

APPENDIX V  
STATISTICAL TABLES

*Table No.*

*A. Area, population and State incomes*

1. Population of States (1961 Census).
2. Measurement of sparsity of population in States.
3. Population of Scheduled Castes and Scheduled Tribes in States (1961 Census).
4. Total State incomes (Net Domestic Product) from 1960-61 to 1964-65 by States indicating figures relating to Agriculture and Animal Husbandry sectors.
5. Per capita income in 1960-61 to 1964-65 by States (at current prices).

*B. States' revenues*

6. Growth and pattern of States' revenues 1961-62 and 1965-66 to 1968-69.
7. Growth of revenue from important taxes for all States—1950-51 to 1967-68.
8. Statewise revenue from general sales tax, sales tax on motor spirit and Central sales tax during 1965-66 to 1967-68.
9. Total of State tax revenues and per capita tax revenues in 1960-61 and 1965-66 to 1968-69 and targets of additional taxation and realisations thereof in the Third Plan and the three Annual Plans.
10. Targets of additional resource mobilisation agreed to by States for the Fourth Plan.
11. Tax revenues and non-tax revenues of States in 1967-68.
12. States' income for 1962-63 to 1964-65 (average), tax revenues in 1967-68 and tax revenues as proportion of the State incomes.
13. All States tax revenues as percentage of national income from 1950-51 to 1967-68.
14. Per capita revenue from important State taxes in 1967-68.
15. Per capita tax revenues in 1967-68 as percentage of per capita incomes for 1962-63 to 1964-65 (average).
16. Incidence of land revenue per hectare of net area sown.
17. Arrears of tax revenues.
18. Percentage of land revenue arrears to the total demand.
19. Percentage of sales tax arrears to the total demand.
20. Rates of general sales tax for important commodities (in terms of percentage of the value).
21. Rates of sales tax on motor spirit.
22. Average rates of electricity supply and electricity duty.
23. Water rates for rice, wheat and sugarcane.

## Table No.

24. Rates of entertainment tax (in terms of percentage of the admission or entry ticket).
25. Rates of stamp duties and registration.
26. Rates of tax on motor vehicles.
27. Estimated loss of land revenue over the five-year period 1969-70 to 1973-74 from abolition of the tax or concession given during 1967-68 and 1968-69.
28. Estimated loss of revenue over the five-year period 1969-70 to 1973-74 from abolition of taxes other than land revenue or concessions given during 1966-67 to 1968-69.

*C. States' expenditure*

29. Growth and pattern of States' revenue expenditure.
30. Per capita expenditure under important heads in 1967-68.
31. Revenue expenditure on natural calamities during the years 1957-58 to 1967-68.
32. Plan outlay in 1965-66 and 1968-69 and committed expenditure thereon in 1966-67 and 1969-70.

*D. Financial results of States' commercial schemes*

33. Financial results of multipurpose river schemes.
34. Financial results of irrigation works (commercial).
35. Financial results of electricity schemes run departmentally.
36. Financial working of State Electricity Boards.
37. Rate of return on capital outlays of Electricity Boards from 1966-67 to 1968-69.
38. Electricity Boards : installed capacity, average cost per unit sold, and average price charged per unit sold 1967-68.
39. Financial results of road and water transport schemes run departmentally.

*E. Other Budgetary data*

40. Outstanding public debt, loans and advances and productive capital outlays as at the end of 1968-69.
41. Details of total loans and advances and physical assets of State Governments as on 31-3-1969 (Estimate).
42. Rate of dividends from State investments.

*F. Revenue and expenditure of the Government of India*

43. Revenue receipts of the Government of India.
44. Revenue expenditure of the Government of India.

*G. Divisible taxes*

45. Revenue from Income Tax, Corporation Tax and Union surcharges.
46. State-wise assessment of income tax (excluding tax on Union salaries) for the years 1962-63 to 1964-65 (Net of reductions on account of appellate order, revision, rectification, etcetra).
47. Revenue from Union and Additional Excise Duties from 1965-66 to 1969-70 (Commodity-wise for items subject to additional excise duties and for others taken together).

*Table No.*

48. Revenue from Union Excise Duties, Additional Excise Duties and Special Excise Duties from 1950-51 to 1969-70.
49. Economic indicators for distribution of States' share of Union Excise Duties.
50. Statewise consumption estimates of cigarettes.
51. Statewise consumption estimates of cotton textiles.
52. State-wise consumption of sugar.

*H. Transfers from the Centre to States*

53. Resources transferred from the Centre to States.
54. Transfers from the Centre to States under the First Finance Commission's Award (1952-53 to 1956-67).
55. Transfers from the Centre to States under the Second Finance Commission's Award (1957-58 to 1961-62).
56. Transfers from the Centre to States under the Third Finance Commission's Award (1962-63 to 1965-66).
57. Transfers from the Centre to States under the Fourth Finance Commission's Award (1966-67 to 1968-69).

*I. Agriculture and Irrigation*

58. Area irrigated (net by main sources in 1965-66 and number of cultivators as per Census 1961).
59. Distribution of the area operated and the households by size-classes.
60. Estimated Additional revenue from irrigation on the basis of water rates at 12 per cent of gross income.

*J. Industrial statistics*

61. Number of factory workers in different States and their percentage to population.

*K. Railway, transport and Communications*

62. Number of passengers carried by Indian Airlines embarking and disembarking in January, 1969.
63. Commodity-wise freight earnings of railways on goods carried during 1965-66 to 1967-68.
64. Position of Railway Finances for the years 1964-65 to 1969-70.

*L. Miscellaneous*

65. Transactions relating to purchase and sale of securities in each stock exchange in 1966-67 and 1967-68.

TABLE I : *Population of States*  
(1961 Census)

States	Total population (lakhs)	Urban population (lakhs)	Rural population (lakhs)	Urban population as percentage of State's population	Rural population as percentage of State's population	Percent- age distri- bution of urban population	Percent- age distri- bution of rural population
I	2	3	4	5	6	7	8
Andhra Pradesh . . .	359.83	62.74	297.09	17.4	82.6	8.3	8.4
Assam . . . . .	118.73	9.13	109.60	7.7	92.3	1.2	3.1
Bihar . . . . .	464.56	39.14	425.42	8.4	91.6	5.2	12.0
Gujarat . . . . .	206.33	53.16	153.17	25.8	74.2	7.0	4.3
Haryana . . . . .	75.90	13.07	62.83	17.2	82.8	1.7	1.8
Jammu and Kashmir . . .	35.61	5.93	29.68	16.7	83.3	0.8	0.8
Kerala . . . . .	169.04	25.54	143.50	15.1	84.9	3.4	4.1
Madhya Pradesh . . . .	323.72	46.27	277.45	14.3	85.7	6.1	7.8
Maharashtra . . . . .	395.54	111.63	283.91	28.2	71.8	14.7	8.0
Mysore . . . . .	235.87	52.67	183.20	22.3	77.7	6.9	5.2
Nagaland . . . . .	3.69	0.19	3.50	5.1	94.9	Neg.	0.1
Orissa . . . . .	175.49	11.10	164.39	6.3	93.7	1.5	4.6
Punjab . . . . .	111.35	25.67	85.68	23.1	76.9	3.4	2.4
Rajasthan . . . . .	201.56	32.82	168.74	16.3	83.7	4.3	4.8
Tamil Nadu . . . . .	336.87	89.91	246.96	26.7	73.3	11.8	7.0
Uttar Pradesh . . . . .	737.46	94.79	642.67	12.9	87.1	12.5	18.1
West Bengal . . . . .	349.26	85.41	263.85	24.5	75.5	11.2	7.5
All States . . . . .	4300.81	759.17	3541.64	17.7	82.3	(100.0)	(100.0)
Union Territories . . .	89.92	30.13	59.79	33.5	66.5	..	..
All India . . . . .	4390.73	789.30	3601.43	18.0	82.0	..	.

Source : Registrar General of India.

NOTE : Population of the constituents of the composite State of Punjab was as under :—

	Total	Urban	Rural
Haryana . . . . .	75.90	13.07	62.83
Punjab . . . . .	111.35	25.67	85.68
Chandigarh . . . . .	1.20	0.99	0.21
Himachal Pradesh . . .	14.62	1.12	13.50
	<u>203.07</u>	<u>40.85</u>	<u>162.22</u>

TABLE 2 : Measurement of Sparsity of population in States

States	Absolute population upto the range 200 (lakhs)	Actual area occupied upto the range 200 excluding Jammu and Kashmir and Nagaland (000) Sq. Km.** (a)
1	2	3
Andhra Pradesh . . . . .	20·70	32·23
Assam . . . . .	13·52	31·12
Bihar . . . . .	..	..
Gujarat . . . . .	14·30	32·91
Haryana . . . . .	..	..
Jammu and Kashmir . . . . .	N.A.	N.A.
Kerala . . . . .	..	..
Madhya Pradesh . . . . .	143·82	259·91
Maharashtra . . . . .	12·39	23·79
Mysore . . . . .	17·91	24·46
Nagaland . . . . .	N.A.	N.A.
Orissa . . . . .	30·14	49·90
Punjab . . . . .	..	..
Rajasthan . . . . .	88·70	204·14
Tamil Nadu . . . . .	..	..
Uttar Pradesh . . . . .	9·88	22·74
West Bengal . . . . .	..	..
TOTAL . . . . .	<u>351·36*</u>	<u>681·20*</u>

\*Excluding Jammu and Kashmir and Nagaland.

\*\*On the basis of the factor  $\frac{1}{F} = \frac{808.65}{351.36} = 0.023015$  [Sq. Km./person, and taking the minimum figure.

(a) The figures in this column are either the actual area occupied or the [average] area, whichever is lower.

TABLE 3 : *Population of Scheduled Castes and Scheduled Tribes in States*

(1961 Census)

States	Total population (lakhs)	Scheduled Caste			Scheduled Tribe		
		Total population (lakhs)	Percentage of Scheduled Castes to State's population	Percentage distribution	Total population (lakhs)	Percentage of Scheduled Tribes to State's population	Percentage distribution
I	2	3	4	5	6	7	8
Andhra Pradesh	359.83	49.74	13.8	7.9	13.24	3.7	4.6
Assam	118.73	7.33	6.2	1.2	20.65	17.4	7.1
Bihar	464.56	65.05	14.0	10.3	42.05	9.1	14.5
Gujarat	206.33	13.67	6.6	2.2	27.54	13.3	9.5
Haryana	75.90	13.64	18.0	2.2	..	..	..
Jammu and Kashmir	35.61	2.84	8.0	0.4	..	..	..
Kerala	169.04	14.35	8.5	2.3	2.13	1.3	0.7
Madhya Pradesh	323.72	42.53	13.1	6.7	66.78	20.6	22.9
Maharashtra	395.54	22.27	5.6	3.5	23.97	6.1	8.2
Mysore	235.87	31.17	13.2	4.9	1.92	0.8	0.7
Nagaland	3.69	Neg.	..	..	3.44	93.2	1.2
Orissa	175.49	27.64	15.8	4.4	42.24	24.1	14.5
Punjab	111.35	24.87	22.3	3.9	..	..	..
Rajasthan	201.56	33.60	16.7	5.3	23.51	11.7	8.1
Tamil Nadu	336.87	60.67	18.0	9.6	2.52	0.7	0.9
Uttar Pradesh	737.46	154.00	20.9	24.3	..	..	..
West Bengal	349.26	68.90	19.7	10.9	20.54	5.9	7.1
TOTAL	4300.81	632.27	14.7	(100.0)	290.53	6.8	(100.0)

Source : Census of India 1961—Part V—A(i) and (ii). For Punjab and Haryana however, the figures have been taken from the Statistical Abstracts of Punjab and Haryana respectively for the year 1967.

NOTE : (i) *Scheduled Castes* : Such castes, races or tribes or parts of groups within each Castes, races or tribes as are deemed under Article 341 of the Constitution to be Scheduled Castes.

(ii) *Scheduled Tribes* : Such tribes or tribal communities or parts of groups within such tribes or tribal communities as are deemed under Article 342 of the Constitution to be Scheduled Tribes.

(iii) There are no Scheduled Tribes in Haryana, Jammu and Kashmir, Punjab and U. P.

TABLE 4 : Total State incomes (Net Domestic Product) from 1960-61 to 1964-65 by States indicating figures relating to Agricultural and Animal Husbandry sectors

States	(A: current prices)										
	Total net Domestic Product (All Industries)*										
	1960-61	1961-62	1962-63	1963-64	1964-65	1960-61	1961-62	1962-63	1963-64	1964-65	1964-65
I	2	3	4	5	6	7	8	9	10	11	
Andhra Pradesh	1124	1239	1252	1439	1690	651	728	702	826	975	
Assam	409	426	433	496	580	244	249	242	289	341	
Bihar	992	1033	1116	1302	1505	507	512	527	656	781	
Gujarat	775	862	889	997	1189	353	405	394	442	568	
Haryana	269	287	303	370	427	168	174	180	230	271	
Jammu & Kashmir	95	94	97	110	127	53	49	50	58	66	
Kerala	465	505	533	590	725	230	244	250	274	358	
Madhya Pradesh	878	925	943	1114	1320	505	521	506	620	752	
Maharashtra	1640	1626	1764	2017	2277	676	577	624	738	829	
Mysore	683	755	800	932	1075	355	388	407	488	569	
Orissa	393	414	473	574	658	214	214	251	335	367	
Punjab	422	454	492	578	714	245	256	277	337	441	
Rajasthan	540	602	610	645	795	327	378	368	370	486	
Tamil Nadu	1155	1229	1262	1409	1552	541	556	536	581	638	
Uttar Pradesh	1788	1897	1968	2240	2985	1072	1119	1121	1279	1899	
West Bengal	1331	1391	1531	1780	1916	529	532	570	693	700	
All States (excluding Nagaland)	12959	13739	14466	16593	19535	6670	6902	7005	8216	10044	

Source : Central Statistical Organisation, Cabinet Secretariat. The estimates have been worked out by adopting the concept of 'Income originating within the geographical boundaries of India.

\* Excluding Defence, Government of India Embassies and other establishments abroad and business outside of Indian Insurers.

TABLE 5 : *Per capita income in 1960-61 to 1964-65 by States*  
(At current prices).

(Rupees)

States	Per capita**				
	1960-61	1961-62	1962-63	1963-64	1964-65
Andhra Pradesh . . . . .	314	341	338	381	438
Assam . . . . .	349	353	349	388	441
Bihar . . . . .	216	220	232	265	299
Gujarat . . . . .	380	412	413	451	523
Haryana . . . . .	359	372	381	481	504
Jammu and Kashmir . . . . .	267	263	267	298	341
Kerala . . . . .	278	295	303	328	393
Madhya Pradesh . . . . .	274	282	280	323	373
Maharashtra . . . . .	419	405	429	478	526
Mysore . . . . .	292	316	327	372	420
Orissa . . . . .	226	233	261	309	347
Punjab . . . . .	383	400	421	480	575
Rajasthan . . . . .	271	294	289	297	356
Tamil Nadu . . . . .	344	361	365	401	434
Uttar Pradesh . . . . .	244	254	258	287	374
West Bengal . . . . .	386	392	420	476	498
All States( excluding Nagaland).	304	315	325	364	418

*Source* : Central Statistical Organisation, Cabinet Secretariat. The estimates have been worked out by adopting the concept of 'Income originating' within the geographical boundaries of India.

\*\*Based on Population Projections as on 1st October of the years.



TABLE 6 : Growth and pattern of State revenues : 1961-62 and 1965-66 to 1968-69

(Rs. crores)

State/Years	Land revenue	Sales taxes	Motor vehicle tax	Stamps & registration	Other taxes & duties	Education	Medical & public health	Administrative services	Forests	Total revenue receipts
I	2	3	4	5	6	7	8	9	10	11
<b>Andhra Pradesh</b>										
1961-62	10.12 (11.80)	14.81 (17.27)	2.76 (3.22)	3.42 (3.98)	2.03 (2.37)	0.51 (0.59)	1.06 (1.24)	0.88 (1.03)	4.11 (4.79)	85.77 (100.00)
1965-66	14.12	24.59	8.33	6.21	2.14	0.70	1.05	2.01	5.55	151.79
1966-67	11.07	30.09	8.31	6.48	2.79	0.81	1.26	1.82	5.32	172.26
1967-68	7.90	34.77	9.45	8.15	3.21	0.76	1.47	2.31	6.20	184.27
1968-69 (RE)	17.00 (8.35)	36.33 (17.85)	11.30 (5.55)	8.35 (4.10)	3.61 (1.77)	0.60 (0.29)	1.46 (0.72)	3.35 (1.65)	6.00 (2.95)	203.55 (100.00)
<b>Assam</b>										
1961-62	2.86 (7.09)	3.45 (8.55)	0.77 (1.91)	0.56 (1.39)	2.48 (6.14)	0.18 (0.45)	0.19 (0.47)	0.12 (0.30)	1.66 (4.11)	40.36 (100.00)
1965-66	5.49	7.99	1.18	0.84	1.11	0.24	0.32	0.18	2.58	64.61
1966-67	4.85	8.39	1.31	0.98	1.28	0.26	0.31	0.45	2.80	77.69
1967-68	5.21	10.21	1.62	1.42	1.53	0.30	0.26	0.39	3.25	87.21
1968-69 (RE)	6.07 (6.51)	11.30 (12.13)	1.64 (1.76)	1.15 (1.24)	1.59 (1.71)	0.31 (0.33)	0.33 (0.35)	0.26 (0.28)	3.10 (3.33)	93.20 (100.00)
<b>Bihar</b>										
1961-62	9.11 (11.42)	11.34 (14.21)	0.14 (0.18)	4.66 (5.84)	1.69 (2.12)	0.29 (0.36)	1.81 (2.27)	0.63 (0.79)	2.60 (3.26)	79.81 (100.00)
1965-66	12.05	21.43	0.20	7.37	5.47	0.39	0.73	1.42	3.05	127.88
1966-67	5.46	26.65	0.25	8.00	6.11	0.53	1.06	1.28	2.94	133.96
1967-68	3.24	34.54	0.33	8.53	6.73	0.41	1.21	0.97	3.38	155.44
1968-69 (RE)	10.38 (6.24)	34.57 (20.79)	2.05 (1.23)	6.72 (4.04)	7.04 (4.23)	0.52 (0.31)	1.40 (0.84)	2.22 (1.34)	3.09 (1.86)	166.26 (100.00)

TABLE 6 : Growth and pattern of State revenues : 1961-62 and 1965-66 to 1968-69—contd.

(Rs. crores)

State/Years	(Rs. crores)										
	1	2	3	4	5	6	7	8	9	10	11
	Land revenue	Sales taxes	Motor vehicle tax	Stamps & registration	Other taxes & duties	Educational	Medical & health	Administrative services	Forests	Total revenue receipts	
<b>Gujarat</b>											
1961-62	4.64 (7.40)	13.82 (22.04)	3.39 (5.41)	2.30 (3.67)	2.63 (4.19)	0.48 (0.77)	0.35 (0.56)	0.50 (0.86)	1.77 (2.82)	63.70 (100.00)	
1965-66	7.32	26.98	3.84	3.53	8.74	0.75	1.50	1.26	2.03	120.70	
1966-67	6.32	35.14	4.20	4.00	10.54	3.64	1.62	2.00	2.45	135.59	
1967-68	7.81	39.22	4.76	4.65	12.90	0.85	1.64	1.66	2.54	152.21	
1968-69 (RE)	6.52 (4.13)	43.90 (27.82)	5.19 (3.29)	4.98 (3.16)	13.55 (8.59)	0.74 (0.47)	2.45 (1.55)	1.27 (0.86)	2.33 (1.48)	157.81 (100.00)	
<b>Haryana</b>											
1961-62	0.64	3.46	0.18	0.99	1.60	0.15	0.05	0.18	0.18	24.37	
1965-66	1.43	9.54	0.58	3.58	4.94	1.09	0.34	0.51	0.26	61.81	
1966-67	1.43	12.55	0.61	3.69	5.95	1.22	0.41	0.87	0.24	74.56	
1967-68	1.92	16.83	0.82	4.95	7.98	1.64	0.55	1.17	0.32	100.00	
1968-69 (RE)	0.64 (2.90)	0.27 (1.22)	0.12 (0.54)	0.22 (1.00)	0.08 (0.36)	0.03 (0.14)	0.04 (0.18)	0.05 (0.23)	3.73 (16.90)	2.07 (100.00)	
<b>Jammu &amp; Kashmir</b>											
1961-62	0.44	0.76	0.51	0.28	0.29	0.11	0.07	0.68	3.15	31.67	
1965-66	0.38	1.09	0.34	0.32	0.35	0.03	0.09	0.15	4.07	48.56	
1966-67	0.58	1.31	0.36	0.43	0.36	0.04	0.09	0.21	3.93	45.75	
1967-68	0.72	1.75	0.51	0.36	0.54	0.03	0.16	0.22	4.20	55.60	
1968-69 (RE)	0.72 (1.29)	3.15 (3.15)	0.92 (0.92)	0.65 (0.65)	0.97 (0.97)	0.05 (0.05)	0.18 (0.18)	0.40 (0.40)	7.55 (7.55)	100.00 (100.00)	

Included under the Composite State of Punjab

*Kerala*

1961-62	1.58 (2.99)	10.56 (19.95)	2.68 (5.06)	2.20 (4.16)	0.28 (0.53)	1.46 (2.76)	0.30 (0.57)	0.37 (0.70)	3.93 (7.42)	52.93 (102.03)
1965-66	2.65	18.30	4.15	4.37	1.80	2.78	0.76	0.91	5.71	82.10
1966-67	2.00	22.78	4.40	4.60	2.75	2.98	1.03	0.98	6.65	108.69
1967-68	1.85	26.29	5.15	5.14	2.76	2.62	1.54	1.43	7.44	125.41
1968-69 (RE)	1.76 (1.33)	28.04 (21.24)	5.65 (4.28)	5.35 (4.05)	2.52 (1.91)	2.87 (2.17)	1.47 (1.11)	1.17 (0.89)	7.54 (5.71)	132.02 (101.00)

*Madhya Pradesh*

1961-62	8.78 (11.21)	8.06 (10.29)	2.11 (2.69)	2.01 (2.57)	2.56 (3.27)	0.68 (0.87)	0.66 (0.84)	0.58 (0.74)	10.38 (13.26)	78.31 (100.00)
1965-66	7.00	20.00	2.85	3.19	6.98	1.14	1.52	0.91	17.20	123.07
1966-67	5.49	23.56	2.93	3.52	7.85	1.34	1.29	0.87	19.41	137.87
1967-68	7.26	28.28	3.14	4.36	8.70	1.10	1.26	1.34	20.65	167.46
1968-69 (RE)	8.49 (4.94)	30.78 (17.92)	3.31 (1.93)	4.61 (2.68)	9.27 (5.40)	1.24 (0.72)	1.45 (0.84)	1.03 (0.60)	22.30 (12.98)	171.80 (100.00)

*Maharashtra*

1961-62	6.19 (5.21)	35.03 (29.50)	5.86 (4.93)	6.05 (5.09)	12.37 (10.42)	0.72 (0.61)	2.56 (2.16)	1.62 (1.36)	5.42 (4.56)	118.75 (100.00)
1965-66	5.58	70.59	6.76	9.08	25.90	1.34	5.23	3.28	7.65	227.39
1966-67	7.26	87.47	9.58	9.89	34.02	1.86	4.75	5.40	7.79	272.03
1967-68	8.75	96.09	10.41	11.26	37.58	2.11	6.97	5.27	8.87	309.69
1968-69 (RE)	7.59 (2.13)	104.56 (29.31)	11.51 (3.23)	12.17 (3.41)	42.16 (11.82)	1.37 (0.38)	6.55 (1.84)	4.98 (1.40)	9.56 (2.68)	356.76 (100.00)

*Mysore*

1961-62	4.51 (4.95)	9.45 (10.38)	4.59 (5.04)	2.43 (2.67)	2.59 (2.85)	0.89 (0.98)	0.75 (0.82)	0.53 (0.58)	8.05 (8.84)	91.02 (100.00)
1965-66	5.57	19.54	5.69	4.39	5.63	1.55	1.60	1.50	10.08	120.49
1966-67	3.87	26.43	6.10	4.89	5.80	1.36	1.71	1.16	10.97	156.40
1967-68	7.41	28.25	6.89	5.53	6.05	1.63	2.55	1.23	11.07	170.99
1968-69 (RE)	5.05 (2.34)	33.00 (15.32)	7.50 (3.48)	6.16 (2.86)	8.30 (3.85)	2.47 (1.15)	2.67 (1.24)	1.25 (0.58)	12.24 (5.68)	215.36 (100.00)

\*Haryana was formed on November 1, 1966.

TABLE 6 : Growth and pattern of States revenues : 1961-62 and 1965-66 to 1968-69—contd.

(Rs. crores)

State/Years	Land revenue	Sales taxes	Motor vehicle tax	Stamps and registration	Other taxes and duties	Educational	Medical & public health	Administrative services	Forests	Total revenue receipts
I	2	3	4	5	6	7	8	9	10	11
<i>Nagaland</i>										
1961-62	..	..	..	..	..	..	..	..	..	..
1965-66	0.01 (0.09)	0.06 (0.53)	0.03 (0.27)	0.01 (0.09)	0.02 (0.18)	0.02 (0.18)	..	0.01 (0.09)	0.09 (0.80)	11.32 (100.00)
1966-67	0.01	0.05	0.04	..	0.02	0.02	..	0.01	0.06	14.98
1967-68	0.01	0.09	0.04	Neg.	0.02	0.02	Neg.	0.02	0.08	17.07
1968-69 (RE)	0.01 (0.05)	0.03 (0.15)	0.06 (0.31)	0.01 (0.05)	0.02 (0.10)	0.02 (0.10)	Neg. (—)	0.05 (0.26)	0.10 (0.51)	19.61 (100.00)
<i>Orissa</i>										
1961-62	2.42 (5.25)	4.02 (8.71)	1.03 (2.23)	0.96 (2.08)	0.19 (0.41)	0.38 (0.82)	0.23 (0.50)	0.13 (0.28)	3.10 (6.72)	46.13 (100.00)
1965-66	2.86	9.93	1.71	1.64	1.30	0.64	0.23	0.30	4.70	80.39
1966-67	2.51	10.97	1.87	1.70	1.61	0.63	0.28	0.84	4.59	106.80
1967-68	1.61	12.56	2.17	2.05	2.91	0.57	0.36	0.88	4.79	109.03
1968-69 (RE)	1.75 (1.45)	12.82 (10.59)	2.28 (1.88)	1.98 (1.64)	2.57 (2.12)	0.51 (0.42)	0.40 (0.33)	0.63 (0.52)	5.66 (4.68)	121.03 (100.00)
<i>Punjab</i>										
1961-62*	3.98 (5.11)	8.91 (11.43)	1.10 (1.41)	4.80 (6.16)	5.47 (7.02)	1.87 (2.40)	0.50 (0.64)	0.69 (0.89)	1.42 (1.82)	77.96 (100.00)
1965-66*	3.98	19.89	1.32	6.51	10.95	1.71	0.85	1.71	1.40	139.43
1966-67†	2.34	19.91	1.28	6.65	10.32	1.41	0.89	2.32	1.16	117.00
1967-68	1.85	18.06	0.96	6.21	7.96	0.90	0.60	1.85	0.52	105.46
1968-69 (RE)	1.96 (1.56)	21.62 (17.16)	1.01 (0.80)	7.05 (5.60)	8.66 (6.87)	0.97 (0.77)	0.74 (0.59)	2.52 (2.00)	0.55 (0.44)	126.00 (100.00)

## Rajasthan

1961-62	8.68 (18.78)	4.62 (10.00)	1.10 (2.38)	1.12 (2.42)	1.20 (2.60)	0.61 (1.32)	0.62 (1.34)	0.38 (0.82)	0.82 (1.77)	46.21 (100.00)
1965-66	6.98	14.17	1.70	1.75	3.00	0.77	1.16	0.85	1.09	96.88
1966-67	6.98	15.91	2.11	1.85	3.70	0.90	1.73	1.13	1.14	96.75
1967-68	10.14	19.76	2.41	2.35	4.15	1.08	6.08	1.00	1.18	121.38
1968-69 (RE)	6.37 (4.92)	21.75 (16.78)	2.64 (2.04)	2.65 (2.04)	4.57 (3.53)	1.10 (0.85)	2.25 (1.74)	1.49 (1.15)	0.96 (0.74)	129.59 (100.00)

## Tamil Nadu

1961-62	4.43 (4.81)	21.26 (23.06)	7.03 (6.73)	6.35 (6.89)	2.79 (3.03)	0.48 (0.52)	0.97 (1.06)	1.42 (1.54)	2.52 (2.73)	92.18 (100.00)
1965-66	6.76	40.95	13.31	9.96	10.51	0.91	1.30	2.61	2.81	172.80
1966-67	3.88	48.77	14.96	11.02	12.46	1.10	1.31	2.78	3.19	194.55
1967-68	5.28	57.48	16.83	13.35	15.22	1.80	2.01	2.96	3.39	233.39
1968-69 (RE)	4.21 (1.52)	61.04 (22.01)	18.13 (6.54)	12.69 (4.58)	16.11 (5.81)	1.13 (0.41)	2.22 (0.80)	4.43 (1.60)	3.22 (1.16)	277.28 (100.00)

## Uttar Pradesh

1961-62	21.12 (13.72)	13.02 (8.46)	3.43 (2.23)	5.00 (3.25)	7.26 (4.71)	1.50 (0.98)	0.64 (0.42)	2.33 (1.51)	7.44 (4.83)	153.99 (100.00)
1965-66	24.10	24.85	4.42	8.01	19.36	2.43	1.23	2.37	14.26	263.97
1966-67	20.49	30.13	4.45	8.95	21.06	2.70	1.12	2.72	15.42	300.87
1967-68	25.33	38.03	5.29	10.46	23.63	3.16	1.77	3.17	17.51	350.16
1968-69 (RE)	23.31 (6.42)	39.95 (11.00)	5.18 (1.43)	10.41 (2.87)	21.71 (5.98)	3.47 (0.96)	1.25 (0.59)	2.63 (0.72)	17.04 (4.69)	363.12 (100.00)

\* Figures for 1961-62 and 1965-66 include Haryana also.

† Include Haryana for the first seven months of the year

TABLE 6 : Growth and pattern of State revenues : 1961-62 and 1965-66 to 1968-69—concl'd.

(Rs. crores)

State/Years	Land revenue	Sales taxes	Motor vehicle tax	Stamps & registration	Other taxes and duties	Educational	Medical and public health	Administrative services	Forests	Total revenue receipts
I	2	3	4	5	6	7	8	9	10	11
<i>West Bengal</i>										
1961-62 . . . . .	6.20 (6.10)	21.45 (21.09)	2.35 (2.31)	4.96 (4.88)	9.89 (9.72)	0.75 (0.74)	0.92 (0.90)	0.94 (0.92)	1.71 (1.68)	101.70 (100.00)
1965-66 . . . . .	7.02	45.38	5.60	8.63	14.77	0.64	0.91	2.00	2.28	169.82
1966-67 . . . . .	6.00	48.65	5.76	8.67	15.40	0.73	0.85	1.68	2.14	185.34
1967-68 . . . . .	8.00	58.34	6.50	10.39	17.81	0.74	0.99	1.86	2.40	234.77
1968-69 (RE) . . . . .	6.36 (2.97)	57.21 (26.70)	5.70 (2.66)	9.58 (4.47)	17.74 (8.28)	0.74 (0.35)	0.96 (0.45)	1.83 (0.85)	2.28 (1.06)	214.29 (100.00)

Source : (i) 1961-62, 1965-66 and 1966-67 from Conspectus of the budgets of the Central, State and Union Territory Governments.

(ii) 1967-68 and 1968-69 figures from State budgets.

NOTE : Figures in brackets indicate percentage to the total revenue.

TABLE 7 : Growth of revenue from important taxes for all States, 1950-51 to 1967-68.

(Rs. crores)

Heads	1950-51	1955-56	1960-61	1965-66	1966-67	1967-68
1	2	3	4	5	6	7
Agricultural Income Tax . . . . .	3.59 (100)	7.68 (214)	11.92 (332)	9.62 (268)	10.25 (286)	12.05 (336)
Land Revenue(a) . . . . .	49.60 (100)	77.78 (157)	97.50 (197)	112.83 (227)	91.41 (184)	104.74 (211)
State Excise . . . . .	48.03 (100)	43.70 (91)	53.09 (111)	96.36 (201)	108.91 (227)	130.60 (272)
Taxes on Transport(b) . . . . .	7.58 (100)	15.85 (209)	35.57 (469)	64.66 (853)	70.82 (934)	78.06 (1030)
Sales Taxes(c) . . . . .	55.99 (100)	78.33 (140)	157.92 (282)	365.41 (653)	439.45 (785)	509.56 (910)
Other Taxes and Duties . . . . .	24.41 (100)	26.29 (108)	45.25 (185)	117.97 (483)	137.46 (563)	155.40 (637)
Stamps . . . . .	22.17 (100)	24.30 (110)	36.79 (166)	64.21 (290)	69.34 (313)	81.00 (365)
Registration . . . . .	3.84 (100)	3.92 (102)	6.73 (175)	11.56 (301)	13.17 (343)	15.22 (404)
<b>TOTAL</b> . . . . .	<b>215.21</b> (100)	<b>277.85</b> (129)	<b>444.77</b> (207)	<b>842.62</b> (392)	<b>940.81</b> (437)	<b>1086.63</b> (505)

(a) Includes royalty on mineral oils (Assam and Gujarat).

(b) Includes taxes on motor vehicles, passengers and goods and road toll<sup>1</sup>

(c) Includes inter-State Sales Tax.

N.B.—Figures in brackets indicate indices with 1950-51 equal to 100.

Source : (i) Combined Finance and Revenue Accounts.

(ii) State Budgets.

TABLE 8 : State-wise revenue from general sales tax, sales tax on motor spirit and Central sales tax during 1965-66 to 1967-68

(Rs. crores)

States	General sales tax and sales tax on motor spirit			Central sales tax		
	1965-66	1966-67	1967-68	1965-66	1966-67	1967-68
I	2	3	4	5	6	7
Andhra Pradesh . . . . .	23.48	28.57	30.41	1.11	1.52	4.36
Assam . . . . .	7.39	7.96	7.39	0.60	0.43	0.60
Bihar . . . . .	15.32	19.83	27.14	6.11	6.82	7.40
Gujarat . . . . .	22.26	28.59	31.58	3.07	6.55	7.64
Haryana . . . . .	5.13	5.85	6.00	1.82	2.08	3.54
Jammu & Kashmir . . . . .	0.77	1.09	1.31	..	..	..
Kerala . . . . .	16.22	20.33	23.67	2.08	2.45	2.62
Madhya Pradesh . . . . .	15.46	17.57	20.58	4.54	5.99	7.66
Maharashtra . . . . .	55.25	68.04	71.91	15.34	19.43	24.18
Mysore . . . . .	17.87	24.56	25.81	1.67	1.87	2.44
Nagaland . . . . .	0.06	0.05	0.09	..	..	..
Orissa . . . . .	7.00	7.26	8.34	2.93	3.71	4.22
Punjab . . . . .	9.14	12.41	13.69	2.25	2.84	4.37
Rajasthan . . . . .	12.44	13.61	17.20	1.73	2.30	2.56
Tamil Nadu . . . . .	33.80	39.69	46.32	7.15	9.08	10.16
Uttar Pradesh . . . . .	25.29	30.96	35.20	2.03	2.49	2.83
West Bengal . . . . .	29.32	31.97	36.81	16.06	16.68	21.53
<b>TOTAL</b> . . . . .	<b>296.20</b>	<b>358.34</b>	<b>403.45</b>	<b>68.49</b>	<b>84.24</b>	<b>106.11</b>

Source : State Budgets.



Realisation	Annual Plan 1966-67		Annual Plan 1967-68				Annual Plan 1968-69				Tax Revenue in 1968-69 (R.E.)		
	Total	Additional taxation in 1966-67	Tax revenue in 1966-67		Additional taxation in 1967-68		Total	Per Capita	Additional taxation in 1968-69		Total	Per Capita	
			Targets	Realisation	Targets	Realisation			Targets (f)	Realisation			
4	5	7	8	9	10	11	12	13	14	15	16	17	18
47.41	69.13	17.00	6.00	73.14	18.34	2.75	3.13	79.48	19.67	3.00	1.00	93.60	22.33
13.86	21.61	16.50	0.52	22.06	15.92	1.68	0.41	26.31	18.66	..	0.76	29.24	19.83
14.01	54.92	10.14	1.08	55.76	10.62	2.36	1.14	64.29	12.06	5.30	2.00	72.23	13.11
4.07	51.79	22.00	1.43	62.56	26.24	2.00	1.12	71.90	29.59	..	0.10	76.99	30.56
(a)	..	..	..	8.35(b)	9.35	4.25	3.21	26.34	28.95	..	1.01	32.84	34.57
5.14	5.24	13.80	0.17	6.52	17.01	0.40	0.23	7.58	19.44	0.60	0.60	9.18	23.31
2.21	38.56	20.40	0.05	45.28	23.46	4.00	1.22	53.79	27.44	..	1.00	56.10	27.64
4.29	48.96	13.45	2.64	53.48	14.48	4.50	2.24	63.54	16.94	..	1.10	69.41	17.87
5.21	122.42	27.71	2.43	152.29	33.61	6.00	1.46	168.28	36.50	3.00	..	183.87	38.57
4.31	46.48	17.80	0.52	53.01	19.87	3.50	2.50	63.10	23.28	..	..	73.72	26.34
..	0.14	3.53	..	..	..	..	..	0.23	5.60	..	..	0.17	4.07
3.73	19.74	10.23	0.31	21.18	10.73	1.28	0.81	24.25	12.12	1.14	..	1.33	24.88
10.46(c)	55.91	24.13	4.50(c)	53.45(d)	40.80	5.32	0.90	50.20	37.46	..	..	1.63	63.60
3.26	35.42	15.53	4.83	0.66	38.94	16.97	3.85	3.17	46.60	19.50	..	..	46.98
5.79	83.21	22.98	0.20	..	93.05	25.25	5.75	5.37	109.54	29.37	..	..	114.72
9.068	94.97	11.71	1.40	1.28	102.65	12.37	..	1.52	123.09	14.60	..	..	121.66
0.040	94.12	23.99	6.75	3.85	99.09	24.58	3.50	0.79	108.11	26.30	..	2.00	113.20
..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	842.62	17.63	45.75(e)	22.41	940.81	19.29	51.14	29.22	1086.63	21.92	13.04(f)	12.53	1182.39

Cons of the Budgets of the Central and State Governments. Cols. 13 and 17 from State budgets. Figures of additional taxation obtained from Planning Commission.

of the only. This state came into being on November 1, 1966.  
 or the while State of Punjab and for the next 5 months for the reorganised State of Punjab.  
 States need to raise Rs. 102 crores through measures undertaken either in 1965-66 subsequent to the presentation of Budget or through  
 The for 1966-67 shown in this table had been worked out by excluding Rs. 102 crores, the amounts raised in 1965-66.  
 which the figures are given, several other States had also indicated their willingness to undertake additional taxation, but no specific  
 or there

(Rs. crores except per capita)

States	Tax revenue at the beginning of the Third Plan (1960-61)			Additional taxation during the Third Plan period			Tax Revenue in 1965-66			Annual Plan 1966-67			Annual Plan 1967-68			Annual Plan 1968-69		
	Total	Per Capita	Targets	Realisation	Total	Per Capita	Targets	Realisation	Total	Per Capita	Targets	Realisation	Total	Per Capita	Targets	Realisation	Total	Per Capita
Andhra Pradesh	40.18	11.17	53.00	47.41	69.13	17.69	4.00	6.00	73.14	18.34	2.75	3.13	79.48	19.67	3.00	1.00	93.60	22.33
Assam	12.27	10.33	16.00	13.86	21.61	16.07	0.50	0.52	22.06	15.92	1.68	0.41	26.31	18.66	..	0.76	29.24	19.83
Bihar	31.24	6.72	50.00	24.01	54.92	10.71	2.14	1.08	55.76	10.62	2.36	1.14	64.29	12.06	5.30	2.00	72.23	13.11
Gujarat	21.08	10.22	29.00	44.07	51.79	22.33	..	1.43	62.56	26.24	2.00	1.12	71.90	29.59	..	0.10	76.99	30.56
Haryana	(a)	..	(a)	(a)	..	..	..	..	8.35(b)	9.35	4.25	3.21	26.34	28.95	..	1.01	32.84	34.57
Jammu and Kashmir	2.85	8.00	8.00	6.14	5.24	13.87	0.80	0.17	6.52	17.01	0.40	0.23	7.58	19.44	0.60	0.60	9.18	23.31
Kerala	20.17	11.93	23.00	26.21	38.56	20.49	0.75	0.05	45.28	23.46	4.00	1.22	53.79	27.44	..	1.00	56.10	27.64
Madhya Pradesh	27.20	8.40	48.00	32.29	48.96	13.48	6.58	2.64	53.48	14.48	4.50	2.24	63.54	16.94	..	1.10	69.41	17.87
Maharashtra	64.26	16.25	52.00	79.21	122.42	27.72	1.30	2.43	152.29	33.61	6.00	1.46	168.28	36.50	3.00	..	183.87	38.57
Mysore	24.42	10.35	42.00	38.31	46.48	17.84	7.75	0.52	53.01	19.87	3.50	2.50	63.10	23.28	..	..	73.72	26.34
Nagaland	..	..	..	..	0.14	3.53	..	..	..	..	..	..	0.23	5.60	..	..	0.17	4.07
Orissa	8.54	4.87	23.00	32.73	19.74	10.23	3.25	0.81	21.18	10.73	1.28	0.81	24.25	12.12	1.14	1.33	24.88	12.03
Punjab	25.66	12.64	40.00(c)	52.46(c)	55.91	24.13	4.50(c)	0.97	53.45(d)	40.80	5.32	0.90	50.20	37.46	..	1.63	63.60	45.64
Rajasthan	18.12	8.99	32.00	31.16	35.42	15.53	4.83	0.66	38.94	16.97	3.85	3.17	46.60	19.50	..	..	46.98	18.89
Tamil Nadu	39.80	11.81	45.00	56.79	83.21	22.98	0.20	..	93.05	25.25	5.75	5.37	109.54	29.37	..	..	114.72	30.05
Uttar Pradesh	57.45	7.79	109.00	89.68	94.97	11.71	2.40	1.28	102.65	12.37	..	1.52	123.09	14.60	..	..	121.66	14.00
West Bengal	51.53	14.75	40.00	41.40	94.12	23.99	6.75	3.85	99.09	24.58	3.50	0.79	108.11	26.30	..	2.00	113.20	26.58
<b>TOTAL</b>	<b>444.77</b>	<b>10.30</b>	<b>610.00</b>	<b>615.73</b>	<b>842.62</b>	<b>17.63</b>	<b>45.75(e)</b>	<b>22.41</b>	<b>940.81</b>	<b>19.29</b>	<b>51.14</b>	<b>29.22</b>	<b>1086.63</b>	<b>21.92</b>	<b>13.04(f)</b>	<b>12.53</b>	<b>1182.39</b>	<b>23.08</b>

Source : Cols. 1, 5 and 9 from Conspectus of the Budgets of the Central and State Governments. Cols. 13 and 17 from State budgets. Figures of additional taxation targets and realisations obtained from Planning Commission.

- (a) Included under Punjab.
- (b) For the last 5 months of the year only. This state came into being on November 1, 1966.
- (c) Includes Haryana also.
- (d) For the first 7 months for the erstwhile State of Punjab and for the next 5 months for the reorganised State of Punjab.
- (e) For the 1966-67 Plan, the States agreed to raise Rs. 102 crores through measures undertaken either in 1965-66 subsequent to the presentation of Budget or through fresh measures in 1966-67. The target for 1966-67 shown in this table had been worked out by excluding .0m Rs. 102 crores, the amounts raised in 1965-66.
- (f) Apart from the State for which the figures are given, several other States had also indicated their willingness to undertake additional taxation, but no specific targets were worked out for them.



TABLE 10 : Targets of additional

modifications agreed to by States for the Fourth Plan.

**TABLE 10 : Targets of additional resource mobilisation agreed to by States for the Fourth Plan.**

	(Rs. crores)
Andhra Pradesh . . . . .	100·0
Assam . . . . .	*
Bihar . . . . .	100·0
Gujarat . . . . .	116·7
Haryana . . . . .	30·0
Jammu and Kashmir . . . . .	9·0
Kerala . . . . .	60·0
Madhya Pradesh . . . . .	100·0
Maharashtra . . . . .	50·0
Mysore . . . . .	50·0
Nagaland . . . . .	..
Orissa . . . . .	35·0
Punjab . . . . .	78·0
Rajasthan . . . . .	40·0
Tamil Nadu . . . . .	85·0
Uttar Pradesh . . . . .	175·0
West Bengal . . . . .	80·0
<b>TOTAL . . . . .</b>	<b>1108·7</b>

Source : Fourth Five-Year Plan (Draft).

\*Estimate not yet furnished by the State.

TABLE II : Tax revenues and non-tax revenues of States in 1967-68 .

States	Tax revenue* (Rs. crores)	Non-tax revenue** (Rs. crores)	Total revenue (Rs. crores)	Non-tax re- venue as percentage of total (Percentages)
1	2	3	4	5
Andhra Pradesh . . . . .	79.48	43.31	122.79	35.27
Assam . . . . .	26.31	8.59	34.90	24.61
Bihar . . . . .	64.29	28.67	92.96	30.84
Gujarat . . . . .	71.90	31.94	103.84	30.76
Haryana . . . . .	26.34	22.02	48.36	45.53
Jammu & Kashmir . . . . .	7.58	12.85	20.43	62.90
Kerala . . . . .	53.79	23.69	77.48	30.58
Madhya Pradesh . . . . .	63.54	43.65	107.19	40.72
Maharashtra . . . . .	168.28	63.45	231.73	27.38
Mysore . . . . .	63.10	50.68	113.78	44.54
Nagaland . . . . .	0.23	0.76	0.99	76.77
Orissa . . . . .	24.25	27.25	51.50	52.91
Punjab . . . . .	50.20	33.68	83.88	40.15
Rajasthan . . . . .	46.60	27.59	74.19	37.19
Tamil Nadu . . . . .	109.54	61.49	171.03	35.95
Uttar Pradesh . . . . .	123.09	112.74	235.83	47.81
West Bengal . . . . .	108.11	31.86	139.97	22.76
<b>TOTAL . . . . .</b>	<b>1086.63(b)</b>	<b>624.22</b>	<b>1710.85</b>	<b>36.49</b>

\*Excludes transfer of taxes from the Centre.

\*\*Excludes all grants from the Centre.

(b) Includes receipts from royalty on mineral oil (Assam & Gujarat) and road tolls (J&K).

Sources : State Budgets.

TABLE 12 : State incomes for 1962-63 to 1964-65 (average), tax revenues in 1967-68 and tax revenues as proportion of the State incomes

State	State incomes for 1962-63 to 1964-65 (average)		Tax revenues* in 1967-68		Percentage of tax revenues to State incomes (col. 4 to col. 2)
	Total amount (Rs. crores)	Per capita (Rs.)	Total amount (Rs. crores)	Per capita** (Rs.)	
I	2	3	4	5	6
Punjab . . . . .	595	492	50.20	37.46	8.44
Maharashtra . . . . .	2019	478	168.28	36.50	8.34
West Bengal . . . . .	1742	465	108.11	26.30	6.21
Gujarat . . . . .	1025	462	71.90	29.59	7.01
Haryana . . . . .	367	445	26.34	28.95	7.18
Tamil Nadu . . . . .	1408	400	109.54	29.37	7.78
Assam . . . . .	503	393	26.31	18.66	5.23
Andhra Pradesh . . . . .	1460	386	79.48	19.67	5.44
Mysore . . . . .	936	373	63.10	23.28	6.74
Kerala . . . . .	616	341	53.79	27.44	8.73
Madhya Pradesh . . . . .	1126	325	63.54	16.94	5.64
Rajasthan . . . . .	683	314	46.60	19.50	6.82
Uttar Pradesh . . . . .	2398	306	123.09	14.60	5.13
Orissa . . . . .	568	306	24.25	12.12	4.27
Jammu & Kashmir . . . . .	111	302	7.58	19.44	6.83
Bihar . . . . .	1308	265	64.29	12.06	4.91
Nagaland . . . . .	NA	NA	0.23	5.75	NA <sup>1</sup>
TOTAL . . . . .	16865	369	1086.63	21.92	6.44

\* Excludes transfer of taxes from the Centre but includes receipts from inter-State Sales Tax, road tolls (J&K) and royalty on mineral oil (Assam and Gujarat),

\*\* Based on population estimate for March, 1967 as worked out in the Central Statistical Organisation.

Source : (i) C.S.O. for State incomes and per capita incomes.

(ii) State Budgets for tax revenues.

TABLE 13 : All-States tax revenues as percentage of national income from 1950-51 to 1967-68

	National Income (at current prices)		Total Tax Revenues of all States		Percentage of all States Tax Revenues to National Income (Percentage)	Percentage increase in Tax Revenues over increase in National Income (b) (Percentage)
	Total amount	Increase over the previous period	Total amount(a)	Increase over the previous period		
	(Rs. crores)	(Percentage)	(Rs. crores)	(Percentage)		
1	2	3	4	5	6	7
1950-51 . . . . .	9530	..	215·21		2·25	..
1955-56 . . . . .	9980	4·72	277·85	29·11	2·78	13·9
1960-61 . . . . .	14140 (13274)	41·68 (33·01)	444·77	60·08	3·15 (3·35)	4·0 (5·1)
1965-66 . . . . .	20340* (20573)	43·84 (54·99)	842·62	89·45	4·14 (4·10)	6·4 (5·4)
1966-67 . . . . .	23120** (23651)	13·67 (14·96)	940·81	11·65	4·07 (3·98)	3·5 (3·2)
1967-68 . . . . .	N.A. (27901)*	N.A. (17·97)	1086·63	15·50	N.A. (3·89)	(3·4)

(a) Includes royalty on mineral oil (Assam and Gujarat) and road tolls (J. & K).

(b) Percentage of the difference between two successive figures of col. 2 to the difference of the two successive figures of col. 4.

\*Preliminary Estimates.

\*\*Quick Estimates.

N.B.—Figures in brackets relate to revised series.

Source : (i) National Income—Central Statistical Organisation.

(ii) Combined Finance and Revenue Accounts.

(iii) State Budgets.



TABLE 14 : Per capita revenue from important State taxes in 1967-68

(In rupees)

States	Taxes on land*	State Excise	Taxes on transport**	General Sales Tax	Inter-State Sales tax	Stamps & Registration	Other taxes and duties	Total tax revenue
1	2	3	4	5	6	7	8	9
Punjab	1.38	11.31	4.43	9.34	3.26	4.64	3.10	37.46
Maharashtra	1.91	0.90	5.76	14.09	5.25	2.44	6.15	36.50
West Bengal	2.36	3.21	3.42	6.64	4.79	2.56	3.32	26.30
Gujarat	3.54(a)	0.26	4.98	12.04	3.15	1.91	3.71	29.59
Haryana	1.57	6.86	4.24	6.15	3.89	3.96	2.28	28.95
Tamil Nadu	1.85	0.20	5.89	11.01	2.76	3.58	4.08	29.37
Assam	6.10(a)	2.10	3.04	5.23	0.42	1.01	0.76	18.66
Andhra Pradesh	1.96	3.96	2.99	6.88	1.08	2.01	0.79	19.67
Mysore	3.42	2.62	4.24	7.80	1.67	2.05	1.48	23.28
Kerala	2.64	4.73	4.81	10.39	1.33	2.62	0.92	27.44
Madhya Pradesh	1.94	3.16	2.21	5.11	1.99	1.16	1.37	16.94
Rajasthan	4.25	3.26	2.42	6.94	1.07	0.98	0.58	19.50
Uttar Pradesh	3.03	2.38	1.70	4.10	0.42	1.24	1.73	14.60
Orissa	0.83	1.43	1.57	3.69	2.12	1.02	1.46	12.12
Jammu and Kashmir	1.49	4.46	9.26	2.57	..	1.10	0.56	19.44
Bihar	0.64	2.02	1.06	3.70	2.20	1.32	1.12	12.06
Nagaland	0.25	1.25	1.25	2.50	..	..	0.50	5.75
TOTAL	2.36	2.63	3.28	7.18	2.74	1.95	1.78	21.92

\*Includes agricultural income tax and land revenue.

\*\*Includes tax on motor vehicles, tax on passenger and goods and road tolls.

(a) Takes into account royalty on mineral oil.

N.B.—Based on population estimates for March, 1967. (Central Statistical Organisation).

TABLE 17: *Arrears of Tax Revenues*  
(Latest available position)

States	As on	(Rs. crores)							Total
		1	2	3	4	5	6	7	
Andhra Pradesh	31-3-1968	..	11.24(b)	3.97	5.62	0.09	N.A.	N.A.	30.02
Assam	31-3-1968(c)	1.45	4.30	..	1.41	..	1.41	1.66	8.33
Bihar	31-3-1969	N.A.	10.71	0.50	6.91	0.05	0.64	0.64	18.31
Gujarat	31-3-1968	..	3.07	0.09	2.33	N.A.	N.A.	N.A.	5.49
Haryana	31-3-1968	..	0.34	N.A.	0.09	N.A.	N.A.	N.A.	0.43
Jammu and Kashmir	31-3-1969	..	0.48	N.A.	0.05	N.A.	N.A.	N.A.	0.53
Kerala	31-3-1969	1.25	1.13	0.60	5.25	N.A.	1.00	1.00	9.33
Madhya Pradesh	31-3-1968	..	3.77	1.40	2.93	N.A.	N.A.	N.A.	8.10
Maharashtra	31-3-1968	0.43	2.21	N.A.	14.22	N.A.	0.99(d)	0.99(d)	17.85
Mysore	31-3-1968	N.A.	8.18	0.54	4.13	0.03	N.A.	N.A.	13.88
Orissa	31-3-1968	N.A.	1.42	0.08	3.16	N.A.	N.A.	N.A.	4.66
Punjab	31-3-1969	..	0.60	0.10	0.45	Neg.	0.30	0.30	1.45
Rajasthan	31-3-1968	N.A.	5.50	0.68	2.30	0.01	0.54	0.54	9.13
Tamil Nadu	31-3-1969	0.40	2.56	N.A.	7.28	0.05	N.A.	N.A.	10.29
Uttar Pradesh	31-3-1969	0.78	9.04(e)	0.35(f)	16.87(j)	Neg.	1.72(d)	1.72(d)	28.76
West Bengal	31-3-1969	1.33(f)	3.94	N.A.	22.00	N.A.	1.17(g)	1.17(g)	28.44
<b>TOTAL</b>		5.64	68.49	8.31	95.09	0.23	8.02	8.02	185.78

(a) As at the end of the agricultural year.

(b) Includes Rs. 8.26 crores pertaining to 1967-68.

(c) As supplied by the State Government to the Planning Commission.

(d) Relates to sugarcane cess and purchase tax on sugarcane.

(e) Includes Rs. 1.68 crores in respect of consolidation fee.

(f) Relates to 1967-68 end.

(g) This is in respect of tax on raw jute.

TABLE 18 : *Percentage of land revenue arrears to the total demand*

(Percentages)

States	1964-65	1965-66	1966-67	1967-68
I	2	3	4	5
Andhra Pradesh . . . . .	27.44	26.11	19.01	57.41
Assam . . . . .	61.58	47.42	55.27	N.A.
Bihar . . . . .	29.13	31.22	66.77	85.44
Gujarat . . . . .	33.89	37.36	31.40	N.A.
Haryana . . . . .	..	..	30.09	17.80
Jammu & Kashmir . . . . .	29.47	53.93	64.22	N.A.
Kerala . . . . .	35.61	7.54	9.81	16.47
Madhya Pradesh . . . . .	13.29	20.07	40.25	37.78
Maharashtra . . . . .	17.99	37.51	27.93	N.A.
Mysore . . . . .	39.81	61.34	68.10	67.77
Nagaland . . . . .	..	..	..	..
Orissa . . . . .	28.62	37.64	52.85	66.36
Punjab . . . . .	12.09	9.76	9.97	27.55
Rajasthan . . . . .	32.91	51.08	51.44	33.27
Tamil Nadu . . . . .	13.79	13.13	16.91	19.38
Uttar Pradesh . . . . .	9.43	11.38	32.10	21.24
West Bengal . . . . .	32.47	41.99	40.30	N.A.
Total . . . . .	25.18	29.67	38.21	43.62*

\*This does not include Assam, Gujarat, Jammu and Kashmir, Maharashtra and West Bengal; information in respect of these States is not available.

Source : Material received from the State Governments.

TABLE 19 : Percentage of Sales Tax arrears to the total demand

(Percentage)

States	1964-65	1965-66	1966-67	1967-68
I	2	3	4	5
Andhra Pradesh . . . . .	13.82	13.49	11.17	10.20
Assam . . . . .	9.35	10.15	13.15	N.A.
Bihar . . . . .	23.22	22.98	24.00	21.64
Gujarat . . . . .	6.09	6.23	5.37	N.A.
Haryana . . . . .	..	..	5.39	0.91
Jammu & Kashmir . . . . .	2.33	10.59	9.17	N.A.
Kerala . . . . .	18.01	18.92	16.76	20.43
Madhya Pradesh . . . . .	10.54	9.60	8.89	9.42
Maharashtra . . . . .	12.86	12.27	10.75	N.A.
Mysore . . . . .	12.13	12.05	12.44	17.30
Nagaland . . . . .	..	..	..	..
Orissa . . . . .	22.73	22.04	23.53	21.21
Punjab . . . . .	3.09	3.70	3.76	2.45
Rajasthan . . . . .	7.58	8.76	11.62	10.69
Tamil Nadu . . . . .	13.63	15.57	14.86	13.22
Uttar Pradesh . . . . .	35.96	32.84	29.96	28.72
West Bengal . . . . .	28.40	25.64	25.64	28.78
TOTAL . . . . .	17.14	16.56	15.73	18.53*

\* This does not include Assam, Gujarat, Jammu & Kashmir and Maharashtra, information in regard to these States is not available.

Source : Material received from the State Governments.

TABLE 17: *Arrears of Tax Revenues*

(Latest available position)

(Rs. crores)

States	As on	Agricultural income tax	Land revenue (a)	State Excise	Sales Tax	Entertain- ment Tax	Other taxes	Total
	1	2	3	4	5	6	7	8
Andhra Pradesh	31-3-1968	..	11.24(b)	3.97	5.62	0.09	N.A.	20.02
Assam	31-3-1968(c)	1.45	4.30	..	1.41	..	1.66	8.82
Bihar	31-3-1969	N.A.	10.71	0.50	6.91	0.05	0.64	18.81
Gujarat	31-3-1968	..	3.07	0.09	2.33	N.A.	N.A.	5.49
Haryana	31-3-1968	..	0.34	N.A.	0.09	N.A.	N.A.	0.43
Jammu and Kashmir	31-3-1969	..	0.48	N.A.	0.05	N.A.	N.A.	0.53
Kerala	31-3-1969	1.25	1.13	0.60	5.25	..	1.00	9.23
Madhya Pradesh	31-3-1968	..	3.77	1.40	2.93	N.A.	N.A.	8.10
Maharashtra	31-3-1968	0.43	2.21	N.A.	14.22	N.A.	0.99(d)	17.85
Mysore	31-3-1968	N.A.	8.18	0.54	4.13	0.03	N.A.	13.88
Orissa	31-3-1968	N.A.	1.42	0.08	3.16	N.A.	N.A.	4.66
Punjab	31-3-1969	..	0.60	0.10	0.45	Neg.	0.30	1.45
Rajasthan	31-3-1968	N.A.	5.50	0.68	2.39	0.01	0.54	9.12
Tamil Nadu	31-3-1969	0.40	2.56	N.A.	7.28	0.05	N.A.	10.29
Uttar Pradesh	31-3-1969	0.78	9.04(e)	0.35(f)	16.87(f)	Neg.	1.72(d)	28.76
West Bengal	31-3-1969	1.33(f)	3.94	N.A.	22.00	N.A.	1.17(g)	28.44
<b>TOTAL</b>		<b>5.64</b>	<b>68.49</b>	<b>8.31</b>	<b>95.09</b>	<b>0.23</b>	<b>8.02</b>	<b>185.78</b>

(a) As at the end of the agricultural year.

(b) Includes Rs. 8.26 crores pertaining to 1967-68.

(c) As supplied by the State Government to the Planning Commission.

(d) Relates to sugarcane cess and purchase tax on sugarcane.

(e) Includes Rs. 1.68 crores in respect of consolidation fee.

(f) Relates to 1967-68 end.

(g) This is in respect of tax on raw juts.

TABLE 16 : Incidence of land revenue per hectare of net area sown

States	Land revenue in 1967-68 (Rs. crores)	Net area sown in 1965-66* (Thousand hectares)	Land revenue per hectare (Rupees)
1	2	3	4
Andhra Pradesh . . . . .	7.90**	10995	7.19
Assam . . . . .	3.04	2337	13.01
Bihar . . . . .	3.24	8338	3.89
Gujarat . . . . .	7.81	9528	8.20
Haryana . . . . .	1.43	3403	4.20
Jammu & Kashmir . . . . .	0.58	671	8.64
Kerala . . . . .	1.85	2064	8.96
Madhya Pradesh . . . . .	7.26	16529	4.39
Maharashtra . . . . .	8.74	18122	4.82
Mysore . . . . .	7.41	10011	7.40
Nagaland . . . . .	0.01	47	2.13
Orissa . . . . .	1.61	5989	2.69
Punjab . . . . .	1.85	3836	4.82
Rajasthan . . . . .	10.14	14131	7.18
Tamil Nadu . . . . .	5.28	5934	8.90
Uttar Pradesh . . . . .	25.33	17343	14.61
West Bengal . . . . .	5.47	5443	10.05
<b>TOTAL . . . . .</b>	<b>98.95</b>	<b>134721</b>	<b>7.34</b>

Source : Col (2) State Budgets.

Col. (3) Directorate of Economics and Statistics, Ministry of Food and Agriculture, Community Development and Co-operation.

\*Figures for years later than 1965-66 are not available.

\*\*This includes revenue from irrigation charges also for which separate figures are not available.

Commodities	Andhra Pradesh	Assam	Bihar	Gujarat	Haryana	Jammu & Kashmir	Kerala	Madhya Pradesh	Maha-rashtra	Mysore	Orissa	Punjab	Rajas-than	Tamil Nadu	Uttar Pradesh	West Bengal
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1. Cement . . . . .	5	6	7	7	6	7	7	7	6	6½	5	6	10	6	7	NA
2. Foodgrains—																
	Rice 6* Jowar 2	NA	NA	NA	Wheat } Maize } Flour } 1½ ted	exemp- ted	1	2	NA	1½MP	1	Wheat } Maize } Flour } 1½Jowar } Maize } 1	NA		1.5	NA
													Others 2			
3. Kerosene . . . . .	3	NA	4	3	NA	exemp- ted	4	7	2	4	1 & 5†	NA	7	5½	7	NA
4. Safety matches . . . . .	5	NA	7	3	6	exemp- ted	2	7	2	3 MP	3	6	7	3	7	5
5. Vanaspati . . . . .	5	6	5	8	6	7	6	7	3	6½	5	6	10	7	7	5
6. Motor vehicles, parts and accessories . . . . .	10	12	10	10	10	10	12	11	11	11	10	10	10	12	10	12
7. Tyres and Tubes . . . . .	10	12	10	Car 10 Cycle 7	10	8	Car 12 Cycle 5	11	Car 11 Cycle 7	11	7	10	Car 10 Cycle & Trac- tor 7	Motor vehic- le 12 Trac- tor 7	7	10
8. Electric fans . . . . .	7	7	10	10	10	10	7	11	11	6½	7	10	10	7	10	NA
9. Wireless instruments, Radio, etc. . . . .	10	12	10	10	10	10	12	11	12	11	10	10	12	12	10	12
10. Refrigerators & air conditioning plants & component parts . . . . .	10	12	10	10	10	10	12	11	12	11	10	10	15	12	10	12
11. Paper . . . . .	..	NA	7	5	6	exemp- ted	5	7	5	NA	7	6	6	3	6	5
12. Cotton yarn . . . . .	½	NA	..	3	3	exemp- ted	1	1	3	1	2	3	2	2	2	3
13. Leather goods other than foot-wear . . . . .	3MP	6	NA	8	8	10	5	7	8	5½	5	6	7	3	3	NA
14. Tea . . . . .	4	NA	7	8	NA	2	5	7	6	5½	5	NA	7	5½	7	NA

\*At the point of sale by the first wholesale dealer in the State effecting the sale subject to a rebate of 2 paise in a rupee on the rice sold and consumed in the State.

†Inferior 1 per cent and superior 5 per cent.





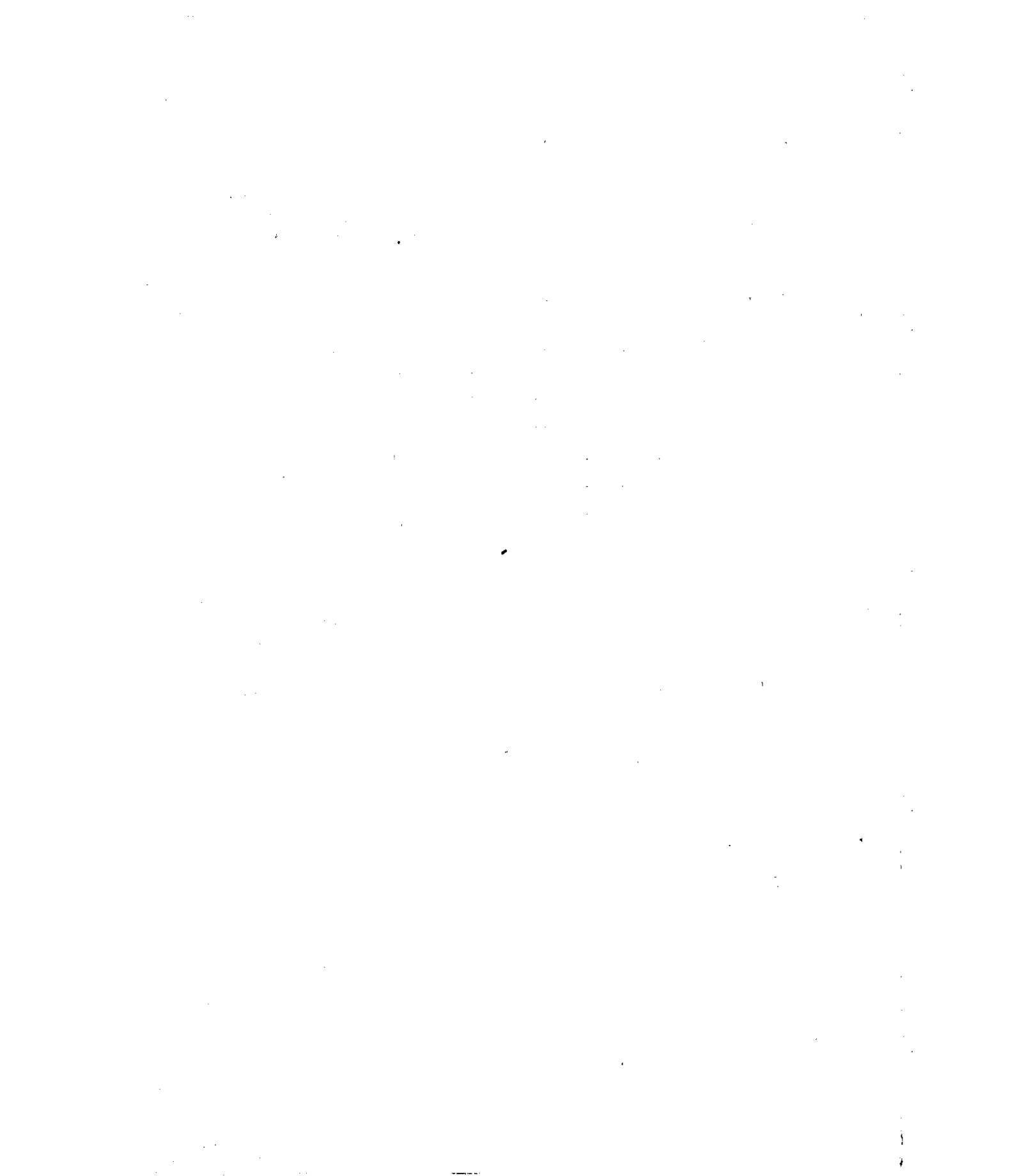
TABLE 21 : Rates of Sales Tax on Motor Spirit

(In terms of paise per litre)

States	Motor Spirit	High Speed Diesel Oil	Light Diesel Oil	Aviation Spirit	Vaporising Oil
1	2	3	4	5	6
Andhra Pradesh . . . . .	11	10	10	10(g)	N.A.
Assam . . . . .	15(c)	11	11	N.A.	N.A.
Bihar . . . . .	12	N.A.	5(d)	N.A.	0
Gujarat . . . . .	12	5	N.A.	5	3
Haryana . . . . .	6	6	6	6	6
Jammu & Kashmir . . . . .	10	10	10	10	N.A.†
Kerala . . . . .	20(b)	N.A.	N.A.	12	N.A.
Madhya Pradesh . . . . .	12(h)	7	7	5(i)	N.A.
Maharashtra . . . . .	11	6	11	5	3
Mysore . . . . .	9(k)	8	8	8	8
Nagaland . . . . .	N.A.‡	N.A.	N.A.‡	N.A.	N.A.
Orissa . . . . .	12	9	9	5	N.A.
Punjab . . . . .	7	7	7	7	7
Rajasthan . . . . .	12	7	7	8	N.A.
Tamil Nadu . . . . .	10(j)	10	10	10	2
Uttar Pradesh . . . . .	9	7	7	N.A.	N.A.
West Bengal . . . . .	10(l)	N.A.‡	N.A.	N.A.	N.A.

Source : Information supplied by State Governments to the Fifth Finance Commission.

- (a) Diesel oil N.O.S.
- (b) At the point of first sale on kerosene spirit other than petrol. Petrol is liable to tax at 15 per cent at the point of first sale.
- (c) Motor spirit other than petrol and diesel or aviation fuel is 2 paise per litre.
- (d) Motor spirit other than petrol 3 paise per litre.
- (e) Except for diesel oil and internal combustion oil other than petrol.
- (f) On motor spirit which has a flashing point at or above 27.4 degrees centigrade. On other motor spirit 12 paise per litre.
- (g) Aviation turbine fuel at 6 paise per litre.
- (h) Motor spirit other than petrol, diesel oil, aviation spirit and aviation turbine fuel is 7 paise per litre.
- (i) 5 paise per litre for turbine fuel also.



**TABLE 23** : *Water rates for Rice, Wheat and Sugarcane 1968-69*

(Rs. per acre)

States	Rice	Wheat	Sugarcane
1	2	3	4
Andhra Pradesh . . . . .	15	N.A.	22.50
Assam . . . . .	N.A.	..	..
Bihar . . . . .	16	9	N.A.†
Gujarat . . . . .	18	15	120
Jammu & Kashmir . . . . .	4.62 to 6.50	3.50 to 4.75	4.67
Kerala . . . . .	5 to 10	..	N.A.
Madhya Pradesh . . . . .	10 to 12	4 to 7.50	20
Maharashtra . . . . .	15	9	120 to 180
Mysore . . . . .	16	8	30 to 45
Orissa . . . . .	20 to 30	4 to 10	21
Punjab & Haryana . . . . .	4.5 to 9.88	2.75 to 5.84	5.45 to 16.62
Rajasthan . . . . .	8.5 to 9.0	6 to 10	21.5 to 27
Tamil Nadu . . . . .	3.75 to 15	..	N.A.
Uttar Pradesh . . . . .	4 to 14	3.75 to 12	6.75 to 32
West Bengal . . . . .	5.50 to 12.50	6 to 15	9

TABLE 24 : Rates of Entertainment Tax

(In terms of percentage of the admission or entry ticket)

*Andhra Pradesh:*

- (a) 35% on tickets upto Rs. 1.50;
- (b) 45% on tickets of more than Rs. 1.50;
- (c) On dramatic and music performances:
  - (i) 1/8th of the tickets upto Rs. 3;
  - (ii) 1/5th of the tickets of Rs. 3 to 5;
  - (iii) 1/3rd of the tickets of more than Rs. 5.

*Assam:*

- (a) 25% on tickets of less than Re. 1;
- (b) 50% on tickets of Rs. 1 to 2;
- (c) 60% on tickets of more than Rs. 2;
- (d) 37% for race courses.

*Bihar:*

- (a) 25% of the admission fee on circuses;
- (b) 75% of the admission fee on other entertainments.

*Gujarat\*:*

- (a) 30% for tickets upto Re. 1;
- (b) 40% for tickets of more than Re. 1 to Rs. 2;
- (c) 50% for tickets of more than Rs. 2 to Rs. 3;
- (d) 55% for tickets of more than Rs. 3 to Rs. 3.60;
- (e) 60% for tickets of more than Rs. 3.60.

*Haryana:*

50% of the payment for admission for any entertainment.

*Jammu & Kashmir:*

- (a) 4 to 37 paise for tickets upto Re. 1;
- (b) 46 to 75 paise for tickets of more than Re. 1 to Rs. 2;
- (c) 84 paise to Rs. 1.87 for tickets of more than Rs. 2 to Rs. 5;
- (d) Rs. 2.25 to Rs. 3.37 for tickets of more than Rs. 5 to 10;
- (e) 37½% for tickets of more than Rs. 10.

\* The rates given here apply to the cities of Ahmedabad, Surat, Baroda, Bhavnagar, Rajkot and Jammu. For other areas, the rates are : 25% for tickets upto 40 paise, 30% on tickets of more than 40 paise to Re. 1; 35% on tickets of more than Re. 1 to Rs. 2; 45% on tickets of more than Rs. 2 to Rs. 3 and 50% on tickets of more than Rs. 3.

TABLE 2A : Rates of Entertainment Tax—contd.

*Kerala :*

- (a) The rates range from 10% to 25%. Specific rates are not indicated ;
- (b) There is also an additional tax on entertainment at the rate of :
- (i) 5 paise on tickets of less than 50 paise ;
- (ii) 10 paise on tickets of more than 50 paise to Re. 1 ;
- (iii) 20 paise on tickets of more than Re. 1.

*Madhya Pradesh :*

33-1/3% on all entertainments, but 40% for cinema tickets of more than Rs. 1.50.

*Maharashtra\*\* :*

- (a) 37½% on the admission fee upto Re. 1 ;
- (b) 55% on next Re. 1 ;
- (c) 65% on above Rs. 2.

*Mysore :*

- (a) 20% on tickets upto Re. 0.50 ;
- (b) 25% on tickets of more than Re. 0.50 to Rs. 1.50 ;
- (c) 30% on tickets of more than than Rs. 1.50 to Rs. 3 ;
- (d) 35% on tickets of more than Rs. 3.

*Orissa :*

- (a) 25% on tickets upto Re. 1 ;
- (b) 40% on tickets of more than Re. 1 to Rs. 3 ;
- (c) 50% on tickets of more than Rs. 3 ;
- (d) There is also a surcharge of 25% in certain municipalities and notified areas.

*Punjab :*

50% of the payment for admission for any entertainment.

*Rajasthan :*

- (a) 35% on tickets upto Re. 0.50 ;
- (b) 50% on tickets of more than Re. 0.50 to Re. 1 ;
- (c) 60% on tickets of more than Re. 1 to Rs. 2 ;
- (d) 70% on tickets of more than Rs. 2.

---

\*\*The rates given here apply to Greater Bombay, Sholapur and the cities and cantonments of Poona and Nagpur. For other areas the corresponding rates are 32½%, 47½% and 60%.

TABLE 2A : Rates of Entertainment Tax—concl'd.

*Tamil Nadu :*

- (a) 1/4th of the value of tickets upto 30 paise;
- (b) 1/3rd of the value of tickets of more than 30 paise and upto R. 1·50 ;
- (c) 2/5th of the ticket of more than Rs. 1·50.

*Uttar Pradesh :*

- (a) 12½% on cultural programmes ;
- (b) 25% on circuses ;
- (c) 60% on variety shows, skating and games ;
- (d) 75% on cinematograph exhibitions.

*West Bengal :*

- (a) 25% general rate for any entertainment ;
- (b) From 5 paise to Rs. 2 for theatres, circuses and shadow plays depending on the value of tickets ;
- (c) For cinemas :
  - (i) Exempted upto tickets of 19 paise ;
  - (ii) 25% for tickets from paise 20 to 50 ;
  - (iii) 50% for tickets of more than Re. 0·50 to Rs. 1·20 ;
  - (iv) 100% on tickets of more than Rs. 2·25.

TABLE 25: Rates of Stamp Duties and Registration

(1967-68)

(Rupees)

States	Stamps			Registration
	Agreement relating to deposit of title deeds, pawn or pledge for Rs. 10,000 when drawn singly	For bonds of Rs. 1,000 (other than administration bonds, indemnity bonds and respondentia bonds)	Conveyance with amount or value of consideration of Rs. 1,000	On documents of the value of the consideration of Rs. 1,000
1	2	3	4	5
Andhra Pradesh	40.50	22.50	45.00	10.00
Assam	2.50(a) to 5.00	15.00	22.50	7.50
Bihar	13.50	7.50	15.00	10.00
Gujarat	14.85	15.00	40.00(b)	9.30
Haryana	N.A.	N.A.	50.00(c)	21.00
Jammu and Kashmir	N.A.	10.00	15.00	30.00
Kerala	40.50	22.50	45.00(d)	10.00
Madhya Pradesh	9.00(a) and 18.00	20.00	35.00	11.00
Maharashtra	2.75(a) and 5.50	15.00	30.00(e)	10.50
Mysore	40.50	22.50	45.00	10.00
Nagaland	N.A.	N.A.	N.A.	N.A.
Orissa	25.24	14.06	28.13	10.00
Punjab	N.A.	N.A.	30.00(d)	21.00
Rajasthan	18.00	15.00	30.00	12.50
Tamil Nadu	40.50	22.50	45.00	10.00
Uttar Pradesh	28.00	N.A.	N.A.	21.00
West Bengal	27.00	12.00	27.00	15.00

(a) If the loan or debt is repayable within three months from the date of agreement.

(b) Rs. 50 to 60 for immovable property.

(c) Rs. 100 for immovable property.

(d) Rs. 60 for immovable property.

(e) Rs. 50 to 100 for immovable property in urban areas.

Source: Information furnished by the State Governments to the Fifth Finance Commission.

TABLE 26 : Rates of tax on motor vehicles (annual): 1967-68

States	Goods vehicles		Public service vehicles (highest category passenger vehicles plying for hire)	Private cars with unladen weight upto 1000 Kg and kept for personal use
	Smallest category	For vehicles of 8000 Kg laden weight		
1	2	3	4	5
Andhra Pradesh	Rs. 170 upto 300 Kg laden weight.	Rs. 670	Rs. 160 per passenger on vehicles covering distance upto 80 Km. per day.	Rs. 180 (762 Kg to 1524 Kg).
Assam	Rs. 420 upto 1 metric tonne	Rs. 420 upto 1 metric tonne plus Rs. 105 for every additional $\frac{1}{2}$ metric tonne.	For stage carriages Rs. 56 per seat.	Rs. 135 (upto 14 HP).
Bihar	Rs. 175 upto 500 Kg laden weight for vehicles with pneumatic tyres & additional 25% for vehicles with other tyres.	Rs. 975 for vehicles with pneumatic tyres and additional 25% for similar vehicles with other tyres.	Rs. 1980 for 33 passengers plus Rs. 30 for every additional seat for vehicles with pneumatic tyres and additional 25% for vehicles with other tyres.	Rs. 350 for five persons plus Rs. 60 for every additional person on vehicles with pneumatic tyres. Additional 25% on vehicles with other tyres.
Gujarat	Rs. 175 upto 750 Kg laden weight.	Rs. 1244	Rs. 400 for 9 passengers plus Rs. 32 for every additional seat.	Rs. 150 (750 Kg to 1500 Kg).
Haryana	Rs. 172.50 upto 12 Cwt unladen weight.	Rs. 875 upto 4 tons unladen weight.	Rs. 75 per seat subject to maximum of Rs. 3000.	Rs. 600 for four persons and Rs. 31.25 for every additional seat.
Jammu & Kashmir	Rs. 160 upto 450 Kg laden weight.	Rs. 300	Rs. 380 for 34 persons or more.	Rs. 40 (upto 14 HP).



Kerala	Rs. 132 upto 300 Kg laden weight for vehicles with pneumatic tyres and Rs. 172 for vehicles with other tyre.	Rs. 2100 for vehicles with pneumatic tyres and Rs. 3300 for vehicles with other tyre.	Rs. 140 per seat for vehicles covering 200 Km in a day and fitted with pneumatic tyres and Rs. 200 per seat for similar vehicles with other tyres.	Rs. 160 for vehicles with pneumatic tyres and Rs. 220 for similar vehicles with other tyres.
Madhya Pradesh	Rs. 240 upto 1780 Kg laden weight.	Rs. 1230	Rs. 1050 upto 25 passengers and Rs. 84 for every additional passenger.	Rs. 102 (760 Kg to 1520 Kg)
Maharashtra	Rs. 200 upto 750 Kg laden weight.	Rs. 1350	Rs. 240 for four passengers plus Rs. 55 for every additional passenger.	Rs. 120 (750 Kg to 1500 Kg)
Mysore	Rs. 180 for vehicles with laden weight of 300 Kg and fitted with pneumatic tyres and Rs. 220 for similar other vehicles.	Rs. 2400 for vehicles with pneumatic tyres and Rs. 3600 for other vehicles.	Rs. 140 for every seat in vehicles with pneumatic tyres and Rs. 210 for every seat in other vehicles.	Rs. 160 for vehicles with pneumatic tyres and Rs. 220 for others (750 Kg to 1500 Kg).
Orissa	Rs. 300 upto 1000 Kg laden weight for vehicles fitted with pneumatic tyres and Rs. 450 for other vehicles.	Rs. 1900 for vehicles with pneumatic tyre and Rs. 2850 for other vehicles.	Rs. 120 for each seat for vehicles with pneumatic tyres and Rs. 180 for each seat for other vehicles.	Rs. 120 and Rs. 180 for vehicles with pneumatic tyres and other tyres respectively (762 Kg to 1524 Kg).
Punjab	Rs. 172.50 upto 12 Cwt unladen weight.	Rs. 875 for unladen weight of 4 tons.	Rs. 75 per seat subject to Rs. 4200 maximum.	Rs. 600 for four persons and Rs. 31.25 for every additional seat.
Rajasthan*	For vehicles with 2 tonne capacity and fitted with pneumatic tyres: (a) Rs. 440 for fixed route, (b) Rs. 782 for one region, (c) Rs. 1370 for whole State.	For vehicles fitted with pneumatic tyres: (a) Rs. 822 for fixed route, (b) Rs. 1450 for one region, (c) Rs. 2320 for whole State.	Rs. 50 per seat for vehicles with more than 40 seats and fitted with pneumatic tyres.	Rs. 25 per seat.

\*There are higher rates for all categories of vehicles fitted with tyres other than pneumatic tyres.

TABLE 26 : Rates of tax on motor vehicles (annual) : 1967-68—concl'd.

States	Goods vehicles		Public service vehicles (highest category passenger vehicles plying for hire)	Private cars with unladen weight upto 1000 Kg and kept for personal use
	Smallest category	For vehicles of 8000 Kg laden weight		
1	2	3	4	5
Tamil Nadu . . . . .	Rs. 132 for vehicles upto 300 Kg and fitted with pneumatic tyres and Rs. 172 for other similar vehicles using other tyres.	Rs. 2400 for vehicles fitted with pneumatic tyres and Rs. 3600 for others.	Rs. 112 per seat for stage carriages in Madras city running upto 210 Km and fitted with pneumatic tyres & Rs. 160 per seat for vehicles using other tyres.	Rs. 160 for vehicles with pneumatic tyres and Rs. 220 for vehicles with other tyres (700 Kg to 1500 Kg).
Uttar Pradesh . . . . .	Rs. 280 upto 762 Kg load in A class routes, Rs. 252 in B class routes and Rs. 228 in C class routes for vehicles with pneumatic tyres. Higher rates for vehicles fitted with resilient and non-resilient tyres.	Rates mentioned in Col. 2 plus Rs. 10 for every 51 Kg in excess of 762 Kg load in A class routes.	(i) For 'A' class routes Rs. 1004 for 32 seats plus Rs. 56 for every additional seat. (ii) For B class routes Rs. 840 for 32 seats plus Rs. 40 for every additional seat.	Rs. 60 upto 1016 Kg.
West Bengal . . . . .	Rs. 175 upto 500 Kg laden weight.	Rs. 975	Rs. 1980 for 33 seats plus Rs. 33 for every additional seat.	Rs. 90 (Rs. 18 for every 200 Kg.).

Source : Information supplied by the State Governments to the Fifth Finance Commission.

TABLE 27 : *Estimated loss of land revenue over the 5-year period 1969-70 to 1973-74 from abolition of the tax or concession given during 1967-68 and 1968-69.*

States/Measures	Year/date of abolition/concession	Estimated loss of revenue	
		1969-70	1969-70 to 1973-74
1	2	3	4
		(Rs. crores)	(Rs. crores)
<b>1. Andhra Pradesh</b>			
(i) Pattadars liable to pay Rs. 10 and less on dry lands under the Andhra Pradesh Land Revenue (Enhancement) Act, 1967 exempted . . . . .	July 1, 1967	2.50	15.00
(ii) Land under irrigation from precarious sources like wells, spring channels, nadi-nalas, parrekalvas etc. not to be treated as wet lands on par with those irrigated from other sources, and only dry assessment to be levied on such lands . . . . .	July 1, 1967	0.10	0.50
(iii) Reduction of land revenue by 25% on wet lands served by rain fed tanks . . . . .	July 1, 1967	0.25	1.25
TOTAL . . . . .		2.85	16.75
<b>2. Jammu &amp; Kashmir</b>			
Exemption of holdings assessable upto Rs. 9/- . . . . .	1968-69	0.26	1.30
<b>3. Kerala</b>			
Exemption from the basic tax if the aggregate land held by a landholder in the State is less than 0.810 hectares . . . . .	April 1, 1968	0.40	2.00
<b>4. Madhya Pradesh</b>			
Land Revenue abolished** . . . . .	August, 1969	7.74 (1.80)	39.00 (9.00)
<b>5. Orissa</b>			
Abolished land revenue except in respect of urban lands . . . . .	April 1, 1967	1.96	9.80
<b>6. Punjab</b>			
Abolition of land revenue on holdings upto 7 acres together with surcharge thereon . . . . .	1967-68	0.88	4.40

TABLE 27 : *Estimated loss of land revenue over the 5-year period 1969-70 to 1973-74 from abolition of the tax or concession given during 1967-68 and 1968-69.*  
(concl'd)

States/Measures	Year/date of abolition/concession	Estimated loss of revenue	
		1969-70	1969-70 to 1973-74
1	2	3	4
		(Rs. crores)	(Rs. crores)
<b>7. Tamil Nadu</b>			
Waiver of basic assessment on dry lands . . . . .	July 1, 1967	1.60	8.30
<b>8. Uttar Pradesh</b>			
Withdrawal of surcharge on land revenue . . . . .	1967-68	5.25	26.25
<b>GRAND TOTAL . . . . .</b>		<b>15.00*</b>	<b>77.80*</b>

\*\* In Madhya Pradesh land revenue was replaced by Agricultural Land Development Tax and the tax on commercial crops with a total annual yield of Rs. 5.94 crores. After taking credit for this, the remaining loss would be about Rs. 9 crores over 1969-74 which is on account of the exemption granted to holdings upto 10 acres under the new Land Development Tax. Figures in brackets show net loss.

\* Takes into account only net loss in the case of Madhya Pradesh.

TABLE 28 : Estimated loss of revenue over the 5-year period 1969-70 to 1973-74 from abolition of taxes other than land revenue or concession given during 1966-67 to 1968-69

States/Measures	Year of abolition/ concession	Estimated loss of revenue	
		1969-70	1969-70 to 1973-74
1	2	3	4
(Rs. crores)			
<b>1. Andhra Pradesh</b>			
<i>Motor Vehicles Tax</i>			
Certain tractors, trailer combinations used for agricultural purposes exempted from payment of tax . . . . .	1966-67	0.03	0.15
<b>2. Haryana</b>			
<i>(i) Property Tax:</i>			
Owner of sole residential property unit in self-occupation exempted . . . . .	April 1, 1968	0.08	0.40
<i>(ii) Re-introduction of the fee* concessions upto middle classes</i>	August 1, 1968	0.82	4.50*
TOTAL . . . . .		0.90	4.90
<b>3. Madhya Pradesh</b>			
Withdrawal of toll tax on bridges . . . . .	March 25, 1969	0.15	0.85
<b>4. Orissa</b>			
<i>Irrigation Rates :</i>			
Levies in respect of certain crops raised and basic water rates reduced. (The overall effect about 50% reduction in the rates).	April 1, 1967	Loss in revenue is merely notional.	
<b>5. Punjab</b>			
<i>(i) Exemption to the agricultural land in the rating areas from the payment of Punjab Immoveable property tax . . . . .</i>	1966-67	0.05	0.25

\* There was concession in fees upto higher secondary level until 1st July, 1967 when this was withdrawn. In Punjab education is free upto middle standard for boys and upto high school for girls.



TABLE 29 : Growth and Pattern of States' Revenue Expenditure

(Rs. crores)

States/Year	Non-Developmental					Developmental					Total Revenue Expenditure
	Tax Collection Charges	Debt Services	General Administration	Police	Others	Educa-tion	Medical	Public Health	Agricul-ture & Animal Husbandry	Others	
1	2	3	4	5	6	7	8	9	10	11	12
<b>Andhra Pradesh</b>											
1961-62	6.76 (7.46)	0.86 (0.95)	7.34 (8.10)	6.32 (6.97)	1.75 (1.93)	21.23 (23.42)	5.71 (6.30)	1.62 (1.79)	3.29 (3.63)	35.76 (39.45)	90.64 (100.00)
1965-66	3.50	17.50	10.06	8.15	4.22	27.58	8.99	3.51	10.41	65.65	159.57
1966-67	3.95	30.36	11.43	9.17	5.08	32.88	10.06	4.43	11.89	65.43	184.68
1967-68	4.23	27.43	11.66	9.91	5.23	37.61	11.37	5.47	11.58	65.32	189.81
1968-69 (RE)	4.94 (2.06)	32.41 (13.52)	13.83 (5.77)	10.77 (4.50)	5.86 (2.45)	44.70 (18.65)	12.99 (5.42)	5.96 (2.49)	11.76 (4.90)	96.45 (40.24)	239.67 (100.00)
<b>Assam</b>											
1961-62	2.28 (5.37)	2.16 (13.52)	1.60 (3.77)	4.30 (10.13)	0.55 (1.29)	7.80 (18.37)	1.76 (4.15)	1.33 (3.13)	2.07 (4.88)	18.60 (43.82)	42.45 (100.00)
1965-66	1.90	8.03	1.75	8.86	1.02	15.09	2.97	2.82	5.51	32.51	80.46
1966-67	1.90	9.84	2.00	10.70	1.12	16.30	2.95	2.28	6.32	38.17	91.58
1967-68	2.25	11.32	2.13	11.15	1.32	17.77	3.43	2.39	6.28	37.00	95.04
1968-69 (RE)	2.61 (2.63)	12.37 (12.45)	2.41 (2.43)	10.04 (10.10)	1.44 (1.45)	21.17 (21.30)	4.25 (4.28)	2.52 (2.53)	6.77 (6.81)	35.79 (36.02)	99.37 (100.00)
<b>Bihar</b>											
1961-62	6.71 (8.28)	6.63 (8.18)	4.06 (5.01)	6.06 (7.48)	2.54 (3.14)	15.07 (18.60)	3.59 (4.43)	4.03 (4.97)	5.84 (7.21)	26.50 (32.70)	81.03 (100.00)
1965-66	6.62	26.19	4.18	8.94	3.83	19.20	5.34	3.49	9.26	38.16	125.21
1966-67	6.33	21.67	4.27	9.54	4.88	22.06	6.08	3.88	19.19	49.60	147.50
1967-68	6.52	25.05	5.74	10.90	5.08	26.55	7.66	1.20	15.98	65.82	170.50
1968-69 (RE)	7.10 (4.15)	34.76 (20.30)	5.78 (3.37)	12.26 (7.16)	5.96 (3.48)	31.94 (18.65)	9.48 (5.54)	4.47 (2.61)	14.78 (8.63)	44.71 (26.11)	171.24 (100.00)

TABLE 29 : Growth and Pattern of States' Revenue Expenditure—contd.

(Rs. crore.)

States/Year	Non-Developmental												Developmental			Total Revenue Expenditure	
	1. Tax Collection Charges	2	3	4	5	6	7	8	9	10	11	12	Public Health	Agriculture & Animal Husbandry	Others		
<b>Gujarat</b>																	
1961-62	4.61 (7.16)	7.14 (11.09)	4.14 (6.43)	4.95 (7.69)	1.20 (1.87)	12.96 (20.13)	2.37 (3.68)	1.80 (2.80)	3.31 (5.14)	21.89 (34.01)	64.37 (100.00)						
1965-66	5.66	18.24	3.35	7.76	2.53	19.21	4.52	3.92	5.62	42.70	113.51						
1966-67	6.14	18.97	3.27	8.76	2.98	21.18	5.03	6.38	6.68	50.37	129.76						
1967-68	6.89	21.46	3.64	10.47	3.13	26.41	6.05	5.70	7.05	55.94	146.74						
1968-69 (RE)	8.87 (5.54)	23.93 (14.95)	4.08 (2.55)	10.80 (6.75)	3.26 (2.04)	30.24 (18.89)	6.80 (4.25)	6.30 (3.94)	7.39 (4.62)	58.37 (36.47)	160.04 (100.00)						
<b>Harvansh</b>																	
1961-62	..	..	..	..	..	..	..	..	..	..	..						
1965-66	0.38	3.55	0.57	1.11	0.30	3.21	0.78	0.38	1.07	7.73	19.08						
1966-67	1.25	13.28	1.74	3.15	1.04	10.66	1.66	1.61	3.02	17.91	55.32						
1967-68	1.47	15.99	2.13	3.20	1.26	14.47	2.06	1.98	4.35	24.18	71.09						
1968-69 (RE)	(2.07)	(22.49)	(3.00)	(4.50)	(1.77)	(20.35)	(2.90)	(2.79)	(6.12)	(34.01)	(100.00)						
<b>Jammu &amp; Kashmir</b>																	
1961-62	1.32 (6.93)	0.03 (0.16)	0.63 (3.31)	2.04 (10.71)	0.20 (1.05)	2.32 (12.19)	0.87 (4.57)	0.31 (1.63)	0.71 (3.73)	10.61 (55.72)	19.04 (100.00)						
1965-66	0.75	0.60	0.82	3.88	0.91	4.18	1.53	0.48	1.12	18.20	32.47						
1966-67	0.90	0.60	0.97	4.58	1.07	5.28	1.91	1.01	1.52	24.01	41.86						
1967-68	1.06	0.72	1.20	4.14	1.18	6.61	2.34	1.21	2.33	22.64	43.43						
1968-69 (RE)	1.19 (2.10)	0.99 (1.74)	1.35 (2.38)	3.90 (6.86)	1.52 (2.68)	7.36 (12.95)	2.72 (4.79)	1.12 (1.97)	3.53 (6.21)	33.14 (58.32)	56.82 (100.00)						



*Kerala*

1961-62	3.00 (5.06)	3.93 (6.62)	1.78 (3.00)	2.61 (4.40)	1.34 (2.26)	18.55 (31.26)	3.22 (5.43)	2.14 (3.60)	2.46 (4.14)	20.31 (34.23)	59.34 (100.00)
1965-66	2.75	8.30	2.00	4.04	2.15	28.37	5.71	2.81	5.03	20.76	81.83
1966-67	3.37	10.67	2.26	4.75	2.24	34.70	6.67	3.30	6.54	24.04	98.54
1967-68	4.09	14.60	2.80	5.35	6.18	41.43	8.22	4.38	8.61	28.21	123.87
1968-69 (RE)	4.60 (3.37)	15.68 (11.48)	3.18 (2.33)	5.70 (4.17)	6.11 (4.47)	47.55 (34.82)	9.38 (6.87)	4.80 (3.52)	6.90 (5.05)	32.66 (23.92)	136.56 (100.00)

*Madhya Pradesh*

1961-62	7.65 (9.50)	5.00 (6.21)	4.29 (5.33)	7.66 (9.52)	1.74 (2.16)	18.20 (22.61)	3.84 (4.77)	5.66 (7.03)	3.65 (4.54)	22.80 (28.33)	80.49 (100.00)
1965-66	4.66	15.22	4.68	9.54	2.63	29.96	5.12	5.77	7.76	40.34	125.68
1966-67	5.13	21.77	4.75	11.24	3.12	31.14	5.40	6.07	7.31	59.68	155.61
1967-68	5.92	25.34	5.85	13.00	3.70	39.68	6.10	7.72	9.57	60.04	176.93
1968-69 (RE)	6.45 (3.63)	28.42 (16.00)	5.86 (3.30)	13.52 (7.61)	3.67 (2.07)	43.56 (24.53)	6.63 (3.73)	9.71 (5.47)	10.11 (5.69)	49.68 (27.97)	177.61 (100.00)

*Maharashtra*

1961-62	12.94 (10.25)	13.66 (10.82)	7.87 (6.23)	11.20 (8.87)	3.16 (2.50)	24.49 (19.39)	6.46 (5.12)	3.43 (2.72)	6.23 (4.93)	36.83 (29.17)	126.27 (100.00)
1965-66	17.82	26.61	10.21	19.16	6.19	40.61	11.42	4.32	23.84	80.94	241.12
1966-67	23.56	50.52	10.42	19.53	9.47	42.41	12.29	7.51	25.26	82.87	283.84
1967-68	24.87	48.65	12.05	22.42	10.39	56.88	14.02	9.87	22.75	89.28	311.18
1968-69 (RE)	28.64 (8.02)	62.47 (17.48)	13.62 (3.81)	22.58 (6.32)	11.64 (3.26)	71.57 (20.03)	16.42 (4.60)	13.63 (3.81)	24.32 (6.81)	92.40 (25.86)	357.29 (100.00)

⚭ The reorganised States of Punjab and Haryana came into existence on November 1, 1966. Upto that the figures for Haryana are included under Punjab.

TABLE 29 : Growth and Pattern of States' Revenue Expenditure—Contd.

(Rs. Crores)

States/Year	Non-Developmental					Developmental					Total Revenue Expenditure
	Tax Collection Charges	Debt Services	General Administration	Police	Others	Educa-tion	Medical	Public Health	Agricul-ture & Animal Husbandry	Others	
I	2	3	4	5	6	7	8	9	10	11	12
<b>Mysore</b>											
1961-62 . . . . .	8.08 (8.44)	8.57 (8.96)	3.20 (3.34)	3.92 (4.10)	1.33 (1.39)	14.40 (15.05)	3.14 (3.28)	2.02 (2.11)	4.04 (4.22)	46.99 (49.11)	95.69 (100.00)
1965-66 . . . . .	3.24	15.64	3.32	6.58	3.49	24.60	4.12	3.01	8.20	54.17	125.47
1966-67 . . . . .	3.62	29.01	3.56	6.32	4.02	28.38	4.86	3.72	7.63	60.32	151.44
1967-68 . . . . .	3.81	25.72	4.04	6.91	4.39	31.53	5.78	4.47	9.95	60.92	157.52
1968-69 (RE) . . . . .	5.26 (2.44)	36.05 (16.74)	4.41 (2.05)	7.37 (3.42)	4.75 (2.21)	37.89 (17.59)	6.40 (2.97)	5.56 (2.63)	14.05 (6.52)	93.53 (43.43)	215.37 (100.00)
<b>Nagaland</b>											
1961-62 . . . . .	..	..	..	..	..	..	..	..	..	..	..
1965-66 . . . . .	0.01	..	1.17	3.53	0.40	1.16	0.36	0.21	0.67	2.17	9.68
1966-67 . . . . .	0.02	0.37	1.36	3.60	0.27	1.52	0.51	0.27	0.75	4.42	13.09
1967-68 . . . . .	0.03	0.29	1.44	3.94	0.58	1.88	0.65	0.18	0.80	4.97	14.76
1968-69 (RE) . . . . .	0.07 (0.35)	0.50 (2.48)	1.81 (9.00)	4.58 (22.76)	0.77 (3.83)	2.36 (11.73)	1.08 (5.37)	0.26 (1.29)	1.09 (5.42)	7.60 (37.77)	20.12 (100.00)
<b>Orissa</b>											
1961-62 . . . . .	3.11 (5.07)	11.03 (17.98)	3.09 (5.04)	2.33 (3.80)	0.69 (1.12)	6.73 (10.97)	1.68 (2.74)	1.02 (1.66)	2.92 (4.76)	28.75 (46.86)	61.35 (100.00)
1965-66 . . . . .	4.11	16.74	3.09	5.46	1.41	10.52	2.96	3.97	5.79	37.26	91.31
1966-67 . . . . .	4.31	20.33	3.02	5.64	1.63	12.62	3.41	3.16	7.93	42.47	104.42
1967-68 . . . . .	4.50	23.06	3.82	6.39	1.86	15.98	3.96	3.67	7.53	42.43	113.20
1968-69 (RE) . . . . .	5.05 (3.77)	25.97 (19.41)	4.21 (3.15)	6.06 (4.53)	2.04 (1.52)	19.54 (14.61)	4.33 (3.24)	3.94 (2.95)	9.52 (7.12)	53.10 (39.70)	133.76 (100.00)
<b>Punjab*</b>											
1961-62 . . . . .	4.86 (7.22)	3.64 (5.41)	3.34 (4.96)	5.28 (7.84)	1.44 (2.14)	12.68 (18.83)	2.92 (4.34)	1.53 (2.27)	2.54 (3.77)	29.10 (43.22)	67.33 (100.00)

1965-66 . . .	3.05	19.39	4.74	11.84	2.62	21.42	5.06	3.25	7.17	46.35	124.89
1966-67 . . .	2.60	18.79	3.91	8.85	2.23	20.66	4.30	2.39	7.11	40.63	111.47
1967-68 . . .	2.13	16.64	2.92	6.45	2.12	21.12	3.55	2.44	6.01	32.28	95.66
1968-69 (RE) . . .	6.06 (5.26)	17.33 (15.04)	3.82 (3.32)	7.27 (6.31)	2.53 (2.20)	25.80 (22.40)	4.57 (3.97)	2.93 (2.54)	7.09 (6.15)	37.80 (32.81)	115.20 (100.00)

*Rajasthan*

1961-62 . . .	3.68 (7.08)	5.64 (10.84)	2.87 (5.52)	5.07 (9.75)	0.91 (1.75)	11.58 (22.27)	3.53 (6.79)	2.25 (4.33)	2.39 (4.59)	14.08 (27.08)	52.00 (100.00)
1965-66 . . .	4.03	21.81	2.95	8.31	2.04	19.00	5.30	3.98	5.79	27.18	100.39
1966-67 . . .	4.55	19.55	3.30	7.72	2.45	21.43	6.04	4.55	6.09	40.69	116.37
1967-68 . . .	5.30	23.38	3.84	9.00	2.71	27.07	7.33	10.28	6.91	40.48	136.30
1968-69 (RE) . . .	6.42 (3.94)	30.41 (18.68)	4.20 (2.58)	9.46 (5.81)	2.82 (1.73)	31.77 (19.51)	8.50 (5.22)	6.92 (4.25)	7.51 (4.63)	54.79 (33.65)	162.83 (100.00)

*Tamil Nadu*

1961-62 . . .	3.59 (3.53)	5.86 (5.76)	7.21 (7.08)	6.60 (6.48)	2.96 (2.91)	23.46 (23.05)	6.50 (6.38)	2.18 (2.14)	5.56 (5.56)	37.77 (37.11)	101.79 (100.00)
1965-66 . . .	3.55	17.38	9.60	9.46	5.15	37.85	10.33	3.62	13.99	69.73	180.66
1966-67 . . .	3.94	26.75	10.12	10.50	5.86	43.86	11.73	5.02	15.18	68.47	201.43
1967-68 . . .	4.25	30.56	10.39	11.38	5.85	53.56	12.70	5.19	16.95	82.50	233.33
1968-69 (RE) . . .	4.97 (1.89)	35.00 (13.28)	11.16 (4.23)	12.98 (4.92)	16.39 (6.22)	58.95 (22.36)	14.76 (5.60)	5.67 (2.15)	16.62 (6.30)	87.11 (33.05)	263.61 (100.00)

*Uttar Pradesh*

1961-62 . . .	11.64 (7.57)	16.18 (10.70)	9.62 (6.37)	11.47 (7.59)	3.47 (2.30)	23.79 (15.74)	5.36 (3.55)	3.41 (2.26)	6.42 (4.25)	59.95 (39.67)	151.11 (100.00)
1965-66 . . .	12.71	34.83	14.92	16.15	6.47	44.74	8.58	7.04	12.15	102.09	259.68
1966-67 . . .	14.21	47.83	14.22	16.98	7.15	46.65	9.38	8.94	15.05	116.67	297.08
1967-68 . . .	17.18	52.07	14.59	19.15	8.45	53.65	10.72	9.44	17.27	126.85	329.37
1968-69 (RE) . . .	17.12 (4.74)	65.13 (18.02)	14.91 (4.12)	23.20 (6.42)	9.49 (2.62)	61.12 (16.91)	11.69 (3.23)	12.87 (3.56)	18.10 (5.01)	127.86 (35.37)	361.49 (100.00)

\*The reorganised States of Punjab and Haryana came into existence on November 1, 1966. Upto that the figures for Haryana are included under Punjab.

TABLE 29 : Growth and Pattern of States' Revenue Expenditure—concd.

States/Year	(Rs. crores)										
	Non-Developmental					Developmental					Total Revenue Expenditure
	Tax Collection Charges	Debt Services	General Administration	Police	Others	Education	Medical	Public Health	Agriculture & Animal Husbandry	Others	
1	2	3	4	5	6	7	8	9	10	11	12
<i>West Bengal</i>											
1961-62 . . . . .	6.50 (6.34)	9.34 (9.11)	4.23 (4.13)	8.96 (8.74)	2.43 (2.37)	21.30 (20.79)	7.20 (7.03)	3.02 (2.95)	5.75 (5.61)	33.75 (32.93)	102.48 (100.00)
1965-66 . . . . .	6.61	22.18	4.50	13.41	7.52	30.58	11.24	3.51	14.01	53.98	167.54
1966-67 . . . . .	6.80	25.49	5.28	13.48	9.38	36.94	12.59	4.41	14.41	59.89	188.67
1967-68 . . . . .	8.58	16.93	6.04	17.28	9.43	45.87	15.33	6.04	15.75	62.87	204.12
1968-69 (RE) . . . . .	9.32 (3.62)	38.90 (15.10)	6.46 (2.51)	19.50 (7.57)	10.68 (4.14)	47.36 (18.38)	14.63 (5.68)	6.91 (2.68)	17.92 (6.96)	85.95 (33.36)	257.63 (100.00)

Source : For 1961-62 and 1965-66 to 1966-67, the Conspectus of the Central and State Governments and for 1967-68 and 1968-69 the State Budgets.

Figures in brackets indicate the percentages to the total revenue expenditure.





TABLE 32 : Plan outlay in 1965-66 and 1968-69 and committed expenditure thereon in 1966-67 and 1969-70.

States	Committed expenditure of Third Plan			Committed expenditure of three Annual Plans 1966-67, 1967-68 and 1968-69		
	Revenue Plan outlay in 1965-66 (Rs. crores)	Committed expenditure in 1966-67 (Rs. crores)	Per capita of Col. 2 (Rs.) (a)	Revenue Plan outlay in 1968-69 (Rs. crores)	Committed expenditure in 1969-70 (Rs. crores)	Per capita of Col. 5 (Rs.) (b)
	1	2	3	4	5	6
Andhra Pradesh	30.10	15.03	3.80	20.38	11.19	2.66
Assam	16.06	6.57	4.79	15.06	5.18	3.44
Bihar	28.57	12.00	3.30	23.92	6.93	1.24
Gujarat	23.44	10.43	4.42	29.66	8.34	3.25
Haryana		Included under punjab		9.26	3.92	4.04
Jammu and Kashmir	6.11	4.39	11.56	7.58	4.94	12.42
Kerala	20.43	9.64	5.04	19.00	9.03	4.38
Madhya Pradesh	26.12	13.79	3.77	26.26	10.98(c)	2.78
Maharashtra	64.19	23.21	5.17	53.81	18.96	3.91
Mysore	19.34	7.98	3.02	24.94	9.00	3.17
Nagaland	1.99	1.05	26.18	3.08	1.03	24.35
Orissa	22.26	9.90	5.05	13.33	7.58	3.61
Punjab	23.30*	7.92*	3.35*	14.72	7.99	5.62
Rajasthan	18.96	7.96	3.42	20.98	9.76	3.85
Tamil Nadu	35.99	12.52	3.42	32.11	12.30	3.18
Uttar Pradesh	60.69	31.15	3.78	49.24	27.80	3.15
West Bengal	36.14	19.42	4.87	29.47	16.80	3.87
TOTAL	433.69	192.96	3.99	392.80	171.73	3.30

Source : Information furnished by States to the Finance Commission and the Planning Commission.

(a) Based on population as on 1st March, 1966.

(b) Based on population as on 1st March, 1969.

(c) Does not include provision for maintenance of public works and irrigation projects to be completed during the Fourth Plan period and also Rs. 0.68 lakh for Malaria Control indicated subsequently.

\*Relates to the erstwhile State of Punjab.

TABLE 31 : Revenue expenditure on Natural Calamities during the years 1957-58 to 1967-68

(Rs. lakhs)

States	1957-58	1958-59	1959-60	1960-61	1961-62	1962-63	1963-64	1964-65	1965-66	1966-67	1967-68
	I	2	3	4	5	6	7	8	9	10	11
Andhra Pradesh . . . . .	13	18	24	100	26	21	18	46	90	164	34
Assam . . . . .	46	21	47	61	16	62	39	22	29	358	304
Bihar . . . . .	180	389	54	58	131	166	27	26	48	1036	2562
Gujarat . . . . .	†	†	†	18	47	17	163	78	121	590	595
Haryana . . . . .	*	*	*	*	*	*	*	*	*	10	29
Jammu & Kashmir . . . . .	35	34	80	8	30	12	38	30	22	46	43
Kerala . . . . .	3	6	5	4	16	13	8	7	6	3	9
Madhya Pradesh . . . . .	52	111	4	7	3	12	21	33	338	2075	1864
Maharashtra . . . . .	23†	70†	45†	5	235	107	63	35	40	55	372
Mysore . . . . .	38	10	28	57	30	25	25	48	56	257	70
Nagaland . . . . .	..	..	..	..	..	..	..	..	..	..	..
Orissa . . . . .	..	7	22	61	291	239	89	61	128	710	501
Punjab . . . . .	8	75	16	557	460	66	148	137	55	97	10
Rajasthan . . . . .	18	25	4	15	42	11	127	417	113	1142	780
Tamil Nadu . . . . .	32	7	21	24	25	10	8	51	44	116	22
Uttar Pradesh . . . . .	128	144	76	84	76	70	38	32	26	292	277
West Bengal . . . . .	290	724	592	756	556	488	540	386	426	734	800
TOTAL . . . . .	866	1641	1018	1815	1984	1319	1352	1409	1542	7685	8272

\* Included under 'Punjab'.

† Incurred by the erstwhile State of Bombay: 5

Source : State Finance Accounts.

Source : Fourth Finance Commissions Report.



TABLE 33 : Financial Results of Multipurpose River Schemes

(Rs. crores)

States	1965-66				1966-67				1967-68				1968-69 R.E.			
	Gross receipts	Working expenses	Interest charges	Net receipts	Gross receipts	Working expenses	Interest charges	Net receipts	Gross receipts	Working expenses	Interest charges	Net receipts	Gross receipts	Working expenses	Interest charges	Net receipts
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Andhra Pradesh	..	..	5.24	-5.24	..	..	5.85	-5.85	..	..	8.23	-8.23	..	..	8.49	-8.49
Assam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bihar	0.02	0.02	..	..	0.32	0.04	2.75	-2.47	0.45	0.13	2.66	-2.34	1.20	1.17	2.70	-2.67
Gujarat	..	..	0.69	-0.69	..	..	1.05	-1.05	..	..	1.62	-1.62	..	..	2.30	-2.30
Haryana	..	..	..	..	..	..	..	..	2.88	1.20	2.41	-0.73	2.52	1.30	2.41	-1.19
Jammu & Kashmir	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kerala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madhya Pradesh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Maharashtra	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mysore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nagaland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	2.37	1.01	5.13	-3.77	1.55	0.89	3.99	-3.33	1.30	1.03	4.31	-4.04	2.37	1.19	5.04	-3.86
Punjab	..	..	..	N.A.	..	..	..	N.A.	1.40	0.98	2.71	-2.29	0.61(a)	0.61	2.71	-2.71
Rajasthan	0.73	0.63	2.55	-2.45	0.51	0.62	2.59	-2.70	0.96	0.66	2.69	-2.39	1.35	0.70	2.73	-2.08
Tamil Nadu	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Uttar Pradesh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
West Bengal	0.53	0.83	1.48	-1.78	0.51	0.95	1.75	-2.19	0.47	0.96	1.90	-2.39	0.60	0.45	2.08	-1.93
TOTAL	3.65	2.49	15.09	-13.93	2.89	2.50	17.98	-17.59	7.46	4.96	26.53	-24.03	8.65	5.42	28.46	-25.23

(a) Budget Estimate.

TABLE 34 : Financial Results of Irrigation Works (Commercial)

(Rs. crores)

States	1965-66				1966-67				1967-68				1967-68(R.E.)			
	Gross receipts	Working expenses	Interest charges	Net receipts	Gross receipts	Working expenses	Interest charges	Net receipts	Gross receipts	Working expenses	Interest charges	Net receipts	Gross receipts	Working expenses	Interest charges	Net receipts
I	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Andhra Pradesh	0.19(c)	2.40	4.89	-7.10	0.40(c)	2.68	5.39	-7.67	0.28(c)	2.13	5.82	-7.67	0.17(c)	2.36	6.22	-8.41
Assam*	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bihar	1.90	1.63	0.47	-0.20	1.15	1.90	0.51	-1.26	1.85	2.43	0.12	-0.70	2.54	3.10	0.55	-1.11
Gujarat	0.63	0.69	3.77	-3.83	0.89	0.73	3.97	-3.81	0.89	0.75	4.20	-4.06	1.31	1.22	4.40	-4.31
Haryana	..	..	..	..	..	..	..	N.A.	1.57	1.14	0.97	-0.54	1.95	1.60	1.16	-0.81
Jammu & Kashmir	..	0.16	..	-0.16	..	0.15	..	-0.15	..	0.18	0.34	-0.52	0.11	0.20	0.33	-0.42
Kerala	0.09	0.17	1.10	-1.18	0.13	0.17	1.16	-1.20	0.10	0.16	1.25	-1.31	0.13	0.24	1.28	-1.39
Madhya Pradesh*	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Maharashtra*	1.88	0.99	4.97	-4.08	2.07	1.02	5.97	-4.92	2.52	1.07	7.08	-5.63	2.74	1.74	8.41	-7.41
Mysore	0.45	0.93	5.59	-6.07	0.39	1.21	6.51	-7.33	0.33(b)	1.11	7.16	-7.94	0.81	1.72	7.00	-7.91
Nagaland*	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	0.40	0.25	1.02	-0.87	0.25	0.40	2.75	-2.90	0.26	0.46	3.38	-3.58	0.35	0.70	3.74	-4.09
Punjab	..	..	..	N.A.	..	..	..	N.A.	3.14	2.43	2.73	-2.02	3.45	2.53	3.32	-2.40
Rajasthan	0.53	0.22	0.49	-0.18	0.52	0.34	0.58	-0.40	0.69	0.34	3.36	-3.01	0.87	0.49	3.59	-3.21
Tamil Nadu	1.41	1.03	4.10	-3.72	1.65	1.15	4.52	-4.02	1.83	1.68	4.84	-4.69	1.97	1.84	5.15	-5.02
Uttar Pradesh	14.41	13.22	7.49	-6.30	13.72	15.15	7.00	-8.43	16.33	16.43(d)	9.35	-9.45	16.49	18.34	8.63	-10.48
West Bengal	0.32	0.34	0.32	-0.34	0.35	0.36	0.40	-0.41	0.17	0.35	0.43	-0.61	0.15	0.31	0.46	-0.62
TOTAL	22.21	22.03	34.21	-34.03	21.52	25.26	38.76	-42.50	29.96(a)	30.66(a)	51.02(a)	-51.73	33.04	36.39	54.24	-57.59

\*No commercial accounts are kept.

(a) Revised Estimate.

(b) Preliminary actuals.

(c) Excludes land revenue attributable to irrigation.

(d) Estimates.

TABLE 35 : Financial Results of Electricity Schemes run Departmentally.

(Rs. crores)

States	1965-66				1966-67				1967-68				1968-69 R.E.					
	Gross receipts	Working expenses	Interest charges	Net receipts	Gross receipts	Working expenses	Interest charges	Net receipts	Gross receipts	Working expenses	Interest charges	Depreciation Fund	Net receipts	Gross receipts	Working expenses	Interest charges	Depreciation Fund	Net receipts
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Andhra Pradesh	1.79	1.00	3.09	-2.30	1.97	1.18	3.76	-2.97	2.12	0.81	4.36	..	-3.05	3.66	1.26	4.0	..	-1.69
Assam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bihar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Gujarat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Haryana	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Jammu & Kashmir	0.99	0.43	0.68	-0.12	1.16	0.84	0.77	-0.45	1.29	1.32	0.51	0.23	-0.77	1.50	1.49	0.64	0.24	-0.87
Kerala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madhya Pradesh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Maharashtra	1.73	..	1.55(b)	+0.18	0.30	..	0.92(b)	-0.62	3.32	..	1.87(b)	..	+1.45	6.34	..	2.05	..	+4.29
Mysore	0.50	0.04	..	+0.46	8.00	0.12	..	+7.88	4.88	0.16	..	..	+4.72	9.64	..	19.89	..	-10.25
Nagaland	0.06	0.02(d)	..	+0.04	0.06	0.17(d)	..	-0.11	0.06	0.15	0.02	..	-0.11	0.09	0.23	..	..	-0.14
Orissa	1.59	0.67(a)	1.23	-0.31	0.84	0.32(a)	1.44	-0.92	0.48	0.11(a)	2.09	..	-1.72	1.01	1.42	2.13	..	-2.54
Punjab	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Rajasthan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tamil Nadu	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Uttar Pradesh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
West Bengal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<b>TOTAL</b>	<b>6.66</b>	<b>2.16</b>	<b>6.55</b>	<b>-2.05</b>	<b>12.33</b>	<b>2.63</b>	<b>6.89</b>	<b>+2.81</b>	<b>12.15</b>	<b>2.55</b>	<b>8.85</b>	<b>0.23</b>	<b>+0.52</b>	<b>22.24</b>	<b>26.34</b>	<b>6.86</b>	<b>0.24</b>	<b>-11.20</b>

(a) Includes transfer to depreciation fund.

(b) Includes working expenses and other expenditure

(d) Includes maintenance expenditure on Plan schemes.



TABLE 36 : Financial working of State Electricity Boards

(Rs. crores)

States	1966-67									
	Block Capital as on 1-4-66	Receipts (a)	Working expenses	Transfer to Depreciation fund	Transfer to General Reserve fund	Interest to State Government (accrual)	Interest on other loans	Net receipts	Transfer to loan redemption fund	Net receipts after taking into account item 9
	1	2	3	4	5	6	7	8	9	10
Andhra Pradesh . . . . .	135.54	18.08	11.81	3.25	0.61	6.35	1.00	-4.94	-1.17	-6.11
Assam . . . . .	51.60	1.89	1.27	0.54	..	..	0.08	..	..	..
Bihar . . . . .	111.12	14.01	11.36	1.78	..	5.88	0.54	-5.55	-0.23	-5.78
Gujarat . . . . .	90.65	16.39	9.27	3.06	0.44	4.38	0.69	-1.45	..	-1.45
Haryana . . . . .	..	..	..	..	..	Not available	..	..	..	..
Jammu and Kashmir . . . . .	..	..	..	..	..	..	..	..	..	..
Kerala . . . . .	94.24	8.62	3.51	1.13	0.05	4.46	0.23	-0.76	-0.48	-1.24
Madhya Pradesh . . . . .	123.14	16.53	7.28	2.34	0.33	6.58	..	..	..	..
Maharashtra . . . . .	99.51	25.28	16.83	2.23	0.43	3.02	1.92	+0.85	-0.86	-0.01
Mysore . . . . .	74.55	21.24	12.37	2.14	..	2.31	0.76	+3.66	..	+3.66
Nagaland . . . . .	..	..	..	..	..	..	..	..	..	..
Orissa . . . . .	40.02	6.43	4.90	0.80	0.15	1.14	0.77	-1.33	-0.54	-1.87
Punjab . . . . .	..	..	..	..	..	..	..	..	..	..
Rajasthan . . . . .	N.A.	7.27	5.83	1.06	0.23	3.72	0.15	-3.72	..	-3.72
Tamil Nadu . . . . .	253.28	40.30	22.67	6.43	0.92	8.64	1.64	..	..	..
Uttar Pradesh . . . . .	254.77	29.63	15.88	3.25	..	13.67	0.68	-3.85	-0.66	-4.51
West Bengal . . . . .	65.02	14.22	8.80	1.43	0.24	3.58	0.25	-0.08	-0.47	-0.55
<b>TOTAL</b> . . . . .	<b>1393.44</b>	<b>219.89</b>	<b>131.78</b>	<b>29.44</b>	<b>3.40</b>	<b>63.73</b>	<b>8.71</b>	<b>-17.17</b>	<b>-4.41</b>	<b>-21.58</b>

(a) Includes recovery of arrears.

TABLE 36 : Financial working of State Electricity Boards—contd.

(Rs. crores)

States	1967-1968									
	Block Capital as on 1-4-66	Receipts (a)	Working expenses	Transfer to Depreciation fund	Transfer to General Reserve Fund	Interest to State Government (accrual)	Interest on other loans	Net receipts	Transfer to loan redemption fund	Net receipts after taking into account item 19
	11	12	13	14	15	16	17	18	19	20
Andhra Pradesh	161.43	24.50	12.20	5.60	0.70	4.46	1.27	+0.27	-1.30	-1.03
Assam	56.37	2.55	1.68	0.74	..	N.A.	0.13	..	..	..
Bihar	135.17	15.67	13.22	2.77	0.01	6.96	0.79	-8.08	-0.23	-8.31
Gujarat	103.27	19.00	11.66	3.54	0.50	4.94	0.83	-2.47	..	-2.47
Haryana	13.15	7.60	2.70	1.11	0.29	3.10	0.10	+0.30	-0.13	+0.17
Jammu and Kashmir	..	..	..	..	..	..	..	..	..	..
Kerala	107.74	9.42	4.26	1.90	0.05	5.18	0.23	-2.20	-0.49	-2.69
Madhya Pradesh	131.26	17.97	9.23	2.93	0.43	5.38	..	..	..	..
Maharashtra	125.92	28.09	18.52	3.25	0.51	3.80	-0.09	+2.10	-1.14	+0.96
Mysore	83.33	20.56	10.07	2.52	..	3.49	0.95	+3.63	..	+3.63
Nagaland	..	..	..	..	..	..	..	..	..	..
Orissa	43.23	7.11	5.13	0.90	0.14	1.23	0.84	-1.23	-0.87	-2.10
Punjab	105.66	10.77	3.84	2.20	0.25	5.60	0.15	-1.27	-0.19	-1.46
Rajasthan	N.A.	10.11	7.88	1.83	0.21	5.05	0.19	-5.05	..	-5.05
Tamil Nadu	280.42	44.62	22.23	7.50	1.23	11.49	2.17	..	..	..
Uttar Pradesh	309.31	34.39	19.46	5.01	..	16.97	0.91	-7.96	-0.96	-8.92
West Bengal	74.32	15.88	9.03	1.97	0.35	3.48	0.60	+0.45	-0.47	-0.02
TOTAL	1730.58	268.24	151.11	43.86	4.68	81.03	9.07	-21.51	-5.78	-27.29

(a) Includes recovery of arrears.

TABLE 36 : *Financial working of State Electricity Boards—concl.*

(Rs. crores)

States	1968-1969									
	Block Capital as on 1-4-66	Receipts (a)	Working expenses	Transfer to Depreciation fund	Transfer to General Reserve fund	Interest to State Government (accrual)	Interest on other loans	Net receipts	Transfer to loan redemption fund	Net receipts after taking into account item 29
	21	22	23	24	25	26	27	28	29	30
Andhra Pradesh . . . . .	181.43	31.70	13.80	7.00	0.90	6.90]	1.60	+1.50	-1.50	..
Assam . . . . .	65.47	3.82	1.71	1.40	..	NA	0.39	+0.32	-0.32	..
Bihar . . . . .	157.07	18.87	13.29	3.52	0.01	8.07	0.81	-6.83	-0.23	-7.06
Gujarat . . . . .	115.36	22.05	12.55	3.90	0.55	5.38]	1.22	-1.55	..	-1.55
Haryana . . . . .	13.15	10.92	4.17	1.88	0.34	4.09]	0.25	+0.19	-0.22	-0.03
Jammu and Kashmir . . . . .	..	..	..	..	..	..	..	..	..	..
Kerala . . . . .	123.56	12.00	5.72	2.34	0.05	5.79]	0.32	-2.22	-0.51	-2.73
Madhya Pradesh . . . . .	144.04	20.89	8.84	4.00	0.61	7.37]	..	+0.07	..	+0.07
Maharashtra . . . . .	162.65	33.98	21.90	3.80	0.63	4.41]	1.89	+1.35	-1.65	-0.30
Mysore . . . . .	98.91	15.96	10.35	2.77	..	4.88	1.23	-3.27	..	-3.27
Nagaland . . . . .	..	..	..	..	..	..	..	..	..	..
Orissa . . . . .	63.78	8.38	3.77	1.51	0.16	2.13	0.97	-0.16	-1.01	-1.17
Punjab . . . . .	127.37	14.63	5.00	2.59	..	6.17	0.59	+0.28	-0.19	+0.09
Rajasthan . . . . .	NA	12.32	7.93	2.25	0.49	5.82	0.28	-4.45	..	-4.45
Tamil Nadu . . . . .	315.46	48.41	26.68	8.05	1.41	9.54	2.73	..	..	..
Uttar Pradesh . . . . .	366.95	43.26	22.42	6.40	..	20.93]	1.14	-7.63	..	-7.63
West Bengal . . . . .	83.79	18.82	11.96	2.39	0.40	3.76]	0.41	-0.10	-0.56	-0.66
TOTAL . . . . .	2018.99	316.01	170.09	53.80	5.55	95.24	13.83	-22.50	-6.19	-28.69

(a) Includes of recovery arrears.

TABLE 39 : Financial Results of Road

(Rs.)

States	1965-66				1966-67					
	Gross receipts	Work- ing expen- ses	Inte- rest char- ges	Depre- ciation Fund	Net receipts	Gross receipts	Working charges	Interest expen- ses	Depre- ciation Fund	Net receipts
	1	2	3	4	5	6	7	8	9	10
Andhra Pradesh	..	..	..	..	..	..	..	..	..	..
Assam	2.03	1.97(a)	..	..	+0.06	2.26	2.11(a)	..	..	+0.15
Bihar	..	..	..	..	..	..	..	..	..	..
Gujarat	..	..	..	..	..	..	..	..	..	..
Haryana	..	..	..	..	..	..	..	..	..	..
Jammu & Kashmir	3.08	2.45	0.11	0.39	+0.13	-3.59	-2.80	0.11	0.34	+0.34
Kerala	..	..	..	..	..	..	..	..	..	..
Madhya Pradesh	..	..	..	..	..	..	..	..	..	..
Maharashtra	..	..	..	..	..	..	..	..	..	..
Mysore	..	..	..	..	..	..	..	..	..	..
Nagaland	0.05	..	..	..	+0.05	0.09	0.08	..	..	+0.01
Orissa	2.18	1.68(b)	0.10	..	+0.40	2.22	1.72(b)	0.11	..	+0.39
Punjab	..	..	..	..	N.A.	..	..	..	..	N.A.
Rajasthan	..	..	..	..	..	..	..	..	..	..
Tamil Nadu	7.75	6.25	0.47	1.16	-0.13	8.99	7.60	0.53	1.31	-0.45
Uttar Pradesh	16.74	13.94	0.71	..	+2.09	15.08	14.10	0.94	..	+0.04
West Bengal	..	..	..	..	..	..	..	..	..	..
<b>TOTAL</b>	<b>31.83</b>	<b>26.29</b>	<b>1.39</b>	<b>1.55</b>	<b>+2.60</b>	<b>32.23</b>	<b>28.41</b>	<b>1.69</b>	<b>1.65</b>	<b>+0.48</b>

(a) Includes interest charges also.



Water Transport Schemes run Departmentally

crores )

1967-68					1968-69 R.E.				
Gross receipts	Working expenses	Interest charges	Depreciation Fund	Net receipts	Gross receipts	Working expenses	Interest charges	Depreciation Fund	Net receipts
11	12	13	14	15	16	17	18	19	20
..	..	..	..	..	..	..	..	..	..
1·96	2·19(a)	..	..	-0·23(a)	2·43	2·46	..	..	-0·03
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
3·45	2·67	0·15	..	+0·63	4·57	3·58	0·22	..	+0·77
4·18	3·40	0·09	0·22	+0·47	4·40	3·33	0·12	0·38	+0·57
..	..	..	..	..	0·21	0·01	0·21	..	-0·01
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
0·12	0·15	..	..	-0·03	0·23	0·27	..	..	-0·04
2·39	1·82	0·14	0·06	+0·37	2·50	1·85	0·15	0·26	+0·24
4·91	4·33	0·09	..	+0·49	5·53	4·61	0·22	..	+0·70
..	..	..	..	..	..	..	..	..	..
11·30	9·42	0·69	1·45	-0·26	14·19	11·82	0·77	1·50	-0·30
19·89	19·02	0·99	..	-0·12	20·14	17·26	0·93	..	+1·95
..	..	..	..	..	0·34	0·56	0·05	..	-0·27
48·20	43·00	2·15	1·73	+1·32	54·54	45·75	2·67	2·54	+3·58

(b) Includes transfer to depreciation fund.

TABLE 40 : Outstanding public debt, loans and advances and productive capital outlays as at the end of 1968-69.

(Rs. crores)

States	Public debt.		Loans and advances by State Governments			Productive capital outlay, i.e., on Departmental Commercial outlay Undertakings, etc.			
	Out-standing amount (Rs. crores)	Per capita (Rupees)	Electricity Boards	Others	Total (cols. 3+4)	Irrigation and Multi-purpose River Schemes	Electricity and Road Transport Schemes	Investments	Total (cols. 6 to 8)
	1	2	3	4	5	6	7	8	9
Andhra Pradesh	613.26	145.56	131.97	72.61	204.58	267.75	68.92	47.74	384.41
Assam	239.93	159.45	64.58	31.49	96.07	..	4.04	13.92	17.96
Bihar	620.47	110.83	140.74	71.52	212.26	243.50	21.44	14.67	279.61
Gujarat	306.64	119.53	73.18	59.15	132.33	141.52	0.76	36.51	178.79
Haryana	159.71	164.73	180.01	19.83	37.84	26.85	4.23	6.01	37.09
Jammu and Kashmir	152.49	383.53	..	18.34	18.34	8.75	37.42	13.30	39.47
Kerala	261.86	126.88	112.47	39.86	152.33	20.79	0.08	32.05	52.92
Madhya Pradesh	465.89	118.03	137.10	59.38	196.48	121.57	—0.19	35.64	157.02
Maharashtra	650.83	134.24	152.31	195.81	348.12	167.46	74.51	74.75	315.72
Mysore	386.47	135.91	44.33	112.06	156.39	147.18	98.88	73.23	319.29
Nagaland	14.53	343.50	..	1.75	1.75	..	3.16	0.30	3.46
Orissa	413.63	197.01	24.03	30.78	54.81	172.91	36.82	30.24	239.97
Punjab	249.70	176.59	219.55	47.95	267.50	226.80	5.48	18.34	250.62
Rajasthan	500.27	197.39	112.35	52.44	164.79	162.59	2.46	12.39	177.44
Tamil Nadu	484.94	125.54	220.96	137.23	358.19	96.55	16.01	33.78	146.34
Uttar Pradesh	812.28	92.07	410.82	149.11	559.93	244.61	18.74	51.29	314.64
West Bengal	590.91	136.24	68.50	129.72	198.22	157.98	8.60	12.39	178.97
<b>TOTAL</b>	<b>6923.81</b>	<b>132.96</b>	<b>1930.90</b>	<b>1229.03</b>	<b>3159.93</b>	<b>2206.93</b>	<b>401.36</b>	<b>505.55</b>	<b>3113.72</b>

Source : State Finance Accounts for 1967-68 and State Budgets for 1969-70.

NOTE : Allocation of capital expenditure of the erstwhile State of Punjab between the reorganised States of Punjab and Haryana does not appear to have been carried out.

TABLE 38 : Electricity Boards : Installed capacity, Average cost per unit sold and Average price charged per unit sold : 1967-68

States	Installed capacity (M.W.)		Peak Demand (M.W.)		Power Generated (Million Kwh.)		Power Purchased (Million Kwh.)		Power sold (Million Kwh.)		Working expenditure (Rs. crores)		Depreciation (Rs. crores)		Interest on accrual basis (Rs. crores)		Total cost per unit sold (Paise)		Total receipts per unit sold (Rs. crores)		Average price charged per unit sold (Paise)	
	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10	11	11	12	12	13
Andhra Pradesh	646	356	247	1407	1299	620	1334	1220	5.60	5.73	23.53	17.6	24.50	18.4								
Assam	152	36	157	1758	115	115	1.68	0.74	0.13(a)	2.55	22.4	2.55	22.2									
Bihar	159	300	685	1327	1067	1327	13.22	2.77	7.75	23.74	17.9	15.67	11.8									
Gujarat	424	NA	1689	1404	143	1404	11.66	3.54	5.77	20.97	14.9	19.00	13.5									
Haryana	1173	NA	604	501	..	501	2.70	1.11	3.20	7.01	14.0	7.60	15.1									
Kerala	528	247	1407	32	1208	1208	4.26	1.90	5.41	11.57	9.6	9.42	7.8									
Madhya Pradesh	471	322	1758	53	1438	1438	9.23	2.93	5.38	17.54	12.2	17.97	12.5									
Maharashtra	786	745	3726	348	3429	3429	18.52	3.25	3.71	25.48	7.4	28.09	8.2									
Mysore	231	527	1120	1146	1915	1915	10.07	2.52	4.34	16.93	8.8	16.77	8.8									
Orissa	366	216	4	1061	1024	1024	5.13	1.14	2.07	8.34	8.1	7.11	6.9									
Punjab	1138	217	2043	..	1709	1709	3.84	2.20	5.75	11.79	6.9	10.77	6.3									
Rajasthan	361	128	256	400	290	400	7.88	1.83	5.25	14.96	37.4	10.11	25.3									
Tamil Nadu	1070	964	3057	1753	3966	3966	22.23	7.50	13.66	43.39	10.9	44.62	11.3									
Uttar Pradesh	1075	712	3294	496	2953	2953	19.46	5.01	17.88	42.35	14.0	34.39	11.6									
West Bengal	392	325	1026	481	1337	1337	9.03	1.97	4.08	15.08	11.3	15.88	11.9									

Source : Information obtained from State Governments.

(a) Amount actually paid. Due amount not available.

TABLE 39 : Financial Results of Road

(Rs.)

States	1965-66				1966-67					
	Gross receipts	Working expenses	Interest charges	Depreciation Fund	Net receipts	Gross receipts	Working charges	Interest expenses	Depreciation Fund	Net receipts
	1	2	3	4	5	6	7	8	9	10
Andhra Pradesh	..	..	..	..	..	..	..	..	..	..
Assam	2.03	1.97(a)	..	..	+0.06	2.26	2.11(a)	..	..	+0.15
Bihar	..	..	..	..	..	..	..	..	..	..
Gujarat	..	..	..	..	..	..	..	..	..	..
Haryana	..	..	..	..	..	..	..	..	..	..
Jammu & Kashmir	3.08	2.45	0.11	0.39	+0.13	-3.59	-2.80	0.11	0.34	+0.34
Kerala	..	..	..	..	..	..	..	..	..	..
Madhya Pradesh	..	..	..	..	..	..	..	..	..	..
Maharashtra	..	..	..	..	..	..	..	..	..	..
Mysore	..	..	..	..	..	..	..	..	..	..
Nagaland	0.05	..	..	..	+0.05	0.09	0.08	..	..	+0.01
Orissa	2.18	1.68(b)	0.10	..	+0.40	2.22	1.72(b)	0.11	..	+0.39
Punjab	..	..	..	..	N.A.	..	..	..	..	N.A.
Rajasthan	..	..	..	..	..	..	..	..	..	..
Tamil Nadu	7.75	6.25	0.47	1.16	-0.13	8.99	7.60	0.53	1.31	-0.45
Uttar Pradesh	16.74	13.94	0.71	..	+2.09	15.08	14.10	0.94	..	+0.04
West Bengal	..	..	..	..	..	..	..	..	..	..
<b>TOTAL</b>	<b>31.83</b>	<b>26.29</b>	<b>1.39</b>	<b>1.55</b>	<b>+2.60</b>	<b>32.23</b>	<b>28.41</b>	<b>1.69</b>	<b>1.65</b>	<b>+0.48</b>

(a) Includes interest charges also.

TABLE 42 : Rate of Dividends on State Investments

(Rs. lakhs)

States	Total investments as* at the end of 1967-68 (Rs. lakhs)	Dividends in 1968-69 (R.E.) (Rs. lakhs)	Rate of dividends (Col. 3 as percentage of Col. 2). (Percentage)
I	2	3	4
Andhra Pradesh . . . . .	4188	29	0.69
Assam . . . . .	1349	1	0.07
Bihar . . . . .	NA	3	NA
Gujarat . . . . .	2911	98	3.37
Haryana . . . . .	NA	2	
Jammu & Kashmir . . . . .	896	1	0.11
Kerala . . . . .	3027	28	0.92
Madhya Pradesh . . . . .	2890	89	3.08
Maharashtra . . . . .	5023	90	1.79
Mysore . . . . .	3414	41	1.20
Nagaland . . . . .	NA	NA	NA
Orissa . . . . .	3071	10	0.33
Punjab . . . . .	1557	16	1.03
Rajasthan . . . . .	824	16	1.94
Tamil Nadu . . . . .	2525	19	0.75
Uttar Pradesh . . . . .	2684	49	1.83
West Bengal . . . . .	2241	1	0.04
<b>TOTAL</b> . . . . .	<b>36600</b>	<b>493</b>	<b>1.35</b>

\* These represent investments in Statutory Corporations (other than Electricity Boards), Government Companies, Joint Stock Companies and Cooperative Institutions.

Source : (i) Finance Accounts, 1967-68,

(ii) Audit Reports; and

(iii) Information received from States.

TABLE 43 : Revenue receipts of the Government of India

(Rs. crores)

	1964-65	1965-66	1966-67	1967-68	1968-69 (R.E.)
<b>I. Tax Revenue</b>					
1. Customs . . . . .	397.50	538.97	585.37	513.35	445.00
2. Union Excise Duties . . . . .	801.51	897.92	1033.77	1148.52	1320.45
3. Corporation Tax . . . . .	313.64	304.84	330.80	310.33	322.00
4. Taxes on Income other than Corporation Tax . . . . .	266.92	271.80	306.63	325.62	338.00
5. Estate Duty . . . . .	5.43	6.66	6.26	6.37	7.00
6. Taxes on Wealth . . . . .	10.52	12.06	10.73	10.67	11.00
7. Others . . . . .	25.16	28.42	32.94	37.55	46.33
<b>TOTAL : Taxes and Duties . . . . .</b>	<b>1820.68</b>	<b>2060.67</b>	<b>2306.50</b>	<b>2352.41</b>	<b>2489.78</b>
Less States' share of:—					
(i) Union Excise Duties . . . . .	—127.34	—145.92	—230.91	—234.64	—290.93
(ii) Income Tax . . . . .	—123.77	—123.34	—137.10	—174.52	—194.52
(iii) Estate Duty . . . . .	—6.78	—6.79	—4.54	—6.58	—5.54
<b>TOTAL : States' share . . . . .</b>	<b>—257.89</b>	<b>—276.05</b>	<b>—372.55</b>	<b>—415.74</b>	<b>—490.98</b>
<b>Net Tax Revenue retained by the Centre . . . . .</b>	<b>1562.79</b>	<b>1784.62</b>	<b>1933.95</b>	<b>1936.67</b>	<b>1998.80</b>
<b>II. Non-Tax Revenue</b>					
8. Debt services . . . . .	257.29	307.67	377.48	425.38	496.03
9. Administrative services . . . . .	8.85	9.25	10.64	10.22	9.78
10. Social and Developmental services . . . . .	27.86	19.38	22.53	29.89	30.47
11. Transport & Communications . . . . .	7.47	7.73	9.14	10.51	11.88
12. Currency and Mint . . . . .	53.72	63.67	68.30	78.93	87.19
13. Miscellaneous . . . . .	24.13	27.00	25.34	31.54	26.19
<b>TOTAL : Non-Tax Revenue . . . . .</b>	<b>379.32</b>	<b>434.70</b>	<b>513.43</b>	<b>586.47</b>	<b>661.54</b>

TABLE 43 : Revenue receipts of the Government of India—Concl'd.

	(Rs. crores)				
	1964-65	1965-66	1966-67	1967-68	1968-69 (R.E.)
<b>III. Contributions &amp; Miscellaneous Adjustments</b>					
14. Contribution from Railways . . . . .	23.25	25.90	30.76	30.29	29.32
15. Contribution from P & T . . . . .	1.44	1.15	..	5.55	2.68
16. Dividend etc. from Commercial and other Undertakings . . . . .	6.89	6.65	7.86	10.14	12.10
<b>TOTAL : Contribution etc. . . . .</b>	<b>31.58</b>	<b>33.70</b>	<b>38.62</b>	<b>45.98</b>	<b>44.10</b>
<b>IV. Extraordinary Items . . . . .</b>	<b>123.02</b>	<b>86.67</b>	<b>8.23</b>	<b>8.12</b>	<b>36.72</b>
<b>V. Others . . . . .</b>	<b>5.03</b>	<b>4.71</b>	<b>5.91</b>	<b>8.05</b>	<b>7.52</b>
<b>TOTAL : Revenue Receipts . . . . .</b>	<b>2 101.74</b>	<b>2344</b>			

Source : Central Government Budgets.





Heads of Expenditure	1964-65			1965-66			1966-67			1967-68			1968-69 (RE)		
	Non-Plan	Plan	Total	Non-Plan	Plan	Total	Non-Plan	Plan	Total	Non-Plan	Plan	Total	Non-Plan	Plan	Total
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<b>I. Non-Development</b>															
1. Collection of Taxes and Duties.	26.30	..	26.30	30.06	..	30.06	32.18	..	32.18	35.20	..	35.20	40.11	..	40.11
2. Interest on Debt and other obligations	311.41	..	311.41	365.62	..	365.62	458.45	..	458.45	496.43	..	496.43	522.69	..	522.69
3. Appropriation for reduction or avoidance of debt	5.00	..	5.00	5.00	..	5.00	5.00	..	5.00	5.00	..	5.00	5.00	..	5.00
4. Administrative Services	81.78	0.08	81.86	95.33	0.08	95.41	123.13	0.12	123.25	136.25	0.23	136.48	152.62	0.20	152.82
<b>II. Social and Developmental Services</b>															
5. Scientific Depts.	27.72	6.07	33.79	27.99	9.85	37.84	34.00	7.59	41.59	39.25	11.03	50.28	39.97	16.02	55.99
6. Education	15.44	26.32	41.76	18.16	31.24	49.40	32.31	22.47	54.78	35.75	26.20	61.95	37.47	32.10	69.57
7. Medical and Public Health	7.73	4.59	12.32	9.23	5.88	15.11	12.48	5.00	17.48	13.01	6.04	19.05	14.10	9.27	23.37
8. Agriculture	6.71	3.04	9.75	6.50	1.96	8.46	12.39	1.49	13.88	10.98	5.03	16.01	10.41	7.83	18.24
9. Other Social and Developmental Services	41.85	28.10	69.95	38.92	29.98	68.90	40.40	24.69	65.09	42.62	29.14	71.76	44.85	29.37	74.22
<b>TOTAL—Social and Developmental Services</b>	<b>99.45</b>	<b>68.12</b>	<b>167.57</b>	<b>100.80</b>	<b>78.91</b>	<b>179.71</b>	<b>131.58</b>	<b>61.24</b>	<b>192.82</b>	<b>141.61</b>	<b>77.44</b>	<b>219.05</b>	<b>146.80</b>	<b>94.59</b>	<b>241.39</b>
10. Multipurpose River Schemes (Irrigation and Electricity Schemes)	0.42	0.70	1.12	0.34	0.94	1.28	1.01	1.03	2.04	2.12	1.22	3.34	1.18	1.77	2.95
11. Public Works (including roads and schemes of miscellaneous public improvements)	20.59	0.30	20.89	22.55	0.69	23.24	25.13	1.37	26.50	22.74	1.13	23.87	34.94	1.45	36.39
12. Transport and Communications	10.29	0.37	10.66	10.44	0.63	11.07	11.64	0.65	12.29	14.81	1.43	16.24	13.20	1.28	14.48
13. Currency and Mint	14.66	0.06	14.72	17.00	0.19	17.19	19.65	0.57	20.22	22.79	..	22.79	24.99	..	24.99
14. Miscellaneous	89.27	6.04	95.31	117.40	6.35	123.75	169.47	6.47	175.94	168.16	3.91	172.07	194.04	9.54	203.58
15. Grants-in-aid to State and Union Territory Governments	126.74	141.94	268.68	143.30	180.77	324.07	254.48	151.41	405.89	286.22	187.30	473.52	311.85	224.81	536.66
16. Extraordinary Items	127.05	0.23	127.28	81.29	..	81.29	14.07	..	14.07	8.91	..	8.91	11.32	..	11.32
17. Defence Services (net)	692.85	..	692.85	762.18	..	762.18	797.80	..	797.80	862.21	..	862.21	943.63	..	943.63
18. Others	4.22	..	4.22	4.77	..	4.77	5.88	..	5.88	6.19	..	6.19	9.04	..	9.04
<b>TOTAL</b>	<b>1610.03</b>	<b>217.84</b>	<b>1827.87</b>	<b>1756.08</b>	<b>268.56</b>	<b>2024.64</b>	<b>2049.47</b>	<b>222.86</b>	<b>2272.33</b>	<b>2208.64</b>	<b>272.66</b>	<b>2481.30</b>	<b>2411.41</b>	<b>333.61</b>	<b>2745.05</b>

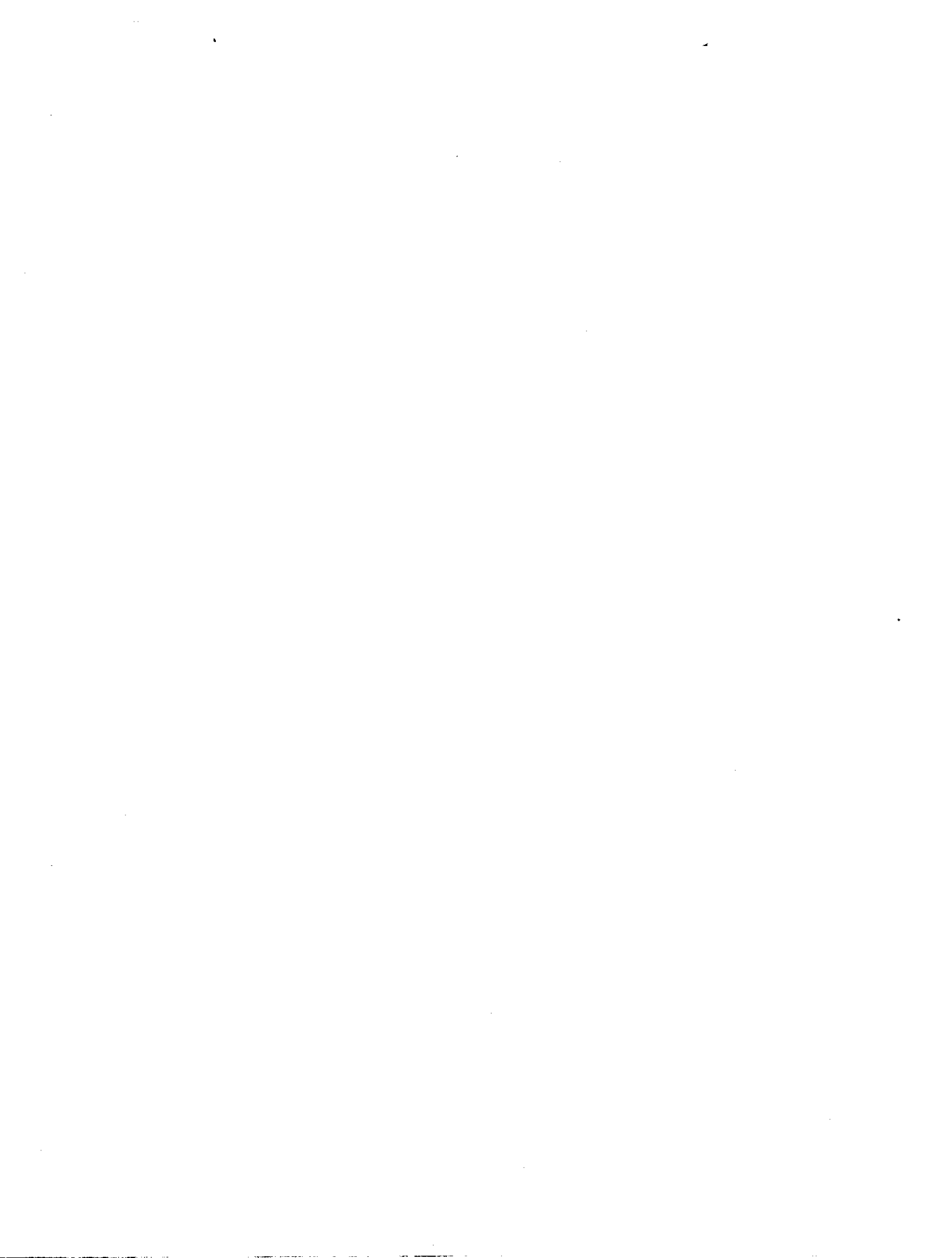


TABLE 45 : Revenue from Income Tax, Corporation Tax and Union Surcharges

(Rs. crores)

Year	Income tax	Corporation tax	Union surcharges
1	2	3	4
1952-53 . . . . .	143·2	43·8	6·1
1953-54 . . . . .	124·2	41·6	4·9
1954-55 . . . . .	123·2	37·3	5·0
1955-56 . . . . .	132·0	37·1	5·0
1956-57 . . . . .	151·2	51·2	5·6
1957-58 . . . . .	161·6	56·1	6·9
1958-59 . . . . .	172·8	54·3	8·4
1959-60 . . . . .	149·2	106·6	8·3
1960-61 . . . . .	168·7	110·7	5·7
1961-62 . . . . .	161·0	160·8	5·1
1962-63 . . . . .	187·4	220·1	5·6
1963-64 . . . . .	245·6	287·3	14·9
1964-65 . . . . .	266·9	313·6	12·6
1965-66 . . . . .	271·9	304·8	7·1
1966-67 . . . . .	306·3	330·8	8·2
1967-68 . . . . .	313·3	310·3	9·3
1968-69 (R.E.) . . . . .	338·0	322·0	14·0

Source : Combined finance and revenue accounts and Central Government documents.

TABLE 46 : State-wise assessment of income tax (excluding tax on Union Salaries) for the years 1962-63 to 1964-65.

(Net of reductions on account of appellate order, revision, rectification, etc.)

(Rs. crores)

States	1962-63	1963-64	1964-65	Total 1962-63 to 1964-65
Andhra Pradesh . . . . .	4.91	5.99	6.40	17.30
Assam . . . . .	2.25	2.29	2.30	6.84
Bihar . . . . .	2.90	1.88	4.80	9.58
Gujarat . . . . .	9.85	9.22	9.98	29.05
Haryana* . . . . .	1.76	1.53	2.02	5.31
Jammu & Kashmir . . . . .	0.47	0.48	0.62	1.57
Kerala . . . . .	3.55	3.26	3.66	10.47
Madhya Pradesh . . . . .	3.09	2.56	5.32	10.97
Maharashtra . . . . .	35.16	35.72	38.75	109.63
Mysore . . . . .	6.06	5.96	4.98	17.00
Nagaland . . . . .	..	..	..	..
Orissa . . . . .	0.76	0.77	1.49	3.02
Punjab* . . . . .	2.58	2.22	2.96	7.76
Rajasthan . . . . .	0.53	1.92	2.08	4.53
Tamil Nadu . . . . .	13.08	14.27	12.99	40.34
Uttar Pradesh . . . . .	5.85	6.56	7.92	20.33
West Bengal . . . . .	21.61	20.08	22.86	64.55
<b>TOTAL . . . . .</b>	<b>114.41</b>	<b>114.71</b>	<b>129.13</b>	<b>358.25</b>

Source : Central Board of Direct Taxes.

\*The figure of the composite State of Punjab has been divided amongst the re-organised States of Punjab and Haryana as follows:—

Punjab . . . . .	54.84 per cent
Haryana . . . . .	37.38 per cent

TABLE 47 : Revenue from Union and Additional Excise Duties from 1965-66 to 1969-70  
(Commodity-wise for items subject to additional excise duties and for others taken together)

		Excise Revenue from				Total excise revenue from other commodities	Grand total of excise revenue
Year		Sugar	Tobacco and cigarettes	Textiles	Total of sugar, tobacco and textiles		
I		2	3	4	5	6	7
1965-66	Basic . . . . .	53.69	82.37	53.20	189.26	603.37	792.63
	Special . . . . .	..	16.51	0.43	16.94	41.20	58.14
	Additional . . . . .	16.38	10.25	20.52	47.15	..	47.15
	TOTAL . . . . .	70.07	109.13	74.15	253.35	644.57	897.92
1966-67	Basic . . . . .	89.78	95.77	59.27	244.82	682.35	927.17
	Special . . . . .	..	19.21	0.44	19.65	36.48	56.13
	Additional . . . . .	19.56	11.11	19.81	50.48	..	50.48
	TOTAL . . . . .	109.34	126.09	79.52	314.95	718.83	1033.78
1967-68	Basic . . . . .	60.45	117.32	55.84	233.61	800.59	1034.20
	Special . . . . .	..	22.94	0.45	23.39	42.31	65.70
	Additional . . . . .	13.99	15.08	19.55	48.62	..	48.62
	TOTAL . . . . .	74.44	155.34	75.84	305.62	842.90	1148.52
1968-69	Basic . . . . .	48.87	142.05	57.78	248.70	940.00	1188.70
	(R.E.) Special . . . . .	..	28.42	0.54	28.96	40.66	77.62
	Additional . . . . .	14.76	18.26	21.11	54.13	..	54.13
	TOTAL . . . . .	63.63	188.73	79.43	331.79	988.66	1320.45
1969-70*	Basic . . . . .	80.66	156.10	58.13	294.89	985.16	1280.05
	(B.E.) Special . . . . .	..	31.03	0.57	31.60	47.23	78.83
	Additional . . . . .	16.75	23.09	22.91	62.75	..	62.75
	TOTAL . . . . .	97.41	210.22	81.61	389.24	1032.39	1421.63

Source : Budgets of the Government of India.

\*Includes additional taxation.

TABLE 48 : Revenue from Union Excise Duties. Additional Excise Duties and Special Excise Duties from 1950-51 to 1969-70.

(Rs. crores)

Year	Revenue from			Total
	Union Excise Duties	Additional Excise Duties	Special Excise Duties	
1950-51	67.5	..	..	67.5
1953-54	95.6	..	..	95.6
1954-55	108.2	..	..	108.2
1955-56	145.8	..	..	145.8
1956-57	190.4	..	..	190.4
1957-58	271.0	2.6	..	273.6
1958-59	296.8	16.1	..	312.9
1959-60	332.4	28.3	..	360.7
1960-61	382.8	33.6	..	416.4
1961-62	450.3	39.0	..	489.3
1962-63	550.9	44.8	3.1	598.8
1963-64	631.7	43.1	54.8	729.6
1964-65	696.7	44.5	60.3	801.5
1965-66	792.6	47.2	58.1	897.9
1966-67	927.2	50.5	56.1	1033.8
1967-68	1034.2	48.6	65.7	1148.5
1968-69 (R.E.)	1188.8	54.1	77.6	1320.5
1969-70 (B.E.)	1280.0	62.8	78.8	1421.6

Source : Union Budgets.

TABLE 49 : Economics indicators for distribution of States' share of Union Excise Duties.

States	Factory Workers per lakh of population 1966	Net irrigated area per cultivator (Hectares)	Number of hospital beds per thousand of population as on 1-4-1968	Scheduled Tribes population (1961) (Census Lakhs)	Length of railways and surfaced roads as on 31-3-1967			School going children in age group 6 to 11 years (1967-68)	
					Railways per 100 Sq. Km.	Surfaced road per 100 Sq. Km.	Total	Estimated population of children (thousands)	Enrolment of children in classes I to V (thousands)
	1	2	3	4	5	6	7	8	9
Andhra Pradesh . . . . .	639	0·398	0·612	13·24	17	10	27	5212	3694
Assam . . . . .	583	0·184	0·381	20·65	18	4	22	2142	501
Bihar . . . . .	453	0·192	0·305	42·05	30	8	38	7599	4110
Gujarat . . . . .	1735	0·786	0·428	27·54	29	8	37	3473	2676
Haryana . . . . .	809	0·704	0·431	..	32	13	45	1426	834
Jammu and Kashmir . . . . .	237	0·250	1·016	..	Neg.	1	1	494	337
Kerala . . . . .	1036	0·307	0·988	2·13	23	50	73	2629	3156
Madhya Pradesh . . . . .	575	0·092	0·380	66·78	12	6	18	5356	2918
Maharashtra . . . . .	2068	0·141	0·787	23·97	17	10	27	6254	5635
Mysore . . . . .	899	0·168	0·814	1·92	14	18	32	3722	3052
Nagaland . . . . .	N.A.	0·062	1·750	3·44	1	2	3	56	62

States	I	2	3	4	5	6	7	8	9
Orissa . . . . .	345	0·224	0·362	42·24	11	6	17	2658	1925
Punjab . . . . .	794	1·412	0·655	..	42	12	54	2095	1333
Rajasthan . . . . .	328	0·249	0·515	23·51	16	5	21	3448	1920
Tamil Nadu . . . . .	1098	0·372	0·692	2·52	28	31	59	4551	4732
Uttar Pradesh . . . . .	500	0·319	0·411	..	29	9	38	11424	9180
West Bengal . . . . .	2166	0·321	0·872	20·54	35	18	53	5788	3878
<b>TOTAL . . . . .</b>	<b>943</b>	<b>0·269</b>	<b>0·568</b>	<b>290·53</b>	<b>19</b>	<b>10</b>	<b>29</b>	<b>68327</b>	<b>49943</b>

Source : Col. (1)—Pocket Book of Labour Statistics (1968)—Labour Bureau, Department of Labour and Employment.

Col. (2)—Directorate of Economic and Statistics, Ministry of Food and Agriculture, C. D. & Cooperation.

Col. (3)—Information on Subsidiary Points submitted by the State Governments.

Col. (4)—Census of India—1961.

Col. (5)—Ministry of Railways (Railway Board).

Col. (6)—Basic Road Statistics of India (1968), Ministry of Transport and Shipping.

Cols. (8) and (9)—Selected Educational Statistics, Ministry of Education.

NOTES : Col. (4)—There are no Scheduled Tribes in Haryana, Jammu and Kashmir, Punjab and Uttar Pradesh.

Cols. (8) and (9)—The pupils in classes I to V also include those who are above or below the age group of 6 to 11 years. Hence the enrolment in certain cases exceeds the corresponding population.



TABLE 50 : State-wise consumption estimates of Cigarettes

(Million numbers)

States	1964	1965	1966	1967
Andhra Pradesh	2152 (4.7)	2453 (4.6)	2886 (4.9)	2828 (5.2)
Assam	1347 (3.0)	1680 (3.1)	2002 (3.4)	1503 (3.5)
Bihar	2427 (5.3)	3251 (6.0)	2298 (5.6)	2556 (4.7)
Gujarat	1557 (3.4)	1734 (3.2)	1649 (2.8)	1631 (3.0)
Haryana	\$	\$	\$	\$
Jammu & Kashmir	824 (1.8)	921 (1.7)	1119 (1.9)	1468 (2.7)
Kerala	2290 (5.0)	2655 (4.9)	3258 (5.6)	3154 (5.8)
Madhya Pradesh	2244 (4.9)	2926 (5.4)	2886 (4.9)	2284 (4.2)
Maharashtra	5312 (11.6)	6123 (11.3)	6596 (11.2)	6254 (11.5)
Mysore	2473 (5.4)	2818 (5.2)	2945 (5.0)	2828 (5.2)
Nagaland	N.A.	N.A.	N.A.	N.A.
Orissa	641 (1.4)	975 (1.8)	1237 (2.1)	971 (1.8)
Punjab	4671* (10.2)	5365* (9.6)	5772* (9.8)	5275* (9.7)
Rajasthan	1053 (2.3)	1355 (2.5)	1118 (2.0)	761 (1.4)
Tamil Nadu	5175 (11.3)	5507 (10.9)	6772 (11.5)	6525 (12.0)
Uttar Pradesh	5724 (12.5)	6719 (12.4)	6891 (11.7)	5710 (10.5)
West Bengal	5266 (11.5)	6394 (11.8)	7244 (12.3)	6689 (12.3)
Union Territories	2610 (5.7)	2872 (5.3)	3121 (5.3)	3535 (6.3)
<b>TOTAL</b>	<b>45793</b> (100.0)	<b>54188</b> (100.0)	<b>58895</b> (100.0)	<b>54372</b> (100.0)

TABLE 51 : State-wise consumption estimates of Cotton Textiles.

(Rs. Crores)

States	1964	1965	1966
Andhra Pradesh . . . . .	63.0 <sup>§</sup> (7.7)	63.9 (7.7)	66.1 (7.7)
Assam . . . . .	18.4 (2.2)	18.7 (2.2)	19.3 (2.2)
Bihar . . . . .	69.8 (8.5)	70.8 (8.5)	72.4 (8.4)
Gujarat . . . . .	28.4 (3.4)	28.8 (3.4)	29.8 (3.4)
Haryana . . . . .	§	§	§
Jammu and Kashmir . . . . .	7.1 (0.9)	7.2 (0.9)	7.4 (0.9)
Kerala . . . . .	19.2 (2.3)	19.4 (2.3)	20.1 (2.3)
Madhya Pradesh, . . . . .	69.6 (8.5)	70.6 (8.5)	73.0 (8.5)
Maharashtra . . . . .	87.7 (10.7)	88.9 (10.7)	92.0 (10.7)
Mysore . . . . .	42.6 (5.2)	43.2 (5.2)	44.7 (5.2)
Orissa . . . . .	24.2 (2.9)	24.6 (2.9)	25.4 (2.9)
Punjab . . . . .	60.9** (7.4)	61.8** (7.4)	63.9** (7.4)
Rajasthan . . . . .	48.9 (5.9)	49.6 (5.9)	51.3 (5.9)
Tamil Nadu . . . . .	58.6 (7.1)	59.5 (7.1)	61.5 (7.1)
Uttar Pradesh . . . . .	158.5 (19.3)	160.8 (19.3)	166.3 (19.3)
West Bengal . . . . .	51.4 (6.2)	52.2 (6.3)	53.9 (6.3)
Union Territories* . . . . .	14.4 (1.8)	14.6 (1.7)	15.1 (1.8)
<b>TOTAL</b>	<b>822.7</b> <b>(100.0)</b>	<b>834.6</b> <b>(100.0)</b>	<b>862.2</b> <b>(100.0)</b>

Source : Central Statistical Organisation (Planning and State Statistical Division).

NOTE : Figures in brackets are percentages to total.

§Included under Punjab.

\*\*Relates to composite State of Punjab.

\*Includes estimates for Nagaland which are negligible.

TABLE 52 : State-wise consumption of Sugar.

(,000 Tonnes)

States	1964-65 *	1965-66 *	1966-67 *
Andhra Pradesh . . . . .	118 (4.8)	137 (4.9)	129 (5.0)
Assam** . . . . .	85 (3.4)	71 (2.5)	78 (3.0)
Bihar . . . . .	142 (5.8)	171 (6.2)	154 (5.9)
Gujarat . . . . .	256 (10.5)	284 (10.2)	255 (9.8)
Haryana . . . . .	£	£	£
Jammu and Kashmir . . . . .	25 (1.0)	12 (0.4)	20 (0.8)
Kerala . . . . .	75 (3.2)	99 (3.6)	100 (3.8)
Madhya Pradesh . . . . .	147 (6.0)	158 (5.7)	144 (5.5)
Maharashtra . . . . .	379 (15.5)	447 (16.1)	416 (16.0)
Mysore . . . . .	111 (4.5)	134 (4.8)	129 (4.0)
Orissa . . . . .	51 (2.1)	56 (2.0)	58 (2.2)
Punjab . . . . .	169*** (7.3)	196*** (7.1)	171*** (6.6)
Rajasthan . . . . .	89 (3.6)	101 (3.6)	93 (3.4)
Tamil Nadu . . . . .	140 (5.7)	172 (6.2)	168 (6.5)
Uttar Pradesh . . . . .	279 (11.4)	327 (11.8)	288 (11.2)
West Bengal . . . . .	265 (10.9)	298 (10.7)	276 (10.6)
Union Territories . . . . .	100 (4.3)	116 (4.2)	121 (4.7)
<b>TOTAL . . . . .</b>	<b>2441 (100.0)</b>	<b>2779 (100.0)</b>	<b>2600 (100.0)</b>

TABLE 53 : Resources transferred from the Centre to the States.

(Rs. crores)

	First Five-Year Plan	Second Five-year Plan	Third Five-Year Plan	1965-66*	1966-67	1967-68	1968-69 (R.E.)
	1	2	3	4	5	6	7
<b>I. Share of Divisible Taxes and Duties :</b>							
1. Income Tax . . . . .	278	375	555	123	137	175	194
2. Union Excise Duties :							
(a) Basic . . . . .	46	153	398	100	184	202	241
(b) Additional . . . . .	..	128	217	46	47	32	50
3. Tax on Railway Passenger Fare . . . . .	..	43	..	..	..	..	..
Estate Duty . . . . .	2	13	26	7	5	7	6
<b>TOTAL I . . . . .</b>	<b>326</b>	<b>712</b>	<b>1196</b>	<b>276</b>	<b>373</b>	<b>416</b>	<b>491</b>
<b>II. Grants met from Revenue :</b>							
<b>A. Statutory Grants :</b>							
1. Grants under Article 273 of the Constitution . . . . .	14	13	..	..	..	..	..
2. Grants under substantive provision of Article 275 (1) of the Constitution . . . . .	27	153	290	64	141	141	141
3. Grants under Proviso to Article 275(1) of the Constitution . . . . .	13	34	40	11	12	9	9
4. Grants under Article 278 of the Constitution . . . . .	49	..	..	..	..	..	..

5. Grants under Section 74 of the S. R. Act	..	7	..	..	..	..	..
TOTAL of A	103	207	330	75	153	150	150
B. Other Grants :	145	461	818	222	196	264	305
TOTAL II	248	668	1148	297	349	414	455
III. Grants from Central Road Fund	16	19	14	1	6	3	4
IV. Grants met from Capital	24	59	142	51	58	53	49
V. Loans	799	1411	3100	821	920	880	891
GRAND TOTAL	1413	2869	5600	1446	1706	1766	1890

Source : Budgets of the Central Government.

\*This is the last year of the Third Five Year Plan and is included in Column 3.



States	1952-53			1953-54			1954-55			1955-56			1956-57			Total for four years (1952-53 to 1955-56)		
	Share of Taxes	Grants	Total	Share of Taxes	Grants	Total	Share of Taxes	Grants	Total	Share of Taxes	Grants	Total	Share of Taxes	Grants	Total	Share of Taxes	Grants	Total
I	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Andhra Pradesh	..	..	..	2.22	..	2.22	4.22	..	4.22	4.26	..	4.26				10.70	..	10.70
Assam	1.85	1.75	3.60	1.83	1.75	3.58	1.75	1.75	3.50	1.78	1.75	3.53				7.21	7.00	14.21
Bihar	8.03	0.75	8.78	7.96	1.16	9.12	7.66	1.30	8.96	7.76	1.44	9.20				31.41	4.65	36.06
Bombay	12.49	..	12.49	12.48	..	12.48	12.07	..	12.07	12.08	..	12.08				49.12	..	49.12
Hyderabad	3.42	..	3.42	3.40	0.20	3.60	3.54	0.27	3.81	3.58	0.33	3.91				13.94	0.80	14.74
Madhya Bharat	1.36	..	1.36	1.35	0.09	1.44	1.41	0.12	1.53	1.44	0.15	1.59		**Shown Separately		5.56	0.36	5.92
Madhya Pradesh	4.27	..	4.27	4.26	0.25	4.51	4.11	0.33	4.44	4.16	0.42	4.58		on		16.80	1.00	17.80
Madras	12.31	..	12.31	3.88	..	3.88	7.34	..	7.34	7.43	..	7.43		next page		30.96	..	30.96
Mysore	..	0.40	0.40	0.09	0.40	0.49	0.16	0.40	0.56	0.16	0.40	0.56				0.41	1.60	2.01
Orissa	2.82	0.90	3.72	2.81	1.06	3.87	2.76	1.12	3.88	2.92	1.17	4.09				11.31	4.25	15.56
Pepsu	0.41	..	0.41	0.76	0.05	0.81	0.61	0.06	0.67	0.62	0.08	0.70				2.40	0.19	2.59
Punjab	2.70	1.25	3.95	2.69	1.39	4.08	2.52	1.44	3.96	2.55	1.48	4.03				10.46	5.56	16.02
Rajasthan	2.69	..	2.69	2.67	0.20	2.87	2.79	0.26	3.05	2.83	0.33	3.16				10.98	0.79	11.77
Saurashtra	..	0.40	0.40	..	0.40	0.40	..	0.40	0.40	..	0.40	0.40				..	1.60	1.60
Travancore Cochin	..	0.45	0.45	..	0.45	0.45	..	0.45	0.45	..	0.45	0.45				..	1.80	1.80
Uttar Pradesh	12.76	..	12.76	12.67	..	12.67	12.30	..	12.30	12.45	..	12.45				50.18	..	50.18
West Bengal	8.12	2.30	10.42	8.11	2.30	10.41	7.84	2.30	10.14	7.85	2.30	10.15				31.92	9.20	41.12
Jammu and Kashmir	..	..	..	..	..	..	..	..	..	..	..	..				..	..	..
<b>TOTAL</b>	<b>73.23</b>	<b>8.20</b>	<b>81.43</b>	<b>67.18</b>	<b>9.70</b>	<b>76.88</b>	<b>71.08</b>	<b>10.20</b>	<b>81.28</b>	<b>71.87</b>	<b>10.70</b>	<b>82.57</b>	<b>78.25</b>	<b>11.20</b>	<b>89.45</b>	<b>283.36</b> <b>(361.61)*</b>	<b>38.80</b> <b>(50.00)*</b>	<b>322.16</b> <b>(411.61)*</b>

Source : State Budgets.

\*\*Because of reorganisation of States in 1956-57, the figures for that year cannot be put on a comparable basis.

\*Figures within brackets are totals for five years 1952-53 to 1956-57.

	1956-57		
	Share of Taxes	Grants*	Total
	1	2	3
<i>States whose accounts were not affected by Reorganisation of States</i>			
Andhra Pradesh . . . . .	5.38	..	5.38
Assam . . . . .	1.86	1.75	3.61
Orissa . . . . .	2.91	1.22	4.13
Uttar Pradesh . . . . .	12.93	..	12.93
West Bengal . . . . .	8.30	2.30	10.60
<i>States for the Pre-reorganisation period whose accounts were closed on 31-10-1956—</i>			
Bihar . . . . .	3.98	1.58	5.56
Bombay . . . . .	6.67	..	6.67
Madhya Pradesh . . . . .	2.51	0.50	3.01
Madras . . . . .	4.48	..	4.48
Punjab . . . . .	1.54	1.53	3.07
Hyderabad . . . . .	2.16	0.40	2.56
Madhya Bharat . . . . .	0.86	0.18	1.04
Mysore . . . . .	1.16	0.40	1.56
Pepsu . . . . .	0.12	0.09	0.21
Rajasthan . . . . .	1.71	0.40	2.11
Saurashtra . . . . .	0.48	0.40	0.88
Travancore Cochin . . . . .	0.04	0.45	0.49
<i>States formed as a result of Re- organisation of States</i>			
Bihar . . . . .	3.96	..	3.96
Bombay . . . . .	6.59	..	6.59
Kerala . . . . .	1.25	..	1.25
Madhya Pradesh . . . . .	1.80	..	1.80
Madras . . . . .	2.73	..	2.73
Mysore . . . . .	1.96	..	1.96
Punjab . . . . .	1.63	..	1.63
Rajasthan . . . . .	1.24	..	1.24
Ajmer . . . . .	..	..	..
Bhopal . . . . .	..	..	..
Coorg . . . . .	..	..	..
Himachal Pradesh . . . . .	..	..	..
Vindhya Pradesh . . . . .	..	..	..
<b>TOTAL</b> . . . . .	<b>78.25</b>	<b>11.20</b>	<b>89.45</b>

Source : Combined Finance and Revenue Accounts 1956-57.

\*Includes Grants under Article 273.



TABLE 55 : *Transfers from the Centre to States under the Second Finance Commission's Award.*

(1957-58 to 1961-62)

(Rs. crores)

States	1957-58			1958-59			1959-60			1960-61			1961-62			Total for 5 years 1957-58 to 1961-62		
	Shares of Taxes	Grants <sup>£</sup>	Total	Shares of Taxes	Grants <sup>£</sup>	Total	Shares of Taxes	Grants <sup>£</sup>	Total	Shares of Taxes	Grants	Total	Shares of Taxes §	Grants	Total	Shares of Taxes	Grants	Total
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Andhra Pradesh	10.07	4.00	14.07	13.28	4.00	17.28	14.25	4.00	18.25	16.70	4.00	20.70	15.75	4.00	19.75	70.05	20.00	90.05
Assam	3.25	4.50	7.75	4.37	4.50	8.87	4.66	4.50	9.16	5.43	4.50	9.93	5.15	4.50	9.65	22.86	22.50	45.36
Bihar	11.67	4.22	15.89	14.14	4.22	18.36	14.90	4.22	19.12	16.40	4.25	20.65	17.05	4.25	21.30	74.16	21.16	95.32
Maharashtra*	19.38	..	19.38	29.25	..	29.25	30.44	..	30.44	14.96	..	14.96	15.82	..	15.82	109.85	..	109.85
Gujarat*										17.10	..	17.10	18.69	..	18.69	35.79	..	35.79
Jammu and Kashmir	1.45	3.00	4.45	1.96	3.00	4.96	2.06	3.00	5.06	2.12	3.00	5.12	1.98	3.00	4.98	9.57	15.00	24.57
Kerala	4.36	1.75	6.11	5.48	1.75	7.23	5.87	1.75	7.62	6.95	1.75	8.70	6.50	1.75	8.25	29.16	8.75	37.91
Madhya Pradesh	8.21	3.00	11.21	10.66	3.00	13.66	11.46	3.00	14.46	13.52	3.00	16.52	12.69	3.00	15.69	56.54	15.00	71.54
Mysore	6.41	6.00	12.41	8.02	6.00	14.02	8.55	6.00	14.55	10.91	6.00	16.91	9.57	6.00	15.57	43.46	30.00	73.46
Orissa	4.47	3.40	7.87	5.63	3.40	9.03	6.02	3.40	9.42	7.19	3.50	10.69	6.74	3.50	10.24	30.05	17.20	47.25
Punjab	5.54	2.25	7.79	7.89	2.25	10.14	8.32	2.25	10.57	9.73	2.25	11.98	9.19	2.25	11.44	40.67	11.25	51.92
Rajasthan	5.14	2.50	7.64	6.70	2.50	9.20	7.22	2.50	9.72	8.51	2.50	11.01	7.95	2.50	10.45	35.52	12.50	48.02
Tamil Nadu	9.90	..	9.90	13.20	..	13.20	14.12	..	14.12	20.03	..	20.03	15.63	..	15.63	72.88	..	72.88
Uttar Pradesh	19.75	..	19.75	26.90	..	26.90	28.76	..	28.76	34.56	..	34.56	31.72	..	31.72	141.69	..	141.69
West Bengal	11.12	4.78	15.90	14.58	4.78	19.36	15.25	4.78	20.03	21.58	4.75	26.33	16.99	4.75	21.74	79.52	23.84	103.36
TOTAL	120.72	39.40	160.12	162.06	39.40	201.46	171.88	39.40	211.28	205.69	39.50	245.19	191.42	39.50	230.92	851.77	197.20	1048.97

Source : State Budgets.

£ Including Grants under Article 273.

§ Includes grants in lieu of tax on Railway Passenger Fares.

\* Figures for these States upto 1959-50 relate to the composite State of Bombay.

States	1962-63			1963-64			1964-65			1965-66			Total for 4 years 1962-63 to 1965-66		
	Shares of Taxes	Grants	Total	Shares of Taxes	Grants	Total	Shares of Taxes	Grants	Total	Shares of Taxes	Grants	Total	Shares of Taxes	Grants	Total
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Andhra Pradesh	18.60	9.50	28.10	21.46	9.50	30.96	21.30	9.50	30.80	22.76	9.50	32.26	84.12	38.00	122.12
Assam	7.63	6.00	13.63	8.84	6.00	14.84	8.66	6.00	14.66	9.44	6.00	15.44	34.57	24.00	58.57
Bihar	22.11	0.75	22.86	24.57	0.75	25.32	25.45	0.75	26.20	27.50	0.75	28.25	99.63	3.00	102.63
Gujarat	14.41	5.25	19.66	16.39	5.25	21.64	16.13	5.25	21.38	17.25	5.25	22.50	64.18	21.00	85.18
Jammu and Kashmir	3.28	2.00	5.28	3.55	2.00	5.55	3.29	2.00	5.29	3.63	2.00	5.63	13.75	8.00	21.75
Kerala	9.53	6.25	15.78	11.17	6.25	17.42	10.92	6.25	17.17	11.83	6.25	18.08	43.45	25.00	68.45
Madhya Pradesh	16.53	3.00	19.53	19.13	3.00	22.13	18.84	3.00	21.84	20.31	3.00	23.31	74.81	12.00	86.81
Maharashtra	26.76	..	26.76	30.13	..	30.13	30.70	..	30.70	31.93	..	31.93	119.52	..	119.52
Mysore	11.93	6.75	18.68	13.90	6.75	20.65	13.70	6.75	20.45	14.70	6.75	21.45	54.23	27.00	81.23
Nagaland	..	..	..	0.09*	..	0.09	0.29	..	0.29	0.30	..	0.30	0.68	..	0.68
Orissa	10.59	13.25	23.84	12.36	13.25	25.61	12.03	13.25	25.28	13.22	13.25	26.47	48.20	53.00	101.20
Punjab	13.15	..	13.15	15.03	..	15.03	14.83	..	14.83	15.98	..	15.98	58.99	..	58.99
Rajasthan	10.86	5.25	16.11	12.58	5.25	17.83	12.39	5.25	17.64	13.38	5.25	18.63	49.21	21.00	70.21
Tamil Nadu	17.71	3.00	20.71	20.31	3.00	23.31	20.26	3.00	23.26	21.47	3.00	24.47	79.75	12.00	91.75
Uttar Pradesh	32.90	..	32.90	37.66	..	37.66	37.47	..	37.47	39.92	..	39.92	147.95	..	147.95
West Bengal	20.58	..	20.58	23.79	..	23.79	24.14	..	24.14	25.21	..	25.21	93.72	..	93.72
<b>TOTAL</b>	<b>236.57</b>	<b>61.00</b>	<b>297.57</b>	<b>270.96</b>	<b>61.00</b>	<b>331.96</b>	<b>270.40</b>	<b>61.00</b>	<b>331.40</b>	<b>288.83</b>	<b>61.00</b>	<b>349.83</b>	<b>1066.76</b>	<b>244.00</b>	<b>1310.76</b>

Source : State Budgets.

NOTE : Shares of Taxes include : 'Grants in lieu of Tax on Railway fares'.

\*For three months only.

TABLE 57 : Transfers from the Centre to States under the Fourth Finance Commission's Award  
(1966-67 to 1968-69)

States	(Rs. crores)									
	1966-67			1967-68			1968-69 <del>(1968-69)</del>			
	Shares of Taxes	Grants	Total	Shares of Taxes	Grants	Total	Shares of Taxes	Grants	Total	
I	2	3	4	5	6	7	8	9	10	
Andhra Pradesh	28.18	13.51	41.69	33.06	13.51	46.57	38.72	13.51	52.23	37
Assam	11.25	16.52	27.77	12.31	16.52	28.83	14.76	16.52	31.28	14
Bihar	35.57	..	35.57	38.70	..	38.70	46.34	..	46.34	44
Gujarat	21.80	..	21.80	23.86	..	23.86	28.11	..	28.11	26
Haryana	3.97*	..	3.97*	7.67	..	7.67	9.13	..	9.13	8
Jammu and Kashmir	5.89	6.57	12.46	6.38	6.57	12.95	7.68	6.57	14.25	7
Kerala	14.93	20.82	35.75	16.54	20.82	37.36	19.74	20.82	40.56	218
Madhya Pradesh	25.54	2.70	28.24	29.18	2.70	31.88	34.95	2.70	37.65	3
Maharashtra	45.60	..	45.60	52.02	..	52.02	59.57	..	59.57	2
Mysore	19.69	20.82	40.51	22.38	20.82	43.20	26.03	20.82	46.85	2
Nagaland	4.07	7.07	11.14	4.59	7.07	11.66	5.26	7.07	12.33	5
Orissa	15.42	29.18	44.60	16.87	29.18	46.05	20.38	29.18	49.56	19
Punjab	13.95*	..	13.95*	11.33	..	11.33	13.49	..	13.49	2
Rejasthan	16.89	6.73	23.62	19.00	6.73	25.73	22.80	6.73	29.53	2
Tamil Nadu	30.30	6.84	37.14	34.53	6.84	41.37	39.75	6.84	46.59	3
Uttar Pradesh	57.87	9.85	67.72	63.77	9.85	73.62	75.04	9.85	84.89	7
West Bengal	33.16	..	33.16	39.80	..	39.80	45.37	..	45.37	4
TOTAL	384.08	140.61	524.69	431.99	140.61	572.60	507.12	140.61	647.73	4

Source (i) 1966-67 State Budgets.

(ii) 1967-68 and 1968-69 Central Budgets.

\*Since the reorganised States of Punjab and Haryana came into being on November 1, 1966 the figures for Punjab in Col. 1 relate to the composite State for the first 7 months of the year and the reorganised State for the next 5 months. The figures for Haryana relate to only the last 5 months of the year.

TABLE 58 : Area irrigated (net) by main sources in 1965-66 and number of cultivators as per Census 1961.

States	Area in thousand hectares irrigated by					Number of cultivators as on 1-3-1961 (thousands)
	Canals	Tanks	Wells	Other sources	Total	
I	2	3	4	5	6	7
Andhra Pradesh . . . . .	1226	1189	455	108	2978	7487
Assam . . . . .	364	..	..	248	612	3324
Bihar . . . . .	632	175	289	895	1991	10362
Gujarat . . . . .	111	22	668	36	837	4519
Haryana . . . . .	960	4	224	38	1226	1838
Jammu and Kashmir	279	1	2	6	288	1153
Kerala . . . . .	177	60	4	121	362	1178
Madhya Pradesh . . . . .	462	118	345	52	977	10612
Maharashtra . . . . .	248	213	683	86	1230	8737
Mysore . . . . .	361	325	163	128	977	5807
Nagaland . . . . .	..	..	..	12	12	193
Orissa . . . . .	225	495	38	219	977	4353
Punjab . . . . .	1295	4	887	77	2263	1603
Rajasthan . . . . .	487	203	1023	40	1753	7055
Tamil Nadu . . . . .	799	903	659	38	2399	6458
Uttar Pradesh . . . . .	2300	391	2905	279	5875	18428
West Bengal . . . . .	902	328	16	184	1430	4459
TOTAL . . . . .	10828	4431	8361	2467	26187	97566

Source : Cols. 1 to 5—Directorate of Economic and Statistics, Ministry of Food and Agriculture, Community Development and Co-operation. Figures in respect of Haryana and Punjab have been taken from the Statistical Abstracts of Haryana and Punjab respectively for the year 1967.



TABLE 59 : *Distribution of the area operated and the households by size classes*

Size of holdings	Total area operated		No. of households	
	Area (lakh acres)	Percentage	Total No. (in '000)	Percentage
1	2	3	4	5
(a) Below 2.5 acres . . . . .	216	6.67	41524	57.6
(b) Over 2.5 but not exceeding 5 acres . . . . .	391	12.08	11606	16.1
(c) Over 5 but not exceeding 7.5 acres . . . . .	352	10.87	6488	9.0
(d) Over 7.5 but not exceed- ing 10 acres . . . . .	294	9.08	3466	4.8
(e) Over 10 but not exceed- ing 15 acres . . . . .	446	13.77	3911	5.4
(f) Over 15 but not exceeding 20 acres . . . . .	304	9.39	1826	2.5
(g) Over 20 but not exceeding 25 acres . . . . .	232	7.17	1088	1.5
Over 25 acres . . . . .	1003	30.97	2143	3.0
TOTAL . . . . .	3238	100.00	72052	100.00

N. B. (i) Area operated represents all lands used wholly or partly for agricultural production and operated by the persons, alone or with the assistance of others, without regard to title, size, or location.

(ii) A house-hold is a group of persons who usually live together and take their meals from a common kitchen.

Source : National Sample Survey, 17th Round.

TABLE 60 : Estimated additional revenue from irrigation on the basis of water rates at 12 per cent of gross income.

(Rs. lakhs)

States	Total revenue from irrigated land under				Existing Revenue from water rates from all crops (1968-69)	Additional revenue expected (5-6)
	Rice	Wheat	Sugar-cane	Total (2+3+4)		
1	2	3	4	5	6	7
Andhra Pradesh . . . . .	3440	N.A.	795	4235	993	3242
Assam . . . . .	N.A.	..	..	..	4	..
Bihar . . . . .	500	75	N.A.	575	306	269
Gujarat . . . . .	34	175	N.A.	209	107	102
Jammu and Kashmir	N.A.	N.A.	Neg.	..	13	..
Kerala . . . . .	288	..	Neg.	288	3	285
Madhya Pradesh . . . . .	236	78	N.A.	314	110	204
Maharashtra . . . . .	141	40	650	831	242	589
Mysore . . . . .	445	3	427	875	175	700
Orissa . . . . .	726	N.A.	N.A.	726	31	695
Punjab and Haryana	180	935	1080	2195	680	1515
Rajasthan . . . . .	13	335	70	418	188	230
Tamil Nadu . . . . .	2260	..	N.A.	2260	285	1975
Uttar Pradesh . . . . .	125	960	3530	4615	1638	2977
West Bengal . . . . .	1120	11	N.A.	1131	83	1048
<b>TOTAL</b> . . . . .	<b>9508</b>	<b>2612</b>	<b>6552</b>	<b>18672</b>	<b>4841</b>	<b>13831*</b>

\*Excluding Assam and Jammu and Kashmir.

N. A.—Not available.

Neg.—Negligible.

Source : Ministry of Irrigation and Power except Col. 6 which has been taken from State budgets for 1969-70.

TABLE 61 : Number of factory workers in different States and their percentage to population.

States	Population as on 1-7-1966 (000')	Number of factory workers (1966) (000')	Percentage of factory workers to States population
1	2	3	4
Andhra Pradesh . . . . .	39876	255	0.64
Assam . . . . .	13855	81	0.59
Bihar . . . . .	52487	238	0.45
Gujarat . . . . .	23838	413	1.73
Haryana . . . . .	8931	72	0.81
Jammu and Kashmir . . . . .	3833	9	0.24
Kerala . . . . .	19299	200	1.04
Madhya Pradesh . . . . .	36931	212	0.57
Maharashtra . . . . .	45315	937	2.07
Mysore . . . . .	26677	240	0.90
Nagaland . . . . .	..	N.A.	N.A.
Orissa . . . . .	19739	68	0.34
Punjab . . . . .	13102	104	0.79
Rajasthan . . . . .	23482	77	0.33
Tamil Nadu . . . . .	36855	405	1.10
Uttar Pradesh . . . . .	82998	415	0.50
West Bengal . . . . .	40316	873	2.17
TOTAL . . . . . (excluding Nagaland)	487534	4599	0.94

Source : Col. 2.—Pocket Book of Labour Statistics (1968), Labour Bureau, Department of Labour and Employment.



TABLE 62 : Number of passengers carried by Indian Airlines embarking and disembarking in January, 1969

State/Union Territory	Number of passengers	
	Embarking	Disembarking
<b>1. Andhra Pradesh</b>		
Hyderabad . . . . .	6,346	6,692
Vijayawada . . . . .	259	227
Visakhapatnam . . . . .	1,009	994
	<u>7,614</u>	<u>7,913</u>
<b>2. Assam</b>		
Dibrugarh . . . . .	1,639	1,634
Gauhati . . . . .	4,989	4,577
Jorhat . . . . .	1,373	1,362
Kamalpur . . . . .	373	334
Lilabari . . . . .	1,095	817
Silchar . . . . .	2,578	2,486
Tezpur . . . . .	708	537
	<u>12,755</u>	<u>11,747</u>
<b>3. Bihar</b>		
Jamshedpur . . . . .	265	252
Patna . . . . .	1,606	1,779
Ranchi . . . . .	551	499
	<u>2,422</u>	<u>2,530</u>
<b>4. Gujarat</b>		
Ahmedabad . . . . .	2,773	2,447
Baroda . . . . .	..	..
Bhavnagar . . . . .	1,058	1,023
Bhuj . . . . .	629	640
Jamnagar . . . . .	1,012	1,012
Kandla . . . . .	364	398
Keshod . . . . .	368	328
Porbundur . . . . .	299	298
Rajkot . . . . .	976	956
	<u>7,479</u>	<u>7,102</u>
<b>5. Haryana . . . . .</b>		
	<u>..</u>	<u>..</u>
<b>6. Jammu and Kashmir</b>		
Jammu . . . . .	1,118	1,563
Srinagar . . . . .	2,028	1,359
	<u>3,146</u>	<u>2,922</u>

TABLE 62 : Number of passengers carried by Indian Airlines embarking and disembarking in January, 1969—contd.

State/Union Territory	Number of passengers	
	Embarking	Disembarking
<i>7. Kerala</i>		
Cochin . . . . .	4,760	4,519
Trivandrum . . . . .	1,688	1,563
	6,448	6,082
<i>8. Madhya Pradesh</i>		
Bhopal . . . . .	590	556
Indore . . . . .	875	800
Khujuraho . . . . .	344	338
	1,809	1,694
<i>9. Maharashtra</i>		
Aurangabad . . . . .	1,056	1,045
Bombay . . . . .	35,955	36,275
Nagpur . . . . .	932	825
Poona . . . . .	1,912	1,880
	39,855	40,025
<i>10. Mysore</i>		
Bangalore . . . . .	7,248	7,117
Belgaum . . . . .	635	581
Mangalore . . . . .	678	688
	8,561	8,386
<i>11. Nagaland</i>		
	..	..
<i>12. Orissa</i>		
Bhubaneswar . . . . .	647	619
Rourkela . . . . .	67	54
	714	673
<i>13. Punjab</i>		
Amritsar . . . . .	385	421
	385	421
<i>14. Rajasthan</i>		
Jaipur . . . . .	2,469	2,553
Udaipur . . . . .	1,088	1,117
	3,557	3,670

TABLE 62 : Number of passengers carried by Indian Airlines embarking and disembarking in January, 1969—concl'd.

State/Union Territory	Number of passengers	
	Embarking	Disembarking
<b>15. Tamil Nadu</b>		
Coimbatore . . . . .	977	1,021
Madras . . . . .	13,964	13,684
Madurai . . . . .	852	910
Trichurapalli . . . . .	976	1,018
	<u>16,769</u>	<u>16,633</u>
<b>16. Uttar Pradesh</b>		
Agra . . . . .	2,316	2,257
Allahat ad . . . . .	86	118
Banaras . . . . .	1,868	1,703
Kanpur . . . . .	853	785
Lucknow . . . . .	1,063	1,360
	<u>6,186</u>	<u>6,223</u>
<b>17. West Eengal</b>		
Calcutta . . . . .	23,244	25,759
Cooch Behar . . . . .	221	204
Siliguri . . . . .	1,258	1,052
	<u>24,723</u>	<u>27,016</u>
<i>All States</i>	<u>1,42,423</u>	<u>1,43,037</u>
<b>18. Union Territories</b>		
<i>(i) Andaman and Nicobar Islands</i>		
Port Blair . . . . .	219	160
<i>(ii) Chandigarh . . . . .</i>		
	525	544
<i>(iii) Delhi . . . . .</i>		
	24,449	25,243
<i>(iv) Goa . . . . .</i>		
Dabolim . . . . .	1,994	1,893
<i>(v) Manipur . . . . .</i>		
Imphal . . . . .	1,586	1,372
<i>(vi) Tripura . . . . .</i>		
Agartala . . . . .	3,996	3,313
Kailashahar . . . . .	714	691
Khowai . . . . .	331	187
All Union Territories . . . . .	<u>33,814</u>	<u>33,403</u>
ALL INDIA . . . . .	<u>1,76,237</u>	<u>1,76,440</u>

Source : Indian Airlines.

TABLE : 63 *Commodity-wise freight earnings of Railways on goods carried during 1965-66 to 1967-68*

(Rs. crores)

Commodity	1965-66	1966-67	1967-68
1. Food grains . . . . .	39.93	45.45	45.52
2. Coal and Coke . . . . .	78.79	77.99	89.19
3. Bamboo and other wood . . . . .	10.84	11.37	11.68
4. Fruits and Vegetables fresh . . . . .	3.12	3.72	3.82
5. Sugar including candy and Glucose . . . . .	7.78	7.98	6.08
6. Salt . . . . .	9.38	9.09	11.87
7. Paper . . . . .	4.69	5.15	5.51
8. Oil seeds . . . . .	6.37	6.17	5.99
9. Cotton raw (pressed and unpressed) . . . . .	4.80	4.64	5.47
10. Jutre raw (pressed and unpressed) . . . . .	4.47	5.04	6.80
11. Cotton manufactured and other piece goods . . . . .	4.78	4.08	4.41
12. Provisions . . . . .	7.60	11.19	15.70
13. Electrical goods . . . . .	3.91	3.62	4.14
14. Cement . . . . .	20.21	22.58	25.71
15. Lime Stone and Dolomite . . . . .	9.85	9.46	9.70
16. Stone other than marble and gypsum . . . . .	8.38	10.35	8.13
17. Gypsum . . . . .	4.25	4.36	4.25
18. Chemical manures . . . . .	7.60	11.19	15.70
19. Ores (Iron, Manganese and others) . . . . .	29.42	32.76	36.44
20. Iron and Steel . . . . .	58.98	60.43	58.74
21. Diesel oil . . . . .	9.52	10.20	10.38
22. Kerosene oil . . . . .	7.75	6.02	7.10
23. Petrol . . . . .	6.65	6.26	6.28
24. Crude oil . . . . .	3.03	4.31	3.28
25. Other Commodities . . . . .	100.23	95.43	88.24
	<u>452.33</u>	<u>468.84</u>	<u>490.13</u>

Source Ministry of Railways (Railway Board).

TABLE 64 : Position of Railway Finances for the years 1964-65 to 1969-70 (B. E.)

(Rs. crores)

Year	Capital at charge	Revenue		Working expenses		Dividend Payments		Total	Surplus or Deficit (+/-)
		Pas-senger earnings	Total gross receipts	Ordinary working expenses	Total working expenses	General revenues	States in lieu of P.F. tax		
1	2	3(a)	3(b)	4(a)	4(b)	5(a)	5(b)	5(c)	6
1964-65 . . . . .	2435	199·28	661·03	433·45	542·92	92·43	12·50	104·93	+13·18
1965-66 . . . . .	2680	219·17	733·76	485·35	598·92	103·78	12·50	116·28	+18·56
1966-67 . . . . .	2842	229·34	769·00	525·61	654·88	114·70	17·69	132·39	-18·27
1967-68 . . . . .	2978	252·64	818·36	588·22	708·36	123·80	17·73	141·53	-31·53
1968-69 (RE) . . . . .	3116	266·00	902·00	640·00	761·14	133·48	17·86	151·34	-10·01
1969-70 (BE) . . . . .	3248	273·00	947·32	665·35	786·39	140·88	18·13	159·01	+1·91

Source : Ministry of Railways.

TABLE 65 : Transactions relating to purchase and sale of securities in each stock exchange in 1966-67 and 1967-68.

Name of the stock exchange (recognised)	Year	Cleared securities (No. in thousands)	Non-cleared securities (No. in thousands)	Non-cleared preference shares (No. in thousands)	Other securities (Non-cleared) (Rs. crores)	
					Government securities including bonds	Debentures
1	2	3	4	5	6	7
Bombay	1966-67	239670*	3058	94	134.10	1.48
	1967-68	215607*	1939	72	116.85	0.83
Calcutta	1966-67	304484	18507	254	47.55	0.37
	1967-68	245362	10810	175	52.43	0.94
Delhi	1966-67	260813	170	3	0.01	..
	1967-68	218230	361	9	1.30	0.06
Ahmedabad	1966-67	10531	34	6	..	..
	1967-68	9595	26	4	..	..
Madras	1966-67	238	1604	53	17.20	0.37
	1967-68	225	1447	87	16.21	0.04
Madhya Pradesh	1966-67	18	Neg.	Neg.	..	..
	1967-68	9	2	Neg.	..	..
Bangalore	1966-67	..	287	64	0.03	..
	1967-68	..	58	74	..	..
Hyderabad	1966-67	..	49	3	0.13	..
	1967-68	..	218	3	0.05	..
TOTAL	1966-67	815754	23709	477	199.02	2.22
	1967-68	689028	14861	424	186.84	1.87

Source : Ministry of Finance, Department of Economic Affairs.

\*Includes transactions in respect of 7½ per cent Tata Steel 2nd Pref. and India United Deferred.

APPENDIX VI

(See paragraph 9.3)

*Transfer of funds to the States by way of share of Taxes and Duties and Grants under Article 275*

(Rs. crores)

States	Fourth Commission's recommendations (1966—71)			Fifth Commission's recommendations (1969—74)		
	Share of taxes and duties*	Grants under Article 275	Total	Share of taxes and duties*	Grants under Article 275	Total
8.12 ② Andhra Pradesh . . . . .	166.63	67.55	234.18	274.27	65.01	339.28
5.02 Assam . . . . .	62.36	82.60	144.96	93.24	101.97	195.21
6.84 ② Bihar . . . . .	197.46	..	197.46	407.38	..	407.38
4.21 Gujarat . . . . .	121.55	..	121.55	182.75	..	182.75
1.36 Haryana . . . . .	39.19**	..	39.19	59.61	..	59.61
2.25 Jammu and Kashmir	33.25	32.85	66.10	33.16	73.68	106.84
6.54 Kerala . . . . .	84.51	104.10	188.61	143.78	49.65	193.43
5.61 Madhya Pradesh . . . . .	148.53	13.50	162.03	274.02	..	274.02
9.02 ② Maharashtra . . . . .	260.38	..	260.38	383.66	..	383.66
7.47 ⑤ Mysore . . . . .	111.32	104.10	215.42	179.43	17.99	197.42
2.03 Nagaland . . . . .	23.11	35.35	58.46	2.77	77.95	80.72
8.03 ① Orissa . . . . .	85.95	145.90	231.85	146.01	104.67	250.68
1.99 Punjab . . . . .	57.51**	..	57.51	89.16	..	89.16
1.52 Rajasthan . . . . .	96.76	33.65	130.41	170.16	51.49	221.65
7.18 ⑥ Tamil Nadu . . . . .	173.12	34.20	207.32	272.29	22.82	295.11
19.93 ④ Uttar Pradesh . . . . .	323.77	49.25	373.02	620.12	..	620.12
6.84 ② West Bengal . . . . .	197.41	..	197.41	296.64	72.62	369.26
<b>TOTAL</b> . . . . .	<b>2182.81</b>	<b>703.05</b>	<b>2885.86</b>	<b>3628.45</b>	<b>637.85</b>	<b>4266.30</b>

\*Includes share of grant in lieu of tax on railway passenger fares.

\*\*The share of composite Punjab has been allocated on population basis between Punjab, Haryana and Union Territory.