



GOVERNMENT OF ORISSA

ORISSA  
**BUDGET**  
IN BRIEF 1986-87

BUREAU OF STATISTICS AND ECONOMICS, ORISSA  
BHUBANESWAR

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## P R E F A C E

“Orissa Budget in Brief” a regular publication of Bureau of Statistics and Economics is compiled and issued every year after the presentation of State Budget in the Assembly. The publication contains salient features of the State Budget in a concise form with the help of statistical tables supported by analytical notes, graphs and charts for a particular year compared with those of the earlier nine years.

In order to make this publication more useful, catering to the growing requirements of various departments of the Government and readers, the classification of revenue receipts of the Government of Orissa has been divided into (a) Tax and (b) Non tax revenue. Tax revenue has further been subdivided into (i) Shared taxes (ii) State's own taxes and Non-tax revenue into (i) State's own Non-taxes (ii) Grants and contributions from the Central Government, along with classification of expenditure into (a) Plan and (b) Non plan heads. One of the unique features of this publication is the incorporation of some statistical tables relating to the Central Government Budget, 1986-87.

The compilation, scrutiny and analysis of large mass of budgetary data within a very short period was possible due to painstaking and sincere efforts of the staff and officers working in the Public Finance Division. The Bureau of Statistics and Economics, Orissa acknowledges with gratitude the co-operation of Finance Department for preparation of this publication and the Orissa Government Press, Cuttack for its early printing. We welcome comments and constructive suggestions from readers which would be given due consideration in planning this publication in future.

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## INTRODUCTION

The Budget is the most important financial document of the Government which contains transactions of Government for three consecutive years. This is prepared every year and presented to the State Legislature under Article 202 (1) of the Constitution of India. It is called the financial statement of the Government. It contains actuals for the preceding year, the Revised Estimate for the current year and the Budget Estimates for the ensuing year. The entire finance of the State Government is divided into three distinct categories, namely:—

- (i) Consolidated Fund of the State of Orissa
- (ii) Contingency Fund of the State of Orissa
- (iii) Public Account of the State of Orissa

The expenditure from the Consolidated Fund should either be charged or voted by the State Legislature. This fund has in turn three divisions:—  
(1) The first division deals with the proceeds of taxation including the share of Union taxes obtained through the awards of Finance Commissions, duties, fees for services rendered, fines and penalties, receipts from non-tax revenue like Forest, Irrigation, Power, royalties, interest receipts, grants-in-aid and many other receipts classed as Revenue of the State. It also deals with all expenditure which includes the expenditure for collection of taxes and other receipts, interest payment and servicing of public debt, expenditure of social and developmental services and many other expenditure classed as the Revenue Expenditure of the State. This part (both revenue and expenditure) of the Consolidated Fund is called the "Revenue Account" of the State. Finally it presents the picture of the revenue surplus or deficit for the year. (2) The second division deals with expenditure met usually from borrowed funds with the object either of creating concrete assets of a material character or of reducing recurring liabilities. This is also called as Capital Outlay outside the Revenue Account. This includes capital investment on improvement of Public Health, Agricultural Improvement and Research, Industrial Development, Multipurpose River Schemes, Irrigation, Navigation, Embankment and Drainage Works, Electricity Schemes, Public Works, Transport and Communication etc., (3) The

Third division consists of loans raised by Government and loans and advances made by Government together with the loans and recoveries of the loans and advances paid. The former is called Public Debt which includes permanent debt, floating debt, loans from the Central Government and other loans from different sources such as Reserve Bank of India, Life Insurance Corporation of India, National Co-operative Development Corporation, Khadi and Village Industries Commission, etc. Loans and advances made by the State Government are paid to Local Funds. Such as Municipalities, Panchayati Raj Institutions, Grama Panchayats, Market Committees, District and other Local Fund Committees, Co-operative Institutions, Bank Cultivators, Statutory Corporations, Boards, Government Companies, Displaced persons, Backward Tribes, Orissa Loans Stipend Fund and Government Servants. These institutions and individuals borrow money from the Government and also repay it with interest or in some cases without interest.

Part II of the State Budget is the Contingency Fund of the State. The State Government maintains this fund under Article 267 (2) of the Constitution of India to meet unforeseen and emergent expenditure on schemes for which funds have not been voted by the Legislature till such time as the funds are voted.

Part III of the Budget is the Public Account of the State. Public money received by or on behalf of the State Government which cannot be credited to the Consolidated Fund are credited to this Fund. For payment out of the Public Account on demand is required to be presented to the Legislature. This payments are of the nature of banking transactions. This fund has two divisions, namely (a) Debt and Deposits and (b) Remittances. This first division comprises receipts and payments other than those falling under debt head pertaining to Part I in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid together with repayments of the former and recoveries of the later. Unfunded debt or State Provident Fund comes under this division. Few reserve funds have been created for special

purposes and deposits are made in those funds by appropriation from Revenue Account. These funds are Depreciation Reserve Funds of Government Commercial Undertaking, sinking funds for amortisation of loan, other reserve funds like Orissa Famine Relief Fund, Zamindari Abolition Fund, Local Funds and few other transactions such as Departmental and Permanent Advances, Suspense Account, etc. The second division includes merely adjusting heads under which appear remittances of cash between treasuries, transfers between different accounting circles and remittances between the State Government and Reserve Bank of India, State Government, Railways, Defence, Credits and debits taken to the adjusting heads in the division are eventually cleared by adjustment under final heads.

The combined effect of the transaction in the Consolidated Fund, the Contingency Fund and the Public Account presents the overall budgetary position and the surplus or deficit thereof.

The receipts and expenditure up to 1984-85 presented in the publication represent actuals, but those for 1985-86 and 1986-87 are the Revised Estimate and Budget Estimate respectively. The figures utilised in this publication are net and have been arrived at after adjusting the refunds from revenue receipts and recoveries from expenditure. For the sake of convenience, following symbols have been used throughout this publication

\* for Revised Estimate

@ for Budget Estimate

## BUDGET IN BRIEF 1986-87

1. The total revenue of Orissa in 1986-87 has been estimated at Rs 12,462 crores and the revenue expenditure at Rs. 12,289 crores. The year is expected to close with a revenue surplus of Rs. 173 crores. The revenue receipts have increased from Rs. 11,278 crores in the Revised Estimate of 1985-86 to Rs. 12,462 crores in the Budget Estimate of 1986-87. Thus there has been an increase of Rs. 1,184 crores which accounts for 10.5 per cent increase over the Revised Estimate.

2. Shared taxes have increased from Rs. 3,122 crores in 1985-86 to Rs. 3,430 crores in 1986-87 mainly due to increase in the share of Union excise duty. State's own taxes have increased by Rs. 743 crores over the Revised Estimate of 1985-86. The receipt under sales tax in the Budget is estimated at Rs. 1,950 crores as against Rs. 1,540 crores in the Revised Estimate for 1985-86. Taxes and Duties on electricity would provide an additional revenue of about Rs. 234 crores in 1986-87. As regards State's own Non-tax revenue, the Budget is expected to generate an additional turnover of Rs. 190 crores which is mainly due to revenue receipt from Economic Services specially from Agriculture, Multipurpose river projects and mines and minerals etc. Thus the total tax revenue has been estimated at Rs. 7,206 crores in the Budget for 1986-87, which is an increase of about 17.1 per cent over the Revised Estimate of 1985-86. Non-tax revenue is expected to be Rs. 5,256 crores as compared to Rs. 5,123 crores in 1985-86.

3. The total resources transferred from the Central Government in the Revenue Account is estimated at Rs. 7,171 crores in the Budget for 1986-87 as against Rs. 6,920 crores in the Revised Estimate of 1985-86, thereby showing an increase of 3.6 per cent. The total resources both shared taxes and Grants and Contributions transferred from Central Government constitute 57.5 per cent of the total receipt under Revenue Account in 1986-87.

4. The total expenditure in the Revenue Account has been estimated at Rs. 12,289 crores in the Budget of 1986-87 as against Rs. 10,831 crores in

the Revised Estimate of 1985-86. The excess of expenditure in the Budget to the extent of Rs. 1,458 crores over the Revised Estimate is due to excess of expenditure to be incurred on General Services specially on interest payment and servicing of debt and Administrative Services 1986-87 being the second year of the 7th Plan, a sum of Rs. 3,875 crores (Net) has been provided for Plan Schemes in the Revenue Account with the break up given below:

	Gross	Reco- veries	Net
(a) Schemes included in the State Plan.	2,32.7	(-)1.7	2,31.0
(b) Schemes included in the Central Plan.	94.1	(-)0.7	93.4
(c) Schemes included in the Centrally Sponsored Plan.	66.7	(-)3.6	63.1
Total	3,93.5	(-)6.0	3,87.5

5. During the Budget for 1986-87, the Capital receipts have been estimated at Rs. 14,824 crores as against the Revised Estimate of Rs. 16,413 crores. The decrease of Rs. 1,589 crores in the Budget is mainly due to less provision made under Contingency Fund and Public Debt etc. Capital Expenditure outside the Revenue Account is Rs. 3,202 crores in the Budget as against Rs. 2,769 crores in the Revised Estimate of 1985-86. The total capital expenditure is estimated to be Rs. 1,516.1 crores in the Budget, showing a deficit of Rs. 33.7 crores. A sum of Rs. 3,314 crores (Net) has been provided in the Capital Account for Plan Schemes and it is made up of the following items.

	Gross	Reco- veries	Net
(a) Schemes included in the State Plan.	3,39.4	(-)34.3	3,05.1
(b) Schemes included in the Central Plan.	25.9	(-)5.0	20.9
(c) Scheme included in the Centrally Sponsored Plan.	5.4	"	5.4
Total	3,70.7	(-)39.3	3,31.4

6. The expenditure from the Consolidated Fund on Revenue Account and Capital Account taken together during 1986-87 has been estimated at



Rs. 1912.9 crores as against the receipts of Rs. 1,827.5 crores showing a cash deficit of Rs. 85.4 crores. The net transaction under Contingency Fund during 1986-87 (B. E) is nil. With the cash surplus in the Public Account to the extent of Rs. 690 crores the net transaction of the year shows a deficit of Rs. 16.4 crores. With the opening cash surplus of Rs. 29.5 crores the year is expected to close with a surplus of Rs. 13.1 crores (Including Rs. 12.9 crores received from Government of India during the current year as up gradation grant in advance).

### ORISSA BUDGET AT A GLANCE 1986-87

Table No. 1

( In crores of Rupees )

A. Total Receipts	27,28.6
(i) Revenue Receipts	12,46.2
(i) Tax Revenue	7,20.6
(ii) Non-tax Revenue	5,25.6
(ii) Capital Receipts	14,82.4
B. Total Expenditure	27,45.0
(a) Revenue Expenditure	12,28.9
(i) Plan	3,87.5
(ii) Non-Plan	8,41.4
(b) Capital Expenditure	15,16.1
(i) Plan	3,31.4
(ii) Non-Plan	11,84.7
C. Surplus/Deficit on Revenue Account	(+) 17.3
D. Surplus/Deficit on Capital Account	(-) 33.7
E. Over-all Surplus/Deficit	(-) 16.4

### PLAN OUTLAY FOR THE YEAR 1986-87

Table No. 2

( In crores of Rupees )

Plan Schemes	Revenue Account	Capital Account	Loans & Advances	Total
(1)	(2)	(3)	(4)	(5)
(i) State Plan Schemes	2,31.0	2,95.2	9.9	5,36.1
(ii) Central Plan Schemes	93.4	20.8	0.1	1,14.3
(iii) Centrally Sponsored Plan Schemes	63.1	2.5	2.9	68.5
Total	3,87.5	3,18.5	12.9	7,18.9

**FINANCING THE STATE PLAN SCHEMES 1986-87**

Table No. 3

( In crores of Rupees )

(i) Surplus in the Non-Plan Revenue Account.	14.5	(viii) Special Central Assistance for Tribal Development.	19.0
(ii) Miscellaneous Capital Receipts (Net)	(-)-70.8	(ix) Grants from E. S. I.	1.3
(iii) Market borrowings	79.6	(x) Loan on account of Small Savings from out of the surplus of 1985-86.	6.0
(iv) Small Savings	40.0	(xi) Additional Resources Mobilisation	151.4
(v) Provident Fund	33.0		
(vi) Negotiated Borrowings	8.4		
(vii) Central Assistance for State Plan	253.7	<b>Total</b>	<b>536.1</b>

**REVENUE RECEIPTS 1986-87**

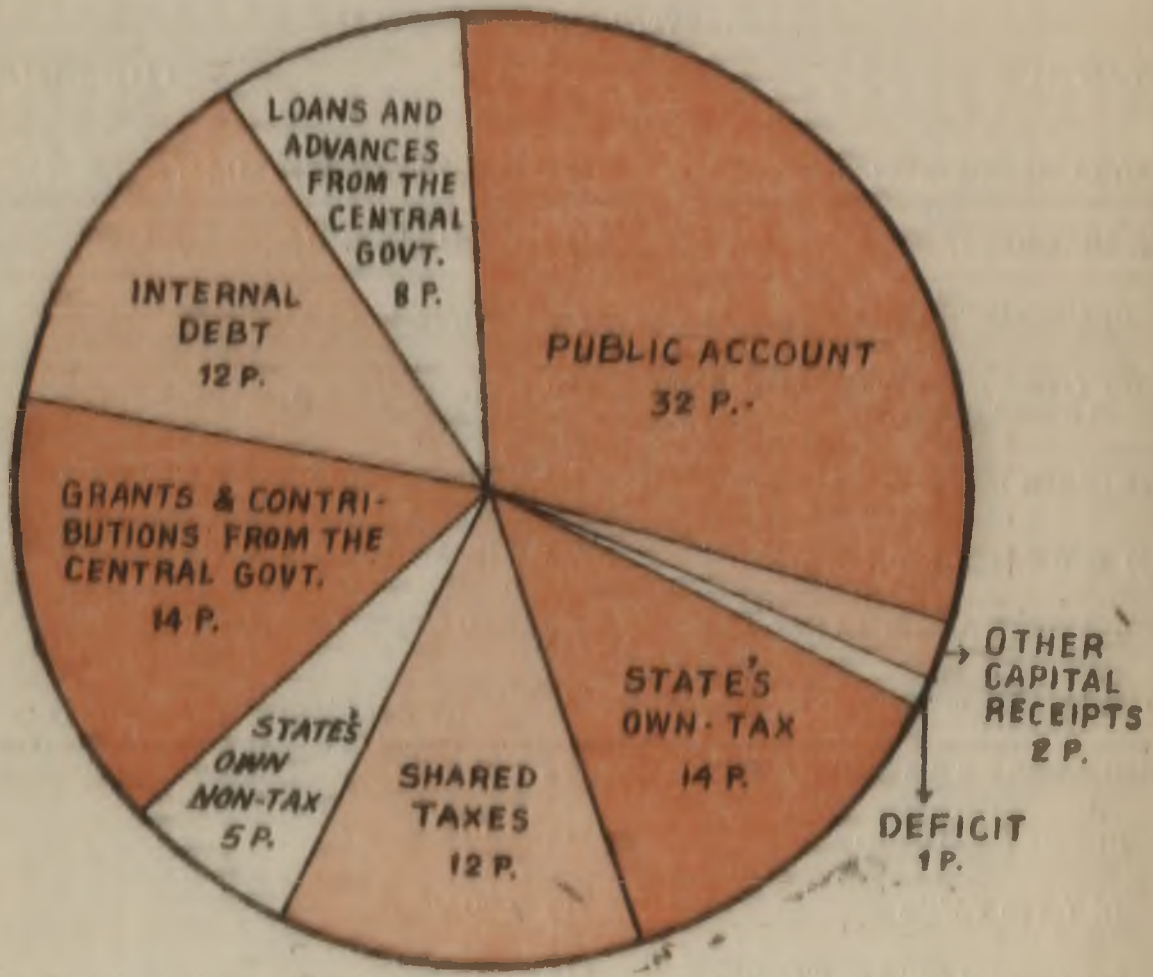
Table No. 4

( In crores of Rupees )

<b>A—TAX REVENUE (a+b)</b>	<b>720.6</b>	<b>B—NON-TAX REVENUE (c+d)</b>	<b>525.6</b>
(a) SHARED TAX	343.0	(c) STATE'S OWN NON-TAX	151.5
(i) Union Excise Duties	281.0	(i) General Services	8.8
(ii) Taxes on income other than Corporation Tax.	62.0	(ii) Social and Community Services	19.3
(iii) Estate Duty	Nil	(iii) Economic Services (Except Forest)	44.7
(b) STATE'S OWN TAX	377.6	(iv) Forest	56.0
(i) Taxes on Agricultural Income	Nil	(v) Interest, Dividends and Profits	22.7
(ii) Land Revenue	19.0	(d) GRANTS AND CONTRIBUTIONS FROM CENTRAL GOVERNMENT.	374.1
(iii) Stamps and Registration fees	16.1	(i) Statutory	18.6
(iv) State Excise Duties	22.8	(ii) Others	355.5
(v) Tax on Vehicles	33.2		
(vi) Taxes and Duties on Electricity	84.0	<b>C—STATE'S OWN RESOURCES (b+c)</b>	<b>529.1</b>
(vii) Taxes on Goods and Passengers	Nil		
(viii) Entertainment Tax	7.5	<b>D—RESOURCES TRANSFERRED FROM CENTRAL GOVERNMENT (a+b)</b>	<b>717.1</b>
(ix) Sales Tax	195.0	<b>E—TOTAL REVENUE RECEIPTS (C+D)</b>	<b>1246.2</b>

# BUDGET 1986-87

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(PAISE DISTRIBUTION)

## REVENUE EXPENDITURE 1986-87

Table No. 5

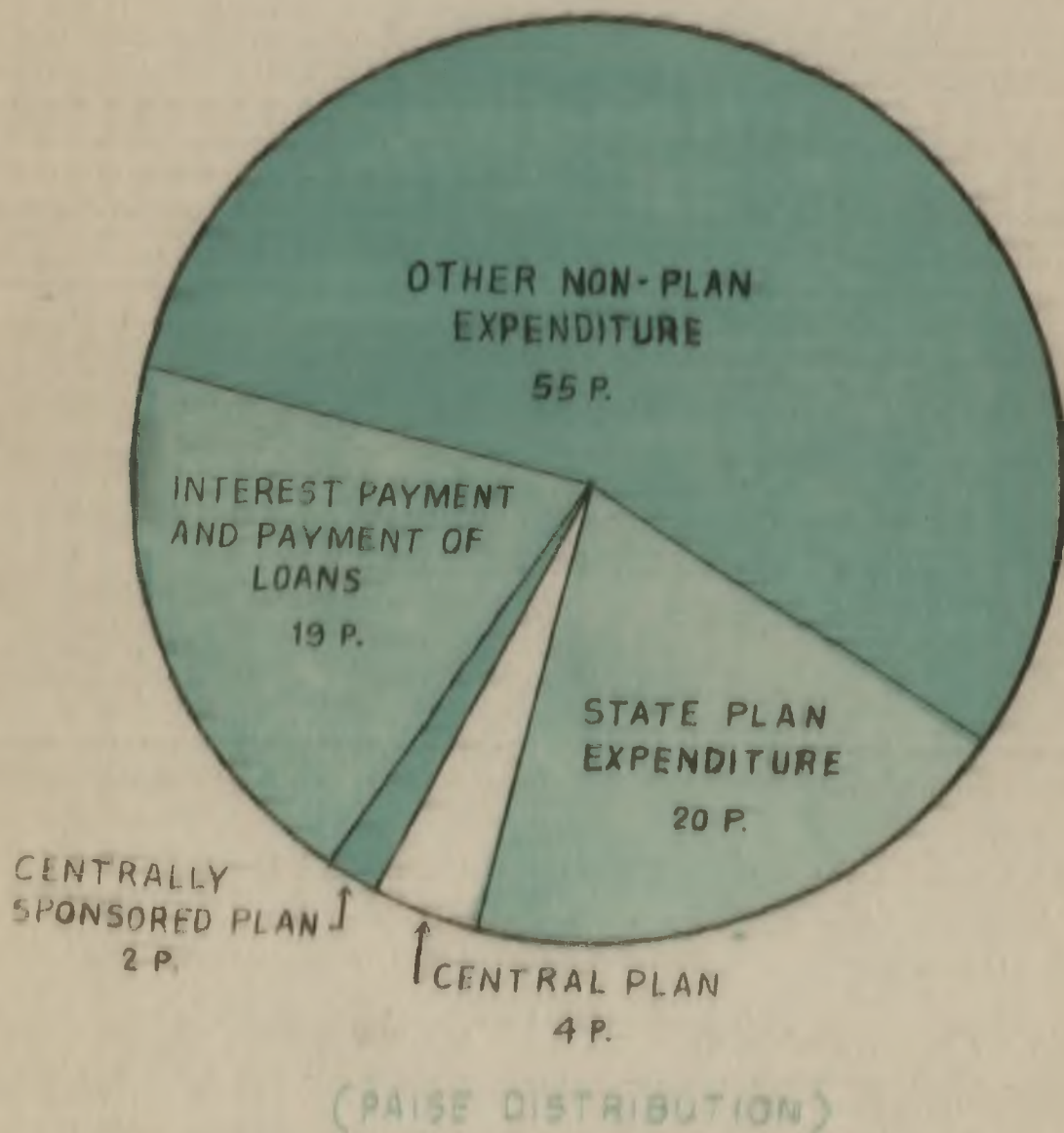
( In crores of Rupees )

Sl. No.	Items	Plan	Non-Plan	Total
(1)	(2)	(3)	(4)	(5)
A.	GENERAL SERVICES	13.8	3,77.7	3,91.5
	(a) Organs of State	..	9.8	9.8
	(a) Fiscal Services	7.7	36.2	43.9
	(c) Interest payment and serving of debt	..	1,61.5	1,61.5
	(d) Administrative Services	6.1	1,30.2	1,36.3
	(e) Pension and Miscellaneous General Services	..	40.0	40.0
B.	SOCIAL AND COMMUNITY SERVICES	1,82.7	3,08.8	4,91.5
	(a) Education, Art and Culture	38.5	1,97.7	2,36.2
	(b) Medical, Public Health, Sanitation, Water-Supply and Family Welfare.	77.5	58.0	1,35.5
	(c) Social Security and Welfare	53.3	20.7	74.0
	(d) Relief on Account of Natural Calamities	..	13.1	13.1
	(e) Others (Secretariat Social and Community Services, Housing, Urban Development, Information and Publicity, Labour & Employment and other Social and Community Services).	13.4	19.3	32.7
C.	ECONOMIC SERVICES	1,91.0	1,48.1	3,39.1
	(a) General Economic Services	15.1	23.5	38.6
	(b) Agriculture and Allied Services	1,46.8	76.9	2,23.7
	(c) Industry and Minerals	13.6	4.4	20.0
	(d) Water and Power Development	12.8	13.6	28.4
	(e) Transport and Communication	0.7	27.7	28.4
D.	COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS	..	6.8	6.8
E.	TOTAL EXPENDITURE (A+B+C+D)	3,87.5	8,41.4	12,28.9
F.	SURPLUS (+) OR DEFICIT (-)	..	..	(- )17.3



# BUDGET 1986-87

THE RUPEE  
GOES TO



**CAPITAL RECEIPTS 1986-87**

Table No. 6

( In crores of Rupees )

Sl. No.	Items	Receipts	Sl. No.	Items	Receipts
(1)	(2)	(3)	(1)	(2)	(3)
<b>A. CONSOLIDATED FUND</b>		<b>581.3</b>	<b>C. PUBLIC ACCOUNT</b>		<b>881.1</b>
(a) Public debt (i+ii)		540.6	(a) State Provident Fund		85.0
(i) Internal Debt of the State Government		312.2	(b) Reserve Fund		13.8
(ii) Loans and Advances from Central Government.		228.4	(c) Deposits and Advances		166.5
(b) Loans and Advances		40.7	(d) Suspense and Miscellaneous		222.5
<b>B. CONTINGENCY FUND</b>		<b>20.0</b>	(e) Remittances		193.3
			<b>D. TOTAL CAPITAL RECEIPTS (A+B+C)</b>		<b>1482.4</b>

**CAPITAL DISBURSEMENT 1986-87**

Table No. 7

(In crores of Rupees)

Sl. No.	Items	Plan	Non-Plan	Total
(1)	(2)	(3)	(4)	(5)
<b>A. CONSOLIDATED FUND</b>		<b>331.4</b>	<b>352.6</b>	<b>684.0</b>
(a) Public Debt (i+ii)		Nil	314.8	314.8
(i) Internal Debt of the State Government		Nil	223.0	223.0
(ii) Loans and Advances from the Central Government.		Nil	91.8	91.8
(b) Loans and Advances		12.9	36.1	49.0
(c) Capital Expenditure outside the Revenue Account		318.5	1.7	320.2
<b>B. CONTINGENCY FUND</b>		<b>Nil</b>	<b>20.0</b>	<b>20.0</b>
<b>C. PUBLIC ACCOUNT</b>		<b>Nil</b>	<b>812.1</b>	<b>812.1</b>
(a) State Provident Fund		Nil	27.0	27.0
(b) Reserve Fund		Nil	13.6	13.6
(c) Deposits and Advances		Nil	162.0	162.0
(d) Suspense and Miscellaneous		Nil	223.4	223.4
(e) Remittances		Nil	386.1	386.1
<b>D. TOTAL CAPITAL DISBURSEMENT (A+B+C)</b>		<b>331.4</b>	<b>1184.7</b>	<b>1516.1</b>
<b>E. SURPLUS (+) OR DEFICIT (-)</b>				<b>(- ) 33.7</b>
<b>F. OVERALL SURPLUS (+) OR DEFICIT (-)</b>				<b>(- ) 16.4</b>

## REVENUE RECEIPTS

1. The revenue receipt of the State is divided into two broad categories, such as Tax revenue and Non-tax revenue. Tax revenue is further subdivided into (a) Shared taxes and (b) State's own tax. Non-tax revenue is divided into (a) State's own Non tax and (b) Grants and Contributions from the Central Government.

2. Shared taxes which were contributing about 45.3 per cent to total tax revenue during 1977-78, has been estimated to go up to 47.6 per cent in the Budget for 1986-87. The table below reveals that the shared taxes have kept an increasing trend throughout the decade. State's own tax revenue also shows similar trend during the last 10 years. The receipt under this head was Rs. 83.7 crores during 1977-78 and it has gone up to Rs. 3,77.6 crores during the Budget Estimate of 1986-87 as against Rs. 3,03.3 crores in the Revised Estimate for 1985-86. The total tax revenue which was Rs. 153.1 crores during 1977-78 has been estimated at Rs. 7,20.6 crores in the Budget for 1986-87 as compared to Rs. 6,15.5 crores in the Revised Estimate for 1985-86.

3. Total Non-tax revenue during 1977-78 was Rs. 193.7 crores and it has been estimated at

Rs. 5,25.5 crores during 1986-87, States own Non tax which was Rs. 59.3 crores during 1977-78 has gone up to Rs. 1,51.5 crores during 1986-87 showing an increase of 1,55.5 per cent. Grants and Contributions have increased by 1,78.3 per cent during the decade. It is revealed from the table that State's own Non-tax was highest during 1986-87 and that of Grants and Contributions in 1985-86. The contribution of State's own Non-tax and Grants and Contributions to the total Non-tax have been estimated at 29 per cent and 71 per cent respectively during the Budget Estimate of 1986-87.

4. The total revenue receipt of the State has been estimated at Rs. 12,46.2 crores during the Budget Estimate of 1986-87 as against Rs. 11,27.8 crores in the Revised Estimate of 1985-86. The increase of Rs. 1,18.4 crores of revenue is mainly due to increase of receipt under States own tax revenue, Shared taxes and States own Non-taxes. The total revenue receipts of the State have increased by more than three and a half times since the base year 1977-78. As regards the *per capita* revenue receipts it was Rs. 1,38.7 in 1977-78 and has been estimated to increase to Rs. 4,23.2 in the Budget Estimate for 1986-87.

### REVENUE RECEIPTS FROM 1977-78 TO 1986-87

Table No. 8

(In crores of Rupees)

Year	Tax Revenue			Non-Tax Revenue			Total Revenue Receipts	Index of Growth	Per capita Revenue Receipts (in Rs.)
	Shared Taxes	State's own Tax Revenue	Total Tax	Own Non-Tax	Grants & Contributions	Total Non-Tax			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1977-78	69.4 (20.0)	83.7 (24.1)	153.1 (44.1)	59.3 (17.1)	134.4 (38.8)	193.7 (55.9)	346.8	100	138.7
1978-79	75.77 (17.9)	98.4 (23.2)	174.1 (41.1)	70.5 (16.7)	178.5 (42.2)	249.0 (58.9)	423.1	122	169.2
1979-80	144.3 (30.8)	112.1 (24.0)	256.4 (54.8)	61.3 (13.1)	149.9 (32.1)	211.2 (45.2)	467.6	135	179.8
1980-81	160.0 (25.8)	132.6 (21.3)	292.6 (47.1)	133.5 (21.5)	195.2 (31.4)	328.7 (52.9)	621.3	179	239.0
1981-82	180.7 (30.1)	165.6 (27.5)	346.3 (57.6)	93.0 (15.5)	162.2 (26.9)	255.2 (42.4)	601.5	173	222.8
1982-83	197.2 (24.6)	178.7 (22.3)	375.9 (46.9)	99.4 (12.4)	326.3 (40.7)	425.7 (53.1)	801.6	231	296.9
1983-84	222.7 (28.4)	207.2 (26.5)	429.9 (54.9)	120.6 (15.4)	232.6 (29.7)	353.2 (45.1)	783.1	226	281.0
1984-85	284.1 (34.5)	234.9 (28.6)	519.0 (63.1)	113.9 (13.8)	189.9 (23.1)	303.8 (36.9)	822.8	237	289.9
1985-86	312.2 (27.7)	303.3 (26.9)	615.5 (54.6)	132.5 (11.7)	379.8 (33.7)	512.3 (45.4)	1127.8	325	390.1
1986-87	343.0 (27.5)	377.6 (30.3)	720.6 (57.8)	151.5 (12.2)	374.1 (30.0)	525.6 (42.2)	1246.2	359	423.2

Figures in brackets indicate percentage to total Revenue Receipts

## STATES OWN TAX REVENUE

1. The total own tax revenue of the State which was only Rs. 83.7 crores during 1977-78 has been estimated at Rs. 3,77.6 crores in 1986-87 as compared to Rs. 3,00.3 crores in the Revised Estimate for 1985-86. During all these years the States own tax has maintained an increasing trend. In terms of percentages, it has increased by 351 per cent over the base year of 1977-78. Similarly the per capita States own tax revenue has gone up from Rs. 33.5 in 1977-78 to Rs. 128.2 in 1986-87. During the year 1986-87, Sales tax and Taxes and Duties on Electricity together constitute about 74 per cent of the total States own tax revenue and the rest 26 per cent are expected to be contributed by the remaining seven State taxes.

2. As regards land revenue the receipt under this head has gone up to Rs. 19.3 crores

during 1986-87 from Rs. 4.8 crores in 1977-78. Stamps and Registration Fees shows an increasing trend till the Budget year 1986-87. A very similar trend is observed in case of State Excise Duty which was Rs. 7.0 crores in 1977-78 and has gone up to Rs. 22.8 crores in 1986-87 recording an increase of 225.7 per cent. Receipt under Taxes on vehicles has been estimated at Rs. 33.2 crores in 1986-87 as against Rs. 26.5 crores in 1985-86. Taxes and Duties on Electricity which was contributing Rs. 8.5 crores in 1977-78 has been estimated at Rs. 84.0 crores in 1986-87. Entertainment Taxes have been estimated at Rs. 7.5 crores in 1986-87 as against Rs. 6.1 crores in 1985-89. The receipts under Sales-tax is the highest of all State taxes during the decade 1977-78 to 1986-87. The estimated collection from Sales tax in 1986-87 will constitute 51.6 per cent of the total States own tax revenue.

## STATE'S OWN TAX REVENUE

Table No. 9

( In crores of Rupees )

Year	Tax on Agricultural Income	Land Revenue	Stamps and Registration fees	States Excise Duties	Taxes on Vehicles	Taxes and Duties on Electricity	Taxes on Goods and Passengers
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1977-78	0.1	4.8	5.6	7.0	6.2	8.5	2.5
1978-79	Neg	5.5	6.6	7.2	7.1	11.9	2.8
1979-80	Neg	4.7	7.2	7.8	8.3	12.6	2.8
1980-81	Neg	7.1	7.8	9.2	9.7	16.9	2.3
1981-82	Neg	11.1	9.3	11.0	12.1	22.9	1.3
1982-83	Neg	10.0	10.8	13.1	13.8	23.3	1.7
1983-84	Neg	15.1	12.5	15.5	14.9	27.5	3.7
1984-85	Neg	13.1	14.3	18.7	16.2	32.5	9.8
1985-86*	Neg	14.7	14.9	21.0	26.5	60.6	5.5
1986-87@	Neg	19.0	16.1	22.8	33.2	84.0	Nil

\* Land Revenue includes rates and cess on Mining Royalties and other receipts.



( In crores of Rupees )

Year	Entertain- ment Tax	Sales Tax				Total Own Tax Revenue	Per capita State's Own Tax (in Rs.)
		State's Sales Tax	Sales Tax on Motor Spirit	Central Sales Tax	Total		
(1)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1977-78	1.9	27.8	2.4	16.9	47.1	83.7	33.5
1978-79	2.1	39.0		16.2	55.2	98.4	39.4
1979-80	2.8	46.4		19.5	65.9	112.1	43.1
1980-81	3.0	56.4		20.2	76.6	132.6	51.0
1981-82	3.6	68.2		26.1	94.3	165.6	61.3
1982-83	3.9	78.7		23.4	102.1	178.7	66.2
1983-84	4.0	89.5		24.5	114.0	207.2	74.4
1984-85	4.1	122.0		4.2	126.2	234.9	82.8
1985-86*	6.1	114.4		39.6	154.0	303.3	104.9
1986-87**	7.5	131.3		63.7	195.0	377.6	128.2

## SHARED TAX

1. Shared taxes include Union Excise Duties, Taxes on Income other than corporation tax and Estate Duty. Receipt under Union Excise Duties was Rs. 43.8 crores in 1977-78 and has gone up to Rs. 281.0 crores in the Budget Estimate of 1986-87. The basic Union Excise Duties is estimated at Rs. 246.0 crores in 1986-87 as compared to Rs. 33.0 crores in the base year of 1977-78 and Rs. 223.4 crores in the Revised Estimate of 1985-86. The maximum increase of Rs. 62.7 crores in the basic Union Excise Duties is noticed in 1979-80, when the share of Orissa increased from Rs. 38.0 crores in 1978-79 to Rs. 100.7 crores in 1979-80 on the recommendation of the Seventh Finance Commission. Taxes on Income other than Corporation

Tax which was Rs. 25.2 crores in 1977-78 has been estimated at Rs. 62.0 crores in 1986-87. The total receipt under shared tax was Rs. 69.4 crores in 1977-78 and has been estimated at Rs. 343.0 crores in 1986-87 a rise of about 394 per cent during the decade ending 1986-87.

2. The total tax revenue has maintained an increasing trend during the period from 1977-78 to 1986-87, it being highest in the Budget Year 1986-87. Maximum growth in revenue has been also recorded in the Budget for 1986-87. The *per capita* tax revenue which was Rs. 61.2 in 1977-78 has been estimated to go up to Rs. 244.7 in 1986-87 as against Rs. 212.9 in 1985-86.

### SHARED TAXES AND TOTAL TAX REVENUE

Table No. 10

(In crores of Rupees)

Year	Union Excise Duties			Taxes on Income other than Corporation Tax	Estate Duty	Shared Taxes (Total)	State's Own Taxes (Total)	Tax Revenue (Total)	Index of total Tax	Per capita Tax Revenue (in Rs.)
	Basic	Additional	Total							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1977-78	33.0	10.8	43.8	25.2	0.4	69.4	83.7	153.1	100	61.2
1978-79	38.0	10.9	48.9	26.4	0.4	75.7	98.4	174.1	114	69.6
1979-80	100.7	11.2	111.9	32.3	0.1	144.3	112.1	256.4	167	98.6
1980-81	110.1	12.2	122.3	37.5	0.2	160.0	132.6	292.6	191	112.5
1981-82	127.9	15.1	143.0	38.0	(-)-0.3	180.7	165.6	346.3	226	128.3
1982-83	141.5	13.3	154.8	42.3	0.1	197.2	178.7	375.9	246	139.2
1983-84	157.9	20.9	178.8	43.8	0.1	222.7	207.2	429.9	281	154.3
1984-85	196.0	32.3	228.3	56.1	(-)-0.3	284.1	234.9	519.0	339	182.9
1985-86*	223.4	32.5	255.9	56.3	Nil	312.2	303.3	615.5	402	212.9
1986-87(a)	246.0	35.0	281.0	62.0	Nil	343.0	377.6	720.6	471	244.7

## NON-TAX REVENUE

Non-tax revenue of the State consists of (i) Own Non-tax and (ii) Grants and Contributions from the Central Government. Further Grants-in-aid from the Central Government is subdivided into (i) Statutory and (ii) Others Grants under Article 275 (i) of the Constitution recommended by the Finance Commission comes under the purview of Statutory Grants. Other Grant-in-aid includes grants for State Plan Schemes, Social Welfare Schemes, Irrigation, Navigation, Community Development, Projects, National Extension Service, Local Development Works, Public Health, Family Welfare, Grants in lieu of Tax on Railway Passenger Fares, Assistance for Natural Calamities and Relief and Rehabilitation of Displaced persons etc. Statutory Grant accounted for Rs. 71.5 crores in 1977-78 and 78.1 crores in 1978-79, the highest in the series, and thereafter a declining trend reaching Rs. 9.4 crores in 1983-84 and Rs. 18.6 crores in the Budget Estimate for 1986-87. Other Grants have been estimated at Rs. 355.5 crores in 1986-87 as against Rs. 3,44.0 crores in 1985-86. The total grants from the Central Government have been estimated at Rs. 3,74.1

crores in the Budget Estimate of 1986-87 which is marginally lower than the figure of 1985-86 Revised Estimate.

2. Receipts under own Non-tax was Rs. 59.3 crores in 1977-78 and it has been estimated to go up to Rs. 1,51.5 crores in the Budget for 1986-87. The maximum increase in General Services to the extent of Rs. 63.6 crores was recorded in 1980-81, mainly due to loans from Central Government for non-productive purpose written off as per the recommendation of the Seventh Finance Commission. In 1986-87, the receipts under Social and Community Services, Economic Services (Except Forest) and Interest, Dividends and Profits have been estimated at Rs. 19.3 crores, Rs. 44.7 crores and Rs. 22.7 crores, respectively. Thus the total Non-tax revenue has been estimated at Rs. 525.6 crores in the Budget for 1986-87 as against Rs. 193.7 crores in the base year of 1977-78. In 1986-87, Grants and Contributions from the Central Government and State's Own Non-tax revenue are expected to contribute 71 per cent and 29 per cent respectively to the total Non-tax revenue. As regards *per capita* Non-tax revenue, it has been estimated to be Rs. 178.5 in 1986-87 as compared to Rs. 77.5 in 1977-78.

## NON-TAX REVENUE

Table No. 11

( In crores of Rupees )

Year	Grants and Contribution from Central Government			Index of Growth
	Statutory	Others	Total	
(1)	(2)	(3)	(4)	(5)
1977-78	71.5	62.9	134.4	100
1978-79	78.1	100.4	178.5	133
1979-80	41.6	108.3	149.9	112
1980-81	37.7	157.5	195.2	145
1981-82	29.0	133.2	162.2	121
1982-83	19.2	307.1	326.3	243
1983-84	9.4	223.2	232.6	173
1984-85	19.4	170.5	189.9	141
1985-86	35.8	344.0	379.8	283
@				
1986-87	18.6	355.5	374.1	278

	State's Own Non-Tax						Index of Growth	Total per capita	
	General Services	Social and Community Services	Economic Services (Except Forest)	Forest	Interest Dividends and Profits	Total Own Non-Tax		Non-Tax Revenue (Col.4+Col.11)	Non-Tax Revenue (in Rs.)
(1)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1977-78	4.9	9.6	20.9	19.1	4.8	59.3	100	193.7	77.5
1978-79	5.6	7.0	26.7	26.6	4.6	70.5	119	249.0	99.6
1979-80	7.3	7.6	13.4	28.0	5.0	61.3	103	211.2	81.2
1980-81	63.6	6.9	16.9	37.3	8.8	333.5	225	328.7	126.5
1981-82	8.1	11.2	19.2	46.6	7.2	93.0	157	255.2	94.5
1982-83	6.9	11.1	20.7	47.3	13.4	99.4	168	425.7	157.7
1983-84	9.2	12.9	21.7	54.9	21.9	120.6	203	353.2	126.7
1984-85	10.8	10.8	20.3	50.2	21.8	113.9	192	303.8	107.0
1985-86	11.5	20.2	22.9	60.0	17.9	132.5	223	512.3	177.2
1986-87	8.8	19.3	44.7	56.0	22.7	151.5	255	525.6	178.5

## RESOURCES FROM CENTRE AND STATE'S OWN RESOURCES

1. Resources transferred from the centre consists of Shared Taxes and Grants and Contributions from the Central Government. Similarly, State's own resources include both State's own taxes and State's own Non-taxes. The total resources transferred from the Centre was Rs. 203.8 crores or 58.8 per cent of the total revenue receipts during 1977-78 and it has been estimated at Rs. 717.1 crores or 57.7 per cent of

the revenue of the State in 1986-87. State's own resources have been estimated at Rs. 529.1 crores in 1986-87 as against Rs. 143.0 crores in the base year of 1977-78. State's own resources account for 42.5 per cent of the total revenue receipts in 1986-87 and 41.2 per cent in 1977-79. The following table presents the resources transferred from the centre and State's own resources for a decade from 1977-78 to 1986-87.

### RESOURCES TRANSFERRED FROM CENTRE AND STATE'S OWN RESOURCES

Table No. 12

(In crores of rupees)

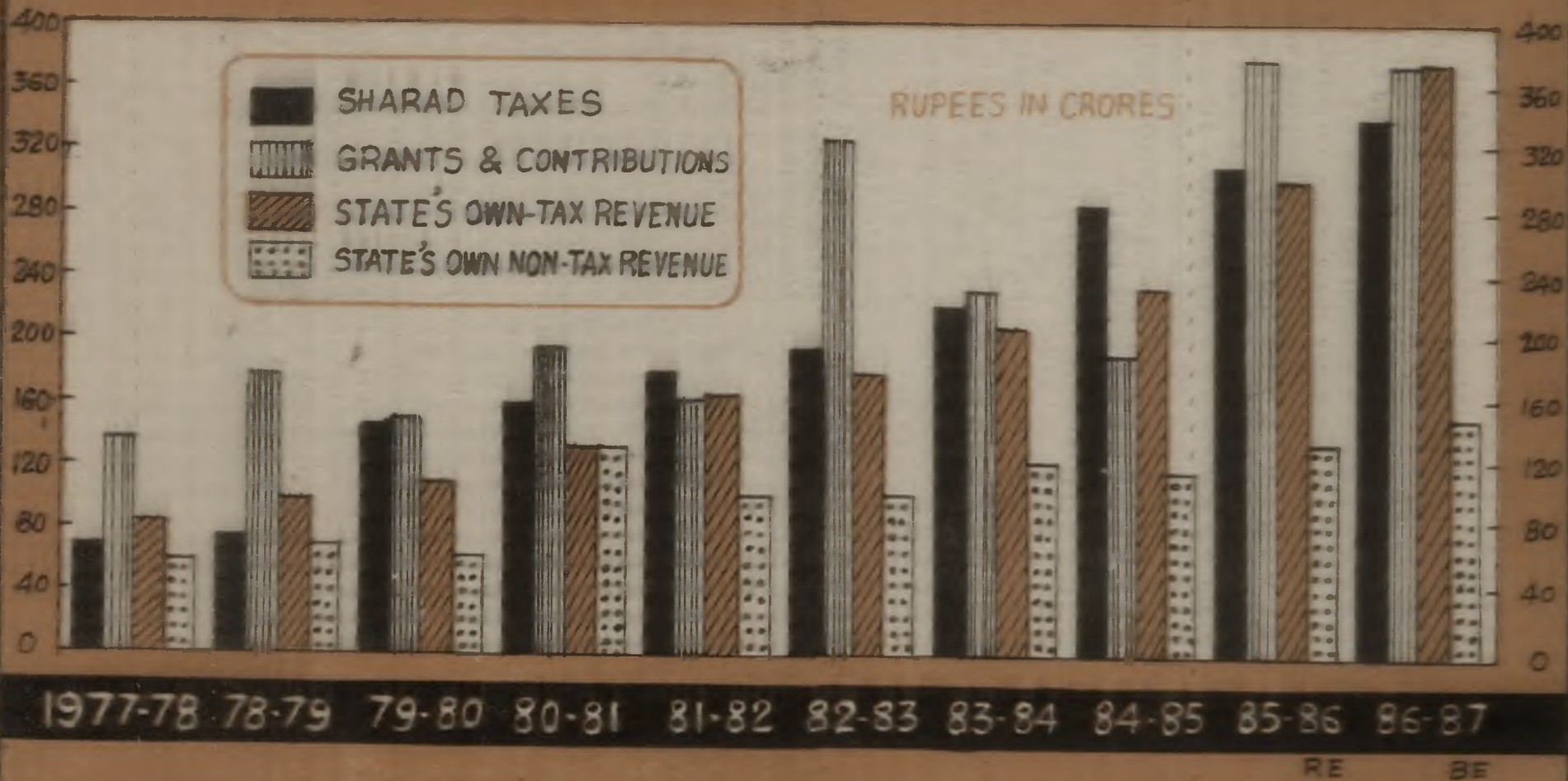
Year	Resources transferred from Centre					Index of Growth
	Shared Taxes	Grants and Contribution	Total	Percentage to total Revenue Receipts	(6)	
	(2)	(3)	(4)	(5)		
(1)	(2)	(3)	(4)	(5)	(6)	
1977-78	69.4	134.4	203.8	58.8	100	
1978-79	75.7	178.5	254.2	60.1	125	
1979-80	144.3	149.9	294.2	62.9	144	
1980-81	160.0	195.2	355.2	57.2	174	
1981-82	180.7	162.2	342.9	57.0	168	
1982-83	197.2	326.3	523.5	65.3	257	
1983-84	222.7	232.6	455.3	58.1	123	
1984-85	284.1	189.9	474.0	57.6	233	
1985-86*	312.2	379.8	692.0	61.4	340	
1986-87@	343.0	374.1	717.1	57.5	352	

Year	State's Own Resources					Total Revenue Receipts
	State's Own Tax	State's Own Non-tax	Total	Percentage to total Revenue Receipts	Index of Growth	
	(7)	(8)	(9)	(10)		
(1)	(7)	(8)	(9)	(10)	(11)	(12)
1977-78	83.7	59.3	143.0	41.2	100	346.8
1978-79	98.4	70.5	168.9	39.9	118	423.1
1979-80	112.1	61.3	173.4	37.1	121	467.6
1980-81	132.6	133.5	266.1	42.8	186	621.3
1981-82	165.6	93.0	258.6	43.0	181	601.5
1982-83	178.7	99.4	278.1	34.7	194	801.6
1983-84	207.2	120.6	327.8	41.9	229	783.1
1984-85	234.9	113.9	348.8	42.4	244	822.8
1985-86*	303.3	132.5	435.8	38.6	305	1127.8
1986-87@	377.6	151.5	529.1	42.5	370	1246.2



# Revenue Receipts



## EXPENDITURE UNDER REVENUE ACCOUNT

1. The entire expenditure of the State Government under Revenue Account has been divided into four Broad Divisions, such as :—

- (i) Expenditure on General Services,
- (ii) Expenditure on Social and Community Services,
- (iii) Expenditure on Economic Services, and
- (iv) Expenditure on Miscellaneous Services

Expenditure on General Services which was Rs. 97.8 crores in 1977-78 has been estimated at Rs. 391.5 crores during the Budget year 1986-87 as against Rs. 322.8 crores in the Revised Estimate of 1985-86. During 1986-87, 41.3 per cent of the total expenditure on General Services are expected to be spent under Interest Payment and Servicing of debt, 34.8 per cent under Administrative Services, 11.2 per cent under Fiscal Services, 10.2 per cent under Pension and Miscellaneous Services and the remaining 2.5 per cent on Organs of the State. During the decade 1977-78 to 1986-87, the expenditure on Administrative Services, Interest Payment and Servicing of debt, pension and Miscellaneous Services and Fiscal Services have increased by 324.6 per cent, 273.8 per cent, 830.2 per cent and 225.2 per cent respectively. Expenditure on Organs of the State has become doubled during this decade.

2. The expenditure on Social and Community Services has been estimated at Rs. 491.5 crores during 1986-87 which is 40 per cent of the total expenditure under Revenue Account. Expenditure on Education, Art and Culture, Medical, Public Health, Sanitation, Water Supply and Family Welfare, Social Security and Welfare and other Social and Community Services have increased by Rs. 24.2 crores, Rs. 18.8 crores, Rs. 8.7 crores and Rs. 0.9 crores respectively in the Budget for 1986-87 over the Revised Estimate of 1985-86. Expenditure on Relief on account of Natural Calamities is

estimated to decline by Rs. 22.0 crores during 1986-87. Out of the total expenditure on social and Community Services during 1986-87, 48.0 per cent are expected to be spent on Education, Art and Culture, 27.6 per cent on Medical, Public Health, Sanitation and Water Supply, 15.0 per cent on Social Security and Welfare, 2.7 per cent on Relief on account of Natural Calamities and the rest 6.7 per cent on others. Expenditure on Education, Art and Culture, has always taken a lion share under Social and Community Services during the decade from 1977-78 to 1986-87 except the year 1982-83.

3. The expenditure on Economic Services has increased from Rs. 83.8 crores in 1977-78 to Rs. 339.1 crores in 1986-87 showing an increase of about 304.6 per cent. During 1986-87, 65.9 per cent of the total expenditure on Economic Services are estimated to go for Agriculture and Allied Services, 11.4 per cent for General Economic Services, 8.4 per cent each for Water and Power Development and Transport and Communication and the remaining 5.9 per cent for Industry and Minerals. Here also Agriculture and Allied Services have always taken a major share of expenditure during the decade ending 1986-87.

4. The total expenditure in the Revenue Account has been estimated at Rs. 1228.9 crores in the Budget for 1986-87 as against Rs. 1083.1 crores, in the 1985-86 Revised Estimate. In 1977-78, the plan expenditure was 20.1 per cent and the Non-Plan 77.9 per cent. During the Budget for 1986-87, the Plan expenditure has been estimated at Rs. 387.5 crores and the Non-Plan expenditure at Rs. 841.4 crores which accounts for 31.5 per cent and 68.5 per cent respectively. During the decade beginning from 1977-78, the total revenue expenditure has shown an increase of about 285.2 per cent. As regards *per capita* revenue expenditure, it was Rs. 127.6 in 1977-78 and has been estimated to be Rs. 417.4 in the Budget for 1986-87.

**REVENUE EXPENDITURE FROM 1977-78 to 1986-87**

**(A) EXPENDITURE ON GENERAL SERVICES**

Table No. 13

(In crores of Rupees)

Year	Total Revenue Expenditure (A + B + C)			Index of Growth	Per capita Expen- diture (in Rs.)	(a) Organs of State (Total Non-Plan)	(b) Fiscal Service			(c) Interest Payment and Servicing of Debt (Total Non Plan)
	Plan	Non-Plan	Total				Plan	Non-Plan	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1977-78 ..	70.5	248.5	319.0 (100.0)	100	127.6	4.7	1.8	11.7	13.5	43.2
1978-79 ..	98.2	279.8	378.0 (100.0)	118	151.2	3.5	2.3	12.5	14.8	45.9
1979-80 ..	107.7	341.2	448.9 (100.0)	141	172.6	6.8	4.3	14.3	18.6	50.1
1980-81 ..	142.0	398.5	540.5 (100.0)	169	207.9	7.1	4.6	15.2	19.8	50.4
1981-82 ..	138.8	434.8	573.6 (100.0)	180	212.4	5.0	7.0	19.9	24.9	67.0
1982-83 ..	170.5	654.1	824.6 (100.0)	258	305.4	5.9	6.7	21.1	27.8	79.7
1983-84 ..	223.9	558.8	782.7 (100.0)	245	280.9	7.7	6.6	24.1	30.7	96.4
1984-85 ..	271.4	625.4	896.8 (100.0)	281	316.0	17.3	7.2	26.9	34.1	101.3
1985-86*	338.1	745.0	1,083.1 (100.0)	340	374.7	9.7	7.7	32.3	40.0	146.7
1986-87@ ..	387.5	841.4	1,228.9 (100.0)	385	417.4	9.8	7.7	36.2	43.9	161.5



Table No. 13—Contd.

(In crores of Rupees)

Year	(d) Administrative Services			(e) Pension and Miscellaneous Services			(A) Total General Services (a+b+c+d+e)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1977-78	1.5	30.6	32.1	0.5	3.8	4.3	3.8	94.0	97.8 (30.7)
1978-79	0.6	34.1	34.7	(—)1.0	4.5	3.5	1.9	100.5	102.4 (27.1)
1979-80	0.6	40.4	41.0	0.3	5.8	6.1	5.2	117.4	122.6 (27.3)
1980-81	1.0	48.8	49.8	1.5	7.4	8.9	7.1	128.9	136.0 (25.1)
1981-82	1.1	61.7	62.8	(—)1.0	8.9	7.9	7.0	160.5	167.5 (29.2)
1982-83	0.7	68.8	69.5	0.5	11.3	11.8	7.9	186.8	194.7 (23.6)
1983-84	0.7	79.7	80.4	1.9	13.9	15.8	9.2	221.8	231.0 (29.5)
1984-85	1.9	83.5	85.4	1.5	18.3	19.8	10.6	247.3	257.9 (28.8)
1985-86*	6.7	98.3	105.0	1.6	19.8	21.4	16.0	306.8	322.8 (29.8)
1986-87 <sup>(†)</sup>	6.1	130.2	136.3		40.0	40.0	13.8	377.7	391.5 (31.9)

**(B) EXPENDITURE ON SOCIAL AND COMMUNITY SERVICES**

Table No. 13—Contd.

(In crores of Rupees)

Year	(a) Education, Art and Culture			(b) Medical, Public Health, Sanitation, Water Supply and Family Welfare			(c) Social Security and Welfare		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
(1)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
1977-78	9.6	62.7	72.3	13.9	16.2	30.1	10.5	8.2	18.7
1978-79	12.9	68.4	81.3	18.5	18.4	36.9	8.3	9.0	17.3
1979-80	8.3	81.2	89.5	19.4	25.8	45.2	8.4	11.5	19.9
1980-81	7.5	99.6	107.1	23.5	31.4	54.9	13.4	12.9	26.3
1981-82	9.4	106.3	115.7	28.8	34.8	63.6	19.7	13.5	33.2
1982-83	11.2	127.8	139.0	45.9	38.0	83.9	26.9	16.5	43.4
1983-84	14.1	141.8	155.9	55.4	42.7	98.1	28.9	16.8	45.7
1984-85	22.7	156.5	179.2	53.9	44.8	98.7	33.0	19.6	52.6
1985-86*	36.6	175.4	212.0	67.9	48.8	116.7	45.0	20.3	65.3
1986-87@	38.5	197.7	236.2	77.5	58.0	135.5	53.3	20.7	74.0

Table No. 13--Contd.

(In crores of Rupees)

Year (1)	(d) Relief on account of natural calamities			(e) Others**			(B) Total Social and Community Services (a+b+c+d+e)		
	Plan (30)	Non-Plan (31)	Total (32)	Plan (33)	Non-Plan (34)	Total (35)	Plan (36)	Non-Plan (37)	Total (38)
1977-78	0.5	3.6	4.1	0.7	8.4	9.1	35.2	99.1	134.3 (42.1)
1978-79	0.4	3.6	4.0	0.7	8.3	9.0	40.8	107.7	148.5 (39.3)
1979-80	..	8.7	8.7	1.4	10.6	12.0	35.5	137.8	173.3 (38.6)
1980-81	..	10.6	10.6	30.0	12.3	42.3	74.5	166.7	241.2 (44.6)
1981-82	..	14.8	14.8	4.9	13.3	18.2	62.8	182.7	245.5 (42.8)
1982-83	..	171.1	171.1	3.6	15.0	18.6	87.6	368.4	456.0 (55.3)
1983-84	..	18.0	18.0	5.4	15.8	21.2	103.8	235.1	338.9 (43.3)
1984-85	..	30.2	30.2	7.5	16.9	24.4	117.1	268.0	385.1 (42.9)
1985-86*	..	35.1	35.1	12.4	19.4	31.8	161.9	299.0	460.9 (42.5)
1986-87 @	..	13.1	13.1	13.4	19.3	32.7	182.7	308.8	491.5 (40.0)

\*\* Others include Secretariate, Social and Community Services, Housing, Urban Development, Information and Publicity, Labour & Employment, other Social and Community Services and Scientific Services and Research.

(C) EXPENDITURE OF ECONOMIC SERVICES AND  
MISCELLANEOUS SERVICES

Table No. 13—Contd.

(In crores of Rupees)

Year	(a) General Economic Services			(b) Agriculture and Allied Services			(c) Industry and Minerals		
	Plan	Non Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
(1)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
1977-78	1.9	4.4	6.3	26.9	28.1	55.0	1.1	2.0	3.1
1978-79	3.1	5.1	8.2	47.1	31.0	78.1	2.7	2.5	5.2
1979-80	6.5	7.3	13.8	48.9	43.4	92.3	2.9	2.2	5.1
1980-81	4.5	8.9	13.4	50.8	47.1	97.9	3.9	2.4	6.2
1981-82	4.9	10.3	15.2	57.7	45.3	103.0	4.8	2.7	7.5
1982-83	4.7	11.9	16.6	62.9	54.7	117.6	5.7	3.0	8.7
1983-84	5.6	12.7	18.3	94.1	56.0	150.1	8.7	3.4	12.1
1984-85	9.2	14.7	23.9	115.4	64.1	179.5	13.2	3.7	16.9
1985-86 *	9.0	22.1	31.1	136.7	66.3	203.0	11.8	4.2	16.0
1986-87 @	15.1	23.5	38.6	146.8	76.9	223.7	15.6	4.4	20.0

Table No. 13—Concl'd.

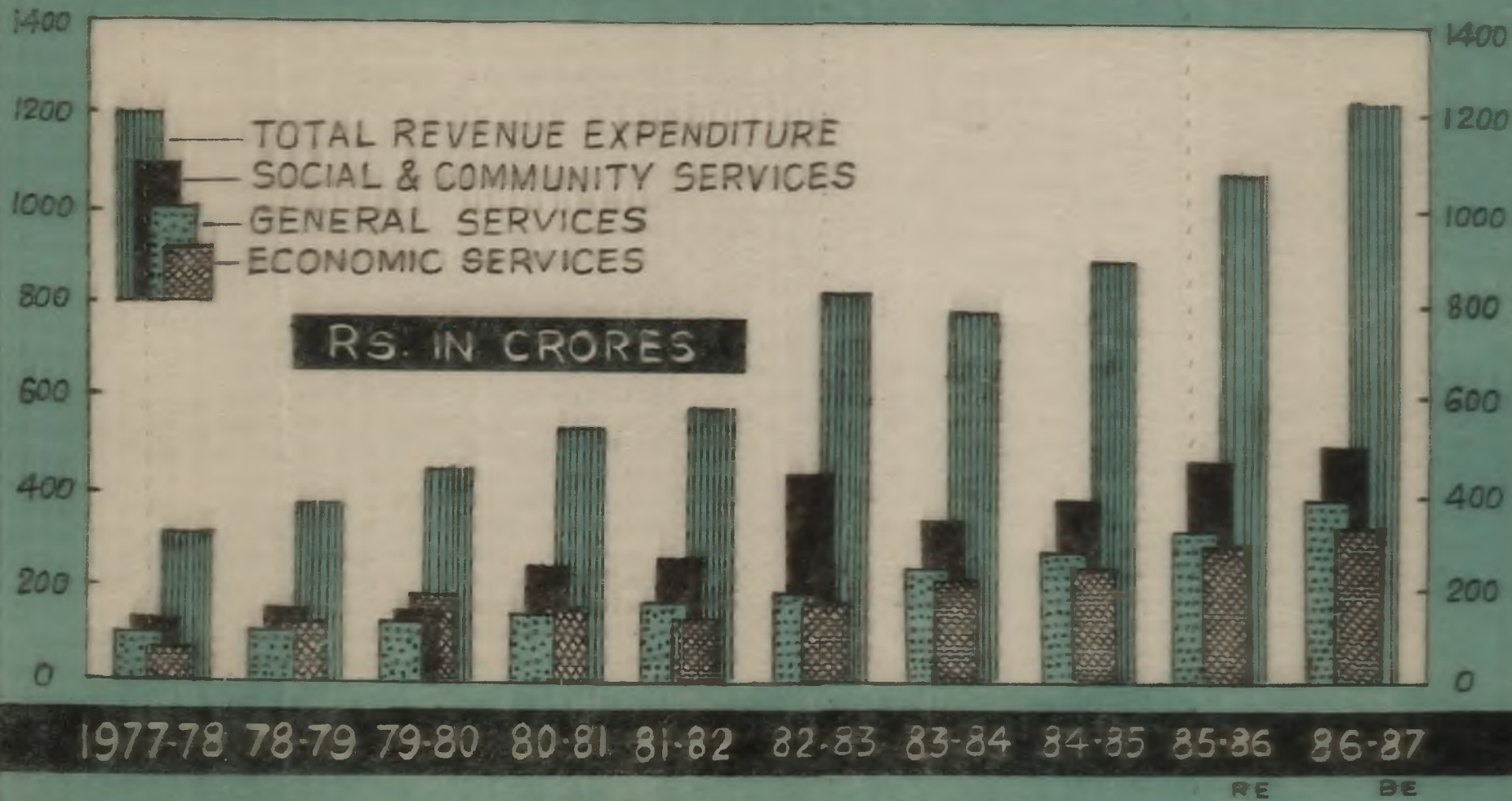
( In crores of Rupees )

Year	(d) Water and Power Development			(e) Transport and Communication			(C) Total Economic Services (a+b+c+d+e)			(D) Compensation and assignments —to Local Bodies and Panchayati Raj institutions
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	
(1)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	Total Non-Plan (57)
1977-78	1.1	9.6	10.7	0.5	8.2	8.7	31.5	52.3	83.8 (26.2)	3.1 (1.0)
1978-79	1.2	19.2	20.4	1.4	10.5	11.9	55.5	68.3	123.8 (32.7)	3.3 (0.9)
1979-80	7.9	13.0	20.9	0.8	16.5	17.3	67.0	82.4	149.4 (33.3)	3.6 (0.8)
1980-81	1.1	14.5	15.6	0.2	26.4	26.6	60.5	99.2	149.7 (27.7)	3.6 (0.6)
1981-82	1.3	13.6	14.9	0.3	15.7	16.0	69.0	87.6	156.6 (27.3)	4.0 (0.7)
1982-83	1.4	7.4	8.8	0.3	17.8	18.1	75.0	94.8	169.8 (20.6)	4.1 (0.5)
1983-84	1.8	9.4	11.2	0.6	15.9	16.5	110.9	97.4	208.3 (26.6)	4.5 (0.6)
1984-85	1.8	9.1	10.9	4.1	13.7	17.8	143.7	105.3	249.0 (27.8)	4.8 (0.5)
1985-86 *	2.0	14.4	16.4	0.7	27.1	27.8	160.2	134.1	294.3 (27.2)	5.1 (0.5)
1986-87 @	12.8	15.6	28.4	0.7	27.7	28.4	191.0	148.1	339.1 (27.6)	68 (0.5)

Figures given in the brackets under Cols. 4, 20, 38, 56, and 57 indicate percentage to total Revenue Expenditure.



# Revenue Expenditure



## CAPITAL RECEIPTS

The following table shows the capital receipts of the Government of Orissa. Capital receipt has been grouped into three broad divisions, namely (a) Public Debt and Loans and Advances (b) Contingency Fund and (c) Public Account, Public Account includes, State Provident Fund, Reserve Funds, Deposits and Advances, Suspense, Miscellaneous and Remittances.

2. The total Capital receipts during 1977-78 was Rs. 6,564 crores and it has been estimated at Rs. 14,824 crores in the Budget for 1986-87, showing an increase of about 126 per cent during the decade. However, it is revealed from the table that this Capital receipt for 1986-87 Budget Estimate is lower as compared with the years of 1982-83 and 1985-86 Revised Estimate and even much lower than the years of 1983-84 and 1984-85. Out of the total capital receipts of Rs. 14,824 crores budgeted

for 1986-87, public account constitutes 59.4 per cent, Public Debt 36.5 per cent and the remaining 4.1 per cent covered by Loans and Advances and Contingency Fund. Public Debt to the tune of Rs. 10,983 crores in the year 1983-84 was the highest in the series ending 1986-87 mainly due to abnormal increase in the Internal Debt of the State Government and there after it falls in the subsequent years. Receipt under Contingency Fund during 1982-83 to the extent of Rs. 960 crores was the highest in the series followed by Rs. 845 crores in the Revised Estimate of 1985-86. Compared with 1984-85 Actuals, receipt under Public Account declined both in 1985-86 Revised Estimate and 1986-87 Budget Estimate by 11.7 per cent and 15.6 per cent respectively. This decline is due to fall in receipts under the heads, viz, Deposits and Advances, Remittances and State Provident Fund.

### CAPITAL RECEIPTS FROM 1977-78 TO 1986-87

Table No. 14

(In crores of Rupees)

Year	(i) Consolidated Fund				Loans and Advances	Consolidated Fund** (Total)
	Public Debt			Public Debt (Total)		
	Internal Debt of the State Government	Loans and Advances from the Central Government				
	(1)	(2)				
(1)	(2)	(3)	(4)	(5)	(6)	
1977-78		227.6	71.8	299.4	11.8	658.0
1978-79		81.9	100.9	182.8	13.2	619.1
1979-80		16.5	118.4	134.9	9.9	612.4
1980-81		65.4	138.1	203.5	15.3	840.2
1981-82		283.5	123.3	406.8	25.4	1033.7
1982-83		350.7	180.5	531.2	23.8	1356.6
1983-84		883.9	214.4	1098.3	38.4	1919.9
1984-85		671.8	157.7	829.5	30.1	1682.4
1985-86 *		318.1	274.9	593.0	41.7	1762.5
1986-87@		312.2	228.4	540.6	40.7	1827.5

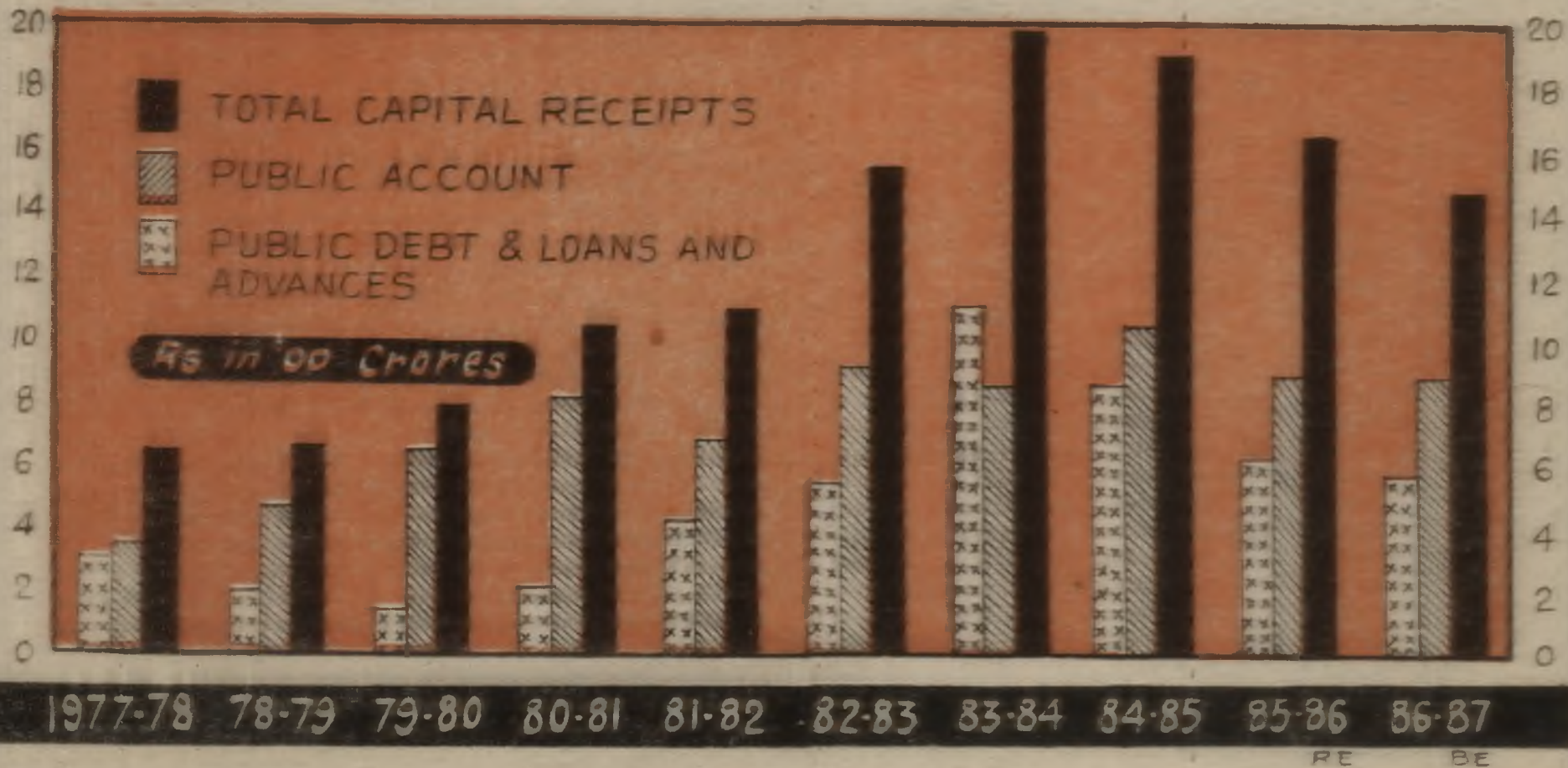
\*\* Col. 6 has not been included under Col. 12.

(In crores of Rupees)

Year	(ii) Contingency Fund		(iii) Public Account			Total Capital Receipts (Cols. 4+5+7+11)
	State	Provi- dent Fund	Reserve Fund	Deposits and Advances, Suspense, Miscellaneous and Remittances	Public Account (Total)	
(1)	(7)	(8)	(9)	(10)	(11)	(12)
1977-78	4.2	22.0	9.2	309.8	341.0	656.4
1978-79	4.1	26.0	9.7	436.4	472.1	672.2
1979-80	7.7	28.2	13.4	609.7	651.3	803.8
1980-81	13.2	33.5	17.8	770.4	821.7	1053.7
1981-82	0.8	41.6	14.3	624.5	680.6	1113.6
1982-83	96.0	55.8	14.0	852.9	922.7	1573.7
1983-84	..	89.8	12.2	756.8	858.8	1925.3
1984-85	3.7	101.8	10.7	931.6	1044.1	1907.4
1985-86 *	84.5	80.0	15.0	827.1	922.1	1641.3
1986-87@	20.0	85.0	13.8	782.3	881.1	1482.4



# CAPITAL RECEIPTS





## CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT

1. The following table shows the expenditure (Not met from revenue) under three broad heads such as (i) General Services, (ii) Social and Community Services and (iii) Economic Services. The total Capital Expenditure outside the Revenue Account was Rs. 78.4 crores in 1977-78 and it has been increased to Rs. 320.2 crores in the Budget Estimate for 1986-87. Within this decade, the increase of Capital outlay outside the Revenue Account was about 308 per cent. Out of the total capital outlay of Rs. 320.2 crores during 1986-87 Budget, Rs. 318.5 crores or almost all of it have been proposed to be spent under Plan Schemes. Throughout the decade, capital expenditure outside the Revenue Account maintains an increasing trend except the years from 1981-82 to 1983-84.

2. During the Budget for 1986-87, 88 per cent of the total capital outlay outside the Revenue Account has been proposed to be spent under Economic Services and the rest 12 per cent under General Services and Social and Community Services. During the decade from 1977-78 to 1986-87, Economic Services has always taken a lion share of expenditure. It was 90 per cent in 1977-78 and has subsequently declined to 88 per cent in the Budget Estimate for 1986-87.

3. The cumulative total of capital outlay outside the Revenue Account has come to Rs. 2,474.2 crores in the State by the end of 1986-87 as against Rs. 682.1 crores during the year 1977-78, showing an increase of Rs. 1792.1 crores during the decade ending 1986-87.

### CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT FROM 1977-78 TO 1986-87

Table No. 15

(In crores of Rupees)

Year	A—General Services			B—Social and Community Services			Cumulative Total
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	
(2)	(2)	(3)	(4)	(5)	(6)	(7)	(14)
1977-78 ..	1.1	0.3	1.4	6.4	0.1	6.5	682.1
1978-79 ..	2.5	0.3	2.8	7.7	..	7.7	789.0
1979-80 ..	2.6	0.1	2.7	9.1	0.2	9.3	918.7
1980-81 ..	2.4	0.5	2.9	11.4	..	11.4	1106.5
1981-82 ..	1.7	0.5	2.2	8.9	0.7	9.6	1274.4
1982-83 ..	1.5	0.3	1.8	10.8	0.3	11.1	1456.8
1983-84 ..	2.3	3.8	6.1	12.2	1.2	13.4	1641.3
1984-85 ..	4.4	1.1	5.5	15.5	0.2	15.7	1877.1
1985-86 * ..	7.0	0.4	7.4	25.7	0.2	25.9	2154.0
1986-87 @ ..	7.4	0.4	7.8	30.3	0.1	30.4	2474.2

Year	C—Economic Services			Total Expenditure (A+B+C)			Cumulative Total
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	
(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1977-78 ..	69.1	1.4	70.5	76.6	1.8	78.4	682.1
1978-79 ..	91.7	4.7	96.4	101.9	5.0	106.9	789.0
1979-80 ..	121.2	(-)-3.5	117.7	132.9	(-)-3.2	129.7	918.7
1980-81 ..	156.7	16.8	173.5	170.5	17.3	187.8	1106.5
1981-82 ..	154.1	2.0	156.1	164.7	3.2	167.9	1274.4
1982-83 ..	172.3	(-)-2.8	169.5	184.6	(-)-2.2	182.4	1456.8
1983-84 ..	174.6	(-)-9.6	165.0	189.1	(-)-4.6	184.5	1641.3
1984-85 ..	219.7	(-)-5.1	214.6	239.6	(-)-3.8	235.8	1877.1
1985-86 * ..	246.5	(-)-2.9	243.6	279.2	(-)-2.3	276.9	2154.0
1986-87 @ ..	280.8	1.2	282.0	318.5	1.7	320.2	2474.2

## CAPITAL DISBURSEMENT

1. The total capital disbursement was Rs. 6,70.9 crores during 1977-78 and it has been estimated at Rs. 15,16.1 crores in the Budget for 1986-87 as against Rs. 16,03.1 crores in the Revised Estimate. The total capital disbursement has maintained an increasing trend from 1977-78 till 1984-85, when it became Rs. 19,39.5 crores.

2. Repayment of public debt is estimated at Rs. 3,14.8 crores during the Budget for 1986-87 as against Rs. 3,71.9 crores in 1985-86 Revised Estimate and Rs. 6,57.7 crores in 1984-85. Repayment under Internal Debt was highest in the year 1983-84 and lowest in 1979-80 and the repayment proposed to be made in the Budget year for 1986-87 comes

almost to the level of 1977-78. The estimated disbursement under Public Account in 1986-87 Budget Estimate is Rs. 8,12.1 crores as against Rs. 3,06.8 crores in 1977-78, showing an increase of about 165 per cent. Maximum disbursement of Rs. 99,1.3 crores was made under Public Account during the year 1984-85 followed by Rs. 9,10.7 crores in 1982-83. However disbursement during these two years of 1985-86 (R. E.) and 1986-87 (B. E.) under Public Account is due to lower disbursement made under the heads viz., Deposits and Advances, Remittances and State Provident Fund. The following table presents the Capital disbursements of the State over a decade ending 1986-87.

### CAPITAL DISBURSEMENT FROM 1977-78 TO 1986-87

Table No. 16

(In crores of Rupees)

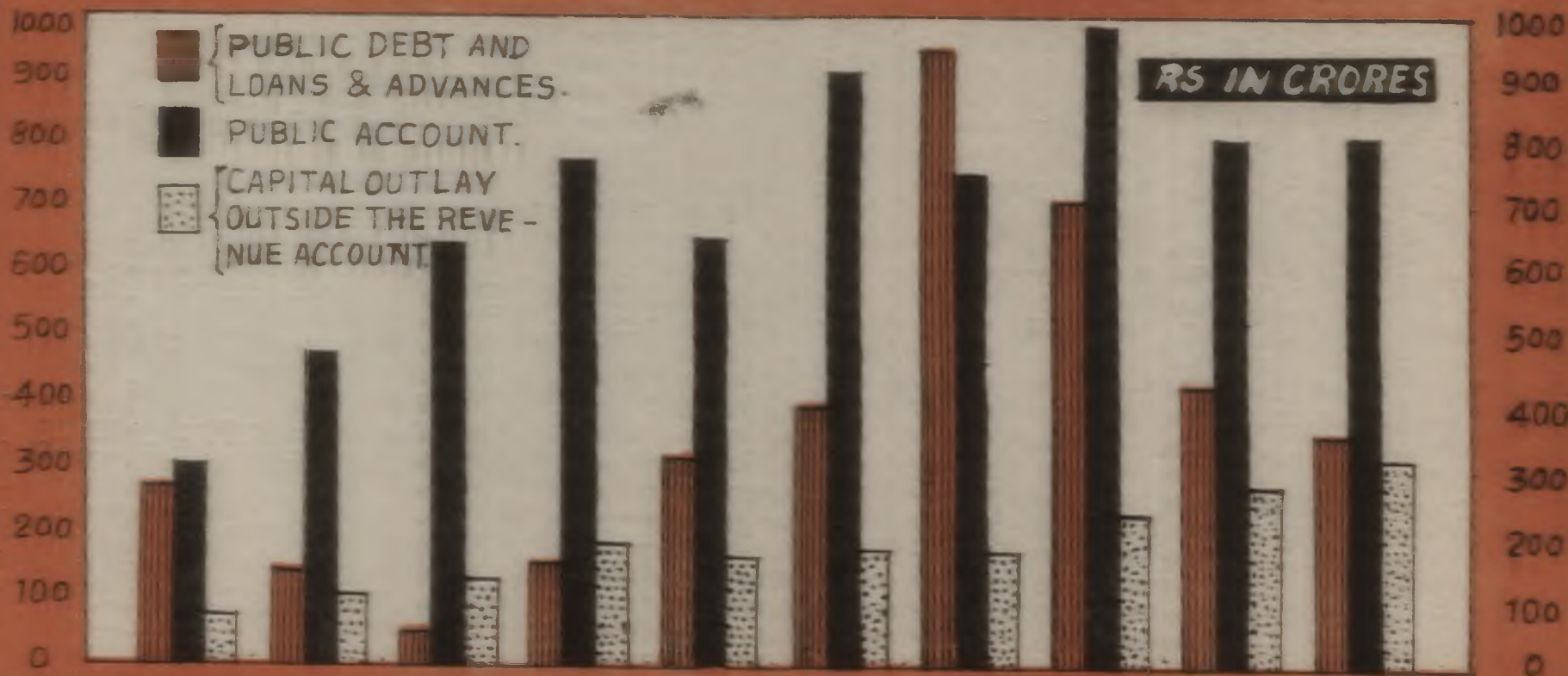
Year	(i) Consolidated Fund						Capital Expenditure Outside the Revenue Account	Consolidated Fund (Total)
	Public Debt			Loans and Advances				
	Internal Debt of State Government	Loans and Advances from Central Government	Public Debt (Total)	Plan	Non-Plan	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1977-78	222.0	23.9	245.9	25.4	6.4	31.8	78.4	675.1
1978-79	77.5	25.8	103.3	24.1	10.6	34.7	106.9	622.9
1979-80	6.4	21.0	27.4	5.5	8.9	14.4	129.7	624.4
1980-81	29.1	89.3	118.4	18.7	23.9	42.6	187.8	899.3
1981-82	253.0	36.2	289.2	12.6	14.7	27.3	167.9	1057.9
1982-83	322.8	49.1	371.9	9.5	21.1	30.6	182.4	1499.5
1983-84	842.0	60.3	902.3	18.5	27.3	45.8	184.5	1825.4
1984-85	584.8	72.9	657.7	21.5	27.2	48.7	235.8	1839.0
1985-86 *	304.8	67.1	371.9	24.4	39.6	64.0	276.9	1795.8
1986-87 @	223.0	91.8	314.8	12.9	36.1	49.0	320.2	1912.9

Year	(ii) Contingency Fund	(iii) Public Account				Total Capital Disbursement (Cols. 4+7+8+10+14)
	State Provident Fund	Reserve Fund	Deposits and Advances, Suspense, Miscellaneous and Remittances	Public Account (Total)		
(1)	(10)	(11)	(12)	(13)	(14)	(15)
1977-78	8.0	10.1	12.5	284.2	306.8	670.9
1978-79	3.7	12.6	12.3	450.7	475.6	724.2
1979-80	7.1	15.7	23.7	614.1	653.5	832.1
1980-81	10.8	19.7	19.9	737.4	777.0	1136.6
1981-82	6.9	23.7	7.6	619.8	651.1	1142.4
1982-83	105.4	28.9	13.4	868.4	910.7	1601.0
1983-84	(-)-20.2	34.8	23.5	697.6	755.9	1868.3
1984-85	6.0	44.4	10.8	936.1	991.3	1939.5
1985-86 *	84.5	26.0	15.0	765.0	806.0	1603.3
1986-87 @	20.0	27.0	13.6	771.5	812.1	1516.1

\* Col. 9 is not included under Col. 15

# Capital Disbursement



1977-78 78-79 79-80 80-81 81-82 82-83 83-84 84-85 85-86 86-87

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## OVERALL RECEIPTS AND DISBURSEMENTS

1. The following table presents the combined receipts and expenditure under both Revenue and Capital Account. During the decade from 1977-78 to 1986-87, the total revenue receipts of the State has increased from Rs. 3,46.8 crores to Rs. 12,46.2 crores recording an increase of about 259 per cent. During the same period receipts under Capital Account has shown an increase of about 126 per cent. During the year 1977-78 the total receipts both under Revenue Account and Capital Account was Rs. 10,03.2 crores and it has been estimated at Rs. 27,28.6 crores in the Budget for 1986-87.

2. Expenditure under Revenue Account was Rs. 3,19.0 crores in 1977-78 and it is expected to go up to Rs. 12,28.9 crores in 1986-87 Budget Estimate. Similarly, expenditure under Capital Account has gone up from Rs. 6,70.9 crores in 1977-78 to Rs. 15,16.1 crores in 1986-87. The total disbursement

both under Revenue Account and Capital Account has been estimated at Rs. 27,45.0 crores in the Budget for 1986-87 as against Rs. 26,86.4 crores in the Revised Estimate for 1985-86 and Rs. 9,89.9 crores in the base year of 1977-78.

3. During the decade ending 1986-87, the Revenue Budget discloses deficit only for 2 years and surplus for the rest 8 years. The highest deficit and surplus are of the order of Rs. 74.0 crores and 80.8 crores respectively under Revenue Account in the series. Similarly, the Capital Budget discloses deficit for 8 years and surplus for 2 years, the highest deficit and surplus being Rs. 82.9 crores and Rs. 1,27.2 crores respectively in the series. Revenue Account and Capital Account were estimated to show surplus of Rs. 17.3 crores and deficit of Rs. 33.7 crores respectively during 1986-87 Budget Estimate. The Budget therefore is expected to close with an overall deficit of Rs. 16.4 crores.

Table No. 17

### OVERALL RECEIPTS AND DISBURSEMENTS (REVENUE AND CAPITAL ACCOUNT) FROM 1977-78 to 1986-87

(In crores of Rupees)

Year	Receipt			Disbursement			Surplus (+) or Deficit (-)		
	Revenue Account	Capital Account	Total	Revenue Account	Capital Account	Total	Revenue Account	Capital Account	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1977-78	346.8	656.4	1003.2	319.0	670.9	989.9	(+) 27.3	(-) 14.5	(+) 13.3
1978-79	423.1	672.2	1095.3	378.0	724.2	1102.2	(+) 45.1	(-) 52.0	(-) 6.9
1979-80	467.6	803.8	1271.4	448.9	832.1	1281.0	(+) 18.7	(-) 28.3	(-) 9.6
1980-81	621.3	1053.7	1675.0	540.5	1136.6	1677.1	(+) 80.8	(-) 82.9	(-) 2.1
1981-82	601.5	1113.6	1715.1	573.6	1142.4	1716.0	(+) 27.9	(-) 28.8	(-) 0.9
1982-83	801.6	1573.7	2375.3	824.6	1601.0	2425.6	(-) 23.0	(-) 27.3	(-) 50.3
1983-84	783.1	1995.5	2778.6	782.7	1868.3	2651.0	(+) 0.4	(+) 127.2	(+) 127.6
1984-85	822.8	1907.4	2730.2	896.8	1939.5	2836.3	(-) 74.0	(-) 32.1	(-) 106.1
1985-86*	1127.8	1641.3	2769.1	1083.1	1603.3	2686.4	(+) 44.7	(+) 38.0	(+) 82.7
1986-87@	1246.2	1482.4	2728.6	1228.9	1516.1	2745.0	(+) 17.3	(-) 33.7	(-) 16.4

## OVERALL POSITION OF FUNDS AND CASH BALANCE

1. The entire transactions of the State Government operate in three funds such as (i) Consolidated Fund (ii) Contingency Fund and (iii) Public Account. It is revealed from the following table that the Consolidated Fund of the State has shown deficit for 9 years and surplus for one year 1983-84 only. Contingency Fund has shown deficit for four years, surplus for four years and nil for two years, i.e., 1985-86 (R. F) and 1986-87 (B. E.). Excepting the years 1978-9 and 1979-80, Public Account discloses surplus for the rest 8 years. During the budget for 1986-87, Public Account has generated a surplus of Rs. 69.0 crores as against Rs. 1,16.1 crores in the Revised Estimate of 1985-86.

2. The year 1985-86 Budget Estimate which opened with an overall cash balance of (—) Rs. 53.2 crores is

expected to close with an overall cash balance of (+) Rs. 29.5 crores as shown below :—

	Rs. in crores
Opening balance on the 1st April 1985.	(—)53.2
Consolidated Fund ..	(—)33.4
Contingency Fund ..	..
Public Account ..	(+ )1,16.1
Estimated closing balance on the 31st March 1986.	(+ )29.5

3. The budget for the year 1986-87 which has been estimated to open with an overall cash balance of (—) Rs. 29.5 is expected to close with an overall cash balance of (+) Rs. 13.1 crores as shown below

	Rs. in crores
Opening balance for 1986-87	(+ )29.5
Consolidated Fund ..	(—)85.4
Contingency Fund ..	..
Public Account ..	(+ )69.0
Estimated closing balance on the 31st March 1987.	(+ )13.1

## OVERALL POSITION OF FUNDS AND CASH BALANCE FROM 1977-78 TO 1986-87

Table No. 18

(In crores of Rupees)

Year	Consolidated Fund (i)	Contingency Fund (ii)	Public Account (iii)	Total (i+ii+iii)	Opening Balance	Closing Balance	Addition (+) or Withdrawal (—)
(1)	(2)	(3)	(4)	(5)	(6)-	(7)	(8)
1977-78	(—)17.1	(—)3.8	(+)34.2	(+)13.3	(—)18.4	(—)5.0	(+)13.4
1978-79	(—)3.8	(+)0.4	(—)2.5	(—)6.9	(—)5.0	(—)11.9	(—)6.9
1979-80	(—)12.1	(+)4.6	(—)2.2	(—)9.7	(—)11.9	(—)21.6	(—)9.7
1980-81	(—)59.2	(+)12.4	(+)44.8	(—)2.0	(—)21.6	(—)23.5	(—)2.0
1981-82	(—)24.2	(—)6.1	(+)29.4	(—)0.9	(—)23.5	(—)24.4	(—)0.9
1982-83	(—)142.9	(+)80.6	(+)12.0	(—)50.3	(—)24.4	(—)4.7	(—)50.3
1983-84	(+)94.4	(—)69.8	(+)103.0	(+)127.6	(—)4.7	(+)52.9	(+)127.6
1984-85	(—)156.6	(—)2.3	(+)52.8	(—)106.1	(+)52.9	(—)53.2	(—)106.1
1985-86*	(—)33.4	..	(+)116.1	(+)82.7	(—)53.2	(+)29.5	(+)82.7
1986-87@	(—)85.4	..	(+)69.0	(—)16.4	(+)29.5	(+)13.1	(—)16.4

## DEBT POSITION OF THE STATE

1. Public Debt of the State Government includes (i) Permanent Debt, (ii) Floating Debt, (iii) Loans from the Central Government and (iv) Loans from others. The total debt of the Government of Orissa as on the 31st March 1978 was Rs. 793.1 crores and it has been estimated to go up to Rs. 2200.6 crores by the 31st March 1987, thus showing an increase of 177 per cent during the 10 years period ending 1986-87. Out of the total

estimated outstanding debt of Rs. 2200.6 crores till 1986-87 an amount of Rs. 1661.2 crores of loans are from the Central Government. This accounts for 75 percent of the total debt of the State in the year 1986-87. As regards the per capita debt burden, an increasing trend is observed overall these years. In 1977-78 the *per capita* debt burden was Rs. 317.2 and it has subsequently increased to Rs. 747.4 in the Budget for 1986-87.

### DEBT POSITION OF THE STATE FROM 1977-78 to 1986-87

Table No 19

(In crores of Rupees)

#### Debt position of the State as on the 31st March

Year	Permanent Debt	Floating Debt ***	Loans from the Central Government	Loans from others	Total	Index of Growth	<i>Per capita</i> Debt Burden (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1977-78	116.1	7.1	642.0	27.9	793.1	100	317.2
1978-79	123.1	..	717.1	32.5	872.7	110	349.1
1979-80	130.0	..	814.5	35.8	980.3	124	377.0
1980-81	138.3	24.0	863.5	39.9	1065.7	134	409.9
1981-82	158.4	22.0	950.7	52.3	1183.4	149	438.3
1982-83	182.5	44.4	1082.1	58.1	1367.1	172	506.3
1983-84	229.7	8.9	1236.2	63.9	1538.7	194	552.2
1984-85	294.1	30.4	1316.7	64.9	1706.1	215	601.1
1985-86*	366.4	Nil	1524.5	83.9	1974.8	249	683.2
1986-87@	446.0	Nil	1661.2	93.4	2200.6	277	747.4

\*\*\* It does not include loans for which the State Government have given guarantee.

### STATE PLAN EXPENDITURE/OUTLAY

1. The Seventh Plan Outlay of the State is of Rs. 15,000 crores. The percentage distribution among various sectors is given below:—

Serial No.	Development Sector	Percentage Share	
		7th Plan	6th Plan
(1)	(2)	(3)	(4)
1	Agriculture and Allied Services	7.02	6.01
2	Rural Development	7.45	9.02
3	Co-operation	1.85	2.00
4	Irrigation and Flood Control	25.78	31.33
5	Power	29.26	27.33
6	Industry and Minerals	5.18	4.32
7	Transport and Communication	7.17	7.22
8	Scientific Services and Research	0.15	—
9	Social and Community Services	14.44	12.14
10	Economic Services	1.02	0.15
11	General Services	0.68	0.48
<b>Total</b>		<b>100.00</b>	<b>100.00</b>

2. In the Second year of the Seventh Plan, i. e. 1986-87, an outlay of Rs. 6,000 crores has been made out of which 24.3 per cent will be spent for Irrigation and Flood Control, 24.1 per cent for Power, 7.6 per cent for Agriculture and Allied Services, 7.6 per cent for Rural Development, 15.8 per cent for Social and Community Services,

6.7 per cent for Transport and Communication, 7.0 per cent for Industry and Minerals, 1.9 per cent for Co-operation and rest 5.0 per cent Scientific Services and Research, Economic Services and General Services. The following table presents sector wise State Plan Expenditure/Outlay since the beginning of the First Plan.

SECTOR WISE STATE PLAN EXPENDITURE/OUTLAY

Table No. 20

(In crores of Rupees)

Plan/Period	Agriculture and Allied Services	Rural Development	Co-operation	Water and Power Development		
				Irrigation and Flood Control	Power	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Expenditure</b>						
First Plan (1951-56) ..	5.1	*	0.2	..	4.8	4.8
Second Plan (1956-61)	17.9	*	1.0	27.7	12.0	39.7
Third Plan (1961-66)	40.0	*	2.4	29.2	51.7	80.9
Annual Plan (1966-67)	8.8	*	0.7	7.9	11.5	19.4
Annual Plan (1967-68)	8.1	*	0.7	6.9	11.2	18.1
Annual Plan (1968-69)	4.7	*	0.3	6.7	10.4	17.1
Fourth Plan (1969-74)	46.5	*	6.8	25.8	88.2	114.0
Fifth Plan (1974-78)	67.5	*	9.9	76.5	183.4	259.9
4 years						
Annual Plan (1978-79)	37.3	*	4.8	35.0	68.0	103.0
Annual Plan (1979-80)	45.0	*	5.5	39.7	58.1	97.8
Sixth Plan (1980-85)	103.2	138.4	29.7	444.7	402.6	847.3
1st Year (1980-81) ..	19.2	12.3	6.5	79.0	71.3	150.3
2nd Year (1981-82) ..	17.6	24.6	5.0	80.6	84.8	165.4
3rd Year (1982-83) ..	18.0	28.4	9.2	89.2	79.9	169.1
4th Year (1983-84) ..	18.1	30.3	3.1	95.2	81.5	176.7
5th Year (1984-85) ..	30.3	42.8	5.9	100.7	85.1	185.8
<b>Outlay</b>						
Seventh Plan (1985-90)	189.5	201.2	50.0	696.0	790.0	486.0
1st Year (1985-86) ..	43.2	37.5	9.0	117.2	115.5	232.7
2nd Year (1986-87) ..	45.5	45.4	11.6	145.5	144.8	290.3

\*Expenditure on Rural Development is included under Col. 2, i. e. Agriculture and Allied Services which also included Minor Irrigation and Command Area Development not included under Col. 5 till the end of 1979-80.

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Table No. 20—*Concl'd*

(In crores of Rupees)

Plan/Period	Industries and Minerals	Transport and Communi- cation	Social and Community Services	Miscella- neous **	Total	Per capita Expenditure outlay (in Rs.)
(1)	(8)	(9)	(10)	(11)	(12)	(13)
<b>Expenditure</b>						
First Plan (1951—56) ..	1.1	2.7	4.5	..	18.4	12.6
Second Plan (1956—61)	3.9	6.0	14.9	3.2	86.6	49.5
Third Plan (1961—66)..	20.3	38.4	38.3	4.3	224.6	114.5
Annual Plan (1966-67)..	4.9	7.6	5.1	0.6	47.1	23.5
Annual Plan (1967-68)..	3.7	6.9	6.5	0.1	44.1	21.5
Annual Plan (1968-69)..	3.3	2.9	5.3	0.1	33.7	16.0
Fourth Plan (1969)—74)	21.0	16.6	40.4	4.0	249.3	106.1
Fifth Plan (1974-78) .. 4 years	13.2	28.6	71.1	3.4	453.6	178.5
Annual Plan (1978-79)..	5.6	10.3	27.3	2.0	190.3	76.1
Annual Plan (1979-80) ..	7.4	13.4	24.0	1.9	195.0	75.0
Sixth Plan (1980—85) ..	105.4	112.6	213.8	11.8	1,562.2	571.0
1st Year (1980-81) ..	12.4	14.8	30.9	1.5	248.0	94.0
2nd Year (1981-82) ..	13.8	18.8	34.0	1.5	280.7	104.5
3rd Year (1982-83) ..	17.3	17.4	39.5	1.5	300.4	109.8
4th Year (1983-84) ..	25.9	23.5	47.5	1.5	326.6	117.2
5th Year (1984—85) ..	35.9	38.1	61.9	5.8	406.5	143.2
<b>Outlay</b>						
Seventh Plan (1985—90)	140.0	193.5	389.8	50.0	2,700.0	900.3
1st Year (1985-86) ..	37.8	40.8	84.4	10.8	486.2	168.2
2nd Year (1986-87) ..	42.2	40.0	95.0	30.0	600.0***	203.8

\*\* Miscellaneous constitutes Education Services, General Services and Scientific Services and Research.

\*\*\* The amount includes Plan Outlay of Rs. 71.86 Crores for O. S. B. B., Rs. 8.33 crores for O. S. R. T. U. and Rs. 1.93 crores for Urban Local Bodies.

CENTRAL BUDGET--1986-87

Table No. 1

Tax and Non tax Revenue and Capital Receipts of the Government of India

(In crores of Rupees)

Sl. No.	Items	1984-85 Accounts	1985-86 Revised	1986-87 Budget
(1)	(2)	(3)	(4)	(5)
<b>A. TAX REVENUE</b>				
1	Corporation Tax	2,556.90	3,118.00	3,133.00
2	Taxes on income other than Corporation Tax	1,927.76	2,397.00	2,588.00
3	Hotel Receipts Tax	..	..	..
4	Other Taxes on Income and Expenditure (Interest Tax).	170.88	87.32	37.54
5	Estate Duty	24.37	23.50	15.00
6	Wealth Tax	107.58	110.00	100.00
7	Gift Tax	10.87	10.50	11.00
8	Land Revenue	0.31	0.14	0.11
9	Stamps and Registration	16.16	21.22	21.36
10	Customs	7,040.52	9,296.00	1,0407.00
11	Union Excise Duties	11,150.84	12,920.02	14,142.00
12	State Excise Duties	93.47	111.48	116.99
13	Taxes on Vehicles	11.38	14.20	15.41
14	Sales Tax	297.08	323.18	369.62
15	Taxes on Goods and Passengers	23.28	24.03	24.77
16	Taxes and Duties on Electricity	1.35	1.40	0.75
17	Other taxes and Duties on Commodities and Services.	38.84	11.62	12.81
18	<b>TOTAL—GROSS TAX REVENUE</b>	<b>23,470.59</b>	<b>28,469.61</b>	<b>30,995.36</b>

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(In crores of Rupees)

Sl. No.	Items	1984-85 Accounts	1985-86 Revised	1986-87 Budget
(1)	(2)	(3)	(4)	(5)
19	Less Transfer to State Governments	5,776.92	7,529.53	8,299.25
20	NET TAX REVENUE ..	17,693.67	20,940.08	22,696.11
<b>B. NON-TAX REVENUE</b>				
21	Fiscal Services ..	486.29	372.26	403.65
22	Interest Receipts ..	3,962.84	4,802.26	5,521.20
23	Dividends and Profits ..	406.78	477.03	455.64
24	Others ..	1,834.11	579.63	465.51
25	TOTAL—NON TAX REVENUE ..	6,690.02	6,231.18	6,846.00
26	TOTAL REVENUE RECEIPTS (A+B) ..	24,383.69	27,171.26	29,542.11
<b>CAPITAL RECEIPTS</b>				
27	Public Debt (Net) ..	5,666.69	7,599.97	8,249.53
28	Repayment of Loans and Advances ..	3,729.26	2,981.67	3,726.05
29	Other Items (Net) ..	8,372.35	8,264.00	7,694.31
30	TOTAL—CAPITAL RECEIPTS ..	17,768.30	18,845.64	19,669.89
31	TOTAL—RECEIPTS (REVENUE + CAPITAL) ..	42,151.99	46,017.90	49,212.00

Table No. 2

## Revenue &amp; Capital Disbursements of Government of India

( In crores of Rupees )

Sl. No.	Items	1984-85 Accounts	1985-86 Revised	1986-87 Budget
(1)	(2)	(3)	(4)	(5)
A	Revenue Disbursements	27,831.25	33,616.52	36,849.14
1	General Services	14,957.61	17,402.89	19,844.76
2	Social and Community Services	1,788.95	2,400.42	2,601.63
3	Economic Services	5,782.22	6,481.23	6,761.35
4	Grants-in-aid to State & U. T. Governments.	5,020.29	7,330.2	7,296.8
5	Other Grants & Contributions	132.18	98.96	112.42
B	Capital Disbursements	7,845.46	8,484.51	8,276.32
6	General Services	4,250.07	4,192.22	4,336.62
7	Social and Community Services	357.20	412.50	611.51
8	Economic Services	6,238.19	6,779.79	6,341.19
C	Loans & Advances	10,173.15	8,506.20	7,735.97
9	Loans & Advances to State & U. T. Governments.	6,177.18	4,635.92	4,033.27
10	Other Loans	3,995.97	3,870.28	3,702.70
D	Total Capital—Loans & disbursements (B+C).	18,018.61	16,890.71	16,012.29
E	Total Disbursement (A+D)	45,899.86	50,507.23*	52,861.43*
F	Surplus (+) or Deficit (—) on Revenue Account.	(—) 3,497.56	(—) 5,939.96	(—) 6,873.98
G	Overall Surplus (+) or Deficit (—)	(—) 3,747.87	(—) 4,439.33	(—) 3,650.13

\* Excluding receipts relating to aid materials and equipments and external grants to the extent of Rs. 505.30 crores and Rs. 433.75 crores in R.E. and B.E. respectively.