



GOVERNMENT OF ORISSA

ORISSA BUDGET

IN BRIEF, 1989-90

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DIRECTORATE OF ECONOMICS & STATISTICS, ORISSA
BHUBANESWAR

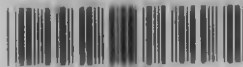


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ORISSA BUDGET IN BRIEF, 1989-90

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

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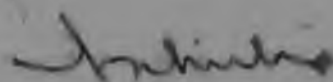
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17 B, Sri Aurobindo Marg, New Delhi-110016
DOC. No..... 4824
Date..... 12/8/99

PREFACE

'Orissa Budget in Brief', a regular Publication of Directorate of Economics and Statistics, 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 years.

To make this publication more useful in catering to the needs of the Legislators, Research Scholars and readers in general who are interested in State Finance, the Budget figures are presented in the rationalised manner reflecting 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 broad informations on the Central Government Budget, 1989-90.

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 and 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.



(S. K. SINHA)

Director
Economics and Statistics, Orissa
Bhubaneswar

CONTENTS

Sl. No.	Subject	Page
1	Introduction	1-2
2	Budget in Brief, 1989-90	3-9
3	Revenue Receipts	10
4	State's own Tax Revenue	11-12
5	Shared Tax	13
6	Non-Tax Revenue	14-15
7	Resources from Centre and State's own resources	17-18
8	Expenditure under Revenue Account	19-29
9	Capital Receipts	31-32
10	Capital Expenditure outside the Revenue Account	34-35
11	Capital Disbursements	36-37
12	Overall Receipts and Disbursements	39-40
13	Overall position of Funds and Cash Balance	41
14	Debt position of the State	42
15	State Plan Expenditure/Outlay	43-45
16	Department wise Total Plan Outlay according to State and District Sectors for 1989-90.	46-50
17	Central Budget, 1989-90	51

INTRODUCTION

1. Under Article 203 of the Constitution of India a statement of the estimated receipts and expenditure of the State for each financial year has to be laid before the State Legislature. This statement is known as the 'Annual Financial Statement' or "Budget". As the Financial Statement of the Government, it contains Actuals for the preceding year, Revised Estimates for the current year and Budgets Estimate for the ensuing year.

2. The Budget comprises five volumes:—

- (i) Revenue and Receipts—(Volume I)
- (ii) Demands for Grants (as presented to the Legislature)—(Volume II).
- (iii) Five Year Plan Schemes—(Volume III)
- (iv) New Ordinary Schemes—(Volume IV)
- (v) Explanatory Memorandum—(Volume V)

3. Estimates of expenditure embodied in the Annual Financial Statement show separately two main classes of expenditure. One is subject to the vote of the Legislature and the other does not require the vote of the Legislature. The latter class of expenditure is described as "expenditure charged on the Consolidated Fund of the State". These two classes of expenditure are commonly known as "Voted" and "Charged" expenditure. In the printed Budget the charged items of expenditure are printed in Italics to distinguish them from voted items.

The following expenditure shall be expenditure charged on the consolidated Fund of the State:—

- (a) The emoluments and allowances of the Governor and other expenditure relating to his office. Article 202 (3) (a)
- (b) The salaries and allowances of persons on the Secretariat staff of the Governor and the expenses on the office accommodation and other facilities to be provided for them. Article 202 (3) (a)
- (c) The salaries and allowances of the Speaker and the Deputy Speaker of the Legislative Assembly. Article 202 (3) (b)
- (d) Debt charges for which the State is liable including interest, sinking fund charges, and other expenditure relating to the raising of loans and the service and redemption of debts. Article 202 (3) (c)

(e) Expenditure in respect of the salaries and allowances of Judges of any High Court. Article 203 (3) (e)

(f) Any sums required to satisfy any judgement, decree or award of any court or arbitral tribunal. Article 203 (3) (e)

(g) The administrative expenses of the Orissa High Court including all salaries, allowances and pensions payable to or in respect of the officers and servants of the Court. Article 209 (3)

(h) The expenses of the State Public Service Commission including any salaries, allowances and pension payable to or in respect of the Members of staff of the Commission, provided that no pension which is chargeable on the revenue of the Union will be chargeable to the Consolidated Fund of the State. Article 322

(i) Contribution in respect of Pensions payable to or in respect of a person as in Article 290 of the Constitution. Article 290

(j) Any other expenditure declared by the Constitution, or by the Legislature of the State by Law, to be so charged. Article 202 (3) (f)

4. The Budget consists of the following three parts, namely—

- Part I—Consolidated Fund of the State
- Part II—Contingency Fund of the State
- Part III—Public Account of the State

The analysis of the balances under each part is given in the printed Budget Estimates to have a picture of the financial position of the State.

5. The transactions relating to the Consolidated Fund are accounted for under three main divisions, namely—

- (a) Revenue Account;
- (b) Capital Account; and
- (c) Debt (comprising Public debt and Loans and Advances Account).

(i) The Revenue Account is the account of the current income and expenditure of the State. The income is derived mainly from taxes 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. This division 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.

(ii) The Second division, the Capital Account is the account of expenditure of a capital nature, such as the construction of buildings, irrigation projects, electricity projects, etc. Such expenditure is ordinarily met from sources other than current revenues, e.g. borrowings, accumulated balances, receipts of a capital nature intended to be applied as a set-off to capital expenditure. The capital Account is also called as Capital outlay outside the Revenue Account

(iii) The Debt Account, the third Division, is the account of Debt (Loans, Treasury Bills and Wages and Means Advances) incurred and discharged and of loans and advances made by the State Government to Local Funds, Private parties and others and recovered from them.

6. The Contingency Fund of the State, Part II of the State Budget, is maintained by the State Government 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. The transactions from the contingency Fund are not accounted for in the Budget divisionwise

7. Part III of the State Budget is the Public Account of the State which comprises of three divisions, namely, (a) unfunded Debt, (b) Deposits and Advances and (c) Remittances.

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

7. (i) For transaction in respect of first two divisions the Government act as bankers receiving amounts which they afterwards repay and making advances other than loans which are repayable

Unfunded Debt or State Provident Fund is the first division of the Public Account of the State.

The first two divisions comprise 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.

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 Undertakings, sinking funds for amortisation of loan, other reserve funds like Orissa Famine Relief Fund, Zamindari Abolition Funds, Local Funds and few other transactions, such as, Departmental Permanent Advances, Suspense Account, etc.

7. (ii) The third 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.

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

9. For the first time, plan outlays in respect of State, Central and Centrally Sponsored Schemes have separately been presented in the State Budget under State and District Sectors. Accordingly a new chapter alongwith the required table on the score has been incorporated in this publication.

10. The receipts and expenditure up to 1987-88 presented in the publication represent actuals, but those for 1988-89 and 1989-90 are the Revised Estimates and Budget estimates respectively. The figures utilised in this publication are not 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

② For Budget Estimate.

BUDGET IN BRIEF -1989-90

1. The total revenue receipts of Orissa for 1989-90 has been estimated at Rs. 1,824.3 crores and the revenue expenditure at Rs. 2,003.2 crores. The year is expected to close with a revenue deficit of Rs. 178.9 crores. The revenue receipts have increased from Rs. 1,783.5 crores in the Revised Estimate of 1988-89 to Rs. 1,824.3 crores in the Budget Estimate of 1989-90. Thus there has been an increase of Rs. 60.8 crores which accounts for 3.4 per cent increase over the Revised Estimate.

Receipt from shared taxes have increased from Rs. 432.5 crores in 1988-89 to Rs. 507.8 crores in 1989-90 mainly due to increase in the Union Excise Duties. States own taxes have been estimated at Rs. 536.1 crores in 1989-90 as against Rs. 476.1 crores in the Revised Estimate of 1988-89 which shows 12.6 per cent increase over the Revised Estimate. Sales tax and Taxes on duties on electricity would provide an additional revenue of Rs. 42.6 crores and Rs. 6.7 crores respectively. As regards States' own non-tax revenue the Budget is expected to generate an additional turnover of Rs. 18.3 crores over the year 1988-89 mainly due to revenue receipt from interest, dividends, profits and general services. Grants and contributions from the Central Government has been estimated at Rs. 565.2 crores in the Budget as compared to Rs. 658.0 crores in the Revised Estimate of 1988-89. Thus the total tax revenue has been estimated at Rs. 1,043.9 crores in the Budget for 1989-90 which shows an increase of about 14.9 per cent over the Revised Estimate of 1988-89. Non-tax revenue is expected to be Rs. 780.4 crores in 1989-90 as against Rs. 854.9 crores in 1988-89. The decrease is due to decline in Grants and contribution from Central Government.

3. Total resources transferred from the Central Government in the Revenue Account has been estimated at Rs. 1,073.0 crores in the Budget for 1989-90 as compared with Rs. 1,090.5 crores in Revised Estimate of 1988-89 thereby showing an decrease of 1.6 per cent due to decline in Grants and Contributions. Under the Revenue Account during 1989-90 the total resources transferred from the Central Government constitute 58.8 per cent of the total revenue receipt and the rest covered by States' own resources.

4. The total expenditure in the Revenue Account has been estimated at Rs. 2,003.2

crores in the Budget for 1989-90 as against Rs. 1,693.4 crores in the Revised Estimates of 1988-89. The excess of expenditure in the Budget to the extent of Rs. 309.8 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 1989-90 a sum of Rs. 631.7 crores has been provided for the plan schemes in the Revenue Account with the break up given below:

(In Crores of Rs.)			
	Gross	Reco-	Net
	veries		
(a) Schemes included in the State plan.	366.3	(—)2.2	364.1
(b) Scheme included in Central Plan.	181.4	(—)1.2	180.2
(c) Schemes included in the Centrally Sponsored Plan.	89.3	(—)1.9	87.4
Total ..	637.0	(—)5.3	631.7

5. In the Budget for 1989-90 the capital receipts have been estimated at Rs. 3,007.9 crores as against Rs. 2,868.7 crores in the Revised Estimate of 1988-89. Capital expenditure outside the Revenue Account is Rs. 452.8 crores in the year 1989-90 as compared to Rs. 463.3 crores in the year 1988-89. The total capital expenditure has been estimated as Rs. 2,829.0 crores during the year 1989-90, thereby showing a surplus of Rs. 178.9 crores in the capital account. A sum of Rs. 496.3 crores has been provided in the Capital Account including loans and advances for the Plan Schemes with the break up given below:

(In crores of Rs.)			
	Gross	Recover-	Net
	ies.		
(a) Schemes included in the State Plan.	501.5	(—)32.1	469.4
(b) Schemes included in the Central Plan.	21.3	(—)1.8	19.5
(c) Schemes included in the Centrally Sponsored Plan.	7.4		7.4
Total	530.2	(—)33.9	496.3

6. The expenditure under Consolidated Fund on both Revenue Account and Capital Account taken together during 1989-90 has been estimated at Rs. 3,338.7 crores as against the receipt of Rs. 3,136.4 crores showing a cash deficit of Rs. 202.3 crores. The net transaction under

contingency fund during 1989-90 Budget Estimate is nil. With the cash surplus in the public Account to the extent of Rs. 202.3 crores the net transaction of the year comes to balance. With the opening cash surplus of one lakh rupees, the year is expected to close with the same amount.

TABLE No. 1

Orissa Budget at a Glance, 1989-90

(In Crores of Rupees)		(In crores of Rupees)	
A TOTAL RECEIPTS	4,832.2	(b) Capital Expenditure	2,829.0
(a) Revenue Receipts	1,824.3	(i) Plan	496.3
(i) Tax Revenue	1,043.9	(ii) Non Plan	2,332.7
(ii) Non-Tax Revenue	780.4	C. SURPLUS/DEFICIT ON	(-) 178.9
(b) Capital Receipts	3,007.9	REVENUE ACCOUNT.	
B TOTAL EXPENDITURE	4,832.2	D. SURPLUS/DEFICIT ON	(+) 178.9
(a) Revenue Expenditure	2,003.2	CAPITAL ACCOUNT.	
(i) Plan	631.7	E. OVERALL SURPLUS/DEFICIT	Nil
(ii) Non Plan	1,371.5		

TABLE No. 2

Plan Outlay for the Year, 1989-90

Plan Schemes	(In crores of Rupees)			
	Revenue Account	Capital Account	Loans and Advances	Total
(1)	(2)	(3)	(4)	(5)
(i) State Plan Schemes	364.1	428.3	41.1	833.5*
(ii) Central Plan Schemes	180.2	19.3	0.2	199.7
(iii) Centrally Sponsored Plan Schemes	87.4	4.7	2.7	94.8
Total	631.7	452.3	44.0	1,128.0

* The amount includes the State Plan Size of Rs. 800.1 crores, schemes for tribal development with special Central Assistance of Rs. 31.8 crores and schemes with assistance from E. S. I. and others totalling to Rs. 1.6 crores.

TABLE No 3

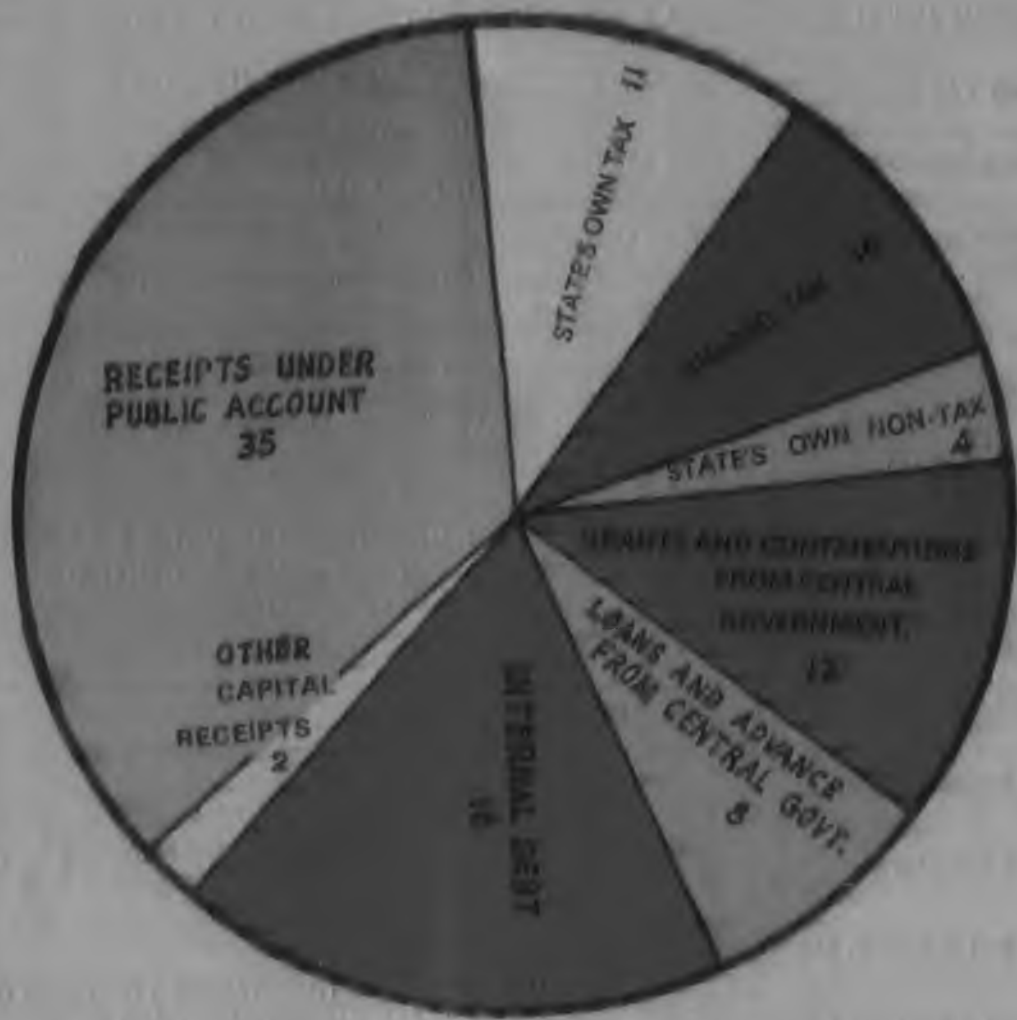
Revenue Receipts, 1989-90

(In Crores of Rupees)

Sl. No.	Items	Receipts	Sl. No.	Items	Receipts
(1)	(2)	(3)	(1)	(2)	(3)
A. TAX REVENUE (a + b)		1,043.9	B. NON-TAX REVENUE (c + d)		780.4
(a) SHARED TAX		507.8	(c) STATE'S OWN NON-TAX		215.2
(i) Union Excise Duties		391.5	(i) General Services		19.2
(ii) Taxes on Income other than Corporation Tax.		116.3	(ii) Social and Community Services		17.2
(iii) Estate Duty		...	(iii) Economic Services (Except Forest).		89.9
(b) STATE'S OWN TAX		536.1	(iv) Forest		66.8
(i) Taxes on Agricultural Income		...	(v) Interest, Dividends and Profits		22.1
(ii) Land Revenue		36.3	(d) GRANTS AND CONTRIBUTIONS FROM CENTRAL GOVERNMENT.		565.2
(iii) Stamps and Registration Fees		27.0	(i) Statutory		67.2
(iv) State Excise Duties		34.0	(ii) Others		508.0
(v) Tax on Vehicles		47.3	C. STATE'S OWN RESOURCES (b + c)		751.3
(vi) Taxes and Duties on Electricity		99.5	D. RESOURCES TRANSFERRED FROM CENTRAL GOVERNMENT (a + d).		1,073.0
(vii) Taxes on goods and passengers.		...			
(viii) Entertainment Tax		7.0			
(ix) Sales Tax		285.0	E. TOTAL REVENUE RECEIPTS (C + D).		1,824.3

BUDGET 1989-90

RUPEE COMES FROM



PERCENTAGE DISTRIBUTION

TABLE No 4

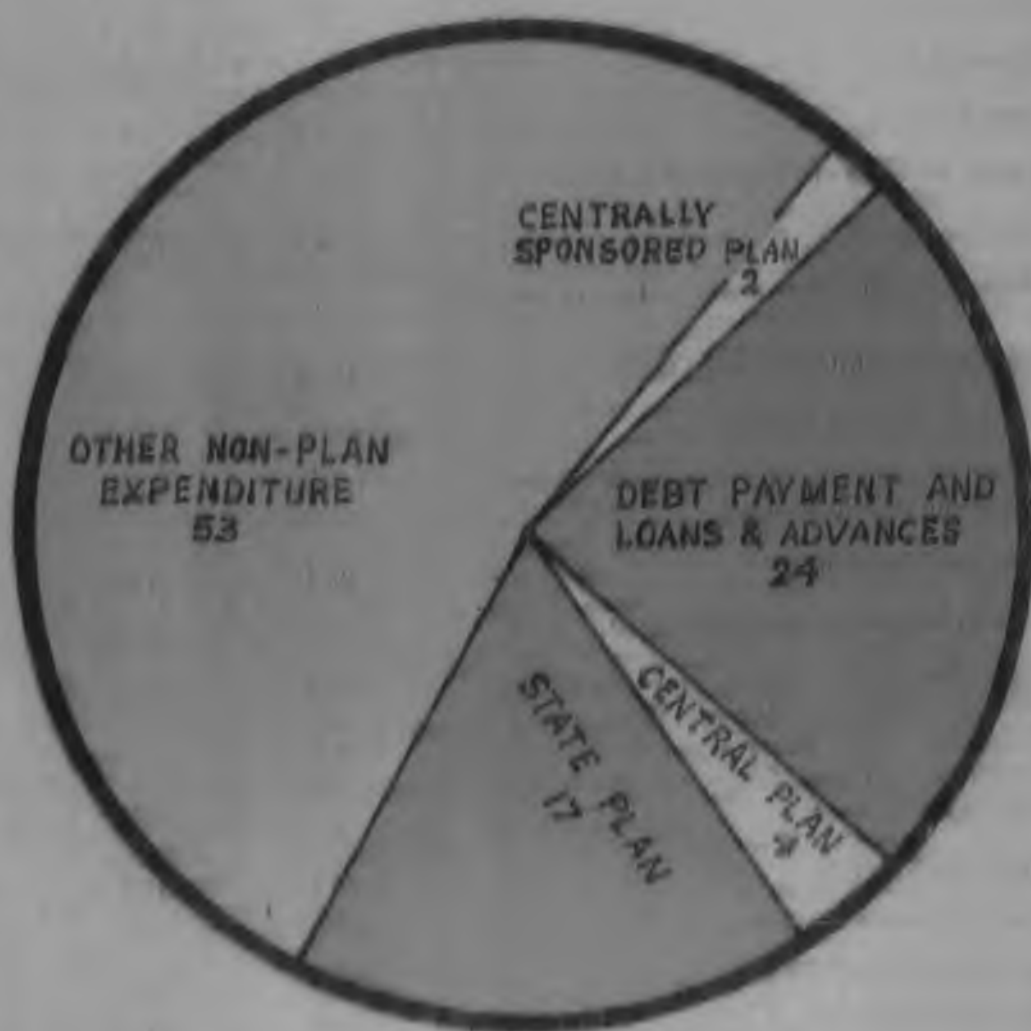
Revenue Expenditure 1989-90

(In Crores of Rupees)

Sl. No.	Items	Plan	Non-Plan	Total
(1)	(2)	(3)	(4)	(6)
A.	GENERAL SERVICES	14.7	620.9	635.6
(a)	Organs of State	..	24.2	24.2
(b)	Fiscal Services	5.6	47.1	52.6
(c)	Interest Payment and Servicing of Debt	..	309.6	309.6
(d)	Administrative Services	9.2	192.4	201.6
(e)	Pension and Miscellaneous and General Services	..	47.6	47.6
B.	SOCIAL AND COMMUNITY SERVICES	344.9	525.0	869.9
(a)	Education, Art and Culture	123.6	318.3	441.9
(b)	Medical, Public Health, Sanitation, Water-Supply and Family Welfare.	108.7	95.3	204.0
(c)	Social Security Welfare	95.1	36.5	131.6
(d)	Relief on account of Natural Calamities	..	46.3	46.3
(e)	Others (Secretariat, Social and Community Services, Housing, Urban Development, Information and Publicity Labour and Employment and other Social and Community Services)	17.5	28.6	46.1
C.	ECONOMIC SERVICES	272.1	218.7	490.8
(a)	General Economic Services	14.3	9.7	24.0
(b)	Agriculture & Allied Services	202.6	124.1	326.7
(c)	Industries & Minerals	22.5	21.4	43.9
(d)	Power Development (Energy)	31.2	28.5	59.7
(e)	Transport	1.5	35.0	36.5
	GRANTS-IN-AID AND CONTRIBUTIONS	..	6.9	6.9
	TOTAL EXPENDITURE (A+B+C+D)	631.7	1,371.5	2,003.2
	SURPLUS (+) OR DEFICIT (-)	..	..	(-)-178.9

BUDGET 1989-90

RUPEE GOES TO



PERCENTAGE DISTRIBUTION

TABLE No. 5
Capital Receipts, 1989-90

(In Crores of Rupees)

Sl. No.	Items	Receipts	Sl. No.	Items	Receipts
(1)	(2)	(3)	(1)	(2)	(3)
A.	CONSOLIDATION FUND	1,312.0	C.	PUBLIC ACCOUNT	1,675.9
	(a) Public Debt (i + ii)	1,261.0		(a) State Provident Fund	207.0
	(i) Internal Debt of the State Government.	858.5		(b) Reserve Fund	23.9
	(ii) Loans and Advances from Central Government	402.5		(c) Deposits and Advances	456.3
	(iii) Loans and Advances	51.0		(d) Suspense and Miscellaneous	403.4
				(e) Remittances	585.3
B.	CONTINGENCY FUND	20.0	D.	TOTAL CAPITAL RECEIPTS (A+B+C)	3,007.9

TABLE No. 6
Capital Disbursement, 1989-90

(In Crores of Rupees)

Sl. No.	Items	Plan	Non-Plan	Total
(1)	(2)	(3)	(4)	(5)
A.	CONSOLIDATED FUND	496.3	839.1	1,335.4
	(a) Public Debt (i + ii)	..	807.0	807.0
	(i) Internal Debt of the State Government	..	674.9	674.9
	(ii) Loans and Advances from the Central Government	..	1,32.1	1,32.1
	(b) Loans and Advances	44.0	31.6	75.6
	(c) Capital Expenditure outside the Revenue Account	452.3	0.5	452.8
B.	CONTINGENCY FUND	..	20.0	20.0
C.	PUBLIC ACCOUNT	..	1,473.6	1,473.6
	(a) State Provident Fund	..	99.1	99.1
	(b) Reserve Fund	..	23.6	23.6
	(c) Deposits and Advances	..	376.3	376.3
	(d) Suspense and Miscellaneous	..	398.3	398.3
	(e) Remittances	..	576.3	576.3
D.	TOTAL CAPITAL DISBURSEMENT (A+B+C)	496.3	2,332.7	2,829.0
E.	SURPLUS (+) OR DEFICIT (-)	..	..	(+) 178.9
F.	OVERALL SURPLUS (+) OR DEFICIT (-)	..	..	Nil

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) States 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 54.7 per cent to the total tax revenue during 1980-81 has been estimated to fall to 48.6 per cent in the Budget for 1989-90. The table below reveals that the shared taxes have kept an increasing trend throughout the decade except for the year 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. 132.6 crores in 1980-81 and it has gone up to Rs. 536.1 crores in the Budget Estimate of 1989-90 as against Rs. 476.1 crores in the Revised Estimates of 1988-89. The total tax revenue stands at Rs. 1,043.9 crores in the Budget for 1989-90 as against Rs. 908.6 crores in 1988-89 and Rs. 292.6 crores in the base year of 1980-81. Tax revenue constitutes 57.2 per cent of the total revenue receipt in the Budget for 1989-90.

3. The total Non tax revenue for 1980-81 was Rs. 328.7 crores and it has been estimated at Rs. 780.4 crores in the Budget for 1989-90,

showing an increase of about 137.4 per cent during the decade. State's own non-tax has been estimated at Rs. 215.2 crores and the Grants and contributions from the Central Government at Rs. 565.2 crores in the Budget for 1989-90. The corresponding figures under the above items were Rs. 133.5 crores and Rs. 195.2 crores respectively in the base year of 1980-81.

4. The total revenue receipt of the State has been estimated at Rs. 1,824.3 crores in the Budget Estimate of 1989-90 as against Rs. 1,763.5 crores in 1988-89 and Rs. 621.8 crores in 1980-81, showing an increase of 3.4 per cent over the Revised Estimate and 193.6 per cent over the base year of 1980-81. The increase of Rs. 60.8 crores in 1989-90 over 1988-89, is due to increase in receipt under all the components of total revenue receipts. Out of the total revenue receipts of Rs. 1,824.3 crores budgeted for 1989-90, Grants and contributions constitute 31.0 per cent, Shared taxes constitute 27.8 per cent, State's own tax constitute 29.4 per cent and the remaining 11.8 per cent contributed by State's own non tax. As regards the *Per capita* revenue receipts it was Rs. 239.0 in 1980-81 and has been estimated to increase to Rs. 586.4 in the Budget Estimate for 1989-90.

TABLE No. 7
Revenue Receipts from 1980-81 to 1989-90

(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)
1980-81	160.0	132.6	292.6	133.5	195.2	328.7	621.3	100	239.0
1981-82	180.7	165.6	346.3	93.0	162.2	255.2	601.5	97	222.8
1982-83	197.2	178.7	375.9	99.4	326.3	425.7	801.6	129	296.9
1983-84	222.7	207.2	429.9	120.6	232.6	353.2	783.1	126	281.0
1984-85	284.1	234.9	519.0	113.9	189.9	303.8	822.8	132	289.9
1985-86	275.5	286.9	561.4	130.6	248.8	379.4	940.8	151	325.4
1986-87	414.4	337.8	752.2	158.3	317.7	476.0	1,228.2	198	417.1
1987-88	402.2	388.7	788.9	158.1	388.1	544.2	1,333.1	215	444.5
1988-89*	432.5	476.1	908.6	196.9	658.0	854.9	1,763.5	284	577.3
1989-90(†)	507.8	536.1	1,043.9	215.2	565.2	780.4	1,824.3	294	586.4

STATE'S OWN TAX REVENUE

1. The total own tax revenue of the State which was only Rs. 132.6 crores during 1980-81 has been estimated at Rs. 536.1 crores in 1989-90 as against Rs. 476.1 crores in the Revised Estimate for 1988-89. The estimated collection of Rs. 536.1 crores of State Taxes during 1989-90 shows an increase of 304.3 per cent over the base year of 1980-81. The *per capita* State's own tax revenue has gone up from Rs. 51.0 in 1980-81 to Rs. 172.3 in the Budget for 1989-90.

2. The receipt under land revenue has gone up to Rs. 36.3 crores in 1989-90 from Rs. 7.1 crores in 1980-81. Stamps and Registration Fees maintains an increasing trend throughout the decade ending 1989-90 when it comes to Rs. 27.0 crores. A very similar trend is observed in case of State Excise Duty which was Rs. 9.2 crores in 1980-81 and has gone up to Rs. 34.0 crores in the Budget for 1989-90,

recording an increase of 269.6 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 1980-81. During the decade taxes on Vehicles has increased by 387.6 per cent, Taxes and Duties on Electricity by 488.8 per cent and Sales Tax by 272.1 per cent. Taxes on Duties and Electricity has been estimated at Rs. 99.5 crores during 1989-90 as against Rs. 16.9 crores in 1980-81. The collection from Entertainment tax has been estimated at Rs. 7.0 crores during 1989-90. As regards Sales Tax the receipt under this head has been estimated at Rs. 285.0 crores for 1989-90 against Rs. 242.4 crores in the Revised Estimate for 1988-89. During the year 1989-90, the receipt under Taxes and Duties on Electricity constitute 18.6 per cent, Sales Tax constitute 53.2 per cent and the remaining 28.2 per cent are expected to be contributed by the rest of the State Taxes.

TABLE No. 8

States Own Tax Revenue

(In Crores of Rupees)

Year	Tax on Agricultural income	Land Revenue	Stamps and Registration fees	State's Excise Duties	Tax on Vehicle	Taxes and Duties on Electricity	Taxes on goods and passengers
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(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	2.5
1986-87	Neg	20.8	20.3	22.8	31.8	60.2	0.2
1987-88	Neg	30.2	22.2	26.5	34.6	61.1	0.7
1988-89*	..	37.9	25.3	30.2	41.0	92.8	..
1989-90(B)	..	36.3	27.0	34.0	47.3	99.5	..

TABLE No 8—*Concl'd.*

(In Crores of Rupees)

Year	Enter tainment Tax	Sales Tax			Total	Total Own Tax Revenue	Per capita State's Own Tax (In Rs.)
		State's Sales Tax	Sales Tax on motor spirit	Central Sales Tax			
(1)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
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	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	5.4	198.2	—	7.8	206.0	386.7	128.9
1988-89*	6.5	189.3	—	53.1	242.4	476.1	155.9
1989-90 ^(a)	7.0	227.2	—	57.8	285.0	536.1	172.3

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

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 122.3 crores in 1980-81 and has gone upto Rs 391.5 crores in the Budget Estimate of 1989-90. The basic Union Excise Duty is estimated at Rs 336.6 crores as against Rs 266.8 crores in the Revised Estimate of 1988-89. The additional Union Excise Duty which was Rs 12.2 crores in 1980-81 has been estimated at Rs. 54.9 crores in 1989-90. During the decade beginning from 1980-81, Union Excise Duties and Taxes on Income other than Corporation Tax have increased by 220.1 per cent and 210.1 per cent respectively. Taxes on Income other than corporation tax has been estimated at Rs. 116.3 crores during 1989-90 as against Rs. 116.0 crores in the Revised Estimate for 1988-89. Thus, the total receipt under shared

Tax has been estimated at Rs 507.8 crores in the Budget for 1989-90 as against Rs. 432.5 crores in the Revised Estimate for 1988-89, recording an increase of 17.4 per cent.

2 The total tax revenue which was Rs. 292.6 crores during the base year of 1980-81 has been estimated at Rs 1,043.9 crores during the Budget year 1989-90 as against Rs. 908.6 crores in the Revised Estimate for 1988-89. State's own tax which was contributing about 45.3 per cent to the total tax revenue during 1980-81 has subsequently been increased to 57.4 per cent in the year 1989-90. The per *per capita* tax revenue was Rs. 112.5 in 1980-81 and has been estimated to go up to Rs. 297.5 in the revised Estimate for 1988-89 and to Rs. 335.5 per cent in the Budget for 1989-90.

TABLE NO 9

Shared Taxes and Total Tax Revenue

(In Crores of Rupees)

Year	Union Excise Duties		Taxes on income other than corporation	Estate duty	Shared taxes (Total)	States' own taxes (Total)	Tax Revenue (Total)	Index of Total Tax	Per capita tax Revenue (in Rs.)	
(1)	Basic	Addi-tional								(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1980-81	110.1	12.2	122.3	37.5	0.2	160.0	132.6	292.6	100	112.5
1981-82	127.9	15.1	143.0	38.0	(-)0.3	180.7	165.6	346.3	118	128.3
1982-83	141.5	13.3	154.8	42.3	0.1	197.2	178.7	375.9	128	139.2
1983-84	157.9	20.9	178.8	43.8	0.1	222.7	207.2	429.9	147	154.3
1984-85	196.0	32.3	228.3	56.1	(-)0.3	284.1	234.9	519.0	177	182.9
1985-86	197.9	..	197.9	77.6	..	275.5	285.9	561.4	192	194.2
1986-87	281.9	41.6	323.5	90.8	0.1	414.4	337.8	752.2	257	255.5
1987-88	250.2	43.7	293.9	108.3	(-)0.1	402.1	386.7	788.8	270	263.0
1988-89*	266.8	49.7	316.5	116.0	..	432.5	476.1	908.6	311	297.5
1989-90@	336.6	54.9	391.5	116.3	..	507.8	536.1	1,043.9	357	335.5

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. 37.7 crores during the year 1980-81, as against Rs. 57.2 crores during the Budget for 1989-90. Other Grants which was Rs. 157.5 crores in 1980-81 has been estimated at Rs. 508.0 crores during 1989-90 as against Rs. 657.3 crores in the Revised Estimate for 1988-89. During the year 1988-90 the total grants from the Central Government has been estimated at Rs. 565.2 crores as against Rs. 658.0 crores in 1988-89.

2. Receipts under own non-tax was Rs. 133.5 crores in 1980-81 and it has been estimated to go up to Rs. 215.2 crores in the Budget for 1989-90. Receipts under General Services has

been estimated at Rs. 19.2 crores and under Social and Community Services at Rs. 17.2 crores in the Budget for 1989-90. Revenue from Forest which was Rs. 37.3 crores in 1980-81 has been estimated at Rs. 66.8 crores in 1989-90 showing an increase of 79.1 per cent during the decade ending 1989-90. Receipts under Economic Services (Except Forest) has been estimated at Rs. 89.9 crores in 1989-90 as against Rs. 94.1 crores in 1988-89. Interest Dividends and profits which was Rs. 8.8 crores in 1980-81 has been estimated to increase by Rs. 13.3 crores in 1989-90 and Rs. 1.9 crores in 1988-89 Revised Estimate.

3. Thus the total Non-tax revenue has been estimated at Rs. 780.4 crores in the Budget for 1989-90 as against Rs. 854.9 crores in the Revised Estimate of 1988-89 and Rs. 328.7 crores in the base year of 1980-81. Grants and contributions which was contributing about 59.4 per cent to the total non-tax revenue during 1980-81 has been estimated to increase to 72.4 per cent during the Budget for 1989-90. The total non-tax revenue in 1989-90 records an increase of 8.7 per cent over the Revised Estimate of 1988-89 and increase 137 per cent over the base year of 1980-81. As regards *per capita* non-tax revenue it has been estimated to be Rs. 250.8 in 1989-90 as compared to Rs. 126.5 in 1980-81.

TABLE No. 10

Non tax Revenue

(In Crores of Rupees)

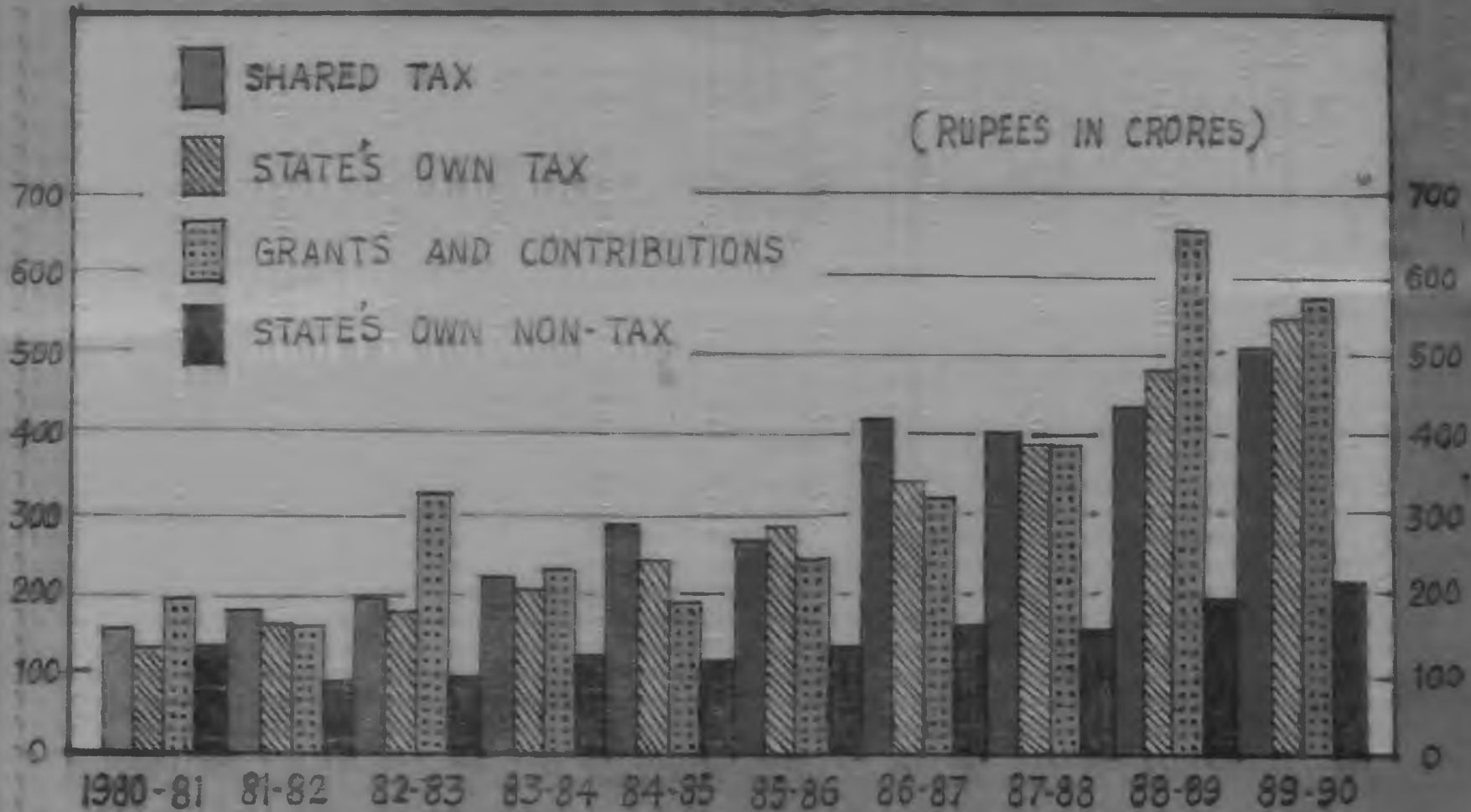
Year	Grants and Contributions from Central Government			Index of Growth
	Statutory	Others	Total	
(1)	(2)	(3)	(4)	(5)
1980-81	37.7	157.5	195.2	100
1981-82	29.0	133.2	162.2	83
1982-83	19.2	307.1	326.3	167
1983-84	9.4	223.2	232.6	119
1984-85	19.4	170.5	189.9	97
1985-86	54.9	193.9	240.8	127
1986-87	37.8	279.9	317.7	163
1987-88	27.4	360.7	388.1	199
1988-89*	0.7	657.3	658.0	337
1989-90@	51.2	508.0	565.2	289

TABLE No. 10—*Contd*

(In Crores of Rupees)

Year	State's own non-tax					Total	Index of Growth	Total Non-tax Revenue (Col. 4+11)	per capita Non-tax Revenue (in Rs.)
	General Services	Social & Community Services	Economic Services (Except Forest)	Forest	Interest, dividends & profit				
(1)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1980-81	63.6	6.9	16.9	37.3	8.8	133.5	100	328.7	126.5
1981-82	8.1	11.2	19.9	46.6	7.2	93.0	70	255.2	94.5
1982-83	6.9	11.1	20.7	47.3	13.4	99.4	74	425.7	157.7
1983-84	9.2	12.9	21.7	54.9	21.9	120.6	90	353.2	126.7
1984-85	10.8	10.8	20.3	50.2	21.8	113.9	85	303.8	107.0
1985-86	22.5	20.5	27.8	48.4	11.4	130.6	98	379.4	131.2
1986-87	33.8	20.3	41.6	49.9	12.7	158.3	119	476.0	161.7
1987-88	16.3	14.0	53.5	63.6	8.7	156.1	117	544.2	181.5
1988-89*	12.9	17.2	94.1	62.0	10.7	196.9	147	854.9	279.9
1989-90@	19.2	17.2	89.9	66.8	22.1	215.2	161	780.4	250.8

REVENUE RECEIPTS



RESOURCES FROM CENTRE AND STATE'S OWN RESOURCES

Resources transferred from the Centre consist 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. 355.2 crores or 57.2 per cent of the total revenue receipts in 1980-81 and it has been estimated at Rs. 1073.0 crores or 58.8 per cent of the total revenue of the State in 1989-90. During the decade, resources from the Centre have shown an increase of about

202.1 per cent. State's own resources have been estimated at Rs. 751.3 crores in 1989-90 as against Rs. 266.1 crores in 1980-81 and Rs. 673.0 crores in 1988-89. The estimated State's own resources for 1989-90 budget show an increase of 11.6 per cent over the Revised Estimate of 1988-89. State's own resources account for 41.2 per cent of the total revenue receipt in 1989-90 and 42.8 per cent in 1980-81. The following table presents the resources transferred from the Centre and State's own resources for a decade from 1980-81 to 1989-90.

TABLE No. 11

Resources transferred from Centre and State's own Resources

(In Crores of Rupees)

Year	Resources transferred from Centre				Index of growth
	Shared taxes	Grants and Contribution	Total	Percentage to total Revenue receipts	
(1)	(2)	(3)	(4)	(5)	(6)
1980-81	160.0	195.2	355.2	57.2	100
1981-82	180.7	162.2	342.9	57.0	97
1982-83	197.2	326.3	523.5	65.3	147
1983-84	222.7	232.6	455.3	58.1	128
1984-85	284.1	189.9	474.6	57.6	133
1985-86	275.5	248.8	524.3	55.7	148
1986-87	414.4	317.7	732.1	59.6	206
1987-88	402.2	388.1	790.3	59.3	222
1988-89*	432.5	658.0	1090.5	61.8	307
1989-90@	507.8	565.2	1073.0	58.8	302

TABLE No 11--*Contd*

(In crores of Rupees)

Year	State's own Resources				Index of growth	Total Revenue receipts
	State's own tax	State's own non-tax	Total	Percentage to total Revenue receipts		
(1)	(7)	(8)	(9)	(10)	(11)	(12)
1980-81 ..	132.6	133.5	266.1	42.8	100	621.3
1981-82 ..	165.6	93.0	258.6	43.0	97	601.5
1982-83 ..	178.7	99.4	278.1	34.7	104	801.6
1983-84 ..	207.2	120.6	327.8	41.9	123	783.1
1984-85 ..	234.9	113.9	348.8	42.4	131	822.8
1985-86 ..	285.9	130.6	416.5	44.3	157	940.8
1986-87 ..	337.8	158.3	496.1	48.4	186	1228.2
1987-88 ..	386.7	158.1	542.8	40.7	204	1333.1
1988-89* ..	476.1	196.9	673.0	38.2	253	1763.5
1989-90@ ..	536.1	215.2	751.3	41.2	282	1824.3

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 in Miscellaneous Services

Expenditure on General Services which was Rs. 136.0 crores in 1980-81 has been estimated at Rs. 635.6 crores in 1989-90 as against Rs. 497.1 crores in 1988-89 with an increase of about 27.9 per cent. In the Budget for 1989-90, 48.7 per cent of the total expenditure on General Services are expected to be spent under interest payment and servicing of Debt, 31.7 per cent under Administrative Services, 7.5 per cent under pensions and Miscellaneous Services, 8.2 per cent under Fiscal Services and the remaining 3.9 per cent on organs of the State. As compared with Revised Estimate of 1988-89 the expenditure under organs of the State, Fiscal Services, Interest payment and Servicing of Debt, Administration Services and pensions and miscellaneous services have gone up during 1989-90 by 57.1 per cent, 8.0 per cent, 25.4 per cent, 41.1 per cent and 9.9 per cent respectively.

2. Expenditure under Social and Community Services has been estimated at Rs. 869.9 crores in 1989-90 which is 43.4 per cent of the total revenue expenditure as against Rs. 732.7 crores in 1988-89. Expenditure on Education, Art and Culture, which was Rs. 107.1 crores in 1980-81 has been estimated to go up to Rs. 441.9 crores in the Budget for 1989-90, a rise of about 312.6 per cent during the decade. Expenditure on Medical, Public Health, Sanitation, Water-Supply and Family Welfare has been estimated at Rs. 204.00 crores in 1989-90 as compared to Rs. 64.9 crores in 1980-81. During the year 1989-90 expenditure on Social Security and Welfare increased by Rs. 17.0 crores and Expenditure on Relief on account of natural calamities increased by Rs. 20.0 crores as compared with the Revised Estimate of 1988-89. Out of the total expenditure on Social and Community Services during 1989-90, 50.8 per cent are expected to be spent on Education, Art and Culture, 23.5 per cent on Medical, Public Health, Sanitation, Water Supply and Family Welfare, 15.1 per cent on Social Security and Welfare, 5.3 per cent on Relief on account of

natural calamities and the remaining 5.3 per cent on others.

3. Expenditure on Economic Services has increased from Rs. 149.7 crores in 1980-81 to Rs. 456.7 crores in 1988-89 Revised Estimate and Rs. 490.8 crores in the Budget for 1989-90 which accounts for 24.0 per cent of the total expenditure incurred under Revenue Account. Expenditure on General Economic Services has been estimated as Rs. 24.3 crores which is 4.9 per cent of the expenditure on Economic Services during 1989-90. Expenditure on Agriculture and Allied Services has been estimated at Rs. 326.7 crores in 1989-90 as against Rs. 312.1 crores in the Revised Estimate for 1988-89. The estimated expenditure on Industry and Minerals will be Rs. 43.9 crores during the Budget for 1989-90. Rs. 59.7 crores will be spent on Water and Power Development during the year 1989-90. This accounts for 12.2 per cent of the expenditure on Economic Services. Similarly expenditure on Transport and Communication has been estimated at Rs. 36.5 crores in 1989-90 as against Rs. 35.9 crores in 1988-89. In the Budget for 1989-90, 66.6 per cent of the expenditure on Economic Services will be spent on Agriculture and Allied Services and 8.9 per cent on Industry and Minerals. Beginning from the year 1980-81 to 1989-90, 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. 2003.2 crores in the Budget for 1989-90 as against Rs. 540.5 crores in the 1980-81 and Rs. 1693.4 crores in the Revised Estimate for 1988-89. The Total Revenue Expenditure in 1989-90 have shown an increase of 18.3 per cent over the Revised Estimates and 270.6 per cent over the base year of 1980-81.

During the year 1980-81, the plan expenditure was 26.3 per cent and Non-plan 73.7 per cent. In the Budget for 1989-90, the Plan Expenditure has been estimated at Rs. 631.7 crores and the Non-Plan expenditure at Rs. 1371.5 crores which accounts for 31.5 per cent and 68.5 per cent respectively. The *per capita* revenue expenditure which was Rs. 207.9 during 1980-81 has been estimated to go up to Rs. 643.9 in the Budget for 1989-90 as against Rs. 554.4 in the Revised Estimate for 1988-89.

TABLE
Revenue Expenditure
(A) EXPENDITURE ON
(In Crores

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)
1980-81	142.0	398.5	540.5 (100.0)	100	207.9	7.1
1981-82	138.8	434.8	573.6 (100.0)	108	212.4	5.0
1982-83	170.5	654.1	824.6 (100.0)	153	305.4	5.9
1983-84	223.9	558.8	782.7 (100.0)	148	280.9	7.7
1984-85	271.4	625.4	896.8 (100.0)	166	316.0	17.3
1985-86	296.3	704.6	1,000.9 (100.0)	185	346.2	9.0
1986-87	344.0	904.0	1,248.0 (100.0)	231	423.9	10.9
1987-88	422.5	985.1	1,407.6 (100.0)	280	469.4	13.6
1988-89*	594.1	1,099.3	1,693.4 (100.0)	313	554.4	15.4
1989-90@	631.7	1,371.5	2,003.2 (100.0)	371	643.9	24.2

NO. 12

from 1980-81 to 1989-90

GENERAL SERVICES

(of Rupees)

(b) Fiscal Services			(c) Interest payment of Servicing of debt (Total Non-plan)	(d) Administrative Services		
Plan	Non-Plan	Total		Plan	Non-plan	Total
(8)	(9)	(10)	(11)	(12)	(13)	(16)
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
2.1	39.8	41.9	207.0	4.8	134.4	139.2
4.9	43.8	48.7	246.8	7.1	135.8	142.9
5.5	47.1	52.6	309.6	9.2	192.4	201.6

TABLE
(In Crores)

Year	(e) Pension and 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)
1980-81 ..	1.5	74	89	7.1	128.9	136.0 (25.1)
1981-82 ..	1.0	8.9	7.9	7.0	160.5	167.5 (29.2)
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	267.9 (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 ..	—	37.2	37.2	6.9	432.0	438.9 (31.2)
1988-89* ..	—	43.3	43.3	12.0	485.1	497.1 (29.3)
1989-90@ ..	—	47.6	47.6	14.7	620.9	635.6 (31.7)

NOTE—Figures in brackets

of Rupees)

(a) Education, Art and 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)

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

22.7 156.5 179.2 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

40.3 248.3 288.6 75.3 72.3 147.6

100.9 275.2 376.1 96.0 77.5 173.5

123.6 318.3 441.9 108.7 95.3 204.0

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)
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	28.9	16.5	45.4	..	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	52.2	27.0	79.2	..	14.5	14.5
1988-89	86.8	27.8	114.6	..	26.3	26.3
1989-90	95.1	36.5	131.6	..	46.3	46.3

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

and community Services

(of Rupees)

Plan	(a) Others**		(B) Total Social and Community Services (A + b + c + d + e)		
	Non-Plan	Total	Plan	Non-Plan	Total
(33)	(34)	(35)	(36)	(37)	(38)
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)
34.1	23.5	57.6	201.9	385.6	587.5 (41.7)
18.0	24.2	42.2	301.6	431.1	732.7 (43.3)
17.5	28.6	46.1	344.9	525.0	869.9 (43.4)

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

(C) Expenditure on economic services

(In Crores

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)
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	6.3	7.9	14.2	165.8	84.8	250.4
1988-89*	9.1	8.7	17.8	218.0	94.1	312.1
1989-90 @	14.3	9.7	24.0	202.8	124.1	326.7

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

No. 12—Contd.

and miscellaneous service

of Rupees)

(c) Industries and Mineral			(d) Water and Power Development		
Plan	Non Plan	Total	Plan	Non-Plan	Total
(45)	(46)	(47)	(48)	(49)	(50)
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
18.6	16.6	35.2	24.3	20.9	45.2
16.1	14.3	30.4	26.2	20.7	46.9
23.9	16.9	40.8	27.7	22.4	50.1
22.5	21.4	43.9	31.2	28.5	59.7

Percentage total Revenue Expenditure

TABLE
(In Crores

Year	(e) Transport and Communication		
	Plan	Non-Plan	Total
(1)	(51)	(52)	(53)
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	0.2	33.5	33.7
1988-89*	1.8	34.1	35.9
1989-90@	1.5	35.0	36.5

Figures given in the brackets under columns 4, 20, 38, 56 and 59 indicate percentage to total

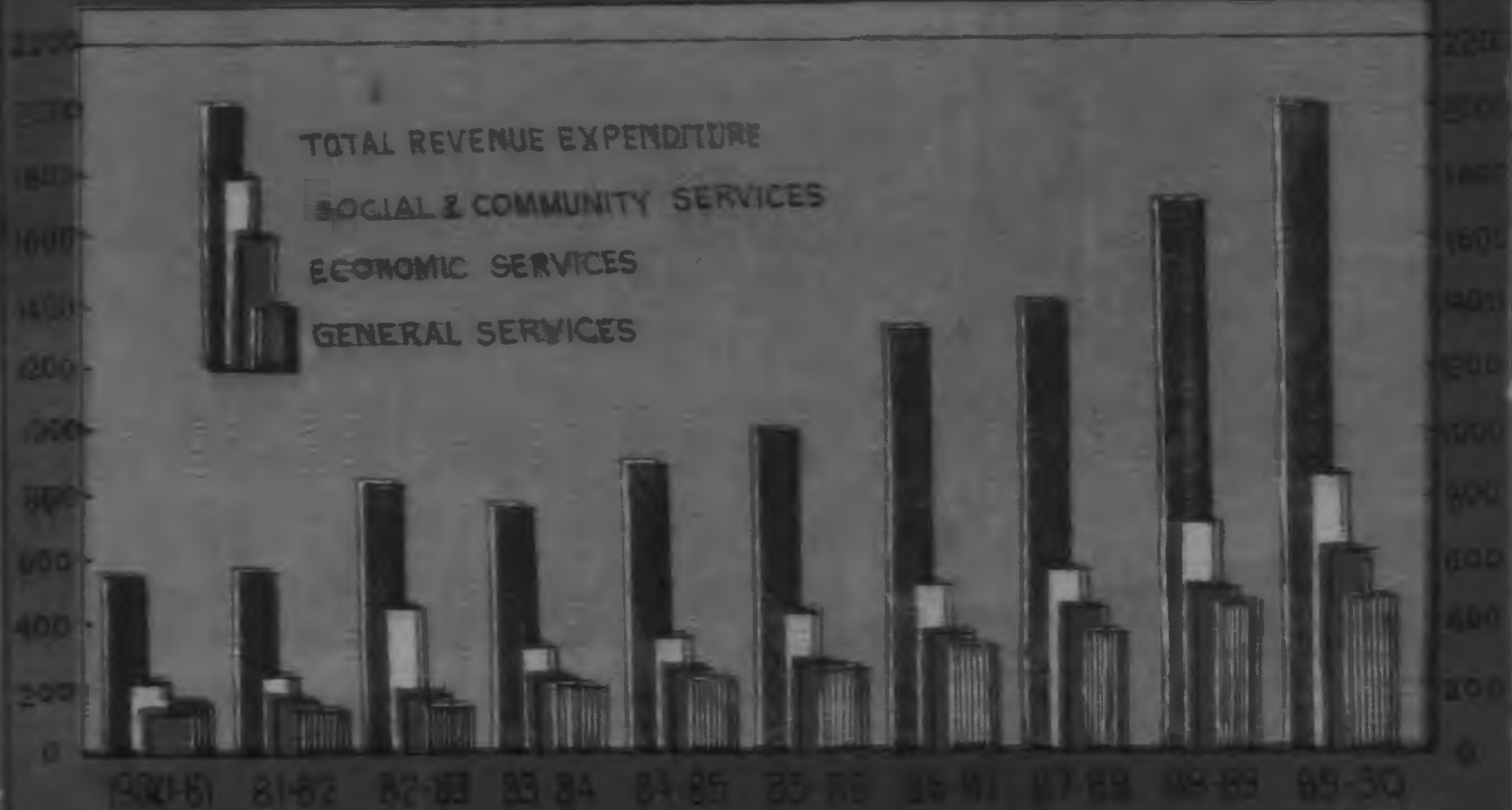
of Rupees)

(C) Total Economic Services (a+b+c+d+e)			(D) Grant-in-aid and Contribution		
Plan	Non-Plan	Total	Plan	Non-Plan	Total
(54)	(55)	(56)	(57)	(58)	(59)
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)
214.5	161.2	375.7 (26.7)	(—)0.8	6.3	5.5 (0.4)
280.5	176.2	456.7 (27.0)	..	6.9	6.9 (0.4)
272.1	218.7	490.8 (24.5)	..	6.9	6.9 (0.4)

Revenue Expenditure.

REVENUE EXPENDITURE

(RUPEES IN CRORES)



CAPITAL RECEIPTS

1. The following table shows the capital receipts of the Government of Orissa Capital receipts 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 1980-81 was Rs. 1,053.7 crores and it has been estimated at Rs. 3,007.9 crores in the Budget for 1989-90, showing an increase of about 185.4 per cent during the decade. Out of the

total capital receipts of Rs. 3,007.9 crores budgeted for 1989-90, Public Account constitutes 55.7 per cent, Public Debt 41.9 per cent and the remaining 2.4 per cent covered by loans and advances and Contingency Fund. Public Debt has been estimated at Rs. 1,261.0 crores in the Budget for 1989-90 as against Rs. 1,191.7 crores in the Revised Estimates for 1988-89. During the year 1989-90 receipts under Contingency Fund have been decreased by Rs. 35.0 crores as compared with the year 1988-89 Revised Estimates. Receipts under Public Account was Rs. 821.7 crores in the base year of 1980-81 and it was been estimated at Rs. 1,675.9 crores in the Budget Estimates for 1989-90.

TABLE No. 13
Capital receipts from 1980-81 to 1989-90

(In Crores of Rs.)

Year	(i) Consolidated Fund				Consolidated fund (Total)
	Public Debt		Public Debt Total	Loans and Advances	
	Internal debt of the State Government	Loans and advances from Central Government			
(1)	(2)	(3)	(4)	(5)	(6)
1980-81	65.4	138.1	203.5	15.3	840.2
1981-82	283.5	123.3	406.8	25.4	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	651.1	304.4	955.5	24.3	2,312.9
1988-89*	831.7	360.0	1,191.7	66.6	3,021.9
1989-90@	868.5	402.5	1,261.0	51.0	3,136.4

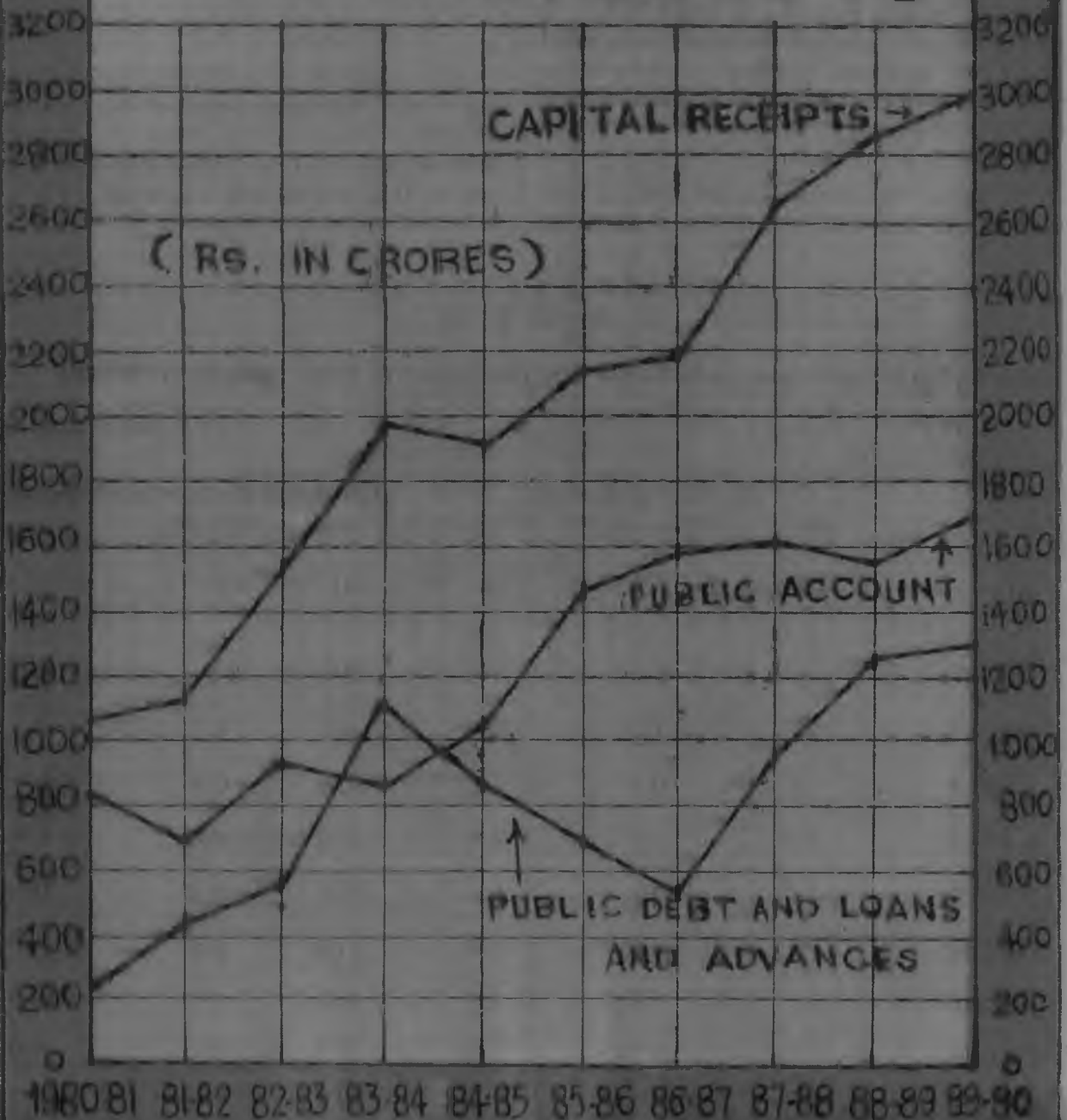
TABLE No. 13 — Concl'd.

Capital Receipts from 1980-81 to 1989-90

(In Crores of Rs)

Year	Contingency Fund	(iii) Public Account				Public Account (Total)	Total Capital Receipts (Cols. 4+5+7+11)
		Small Savings State Provident Fund	Reserve Fund	Deposits and Advances Suspence Miscellaneous and Remittances			
(1)	(7)	(8)	(9)	(10)	(11)	(12)	
1980-81	13.2	33.5	17.8	770.4	821.7	1,053.7	
1981-82	0.8	41.6	14.5	624.5	680.6	1,113.6	
1982-83	96.0	55.8	14.0	852.9	922.7	1,573.7	
1983-84		89.8	12.2	756.8	858.8	1,995.5	
1984-85	3.7	101.8	10.7	931.6	1,044.1	1,907.4	
1985-86	4.4	112.1	14.6	1,324.9	1,451.6	2,144.6	
1986-87	38.0	144.4	14.9	1,430.6	1,589.8	2,184.1	
1987-88	67.6	176.5	14.8	1,408.9	1,600.2	2,647.6	
1988-89*	55.0	190.7	13.9	1,350.8	1,555.4	2,868.7	
1989-90@	20.0	207.0	23.9	1,445.0	1,675.9	3,007.9	

CAPITAL RECEIPTS



CAPITAL EXPENDITURE OUT SIDE 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. 187.8 crores in 1980-81 and it has been increased to Rs. 452.8 crores in the Budget Estimate for 1989-90. Within this decade, the increase of Capital Outlay outside the Revenue Account was about 141.1 per cent. Out of the total Capital Outlay of Rs. 452.8 crores during 1989-90, Budget Estimate, Rs. 452.3 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. During the Budget for 1989-90, 88.8 per cent of the total Capital Outlay outside the

Revenue Account has been proposed to be spent under Economic Services and the rest 14.4 per cent under General Services and Social and Community Services. During the decade from 1980-81 to 1989-90 Economic Services has always taken a lion's share of expenditure. It was 92.4 per cent in 1980-81 and has subsequently declined to 85.6 per cent in the Budget Estimate for 1989-90.

3. The cumulative total of Capital Outlay outside the Revenue Account has come to Rs. 3,763.6 crores in the State by the end of 1989-90 as against Rs. 1,106.5 crores during the year 1980-81, showing an increase of Rs. 2,657.1 crore during the decade ending 1989-90.

TABLE No. 14

Capital Expenditure outside the Revenue Account from 1980-81 to 1989-90

(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)
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	16.5	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	9.1	0.4	9.5	30.9	0.1	31.0
1988-89*	13.5	0.2	13.7	50.3	0.1	50.4
1989-90@	15.0	0.1	15.1	49.7	0.2	49.9

TABLE No 14 - Concl.

(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)
1980-81	156.7	16.8	173.5	170.5	17.3	187.8	1,106.5
1981-82	154.1	2.0	156.1	164.7	3.2	167.9	1,274.4
1982-83	172.3	(-)-2.8	169.5	184.6	(-)-2.2	182.4	1,456.8
1983-84	174.6	(-)-9.6	165.0	189.1	(-)-4.6	184.5	1,641.3
1984-85	219.7	(-)-5.1	214.6	239.6	(-)-3.8	235.8	1,877.1
1985-86	225.7	4.3	230.0	253.3	3.9	257.2	2,134.3
1986-87	277.6	3.6	281.2	318.7	4.3	323.0	2,457.3
1987-88	341.0	8.7	349.7	381.0	9.2	390.2	2,847.5
1988-89*	398.6	0.6	399.2	462.4	0.9	463.3	3,310.8
1989-90@	387.6	0.2	387.8	462.3	0.5	462.8	3,763.6

CAPITAL DISBURSEMENT

1. The total Capital disbursement was Rs. 113.6 crores during 1980-81 and it has been estimated at Rs. 2,829.0 crores in the Budget for 1989-90 against Rs. 2,822.5 crores in the Revised Estimate. The total Capital disbursement has maintained an increasing trend throughout the decade from 1980-81 to 1989-90.

2. Repayment of Public Debt is estimated at Rs. 807.0 crores in the Budget for 1989-90 as against Rs. 842.5 crores in 1988-89 Revised Estimate and Rs. 648.2 crores in 1987-88. Repayment of Internal Debt was highest in the year 1983-84 and lowest is 1980-81 and repayment

proposed to be made in the Budget year for 1989-90 is Rs. 674.9 crores. The estimated disbursement under Public Account in 1989-90 Budget Estimate is Rs. 1,473.6 crores as against Rs. 777.0 crores in 1980-81. Showing an increase of about 89.7 per cent, Maximum disbursement of Rs. 1,525.3 crores was made under Public Account during the year 1986-87, followed by Rs. 1,473.6 crores in 1989-90 Budget Estimate.

The following table presents the Capital disbursements of the State over a decade ending 1989-90.

TABLE No 15
Capital Disbursement from 1980-81 to 1989-90

(In Crores of Rupees)

Year	(i) Consolidated Fund Public Debt			Loans and Advances			Capital expenditure outside the Revenue Account	Consolidated Fund (Total)
	Internal debt of State Government	Loans & Advances from Central Government	Public debt Total	Plan	Non-Plan	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
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	1,057.9
1982-83	322.8	49.1	371.9	9.5	21.1	30.6	182.4	1,499.5
1983-84	842.0	60.3	902.3	18.5	27.3	45.8	184.5	1,825.4
1984-85	584.8	72.9	657.7	21.5	27.2	48.7	235.2	1,839.0
1985-86	293.4	79.2	372.6	15.3	36.2	51.5	257.2	1,682.8
1986-87	248.9	80.2	329.1	28.0	28.4	56.4	353.0	1,986.5
1987-88	641.2	107.0	648.2	38.3	28.7	65.0	390.2	2,531.1
1988-89*	727.9	114.6	842.5	29.3	30.4	59.7	463.3	3,058.9
1989-90 ⁽¹⁾	674.9	132.1	807.0	44.0	31.6	75.6	452.8	3,338.7

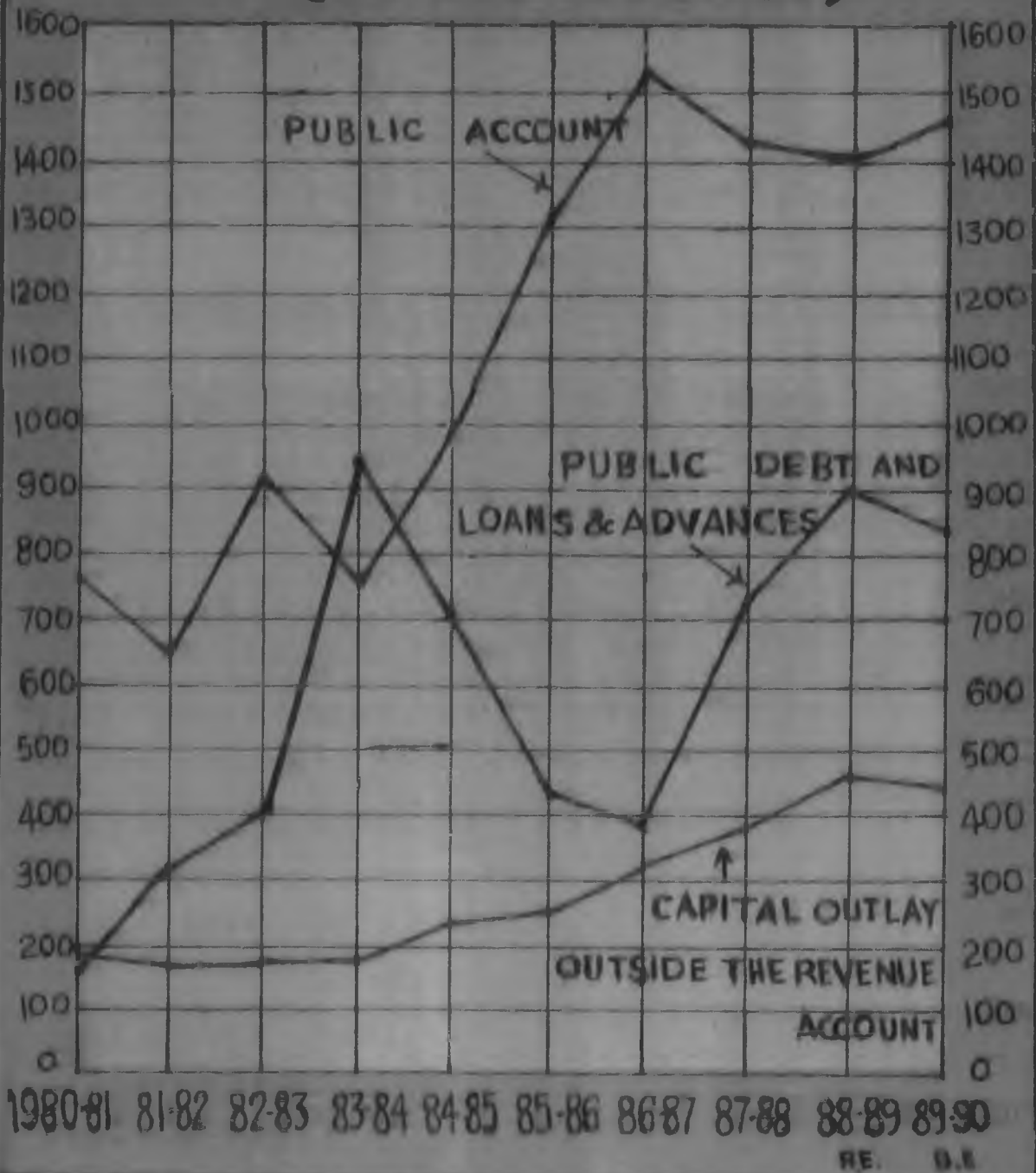
TABLE No 15—Contd

Capital Disbursement from 1980-81 to 1989-90

(In Crores of Rupees)

Year	(iii) Public Account						Total Capital disbursement (Col. 4+7+ 8+10+14)
	(ii) Contin- gency fund	State Provident Fund	Reserve Fund	Deposit & Advances Miscella- neous & remittances	Public Account (Total)		
(1)	(10)	(11)	(12)	(13)	(14)	(15)	
1980-81	10.8	19.7	19.9	737.4	777.0	1,136.6	
1981-82	6.9	23.7	7.6	619.8	651.1	1,142.4	
1982-83	105.4	28.9	13.4	868.4	910.7	1,601.0	
1983-84	(-) 20.2	34.8	23.5	697.6	755.9	1,868.3	
1984-85	6.0	44.4	10.8	936.1	991.3	1,939.5	
1985-86	7.0	56.0	14.2	1,248.8	1,319.0	2,007.3	
1986-87	15.8	75.6	13.3	1,436.4	1,525.3	2,270.0	
1987-88	46.4	90.7	15.2	1,322.2	1,428.1	2,577.9	
1988-89*	55.0	90.7	13.5	1,297.8	1,402.0	2,822.5	
1989-90@	20.0	99.1	23.6	1,350.9	1,473.6	2,829.0	

CAPITAL EXPENDITURE (RUPEES IN CRORES)



OVERALL RECEIPTS AND DISBURSEMENT

1. The following table presents the combined receipts and expenditure under both Revenue and Capital Account. During the decade from 1980-81 to 1989-90, the total revenue receipts of the State has increased from Rs. 621.3 crores to Rs. 1,824.3 crores recording an increase of about 193.6 per cent. During the same period receipts under Capital Account has shown an increase of about 185.5 per cent. During the year 1980-81, the total receipts both under Revenue Account and Capital Account was Rs. 1,675.0 crores and it has been estimated at Rs. 4,832.2 crores in the Budget for 1989-90.

2. Expenditure under Revenue Account was Rs. 540.5 crores in 1980-81 and it is expected to go to Rs. 2,003.2 crores in 1989-90, Budget Estimates. Similarly Expenditure under Capital Account has gone up from Rs. 1,136.6 crores in 1980-81 to Rs. 2,829.0 crores in 1989-90. The total disbursement both under Revenue

Account and Capital Account has been estimated at Rs. 4,832.2 crores in the Budget for 1989-90 as against Rs. 4,515.9 crores in the Revised Estimate for 1988-89 and Rs. 1,677.1 crores in the base year 1980-81.

3. During the decade ending 1989-90 the Revenue Budget discloses deficit for 6 years and also surplus for 4 years. The highest deficit and surplus are of the order of Rs. 178.9 crores and Rs. 80.8 crores respectively, under Revenue Account in the series. Similarly, the Capital Budget discloses deficit for 5 years and surplus for 5 years. The highest deficit and surplus being Rs. 95.5 crores and Rs. 178.9 crores respectively in the series. Revenue Account and Capital Account are estimated to show deficit of Rs. 178.9 crores and surplus of Rs. 178.9 crores respectively during 1989-90, Budget Estimate. The Budget for 1989-90, therefore is balanced.

TABLE No. 16

Overall Receipts and Disbursements (Revenue and Capital Account) From 1980-81 to 1989-90

(In Crores of Rupees)

Year	Receipt			Disbursement		
	Revenue Account	Capital Account	Total	Revenue Account	Capital Account	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1980-81 ..	621.3	1053.7	1675.0	540.5	1136.6	1677.1
1981-82 ..	601.5	1113.6	1715.1	573.6	1142.4	1716.0
1982-83 ..	801.6	1573.7	2375.3	824.6	1601.0	2425.6
1983-84 ..	783.1	1995.5	2778.6	782.7	1868.3	2651.0
1984-85 ..	822.8	1907.4	2730.2	896.8	1939.5	2836.3
1985-86 ..	940.8	2144.6	3085.4	1000.9	2007.3	3008.2
1986-87 ..	1228.2	2184.1	3412.3	1248.0	2279.6	3527.6
1987-88 ..	1333.1	2647.6	3980.7	1407.6	2577.9	3985.5
1988-89*	1763.5	2868.7	4632.2	1693.4	2822.5	4515.9
1989-90 ⁽¹⁾ ..	1824.3	3007.9	4832.2	2003.2	2829.0	4832.2

TABLE No. 16—*Concl'd.*

(In Crores of Rupees)

Year	Surplus (+) or Deficit (—)			Total
	Revenue Account		Capital Account	
(1)	(8)		(9)	(10)
1980-81	(+) 80.8		(—) 82.9	(—) 2.1
1981-82	(+) 27.9		(—) 28.8	(—) 0.9
1982-83	(—) 23.0		(—) 27.3	(—) 50.3
1983-84	(+) 0.4		(+) 127.2	(+) 127.6
1984-85	(—) 74.0		(—) 32.1	(—) 106.1
1985-86	(—) 60.1		(+) 137.3	(+) 77.2
1986-87	(—) 19.8		(—) 95.5	(—) 115.3
1987-88	(—) 74.5		(+) 69.7	(—) 4.8
1988-89*	(+) 70.1		(+) 46.2	(+) 116.3
1989-90@	(—) 178.9		(+) 178.9	Nil

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., 1988-89 and 1989-90. Public Account discloses surplus for all the years. In the Budget for 1989-90 Consolidated Fund shows deficit of Rs. 202.3 crores and Public Account surplus of Rs. 202.3 crores. The transaction under Contingency Fund is nil during 1989-90. Hence the Budget for 1989-90 is balanced.

2. The 1988-89 which opened with an overall cash balance of (-) 116.2 is expected to close with an overall cash balance of one lakh Rupees as shown below—

Rs. in crores	
Opening balance on the 1st April 1988.	(-) 116.2
Consolidated Fund	(-) 37.1

Rs. in Crores	
Contingency Fund	Nil
Public Account	(+) 153.3
Estimated closing balance on the 31st March 1989.	Neg.

3. The budget for the year 1989-90 which has been estimated to open with an overall cash balance of one lakh rupees is expected to close with an overall cash balance of that amount is shown below—

Rs. in crores	
Opening balance	Neg.
Consolidated Fund	(-) 202.3
Contingency Fund	Nil
Public Account	(+) 202.3
Estimated closing balance on the 31st March 1990.	Neg.

TABLE No. 17

Overall position of Funds and Cash Balance from 1980-81 to 1989-90

(In Crores of Rupees)

Year	(i) Consol- dated Fund	(ii) Contin- gency Fund	(iii) Public Account	Total (i+ii+iii)	Opening Balance	Closing Balance	Addition (+) or withdrawal (-)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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	(+)84.4	(-)115.3	(+)23.9	(-)91.4	(-)115.3
1987-88	(-)218.2	(+)21.2	(+)172.2	(-)24.8	(-)91.4	(-)116.2	(-)24.8
1988-89*	(-)37.1	Nil	(+)153.3	(+)116.2	(-)116.2	Neg.	(+)116.2
1989-90@	(-)202.3	Nil	(+)202.3	Nil	Neg.	Neg.	Nil

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 1981 was Rs 1,065.7 crores and it has been estimated to go up to Rs 3,258.6 crores by the 31st March 1990, thus showing an increase of 205.8 per cent during the 10-years period ending

1989-90. Out of the total estimated outstanding debt of Rs. 3,258.6 crores at the end of 1989-90, an amount of Rs. 2,342.4 crores of loans are from the Central Government. This accounts for 71.9 per cent of the total debt of the State in the year 1989-90. As regards the *per capita* debt burden was Rs 409.9 in the year 1980-81 and it has subsequently increased to Rs. 1,047.4 in the Budget for 1989-90.

TABLE No 18

Debt position in the State from 1980-81 to 1989-90

(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)	(6)	(5)	(6)	(7)	(8)
1980-81	138.3	24.0	863.6	39.9	1,065.7	100	409.9
1981-82	158.4	22.0	950.7	52.3	1,183.4	111	438.3
1982-83	182.5	44.4	1,082.1	58.1	1,367.1	128	506.3
1983-84	229.7	8.9	1,236.2	63.9	1,538.7	144	552.2
1984-85	294.1	30.4	1,316.7	64.9	1,706.1	160	601.1
1985-86	371.9		1,504.1	69.9	1,945.9	183	673.2
1986-87	451.2		1,629.2	67.7	2,148.1	202	729.6
1987-88	543.8	16.4	1,826.6	68.5	2,455.3	230	818.8
1988-89*	653.3		2,072.0	79.2	2,804.5	263	918.2
1989-90@	784.3	43.0	2,342.4	88.9	3,258.6	306	1,047.4

***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 Rs. 2,700.0 crores as against the agreed Sixth Plan outlay of Rs. 1,500.0 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	29.26	27.33
6	Industry and Minerals	5.18	4.32
7	Transport and Communications	7.17	7.22
8	Scientific Services & 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 last year of the Seventh Plan, i.e. 1989-90, an outlay of Rs.925.0 crores has been made, which is higher by Rs.90.0 crores than the approved outlay made for the Annual plan of 1988-89. Out of the Annual plan outlay of Rs.925.0 crores during 1989-90 19.9 per cent will be spent for irrigation and flood control, 28.3 per cent for power, 7.8 per cent for Agriculture and Allied Services, 6.5 per cent for Rural Development, 17.6 per cent for social and Community Services, 5.8 per cent for Transport and Communication, 5.6 per cent for Industry and Minerals, 10 per cent for Co-operation and the rest 6.5 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. 19

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)
Expenditure						
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	183.4
Annual Plan (1978-79)	37.3	4.8	42.1	*	35.0	68.0
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
Outlay 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)	59.1	12.9	72.0	47.2	193.1	185.6
Fourth year (1988-89)	65.9	13.0	79.9	50.6	193.1	224.8
Fifth year (1989-90)	71.9	18.2	90.1	60.1	184.5	261.8

TABLE No. 19

Sectorwise State Plan Expenditure/Outlay

(In Crores of Rupees)

Plan/Period	Industries and Minerals	Transport and Communi- cation	Social and Communi- ty ser- vices	Miscella- neous **	Total	Per capita Expendi- ture out- lay in (Rs).
(1)	(8)	(9)	(10)	(11)	(12)	(13)
Expenditure						
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)	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)	103.9	112.1	214.0	14.5	1,571.8	874.6
Seventh Plan, First year (1985-86)	38.3	40.0	81.5	11.0	445.6	154.1
Outlay 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 (1988-89)	52.5	52.5	141.7	39.9	835.0	273.4
Fifth year (1989-90)	51.7	53.4	163.2	60.2	925.0	297.3

* 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.

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

*** Of the Plan outlay, for 1989-90 the State Budget has a provision of Rs. 800.1 crores. The balance of Rs. 124.9 crores comprises the Plan of the O. S. E. B. at Rs. 117.0 crores, of the O. S. R. T. C. at Rs. 5.2 crores and Urban Local Bodies at Rs. 2.7 crores.

DEPARTMENTWISE TOTAL PLAN OUTLAY ACCORDING TO STATE AND DISTRICT SECTOR FOR 1989-90

1. As mentioned earlier, plan outlays have been classified according to State and District Sectors in the State Budget for the first time. Accordingly a table on the State and District Sector-wise break-up of the total plan outlays in different Departments has been newly prepared.

2. No plan schemes are being executed by the Departments like Law in Orissa Legislative Assembly and Excise, having Demand Nos 4,8 and 26 respectively. Further, during 1989-90 no district allocation has been made in respect of seven Departments, namely, General Administration, Finance, Commerce, Food and Civil Supplies, Transport, Mining and Geology as well as Information and Public Relations with Demand Nos 2,3,5,9,21,24 and 25 respectively.

3. During the year 1989-90 a sum of Rs. 1,128.00 crores has been provided for the entire plan scheme of which State and District Sector wise break up is given below.

(In Crores of Rs.)

	State Sector	District Sector	Total	% of District Sector to total
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State Plan	598.0	235.5	833.5	28.2
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Central Plan	95.1	104.6	199.7	52.4
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Centrally sponsored Plan	17.3	77.5	94.8	81.8
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Total	710.4	417.6	1,228.0	37.0
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It is seen from the above table that 37.0% of the total plan outlay, has been purposed to be spent under District Sector. State Plan Outlay under District Sector is lowest (28.2 per cent), whereas that in respect of Centrally Sponsored Plan schemes is highest (81.8 per cent).

4. Education Department has taken a major share of 25.9% out of the total District Sector plan outlay for spending under district sector schemes, followed by Community Development and Rural Reconstruction (C. D.) Department (24.2%) and Health and Family Welfare Department (12.5%).

5. It is seen from the Table No. 20 that highest provision to the tune of Rs. 571 crores has been made in Education and Youth Services Department followed by Community Development and Rural Reconstruction (C. D.) Department (Rs. 510 crores) and Harijan and Tribal Welfare Department (Rs. 216 crores) under the District Sector of the State Plan.

6. Similarly in Central Plan highest allocation to district sector in Education Department amounting to Rs. 360 crores has been made, followed by Health and Family Welfare Department (Rs. 312 crores) and Community Development and Rural Reconstruction (C. D.) Department (Rs. 232 crores), respectively.

7. But in Centrally Sponsored Plan, highest allocation to district sector to the tune of Rs. 267 crores has been made in Community Development and Rural Reconstruction (C. D.) Department followed by Education and Youth Services Department (Rs. 151 crores) and Housing and Urban Development Department (Rs. 134 crores).

TABLE No. 20

Departmentwise Total Plan Outlay bifurcated to State and District sectors for 1989-90

(Rs. in Crores)

Sl. No.	Demand Number	Departments	State Plan			Percentage of District sector to total scheme
			State sector	District sector	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1	Home	3.1	10.6	13.7	77.4
2	3	Revenue	7.8	4.8	12.6	38.1
3	7	Works	49.9	14.1	64.0	22.0
4	10	Education & Youth Services	13.7	57.1	70.8	80.6
5	11	Harijan & Tribal Welfare	19.1	21.6	40.7	53.1
6	12	Health & Family Welfare	5.8	15.2	22.0	69.1
7	13	Housing & Urban Development.	22.0	15.0	37.0	40.5
8	14	Labour & Employment	0.6	1.6	2.2	72.7
9	15	Tourism, Sports and Culture ..	7.6	0.9	8.5	10.6
10	16	Planning and Co-ordination ..	3.3	8.8	12.1	72.7
11	17	Community Development & Rural Reconstruction (G.P.)	Neg	0.1	0.1	100.0E
12	18	Community Development & Rural Reconstruction (C.D)	7.4	51.0	58.4	87.3
13	19	Industries	46.9	2.7	49.6	5.4
14	20	Irrigation and Power	313.6	12.9	326.5	3.9
15	22	Forest, Fisheries & Animal Husbandry.	26.1	9.8	35.9	25.2
16	23	Agriculture & Co-operation ..	41.5	8.1	49.6	16.3
17	27	Science Technology and Environment.	2.4	1.2	3.6	33.3
18	* 10	Other Departments	20.4	..	20.4	..
		Total	598.0	235.5	833.5	28.2

DEMAND No. 20—Contd.

Departmentwise Total Plan Outlay bifurcated to State and District sectors for 1989-90

(Rs. in Crores)

Sl. No	Demand Number	Departments	Central Plan			Percentage of district sector to total scheme
			State sector	District sector	Total	
(1)	(2)	(3)	(8)	(9)	(10)	(11)
1	1	Home ..	..	0.9	0.9	100
2	3	Revenue ..	22.3	..	22.3	..
3	7	Works ..	3.3	2.1	5.4	38.9
4	10	Education & Youth Services ..	4.1	36.0	40.1	89.8
5	11	Harijan & Tribal Welfare ..	5.3	1.4	6.7	20.9
6	12	Health & Family Welfare ..	9.7	31.2	40.9	76.3
7	13	Housing & Urban Development	0.1	Neg.	0.1	..
8	14	Labour & Employment	..	..	..	..
9	15	Tourism, Sports & Culture ..	1.3	0.8	2.1	38.1
10	16	Planning & Co-ordination ..	0.1	..	0.1	..
11	17	Community Development & Rural Reconstruction (G. P.).	..	..	..	..
12	18	Community Development & Rural Reconstruction (C. D.).	23.0	23.2	46.2	50.2
13	19	Industries ..	6.1	..	6.1	..
14	20	Irrigation & Power ..	11.4	..	11.4	..
15	22	Forest, Fisheries & Animal Husbandry.	2.3	1.1	3.4	32.3
16	23	Agriculture & Co-operation ..	5.7	4.1	9.8	41.8
17	27	Science, Technology and Environment.	0.3	3.8	4.1	82.7
18	.	Other Departments	0.1	..	0.1	..
TOTAL			95.1	104.6	199.7	52.4

TABLE No. 20—Contd.

Department-wise Total Plan Outlay bifurcated to State and District sector
for 1989-90

(Rs. in Crores)

Sl. No.	Demand No.	Departments	Centrally sponsored Plan			
			State sector	District sector	Total	Percentage of district sector to total scheme
(1)	(2)	(3)	(12)	(13)	(14)	(15)
1	1	Home	Neg.	0.2	0.2	100
2	3	Revenue	..	1.3	1.3	100
3	7	Works	0.6	0.5	1.1	45.5
4	10	Education & Youth Services..	0.5	15.1	15.6	96.8
5	11	Harijan & Tribal Welfare	0.4	Neg.	0.4	..
6	12	Health & Family Welfare	3.5	6.0	9.5	63.2
7	13	Housing & Urban Development.	1.0	13.4	14.4	93.1
8	14	Labour & Employment	0.2	Neg.	0.2	..
9	15	Tourism, Sports and Culture ..	..	..	..	..
10	16	Planning & Co-ordination	1.6	..	1.6	..
11	17	Community Development & Rural Reconstruction (G. P.).	..	..	..	..
12	18	Community Development & Rural Reconstruction (C. D.).	0.7	26.7	27.4	97.4
13	19	Industries	1.9	0.8	2.7	29.6
14	20	Irrigation & Power	..	..	..	..
15	22	Forest Fisheries and Animal Husbandary.	2.2	2.8	5.0	56.6
16	23	Agriculture & Co-operation	4.2	10.7	14.9	71.8
17	27	Science Technology & Environment.	0.5	..	0.5	..
18	*	Other Departments	..	..	..	..
Total			17.3	77.5	94.8	81.8

TABLE No. 20—*Concl'd.*

**Department wise Total Plan Outlay bifurcated to State and District Sector
for 1989-90**

(Rs. in Crores)

Sl. No.	Demand Number	Departments	Total			Percentage of District sector to total scheme
			State sector	District sector	Total	
(1)	(2)	(3)	(16)	(17)	(18)	(19)
1	1	Home	3.1	11.7	14.8	79.0
2	3	Revenue	30.1	6.1	36.2	16.8
3	7	Works	53.8	16.7	70.5	23.7
4	10	Education & Youth Services	18.3	108.2	126.5	85.5
5	11	Harijan & Tribal Welfare	24.8	23.0	47.8	48.1
6	12	Health & Family Welfare	20.0	52.4	72.4	72.4
7	13	Housing & Urban Development.	23.1	28.4	51.5	55.1
8	14	Labour & Employment	0.8	1.6	2.4	66.7
9	15	Tourism, Sports & Culture	8.9	1.7	10.6	16.0
10	16	Planning & Co-ordination	5.0	8.8	13.8	63.8
11	17	Community Development & Rural Reconstruction (G. P.).		0.1	0.1	100
12	18	Community Development & Rural Reconstruction (C. D.).	31.1	100.9	132.0	76.4
13	19	Industries	54.9	3.6	58.4	5.9
14	20	Irrigation & Power	325.0	2.9	337.9	3.8
15	22	Forest Fisheries & Animal Husbandry	30.6	13.7	44.3	30.9
16	23	Agriculture & Co-operation.	51.4	22.9	74.3	30.8
17	27	Science Technology & Environment	3.2	5.0	8.2	61.0
18	*	Other Departments	20.5		20.5	
Total			710.4	417.6	1,128.0	37.0

Demand Nos. 2,5,6,9,21,24 & 25

N. B:—No Plan outlay in respect of Demand Nos. 4, 8 & 26

ANNEXURE I

Central Budget (1989-90) at a glance

(In Crores of Rupees)

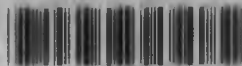
Sl. No.	Item	1987-88 (A C.)	1988-89 (R. E.)	1989-90 (B. E.)
(1)	(2)	(3)	(4)	(5)
A	REVENUE ACCOUNT			
1	Receipt	37,226	43,135	62,630
(i)	Tax	28,015	32,652	38,387
(ii)	Non-Tax	9,211	10,483	14,243
2	Expenditure	46,363	54,165	59,642
(i)	Plan	9,905	11,282	11,767
(ii)	Non-Plan	36,458	42,883	47,875
3	Surplus (+) or Deficit (-)	(-)9,137	(-)11,030	(-)7,012
B	CAPITAL ACCOUNT			
1	Receipts	22,026	24,708	22,194
2	Disbursement	18,705	21,618	22,519
(i)	Plan	14,294	15,624	16,047
(ii)	Non-Plan	4,411	5,994	6,472
3	Surplus (+) or Deficit (-)	(+)3,321	(+)3,090	(-)325
C	OVERALL RECEIPT	59,252	67,843	74,824
D	Overall Disbursement	65,068	75,783	82,161
(i)	Plan	24,199	26,906	27,814
(ii)	Non-Plan	40,869	48,877	54,347
E	Overall Surplus (+) or Deficit (-)	(-)5,816	(-)7,940	(-)7,337

Sub. National Systems Unit
National Institute of Educational
Planning and Administration
17-B, 5th Avenue Marg, New Delhi-110002
DOC. No. 4826
Date: 14/8/89

ERRATA

SI No.	Page No.	Para Table	Line/Colm.	for	Read
1		3.(a)	31	expenditure	Expenditure
9		5	1	Consolidation	Consolidated
9		5	5	remittances	remittances
13		9	5	Taxes on income other than corporation	Taxes on income other than corporation Tax
14		2	11	Dividends	Dividends
19		2	35	health	health
36		15	5	235.2	235.9
36		15	9	1682.5	1682.2
37		15	15	2279.0	2279.6
43		1	1	State	State
45		19	10	214.0	214.3
47		20	7	100.0E	100
50		20	17	3.6	3.5
50		20	17	2.9	12.9

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