



GOVERNMENT OF PUDUCHERRY

**BUDGET-IN-BRIEF
2014-15**

DIRECTORATE OF ECONOMICS AND STATISTICS
PUDUCHERRY



Chief Secretariat,
Goubert Avenue,
Puducherry.

FOREWORD

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The Budget-in-Brief 2014-15, published by the Directorate of Economics and Statistics, Puducherry is the 51st issue in this series. The publication features the fiscal activities of the Union Territory of Puducherry for the years 2012-13 (Actuals), 2013-14 (Revised Estimates) and 2014-15 (Budget Estimates) in terms of fiscal aggregates such as Revenue and Expenditure, Public Debt etc. It also shows the trends in Tax and Non-Tax Revenue and Development and Non-Development Expenditure, Public Debt and interest payment etc. in respect of the U.T of Puducherry for the years from 2012-13 to 2014-15.

Fiscal policy involves the use of government spending, taxation and borrowing to influence both the pattern of economic activity and also the level and growth of aggregate demand, output and employment. Fiscal policy is used on demand side by increasing Government spending or reducing taxation so as to increase aggregate demand and boost employment and output. Fiscal policy is also used to influence the supply side performance of the economy as changes in fiscal policy can affect competitive conditions of individual market and industries and thereby alter the production. The statistical tables supported by suitable analytical notes, charts and graphs of the fiscal aggregates such as components of revenue receipts and revenue expenditures, capital receipt and capital expenditures, public debt loans and advances disbursed etc. make the publication more interesting.

I am happy to record my appreciation to the Officers and officials of the Directorate of Economics and Statistics, Puducherry for their effort in the preparation of this Publication. I hope this Publication will be useful to the fiscal experts, Research Scholars and data users in field of Public Finance.

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Puducherry,
January, 2015



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PREFACE

The Directorate of Economics and Statistics brings out the publication “Budget-in-Brief” as a follow-up of the State Budget in the Assembly each year. The present publication is the 51st issue in the series. With in India the State concern has been regularly generating large volume of Social Economic data since Independence. In the context of the liberalized Economy, timely reliable and adequate volume of data assures significance.

The present statistical system depends mainly on the data available from the Budget document and Annual Accounts of the Government for Government sectors. The existing mechanism of data collection and analysis does not keep pace with needs of the Economic Policy decision. The fiscal activities of the Union Territory of Puducherry for the years 2012-13 (Actuals), 2013-14 (Revised Estimates) and 2014-15 (Budget Estimates) are brought out to highlight the comparative growth in Revenue Receipts and Expenditures. Detailed Statistical Tables are presented to make the data more comprehensive and also to give scientific presentation.

I congratulate the team of officials in bringing out the publication in time. There is no doubt that this publication will be of great useful to the Planners and Predictors on Administrative sources for better Planning.

Suggestions for improvement of this publication are welcome.

**Dr.S.VAITTIANADANE
DIRECTOR**

Puducherry,
January, 2015.

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INTRODUCTION

The Budget of a Government is a summary or Plan of the intended revenues and expenditures of that Government for the ensuing fiscal year. In modern industrial economics, the Budget is considered as the key instrument for the execution of economic policies of Government. It also serves as an effective tool for ensuring administrative accountability and Legislative control and above all a source for social audit in the present age of information and public awareness. Because Government Budgets aims at economic growth in different sectors of the economy it is a source of rich information for Economists, Researchers and State Income compilers. Therefore, Budget has come to occupy the centre stage in the process of estimation of State Income of the State.

1. Annual Financial Statement:

As per Article 202 of the Constitution of India the Governor of a State shall, cause to be laid before the House or Houses of the Legislature of the State a Statement of the estimated receipts and expenditure of the State for a financial year. This estimated statement of receipt and expenditure for a financial year named in the Constitution as the “Annual Financial Statement” is commonly known as “Budget”.

2. Maintenance of State Government Account:

Article 266, 267 and 284 of the Constitution stipulate the mode of formation of Consolidated Fund, Contingency Fund and Public Accounts respectively. From these Constitutional Provisions “The Annual Financial Statement” of the Union Territory to be presented to the Legislature shall consist three parts namely,

Part I	-	Consolidated Fund
Part II	-	Contingency Fund
Part III	-	Public Accounts

A. Consolidated Fund:

The Consolidated Fund of the UT Government is formed out of all revenues received by the UT all loans raised by Treasury Bills, Loans from the Market borrowings and negotiated loans, Ways and Means advanced and all money received towards recovery of loan advanced by State Government from time to time. The expenditure from the Consolidated Fund can be incorrect for

charges/services as are voted by the Legislatures or charged appropriations as included in the Annual Financial Statement.

There are two main divisions, viz., 1. Revenue Division consisting of sections for Receipt Heads (Revenue Account) and Expenditure Head (Revenue Account) 2. Capital, Public Debt, Loans, etc. consisting of sections for Receipt Head (Capital Account) Expenditure Heads (Capital Account). All receipts are to be credited and all expenditure are to be met from this fund with the approval of the Legislature.

Revenue Account (a & b)

A. Revenue Receipts consist of States Own Revenue (Own Tax Revenue and Own Non-Tax Revenue) and Grants-in-Aid from Central Government.

(I) Tax Revenue (a+b)

- a). Taxes on Property and Capital Transactions (i+ii)
 - i) Land Revenue
 - ii) Stamps and Registration Fees
- b). Taxes on Commodities and Services (i to iv)
 - i) State Excise
 - ii) Sales Tax
 - iii) Taxes on Vehicles
 - iv) Other Taxes and Duties on Commodities and Services

(II) States Own Non –Tax Revenue (i+ii)

- i) Interest Receipts, Dividends and Profits
- ii) Other Non-Tax revenue (a to c)
 - a) General services
 - b) Social Services
 - c) Economic services

(III) Grants from Central Government (i+ii)

- (i) Plan Grants
- (ii) Non-plan Grants

b. Revenue Expenditure is for the normal running of Government Department and various services such as Expenditure on salary, Pension, interest payment, subsidy, old aged pension, electricity, water charges, motor vehicle, contingent expenditure and maintenance of capital assets

like roads, buildings, irrigation works etc. Broadly the revenue expenditure while does not result in creator of assets for Government is treats as Revenue Expenditure.

b. Revenue Expenditure (I+II)

I. Development Expenditure

- (i) Economic Services
- (ii) Social Services
- (iii) Grants-in-Aid and contributions
(Compensation and Assignments to
Local Bodies and Panchayat Raj Institutions)

II. Non-Development Expenditure(General Services)

- (i) Organs of State
- (ii) Fiscal Services
- (iii)Interest Payments
- (iv)Administrative Services
- (v) Pensions and Miscellaneous General Services

c. Capital Account (I+II)

I. Capital receipts (a to l)

- (a) Internal Debt of the State Government of which
 - i) Market Borrowing (Loan Portion of Normal Central assistance (NCA))
 - ii) Negotiated Loan
- (b) Loans and Advances from Central Government
- (c) Recoveries of Loans and Advances
- (d) Inter-State Settlement
- (e) Contingency Fund
- (f) Small Savings, Provident Funds etc
- (g) Reserve Funds
- (h) Deposits and Advances

- (i) Suspense and Miscellaneous
- (j) Appropriation to Contingency Funds

- (k) Miscellaneous Capital receipts of which Disinvestment
- (l) Remittances

II. Capital Disbursement (a to l)

- (a) Capital Outlay
- (b) Loans and Advances by State Government
- (c) Discharge of Internal Debt of which Discharge of Market Borrowings
- (d) Repayment of Loans to Centre
- (e) Inter-State Settlement
- (f) Contingency Fund
- (g) Small Savings, Provident Funds etc
- (h) Reserve Funds
- (i) Deposits and Advances
- (j) Suspense and Miscellaneous
- (k) Appropriation to Contingency Funds
- (l) Remittances

B) Contingency Fund:

This Fund is in the nature of an imprest for meeting unforeseen and emergent expenses. The Fund is placed at the disposal of the Lieutenant Governor, who can authorize expenditure from the Fund subject to postfacto sanction of appropriation by the Legislature.

The advance made from the Fund to meet the urgent and emergent expenditure is required to be recouped by necessary Supplementary Provision within the Financial Year. In exceptional cases where advance is given at the last part of the financial year, when there is no chance to recoup the same by necessary provision through supplementary, the same can be recouped in the next financial year.

C) Public Accounts:

There was no Public Account for the Union Territory till December, 16, 2007. The transactions of Union Territory pertaining to the Public Account was included with Public Account of the Union Government. The cash balance of the Union Territory was also merged in the general cash balance of the Union Government upto 16th December 2007. Consequent on the creation of separate Public Accounts of the Union Territory from 17 December 2007 in accordance with the introduction of section 47- A of Government of Union Territory Act 1963 in cash balance has been transformed to the Union Territory Public Account. The transactions relating to Debt (other than more included in part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded in the Public Account.

Expenditure from Public Account does not require the approval of the Legislature but the net receipt in the Public Account is taken into account for balancing the Budget.

The Public Accounts as defined in Article 266(2) of the Constitution of India comprises all public money received by or on behalf of the Government which are not credited to the Consolidated Fund of the State. The Public Accounts comprises of the followings:-

- 1) Unfunded Debt (Shares of Small Savings and Provident Fund)
- 2) Deposit and Advances
- 3) Reserve Funds
- 4) Remittances and Suspenses

The Unfunded Debt (Provident Fund) and Deposit and Advances record transactions in respect of which Government act only as banker by receiving amounts which is paid afterwards and make advances other than loans, which are repayable.

The suspenses and remittances are only adjusting heads and all entries in these accounts are eventually cleared by corresponding Credit/Debit to the final head of accounts.

Classification of the Expenditure – Voted and Charged

- I. Voted Expenditure which requires the approval of the voting of the legislature.
- II. Charged expenditure – which does not require the voting of the legislature but is placed before the legislature along with the voted amount. The expenditure of Speaker, Deputy Speaker, and Lieutenant Governor their decretal dues arising out of court judgment are treated as charged expenditure. The payment of interest, repayment of principal are also booked as charged expenditure.

Classification of Expenditure –Revenue and Capital, Non-Plan and Plan and Non-Development and Development:

- I. Revenue Expenditure is an establishment related and maintenance expenditure
Salary Pension, Interest, Subsidy, Maintenance of Capital assets.
- II. Capital Expenditure is an expenditure which results in creation of permanent assets such as
Roads, Bridges, Dams, and Power House etc.
- III. Plan Expenditure is essentially the budget support to the plan side which is development in
nature which create while permanent assets. This is split into revenue and capital.
- IV. Non Plan Expenditure is largely Revenue Expenditure which is Non Developmental
(interest payment, subsidies, salaries, Pension) etc and expenditure incurred for
maintenance of capital assets.

Measures of Resource Gap: Concept and definitions.

There is no single criterion to measure the resource gap in the Government finances. The choice of a particular measure is, therefore, purpose specific. In the context of Indian Public finance, the traditional approach while measuring the resource gap takes into consideration revenue account gap, capital account gap and overall gap. Of late, there has been a frequent mention of the concept of Gross Fiscal Deficit (GFD) by researchers while analyzing the Finance of the State Government; one variant of GFD viz., primary deficit , which is analytically useful to

examine the current operations of the Government finances, has been introduced in Indian public finance. The different measures of deficit (resource gap) are set out below.

- (a) Revenue Deficit (RD) denotes the difference between revenue receipts and revenue Expenditure.

$$\text{Revenue Accounts Gap} = \text{Revenue Deficit (RD)} = \text{Revenue Receipts (RR)} - \text{Revenue Expenditure (RE)}$$

- (b) Capital Deficit denotes the difference between capital receipts and capital disbursements.

$$\text{Capital Accounts Gap} = \text{Capital Account Deficit (CAD)} = \text{Capital Receipts (CR)} - \text{Capital Disbursements (CD)}$$

- (c) Conventional Deficit /Budgetary Deficit or overall Deficit is the difference between overall receipts and overall expenditure, both revenue and capital.

$$\text{Overall Gap} = \text{RD} + \text{CAD} = (\text{RR} - \text{RE}) + (\text{CR} - \text{CD}) = [(\text{RR} + \text{CR}) - (\text{RE} + \text{CD})]$$

- d) Gross Fiscal Deficit (GFD) is the difference between aggregate disbursements net of debt repayments and recovery of loans and revenue receipts and non-debt capital receipts.

$$\text{Gross Fiscal Deficit (GFD)} = \text{RE} + [\text{CD} - \{\text{Discharge of Internal Debt (DID)} + \text{Repayments of Loans to Centre (RLC)} + \text{Recoveries of Loans \& Advances (RLA)}\}] - \text{RR}$$

- (e) Gross Primary Deficit (GPD) is defined as Gross Fiscal Deficit (GFD) minus interest payments.

$$\text{Primary Deficit (PD)} = \text{GFD} - \text{Interest Payment}$$

The Budget for the year 2014-15 is presented for an amount of ` .6088.00 Crore. This consists of ` .5316.62 crore of Revenue receipts and ` .771.38 Crore of Capital receipts .The Revenue expenditure is ` .5182.77 crore and Capital expenditure is ` .905.23. The Revenue Account contemplated an amount of ` .133.85 crore as revenue surplus and in the Capital account there is a deficit of ` .133.85 Crore.

Table – 1

General Budgetary Position 2012-13 to 2014-15

(` . in Crore)

Sl. No.	Items	Accounts 2012-13	Revised Estimates 2013-14	Budget Estimates 2014-15
(1)	(2)	(3)	(4)	(5)
a.	Revenue Account			
1.	Revenue Receipts (including Grants-in-Aid)	3146.14	4621.94	5316.62
1.1.	Revenue Expenditure	3051.19	4655.34	5182.77
1.2.	Surplus (+)/Deficit (-) on Revenue Account	(+94.95)	(-)33.40	(+133.85)
b.	Capital Account			
2.	Capital Receipts	532.18	817.86	771.38
2.1	<i>Public Debt(Loans &Advances for GOI)</i>	528.76	813.16	768.38
2.2	<i>Loans & Advances (Recoveries)</i>	3.42	4.70	3.00
3.	Capital Disbursements	504.97	784.46	905.23
3.1	<i>Capital Expenditure on services</i>	315.29	578.16	690.63
3.2	<i>Public Debt(Repayment)</i>	188.23	205.00	212.17
3.3	<i>Loans & Advances by State Govt.</i>	1.45	1.30	2.43
4.	Surplus (+)/Deficit (-) on Capital Account	(+27.21)	(+33.40)	(-)133.85
c.	1.Total Receipts (1+2)	3678.32	5439.80	6088.00
	2.Total Expenditure (1.1+3)	3556.16	5439.80	6088.00
	3.Over all Surplus (+) /Deficit (-)	(+)122.16	0.00	0.00
	4.Opening Balance	(-)114.07	0.00	0.00

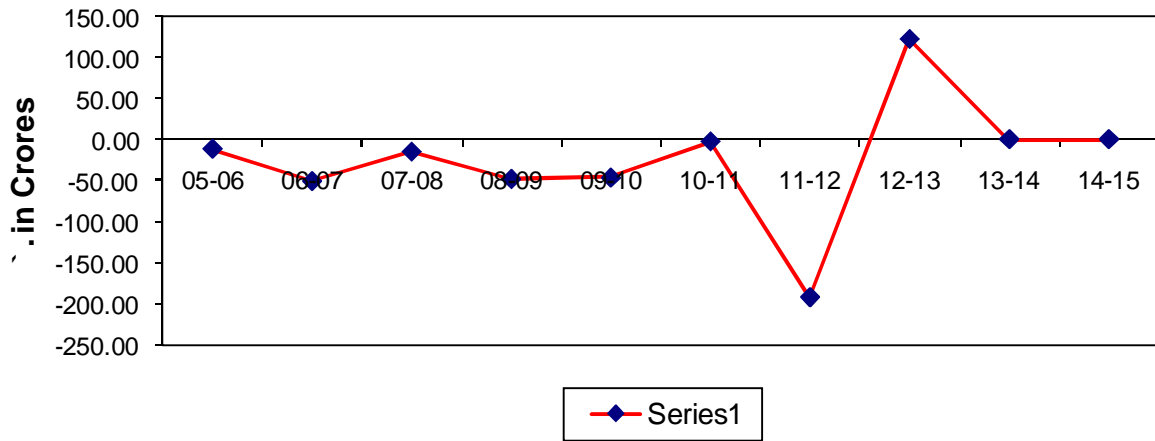
The trend in overall budgetary position indicating the total Receipts, total Expenditure and the overall Surplus/Deficit since 2005-06 are given below, which is also illustrated through a line chart.

Table - 2**General Budgetary Position Since 2005-06 to 2014-15**

(` . Crores)				
Sl.No	Year	Total Receipts	Total Expenditure/ Disbursement	Overall Budgetary Position Surplus(+) Deficit (-)
(1)	(2)	(3)	(4)	(5)
1	2005-2006 (A/C)	2161.35	2173.09	-11.74
2	2006-2007 (A/C)	2335.43	2386.74	-51.31
3	2007-2008 (A/C)	2572.26	2587.56	-15.30
4	2008-2009 (A/C)	2907.97	2956.62	-48.65
5	2009-2010 (A/C)	3538.79	3585.80	-47.01
6	2010-2011 (A/C)	4058.28	4060.95	-2.67
7	2011-2012 (A/C)	3563.01	3756.01	-193.00
8	2012-2013 (AC)	3678.32	3556.16	122.16
9	2013-2014 (RE)	5439.8	5439.8	0.00
10	2014-2015 (BE)	6088.00	6088.00	0.00

(A/C)= Accounts (RE) = Revised Estimate (BE) = Budget Estimate

GENERAL BUDGETARY POSITION SINCE 2005-06



Revenue Receipts of the Union Territory of Puducherry 2014-15 (B.E):

During the financial year 2014-15, the Revenue Receipts of the Union Territory is estimated at `5316.62 Crore, out of which `2100.00 Crore are by way of Tax Revenue `1360.00 Crore are by way of Non-Tax Revenue and `1856.62 Crore as Grants- in- aid from the Central Government.

Expenditure of the Union Territory 2014-15 (B.E) Revenue Account:

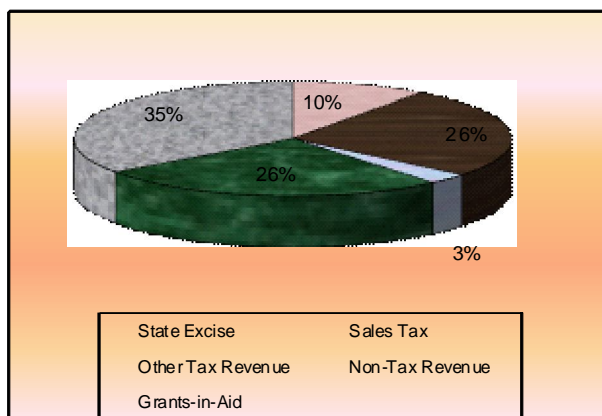
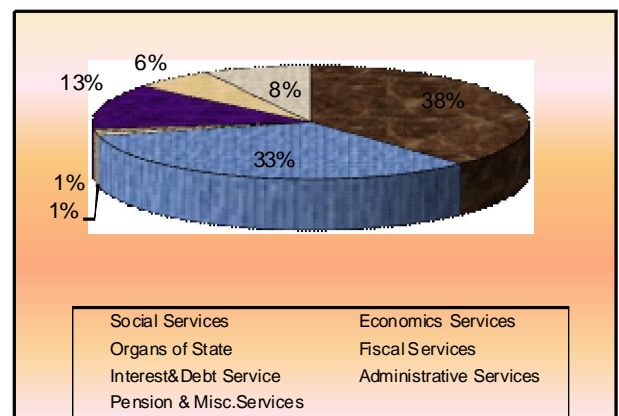
Out of the total estimated revenue expenditure of `5182.77 Crore during 2014-15, an amount of `3719.71 Crore (71.77%) is earmarked for Development Services and `1463.06 Crore (28.23%) for Non-Development Services. In proportionate terms, expenditure on Social Services (38.30%) constitute the major item of expenditure under Development Expenditure followed by Economic Services (33.32%) and Grants-in-aid and contributions to Local Bodies and Panchayat Raj Institutions (0.15%). Similarly, among the Non-Development Expenditure, expenditure on Interest and Debt Services constitute the major item of expenditure (13.09%) followed by Pension and other miscellaneous services (8.08%), expenditure on Administrative Services (5.32%), Fiscal Services (0.86%) and Organs of State (0.88%).

Table - 3**Budget Estimate for 2014-15 (Revenue Account)**

Revenue Receipts	₹. In Crore	Revenue Expenditure	₹. In Crore
(1)	(2)	(3)	(4)
1. Tax Revenue	2100.00	1. Development	3719.71
	(39.50)	Expenditure	(71.77)
a) State Excise	560.00	a) Social Services	1985.23
	(10.53)		(38.30)
b) Sales Tax	1380.00	b) Economic Services	1726.69
	(25.96)		(33.32)
c) Others	160.00	c) Grants-in-aid & Contributions	7.79
	(3.01)		(0.15)
2. Non-Tax Revenue	1360.00	2. Non-Development	1463.06
	(25.58)	Expenditure	(28.23)
a) Interest, Receipts, Dividends & Profits	81.62	a) Organs of State	45.36
	(1.54)		(0.88)
b) Other Non-Tax Revenue	1278.38	b) Fiscal Services	44.64
	(24.04)		(0.86)
3. Grants-in-Aid & Contribution	1856.62	c) Interest & Debt Services	678.60
	(34.92)		(13.09)
		d) Administrative Services	275.90
			(5.32)
		e) Pension & Other Miscellaneous Services	418.56
			(8.08)
GRAND TOTAL (1+2+3)	5316.62	GRAND TOTAL	5182.77
	(100.00)		(100.00)
		3. Total Surplus (+) / Deficit (-) On Revenue Account	133.85

Note: Figures in parentheses show the percentage to total.

The pie charts given below indicate the sources of revenue and expenditure under revenue account.

Revenue Account for 2014-15 Budget Estimates**Receipts****Expenditure**

Trends in own Revenue Receipts (2012-13 to 2014-15):

The estimated Revenue Receipts during the financial year 2014-15 is `3460.00 Crore as against `2035.37 Crore in 2012-13 (Actuals) and `3240.00 Crore in 2013-14 (Revised Estimates). This shows the increasing trend in the Revenue Receipts of Union Territory of Puducherry. Out of the estimated Revenue Receipts of `3460.00 Crore during 2014-15, Revenue from Taxes and Duties constitute `2100.00 Crore (60.69%) and revenue from Non-Taxes constitute `1360.00 Crore (39.31%). When compared to the year 2012-13 (Actuals) Revenue from Taxes and Duties increased from `1917.22 Crore to `2100.00 Crore in 2014-15. But the contribution of tax revenue to own revenue receipts decreased from 94.20 percent in 2012-13 to 60.68 percent in 2014-15 and the Non-tax revenue increased during the above period from `118.15 Crore to `1360.00 Crore. The share of Non-Tax Revenue to total Revenue resources increased from 5.80 % in 2012-13 to 39.31% in 2014-15 mainly due to inclusion of receipts from power which is the major source of Non Tax Revenue .

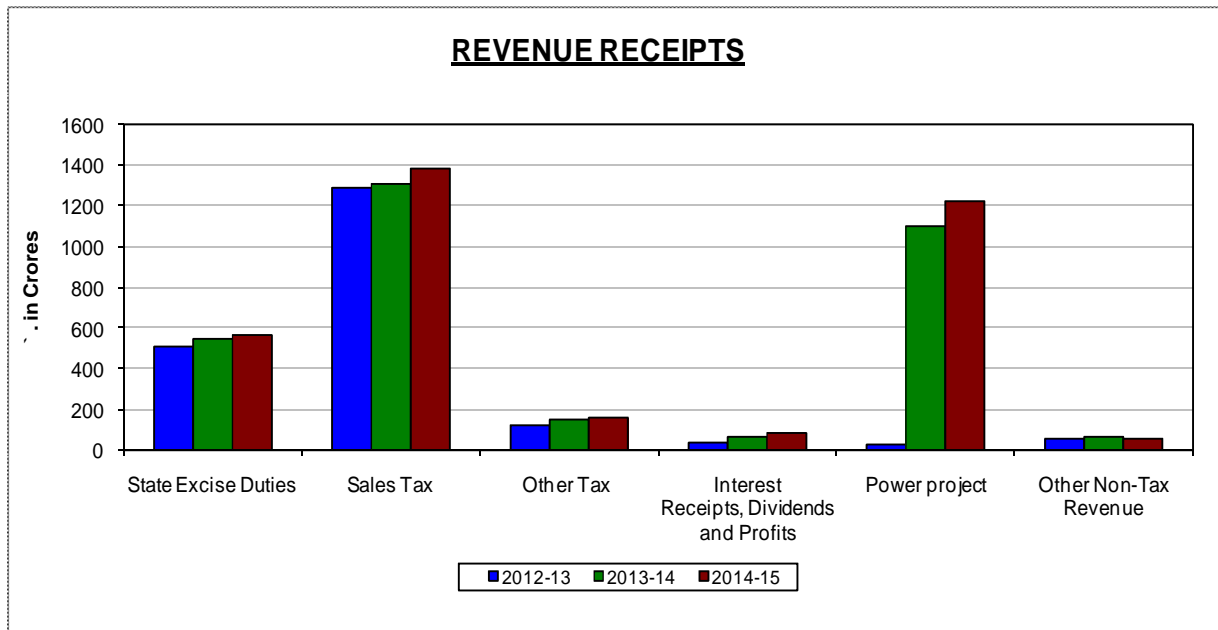
Table - 4

Trends in own Revenue Receipts 2012-13 to 2014-15

(` . in Crore)

Sl. No.	Items	Actuals 2012-13	Revised Estimates 2013-14	Budget Estimates 2014-15
(1)	(2)	(3)	(4)	(5)
1	Tax Revenue	1917.22	2010.00	2100.00
		(94.20)	(62.04)	(60.69)
a)	State Excise Duties	503.98	550.00	560.00
		(24.76)	(16.98)	(16.18)
b)	Sales Tax	1287.10	1310.00	1380.00
		(63.24)	(40.43)	(39.88)
c)	Others	126.14	150.00	160.00
		(6.20)	(4.63)	(4.62)
2	Non-Tax Revenue	118.15	1230.00	1360.00
		(5.80)	(37.96)	(39.31)
a)	Interest Receipts, Dividends and Profits	35.64	61.63	81.62
		(1.75)	(1.90)	(2.36)
b)	Power project	29.58	1100.00	1220.00
		(1.45)	(33.95)	(35.26)
c)	Others	52.93	68.37	58.38
		(2.60)	(2.11)	(1.69)
3	Total Revenue (1+2)	2035.37	3240.00	3460.00
		(100.00)	(100.00)	(100.00)

Note: Figures in parentheses show the percentage to total



Trends in Components of Tax Revenue 2012-13 to 2014-15:

Of the total estimated Tax Revenue receipts of `2100.00 crore during 2014-15, the contribution of Sales Tax is 65.71% followed by State excise 26.67%. During the period 2012-13 to 2014-15 revenue from sales tax increased by 7.22% from `1287.10 crore in 2012-13 to `1380.00 crore in 2014-15 and its contribution to total tax revenue is decreased during this period. State excise, the second major source of tax revenue increased by 11.12% during the period 2012-13 to 2014-15 from `503.98 crore in 2012-13 to `560.00 crore in 2014-15 and its contribution to total tax revenue increased from 26.29 percent in 2012-13 to 26.67 percent marginally in 2014-15. Similarly, Revenue from Taxes on Vehicles has also fared well during the period but its contribution to total tax revenue has increased marginally from 2.75% in 2012-13 to 3.00% in 2014-15. Stamps and Registration Fees, which is the buoyant source of revenue under income from property and capital transaction has increased by 32.09 percent. The contribution of Land revenue to total tax revenue is insignificant.

Table – 5**Trends in Components of Tax Revenue 2012-13 to 2014-15**

(` . in Crore)

Sl. No.	Items	Actuals 2012-13	Revised Estimates 2013-14	Budget Estimates 2014-15
(1)	(2)	(3)	(4)	(5)
I	Taxes on Property and Capital Transactions	73.23	94.80	96.80
		(3.82)	(4.72)	(4.61)
1	Land Revenue	0.55	0.80	0.80
		(0.03)	(0.04)	(0.04)
2	Stamps and Registration Fees	72.68	94.00	96.00
		(3.79)	(4.68)	(4.57)
II	Taxes on Commodities and Services	1843.99	1915.20	2003.20
		(96.18)	(95.28)	(95.39)
1	State Excise	503.98	550.00	560.00
		(26.29)	(27.36)	(26.67)
2	Sales Tax	1287.10	1310.00	1380.00
		(67.13)	(65.17)	(65.71)
3	Taxes on Vehicles	52.64	55.00	63.00
		(2.75)	(2.74)	(3.00)
4	Other Taxes and Duties	0.27	0.20	0.20
		(0.01)	(0.01)	(0.01)
III	Total (I+II)	1917.22	2010.00	2100.00
		100.00	100.00	100.00

Note: Figures in parentheses show the percentage to total.

Trends in Components of Non-Tax Revenue 2012-13 to 2014-15:

All sources of Non-Tax Revenue viz, income from Interest, Receipts, Dividends and Profits and Economic Services increased any in absolute terms except General Services and Social Services. Income from Economic Services increased by 2977.84% from ` .41.65 crore in 2012-13 to ` .1240.27 crore in 2014-15 and its contribution to total non- tax revenue also increased from 35.25% in 2012-13 to 91.20% in 2014-15. Interest, Receipts, Dividends and Profits increased by 229.08% and income from General services decreased by 18.62% and Social services increased by 1.58% respectively.

Table – 6**Trends in Components of Non-Tax Revenue 2012-13 to 2014-15**

(` . in Crore)

Sl. No.	Items	Actuals 2012-13	Revised Estimates 2013-14	Budget Estimates 2014-15
1	Interest, Receipts, Dividends and Profits	35.63 (30.16)	61.62 (5.01)	81.62 (6.00)
2	General Services	16.86 (14.27)	22.39 (1.82)	13.72 (1.01)
3	Social Services	24.01 (20.32)	20.30 (1.65)	24.39 (1.79)
4	Economic Services	41.65 (35.25)	1125.69 (91.52)	1240.27 (91.20)
5	Total	118.15 (100.00)	1230.00 (100.00)	1360.00 (100.00)

Note: Figures in parenthesis show the percentage to total.

Grants-in-Aid from the Government of India:

The Table - 7 shows the Grants-in-Aid received from the Government of India during the years 2012-13, 2013-14 and 2014-15. The Grants-in-Aid received from Govt of India has increased by 67.15 percent from ` . 1110.78 crore in 2012-13 to ` .1856.62 crore in 2014-15.

Table - 7**Grants-in-Aid from Government of India**

(` . in Crore)

Sl. No.	Items	Actuals 2012-13	Revised Estimates 2013-14	Budget Estimates 2014-15
(1)	(2)	(3)	(4)	(5)
1.	Ministry of Home Affairs and	1110.78	1381.94	1856.62
2.	Other Ministries	---	---	---
3.	Total (1+2)	1110.78	1381.94	1856.62

Expenditure met from Revenue 2014-15 (B.E):

Budget Estimates of Expenditure under the Revenue Account for 2014-15 is placed at `5182.77 crore, which is 69.86 percent higher than the actual expenditure incurred during the year 2012-13. Out of the total expenditure of `5182.77 crore, `3719.70 crore (71.77%) is earmarked for development purposes, which is `1807.30 crore higher than the expenditure incurred in 2012-13. Non-Development expenditure is estimated at `1463.07 crore or 28.23%, which is `324.28 crore higher than that of 2012-13.

Table - 8

Trends in Revenue Expenditure 2012-13 to 2014-15

(`. in Crore)				
Sl. No.	Items	Actuals 2012-13	Revised Estimates 2013-14	Budget Estimates 2014-15
(1)	(2)	(3)	(4)	(5)
1	Development Expenditure	1912.40 (62.68)	3283.38 (70.53)	3719.70 (71.77)
2	Non-Development Expenditure	1138.79 (37.32)	1371.96 (29.47)	1463.07 (28.23)
3	Total	3051.19 100.00	4655.34 100.00	5182.77 100.00

Development Expenditure (Revenue Account) 2014-15:

Out of the budgeted outlay `3719.71 crore is earmarked for development purposes during 2014-15, `1726.68 crore or 46.42% is earmarked for Economic Services and `1985.23 crore or 53.37% for Social and Community Services and a sum of `7.79 crore (0.21%) of the total Development expenditure is provided for Grants-in-Aid to the Local Bodies and Panchayat Raj Institutions as can be seen from the following table.

Table - 9
Trends in Development Expenditure (Revenue Account) 2012-13 to 2014-15

(` In Crore)

Sl. No.	Items	Actuals 2012-13	Revised Estimates 2013-14	Budget Estimates 2014-15
(1)	(2)	(3)	(4)	(5)
A.	Social Services	1251.95	1673.61	1985.23
		(65.46)	(50.97)	(53.37)
1	Education, Sports, Art and Culture	499.71	591.03	651.91
		(26.13)	(18.00)	(17.53)
2	Medical and Public Health	289.02	345.32	399.00
		(15.11)	(10.52)	(10.73)
3	Family Welfare	6.50	7.61	7.37
		(0.34)	(0.23)	(0.20)
4	Water Supply and Sanitation	45.94	68.57	60.71
		(2.40)	(2.09)	(1.63)
5	Housing and Urban Development	71.32	168.14	376.01
		(3.73)	(5.12)	(10.11)
6	Labour and Employment	22.22	24.96	27.25
		(1.16)	(0.76)	(0.73)
7	Social Security and Welfare	237.94	258.22	266.88
		(12.44)	(7.86)	(7.17)
8	Other Social Services	79.30	209.76	196.10
		(4.15)	(6.39)	(5.27)
B.	Economic Services	655.30	1604.98	1726.68
		(34.27)	(48.88)	(46.42)
1	Agriculture, and Allied Activities	190.91	260.82	295.80
		(9.98)	(7.94)	(7.95)
2	Crop Husbandry	41.00	69.65	88.48
		(2.14)	(2.12)	(2.38)
3	Soil & Water Conservation	2.00	2.05	2.54
		(0.10)	(0.06)	(0.07)
4	Animal Husbandry	26.44	31.10	34.84
		(1.38)	(0.95)	(0.94)
5	Dairy Development	0.87	4.26	4.39
		(0.05)	(0.13)	(0.12)
6	Fisheries	43.50	47.82	47.67
		(2.27)	(1.46)	(1.28)
7	Forestry and wildlife	4.45	5.01	6.31
		(0.23)	(0.15)	(0.17)
8	Food Stotage and Warehousing	45.51	74.29	73.47
		(2.37)	(2.26)	(1.98)
9	Agricultural Research and Education	16.62	13.81	21.60
		(0.87)	(0.42)	(0.58)
10	Co-operation	5.28	6.34	8.07
		(0.28)	(0.19)	(0.22)

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Sl. No.	Items	Actuals 2012-13	Revised Estimates 2013-14	Budget Estimates 2014-15
(1)	(2)	(3)	(4)	(5)
11	Other agricultural Programmes	5.24 (0.27)	6.49 (0.20)	8.43 (0.23)
12	Irrigation and Flood Control	18.47 (0.97)	23.92 (0.73)	24.20 (0.65)
13	Rural Development	11.95 (0.62)	38.99 (1.19)	63.23 (1.70)
14	Industry and Minerals	72.91 (3.81)	55.54 (1.69)	62.1 (1.67)
15	Power Projects	271.49 (14.20)	1116.48 (34.00)	1158.46 (31.14)
16	Transport and Communication	43.20 (2.26)	40.87 (1.24)	40.58 (1.09)
17	Science and Technology	2.52 (0.13)	3.42 (0.10)	3.13 (0.08)
18	General Economic Services	43.85 (2.29)	64.94 (1.98)	79.18 (2.13)
C.	Grants-in-Aid and contribution to Local Bodies and Panchayat Rai Institutions	5.15 (0.27)	4.79 (0.15)	7.79 (0.21)
D.	TOTAL (A + B + C)	1912.40 (100.00)	3283.38 (100.00)	3719.70 (100.00)

Note: Figures in parentheses show the percentage to total.

The expenditure pattern proposed indicates that the relative flow of share of funds towards Social Services has decreased from 65.46 % in 2012-13 to 53.37 % in 2014-15 at the same time the percentage of flow of funds towards Economic Services has increased from 34.27% to 46.42 % for the corresponding period. The percentage of flow of funds towards Grants-in-Aid to Local Bodies has also decreased marginally from 0.27 percent in 2012-13 to 0.21 percent in 2014-15.

Non-Development Expenditure under the Revenue Account is estimated at ` .1463.07 crore during 2014-15, out of which ` .45.36 crore or 3.10 % is earmarked for organs of State, ` .44.65 crore or 3.05 % for Fiscal Services, ` .678.60 crore or 46.38% for Interest and Debt Services, ` .275.90 crore or 18.86% for Administrative Services and ` .418.56 crore or 28.61% for Pension and Miscellaneous Services. The total Non-Development Expenditure proposed during 2014-15 shows an increase of ` .324.27 crore over the actuals of 2012-13 of ` .1138.80 crore.

Table - 10**Trends in Non-Development Revenue Expenditure 2012-13 to 2014-15**

(₹. in Crore)

Sl. No.	Items	Actuals 2012-13	Revised Estimates 2013-14	Budget Estimates 2014-15
(1)	(2)	(3)	(4)	(5)
1	Organs of State	28.84 (2.53)	37.48 (2.73)	45.36 (3.10)
2	Fiscal Services	34.31 (3.01)	37.79 (2.75)	44.65 (3.05)
3	Interest, Payments and Debt Services	479.25 (42.09)	631.46 (46.03)	678.60 (46.38)
4	Administrative Services	223.63 (19.64)	264.09 (19.25)	275.90 (18.86)
5	Pension and other Miscellaneous Services	372.77 (32.73)	401.14 (29.24)	418.56 (28.61)
6	Total	1138.80 (100.00)	1371.96 (100.00)	1463.07 (100.00)

Note: Figures in parentheses show the percentage to total

Capital Receipts:

The internal debt constitutes the main sources of capital receipts 79.67 percent of total capital receipts in 2012-13(A/C), 87.50 percent in 2013-14 RE and 89.50 percent in 2014-15 BE. Loans and advances from the Central Government the second major source constitute 19.69 percent of total capital receipts in 2012-13(A/C) decreased to 6.94 percent in 2013-14(RE) and in 2014-15(BE) decreased to 20.02 percent. Loans and advances repaid to UT Govt.(Recoveries) constitute less than one percent.

Capital Disbursements:

Capital outlay which constitute major share of Capital disbursement increases from 62.43 percent of total capital disbursement in 2012-13 to 83.37 percent in 2013-14(RE) and increases to 76.58 percent in 2014-15(BE). Repayment of Loans and advances to Central Government, the second major share of capital disbursement decreased from 34.36 percent in 2012-13(A/C) to 18.43 percent in 2014-15(BE). The share of disbursement of loans and advances by the Govt. has decreased from 0.29 percent in 2012-13 to 0.27 percent in 2014-15.

The Table - 11 presents item-wise allocation of Capital Expenditure for Development and Non-Development Services.

Table – 11

Capital Budget

(` . in Crore)

Sl. No.	Items	Actuals 2012-13	Revised Estimates 2013-14	Budget Estimates 2014-15
(1)	(2)	(3)	(4)	(5)
A.	CAPITAL RECEIPTS			
I	Consolidated Fund	532.18	817.86	771.38
1.	Public Debt	528.76	813.16	768.38
	i. Internal debt	423.97	715.64	690.38
	ii. Loans and advances from GOI	104.79	97.52	78.00
2.	Loans and advances repaid to State Government	3.42	4.70	3.00
II	Contingency fund	0.00	0.00	0.00
III	Public Account	16138.05	16666.15	17012.15
1	Small Savings, Provident fund etc.	257.16	269.60	274.70
2	Reserve fund	28.53	151.00	160.00
3	Deposits and advances	259.69	224.90	239.00
4	Suspense and miscellaneous	15592.67	16020.65	16338.45
5	Remittances	0.00	0.00	0.00
IV	Gross Capital Receipts(I+II+III)	16670.30	17484.01	17783.53
B	CAPITAL DISBURSEMENTS			
I	Consolidated Fund (1+2+3+4)	504.97	784.46	905.23
1	Capital outlay	315.29	578.16	690.63
2	Discharge of Public debt	188.23	205.00	212.17
	i. Internal debt	14.71	34.11	45.34
	ii. Repayment of loans and advances to GOI	173.52	170.89	166.83
3	Loans and advances by the State Government	1.45	1.30	2.43
4	Appropriation to Contingency fund	0.00	0.00	0.00
II	Contingency Fund	0.00	0.00	0.00
III	Public Account	16261.24	16677.35	16971.75
1	Small Savings, Provident fund etc.	243.32	243.00	253.10
2	Reserve fund	15.46	151.00	160.00
3	Deposits and advances	188.26	201.34	214.50
4	Suspense and miscellaneous	15814.20	16082.01	16344.15
5	Remittances	0.00	0.00	0.00
IV	Gross Capital Disbursements (I+II+III)	16766.21	17461.81	17876.98

Table- 12

Trends in Capital Outlay

(` . in Crore)

Sl. No.	Items	Actuals 2012-13	Revised Estimates 2013-14	Budget Estimates 2014-15
(1)	(2)	(3)	(4)	(5)
A.	Development Expenditure	260.99	506.96	591.47
		(82.78)	(87.69)	(85.64)
I	Social Services	97.65	249.89	332.60
		(30.97)	(43.22)	(48.16)
1	Education, Sports, Arts and Culture	15.58	18.09	13.10
		(4.94)	(3.13)	(1.90)
2	Water Supply and Sanitation	74.09	112.87	110.52
		(23.50)	(19.53)	(16.00)
3	Medical and Public Health	4.64	11.57	15.07
		(1.47)	(2.00)	(2.18)
4	Housing Urban Development and	2.46	3.17	2.49
		(0.78)	(0.55)	(0.36)
5	Welfare of S.Cs,S.Ts and other Backward classes	0.00	1.60	1.20
		(0.00)	(0.28)	(0.17)
6	Social Security and Welfare	0.10	2.03	1.73
		(0.03)	(0.35)	(0.25)
7	Other Social Services	0.78	100.56	188.49
		(0.25)	(17.39)	(27.29)
II	Economic Services	163.34	257.07	258.87
		(51.81)	(44.46)	(37.48)
1	Agriculture and Allied Services	2.23	28.63	18.41
		(0.71)	(4.95)	(2.67)
2	Co-operation	0.00	5.92	5.55
		(0.00)	(1.02)	(0.80)
3	Irrigation and Flood Control	23.30	24.96	54.11
		(7.39)	(4.32)	(7.83)
4	Industry and Minerals	10.97	14.83	13.10
		(3.48)	(2.57)	(1.90)
5	Power Projects	50.39	83.28	68.07
		(15.98)	(14.40)	(9.86)
6	Transport and Communication	75.33	72.28	75.93
		(23.89)	(12.50)	(10.99)
7	General Economic Services	1.12	27.17	23.70
		(0.36)	(4.70)	(3.43)
	Non-Development Expenditure	54.30	71.20	99.16
B.		(17.22)	(12.31)	(14.36)
1	Public Works (General Services)	51.44	67.90	95.16
		(16.32)	(11.74)	(13.78)
2	Police Housing (General Services)	2.86	3.30	4.00
		(0.91)	(0.57)	(0.58)
C.	TOTAL (A+B)	315.29	578.16	690.63
		(100.00)	(100.00)	(100.00)

Total capital outlay for 2014-15 is estimated at ` .690.63 crore which is 219.05% higher than the outlay for 2012-13 of ` .315.29 crore. The share of development capital outlay to total capital outlay increased from 82.78% in 2012-13 to 85.64% in 2014-15, but the share of non-development capital outlay to total capital outlay decreased from 17.22% in 2012-13 to 14.36% in 2014-15.

Table - 13

Loans and Advances made by the Government

(` .In Crore)

Sl. No.	Items	Actuals 2012-13	Revised Estimates 2013-14	Budget Estimates 2014-15
(1)	(2)	(3)	(4)	(5)
1	Non-Plan	1.45 (100.00)	1.30 (100.00)	2.42 (100.00)
2	Plan	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)
3	Total 1+2 (Loans & Advances)	1.45 (100.00)	1.30 (100.00)	2.42 (100.00)
4	Recoveries (Loans & Advances)	3.42	4.70	3.00
5	Net Loans and Advances (3-4)	-1.97	-3.40	-0.58

Loans and Advances under Non-Plan Schemes constitute cent percent of total loans and advances respectively for the year 2012-13, 2013-14 and 2014-15.

Loans and advances from the Central Government as per the Budget Estimate 2014-15 is placed at ` .78.00 crore which is decreased to 25.57 % than the actuals of the year 2012-13. Repayment of loans and advances to Central Government decreased by 3.86 % 2014-15 (BE) over the year 2012-13 (Actual). Net loan and advances from the Centre decreased by 29.24% in 2014-15 (BE) over the actuals of 2012-13.

Table - 14**Loans and Advances from the Central Government**

(` . in Crore)

Sl. No.	Items	Actuals 2012-13	Revised Estimates 2013-14	Budget Estimates 2014-15
(1)	(2)	(3)	(4)	(5)
1.	Loans and Advances from the Central Govt. (Receipts)	104.79	97.52	78.00
2.	Loans and Advances from the Central Govt. (Repayments)	173.52	170.89	166.83
3.	Net Loans and Advances from the Central Govt. (1 - 2)	(-)68.73	(-)73.37	(-)88.83

The Budget for Plan Scheme 2014-15 is estimated as ` .2400 crore while the total outlay (plan, css and non-plan) is estimated as ` .6088.00 crore .Thus plan programmes get 39.42% of the total Government Budget estimated during 2014-15.

Table - 15**Share of Plan Outlay in 2014-15 (B.E)**

(` . in Crore)

Sl. No.	Item	Total Budget Provision (Net)			Budget Plan Scheme (Net)		
		Revenue	Capital	Total	Revenue	Capital	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	General Services	1463.07	99.16	1562.23	57.73	99.16	156.89
2.	Social Services	1985.23	332.61	2317.84	1276.42	332.61	1609.03
3.	Economic Services	1726.69	258.86	1985.55	382.83	251.25	634.08
4.	Grants-in-Aid/ Loans and Advances	7.78	214.60	222.38	0.00	0.00	0.00
5.	Total	5182.77	905.23	6088.00	1716.98	683.02	2400.00

Approved Plan Outlay for 2014-15 (B.E)

The approved plan outlay under Major Heads for 2014-15 is ` . 2400 crore. The Table 16 shows the sectoral distribution of the proposed plan outlay during 2014-15. This outlay is inclusive of Loans and Advances availed of by the Union Territory Administration.

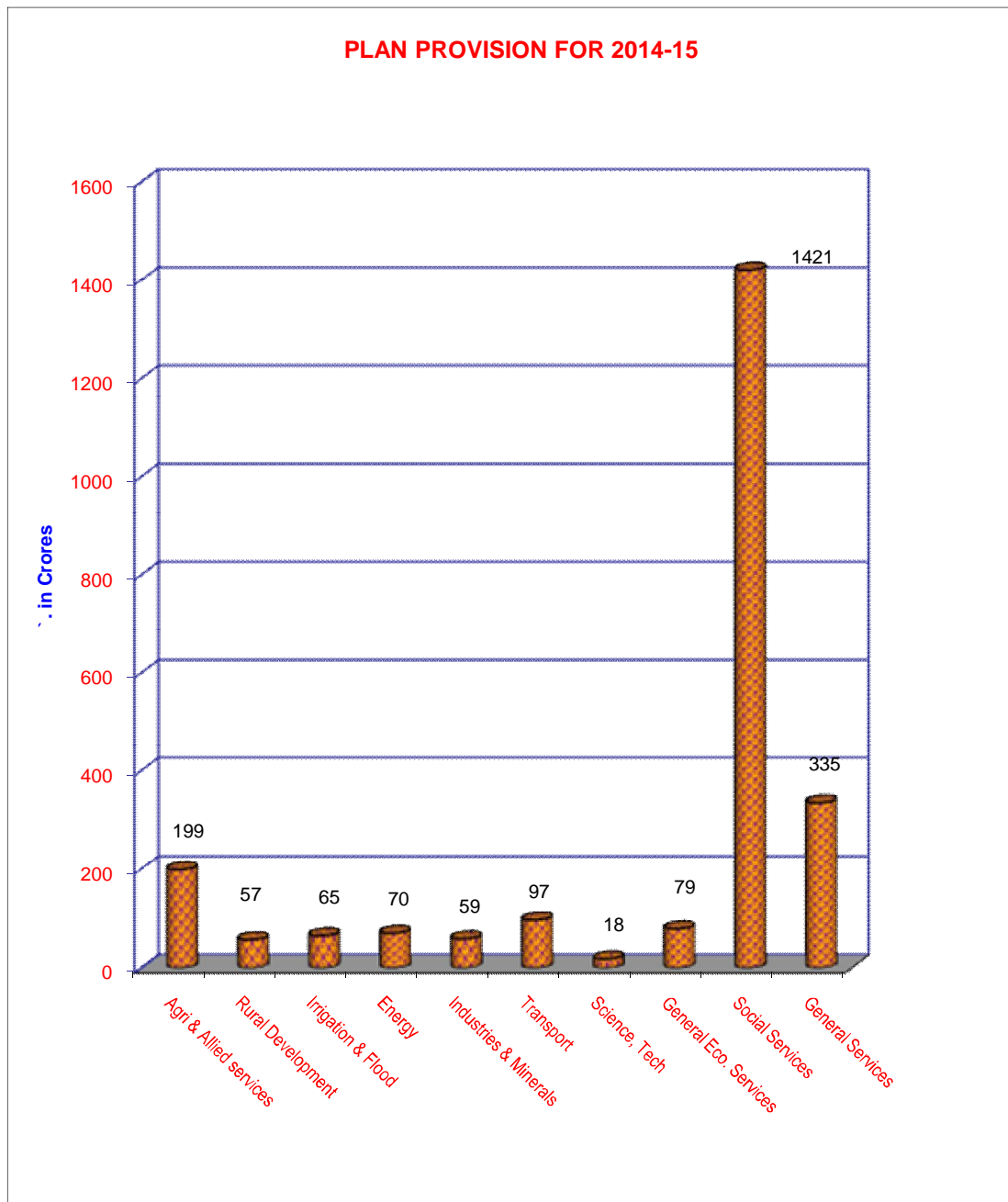
Table – 16

Approved Plan Outlay for 2014-15

(` . in Crore)

Sl. No.	Major Heads/Sectors of Development	Approved Outlay 2014-15	Percentage to Total
(1)	(2)	(3)	(4)
1.	Agriculture and Allied Services	199.19	8.30
2.	Rural Development	57.63	2.40
3.	Irrigation and Flood Control	64.66	2.69
4.	Energy	69.80	2.90
5.	Industries and Minerals	59.19	2.47
6.	Transport	96.65	4.03
7.	Science, Technology and Environment	17.95	0.75
8.	General Economic Services	78.75	3.28
9.	Social Services	1421.22	59.22
10.	General Services	334.96	13.96
11.	Total	2400.00	100.00

Major portion of the Plan outlay was allocated to Social Services followed by, General Services Agriculture & Allied Services, Transport, Energy, General Economic Services, Industries and Minerals, Irrigation & Flood control, Rural Development, Science, Technology & Environment during 2014-15. This amply is illustrated through a cylinder chart.



Plan, Non-Plan and C.S.S allocation of fund for the year 2014-15:

The total Budget of the U.T. for 2014-15 Plan, Non-Plan and C.S.S under revenue and capital account is depicted in Table-17.

Table - 17

Plan, Non-Plan and CSS Allocation of Fund for the year 2014-15 (B.E)

(In Crore)

D. No.	Demand Name	Plan	Non-Plan	C.S.S	Total
(1)	(2)	(3)	(4)	(5)	(6)
	(A) Revenue Account				
1	Legislative Assembly	2.70	10.42	0.00	13.12
2	Administrator	0.00	3.56	0.00	3.56
3	Council of Ministers	0.62	9.22	0.00	9.84
4	Administration of Justice	1.40	13.48	0.00	14.88
5	Elections	0.00	8.65	0.00	8.65
6	Revenue and Food	14.98	109.85	3.85	128.68
7	Sales Tax	1.30	5.06	0.00	6.36
8	Transport	5.62	8.79	0.00	14.41
9	Secretariat	5.05	23.41	9	37.46
10	District Administration	120.87	29.60	268.72	419.19
11	Treasury and Accounts	1.05	14.18	0.00	15.23
12	Police	20.50	133.87	7.76	162.13
13	Jails	1.70	3.49	0.00	5.19
14	Stationery and Printing	6.00	15.36	0.00	21.36
15	Retirement Benefits	0.00	416.74	0.00	416.74
16	Public Works	42.44	100.00	0.03	142.47
17	Education	257.45	387.55	24.98	669.98
18	Medical	191.12	174.52	40.08	405.72
19	Information and Publicity	33.40	8.57	8.85	50.82
20	Labour and Employment	10.3	14.18	1.20	25.68
21	Social Welfare	316.16	70.00	34.48	420.64
22	Co-operation	27.25	7.01	0.00	34.26
23	Statistics	0.19	3.56	1.32	5.07
24	Agriculture	60.14	31.65	42.55	134.34
25	Animal Husbandry	19.25	13.84	0.87	33.96
26	Fisheries	37.22	7.48	2.67	47.37
27	Community Development	4.30	5.13	31.47	40.90
28	Industries	38.47	3.94	0.97	43.38
29	Electricity	6.44	1155.80	0.00	1162.24
30	Ports and Pilotage	0.00	1.85	0.00	1.85
	Public Debt	0.00	675.24	0.00	675.24
32	Building Programmes	11.87	0.00	0.38	12.25
	Total (A)	1237.79	3466.00	479.18	5182.97

D. No.	Demand Name	Plan	Non-Plan	C.S.S	Total
	(B) Capital Account				
6	Revenue and Food	188.00	0.00	0.00	188.00
8	Transport	1.50	0.00	0.00	1.50
10	District Administration	0.00	0.00	0.00	0.00
12	Police	0.00	0.00	0.00	0.00
16	Public Works	311.69	0.00	19.28	330.97
17	Education	0.00	0.00	0.00	0.00
18	Medical	0.00	0.00	0.00	0.00
19	Information and Publicity	0.00	0.00	0.00	0.00
21	Social Welfare	0.31	0.00	0.00	0.31
22	Co-operative	13.50	0.00	0.00	13.50
23	Statistics	0.00	0.00	0.00	0.00
24	Agriculture	1.00	0.00	0.00	1.00
25	Animal Husbandry	0.00	0.00	0.00	0.00
26	Fisheries	0.11	0.00	0.00	0.11
28	Industries	6.60	0.00	0.00	6.60
29	Electricity	59.96	19.41	0.00	79.37
30	Ports and Pilotage	4.00	0.00	0.00	4.00
	Public Debt	0.00	212.17	0.00	212.17
31	Loans to Government Servants	0.00	2.42	0.00	2.42
32	Building Programmes	47.04	0.00	30.04	77.08
	Total (B)	633.71	234.00	49.32	917.03
	Grand Total (A+B)	1871.50	3700.00	528.50	6100.00

Resources for the year 2014-15:

States own Tax and Non-tax Revenue of the Union Territory and Grants-in-Aid and loans from Government of India are the resources for the Union Territory and their respective contributions are indicated in the Table-18.

Table - 18

Details of Resources for 2014-15 (B.E)

Sl. No.	Items	₹. in Crore	Percentage to Total
(1)	(2)	(3)	(4)
1.	U.T's own resources	3463.00	56.88
1.1	Tax Revenue *	2100.00	34.49
1.2	Non-Tax Revenue	1360.00	22.34
1.3	Loan Recoveries	3.00	0.05
2.	Central Govt. Assistance	2625.00	43.12
2.1	Grants-in-aid	1856.62	30.50
2.2	Loans and Advances from Central Govt.	78.00	1.28
2.3	Internal Debt	690.38	11.34
3.	TOTAL (1+2)	6088.00	100.00

* It includes Reimbursement of C.S.T.

Per capita Receipts and Expenditure:

The Table - 19 shows the per capita Receipts and Expenditure on both Revenue and Capital Account for the years 2012-13, 2013-14 and 2014-15.

Table - 19

Per capita Receipts and Expenditure on both Revenue and Capital Account

Item	2012-13 (Actuals)				2013-14 (Revised Estimate)				2014-15 (Budget Estimate)			
	Receipts (₹. in Crore)	Per capita (In ₹.)	Expenditure (₹. in Crore)	Per capita (In ₹.)	Receipts (₹. in Crore)	Per capita (In ₹.)	Expenditure (₹. in Crore)	Per capita (In ₹.)	Receipts (₹. in Crore)	Per capita (In ₹.)	Expenditure (₹. in Crore)	Per capita (In ₹.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Revenue	3146.14	24289	3051.19	23556	4621.94	34812	4655.34	35063	5316.62	39064	5182.77	38081
Capital	532.18	4108	504.97	3898	817.86	6160	784.46	5909	771.38	5668	905.23	6651
Total	3678.32	28397	3556.16	27454	5439.80	40972	5439.80	40972	6088.00	44732	6088.00	44732

The per capita Receipts on both Revenue and Capital Account for the Union Territory work out to ` .28397, ` .40972 and ` .44732 for the years 2012-13, 2013-14 and 2014-15 respectively. The per capita Expenditure on both Revenue and Capital Account, which stood at ` .27454 in 2012-13, has increased to ` .40972 for the year 2013-14 and increased to ` .44732 for the financial year 2014-15.

Table – 20 MAJOR DEFICIT INDICATORS 2007-08 to 2014-15

(` . in Crore)

Sl No	Surplus(+)/ Deficit(-)	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
1	Revenue Surplus(+)/ Deficit(-)	-64.97	-111.98	-242.12	-340.10	-450.80	+94.95	+133.85	+133.85
2	Capital Surplus(+)/ Deficit(-)	+49.67	+6.34	+195.12	+337.43	+257.80	+27.21	-133.85	-133.85
3	Budgetary Surplus(+)/ Deficit(-)	-15.30	-48.65	-47.01	-2.67	-193.00	+122.16	0.00	0.00
4	Gross Fiscal Deficit(-)	-331.42	-370.72	-575.31	-709.00	-823.84	-218.37	+608.16	+556.21
5	Gross Primary Surplus(+)/ Deficit(-)	-114.04	-110.03	-288.00	-377.80	-433.70	+232.35	+128.16	+41.97

Major Deficit Indicators.

The revenue budget of the Union Territory of Puducherry experienced revenue deficit during 2007-08 to the tune of ` .(-)64.97 crores and this trend continued and in 2011-12 revenue deficit increased to ` .(-)450.80 crores and surplus during 2012-13 and 2013-14 and surplus of ` .133.85 crore during 2014-15. Under capital account there were surpluses during the years 2007-08 to 2012-13 except during the years 2013-14 and 2014-15. The overall deficit/ budgetary deficit/conventional deficit were only in five years (2007-08, 2008-09, 2009-10, 2010-11 and 2011-12). The fiscal deficit which is the excess of expenditure over revenue and non-deft capital

receipts increased from `331.42 crores in 2007-08 to `823.84 crores in 2011-12 a fivefold increase during this period. Primary deficit, the Fiscal deficit, less of interest payment were negative till the year 2011-12 means interest payment were more than the Fiscal deficit. But it seems to be surplus from 2012-13 to 2014-15 in Primary Deficit.



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