Per Capita Revenue Expenditure

(In Rupees)

S1. No.	I t e m s	Actuals 1989-90	Revised Estimates 1990-91	Budget Estimates 1991-92
(1)	(2)	(3)	(4)	(5)
1	Development Expenditure	1686.52	1999.81	2163.62
2	Non-Development Expenditure	467.56	567.14	620.35
TOTAL (1 + 2)		2154.08	2566.95	2783.97

Per Capita Revenue Expenditure figures of the Union Territory of Pondicherry for the years 1989-90, 1990-91 and 1991-92 are shown in the above Table. The per capita revenue expenditure which stood at Rs.2154.08 in 1989-90 has increased to Rs.2566.95 and Rs.2783.97 during the years 1990-91 and 1991-92 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.

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