

## ACKNOWLEDGMENTS

158. We wish to place on record our sense of deep appreciation for the energetic and efficient manner in which our colleague, Shri Mathew, organized the whole work of the Commission, while sharing along with us his full responsibility as Member. To Sarvashri D. N. Saxena, V. Vasudevan, K. K. Bhatia and G. H. Bijlani fell the onerous responsibility of collecting, analysing and presenting for the Commission's consideration a large mass of information from several sources without which the deliberations of the Commission could not have progressed as expeditiously and satisfactorily as they did. The team of research officers comprising Sarvashri K. M. Bashir, T. G. Subramanian, K. V. Nambiar, A. Premchand, G. G. Nair and P. S. Herle had to put in an extraordinary effort in getting together the essential preliminary data for our use. To all these, and to other members of the staff, the Commission owes a deep debt of gratitude.

P. V. Rajamannar.  
*Chairman.*

Mohan Lal Gautam,\*  
*Member.*

D. G. Karve,  
*Member.*

Bhabatosh Datta,  
*Member.*

P. C. Mathew,  
*Member Secretary.*

NEW DELHI,  
August 12, 1965.

\*Subject to the appended minute of dissent.

## MINUTE OF DISSENT BY SHRI MOHAN LAL GAUTAM

I regret to have to append this note to the Report of the Commission.

2. On June 30, 1965, the Commission, after due consideration, agreed that if in the next few weeks a State Government did take some further steps and revised dearness allowance rates or pay scales, and if copies of the relevant orders and other material required by the Commission were received before the 31st July, 1965, it would be necessary to take that liability into account. We have, however, taken into account in our estimates of revenue and expenditure only such liabilities as were created by Government orders up to the end of June 1965. Several States intimated to us the liabilities created by firm Government orders in respect of revision of pay scales and dearness allowance increases of their employees, of employees of the local bodies and of school teachers in July. These have been listed in Annexure I, Part 2 of this Report. We have not included these liabilities in our calculations but have recommended that the effect of these liabilities may also be taken into account in fixing grants under article 275 of the Constitution to be included in the Order of the President.

3. This would mean that before the President issues the Order, fresh calculations have to be made. This would naturally cause delay; and, besides, it means a passing on of an undischarged responsibility which were best discharged by the Commission. Not only were we in possession of the basic data but we had also the additional advantage of knowing the complete background of each case. While reassessing similar liabilities of other States, we found that there was little scope for discrepancy in the estimates furnished by the State Governments. We have practically in all cases accepted the estimates as submitted by the State Governments. The quality of the materials supplied by Andhra Pradesh, Mysore and Uttar Pradesh in the month of July is not much different from that supplied earlier by other States. I, therefore, feel that we should have accepted the estimates of these Governments also and should have, accordingly, included these sums in calculating non-plan gaps in their resources. This, I feel, could easily have been done within the time at our disposal after the receipt of the material.

4. I, therefore, recommend that the Grants as indicated in para. 133 of the Report be increased from Rs. 36.10 Crores to Rs. 73.50