



GOVERNMENT OF PONDICHERRY

BUDGET IN BRIEF

1992-93

**DIRECTORATE OF ECONOMICS & STATISTICS
PONDICHERRY**

P R E F A C E

The 'Budget-in-Brief 1992-93' in respect of the Union Territory of Pondicherry is the twenty-ninth 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 1990-91, 1991-92 and 1992-93 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.

G. BRITTO
DIRECTOR

PONDICHERRY- 605 001

Dated: 1st July 1992



BUDGET IN BRIEF - 1992-93

The Revenue Account of the Union Territory Budget-1992-93

The fiscal operations (under the Revenue Account) of the Government of Union Territory of Pondicherry during the year 1992-93 are estimated to result in a revenue deficit of Rs.9947.26 lakhs. The estimates of expenditure on revenue account are placed at Rs.25728.26 lakhs and the total estimated revenue receipts from the administration are placed at Rs.15781.00 lakhs during the year 1992-93.

TABLE No.1

Budget (Revenue Account) 1992-93 (Budget Estimates)

(Rupees in lakhs)

1. Total Revenue Receipts (Excluding grants-in-aid and contribution)	15781.00
2. Total Revenue Expenditure	25728.26
3. Deficits	9947.26

TABLE No.2

Trend in overall position of the Union Territory

Budget (Revenue Account) 1990-91 to 1992-93

(Rupees in lakhs)

I T E M S	Actuals 1990-91	Revised Estimates 1991-92	Budget Estimates 1992-93
1. Revenue Receipts	11652.50	14043.00	15781.00
2. Revenue Expenditure	20420.52	24173.01	25728.26
3. Net Deficit	8768.02	10130.01	9947.26

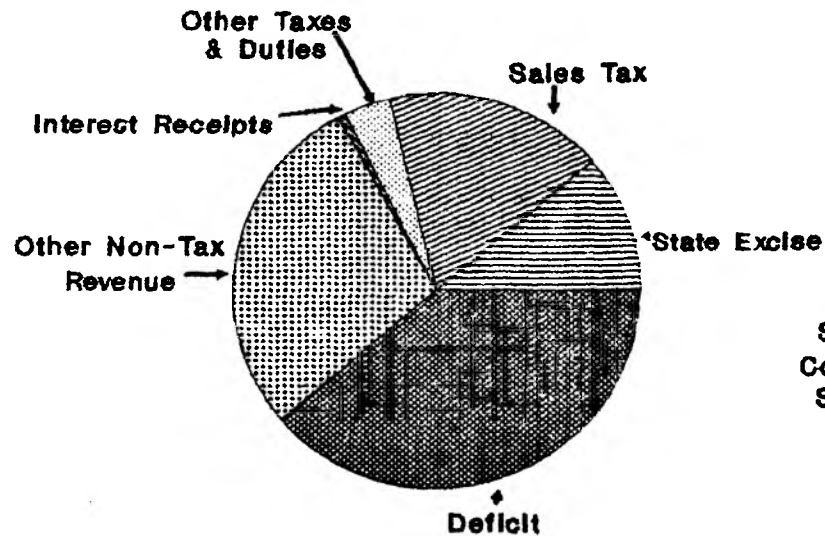
Revenue of the Union Territory 1992-93 (Budget Estimates)

During the Financial Year 1992-93 the Revenue of the Union Territory is estimated at Rs.15781.00 lakhs out of which Rs.8367.34 lakhs or 53.02% are by way of Taxes and Duties and Rs.7413.66 lakhs or 46.98% by way of Non-Tax Revenue.

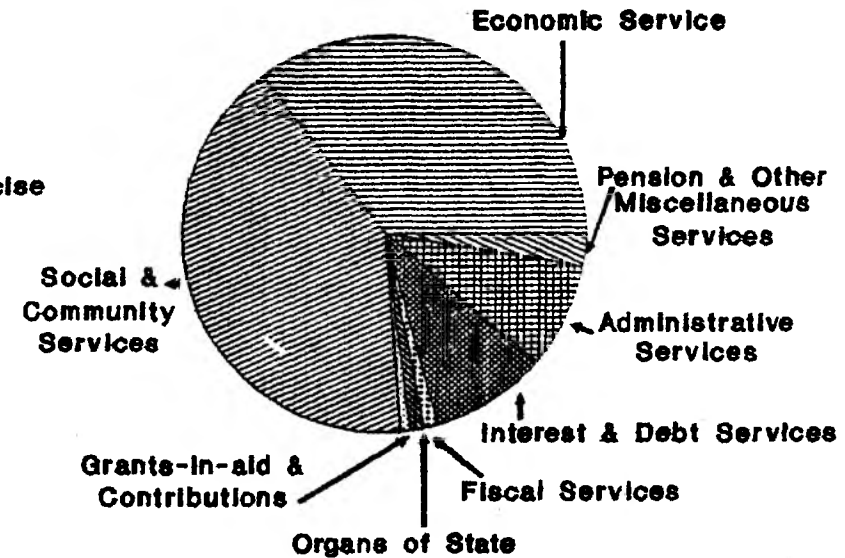
BUDGET RUPEE

1992-93 REVENUE ACCOUNT

Where it comes from



Where it goes to



Expenditure 1992-93 (Budget Estimates)

Out of the total estimated expenditure of Rs.25728.26 lakhs during 1992-93 a sum of Rs.5888.08 lakhs is earmarked for Non-Development services of which Rs.298.85 lakhs will be spent on organs of State, Rs.293.31 lakhs on fiscal services, Rs.2396.30 lakhs on interest and debt services, Rs.2219.36 lakhs on Administrative Services and Rs.680.26 lakhs on pensions and other miscellaneous services. A sum of Rs.19840.18 lakhs is earmarked for development services.

TABLE No.3

The Union Territory Budget 1992-93 (Revenue Account)

Budget Estimates

Revenue Receipts	Rupees in lakhs	Revenue Expenditure	Rupees in lakhs.
1	2	3	4
1. <u>TAX REVENUE</u>	8367.34 (32.52)	1. <u>DEVELOPMENT EXPENDI- TURE</u>	19840.18 (77.11)
a. State Excise	2900.00 (11.27)	a. Social and Community Services	9085.22 (35.31)
b. Sales Tax	4500.00 (17.49)	b. Economic Services	10573.19 (41.09)
c. Others	967.34 (3.76)	c. Grants-in-aid and Contributions	181.77 (0.71)
2. <u>NON-TAX REVENUE</u>	7413.66 (28.82)	2. <u>NON-DEVELOPMENT EXPENDITURE</u>	5888.08 (22.89)
a. Interest Rece pts	148.00 (0.58)	a. Organs of State	298.85 (1.16)
b. Others	7265.66 (28.24)	b. Fiscal Services	293.31 (1.14)
3. TOTAL (1 + 2)	15781.00 (61.34)	c. Interest and Debt services	2396.30 (9.31)
4. Deficit	9947.26 (38.66)	d. Administrative Services	2219.36 (8.63)
		e. Pension and Other Miscellaneous Services	680.26 (2.65)
GRAND TOTAL	25728.26 (100.00)	GRAND TOTAL	25728.26 (100.00)

REVENUE RECEIPTS

(Rupees in Lakhs)



TAX REVENUE



TOTAL



NON TAX REVENUE

20000

15000

10000

5000

0

1990-91
Actuals

1991-92
Revised
Estimates

1992-93
Budget
Estimates

Trend in Revenue Receipts (1990-91 to 1992-93)

During the financial year 1992-93, the Revenue Receipts to be realised are estimated at Rs.15781.00 lakhs which is Rs.4128.50 lakhs higher than the receipts during 1990-91.

Taxes and Duties in 1992-93 are estimated to yield about Rs.8367.34 lakhs as compared to the Non-Tax Revenue of Rs.7413.66 lakhs to be realised.

Receipts from Taxes and Duties during 1992-93 form 53.02% of total revenue and Non-Tax Revenue form 46.98% of the total Revenue. The corresponding figures for the year 1990-91 are 60.45% and 39.55% respectively for the Tax and Non-Tax Revenue.

TABLE No.4

Revenue Receipts 1990-91 to 1992-93 (Rs. in lakhs)

I T E M S	Actuals	Revised	Budget
	1990-91	Estimates 1991-92	Estimates 1992-93
	1.	2.	3.
	4.	5.	6.
1. Tax Revenue	7043.95	7769.38	8367.34
Percentage to total	(60.45)	(55.33)	(53.02)
a. State Excise Duties	2484.54	2764.00	2900.00
Percentage to total	(21.32)	(19.68)	(18.38)
b. Sales Tax	3647.22	4100.00	4500.00
Percentage to total	(31.30)	(29.20)	(28.51)
c. Others	912.19	905.38	967.34
Percentage to total	(7.83)	(6.45)	(6.13)
2. Non-Tax Revenue	4608.55	6273.62	7413.66
Percentage to total	(39.55)	(44.67)	(46.98)
a. Interest Receipts	117.66	126.60	148.00
Percentage to total	(1.01)	(0.90)	(0.94)
b. Power Project	4027.15	5562.00	6747.00
Percentage to total	(34.56)	(39.61)	(42.75)
c. Others	463.74	585.02	518.66
Percentage to total	(3.98)	(4.16)	(3.29)
3. Total Revenue (1+2)	11652.50	14043.00	15781.00
Percentage	(100.00)	(100.00)	(100.00)

Taxes and Duties of Union Territory 1992-93 (Budget Estimates)

During the financial year 1992-93 total receipts from Taxes and Duties are estimated at Rs.8367.34 lakhs out of which revenue from Excise Duties constituted 34.66% and Sales Tax accounted for 53.78%. Revenue from Sales Tax shows an increase of Rs.852.78 lakhs during 1992-93 over the actuals of 1990-91. As per the Budget Estimates for

1992-93, there is an increase of Rs.415.46 lakhs in receipts from State Excise Duties over the actuals of 1990-91.

TABLE No.5

Taxes and Duties 1992-93 (Rupees in lakhs)

Sl.No.	Items	Amount	Percentage
1.	2.	3.	4.
1.	Land Revenue	12.34	0.15
2.	Stamps and Registration fees	535.00	6.39
3.	State Excise	2900.00	34.66
4.	Sales Tax	4500.00	53.78
5.	Taxes on vehicles	390.00	4.66
6.	Others	30.00	0.36
TOTAL		8367.34	100.00

TABLE No.6

Trend in Taxes and Duties 1990-91 to 1992-93

(Rs. in lakhs)

Sl. No.	I T E M S	Actuals 1990-91	Revised Estimates 1991-92	Budget Estimates 1992-93
1	2	3	4	5
1.	Other Taxes on Income and Expenditure	-	-	-
	Percentage to total	-	-	-
2.	Land Revenue	17.89	12.48	12.34
	Percentage to total	(0.26)	(0.16)	(0.15)
3.	Stamps and Registration Fees	502.94	480.00	535.00
	Percentage to total	(7.14)	(6.18)	(6.39)
4.	State Excise	2484.54	2764.00	2900.00
	Percentage to total	(35.27)	(35.57)	(34.66)
5.	Sales Tax	3647.22	4100.00	4500.00
	Percentage to total	(51.78)	(52.77)	(53.78)
6.	Taxes on vehicles	350.27	371.90	390.00
	Percentage to total	(4.97)	(4.79)	(4.66)
7.	Others	41.09	41.00	30.00
	Percentage to total	(0.58)	(0.53)	(0.36)
8.	Total	7043.95	7769.38	8367.34
	Percentage	(100.00)	(100.00)	(100.00)

Non-Tax Revenue 1992-93 Budget Estimates

During the financial year 1992-93 Non-Tax Revenue is estimated at Rs.7413.66 lakhs which constitutes 46.98% of the total Revenue Receipt. There is an increase of Rs.2805.11 lakhs during 1992-93 as compared to the actuals of 1990-91.

TABLE No.7

Trend in Non-Tax Revenue 1990-91 to 1992-93

(Rs.in lakhs)

Sl. No.	I T E M S	Actuals 1990-91	Revised Estimates 1991-92	Budget Estimates 1992-93
1.	2.	3.	4.	5.
1.	Interest Receipts, Dividends and Profits	117.66	126.60	148.00
	Percentage to total	(2.55)	(2.02)	(2.00)
2.	General Services	171.34	198.81	185.71
	Percentage to total	(3.72)	(3.17)	(2.51)
3.	Social and Community Services	155.59	233.69	191.62
	Percentage to total	(3.38)	(3.72)	(2.58)
4.	Economic Services	4163.96	5714.52	6888.33
	Percentage to total	(90.35)	(91.09)	(92.91)
5.	Total	4608.55	6273.62	7413.66
	Percentage	(100.00)	(100.00)	(100.00)

Expenditure met from Revenue 1992-93 (Budget Estimates)

Estimates of Expenditure under the Revenue Account for 1992-93 is placed at Rs.25728.26 lakhs which is Rs.5307.74 lakhs higher than the actual expenditure incurred under the revenue account during the year 1990-91.

Out of the total expenditure for 1992-93 Rs.19840.18 lakhs or 77.11% is earmarked for development purposes which is Rs.3985.89 lakhs or 25.14% higher than the expenditure incurred in 1990-91. Non-Development Expenditure is estimated at Rs.5888.08 lakhs during 1992-93 which is 1321.85 lakhs or 28.95% higher than that of the actuals 1990-91.

TABLE No.8

Trend in Revenue Expenditure 1990-91 to 1992-93

(Rupees in lakhs)

Sl. No.	I T E M S	Actuals 1990-91	Revised Estimates 1991-92	Budget Estimates 1992-93
1.	2.	3.	4.	5.
1.	Development Expenditure	15854.29	18699.26	19840.18
	Percentage to total	(77.64)	(77.36)	(77.11)
2.	Non-Developmental Expenditure	4566.23	5473.75	5888.08
	Percentage to total	(22.36)	(22.64)	(22.89)
3.	Total	20420.52	24173.01	25728.26
	Percentage	(100.00)	(100.00)	(100.00)

Development (Revenue Expenditure) - 1992-93

Out of Budgeted outlay for development purposes during the Year 1992-93 Rs.9085.22 lakhs or 45.79% earmarked for Social and Community Services and Rs.10573.19 lakhs or 53.29% for Economic Services while a sum of Rs.181.77 lakhs or 0.92% 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 22.84% 10.03%, 1.76%, 2.58%, 5.37%, 37.19% and 3.25% respectively.

TABLE No.9

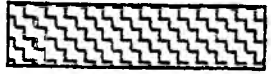
Development Expenditure 1990-91 to 1992-93

(Rs. in lakhs)

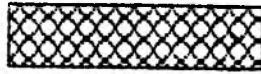
Sl. No.	I T E M S	Actuals	Revised	Budget
		1990-91	1991-92	1992-93
		Estimates	Estimates	Estimates
1.	2.	3.	4.	5.
A.	SOCIAL AND COMMUNITY SERVICES	7605.55	9200.82	9085.22
	Percentage to total	(47.97)	(49.20)	(45.79)
1.	Education, Sports, Arts & Culture	3752.15	4342.19	4530.78
	Percentage to total	(23.67)	(23.22)	(22.84)
2.	Medical and Public Health	1762.97	2004.47	1989.95
	Percentage to total	(11.12)	(10.72)	(10.03)
3.	Family Planning, Sanitation and Water supply	338.90	432.10	349.32
	Percentage to total	(2.14)	(2.31)	(1.76)
4.	Housing and Urban Development	347.21	540.68	512.01
	Percentage to total	(2.19)	(2.89)	(2.58)
5.	Labour and Employment	212.75	210.29	250.58
	Percentage to total	(1.34)	(1.12)	(1.26)
6.	Social Security and Welfare	448.65	526.59	541.58
	Percentage to total	(2.83)	(2.82)	(2.73)
7.	Other Social and Community Services	742.92	1144.50	911.00
	Percentage to total	(4.68)	(6.12)	(4.59)
B.	ECONOMIC SERVICES	8131.75	9264.36	10573.19
	Percentage to total	(51.29)	(49.55)	(53.29)
1.	Agriculture, Animal Husbandry and Fisheries	925.38	1055.35	1064.87
	Percentage to total	(5.84)	(5.64)	(5.37)
2.	Medium Irrigation, Minor Irrigation Soil and Water Conservation	296.17	391.05	342.94
	Percentage to total	(1.87)	(2.09)	(1.73)
3.	Co-operation	53.39	84.30	93.97
	Percentage to total	(0.34)	(0.45)	(0.47)
4.	Dairy Development	8.72	10.15	11.23
	Percentage to total	(0.05)	(0.06)	(0.06)

Revenue Expenditure 1992-93

(Rupees in Lakhs)



Non Development
Expenditure



Development
Expenditure



Total Revenue
Expenditure

30000

25000

20000

15000

10000

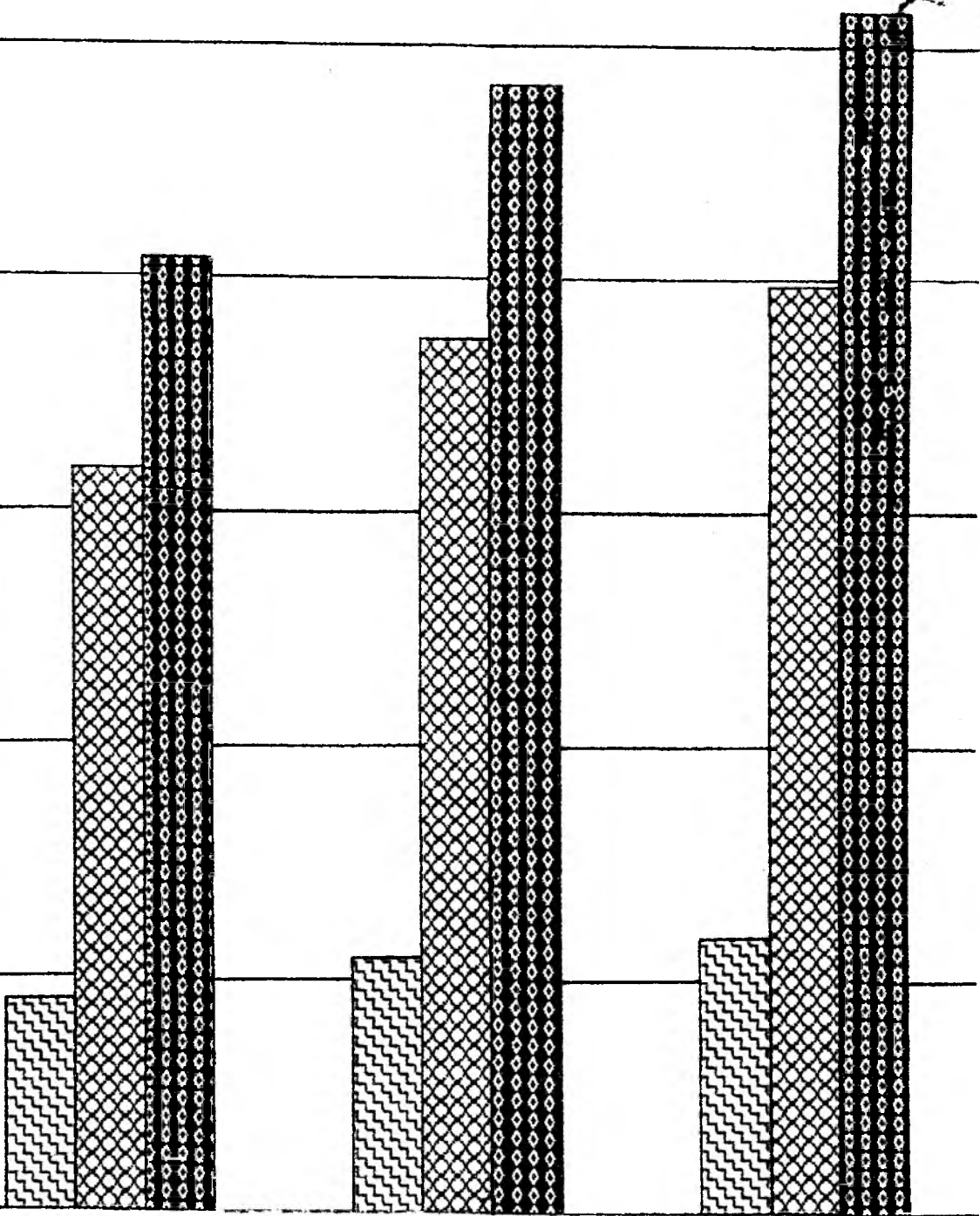
5000

0

1990-91
Actuals

1991-92
Revised
Estimates

1992-93
Budget
Estimates



1.	2.	3.	4.	5.
5. Rural Development	252.42	314.17	341.58	
Percentage to total	(1.59)	(1.68)	(1.72)	
6. Industries and Minerals	905.03	543.44	643.68	
Percentage to total	(5.71)	(2.91)	(3.25)	
7. Water and Power Development	4983.36	6183.50	7379.21	
Percentage to total	(31.43)	(33.07)	(37.19)	
8. Transport and Communications	462.46	413.16	458.83	
Percentage to total	(2.92)	(2.21)	(2.31)	
9. Other Economic Services	244.82	269.24	236.88	
Percentage to total	(1.54)	(1.44)	(1.19)	
C. GRANTS-IN-AID AND CONTRIBUTION TO LOCAL BODIES AND PANCHAYAT RAJ INSTITUTIONS				
	116.99	234.08	181.77	
Percentage to total	(0.74)	(1.25)	(0.92)	
TOTAL (A + B + C)	15854.29	18699.26	19840.18	
Percentage	(100.00)	(100.00)	(100.00)	

Non-Development (Revenue) Expenditure 1990-91 to 1992-93

Non-Development Expenditure under the Revenue Account is estimated at Rs.5888.98 lakhs during 1992-93 out of which Rs.298.85 lakhs or 5.08% are earmarked for organs of state, Rs.293.31 lakhs or 4.98% for fiscal services, Rs.2219.36 lakhs or 37.69% for Administrative Services Rs.2396.30 lakhs or 40.70% for Interest and Debt Services and Rs.680.26 lakhs or 11.55% for Pension and Miscellaneous Services. The total Non-Development expenditure during 1992-93 shows an increase of Rs.1321.85 lakhs or 28.95% over the actuals of 1990-91.

TABLE No.10

Trend in Non-Development Expenditure

Sl. No.	I T E M S	(Rupees in lakhs)		
		Actuals 1990-91	Revised Estimates 1991-92	Budget Estimates 1992-93
1.	2.	3.	4.	5.
1.	Organs of State	248.59	294.97	298.85
	Percentage to total	(5.44)	(5.39)	(5.08)
2.	Fiscal Services	247.98	294.40	293.31
	Percentage to total	(5.43)	(5.38)	(4.98)
3.	Interest payments and Debt Services	1557.38	1941.93	2396.30
	Percentage to total	(34.11)	(35.47)	(40.70)
4.	Administrative Services	1734.25	2291.19	2219.36
	Percentage to total	(37.98)	(41.86)	(37.69)
5.	Pension and other miscellaneous services	778.03	651.26	680.26
	Percentage to total	(17.04)	(11.90)	(11.55)
6.	Total	4566.23	5473.75	5888.98
	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)

Sl. No.	I T E M S	Actuals, 1990-91	Revised Estimates 1991-92	Budget Estimates 1992-93
1.	2.	3.	4.	5.
A.	Development Expenditure	2968.00	3720.88	4001.11
	Percentage to total	(97.32)	(96.70)	(96.99)
1.	Education, Sports, Arts & Culture	324.13	261.13	269.68
	Percentage to total	(10.63)	(6.79)	(6.54)
2.	Sanitation and Water Supply	125.35	216.00	199.00
	Percentage to total	(4.11)	(5.61)	(4.82)
3.	Medical and Public Health	15.58	25.91	17.01
	Percentage to total	(0.51)	(0.67)	(0.41)
4.	Housing and Urban Development	165.04	239.90	141.25
	Percentage to total	(5.41)	(6.23)	(3.42)
5.	Agriculture and Allied Services	102.25	141.40	93.51
	Percentage to total	(3.35)	(3.67)	(2.27)
6.	Co-operation	50.25	177.70	108.26
	Percentage to total	(1.65)	(4.62)	(2.62)
7.	Industry and Minerals	447.67	661.75	566.59
	Percentage to total	(14.58)	(17.20)	(13.74)
8.	Water and Power Development	1358.50	1560.92	2126.82
	Percentage to total	(44.54)	(40.57)	(51.56)
9.	Transport and Communication	352.47	379.39	448.99
	Percentage to total	(11.56)	(9.86)	(10.88)
10.	Other Social and Economic Services	29.76	56.78	30.00
	Percentage to total	(0.98)	(1.48)	(0.73)
B.	Non-Development Expenditure	81.81	127.10	124.01
	Percentage to total	(2.68)	(3.30)	(3.01)
1.	General Services (Public Works)	81.81	127.10	124.01
	Percentage to total	(2.68)	(3.30)	(3.01)
2.	Commuted value of Pension	-	-	-
	Percentage to total	-	-	-
	TOTAL (A+B)	3049.81	3847.98	4125.12
	Percentage	(100.00)	(100.00)	(100.00)

Out of the total budgeted outlay of Rs.4125.12 lakhs for the year 1992-93 a sum of Rs.4001.11 lakhs or 96.99% is allotted for Development Services. The total capital outlay for 1992-93 is higher by Rs.1075.31 lakhs than the capital outlay for the year 1990-91.

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 1990-91 to 1992-93.

TABLE No.12

LOANS AND ADVANCES

(Rupees in lakhs)

	Actuals 1990-91	Revised Estimates 1991-92	Budget Estimates 1992-93
	1	2	3
Loans and advances by the Union Territory			
Non-Plan	216.64	266.63	290.30
Plan	99.53	159.04	625.14
Total (Loans and Advances)	316.17	425.67	915.44
Recoveries	181.32	247.58	765.55
Net Loans and Advances	134.85	178.09	149.89

It may be noted that loans and advances under Plan schemes constitutes 31.48%, 37.36% and 68.29% respectively for the year 1990-91, 1991-92 and 1992-93.

TABLE No.13

PUBLIC DEBT

(Rupees in lakhs)

Sl. No.	I T E M S	Actuals 1990-91	Revised Estimates 1991-92	Budget Estimates 1992-93
1	2	3	4	5
1.	Loans and Advances from Central Government (Receipts)	4557.75	5380.00	5829.02
2.	Loans and Advances from Central Government (Repayment)	1536.06	1353.93	1554.01
3.	Net loans and advances from Central Government	3021.69	4026.07	4275.01

Grants from the Government of India.

The undermentioned Table indicates the grants-in-aid received from the Government of India during the year 1990-91, 1991-92 and 1992-93. The amount of grants-in-aid is more by Rs.1268.77 lakhs in 1992-93 over the actuals of 1990-91.

TABLE No.14

		(Rupees in lakhs)		
Sl. No.	Grants-in-aid from the Government of India	Actuals	Revised	Budget
		1990-91	1991-92	1992-93
		Estimates	Estimates	Estimates
1	2	3	4	5
1	Ministry of Home Affairs	8678.49	10139.22	9947.26
2	Other Ministries	-	-	-
3	Total	8678.49	10139.22	9947.26

GENERAL BUDGETARY POSITION

The General Budgetary Position under the consolidated funds of the Union Territory for the years 1990-91, 1991-92 and 1992-93 is broadly as follows:

TABLE No.15

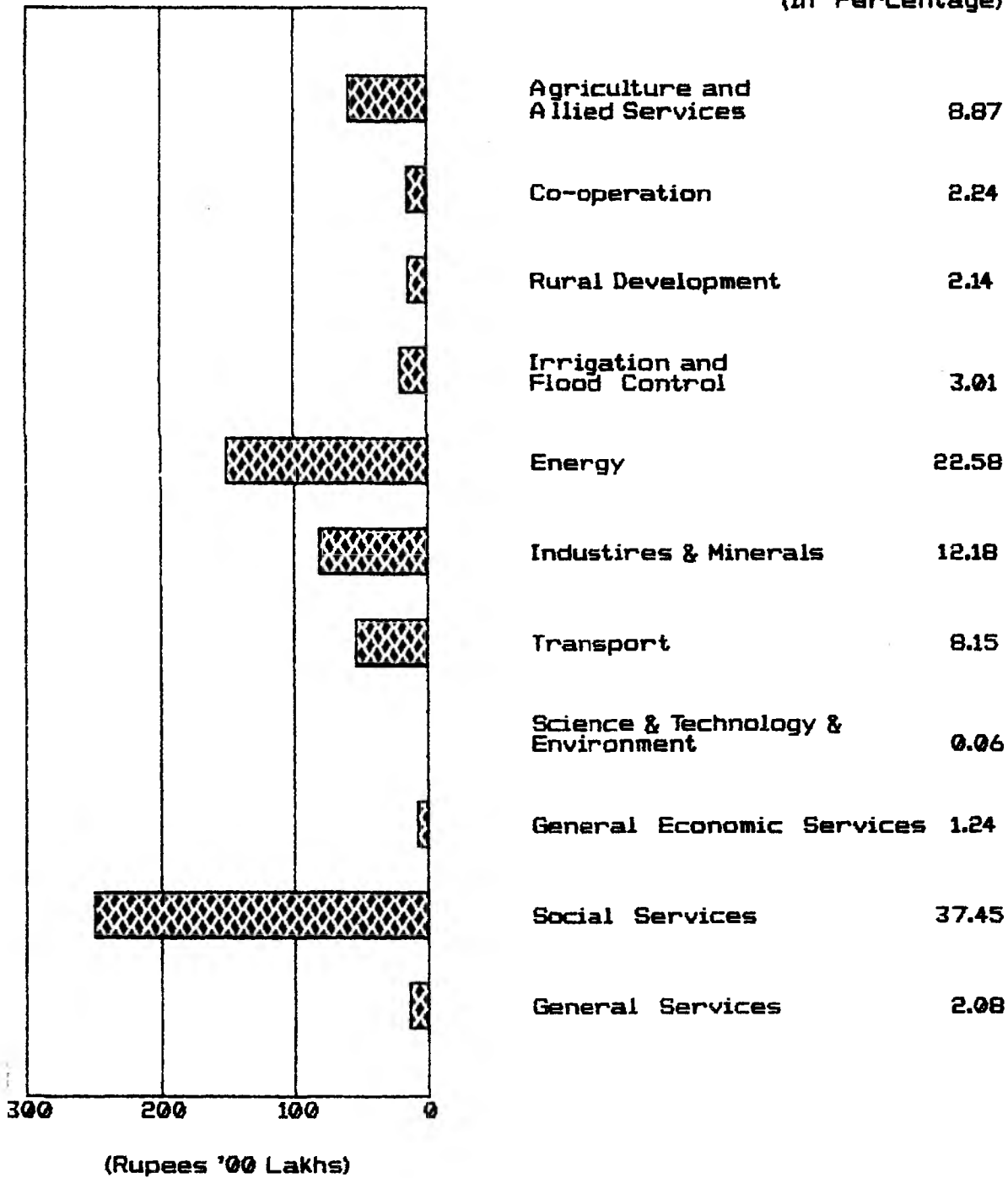
		(Rupees in lakhs)		
Sl. No.	I T E M S	Actuals	Revised	Budget
		1990-91	1991-92	1992-93
		Estimates	Estimates	Estimates
1	2	3	4	5
1	Revenue Receipts (Including grants-in-aid)	20330.99	24182.22	25728.26
2	Expenditure met from Revenue (Net)	20420.52	24173.01	25728.26
3	Surplus (+) / Deficit (-) on Revenue Account	(-)89.53	(+) 9.21	-
4	Capital Receipts	4739.07	5627.58	6594.57
5	Expenditure met from Capital including loans and advances (Net)	4902.04	5627.58	6594.57
6	Surplus (+) / Deficit (-) on Capital Account	(-)162.97	-	-
7	Total (Net)			
7.1	Receipts	25070.06	29809.80	32322.83
7.2	Expenditure	25322.56	29800.59	32322.83
7.3	Surplus (+) / Deficit (-)	(-)252.50	(+) 9.21	-

The general Budgetary position of the Union Territory shows a deficit of Rs.252.50 lakhs and surplus of Rs.9.21 lakhs for 1990-91 and 1991-92.

plan budget 1992-93

TOTAL OUTLAY Rs.9000.00 Lakhs

(In Percentage)



PLAN BUDGET

The total proposed outlay under various heads of the plan expenditure for 1992-93 is Rs.9000.00 lakhs. The Table below indicates the sectoral distribution of the proposed plan outlay during 1992-93. This outlay is inclusive of loans and advances by the Union Territory Administration.

TABLE No.16

PLAN OUTLAY - 1992-93

Sl.No.	Heads of Development	Rupees in lakhs	Percentage
1.	Agriculture and Allied Services	798.00	8.87
2.	Co-operation	202.00	2.24
3.	Rural Development	193.00	2.14
4.	Irrigation and Flood Control	271.00	3.01
5.	Energy	2031.82	22.58
6.	Industries and Minerals	1096.00	12.18
7.	Transport	734.00	8.15
8.	Science and Technology and Environment	5.00	0.06
9.	General Economic Services	112.00	1.24
10.	Social Services	3370.18	37.45
11.	General Services	187.00	2.08
TOTAL		9000.00	100.00

It is evident from the Table that Social Services consumed bulk of Plan Outlay for 1992-93. This is followed by the Sectors Energy, Industries and Minerals, Agriculture and Allied Activities, Transport, Irrigation and Flood Control, Co-operation, Rural Development, General Services, General Economic Services lastly followed by Science and Technology and Environment.

Resources for the year 1992-93

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

	(Rupees in lakhs)
1. Tax Revenue	8367.34
2. Non-Tax Revenue	7413.66
3. Grants-in-aid	9947.26
TOTAL	
	25728.26

PER-CAPITA RECEIPTS

The Table below indicates the per capita receipts on Revenue Account for the years 1990-91 to 1992-93. The per capita receipts on revenue account for the Union Territory works out to Rs.1466.34, Rs.1720.59 and Rs.1882.23 for the years 1990-91, 1991-92 and 1992-93 respectively.

TABLE No.18
PER CAPITA REVENUE

(In Rupees)

Sl. No.	I T E M S	Actuals 1990-91	Revised Estimates 1991-92	Budget Estimates 1992-93
1	2	3	4	5
1	Tax Revenue	886.40	951.93	997.99
2	Non-Tax Revenue	579.94	768.66	884.24
	TOTAL	1466.34	1720.59	1882.23

TABLE No.19

Per Capita Revenue Expenditure

(In Rupees)

Sl. No.	I T E M S	Actuals 1990-91	Revised Estimates 1991-92	Budget Estimates 1992-93
1	2	3	4	5
	Development Expenditure	1995.09	2291.10	2366.38
	Non-Development Expenditure	574.61	670.66	702.28
	TOTAL (1+2)	2569.70	2961.76	3068.66

Per capita Revenue Expenditure figures of the Union Territory of Pondicherry for the years 1990-91, 1991-92 and 1992-93 are shown in the above Table. The per capita Revenue expenditure which stood at Rs.2569.70 in 1990-91 has increased to Rs.2961.76 and Rs.3068.66 during the years 1991-92 and Rs.1992-93 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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