

(C) Dates of discussions with the Accountants General

Accountant General	Date of discussion	Venue
1. Gujarat	18th January, 1965.	Bombay.
2. Maharashtra	22nd January, 1965.	Bombay.
3. Rajasthan	4th February, 1965.	New Delhi.
4. Bihar	6th February, 1965.	New Delhi.
5. Nagaland	10th February, 1965.	New Delhi.
6. Mysore	6th March, 1965.	Madras.
7. Madras	10th March, 1965.	Madras.
8. Uttar Pradesh	24th March, 1965.	New Delhi.
9. Punjab	27th March, 1965.	New Delhi.
10. West Bengal	7th April, 1965.	Calcutta.
11. Assam	9th April, 1965.	Calcutta.
12. Jammu & Kashmir	22nd April, 1965.	New Delhi.
13. Andhra Pradesh	24th April, 1965.	New Delhi.
14. Orissa	27th April, 1965.	New Delhi.
15. Madhya Pradesh	29th April, 1965.	New Delhi.
16. Kerala	29th May, 1965.	Bangalore.

APPENDIX V

Names of organisations, universities and individuals who submitted Memoranda to the Commission

(vide para 7 of the Report)

- (a) Organisations which submitted Memoranda to the Commission.
1. Mill Owners' Association, Bombay.
 2. The Paper Traders Association, Bombay.
 3. Federation of Gujarat Mills and Industries, Baroda.
 4. Federation of Paper Traders Association, Bombay.
 5. Bharat Chamber of Commerce, Calcutta.
 6. Maharashtra Chamber of Commerce, Bombay.
 7. The United Planters Association of South India, Coonoor.
 8. Bihar State Cooperative Bank Ltd., Patna.
 9. Federation of Indian Chamber of Commerce and Industry, New Delhi.
 10. Saurashtra Mill Owners' Association, Surendranagar.
 11. Bihar State Small and Medium Newspapers Association, Patna.
 12. Iron, Steel & Hardware Merchants and Manufacturers' Chamber of India, Bombay.
 13. Indian Chambers of Commerce, Calcutta.
 14. All India Iron & Steel Merchants' Federation, New Delhi.
 15. Bengal National Chamber of Commerce and Industry, Calcutta.
 16. Gujarat Vepari Mahamandal, Ahmedabad.
 17. The Indian Merchants' Chamber, Bombay.
 18. (a) Burmah Shell Oil Storage & Distributing Company of India Ltd., Bombay.
(b) M/s ESSO Standard Eastern Inc., Bombay.
(c) M/s Caltex (India) Ltd., Bombay.
(d) Indian Oil Corporation Ltd., Bombay.
(e) Burmah Oil Company (India Trading) Ltd., Bombay.
 19. Maharashtra Chamber of Commerce and Industry, Poona.

Appendix III (xi)

Letter No. 41/SR/55, dated 11th January, 1955, from Shri M. V. Rangachari, Government of India, Ministry of Finance (Deptt. of Revenue & Expenditure), to Finance Secretaries of all Part A & Part B States except J. & K.

(Vide para 148 of Report)

Some of the State Governments have brought up the difficulty experienced in balancing their revenue budgets, due among other things to the progressive increase in debt charges arising out of the implementation of the Plan. While it is obvious that interest and obligatory sinking fund charges *must* be fully met from current revenues, in the present context, when all the resources at the Centre and the States are mobilised for financing development and no real revenue surplus is available for repayment of debt or debt redemption, there is no reason why the revenue budget should be distorted by including provision for repayment of loans or for non-obligatory sinking funds. Provision for the repayment of loans may be made in the capital budget and the provision for sinking funds in the revenue budget restricted to what the State Government is bound to provide in accordance with any law or with any specific undertaking given in the case of any loan. If you agree, the budget for the coming year may be framed on the above basis.

2. It would perhaps also be an advantage if the procedure in the matter of meeting capital expenditure from the revenue budget is made as uniform as possible. The practice probably varies from State to State and I shall be glad if you would kindly let me know urgently the procedure adopted in this matter by your State in some detail. We shall then consider the extent to which standardisation is possible or desirable and process the matter with you and the other States.

APPENDIX IV

Dates and Venues of discussions with the representatives of the State Governments and Central Ministries; the Planning Commission; the Comptroller & Auditor General of India and the Accountants General.

(vide para 5 of the Report)

(A) Dates of discussions with State Governments

State	Dates of discussions	Venue
1. Gujarat	16th and 18th January, 1965.	Bombay.
2. Maharashtra	20th and 21st January, 1965.	Bombay.
3. Rajasthan	3rd and 4th February, 1965.	New Delhi.
4. Bihar 	5th and 6th February, 1965.	New Delhi.
5. Nagaland	9th and 10th February, 1965.	New Delhi.
6. Mysore	5th and 6th March, 1965.	Madras.
7. Madras	9th and 10th March, 1965.	Madras.
8. Uttar Pradesh.	23rd and 24th March, 1965.	New Delhi.
9. Punjab	25th and 26th March, 1965.]	New Delhi.
10. West Bengal	5th, 6th and 7th April, 1965.	Calcutta.
11. Assam	8th and 9th April, 1965.	Calcutta.
12. Jammu & Kashmir.	21st and 22nd April, 1965.	New Delhi.
13. Andhra Pradesh.	23rd and 24th April, 1965.	New Delhi.
14. Orissa	26th and 27th April, 1965.	New Delhi.
15. Madhya Pradesh.	28th and 29th April, 1965.	New Delhi.
16. Kerala.	28th and 29th May, 1965.	Bangalore.

(B) Dates and Venues of discussions with Central Ministries, Planning Commission and Comptroller and Auditor General of India

Ministry etc.	Date of discussion	Venue
1. Minister of Commerce and Prof. V. K. R. V. Rao, Member, Planning Commission.	4th February, 1965.	New Delhi.
2. Secretary, Ministry of Home Affairs.	27th March, 1965.	New Delhi.
3. Secretaries and other officers in the Ministry of Finance.	30th April, 1965.	New Delhi.
4. Comptroller & Auditor General of India.	30th April, 1965.	New Delhi.
5. Planning Commission.	1st May, 1965.	New Delhi.

20. Gujarat State Road Transport Corporation, Ahmedabad.
21. The Federation of Andhra Pradesh Chambers of Commerce and Industry, Secunderabad.
22. Rajasthan Chamber of Commerce, Jaipur.
23. Merchants' Chamber of Commerce, Kanpur.
24. Rajasthan Vyapar Udyog Mandal, Jaipur.
25. All India Council of Mayors, Bombay.
26. Planning Forum, H. L. College of Commerce, Ahmedabad.
27. Institute of Chartered Accountants of India, New Delhi.
28. Gokhale Institute of Public Affairs, Bangalore.
29. Bharatiya Jana Sangh, Delhi.
30. Samyukta Socialist Party, Kerala.
31. Committee of Members of Parliament, Madhya Pradesh, New Delhi.
32. Chimanlal Mehta and Company, Bombay.
33. Gauhati Economic Association, Gauhati.
34. J. N. Singh & Co. (P) Ltd., Patna.

(b) Universities which submitted Memoranda to the Commission.

1. Visva-Bharati University, Santiniketan.
2. Lucknow University, Lucknow.
3. Sri Venkateswara University, Tirupati.
4. Osmania University, Hyderabad.
5. Patna University, Patna.
6. Madras University, Madras.
7. University of Jodhpur, Jodhpur.
8. Sardar Vallabhai Vidyapeeth, Vallabh Vidyanagar.
9. Gujarat University, Ahmedabad.
10. University of Jabalpur, Jabalpur.
11. University of Gorakhpur, Gorakhpur.
12. Joint Board of Vice-Chancellors of the Universities of the State of Maharashtra, Bombay.

(c) Individuals who submitted Memoranda to the Commission.

1. Shri Vavilala Gopalgrishnaiah, M.L.A., Sattenapalli (A.P.).
2. Mrs. Ursula Hicks, Nuffield College, Oxford, England.

3. Shri B. P. N. Registani Bikaner.
4. Shri G. N. Sahi, New Delhi.
5. Shri Chhabildas Mehta, M.L.A., Mahura (Gujarat).
6. Shri Ramjibhai R. Chaudhri, M.L.A., Ahmedabad.
7. Prof. Gyan Chand, Delhi.
8. Shri P. R. Panchmukhi, Bombay.
9. Dr. K. V. S. Sastri, Waltair.
10. Dr. P. S. Muhar, Kurukshetra.
11. Shri Monaranjan Sinharay, Santiniketan.
12. Dr. Kedarnath Prasad, Patna.
13. Shri A. R. Desai, Surat.

APPENDIX VI

Individuals and organisations whose representatives appeared before the Commission and gave oral evidence

(vide para 7 of the Report)

1. All India Council of Mayors, Bombay.
2. Gujarat Vepari Mahamandal (Gujarat Chamber of Commerce), Ahmedabad.
3. Burmah Shell, ESSO, Caltex, B.O.C. and I.O.C.
4. Federation of Paper Traders' Association, Bombay.
5. Bombay Paper Traders' Association, Bombay.
6. All-India Iron & Steel Merchants' Federation, New Delhi.
7. The United Planters' Association of Southern India, Coonoor.
8. Bharat Chamber of Commerce, Calcutta.
9. Dr. K. V. S. Sastri, Andhra University.
10. Shri V. Gopalakrishnaiya, M.L.A., Sattenapalli, Andhra Pradesh.
11. Institute of Chartered Accountants of India, New Delhi.

APPENDIX VII

STATISTICAL TABLES
