



GOVERNMENT OF ORISSA

# ORISSA BUDGET

IN BRIEF, 1988-89

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352.1253  
ORI-0

DIRECTORATE OF ECONOMICS & STATISTICS, ORISSA  
BHUBANESWAR



GOVERNMENT OF ORISSA

# **ORISSA BUDGET IN BRIEF, 1988-89**

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PUBLIC FINANCE DIVISION,  
DIRECTORATE OF ECONOMICS & STATISTICS, ORISSA, BHUBANESWAR

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## PREFACE

"Orissa Budget in Brief," a regular publication of the Directorate of Economics & Statistics, 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.

To make this publication more useful in catering to the needs of the Legislatures, Research Scholars, Planners, Administrators and Readers in general who are interested in State Finance, the Budget figures are presented in the rationalised manner presenting separately the tax and non-tax revenue, State's share in Central taxes and Plan and Non-Plan expenditure, etc. Apart from this, the publication incorporates some summary tables on the Central Government Budget, 1988-89.

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 Directorate of Economics & Statistics, 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 the 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. As the Financial Statement of the Government, it contains actuals for the preceding year, Revised Estimates for the current year and 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 and
- (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, namely (i) Revenue Account, (ii) Capital Account and (iii) Public Debt. 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 such other receipts, classed as revenue receipts 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 for social and developmental services and many other expenditure classed as revenue expenditure of the State. This part (both revenue receipts and expenditure) of the Consolidated Fund is called the "Revenue Account" of the State. Finally, it presents the picture of revenue surplus or deficit for the year.

The second division deals with expenditure met usually from borrowed funds with the object of either 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 invest-

ment on improvement of Public Health, Agricultural Improvement and Research, Industrial Development, Multipurpose River Projects, Irrigation, Navigation, Embankment and Drainage Works, Electricity Schemes, Public Works and Transport and Communication, etc.

The third division consists of loans raised by the 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, General Insurance Corporation of India, National Co-operative Development Corporation, Khadi and Village Industries Commission of India, Rural Electrification Corporation of India, Indian Rare Earth Ltd. and National Rural Credit Funds of the National Bank for Agriculture and Rural Development, etc. Loans and advances made by the State Government and paid to Local Funds such as Municipalities, Panchayati Raj Institutions, Grama Panchayats, Market Committees, District and other Local Funds 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 State 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 it is required to be presented to the Legislature. The payments are

of the nature of banking transactions. This fund has two divisions, namely (a) Debt and Deposits and (b) Remittances. The 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 latter. Unfunded debt or the 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, Zaminidary Abolition Funds, Local Funds and few other transactions, such as, Departmental 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 which 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 1986-87 presented in the publication represent actuals, but those for 1987-88 and 1988-89 are the Revised Estimates and Budget Estimates 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

- X -

## BUDGET IN BRIEF—1988-89

1. The total revenue receipts of Orissa for 1988-89 has been estimated at Rs. 1,676.7 crores and the revenue expenditure at Rs. 1,615.9 crores. The year is expected to close with a revenue surplus of Rs. 60.8 crores. The revenue receipts have increased from Rs. 1,450.9 crores in the Revised Estimate of 1987-88 to Rs. 1,676.7 crores in the Budget Estimate of 1988-89. Thus there has been an increase of Rs. 225.8 crores which accounts for 15.6 per cent increase over the Revised Estimate.

Receipt from shared taxes have increased from Rs. 411.9 crores in 1987-88 to Rs. 421.9 crores in 1988-89 mainly due to increase in the Taxes on income other than corporation tax. State's own taxes have been estimated at Rs. 486.4 crores in 1988-89 as against Rs. 394.3 crores in the Revised Estimate of 1987-88 which shows 23.4 per cent increase over the Revised Estimate. Sales tax and Taxes and duties on electricity would provide an additional revenue of Rs. 37.0 crores and Rs. 30.7 crores respectively. As regards State's own non-tax revenue the Budget is expected to generate an additional turnover of Rs. 55.5 crores over the year 1987-88 mainly due to revenue receipt from Economic Services specially from Power, Non-ferrous, Mining and Metallurgical Industries and Forestry and Wildlife. Grants and contributions from the Central Government has been estimated at Rs. 559.6 crores in the Budget as compared to Rs. 491.4 crores in the Revised Estimate of 1987-88. Thus the total tax revenue has been estimated at Rs. 908.3 crores in the Budget for 1988-89 which shows an increase of about 12.7 per cent over the Revised Estimate of 1987-88. Non-tax revenue is expected to be Rs. 768.4 crores in 1988-89 as against Rs. 644.7 crores in 1987-88.

3. Total resources transferred from the Central Government in the Revenue Account has been estimated at Rs. 981.5 crores in the Budget for 1988-89 as compared with Rs. 903.3 crores in Revised Estimate of 1987-88 thereby showing an increase of 8.7 per cent. Under the Revenue Account during 1988-89 the total resources transferred from the Central Government constitute 58.5 per cent of the total revenue receipt and the rest covered by State's own resources.

4. The total expenditure in the Revenue Account has been estimated at Rs. 1,615.9 crores in the Budget for 1988-89 as against Rs. 1,472.2 crores

in the Revised Estimates of 1987-88. The excess of expenditure in the Budget to the extent of Rs. 143.7 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 on Secretariat General Service under Administrative Services and on Economic Services specially on General Economic Services. During the year 1988-89, a sum of Rs. 524.3 crores has been provided for the plan schemes in the Revenue Account with the break-up given below:

	Gross	Recoveries	Net
(a) Schemes included in the State Plan.	310.6	(—)2.4	308.2
(b) Schemes included in Central Plan.	148.9	(—)1.1	147.8
(c) Schemes included in the Centrally Sponsored Plan	70.0	(—)1.7	68.3
Total	529.5	(—)5.2	524.3

5. In the Budget for 1988-89 the capital receipt have been estimated at Rs. 2,313.1 crores as against Rs. 2,382.1 crores in the Revised Estimate of 1987-88. The decrease of Rs. 69.0 crores in the Budget is mainly due to less provision made under Contingency Fund. Capital expenditure outside the Revenue Account is Rs. 481.4 crores in the year 1988-89 as compared to Rs. 403.1 crores in the year 1987-88. The total capital expenditure has been estimated as Rs. 2,373.9 crores during the year 1988-89, thereby showing a deficit of Rs. 60.8 crores in the capital account. A sum of Rs. 499.8 crores has been provided in the Capital Account for the Plan Schemes with the break-up given below:

	Gross	Recoveries	Net
(a) Schemes included in the State Plan.	495.3	(—)26.7	468.6
(b) Schemes included in the Central Plan.	26.3	( ) 1.5	24.8
(c) Schemes included in the Centrally Sponsored Plan.	6.4	..	6.4
Total	528.0	(—)28.2	499.8



6. The expenditure under Consolidated Fund on both Revenue Account and Capital Account taken together during 1988-89 has been estimated at Rs. 2,700.8 crores as against the receipt of Rs. 2,590.6 crores showing a cash deficit of Rs. 110.2 crores. The net transaction under

Contingency Fund in 1988-89 Budget Estimate is nil. With the cash surplus in the Public Account to the extent of Rs. 110.2 crores the net transaction of the year comes to balance. With the opening cash deficit of Rs. 61.8 crores, the year is expected to close with a deficit of Rs. 61.8 crores.

TABLE No. 1

Orissa Budget at a Glance, 1988-89

(In Crores of Rupees)

(A) Total Receipts ..	3 989.8	(b) Capital Expenditure ..	2,373.9
(a) Revenue Receipts ..	1,676.7	(i) Plan ..	499.8
(i) Tax Revenue ..	908.3	(ii) Non-Plan ..	1,874.1
(ii) Non-Tax Revenue ..	768.4		
(b) Capital Receipts ..	2,313.1	(C) Surplus/Deficit on Revenue Account	(+) 60.8
(H) Total Expenditure ..	3,989.8	(D) Surplus/Deficit on Capital Account.	(-) 60.8
(a) Revenue Expenditure ..	1,616.9		
(i) Plan ..	524.3	(E) Overall Surplus/Deficit	Nil
(ii) Non-Plan ..	1,091.6		

TABLE No. 2

Plan Out Lay for the year, 1988-89

(In Crores of Rupees)

Plan Schemes	Revenue Account	Capital Account	Loans and Advances	Total
(1)	(2)	(3)	(4)	(5)
(i) State Plan Schemes ..	308.2	462.3	16.3	776.8*
(ii) Central Plan Schemes ..	147.8	24.6	0.2	172.6
(iii) Centrally Sponsored Plan Schemes ..	68.3	3.8	2.6	74.7
Total ..	524.3	480.7	19.1	1,024.1

\* The amount includes the State Plan size of Rs. 749.5 crores, Schemes for tribal development with Special Central assistance of Rs. 25.6 crores and Schemes with Assistance from E. S. I. and others totalling to Rs. 1.7 crores.

TABLE No. 3  
Financing the State Plan Schemes. 1988-89

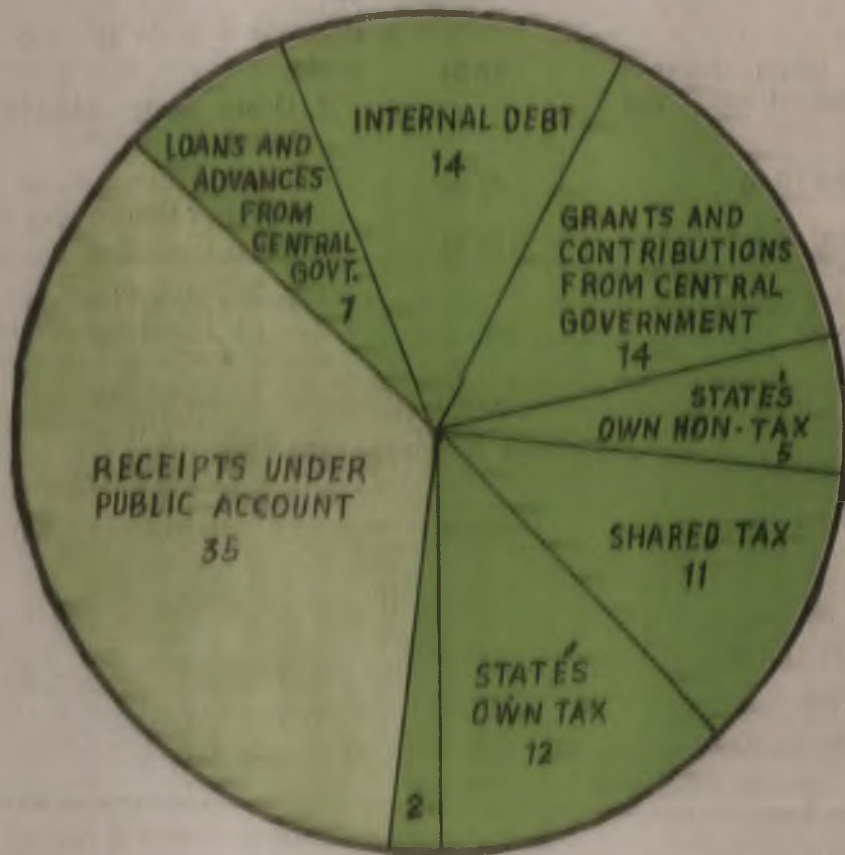
		( In crores of Rupees )	
<b>I State Government—</b>		<b>(b) Additional Resource ..</b>	<b>95 70</b>
1. Non-Plan Revenue Account ..	( ) 10 25	mobilisation measures in	
2. Non-Plan Capital Account ..	( - ) 74 65	1988-89 inclusive of	
excluding Market Borrowings,		Impounding of Dearness	
Small Saving Collection and		Allowance and mobilisa-	
including Public Account (Net)		tion of deposit under the	
3. Market Borrowing (Net)	109 80	revised Group Insurance	
4. Loans against small savings ..	60 50	Scheme and sale of land	
collection.		in selected urban areas.	
5. Negotiated Loans from ..	10 34	<b>8. Central Assistance for state</b>	<b>311 21</b>
Reserve Bank of India and		plan.	
L. I. C		<b>9. Upgradation grant for capital</b>	<b>19 43</b>
6. Provident Fund (Net) ..	47 80	works.	
7. (a) Additional Resource	179 82	<b>II Orissa State Electricity</b>	<b>78 51</b>
mobilisation measures		Board.	
undertaken during 1985-86		<b>III. Orissa State Road .</b>	<b>4 58</b>
to 1987-88.		Transport Corporation.	
		<b>IV Urban Local Bodies</b>	<b>2 43</b>
		<b>Total—State Plan</b>	<b>835 00</b>
		( I + II + III + IV )	

TABLE No. 4  
Revenue Receipts, 1988-89

(In Crores of Rupees)					
Sl. No	Items	Receipts	Sl. No	Items	Receipts
(1)	(2)	(3)	(P)	(2)	(3)
<b>A. TAX REVENUE (a + b)</b>		<b>908 3</b>	<b>B. NON-TAX REVENUE (c + d)</b>		<b>768 4</b>
(a) SHARED TAX		421 9	(c) STATE'S OWN-NON TAX		208 8
(i) Union Excise Duties		307 1	(i) General Services		9 4
(ii) Taxes on Income other than		114 8	(ii) Social and Community Services ..		15 9
Corporation Tax.			(iii) Economic Services (Except Forest)		96 6
(iii) Estate Duty			(iv) Forest		64 1
(b) STATE'S OWN TAX		486 4	(v) Interest, Dividends and Profits		22 8
(i) Taxes on Agricultural income			(d) GRANTS AND CONTRIBUTIONS		589 6
(ii) Land Revenue		28 6	FROM CENTRAL GOVERNMENT		
(iii) Stamps and Registration Fees		23 5	(i) Statutory		0 7
(iv) State Excise Duties		29 5	(ii) Others		588 9
(v) Tax on Vehicles		44 3	<b>C. STATES OWN RESOURCES (ii + c)</b>		<b>695 2</b>
(vi) Taxes and Duties on Electricity		101 8	<b>D. RESOURCES TRANSFERRED FROM</b>		<b>981 5</b>
(vii) Taxes on goods and passengers			CENTRAL GOVERNMENT, [a + d]		
(viii) Entertainment Tax		6 8			
(ix) Sales Tax		251 9	<b>E. TOTAL REVENUE RECEIPTS [C + D]</b>		<b>1676 7</b>

# BUDGET 1988-89

RUPEE COMES FROM



OTHER CAPITAL RECEIPTS

(PAISE DISTRIBUTION)

TABLE No. 5

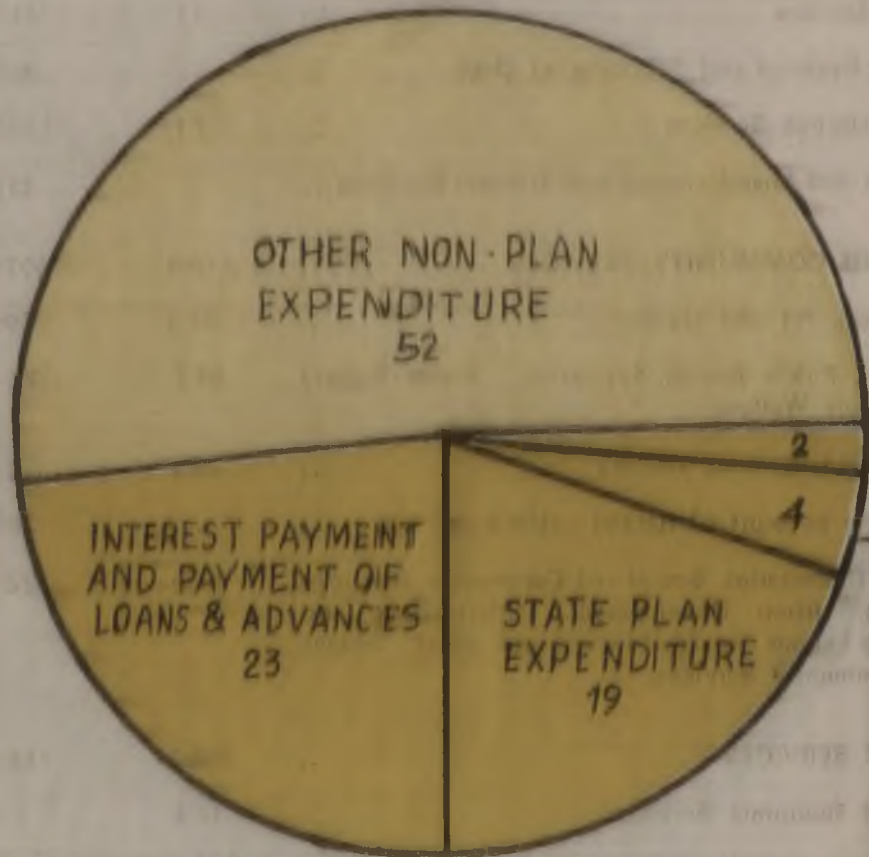
## Revenue Expenditure 1988-89

(in Crores of Rupees)

Sll. No.	Items	Plan	Non-Plan	Total
(11)	(2)	(3)	(4)	(5)
A.	GENERAL SERVICES ..	10.3	511.7	522.0
(a)	Organs of State ..	0.1	13.8	13.9
(b)	Fiscal Services ..	3.1	41.6	44.7
(c)	Interest Payment and Servicing of Debt ..	..	246.8	246.8
(d)	Administrative Services ..	7.1	166.2	173.3
(e)	Pension and Miscellaneous and General Services ..	..	43.3	43.3
B.	SOCIAL AND COMMUNITY SERVICES ..	278.8	407.4	686.2
(a)	Education, Art and Culture ..	82.8	259.8	342.6
(b)	Medical, Public Health, Sanitation, Water-Supply and Family Welfare. ..	94.2	72.4	166.6
(c)	Social Security and Welfare ..	83.9	26.6	110.5
(d)	Relief on account of natural calamities ..	..	26.3	26.3
(e)	Others (Secretariat, Social and Community Services, Housing, Urban Development, Information and Publicity Labour & Employment and other Social and Community Services) ..	17.9	22.3	40.2
C.	ECONOMIC SERVICES ..	235.2	165.6	400.8
(a)	General Economic Services ..	10.4	8.2	18.6
(b)	Agriculture and Allied Services ..	173.3	84.7	258.0
(c)	Industries and Minerals ..	22.2	16.7	38.9
(d)	Power Development (Energy) ..	27.8	21.7	49.5
(e)	Transport ..	1.5	34.3	35.8
D.	GRANTS-IN-AID AND CONTRIBUTIONS ..	..	8.9	8.9
E.	TOTAL EXPENDITURE (A+B+C+D) ..	524.3	1091.6	1615.9
F.	SURPLUS (+) OR DEFICIT (-) ..	..	..	(+)60.8

# BUDGET 1988-89

RUPEE GOES TO



EXPENDITURE ON CENTRAL PLAN SCHEME  
EXPENDITURE ON CENTRALLY SPONSORED  
PLAN SCHEME.

(PAISE DISTRIBUTION)

**TABLE No. 6**  
**Capital Receipts, 1988-89**

(In Crores of Rupees)

Sl. No.	Items	Receipts	Sl. No.	Item	Receipts
(1)	(2)	(3)	(1)	(2)	(3)
<b>A. CONSOLIDATED FUND</b>		<b>913.9</b>	<b>C. PUBLIC ACCOUNT</b>		<b>13792</b>
(a) Public Debt (i+ii)		848.7	(a) State Provident Fund		646
(i) Internal Debt of the State Government		548.9	(b) Reserve Fund		139
(ii) Loans and Advances from Central Government		299.8	(c) Deposits and Advances		3364
(iii) Loans and Advances		65.2	(d) Suspense and Miscellaneous		3385
<b>B. CONTINGENCY FUND</b>		<b>20.0</b>	(e) Remittances		6368
			<b>D. TOTAL CAPITAL RECEIPTS (A+B+C)</b>		<b>23131</b>

**Table No. 7**  
**Capital Disbursement, 1988-89**

(In Crores of Rupees)

Sl. No.	Items	Plan	Non-Plan	Total
(1)	(2)	(3)	(4)	(5)
<b>A. CONSOLIDATED FUND</b>		<b>499.8</b>	<b>585.1</b>	<b>1084.9</b>
(a) Public Debt (i+ii)		..	551.2	551.2
(i) Internal Debt of the State Government		..	429.8	429.8
(ii) Loans and Advances from the Central Government		..	121.4	121.4
(b) Loans and Advances		19.1	33.2	52.3
(c) Capital Expenditure outside the Revenue Account		480.7	0.7	481.4
<b>B. CONTINGENCY FUND</b>		..	20.0	20.0
<b>C. PUBLIC ACCOUNT</b>		..	1269.0	1269.0
(a) State Provident Fund		..	75.0	75.0
(b) Reserve Fund		..	13.6	13.6
(c) Deposits and Advances		..	308.4	308.4
(d) Suspense and Miscellaneous		..	339.5	339.5
(e) Remittances		..	532.5	532.5
<b>D. TOTAL CAPITAL DISBURSEMENT (A+B+C)</b>		<b>499.8</b>	<b>1874.1</b>	<b>2373.9</b>
<b>E. SURPLUS (+) OR DEFICIT (-)</b>		..	..	<b>(-) 30.0</b>
<b>F. OVER-ALL SURPLUS (+) OR DEFICIT (-)</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 56.3 per cent to the total tax revenue during 1979-80 has been estimated to go up to 46.4 per cent in the Budget for 1988-89. The table below reveals that the shared taxes have kept an increasing trend throughout the decade except for the years 1985-86 and 1987-88. State's own tax revenue also shows similar trend during the 10 years period. The receipt under this head was Rs. 112.1 crores in 1979-80 and it has gone up to Rs. 486.4 crores in the Budget Estimate of 1988-89 as against Rs. 394.3 crores in the Revised Estimate of 1987-88. The total tax revenue stands at Rs. 908.3 crores in the Budget for 1988-89 as against Rs. 806.2 crores in 1987-88 and Rs. 256.4 crores in the base year of 1979-80. Tax revenue constitutes 54.2 per cent of the total revenue receipt in the Budget for 1988-89.

3. The total Non-tax revenue for 1979-80 was Rs. 211.2 crores and it has been estimated at

Rs. 768.4 crores in the Budget for 1988-89, showing an increase of about 263.8 per cent during the decade. State's own non-tax has been estimated at Rs. 208.8 crores and the grants and contributions from the Central Government at Rs. 559.6 crores in the Budget for 1988-89. The corresponding figures under the above items were Rs. 61.3 crores and Rs. 149.9 crores respectively in the base year of 1979-80.

4. The total revenue receipt of the State has been estimated at Rs. 1676.7 crores in the Budget Estimate of 1988-89 as against Rs. 1450.9 crores in 1987-88 and Rs. 467.6 crores in 1979-80, showing an increase of 15.6 per cent over the Revised Estimate and 258.6 per cent over the base year of 1979-80. The increase of Rs. 225.8 crores in 1988-89 over 1987-88 is due to increase in receipt under all the components of total revenue receipts. Out of the total revenue receipts of Rs. 1676.7 crores budgeted for 1988-89, Grants and contributions constitute 33.4 per cent, Shared taxes constitute 25.2 per cent, State's own tax constitute 29.0 per cent and the remaining 12.4 per cent contributed by State's own non-tax. As regards the *per capita* revenue receipts it was Rs. 179.8 in 1979-80 and has been estimated to increase to Rs. 559.0 in the Budget Estimate for 1988-89.

TABLE No. 8  
Revenue Receipts from 1979-80 to 1988-89

(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 and contributions	Total Non-Tax			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1979-80	144.3	112.1	256.4	61.3	149.9	211.2	467.6	100	179.8
1980-81	160.0	132.6	292.6	133.5	195.2	328.7	621.3	133	239.0
1981-82	180.7	165.6	346.3	93.0	162.2	255.2	601.5	129	222.8
1982-83	197.2	178.7	375.9	99.4	326.3	425.7	801.6	171	298.9
1983-84	222.7	207.2	429.9	120.8	232.6	353.2	783.1	167	281.0
1984-85	284.1	234.9	519.0	113.9	189.9	303.8	822.8	176	289.9
1985-86	275.6	285.9	561.4	130.6	248.8	379.4	940.8	201	325.4
1986-87	414.4	337.8	752.2	158.3	317.7	476.0	1228.2	263	417.1
1987-88	411.9	394.3	806.2	153.3	491.4	644.7	1450.9	310	483.8
1988-89 <sup>(a)</sup>	421.9	486.4	908.3	208.8	559.6	768.4	1676.7	359	548.9

## STATE'S OWN TAX REVENUE

1 The total own tax revenue of the State which was only Rs. 112.1 crores during 1979-80 has been estimated at Rs. 486.4 crores in 1988-89 as against Rs. 394.3 crores in the Revised Estimate for 1987-88. The estimated collection of Rs. 486.4 crores of State Taxes during 1988-89 shows an increase of 333.9 per cent over the base year of 1979-80. The *per capita* State's own tax revenue has gone up from Rs. 43.1 in 1979-80 to Rs. 159.2 in the Budget for 1988-89.

2 The receipt under land revenue has gone up to Rs. 28.6 crores in 1988-89, from Rs. 4.7 crores in 1979-80. Stamps and Registration Fees maintain an increasing trend throughout the decade ending 1988-89 when it comes to Rs. 23.5 crores. A very similar trend is observed in case of State Excise Duty which was Rs. 7.8 crores in 1979-80 and has gone up to Rs. 29.5 crores in the Budget for 1988-89, recording an increase of

278.2 per cent. It is revealed from the table that the receipts under Taxes on Vehicles, Taxes and Duties on Electricity, Entertainment Tax and Sales Tax show increasing trends throughout the decade beginning 1979-80. During the decade Taxes on Vehicles has increased by 433.7 per cent, Taxes and Duties on Electricity by 707.9 per cent and Sales Tax by 282.2 per cent. Taxes and Duties on Electricity has been estimated at Rs. 101.8 crores during 1988-89 as against Rs. 12.6 crores in 1979-80. The collection from Entertainment tax has been estimated at Rs. 6.8 crores during 1988-89. As regards Sales Tax the receipt under this head has been estimated at Rs. 251.9 crores for 1988-89 against Rs. 214.8 crores in the Revised Estimate for 1987-88. During the year 1988-89 the receipt under Taxes and Duties on Electricity constitute 20.9 per cent, Sales tax constitute 51.8 per cent and the remaining 27.3 per cent are expected to be contributed by the rest seven State Taxes.

TABLE INo. 9

### State's Own Tax Revenue

(In Crores of Rupees)

Year	Tax on Agricultural Income	Land Revenue	Stamps and Registration fees	States Excise Duties	Tax on Vehicle	Taxes and Duties on Electricity	Taxes on goods and passengers
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(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.	15.9	17.3	21.6	25.3	49.8	2.6
1986-87	Neg.	20.8	20.3	22.8	31.8	60.2	0.2
* 1987-88		21.1	20.8	24.6	35.6	71.1	
@ 1988-89		28.6	23.5	29.5	44.3	101.8	

N. B.—Land Revenue includes rates and cess on Mining Royalties and other receipts



**TABLE: No. 9**  
**States Own Tax Revenue (Concl'd)**

(in Crores of Rupees)

Year	Entertain- ment tax	Sales Tax			Total	Total Own Tax Revenue	Per capita State's Own Tax (In Res.)
		States Sales Tax	Sales Tax on motor spirit	Central Sales Tax			
(1)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1979-80	2.8	46.4	..	19.5	65.9	112.1	43.1
1980-81	3.0	56.4	..	22.2	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	5.1	109.9	..	38.5	148.4	285.9	98.9
1986-87	5.5	131.5	..	44.7	176.2	337.8	114.7
1987-88*	6.3	146.0	..	68.9	214.9	394.3	131.5
1988-89@	6.8	198.9	..	53.0	251.9	486.4	189.2

## 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. 111.9 crores in 1979-80 and has gone up to Rs. 307.1 crores in the Budget Estimate of 1988-89. The basic Union Excise Duty is estimated at Rs. 262.1 crores as against Rs. 265.5 crores in the Revised Estimate of 1987-88. The additional Union Excise Duties which was Rs. 11.2 crores in 1979-80 has been estimated at Rs. 45.0 crores in 1988-89. During the decade beginning from 1979-80, Union Excise Duties and Taxes on Income other than Corporation Tax have increased by 174.7 per cent and 255.4 per cent respectively. Taxes on Income other than Corporation Tax has been estimated at Rs. 114.8 crores during 1988-89 as against Rs. 99.5 crores in the Revised Estimate for 1987-88. Thus, the total receipt under

Shared Tax has been estimated at Rs. 421.9 crores in the Budget for 1988-89 as against Rs. 411.9 crores in the Revised Estimate for 1987-88, recording an increase of 2.4 per cent.

2. The total tax revenue which was Rs. 206.4 crores during the base year of 1979-80 has been estimated at Rs. 908.3 crores during the Budget year 1988-89 as against Rs. 806.2 crores in the Revised Estimate for 1987-88. State's own tax which was contributing about 43.7 per cent to the total tax revenue during 1979-80 has subsequently been increased to 53.6 per cent in the year 1988-89. The *per capita* tax revenue was Rs. 98.6 in 1979-80 and has been estimated to go up to Rs. 268.8 in the Revised Estimate for 1987-88 and to Rs. 297.4 per cent in the Budget for 1988-89.

TABLE No. 10

### Shared Taxes and Total Tax Revenue

(In Crores of Rupees)

Year	Union Excise Duties			Taxes on Income other than Copor- ation Tax	Estate Duty
	Basic	Additional	Total		
(1)	(2)	(3)	(4)	(5)	(6)
1979-80	100.7	11.2	111.9	32.3	0.1
1980-81	110.1	12.2	122.3	37.5	0.2
1981-82	127.9	15.1	143.0	38.0	(-)0.3
1982-83	141.5	13.3	154.8	42.3	0.1
1983-84	157.9	20.9	178.8	43.8	0.1
1984-85	196.0	32.3	228.3	56.1	(-)0.3
1985-86	197.9	..	197.9	77.6	..
1986-87	281.9	41.6	323.5	90.8	0.1
1987-88*	265.5	48.9	312.4	99.5	..
1988-89@	262.1	45.0	307.1	114.8	..

TABLE No. 10

## Shared Taxes and Total Tax Revenue—(Concl'd.)

(In Crores of Rupees)

Year	Shared Taxes (Total)	State's own taxes (Total)	Tax Revenue (Total)	Index of Total Tax	Per capita Tax Revenue (in Rs.)
(1)	(7)	(8)	(9)	(10)	(11)
1979-80	144.3	112.1	256.4	100	98.6
1980-81	160.0	132.6	292.6	114	112.5
1981-82	180.7	165.6	346.3	135	128.3
1982-83	197.2	178.7	375.9	147	139.2
1983-84	222.7	207.2	429.9	168	154.3
1984-85	284.1	234.9	519.0	202	182.9
1985-86	275.5	285.9	561.4	219	194.2
1986-87	414.4	337.8	752.2	293	285.5
1987-88*	411.9	394.3	806.2	314	288.8
1988-89@	421.9	486.4	908.3	354	297.4

## NON-TAX REVENUE

1. 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 Grants-in-aid include grants for State Plan Schemes, Social Welfare Schemes, Irrigation, Navigation, Community Development Projects, National Extension Service, 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 grants accounted for Rs 41.6 crores during the year 1979-80, as against Rs 0.7 crore only in the Budget for 1988-89. Other Grants which was Rs. 108.3 crores in 1979-80 has been estimated at Rs 558.9 crores during 1988-89 as against Rs. 483.1 crores in the Revised Estimate for 1987-88. During the year 1988-89 the total grants from the Central Government has been estimated at Rs. 559.6 crores as against Rs. 491.4 crores in 1987-88 recording an increase of 13.9 per cent.

2. Receipts under own non-tax was Rs. 113 crores in 1979-80 and it has been estimated to go up to Rs 208.8 crores in the Budget for 1988-89. Receipts under General Services

has been estimated at Rs. 9.4 crores and under Social and Community Services at Rs. 15.9 crores in the Budget for 1989-90. Revenue from Forest which was Rs. 28.0 crores in 1979-80 has been estimated at Rs. 64.1 crores in 1988-89 showing an increase of 128.9 per cent during the decade ending 1988-89. Receipts under Economic Services (Except Forest) has been estimated at Rs. 96.6 crores in 1988-89 as against Rs. 60.9 crores in 1987-88. Interest Dividends and profits which was Rs. 5.0 crores in 1979-80 has been estimated to decline by Rs. 12.6 crores in 1988-89, as compared with 1987-88 Revised Estimate.

3. Thus the total Non-tax revenue has been estimated at Rs. 768.4 crores in the Budget for 1988-89 as against Rs. 644.7 crores in the Revised Estimate of 1987-88 and Rs. 211.2 crores in the base year of 1979-80. Grants and contributions which was contributing about 71.0 per cent to the total non-tax revenue during 1979-80 has been estimated to increase to 72.8 per cent during the Budget for 1988-89. The total non-tax revenue in 1988-89 records an increase of 19.2 per cent over the Revised Estimate of 1987-88 and 263.8 per cent over the base year of 1979-80. As regards per capita non-tax revenue it has been estimated to be Rs. 251.6 in 1988-89 as compared to Rs. 81.2 in 1979-80.

**TABLE No. 11**  
**Non tax Revenue**

(In Crores of Rupees)

Year	Grants and Contributions from Central Government			Index of Growth	State's own non-tax	
	Statutory	Others	Total		General services	Social & Community services
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1979-80	41.6	108.3	149.9	100	7.3	7.6
1980-81	37.7	157.6	195.2	130	63.6	6.1
1981-82	29.0	133.2	162.2	108	8.1	11.5
1982-83	19.2	307.1	326.3	218	6.9	11.1
1983-84	9.4	223.2	232.6	155	9.2	12.9
1984-85	19.4	170.5	189.9	127	10.8	10.8
1985-86	64.9	193.9	248.8	166	22.5	20.1
1986-87	37.8	279.9	317.7	212	33.8	20.3
1987-88*	8.3	483.1	491.4	328	8.3	11.9
1988-89@	0.7	558.9	559.6	373	9.4	15.9

TABLE No. 11 (Concl.)

(In Crores of Rupees)

Year	State's own non-tax				Index of Growth	Total Non-tax Revenue (Cols. 4 + 11)	Per capita Non-tax Revenue (In Rs.)
	Economic services (Except Forest)	Forest	Interest Dividends and profits	Total own non-tax			
(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1979-80 ..	13.4	28.0	5.0	61.3	100	211.2	81.2
1980-81 ..	16.9	37.3	8.8	133.5	218	328.7	126.5
1981-82 ..	19.9	46.6	7.2	93.0	152	285.2	94.5
1982-83 ..	20.7	47.3	13.4	99.4	162	425.7	157.7
1983-84 ..	21.7	54.9	21.9	120.6	197	353.2	126.7
1984-85 ..	20.3	50.2	21.8	113.9	186	303.8	107.0
1985-86 ..	27.8	48.4	11.4	130.6	213	379.4	131.2
1986-87 ..	41.6	49.9	12.7	158.3	268	476.0	161.7
1987-88* ..	60.9	62.0	10.2	153.3	250	644.7	215.0
1988-89@ ..	98.6	64.1	22.8	208.8	341	768.4	251.8

## 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. 294.2 crores or 62.9 per cent of the total revenue receipts in 1979-80 and it has been estimated at Rs. 981.5 crores or 58.5 per cent of the total revenue of the State in 1988-89. During the decade, resources from the Centre have shown an increase of about 233.6 per cent.

State's own resources have been estimated at Rs. 695.2 crores in 1988-89 as against Rs. 133.4 crores in 1979-80 and Rs. 547.6 crores in 1987-88. The estimated State's own resources for 1988-89 budget show an increase of 28.9 per cent over the Revised Estimate of 1987-88. State's own resources account for 41.5 per cent of the total revenue receipt in 1988-89 and 17.1 per cent in 1979-80. The following table presents the resources transferred from the Centre and State's own resources for a decade from 1979-80 to 1988-89.

TABLE No. 12

### Resources Transferred from Centre and State's own Resources

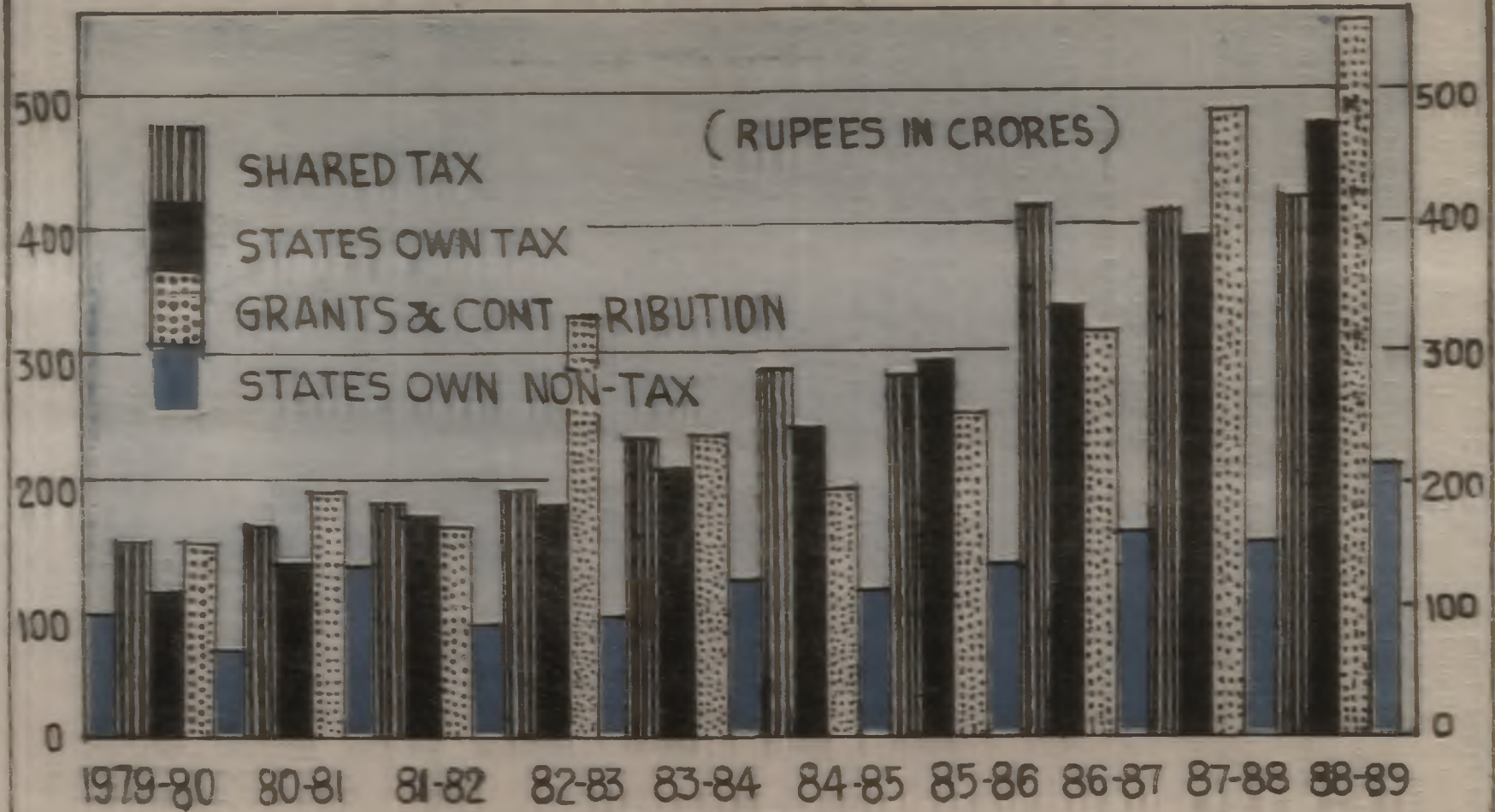
(In Crores of Rupees)

Year	Resources transferred from Centre			Total	Percentage to total Revenue receipts	Index of Growth
	Shared taxes	Grants and Contributions				
(1)	(2)	(3)	(4)	(5)	(6)	
1979-80	144.3	149.9	294.2	62.9	100	
1980-81	160.0	195.2	355.2	57.2	21	
1981-82	180.7	162.2	342.9	57.0	16	
1982-83	197.2	326.3	523.5	65.3	18	
1983-84	222.7	232.6	455.3	58.1	65	
1984-85	284.1	189.9	474.0	57.6	61	
1985-86	275.5	248.8	524.3	55.7	138	
1986-87	414.4	317.7	732.1	59.6	49	
1987-88*	411.9	491.4	903.3	62.3	57	
1988-89@	421.9	559.6	981.5	58.5	37	

### State's own Resources

State's own tax	State's own Non-tax	Total	Percentage to total Revenue receipts	Index of Growth	Total Revenue receipts
(7)	(8)	(9)	(10)	(11)	(12)
112.1	61.3	173.4	37.1	100	676
132.6	133.5	266.1	42.8	153	213
165.6	93.0	258.6	43.0	149	101.5
178.7	99.4	278.1	34.7	160	81.6
207.2	120.6	327.8	41.9	189	83.1
234.9	113.9	348.8	42.4	201	89.0
285.9	130.8	416.5	44.3	240	40.8
337.8	158.3	496.1	40.4	286	1,28.2
394.3	153.3	547.6	37.7	316	1,40.9
486.4	208.8	695.2	41.5	401	1,66.7

# 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 122.6 crores in 1979-80 has been estimated at Rs 522.0 crores in 1988-89 as against Rs 440.2 crores in 1987-88 showing an increase of about 18.6 per cent. In the Budget for 1988-89, 47.3 per cent of the total expenditure on General Services are expected to be spent under interest payment and servicing of debt, 33.2 per cent under Administrative Services, 8.3 per cent under pensions and Miscellaneous Services, 8.6 per cent under Fiscal Services and the remaining 2.6 per cent on organs of the State. As compared with Revised Estimate of 1987-88 the expenditure under organs of the State has declined in 1988-89 marginally, whereas the expenditure under Fiscal Services, interest payment and servicing of Debt, Administrative Services and pensions and miscellaneous services have gone up during 1988-89 by 5.2 per cent, 19.7 per cent, 25.4 per cent and 10.7 per cent respectively.

2. Expenditure under Social and Community Services has been estimated at Rs. 686.2 crores in 1988-89 which is 42.5 per cent of the total revenue expenditure as against Rs. 633.0 crores in 1987-88. Expenditure on Education, Art and Culture which was Rs. 87.5 crores in 1979-80 has been estimated to go up to Rs 342.6 crores in the Budget for 1988-89, a rise of about 291.5 per cent during the decade. Expenditure on Medical, Public Health, Sanitation, Water-Supply and Family Welfare has been estimated at Rs 166.6 crores in 1988-89 as compared to Rs. 45.2 crores in 1979-80. During the year 1988-89 expenditure on Social Security and Welfare increased by Rs. 9.8 crores and expenditure on Relief on account of natural calamities increased by Rs. 13.2 crores as compared with the Revised Estimate of 1987-88. Out of the total expenditure on Social and Community Services during 1988-89, 49.9 per cent are expected to be spent on Education, Art and Culture, 24.3 per cent on Medical, Public Health, Sanitation, Water Supply and Family Welfare,

16.1 per cent on Social Security and welfare, 3.8 per cent on Relief on account of natural calamities and the remaining 5.9 per cent on others.

3. Expenditure on Economic Services has increased from Rs. 149.4 crores in 1979-80 to Rs. 392.4 crores in 1987-88 Revised Estimate and Rs. 400.8 crores in the Budget for 1988-89 which accounts for 24.8 per cent of the total expenditure incurred under Revenue Account. Expenditure on General Economic Services has been estimated as Rs. 18.6 crores which is 4.6 per cent of the expenditure on Economic Services during 1988-89. Expenditure on Agriculture and Allied Services has been estimated at Rs. 258.0 crores in 1988-89 as against Rs. 258.3 crores in the Revised Estimates for 1987-88. The estimated expenditure on Industry and Minerals will be Rs. 38.9 crores in the Budget for 1988-89. Rs. 49.5 crores will be spent on Water and Power Development during the year 1988-89. This accounts for 12.4 per cent of the expenditure on Economic Services. Similarly expenditure on Transport and Communication has been estimated at Rs. 35.8 crores in 1988-89 as against Rs 35.3 crores in 1987-88. In the Budget for 1988-89, 64.4 per cent of the expenditure on Economic Services will be spent on Agriculture and Allied Services and 9.7 per cent on Industry and Minerals. Beginning from the year 1979-80 to 1988-89, Agriculture and Allied Services have always taken a major share of expenditure.

4. The total expenditure in the Revenue Account has been estimated at Rs 1,615.9 crores in the Budget for 1988-89 as against Rs. 448.9 crores in 1979-80 and Rs 1,472.2 crores in the Revised Estimate for 1987-88. The total Revenue Expenditure in 1988-89 have shown an increase of 9.8 per cent over the Revised Estimates and 260.0 per cent over the base year of 1979-80.

During the year 1979-80, the Plan expenditure was 24.0 per cent and Non-plan 76.0 per cent. In the Budget for 1988-89, the Plan Expenditure has been estimated at Rs. 524.3 crores and the Non-plan expenditure at Rs. 1,091.6 crores which accounts for 32.4 per cent and 67.6 per cent respectively. The *per capita* revenue expenditure which was Rs. 172.6 during 1979-80 has been estimated to go up to Rs 529.0 in the Budget for 1988-89 as against Rs. 490.9 in the Revised Estimate for 1987-88.



TABLE

## Revenue Expenditure

## (A) EXPENDITURE ON

(In Crores of

Year	Total Revenue Expenditure (A+B+C)			Index of Growth	Per capita expenditure (in Rs.)	(a) Organs of State (total)
	Plan	Non-Plan	Total			
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1979-80	107.7	341.2	448.9 (100.0)	100	172.6	6.8
1980-81	142.0	398.5	540.5 (100.0)	120	207.9	7.1
1981-82	138.8	434.8	573.6 (100.0)	128	212.4	5.0
1982-83	170.5	654.1	824.6 (100.0)	184	305.4	5.9
1983-84	223.9	558.8	782.7 (100.0)	174	280.9	7.7
1984-85	271.4	625.4	896.8 (100.0)	200	316.0	17.3
1985-86	296.3	704.6	1000.9 (100.0)	223	346.2	9.0
1986-87	344.0	904.0	1,248.0 (100.0)	278	423.9	10.9
1987-88*	484.9	987.3	1,472.2 (100.0)	328	490.9	14.2
1988-89@	524.3	1,091.6	1,615.9 (100.0)	360	529.0	13.9

No. 13

from 1979-80 to 1988-89

GENERAL SERVICES

Rupees)

Plan	(b) Fiscal Services		(c) Interest Payment & Servicing of debt (Total Non- plan)	(d) Administrative Services		
	Non-Plan	Total		Plan	Non-plan	Total
(8)	(9)	(10)	(11)	(12)	(13)	(14)
4.3	14.3	18.6	50.1	0.6	40.4	41.0
4.6	15.2	19.8	50.4	1.0	48.8	49.8
7.0	19.9	24.9	67.0	1.1	61.7	62.8
6.7	21.1	27.8	79.7	0.7	68.8	69.5
6.6	24.1	30.7	96.4	0.7	79.7	80.4
7.2	26.9	34.1	101.3	1.9	83.5	85.4
1.9	29.6	31.5	126.0	3.9	91.5	95.4
1.7	36.6	38.3	172.0	3.6	129.2	132.8
2.3	40.2	42.5	206.2	6.5	131.7	138.2
3.1	41.6	44.7	246.8	7.2	166.1	173.3

TABLE

(In Crores of

Year	(e) Pensions & Miscellaneous Services			(A) Total General Services (a + b + c + d + e)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
(1)	(15)	(16)	(17)	(18)	(19)	(20)
1979-80	0.3	5.8	6.1	5.2	117.4	127.6 (27.3)
1980-81	1.5	7.4	8.9	7.1	128.9	136.0 (25.1)
1981-82	(—) 1.0	8.9	7.9	7.0	160.5	167.5 (20.2)
1982-83	0.5	11.3	11.8	7.9	186.8	194.7 (23.6)
1983-84	1.9	13.9	15.8	9.2	221.8	231.0 (29.5)
1984-85	1.5	18.3	19.8	10.6	247.3	257.9 (28.8)
1985-86		20.6	20.6	5.8	276.7	282.5 (28.2)
1986-87		29.8	29.8	5.3	378.5	383.8 (30.8)
1987-88*		39.1	39.1	8.9	431.3	440.2 (29.9)
1988-89 <sup>(a)</sup>		43.3	43.3	10.3	511.7	522.0 (32.3)

Note— Figures in brackets

No. 13—Contd.

Rupees)

(a) Education, Art & Culture			(b) Medical, Public Health, Sanitation, Water-Supply and Family Welfare		
Plan	Non-plan	Total	Plan	Non-plan	Total
(21)	(22)	(23)	(24)	(25)	(26)
6.3	81.2	87.5	19.4	25.8	45.2
7.5	99.6	107.1	23.5	31.4	54.9
9.4	106.3	115.7	28.8	34.8	63.6
11.2	127.8	139.0	45.9	38.0	83.9
14.1	141.8	155.9	55.4	42.7	98.1
22.7	158.5	179.2	53.9	44.8	98.7
29.5	171.0	200.5	55.2	54.5	109.7
31.7	221.6	253.3	63.2	64.5	127.7
45.5	250.5	296.0	88.9	70.2	159.1
82.8	259.8	342.6	94.2	72.4	166.6

represent percentages

TABLE  
(B) Expenditure on Social  
(In Crores

Year	(c) Social Security and Welfare			(d) Relief on account of natural calamities		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
(1)	(27)	(28)	(29)	(30)	(31)	(32)
1979-80 ..	8.4	11.5	19.9	..	8.7	8.7
1980-81 ..	13.4	12.9	26.3	..	10.6	10.6
1981-82 ..	19.7	13.5	33.2	..	14.8	14.8
1982-83 ..	26.9	16.5	43.4	..	171.1	171.1
1983-84 ..	28.9	16.8	45.7	..	18.0	18.0
1984-85 ..	33.0	19.6	52.6	..	30.2	30.2
1985-86 ..	40.9	20.0	60.9	..	30.7	30.7
1986-87 ..	47.8	26.1	73.9	..	27.7	27.7
1987-88* ..	74.4	26.3	100.7	..	13.1	13.1
1988-89(ii) ..	83.9	26.6	110.5	..	26.3	26.3

\*\* Others include Secretariate, Social and Community Services, Housing, Urban Development, and Scientific Services and Research.

No. 13-Contd  
and Community Services  
of Rupees)

(A) Others **			(B) Total Social and Community Services (a + b + c + d + e)		
Plan	Non Plan	Total	Plan	Non-Plan	Total
(33)	(34)	(35)	(36)	(37)	(38)
1.4	10.6	12.0	35.5	137.8	173.3 (38.6)
30.0	12.3	42.3	74.5	166.7	241.2 (44.6)
4.9	13.3	18.2	62.8	182.7	245.5 (42.8)
3.6	15.0	18.6	87.6	368.4	456.0 (55.3)
5.4	15.8	21.2	103.8	235.1	338.9 (43.3)
7.5	16.9	24.4	117.1	268.0	385.1 (42.9)
10.8	18.8	29.6	136.4	295.0	431.4 (43.1)
10.6	23.2	33.8	153.3	363.1	516.4 (41.4)
40.7	23.4	64.1	249.5	383.5	633.0 (43.0)
17.9	22.3	40.2	278.8	407.4	686.2 (42.5)

Information and Publicity, Labour & Employment Other Social and Community Services

TABLE  
(C) EXPENDITURE ON ECONOMIC SERVICES AND  
(In Crores of

Year	(a) General Economic Services (Science and Technology)			(b) Agriculture and Allied Services		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
(1)	(39)	(40)	(41)	(42)	(43)	(44)
1979-80 ..	6.5	7.3	13.8	48.9	43.4	92.3
1980-81 ...	4.5	8.9	13.4	50.8	47.1	97.9
1981-82 ..	4.9	10.3	15.2	57.7	45.3	103.0
1982-83 ...	4.7	11.9	16.6	62.9	54.7	117.6
1983-84 ..	5.6	12.7	18.3	94.1	56.0	150.1
1984-85 ..	9.2	14.7	23.9	115.4	64.1	179.5
1985-86 ..	3.6	5.8	9.4	118.8	66.9	185.7
1986-87 ..	5.0	7.0	12.0	135.8	81.4	217.2
1987-88*	7.1	8.2	15.3	172.0	86.3	258.3
1988-89@	10.4	8.2	18.6	173.3	84.7	258.0

## MISCELLANEOUS SERVICES

Rupees)

Plan	(c) Industries and Minerals		Plan	(d) Water and Power Development	
	Non-Plan	Total		Non-Plan	Total
(45)	(46)	(47)	(48)	(49)	(50)
2.9	2.2	5.1	7.9	13.0	20.9
3.9	2.4	6.2	1.1	14.5	15.6
4.8	2.7	7.5	1.3	13.6	14.9
5.7	3.0	8.7	1.4	7.4	8.8
8.7	3.4	12.1	1.8	9.4	11.2
13.2	3.7	16.9	1.8	9.1	10.9
12.7	13.8	26.5	15.8	16.0	31.8
18.8	16.6	35.2	24.3	20.9	45.2
17.1	16.6	33.7	30.2	19.7	49.9
22.2	16.7	38.9	27.8	21.7	49.5



**TABLE**  
(In Crores of

Year	(a) Transport and Communication		
	Plan	Non-Plan	Total
(1)	(51)	(52)	(53)
1979-80	0.8	16.5	17.3
1980-81	0.2	26.4	26.6
1981-82	0.3	15.7	16.0
1982-83	0.3	17.8	18.1
1983-84	0.6	15.9	16.5
1984-85	4.1	13.7	17.8
1985-86	1.2	25.6	26.8
1986-87	2.0	29.9	31.9
1987-88*	0.3	35.0	35.3
1988-89 <sup>(a)</sup>	1.5	34.3	35.8

Figures given in the brackets under columns 4, 20, 38, 56 and 59

## No. 13-Concl'd.

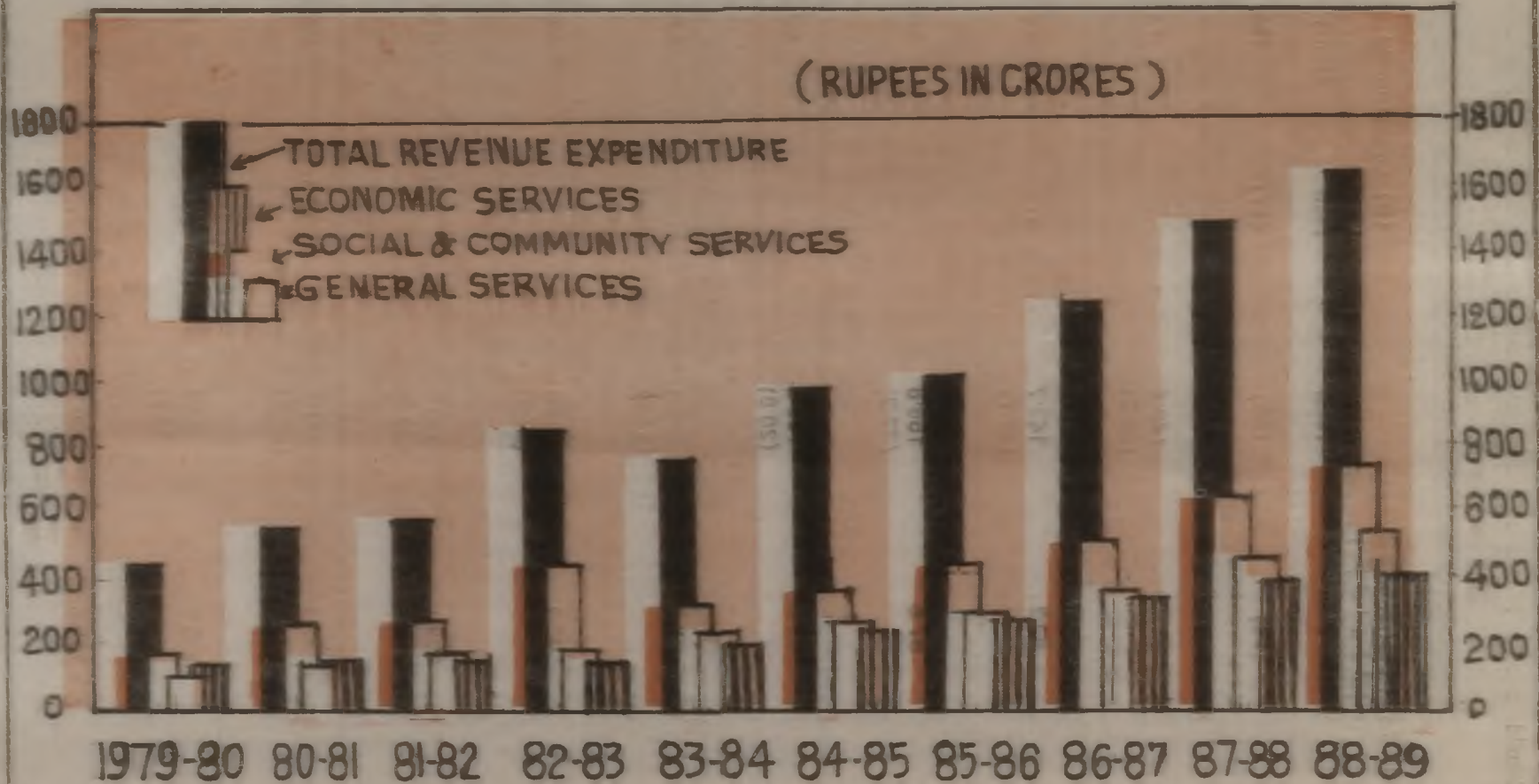
Rupees)

(C) Total Economic Services (a+b+c+d+e)			(D) Grants-In-aid and Contributions		
Plan	Non-Plan	Total	Plan	Non-Plan	Total
(54)	(55)	(56)	(57)	(58)	(59)
67.0	82.4	149.4 (33.3)	—	3.6	3.6 (0.8)
60.5	99.2	149.7 (27.7)	—	3.6	3.6 (0.6)
69.0	87.6	156.6 (27.3)	—	4.0	4.0 (0.7)
75.0	94.8	169.8 (20.6)	—	4.1	4.1 (0.5)
110.9	97.4	208.3 (26.6)	—	4.5	4.5 (0.6)
143.7	105.3	249.0 (27.8)	—	4.8	4.8 (0.5)
152.1	128.1	280.2 (28.0)	2.0	4.8	6.8 (0.7)
185.7	155.8	341.5 (27.4)	(—)0.3	6.6	6.3 (0.4)
226.6	165.8	392.4 (26.7)	—	6.6	6.6 (0.4)
235.2	165.6	400.8 (24.8)	—	6.9	6.9 (0.4)

Indicate percentages to total Revenue Expenditure.

# REVENUE EXPENDITURE

(RUPEES IN CRORES)



## CAPITAL RECEIPTS

1. The following table shows the capital receipts of the Government of Orissa. Capital 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 1979-80 was Rs. 803.8 crores and it has been estimated at Rs. 2,313.1 crores in the Budget for 1988-89 showing an increase of about 187.8 per cent during the decade. Out of the total capital receipts of Rs. 2,313.1 crores budgeted for 1988-89, Public Account constitutes 59.6 per cent, Public Debt 38.7 per cent and the remaining 3.7 per cent covered by Loans and Advances and Contingency Fund. Public Debt has been

estimated at Rs. 848.7 crores in the Budget for 1988-89 as against Rs. 876.5 crores in the Revised Estimates for 1987-88. However, Public Debt to the tune of Rs. 1,098.3 crores in the year 1983-84 was the highest in the series ending 1988-89 mainly due to abnormal increase in the internal debt of the State Government. During the year 1988-89 receipts under Contingency Fund declined by Rs. 56.5 crores as compared with the year 1987-88 Revised Estimates. Receipts under Public Account was Rs. 651.3 crores in the base year of 1979-80 and it has been estimated at Rs. 1,379.2 crores in the Budget Estimates for 1988-89 which declined by Rs. 72.4 crores, Rs. 210.6 and Rs. 0.5 crores as compared with the years of 1985-86, 1986-87 and 1987-88 Revised Estimates. This decline is mainly due to fall in receipts under the heads viz. Deposits and Advances, Suspense, Miscellaneous and Remittances.

TABLE No. 14

### Capital Receipts from 1979-80 to 1988-89

(In crores of Rupees)

Year	(i) Consolidated Fund				
	Internal debt of the State Government	Loans and advances from central Government	Public Debt (Total)	Loans and Advances	Consolidated Fund (Total)**
(1)	(2)	(3)	(4)	(5)	(6)
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	26.4	1,033.7
1982-83	350.7	180.5	531.2	23.8	1,356.6
1983-84	883.9	214.4	1,098.3	38.4	1,919.9
1984-85	671.8	157.7	829.5	30.1	1,682.4
1985-86	380.0	266.6	646.6	42.0	1,629.4
1986-87	326.1	205.2	531.3	27.0	1,786.6
*1987-88	570.6	305.8	876.5	49.4	2,376.8
*1988-89	548.9	299.8	848.7	65.2	2,590.6

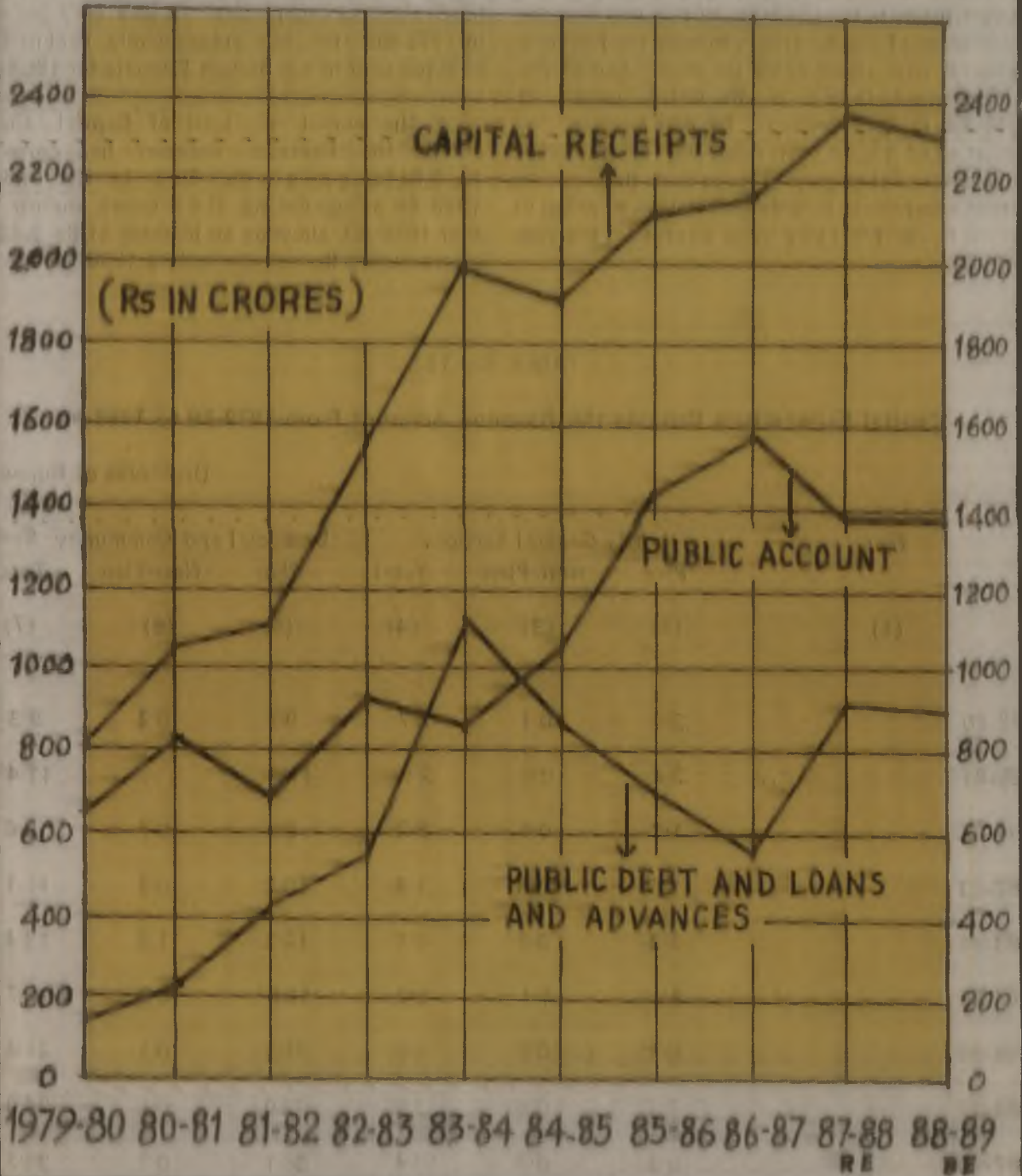
\*\* Col. 6 has not been included under Col. 12

TABLE No. 14  
Capital Receipts from 1979-80 to 1988-89

(In crores of Rupees)

Year	(ii) Contingency Fund	(iii) Public Account			Total	Total Capital Receipts (Cols. 4+5+7+11)
		Small Savings State Provident Fund	Reserve Fund	Deposits and Advances, suspense Miscellaneous and Remittances		
(1)	(7)	(8)	(9)	(10)	(11)	(12)
1979-80	7.7	28.2	13.4	609.7	681.3	803.8
1980-81	13.2	33.8	17.8	770.4	821.7	1,083.7
1981-82	0.8	41.6	14.5	624.8	680.6	1,113.6
1982-83	98.0	55.8	14.0	862.9	922.7	1,573.7
1983-84	..	89.8	12.2	756.8	858.8	1,995.5
1984-85	3.7	101.8	1.07	931.6	1,044.1	1,907.4
1985-86	4.4	112.1	14.6	1,324.9	1451.6	2,144.6
1986-87	36.0	144.4	14.9	1,430.5	1689.8	2,184.1
1987-88*	76.5	165.0	13.8	1,200.9	1,379.7	2,382.1
1988-89@	20.0	154.6	13.9	1,210.7	1,379.2	2,313.1

# CAPITAL RECEIPTS



### Capital Expenditure Outside the Revenue Account

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. 129.7 crores in 1979-80 and it has been increased to Rs. 481.4 crores in the Budget Estimate for 1988-89. Within this decade, the increase of Capital Outlay outside the Revenue Account was about 271.2 per cent. Out of the total Capital Outlay of Rs. 481.4 crores in 1988-89 Budget Estimate, Rs. 480.7 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 for the year 1981-82.

2. In the Budget for 1988-89, 87.8 per cent of the total Capital Outlay outside the Revenue Account has been proposed to be spent under Economic Services and the rest 12.2 per cent under General Services and Social and Community Services. During the decade from 1979-80 to 1988-89, Economic Services has always taken a lion's share of expenditure. It was 90.7 per cent in 1979-80 and has subsequently declined to 87.8 per cent in the Budget Estimate for 1988-89.

3. The cumulative total of Capital Outlay outside the Revenue Account has come to Rs. 3,341.8 crores in the State by the end of 1988-89 as against Rs. 918.7 crores during the year 1979-80, showing an increase of Rs. 2,423.1 crores during the decade ending 1988-89.

TABLE No. 15

#### Capital Expenditure Outside the Revenue Account from 1979-80 to 1988-89

(In Crores of Rupees)

Year	(A) General Services			(B) Social and Community Services		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1979-80	2.8	0.1	2.7	9.1	0.2	9.3
1980-81	2.4	0.5	2.9	11.4	..	11.4
1981-82	1.7	0.5	2.2	8.9	0.7	9.6
1982-83	1.5	0.3	1.8	10.8	0.3	11.1
1983-84	2.3	3.8	6.1	12.2	1.2	13.4
1984-85	4.4	1.1	5.5	15.6	0.2	15.7
1985-86	6.3	(—)0.5	5.8	21.3	0.1	21.4
1986-87	7.2	0.6	7.8	33.9	0.1	34.0
1987-88	9.9	0.5	10.4	36.1	0.2	36.3
1988-89	12.2	0.1	12.3	46.4	0.2	46.6

@

TABLE No 15

## Capital Expenditure Outside the Revenue Account from 1979-80 to 1988-89

(In Crores of Rupees)

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)
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	225.7	4.3	230.0	253.3	3.9	257.2	2134.3
1986-87	277.6	3.6	281.2	318.7	4.3	323.0	2457.3
1987-88	356.1	0.3	356.4	402.1	1.0	403.1	2860.4
1988-89	422.1	0.4	422.5	480.7	0.7	481.4	3341.8

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DOC. No. 4825  
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## CAPITAL DISBURSEMENT

1. The total Capital disbursement was Rs. 832.1 crores during 1979-80 and it has been estimated at Rs. 2373.9 crores in the Budget for 1988-89 against Rs. 2339.3 crores in the Revised Estimate. The total Capital disbursement has maintained an increasing trend throughout the decade from 1979-80 to 1988-89.

2. Repayment of Public Debt is estimated at Rs. 551.2 crores in the Budget for 1988-89 as against Rs. 569.2 crores in 1987-88 Revised Estimate and Rs. 329.1 crores in 1986-87. Repayment of Internal Debt was highest in the year 1983-84 and lowest in 1979-80 and repayment proposed to be made in the Budget year

for 1988-89 is Rs. 429.8 crores. The estimated disbursement under Public Account in 1988-89 Budget Estimate is Rs. 1269.0 crores as against Rs. 653.5 crores in 1979-80, showing an increase of about 94.2 per cent. Maximum disbursement of Rs. 1525.3 crores was made under Public Account during the year 1986-87, followed by Rs. 1319.0 crores in 1985-86. However, disbursements in 1987-88 Revised Estimate and 1988-89 Budget Estimate under Public Account are low due to lower disbursements made under the heads, viz. Deposits and Advances, Miscellaneous and Remittances. The following table presents the Capital disbursements of the State over a decade ending 1988-89.

TABLE No. 16

### Capital Disbursement From 1979-80 to 1988-89

(In Crores of Rupees)

Year	Public Debt			Loans and Advances		
	Internal debt of State Government	Loans and Advances from Central Government	Total	Plan	Non-Plan	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1979-80	6.4	21.0	27.4	5.5	8.9	14.4
1980-81	29.1	89.3	118.4	18.7	23.9	42.6
1981-82	253.0	36.2	289.2	12.6	14.7	27.3
1982-83	322.8	49.1	371.9	9.5	21.1	30.6
1983-84	842.0	60.3	902.3	18.5	27.3	45.8
1984-85	584.8	72.9	657.7	21.5	27.2	48.7
1985-86	293.4	79.2	372.6	15.3	36.2	51.5
1986-87	248.9	80.2	329.1	28.0	28.4	56.4
1987-88*	467.6	101.6	569.2	35.0	37.9	72.9
1988-89@	429.8	121.4	551.2	19.1	33.2	52.3

N. B.—Column 9 is not included under col. 15

TABLE No. 16

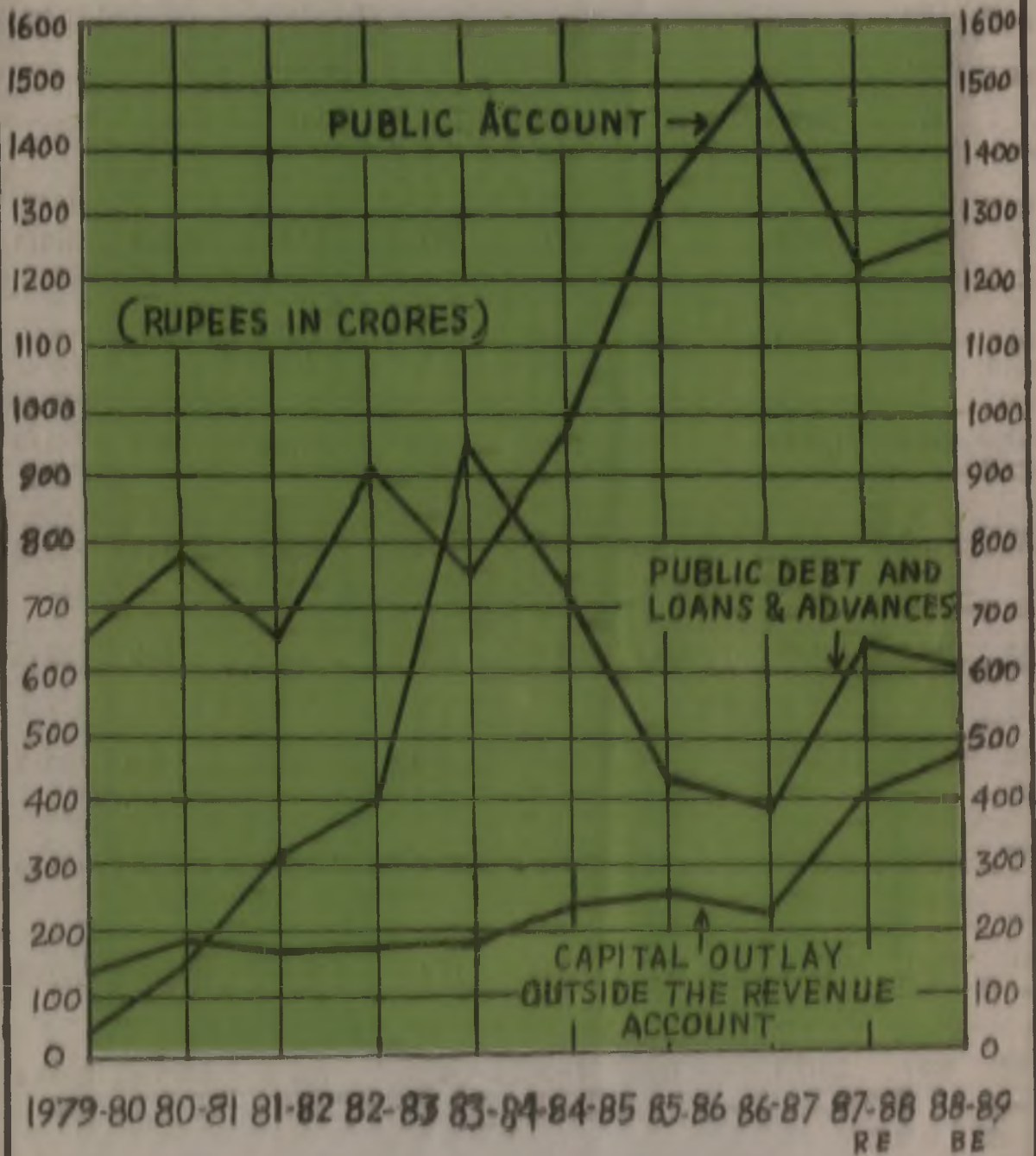
CAPITAL DISBURSEMENT FROM 1979-80 TO 1988-89—*Concl'd.*

(In Crores of Rupees)

Year	Capital expenditure outside the Revenue Account	Consolidated fund (Total)	(ii) Contingency fund	(iii) Public Account			Public Account (Total)	Total Capital disbursement (Col 4+7+8+10+14)
				State Provident fund	Reserve fund	Deposit and Advances Miscellaneous and remittances		
(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1979-80	1,29.7	624.4	7.1	15.7	23.7	6,14.1	6,53.5	8,32.1
1980-81	1.87.8	899.3	10.8	19.7	19.9	7,37.4	7,77.0	1,136.6
1981-82	1,67.9	1,067.9	6.9	23.7	7.6	6,19.8	6,51.1	1,142.4
1982-83	1.82.4	1,499.5	105.4	28.9	13.4	8,68.4	9,10.7	1,601.0
1983-84	184.5	1,825.4	(—)20.2	34.8	23.5	697.6	755.9	1,868.3
1984-85	235.8	1,839.0	6.0	44.4	10.8	9,36.1	991.3	1,939.5
1985-86	257.2	1,682.2	7.0	56.0	14.2	1,248.8	1,319.0	2,007.3
1986-87	353.0	1,986.5	15.8	75.6	13.3	1,436.4	1,525.3	2,279.6
1987-88*	403.1	2,517.4	76.6	75.0	12.6	1,129.0	1,217.6	2,339.3
1988-89(u)	481.4	2,700.8	20.0	75.0	13.6	1,180.4	1,269.0	2,373.9

N. B.— Column 9 is not included under Col. 15

# CAPITAL EXPENDITURE



## OVERALL RECEIPTS AND DISBURSEMENT

1. The following table presents the combined receipts and expenditure under both Revenue and Capital Account. During the decade from 1979-80 to 1988-89, the total revenue receipts of the State has increased from Rs. 467.6 crores to Rs. 1676.7 crores, recording an increase of about 258.6 per cent. During the same period receipts under Capital Account has shown an increase of about 187.8 per cent. During the year 1979-80, the total receipts both under Revenue Account and Capital Account was Rs. 1271.4 crores and it has been estimated at Rs. 3989.8 crores in the Budget for 1988-89.

2. Expenditure under Revenue Account was Rs. 448.9 crores in 1979-80 and it is expected to go to Rs. 16159.9 crores in 1988-89 Budget Estimates. Similarly expenditure under Capital Account has gone up from Rs. 832.1 crores in 1979-80 to Rs. 2373.9 crores in 1988-89. The total disbursement both under Revenue

Account and Capital Account has been estimated at Rs. 3989.8 crores in the Budget for 1988-89, as against Rs. 3811.5 crores in the Revised Estimate for 1987-88 and Rs. 1281.0 crores in the base year 1979-80.

3. During the decade ending 1988-89 the Revenue Budget discloses deficit for 5 years and also surplus for 5 years. The highest deficit and surplus are of the order of Rs. 74.0 crores and Rs. 80.8 crores respectively, under Revenue Account in the series. Similarly the Capital Budget discloses deficit for 6 years and surplus for 4 years the highest deficit and surplus being Rs. 95.5 crores and Rs. 137.3 crores respectively in the series. Revenue Account and Capital Account are estimated to show surplus of Rs. 60.8 crores and deficit of Rs. 60.8 crores respectively during 1988-89 Budget Estimate. The Budget for 1988-89, therefore is balanced.

TABLE No. 17

### Overall Receipts and Disbursements (Revenue and Capital Account) From 1979-80 to 1988-89

(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)
1979-80 ..	4,67.6	8,03.8	12,71.4	4,48.9	8,32.1	12,81.0	(+)18.7	(-) 28.3	(-) 9.6
1980-81 ..	6,21.3	10,53.7	16,75.0	5,40.5	11,36.6	16,77.1	(+)80.8	(-) 82.9	(-) 2.1
1981-82 ..	6,01.5	11,13.6	17,15.1	5,73.6	11,42.4	17,16.0	(+)27.9	(-) 28.8	(-) 0.9
1982-83 ..	8,01.6	15,73.7	23,75.3	8,24.6	16,01.0	24,25.6	(-)23.0	(-) 27.3	(-) 50.3
1983-84 ..	7,83.1	19,95.5	27,78.6	7,82.7	18,68.3	26,51.0	(+) 0.4	(+)1,27.2	(+)1,27.6
1984-85 ..	8,22.8	19,07.4	27,30.2	8,98.8	19,39.5	28,38.3	(-)74.0	(-) 32.1	(-)1,08.1
1985-86 ..	9,40.8	2,144.6	30,85.4	10,00.9	20,07.3	30,08.2	(-)60.1	(+)1,37.3	(+) 77.2
1986-87 ..	12,28.2	21,84.1	34,12.3	12,48.0	22,79.6	35,27.6	(-)19.8	(-) 95.5	(-)1,15.3
1987-88*	14,50.9	23,82.1	38,33.0	14,72.2	23,39.3	38,11.5	(-)21.3	(+) 42.8	(+) 21.5
1988-90@	16,76.7	23,13.1	39,89.8	16,15.9	23,73.9	39,89.8	(+)60.8	(-) 60.8	..

## 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 (Nine) years and surplus for one year, i. e. 1983-84 only, Contingency fund has shown deficit for four years, surplus for four years and nil for two years, i. e. 1987-88 Revised Estimate and 1988-89 Budget Estimate. Public Account discloses surplus for the last 9 years and deficit for the beginning year i. e. 1979-80. In the Budget for 1988-89 Consolidated Fund shows deficit of Rs 110.2 crores and Public Account surplus of Rs. 110.2 crores. The transaction under Contingency Fund is nil during 1988-89. Hence the Budget for 1988-89 is balanced.

2. The 1987-88 which opened with an overall cash balance of (—) Rs. 83.3 crores is expected

to close with an overall cash balance of (—) Rs. 61.8 crores as shown below:—

( Rs. in crores )	
Opening balance on the 1st April 1987.	(—) 83.3
Consolidated Fund	(—) 140.6
Contingency Fund	Nil
Public Account	(+) 162.1
Estimated closing balance on the 31st March 1988	(—) 61.8

3. The budget for the year 1988-89 which has been estimated to open with an overall cash balance of (—) Rs. 61.8 crores is expected to close with an overall cash balance of (—) Rs. 61.8 crores as shown below:—

( Rs. in crores )	
Opening balance	(—) 61.8
Consolidated Fund	(—) 110.2
Contingency Fund	Nil
Public Account	(+) 110.2
Estimated Closing balance on the 31st March 1989.	(—) 61.8

**TABLE No. 18**

**Overall position of Funds and Cash Balance from 1979-80 to 1988-89**

(In Crores of Rupees)

Year	(i) Consol- dated Fund	(ii) Contingency Fund	(iii) Public Account	Total (i+ii+iii)	Opening Balance	Closing Balance	Addition (+) or withdrawal (—)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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	(—) 74.7	(—) 50.3
1983-84	(+) 94.4	(—) 69.8	(+) 103.0	(+) 127.6	(—) 74.7	(+) 52.9	(+) 127.6
1984-85	(—) 156.6	(—) 2.3	(+) 52.8	(—) 106.1	(+) 52.9	(—) 53.2	(—) 106.1
1985-86	(—) 52.8	(—) 2.6	(+) 132.6	(+) 77.2	(—) 53.2	(+) 23.9	(+) 77.1
1986-87	(—) 199.9	(+) 20.2	(+) 64.4	(—) 115.3	(+) 23.9	(—) 91.4	(—) 115.3
1987-88*	(—) 140.6	..	(+) 162.1	(+) 21.5	** (—) 83.3	(—) 61.8	(+) 21.5
1988-89@	(—) 110.2	..	(+) 110.2	..	(—) 61.8	(—) 61.8	..

\*\*The Reserve Bank of India has reported the Closing Balance for TRs. (—) 832896 and the difference is being reconciled by the A.-G., Orissa.

## 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 1980 was Rs. 980.3 crores and it has been estimated to go up to Rs. 2,752.9 crores by the 31st March 1989, thus showing an increase of 180.8 per cent during the 10-year period ending

1988-89. Out of the total estimated outstanding debt of Rs. 2,752.9 crores till 1988-89, an amount of Rs. 2,011.9 crores of loans are from the Central Government. This accounts for 73.1 per cent of the total debt of the State in the year 1988-89. As regards the *per capita* debt burden was Rs. 377.0 in the year 1979-80 and it has subsequently increased to Rs. 901.3 in the Budget for 1988-89.

TABLE No. 19

Debt position of the State from 1979-80 to 1988-89

(In Crores of Rupees)

Year	Debt position of the State as on the 31st March					Index of Growth	Per capita Debt Burden (in Rs.)
	Permanent Debt	Floating Debt ***	Loans from the Central Government	Loans from others	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1979-80	130.0	..	814.5	35.8	980.3	100	377.0
1980-81	138.3	24.0	863.5	39.9	1,065.7	109	409.9
1981-82	158.4	22.0	950.7	52.3	1,183.4	121	438.3
1982-83	182.5	44.4	1,082.1	58.1	1,367.1	139	506.3
1983-84	229.7	8.9	1,236.2	63.9	1,538.7	157	552.2
1984-85	294.1	30.4	1,316.7	64.9	1,706.1	174	601.1
1985-86	371.9	..	1,504.1	69.9	1,945.9	198	673.2
1986-87	451.2	..	1,629.2	67.7	2,148.1	219	729.6
1987-88*	542.3	..	1,833.6	79.5	2,455.4	250	818.8
1988-89@	652.1	..	2,011.9	88.9	2,752.9	281	901.3

\*\*\* 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 Rs. 27,000 crores as against the agreed Sixth Plan outlay of Rs. 1,5000 crores. The percentage distribution among various sectors under both the Five-Year Plans is given below—

Sl. 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	29.28	27.33
6	Industry and Minerals	8.18	4.32
7	Transport and Communications	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
	Total	100.00	100.00

2. In the Fourth Year of the Seventh Plan, i. e. 1988-89, an outlay of Rs. 835.0 crores has been made, which is higher by Rs. 85.0 crores than the approved outlay made for the Annual Plan of 1987-88. Out of the Annual Plan outlay of Rs. 835.0 crores during 1988-89, 23.1 per cent will be spent for irrigation and flood control, 28.9 per cent for power, 8.0 per cent for Agriculture and Allied Services, 6.0 per cent for Rural Development, 17.0 per cent for Social and Community Services, 6.3 per cent for Transport and Communication, 6.3 per cent for Industry and Minerals, 1.6 per cent for Co-operation and the rest 4.8 per cent on Scientific Services and Research, Economic Services and General Services. The following table presents the Sectoral allocation of State Plan expenditure/outlay since the beginning of the First Plan.

TABLE No. 20

## Sectorwise State Plan Expenditure/Outlay

(In Crores of Rupees)

Plan/Period	Agriculture and allied services	Co operation	Total	Rural Development	Irrigation and Flood control	Power and Renewable energy
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>Expenditure</i>						
First Plan (1951—56) ..	5.1	0.2	5.3	*	***	4.8
Second Plan (1956—61)	17.9	1.0	18.9	*	27.7	12.0
Third Plan (1961—66) ..	40.0	2.4	42.4	*	29.2	51.7
Annual Plan (1966-67) ..	8.8	0.7	9.5	*	7.9	11.5
Annual Plan (1967-68) ..	8.1	0.7	8.8	*	6.9	11.2
Annual Plan (1968-69) ..	4.7	0.3	5.0	*	6.7	10.4
Fourth Plan (1969—74) ..	46.5	6.8	53.3	*	25.8	88.2
Fifth Plan (1974—78) ..	67.5	9.9	77.4	*	76.5	143.4
Annual Plan (1978-79) ..	37.3	4.8	42.1	*	35.0	6.80
Annual Plan (1979-80) ..	45.0	5.5	50.5	*	39.7	58.1
Sixth Plan (1980—85) ..	106.8	29.8	136.6	136.0	453.9	400.5
Seventh Plan,						
First Year (1985-86) ..	33.7	6.0	39.7	42.2	118.2	74.7
<i>Outlay</i>						
Seventh Plan (1985—90)	189.5	50.0	239.5	201.2	696.0	790.0
Second Year (1986-87) ..	45.5	11.6	57.1	45.4	145.5	149.8
Third Year (1987-88) ..	60.1	12.9	72.0	47.2	193.1	185.6
Fourth Year (1988-89) ..	66.9	13.0	79.9	50.6	193.1	224.8



TABLE No. 20

## Sectorwise State Plan Expenditure/Outlay (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)
<i>Expenditure</i>						
First Plan (1951—56) ..	1.1	2.7	4.5	..	18.4	12.6
Second Plan (1953—61) ..	3.9	6.0	14.9	3.2	88.6	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	18.0
Fourth Plan (1969—74) ..	21.0	16.6	40.4	4.0	249.3	106.1
Fifth Plan (1974—78) ..	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	76.0
Sixth Plan (1980—85) ..	103.9	112.1	214.3	14.5	1571.8	874.6
Seventh Plan.						
First Year (1985-86) ..	38.3	40.0	81.5	11.0	445.6	154.1
<i>Outlay</i>						
Seventh Plan (1985—90)	140.0	193.5	389.8	50.0	2,700.0	900.3
Second Year (1986-87) ..	42.2	40.0	95.0	30.0	605.0	205.5
Third Year (1987-88) ..	44.9	47.6	129.2	30.4	750.0	250.1
Fourth Year (1988-88) ..	52.5	52.5	141.7	39.9	835.0***	273.4

\*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.

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

\*\*\*Of the Plan outlay for 1988-89 the State Budget has a provision of Rs. 749.5 crores. The balance of Rs. 85.5 crores comprises the Plan of the O. S. E. B. at Rs. 78.5 crores, of the O. S. R. T. C. at Rs. 4.56 crores and Urban Local Bodies at Rs. 2.4 crores.

## ANNEXURE I

### *Central Budget at a glance*

(In Crores of Rupees)

Sl. No.	Item	1986-87 (Actual)	1987-88 (R. E.)	1988-89 (B. E.)
(1)	(2)	(3)	(4)	(5)
<b>(a) Revenue Account</b>				
1	Receipts	3,28,98	3,81,22	42,798
2	Expenditure	4,06,74	4,66,19	52,640
3	Surplus (+) or Deficit (—)	(—) 77,76	(—) 8,497	(—) 9,842
<b>(b) Capital Account</b>				
1	Receipts	1,85,29	21,959	23,278
2	Disbursements	1,90,14	19,542	20,920
3	Surplus (+) or Deficit (—)	(—) 485	(—) 2,417	(+) 2,358
<b>(c) Overall Receipts</b>		5,14,27	60,081	66,076
<b>(d) Overall Disbursements</b>		5,96,88	66,161	73,560
<b>(e) Overall Surplus (+) or Deficit (—)</b>		(—) 82,61	(—) 6,080	(—) 7,484

## ANNEXURE II

### *Revenue Receipts of the Government of India*

(In Crores of Rs.)

Sl. No.	Item	1986-87 Actual	1987-88 R. E.	1988-89 B. E.
(1)	(2)	(3)	(4)	(5)
<b>(A.) TAX REVENUE</b>		24,319	28,337	31,890
1	Corporation Tax	3,160	3,650	4,099
2	Income-tax	719	761	887
3	Customs	11,475	13,500	15,626
4	Union Excise Duties	8,164	9,577	10,283
5	Other Tax Revenue	801	849	995
<b>(B) NON-TAX REVENUE</b>		8,579	9,785	10,908
1	Interest Receipts	5,339	6,084	7,187
2	Dividends and Profits	507	654	572
3	Others	2,733	3,147	3,149
<b>(C) Total Revenue Receipts (A+B)</b>		32,898	38,122	42,798

### ANNEXURE-III

#### *Capital Receipts of the Government of India*

(In Crores of Rupees)

Sl. No.	Item	1986-87 (Actual)	1987-88 R. E.	1988-89 B. E.
(1)	(2)	(3)	(4)	(5)
1	Market borrowings (Net)	5,531	7,000	7,000
2	External Assistance (Net) (excludes grants)	1,943	2,630	3,142
3	Recovery of Loans	3,498	4,384	4,281
4	Small Savings (Net)	476	1,000	1,150
5	Special deposits	3,688	3,875	4,325
6	Provident Fund (Net)	902	900	1,000
7	Others	2,491	2,170	2,380
8	Total Capital Receipts	18,529	21,959	23,278

### ANNEXURE-IV

#### *Disbursement of the Government of India (Revenue and Capital Combined)*

( In Crores of Rupees )

Sl. No.	Item	1986-87 (Actual)	1987-88 R. E.	1988-89 B. E.
(1)	(2)	(3)	(4)	(5)
A	Plan Outlay	22,941	24,925	25,714
B	Non-Plan Expenditure	36,747	41,236	47,846
1	Interest Payments	9,236	11,450	14,100
2	Defence Expenditure	10,477	12,000	13,000
3	Subsidies	5,576	6,279	7,316
4	Grants to States and Union Territories	1,587	1,822	2,164
5	Other Grants	114	168	180
6	Other Non-Plan Expenditure	6,660	7,958	9,041
7	Non-Plan Capital Expenditure	411	550	768
8	Loans and Advances to States and Union Territories.	158	72	46
9	Other Loans	2,528	939	1,231
	Total Disbursement	59,688	66,161	73,560
	Revenue Expenditure	40,674	46,619	52,640
	Capital Expenditure	19,014	19,542	20,920

# E R R A T A

Sl. No.	Page No.	Para Table	Line/row	For	Read
1.	12	Table No.9 Col. No. 12	232	22.2	20.2
2.	15	1	12	service	Service
3.	17	1	4	tasources	resources
4.	17	Table No.12 Col.No. 6	7	168	178
5.	22	Table No.13 Col. No.20	1	127.6	122.6
6.	32	Table No.14 Col. No.9	6	1.07	10.7
7.	39	2	3	Rs.16159.9	Rs.1615.9
8.	40	1	16	transaction	transaction
9.	43	Table No.20 Col. No.7	6	143.4	183.4
10.	43	Table No.20 Col. No.7	5	5.90	68.0

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