

CHAPTER 5
PUBLIC FINANCE

Revenue Receipts

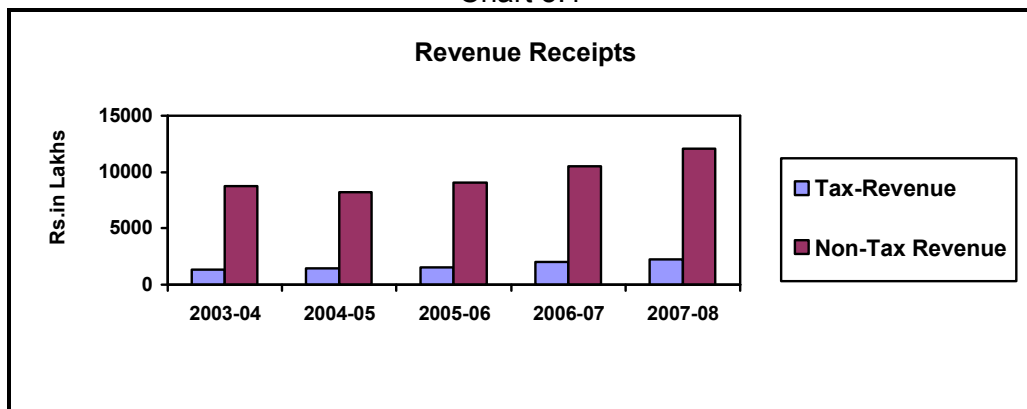
Statement below indicates the overall position of revenue receipts of Andaman and Nicobar Administration.

Statement 5.1
REVENUE RECEIPT (Rs. in Lakhs)

Sl. No	Item	2003-04	2004-05	2005-06	2006-07	2007-08
1.	Tax Revenue	1335.52	1419.73	1562.12	2021.14	2228.97
2.	Non-Tax Revenue	8759.93	8243.16	9062.89	10510.94	12085.85
3.	Total Revenue Receipts	10095.45	9662.89	10625.01	12532.08	14314.82

Andaman and Nicobar Administration's revenue receipts comprise of tax and non-tax receipts. The administration's total revenue receipt during 2007-08 was Rs.14314.82 Lakhs with a growth of 14.22% over the previous year. The highest growth in revenue realization in all the five previous years in comparison to the previous years was during the year 2006-07 with a growth of 17.95%. There was a decrease in realization of revenue receipts during the Year 2004-05 due to lesser realization of non-tax revenue receipts.

Chart 5.1



Tax Revenue

Andaman & Nicobar Administration's Tax Revenue consists of Land Revenue, Stamps and Registration Fees, State Excise, Tax on Vehicles etc. The tax revenue estimates for the year 2007-08 was Rs.2142.00 Lakhs while the Tax revenue realization was Rs.2228.97 Lakhs which was higher than

estimated. The tax revenue for 2007-08 represented 15.57% of the total revenue receipts during that year. The tax revenue realization has shown a consistent increase during the last five years. During the last five years the higher growth in tax revenue in comparison to the previous years was during the year 2006-07 with a growth of 29.38% and realizing Rs.2021.14 Lakhs.

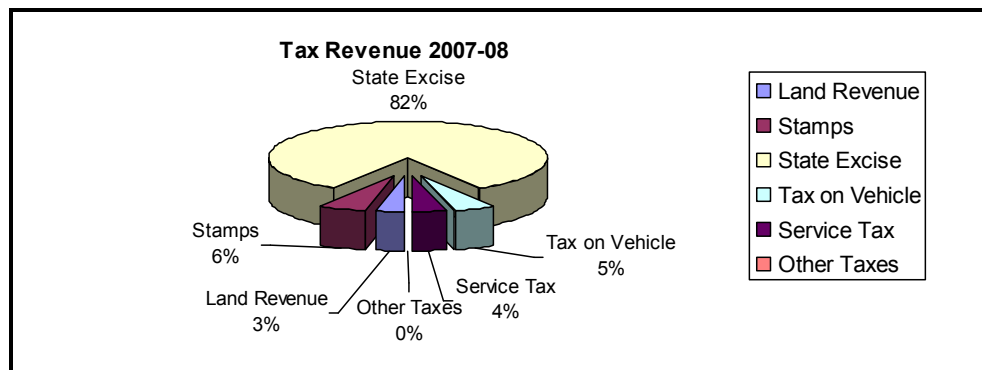
State Excise is the major source of tax revenue with collection to the tune of Rs.1839.14 Lakhs in 2007-08 which was over 82% of total tax revenue for that year. State Excise has a share of more than 80% of the total tax revenue receipts of this administration.

Land Revenue, Stamps & Registration Fees and Tax on Vehicles are other main items of Tax Revenue of this Administration. Though Land revenue collection decreased by 52% in 2007-08 as compared to collection in 2006-07, stamps & registration fees collection increased by 71.71% and tax on vehicles also increased by 13.18%.

Statement 5.2
Tax Revenue (Rs. in Lakhs)

Sl. No	Item	2003-04	2004-05	2005-06	2006-07	2007-08
1.	Tax Revenue	1335.52	1419.73	1562.12	2021.14	2228.97
(i)	Land Revenue	91.89	63.14	116.45	150.03	71.98
(ii)	Stamps & Registration Fees	86.58	130.26	67.66	74.80	128.44
(iii)	State Excise	1096.73	1103.35	1265.12	1609.22	1839.14
(iv)	Tax on Vehicles	59.59	75.21	74.97	90.28	102.18
(v)	Service Tax	-	46.76	36.60	93.46	86.99
(vi)	Other Taxes & Duties on commodities and services	0.73	1.01	1.32	3.34	0.24

Chart 5.2



Non- Tax Revenue

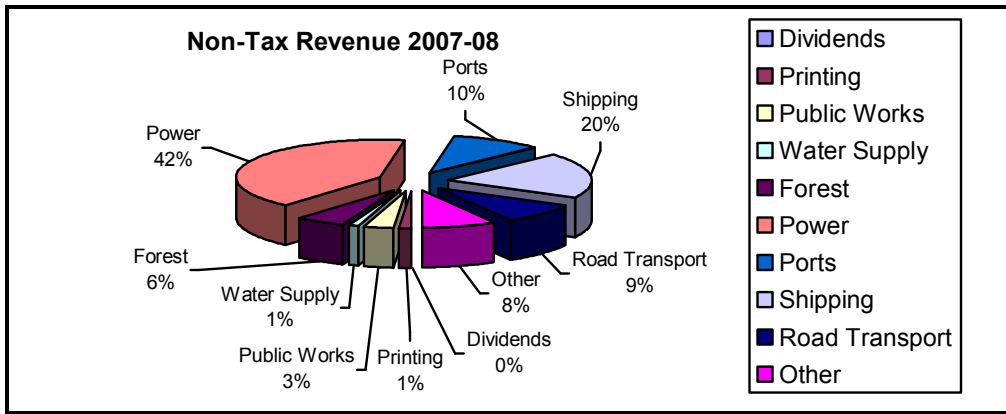
Andaman & Nicobar Administration's Non-Tax Revenue comprises of dividends and profits, public works receipts, power receipts etc. Non-tax revenue receipts consists the major portion of the administration's total revenue receipts. During the year 2007-08 the non-tax revenue realization was at Rs.12085.85 lakhs which constituted 84.43% of the total revenue receipts for that year and 101.92% of the non-tax revenue estimates.

Power sector is the highest source of non-tax revenue receipts. During the last five years, realization under the power sector has been the highest which constituted not less than 40% among all other non-tax revenue receipts. Shipping is the next highest source of non-tax revenue followed by Ports and Light Houses.

Statement 5.3
Non-Tax Revenue (Rs. in Lakhs)

Sl. No	Item	2003-04	2004-05	2005-06	2006-07	2007-08
1.	Non-Tax Revenue	8759.93	8243.16	9062.89	10510.94	12085.85
i.	Dividends and Profits	93.18	-	53.24	13.27	13.64
ii.	Stationery and Printing	74.76	95.30	114.65	102.64	138.92
iii.	Public Works	196.86	182.06	247.74	248.39	417.36
v.	Water supply & Sanitation	121.43	148.69	125.34	107.64	137.02
vi.	Forestry & Wild Life	679.58	374.37	630.94	632.88	683.52
vii.	Power	3711.48	4033.26	3726.68	4716.79	5001.65
viii.	Ports & Light Houses	1358.95	1120.64	1327.56	1343.36	1222.40
ix.	Shipping	1545.64	1305.57	1820.74	1598.97	2383.09
x.	Road Transport	341.30	341.29	410.80	899.56	1078.88
xi.	Others	636.75	641.98	605.20	847.44	1009.37

Chart 5.3



Revenue Expenditure

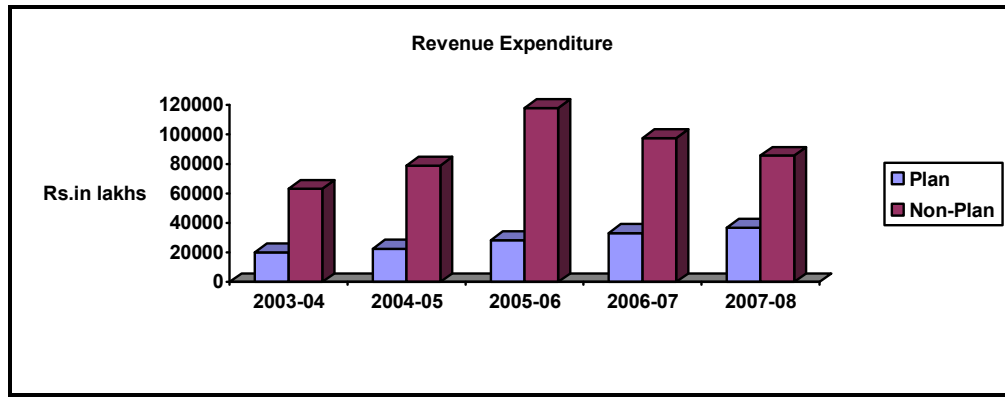
The statement below indicates the overall position of Revenue Expenditure of Andaman and Nicobar Administration.

Statement 5.4
REVENUE EXPENDITURE (Rs. in Lakhs)

Sl. No	Item	2003-04	2004-05	2005-06	2006-07	2007-08
1.	Total Revenue Expenditure	83550.38	101759.87	146385.82	130886.01	122774.47
(i)	Plan	20237.20	22692.82	28301.51	33212.79	37032.48
(a)	out of which expenses incurred through Central Assistance (Plan)	852.41	1100.72	1036.12	906.32	1905.07
(ii)	Non-Plan	63313.18	79067.05	118084.31	97673.22	85741.99
(a)	Out of which expenses incurred by other Ministries on behalf of A&N Admn. (Non-Plan)	635.01	4459.40	1950.24	1107.32	887.00

Revenue Expenditure of Andaman and Nicobar Administration consists of Salary and other miscellaneous expenditure. Out of the total revenue expenditure, majority expenditure was under non-plan. The non-plan expenditure during the year 2007-08 was Rs.85741.99 Lakhs which stood at 69% of the total revenue expenditure. During the year 2007-08 the total revenue expenditure was 98.53% of the final grant of revenue section. The revenue estimates for the year 2007-08 was Rs.124610.84 Lakhs while the revenue expenditure amounted to Rs.122774.47 lakhs.

Chart 5.4



Central Grants

Grant-in-Aid from various Central Ministries is available to Andaman & Nicobar Administration in the form of centrally sponsored schemes. Various Ministries authorize this administration for implementing various centrally sponsored schemes in these islands. During the year 2007-08 an amount of Rs.2008.84 lakhs was received towards centrally sponsored schemes by this administration and expenditure incurred was Rs.1905.07 lakhs which was about 94.83% of the authorised amount.

Statement 5.5
UTILISATION OF CENTRALLY SPONSORED SCHEMES (Rs. in Lakhs)

Year	Amount of Central Assistance Received	Amount of Actual Expenditure	Percentage of Expenditure to the Total assistance
2004-05	1032.59	1100.72	106.60
2005-06	1249.57	1036.12	82.92
2006-07	1159.76	965.51	83.25
2007-08	2008.84	1905.07	94.83

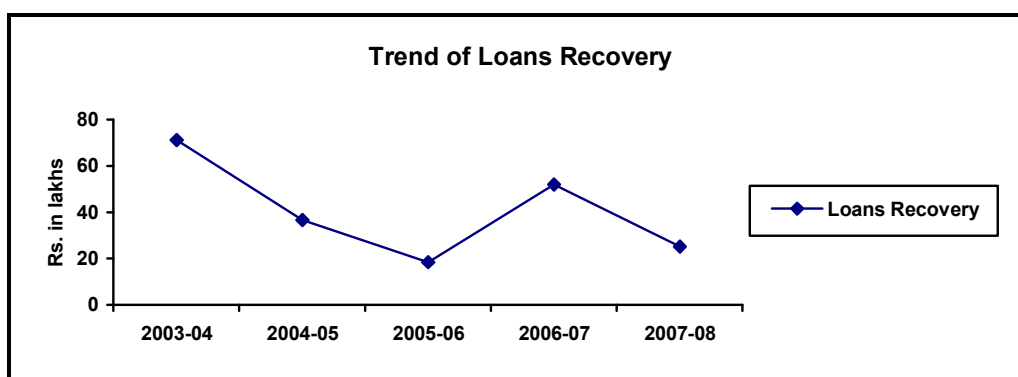
Loans Recovery

Andaman & Nicobar Administration's Loan Recovery consist mainly of loan receipts. The statement below indicates the overall position of the Loan recovery of Andaman & Nicobar Administration during the last five years.

Statement 5.6
LOANS RECOVERY (Rs. in Lakhs)

Sl. No	Item	2003-04	2004-05	2005-06	2006-07	2007-08
1.	Total Loans Recovery	71.21	36.65	18.50	52.07	25.20
(i)	Loans for Water Supply & Sanitation	14.54	7.59	3.10	3.29	3.38
(ii)	Loans for Housing	1.86	2.28	0.72	0.18	0.60
(iii)	Loans for relief on account of Natural Calamities	0.03	-	-	0.25	-
(iv)	Loans for Crop Husbandry	0.97	1.79	1.02	2.92	0.34
(v)	Loans for Soil & Water conservation	2.63	12.34	0.84	2.01	2.09
(vi)	Loans for Cooperation	15.87	9.84	8.65	7.96	17.67
(vii)	Loans for other Rural Development Programmes	0.15	0.11	0.11	0.04	0.09
(viii)	Loans for Village and Industries	35.16	2.70	4.06	35.42	1.03

Chart 5.5



Capital Expenditure

The statement below indicates the overall position of the Capital Expenditure of Andaman & Nicobar Administration during the last five years.

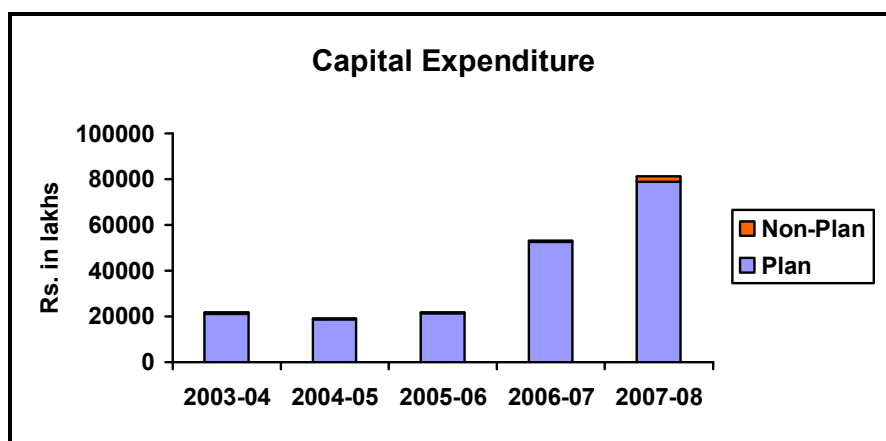
Statement 5.7
CAPITAL EXPENDITURE (Rs. in Lakhs)

Sl. No	Item	2003-04	2004-05	2005-06	2006-07	2007-08
1.	Total Capital Expenditure	21742.02	19271.93	21861.71	52637.13	81392.50
(i)	Plan	21158.60	18697.50	21314.94	52090.33	78849.22

(a)	out of which expenses incurred through Central Assistance (Plan)	-	-	-	59.19	-
(b)	Out of which expenses incurred by other Ministries on behalf of A&N Admn. (Plan)	396.48	6.12	-	14803.77	30997.78
(ii)	Non-Plan	583.42	574.43	546.77	546.80	2543.28

Capital Expenditure of Andaman and Nicobar Administration consists of major works and other miscellaneous expenditure. Out of the total capital expenditure, majority expenditure was under plan. The capital expenditure under Plan during the year 2007-08 was Rs.78849.22 Lakhs which stood at 96.87% of the total capital expenditure. During the year 2007-08 the total capital expenditure was 99.51% of the capital expenditure estimates. The capital expenditure estimates for the year 2007-08 was Rs.81790 Lakhs while the total capital expenditure amounted to Rs.81392.50 lakhs.

Chart 5.6



Loans and Advances

The statement below indicates the overall position of payment and repayment towards Loans and Advances under various sectors by Andaman & Nicobar Administration during the last five years.

Statement 5.8
Loans & Advances pertaining to Andaman Grant

(Rs. in Lakh)

Year	Outstanding at the beginning of the year	Loans repaid during the year										Outstanding at the end of the year
		Loans Paid during the year		Cooperation	Industries	Water Supply	Housing	Crop-Husbandry	Soil	Cooperation	Other RD	
2003-04	660.81	28.62	54.99	14.54	1.86	0.97	2.63	15.87	0.15	35.16	0.03	673.21
2004-05	673.21	84.64	4.56	7.59	2.28	1.79	12.34	9.84	0.11	2.70	-	725.79
2005-06	725.79	81.61	100.00	3.10	0.72	1.02	0.84	8.65	0.11	4.06	-	888.90
2006-07	888.90	56.27	49.96	3.29	0.18	2.92	2.01	7.96	0.04	35.42	0.25	943.06
2007-08	943.06	83.00	-	3.38	0.60	0.34	2.09	17.67	0.09	1.03	-	1000.86