

## APPENDIX VIII

Revenue receipts and non-Plan expenditure including committed expenditure on the Fourth Plan schemes have been re-assessed according to the general criteria indicated in the Report. Provision for amortisation, interest payment on fresh borrowings as also interest receipts on fresh lendings have been excluded for the reasons indicated in Chapter XV. Returns from irrigation and power projects, transport undertakings and other

commercial enterprises have been projected according to the minimum norms stipulated by the Commission. Provisions for pay revision, maintenance of capital assets and upgradation of the standards of administration have been allowed on the lines indicated in the Report. Provisions made in the forecast for land reforms have also been omitted except the expenditure on staff already employed.

### Government of Andhra Pradesh

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>A. Revenue Receipts</b>			
1. Tax Revenues	791.93	805.64	(+13.71
2. Non Tax Revenues	168.59	309.49	(+131.90
(i) Interest Receipts	196.59	213.91	(+17.32
(a) State Electricity Board	34.69	55.90	(+21.21
(b) Other Commercial Deptts.	144.55	139.44	(-)5.11
(c) Loans to others (on existing loans outstanding at the end of 1973-74)	17.35	18.57	(+1.22
(ii) Interest on fresh loans	5.86	-	(-)5.86
(iii) Other Receipts	(-)33.86	86.58	(+120.44
3. Non-Plan Grants from Centre.	3.55	-	(-)3.55
4. Transfer from Funds	3.75	-	(-)3.75
Total Revenue Receipts	967.82	1106.13	(+138.31
<b>B. Non-Plan Expenditure on Revenue Account</b>			
1. Non Developmental Expenditure	1074.13	656.34	(-)417.79
(i) Interest payments on existing loans outstanding at the end of 1973-74	183.27	209.76	(+17.49
(a) Central Government	129.67	149.27	(+19.60
(b) Others (including interest on Provident Fund, other deposits etc.)	53.60	51.49	(-)2.11
(ii) Interest payments on fresh loans	70.11	..	(-)70.11
(iii) Appropriation for reduction or avoidance of Debt (including fresh borrowings)	237.66	..	(-)237.66
(iv) Other Non-Developmental expenditure	583.09	455.58	(-)127.51
2. Developmental Expenditure			
(i) Education	449.78	426.82	(-)22.96
(ii) Medical & Public Health	115.76	109.77	(-)5.99
(iii) Public Works (including maintenance of roads and buildings)			
(a) Provision for maintenance of buildings.	12.05	7.75	(-)4.30
(b) Provision for maintenance of roads	98.35	71.61	(-)26.74
(c) Other Expenditure	(-)4.40	15.87	(+20.27
Total	106.00	95.23	(-)10.77
(iv) Other Developmental Expenditure	271.16	267.89	(-)3.27
Total—Developmental	942.70	899.71	(-)42.99
3. Committed Expenditure on Fourth Plan Schemes	170.57	159.19	(-)11.38
4. Transfer to Funds	3.75	..	(-)3.75
5. Fresh Expenditure	105.90	..	(-)105.90
Total Non-Plan Expenditure on Revenue Account	2297.05	1715.24	(-)581.81
Non-Plan Revenue Gap (A—B)	-1329.23	-609.11	+720.12

## APPENDIX VII

### *Non-Plan grants from the Centre to the States*

Table 12 (a)

*Non-Plan grants from the Centre together with the related expenditure allowed by the Commission.*

1. Assistance to Jammu & Kashmir for transport of rice and wheat.

Table 12 (b)

*Non-Plan grants from the Centre not taken into account but related expenditure allowed in the reassessment.*

1. Publicity and staff for work relating to Small Savings.
2. Relief for displaced goldsmiths.
3. Composite Training Centres.
4. National Sample Survey.
5. Craftsman Training Scheme.
6. Employment Exchanges.
7. Social Welfare—Infirmaries Homes etc.
8. National Employment Organisation.
9. Grant of scholarships under Educational Schemes.
10. Industrial Training Centres.
11. National Cadet Corps.
12. Institute of Panchayati Raj and Community Development.
13. Grants for Community Development Project, National Extension Service and Local Development Works.
14. Financial assistance to persons distinguished in letters, arts, etc.
15. Board of Gazetteers.
16. Training of Youth Workers.
17. Welfare of District Sailors' & Soldiers' Board.
18. Deportation of Foreigners.
19. Welfare of backward classes (other than Grants under Proviso to Article 275).
20. Training Scheme of Planning & Information Departments.

Note:— Committed liabilities on account of teachers already appointed in the States under Special Central Scheme have also been taken into account. There will, therefore, be no need to continue Central grants for this purpose separately.

Table 12 (c)

*Non-Plan grants from the Centre for which the Commission has not assumed any credit and has also not allowed any expenditure.*

1. Home Guards.
2. Assistance to children of goldsmiths.
3. Modernisation of police force.
4. Relief and rehabilitation of displaced persons from Pakistan.
5. Relief and rehabilitation of displaced persons from countries other than Pakistan.
6. Construction and maintenance of border roads, and roads of strategic importance.
7. Construction of Inter-State roads of economic importance.
8. Incentive bonus for procurement of foodgrains.
9. Central Road Fund.
10. Miscellaneous Social Crash Programme.
11. Nutrition Programme.
12. Grant for training-cum-development project.
13. National Service Schemes.
14. Civil Defence.
15. Subsidy for controlling prices of essential commodities.
16. Pre-vocational Training Centres.
17. Rural Engineering Survey.
18. Soil Conservation schemes in River Valley Projects.
19. Resettlement of Tibetan refugees.
20. Crash programme for rural employment.
21. Development of Border Areas.

## Government of Andhra Pradesh

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>C. Provision allowed for—</b>			
(i) Revision of pay and emoluments of State Government employees, teachers and local body employees.	..	114.28	(+)114.28
(ii) Upgradation of standards of Administration.	..	..	..
(a) General Administration	..	0.27	(+)0.27
(b) Administration of Justice	..	20.37	(+)20.37
(c) Police	..	2.61	(+)2.61
(d) Jails	..	15.54	(+)15.54
(e) Primary Education	..	13.83	(+)13.83
(f) Medical & Public Health	..	..	..
(g) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	..	..	..
Total	..	52.62	(+)52.62
<b>Total Non-Plan Revenue Gap (A—B—C)</b>	<b>-1329.23</b>	<b>-776.01</b>	<b>(+)553.22</b>

*Note* †State Government's demand of Rs. 72.52 crores for renovation of Godavari Barrage, Drainage Works and Nizam Sagar Project not conceded on the ground that they should form part of the Plan. Irrigation receipts amounting to Rs. 5.78 crores included in the forecast for meeting this expenditure have also not been taken into account.

## Government of Assam

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>A. Revenue Receipts</b>			
1. Tax Revenues	210.98	224.41	(+)13.43
2. Non Tax Revenues	..	..	..
(i) Interest Receipts	0.91	26.92	(+)26.01
(a) State Electricity Board	..	19.32	(+)19.32
(b) Other Commercial Departments	..	1.98	(+)1.98
(c) Loans to others (on existing loans outstanding at the end of 1973-74)	0.91	5.62	(+)4.71
(ii) Interest on fresh loans	0.70	..	(-)0.70
(iii) Other Receipts	(-)4.96	19.38	(+)24.34
3. Non-Plan Grants from Centre.	1.00	..	(-)1.00
4. Transfer from Funds	13.25	..	(-)13.25
Total Revenue Receipts (A)	221.88	270.71	(+)48.83
<b>B. Non-Plan Expenditure on Revenue Account</b>			
1. Non Developmental Expenditure	326.37	268.08	(-)58.29
(i) Interest payments on existing loans outstanding at the end of 1973-74	..	..	..
(a) Central Government	71.46	87.90	(+)16.44
(b) Others (including interest on Provident Fund, other deposits etc.)	18.13	17.97	(-)0.16
(ii) Interest payments on fresh loans	36.72	..	(-)36.72
(iii) Appropriation for reduction or avoidance of Debt (including fresh borrowings)	25.45	..	(-)25.45
(iv) Other Non-Developmental expenditure	174.61	162.21	(-)12.40

## Government of Assam

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<i>Developmental Expenditure</i>			
(i) Education . . . . .	150.90	154.17	(+)3.27
(ii) Medical & Public Health . . . . .	35.56	36.41	(+)0.85
(iii) Public Works (including maintenance of roads and buildings)			
(a) Provision for maintenance of buildings . . . . .	9.63	5.25	(-)4.38
(b) Provision for maintenance of roads . . . . .	40.72	41.11	(+)0.39
(c) Other Expenditure . . . . .	19.52	13.22	(-)6.30
Total . . . . .	69.87	59.58	(-)10.29
(iv) Other Developmental Expenditure . . . . .	55.12	55.88	(+)0.76
Total Developmental . . . . .	311.45	306.04	(-)5.41
3. Committed Expenditure on Fourth Plan Schemes . . . . .	108.86	89.31	(-)19.55
4. Transfer to Funds . . . . .	13.25	..	(-)13.25
5. Fresh Expenditure . . . . .	..	..	..
<b>Total Non-Plan expenditure on Revenue Account (B)</b> . . . . .	<b>759.93</b>	<b>663.43</b>	<b>(-)96.50</b>
<b>Non-Plan Revenue Gap (A—B)</b> . . . . .	<b>(-)538.05</b>	<b>(-)392.72</b>	<b>(+)145.33</b>
<i>C. Provision allowed for—</i>			
(i) Revision of pay and emoluments of State Government employees, teachers and local body employees. . . . .	..	28.88	(+)28.88
(ii) Upgradation of standards of Administration			
(a) General Administration . . . . .	..	4.86	(+)4.86
(b) Administration of Justice . . . . .	..	1.65	(+)1.65
(c) Jails . . . . .	..	..	..
(d) Police . . . . .	..	..	..
(e) Primary Education . . . . .	..	..	..
(f) Medical & Public Health . . . . .	..	3.24	(+)3.24
(g) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes . . . . .	..	8.27	(+)8.27
Total . . . . .	..	18.02	(+)18.02
<b>Total Non-Plan Revenue Gap</b> . . . . .	<b>(-)538.05</b>	<b>(-)439.62</b>	<b>(+)98.43</b>

## Government of Bihar

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<i>A. Revenue Receipts</i>			
1. Tax Revenues . . . . .	656.22	657.76	+1.54
2. Non-Tax Revenues . . . . .			
(i) Interest Receipts . . . . .	60.14	93.17	+33.03
(a) State Electricity Board . . . . .	..	19.01	+19.01
(b) Other Commercial Departments . . . . .	46.13	46.13	..
(c) Loans to others (on existing loans outstanding at the end of 1973-74)			
(i) Others . . . . .	4.01	16.73	+12.72
(ii) D.V.C. . . . .	10.00	11.30†	+1.30
(ii) Interest on fresh loans . . . . .	1.86	..	-1.86
(iii) Other Receipts . . . . .	55.54	88.82	+33.28
3. Non-Plan Grants from Centre . . . . .	5.00	..	-5.00
4. Transfer from Funds . . . . .	..	..	..
<b>Total Revenue Receipts</b> . . . . .	<b>778.76</b>	<b>839.75</b>	<b>+60.99</b>

## Government of Bihar

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>B. Non-Plan Expenditure on Revenue Account</b>			
1. Non-Developmental Expenditure . . . . .			
(i) Interest payments on existing loans outstanding at the end of 1973-74 . . . . .	139.29	150.42	+11.13
(a) Central Government . . . . .	48.89	46.37	—2.52
(b) Others (including interest on Provident Fund, other deposits, etc.) . . . . .	31.81	..	—31.81
(ii) Interest payments on fresh loans . . . . .	..	..	..
(iii) Appropriation for reduction or avoidance of Debt (including fresh borrowings) . . . . .	109.71	..	—109.71
(iv) Other Non-Developmental expenditure . . . . .	412.48	358.25	—54.23
<b>Total Non-Developmental</b> . . . . .	<b>742.18</b>	<b>555.04</b>	<b>—187.14</b>
2. Developmental Expenditure . . . . .			
(i) Education . . . . .	414.71	321.59	—93.12
(ii) Medical & Public Health . . . . .	99.77	104.43	+4.66
(iii) Public Works (including maintenance of roads and buildings) . . . . .	..	..	..
(a) Provision for maintenance of buildings . . . . .	29.47	11.15	(—)18.32
(b) Provision for maintenance of roads . . . . .	42.78	54.12	(+)11.34
(c) Other Expenditure . . . . .	23.79	19.89	(—)3.90
<b>Total</b> . . . . .	<b>96.04</b>	<b>85.16</b>	<b>—10.88</b>
(iv) Other Developmental Expenditure . . . . .	198.88	181.44	—17.44
<b>Total—Developmental</b> . . . . .	<b>809.40</b>	<b>692.62</b>	<b>—116.78</b>
3. Committed Expenditure on Fourth Plan Schemes . . . . .	231.22	191.55	—39.67
4. Transfer to Funds . . . . .	..	..	..
5. Fresh Expenditure <sup>@</sup> . . . . .	38.35	9.69	—28.65
<b>Total Non-Plan expenditure on Revenue Account</b> . . . . .	<b>1821.15</b>	<b>1448.90</b>	<b>—372.25</b>
<b>Non-Plan Revenue Gap (A—B)</b> . . . . .	<b>—1042.39</b>	<b>—609.15</b>	<b>+433.24</b>
<b>C. Provision allowed for—</b>			
(i) Revision of pay and emoluments of State Government employees, teachers and local body employees . . . . .	44.35	68.78	+24.43
(ii) Upgradation of Standards of Administration . . . . .	..	..	..
(a) General Administration . . . . .	..	36.21	+36.21
(b) Administration of Justice . . . . .	..	5.58	+5.58
(c) Police . . . . .	..	39.60	+39.60
(d) Jails . . . . .	..	..	..
(e) Primary Education . . . . .	..	35.19	+35.19
(f) Medical & Public Health . . . . .	..	35.19	+35.19
(g) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes . . . . .	..	15.02	+15.02
<b>Total</b> . . . . .	<b>..</b>	<b>166.79</b>	<b>+166.79</b>
<b>Total Non-Plan Revenue Gap</b> . . . . .	<b>—1086.74</b>	<b>—844.72</b>	<b>+242.02</b>

<sup>@</sup>This relates to reorganisation of districts.

† The Commission has assumed returns on Damodar Valley Corporation capital at full rates, i.e., Rs. 2.26 crores a year on the basis of existing terms.

## Government of Gujarat

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>A. Revenue Receipts</b>			
1. Tax Revenues . . . . .	953.87	986.87	+33.00
2. Non-Tax Revenues			
(i) Interest Receipts			
(a) State Electricity Board . . . . .	54.52	46.53	-7.99
(b) Other Commercial Departments . . . . .	107.34	107.34	..
(c) Loans to others (on existing loans outstanding at the end of 1973-74) . . . . .	27.21	28.11	+0.90
(ii) Interest on fresh loans . . . . .	7.30	..	-7.30
(iii) Other Receipts . . . . .	59.48	83.67	+24.19
3. Non-Plan Grants from Centre . . . . .	1.50	..	-1.50
4. Transfer from Funds . . . . .	..	..	..
Total Revenue Receipts . . . . .	1211.22	1252.52	+41.30
<b>B. Non-Plan Expenditure on Revenue Account</b>			
1. Non-Developmental Expenditure			
(i) Interest payments on existing loans outstanding at the end of 1973-74			
(a) Central Government . . . . .	63.30	63.73	+0.43
(b) Others (including interest on Provident Fund, other deposits, etc.) . . . . .	48.08	48.10	+0.02
(ii) Interest payments on fresh loans . . . . .	58.95	..	-58.95
(iii) Appropriation for reduction or avoidance of Debt (including fresh borrowings) . . . . .	76.84	..	-76.84
(iv) Other Non-Developmental expenditure . . . . .	348.19	332.25	-15.94
2. Developmental Expenditure			
(i) Education . . . . .	317.40	297.91	-19.49
(ii) Medical & Public Health . . . . .	81.77	88.58	+6.81
(iii) Public Works (including maintenance of roads and buildings).			
(a) Provision for maintenance of buildings . . . . .	20.37	13.45	-6.92
(b) Provision for maintenance of roads . . . . .	40.00	47.36	+7.36
(c) Other Expenditure . . . . .	31.80	42.05	+49.32
	-39.07*		
TOTAL : . . . . .	53.10	102.86	+49.76
(iv) Other Developmental Expenditure. . . . .	110.62	116.70	+6.08
TOTAL : DEVELOPMENTAL . . . . .	562.89	606.05	+43.16
3. Committee Expenditure on Fourth Plan Schemes . . . . .	160.08	156.51	-3.57
4. Transfer to Funds . . . . .	84.58 <sup>(1)</sup>	—	-84.58
5. Fresh Expenditure . . . . .	226.43 <sup>(2)</sup>	—	-226.43
TOTAL NON-PLAN EXPENDITURE ON REVENUE ACCOUNT. . . . .	1629.34	1206.64	-422.70
NON-PLAN REVENUE GAP (A—B) . . . . .	-418.12	+45.88	+464.00

## Government of Gujarat

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>C. Provision allowed for—</b>			
(i) Revision of pay and emoluments of State Government employees, teachers and local body employees . . . . .	—	69.87	+69.87
<b>(ii) Upgradation of standards of Administration</b>			
(a) General Administration . . . . .	—	—	—
(b) Jails . . . . .	—	2.56	+2.56
(c) Primary Education . . . . .	—	—	—
(d) Medical & Public Health . . . . .	—	—	—
(e) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes .	—	6.63	+6.63
<b>TOTAL</b> . . . . .	—	9.19	+9.19
<b>TOTAL NON-PLAN REVENUE GAP</b> . . . . .	—418.12	—33.18	+384.94

\*Represents the extent of expenditure under "50-Public Works" proposed to be met from the State Road Fund.

(1) The provision for transfers of Rs. 10 crores to the Education Cess Fund and Rs. 74.58 crores to the State Road Fund have been excluded from the re-assessment since these funds would be utilised to meet expenditure on Plan Schemes and on maintenance and repairs of roads for which funds have been separately provided by the Commission on the basis of the norms.

(2) Additional expenditure of Rs. 49.22 crores for implementation of the recommendations of the Panchayati Raj High Level Committee and Rs. 3.41 crores to implement the recommendations of the Grants-in-aid Code Committee have been disallowed, since these contingent liabilities would be taken care of by the liberal growth rates on education and other related heads allowed by the Commission.

## Government of Haryana

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>A. Revenue Receipts</b>			
1. Tax Revenues . . . . .	400.11	425.51	+25.40
2. Non Tax Revenues			
(i) Interest Receipts . . . . .	82.34	114.40	+32.06
(a) State Electricity Board . . . . .	7.62	41.03	+33.41
(b) Other Commercial Departments . . . . .	68.64	68.64	—
(c) Loans to other (on existing loans outstanding at the end of 1973-74) .	6.08	4.73	—1.35
(ii) Interest on fresh loans . . . . .	2.23	—	—2.23
(iii) Other Receipts . . . . .	8.34	47.07	+38.73
3. Non-Plan Grants for Centre . . . . .	3.50	—	—3.50
4. Transfer from Funds . . . . .	—	—	—
<b>Total Revenue Receipts (A)</b> . . . . .	496.52	586.98	+90.46

## Government of Haryana

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>B. Non-Plan Expenditure on Revenue Account</b>			
1. Non-Developmental Expenditure	347.51	173.33	-174.18
(i) Interest payments on existing loans outstanding at the end of 1973-74			
(a) Central Government	43.74	45.68	+1.94
(b) Others (including interest on Provident Fund, other deposits, etc.)	18.68	18.06	-0.62
(ii) Interest payments on fresh loans	24.63	—	-24.63
(iii) Appropriation for reduction or avoidance of Debt. (including fresh borrowings)	143.39	—	-143.39
(iv) Other Non-Developmental expenditure	117.07	109.59	-7.48
2. Developmental Expenditure			
(i) Education	98.70	107.01	+8.31
(ii) Medical & Public Health	29.37	27.94	-1.43
(iii) Public Works (including maintenance of roads and buildings)			
(a) Provision for maintenance of buildings	8.50	6.15	-2.35
(b) Provision for maintenance of roads	44.95	12.96	-31.99
(c) Other Expenditure	12.24	24.30	+12.06
TOTAL :	65.69	43.41	-22.28
(iv) Other Developmental Expenditure	43.51	43.20	-0.31
TOTAL — DEVELOPMENTAL	237.27	221.56	-15.71
3. Committed Expenditure on Fourth Plan Schemes	44.70	45.02	+0.32
4. Transfer to Funds	3.00	—	-3.00
5. Fresh Expenditure	—	—	—
TOTAL NON-PLAN EXPENDITURE ON REVENUE ACCOUNT (B)	632.48	439.91	-192.57
NON-PLAN REVENUE GAP (A—B)	-135.96	+147.07	+283.03
<b>C. Provision allowed for—</b>			
(i) Revision of pay and emoluments of State Government employees, teachers and local body employees.	40.04	22.93	-17.11
(ii) Upgradation of standards of Administration			
(a) General Administration	—	—	—
(b) Administration of Justice	—	0.42	+0.42
(c) Jails	—	—	—
(d) Police	—	—	—
(e) Primary Education	—	14.79	+14.79
(f) Medical & Public Health	—	2.07	+2.07
(g) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	—	4.17	+4.17
TOTAL (ii)	—	21.45	+21.45
TOTAL NON-PLAN REVENUE GAP	-176.00	+102.69	+278.69

## Government of Himachal Pradesh

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>A. Revenue Receipts</b>			
1. Tax-Revenues	60.80	67.10	+6.30
2. Non Tax Revenues			
(i) Interest Receipts			
(a) State Electricity Board	4.29	10.17	+5.88
(b) Other Commercial Departments	1.10	1.10	—
(c) Loans to others (on existing loans outstanding at the end of 1973-74)	1.76	2.16	+0.40
(ii) Interest on fresh loans	0.77	—	-0.77
(iii) Other Receipts	52.03	62.01	+9.98
3. Non-Plan Grants	—	—	—
4. Transfer from Funds	3.40	—	-3.40
TOTAL REVENUE RECEIPTS	124.15	142.54	+18.39



## Government of Himachal Pradesh

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>B. Non-Plan Expenditure on Revenue Account—</b>			
<b>1. Non-Developmental Expenditure</b>			
(i) Interest payments (on existing loans outstanding at the end of 1973-74)			
(a) Central Government	28.63	30.89	+2.26
(b) Others (including interest on Provident Fund, other deposits, etc.)	4.17	4.17	—
(ii) Interest payments on fresh loans	12.35	—	—12.35
(iii) Appropriation for reduction or avoidance of Debt. (including fresh borrowings)	3.13	—	—3.13
(iv) Other Non-Developmental expenditure.	66.71	66.39	—0.32
<b>TOTAL :</b>	<b>114.99</b>	<b>101.45</b>	<b>—13.54</b>
<b>2. Developmental Expenditure</b>			
(i) Education	81.02	83.64	+2.62
(ii) Medical & Public Health	20.32	22.60	+2.28
(iii) Public Works (including maintenance of roads and buildings)			
(a) Provision for maintenance of buildings.	4.00	4.30	+0.30
(b) Provision for maintenance of roads	14.30	14.88	+0.58
(c) Other Expenditure	8.25	11.73	+3.48
<b>TOTAL :</b>	<b>26.55</b>	<b>30.91</b>	<b>+4.36</b>
(iv) Other Developmental Expenditure	63.99	62.11	—1.88
<b>TOTAL—DEVELOPMENTAL</b>	<b>191.88</b>	<b>199.26</b>	<b>+7.38</b>
3. Committed Expenditure on Fourth Plan Schemes.	38.86	34.15	—4.71
4. Transfer to Funds	3.54	—	—3.54
5. Fresh Expenditure	—	—	—
<b>TOTAL NON-PLAN EXPENDITURE ON REVENUE ACCOUNT</b>	<b>349.27</b>	<b>334.86</b>	<b>—14.41</b>
<b>NON-PLAN REVENUE GAP (A—B)</b>	<b>—225.12</b>	<b>—192.32</b>	<b>+32.80</b>
<b>C. Provision allowed for—</b>			
(i) Revision of pay and emoluments of State Government employees, teachers and local body employees	—	11.74	+11.74
(ii) Upgradation of standards of Administration	—	—	—
(a) General Administration	—	—	—
(b) Police	—	—	—
(c) Primary Education	—	—	—
(d) Medical & Public Health	—	—	—
(e) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	—	—	—
<b>TOTAL</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL NON-PLAN REVENUE GAP</b>	<b>—225.12</b>	<b>—204.06</b>	<b>+21.06</b>

## Government of Jammu and Kashmir

(Rs. crores.)

	State Forecast	Reassessed Estimate	Variation
<b>A. Revenue Receipts</b>			
1. Tax Revenues	94.30	101.37	+7.07
2. Non Tax Revenues	65.11	110.41	+45.30
(i) Interest Receipts	11.00	37.43	+26.43
(a) State Electricity Board	—	23.95	+23.95
(b) Other Commercial Departments	8.74	8.74	—
(c) Loans to others (on existing loans outstanding at the end of 1973-74)	2.26	4.74	+2.48
(ii) Interest on fresh loans	—	—	—
(iii) Other Receipts	54.11	72.98(1)	+18.87
3. Non-Plan Grants from Centre	—	12.50(2)	+12.50
4. Transfer from Funds	—	—	—
<b>TOTAL REVENUE RECEIPTS</b>	<b>159.41</b>	<b>224.28</b>	<b>+64.87</b>

## Government of Jammu and Kashmir

(Rs. crores)

	State forecast	Reassessed estimate	Variation
<b>B. Non-Plan Expenditure on Revenue Account—</b>			
1. Non-Developmental Expenditure—			
(i) Interest payments on existing loans outstanding at the end of 1973-74	76.14	74.42	—1.72
(a) Central Government	66.87	72.41	+5.54
(b) Others (including interest on Provident Fund, other deposits etc.)	9.27	2.01	—7.26
(ii) Interest payments on fresh loans	5.25	—	—5.25
(iii) Appropriation for reduction or avoidance of Debt (including fresh borrowings)	5.72	—	—5.72
(iv) Other Non-Developmental expenditure	145.54	115.75	—29.79
<b>TOTAL—NON-DEVELOPMENTAL</b>	<b>232.65</b>	<b>190.17</b>	<b>—42.48</b>
2. Developmental Expenditure—			
(i) Education	61.11	59.50	—1.61
(ii) Medical & Public Health	20.27	22.84	+2.57
(iii) Public Works (including maintenance of roads and buildings)			
(a) Provision for maintenance of buildings	32.83	4.10	—0.55
(b) Provision for maintenance of roads		12.33	
(c) Other Expenditure		15.85	
<b>TOTAL</b>	<b>32.83</b>	<b>32.28</b>	<b>—0.55</b>
(iv) Other Developmental Expenditure	55.19	48.92	—6.27
<b>TOTAL—DEVELOPMENTAL</b>	<b>169.40</b>	<b>163.54</b>	<b>—5.86</b>
3. Committed Expenditure on Fourth Plan Schemes	55.33	50.35	—4.98
4. Transfer to Funds	—	—	—
5. Fresh Expenditure	—	—	—
<b>TOTAL—NON-PLAN EXPENDITURE ON REVENUE ACCOUNT</b>	<b>457.38</b>	<b>404.06</b>	<b>—53.32</b>
<b>NON-PLAN REVENUE GAP (A—B)</b>	<b>—297.97</b>	<b>—179.78</b>	<b>+118.19</b>
<b>C. Provision allowed for—</b>			
(i) Revision of pay and emoluments of State Government employees, teachers and local body employees	38.75	35.17	—3.58
(ii) Upgradation of standards of Administration			
(a) General Administration	—	—	—
(b) Administration of Justice	—	—	—
(c) Police	10.55	10.55	—
(d) Jails	—	—	—
(e) Primary Education	—	6.78	+6.78
(f) Medical & Public Health	—	—	—
(g) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	—	—	—
<b>TOTAL</b>	<b>10.55</b>	<b>17.33</b>	<b>+6.78</b>
<b>TOTAL—NON-PLAN REVENUE GAP (A—B—C)</b>	<b>—347.27</b>	<b>—232.28</b>	<b>+114.99</b>

(1) Receipts from forests have been reassessed on the basis of 1972-73 preliminary actuals. Besides, credit has also been taken for Rs. 7 crores by way of realisation of outstanding arrears of royalties from forests.

(2) Transport subsidy from the Centre is expected to continue and hence credit has been taken.

## Government of Kerala

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>A. Revenue Receipts</b>			
1. Tax Revenues . . . . .	517.26	526.74	+9.48
2. Non-Tax Revenues			
(i) Interest Receipts			
(a) State Electricity Board . . . . .	23.05	35.87	+12.82
(b) Other Commercial Departments . . . . .	10.71	2.92	-7.79
(c) Loans to others (on existing loans outstanding at the end of 1973-74) . . . . .	10.40	10.67	+0.27
(ii) Interest on fresh loans . . . . .	3.20	—	-3.20
(iii) Other Receipts . . . . .	116.10	145.10	+29.00
3. Non-Plan Grants from Centre . . . . .	7.50	—	-7.50
4. Transfer from Funds . . . . .	5.00	—	-5.00
TOTAL—REVENUE RECEIPTS (A) . . . . .	693.22	721.30	+28.08
<b>B. Non-Plan Expenditure on Revenue Account</b>			
1. Non-Developmental Expenditure			
(i) Interest payments on existing loans outstanding at the end of 1973-74			
(a) Central Government . . . . .	68.62	76.42	+7.80
(b) Others (including interest on Provident Fund, other deposits etc.) . . . . .	40.88	36.65	-4.23
(ii) Interest payments on fresh loans . . . . .	44.90	—	-44.90
(iii) Appropriation for reduction or avoidance of Debt (including fresh borrowings) . . . . .	24.80	—	-24.80
(iv) Other Non-Developmental expenditure . . . . .	291.10	222.41	-68.69
2. Developmental Expenditure			
(i) Education . . . . .	510.16	426.05(1)	-84.11
(ii) Medial & Public Health . . . . .	145.75	102.01	-43.74
(iii) Public Works (including maintenance of roads and buildings)			
(a) Provision for maintenance of buildings . . . . .	5.01	9.55	+4.54
(b) Provision for maintainance of roads . . . . .	35.93	34.76	-1.17
(c) Other Expenditure . . . . .	35.91	13.35	-22.56
TOTAL . . . . .	76.85	57.66	-19.19
(iv) Other Developmental Expenditure . . . . .	183.44	118.06(2)	-65.38
TOTAL—DEVELOPMENTAL . . . . .	916.20	703.78	-212.42
3. Committed Expenditure on Fourth Plan Schemes . . . . .	100.37	92.01	-8.36
4. Transfer to Funds . . . . .	5.00	—	-5.00
TOTAL NON-PLAN EXPENDITURE ON REVENUE ACCOUNT (B) . . . . .	1491.87	1131.27	-360.60
NON—PLAN REVENUE GAP (A—B) . . . . .	-798.65	-409.97	+388.68

## Government of Kerala

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>C. Provision allowed for</b>			
(i) Revision of pay and emoluments of State Government employees, teachers and local body employees . . . . .	95.37	63.47	-31.90
(ii) Upgradation of standards of Administration			
(a) General Administration . . . . .	—	1.92	+1.92
(b) Administration of Justice . . . . .	—	—	—
(c) Jails . . . . .	—	0.77	+0.77
(d) Police . . . . .	—	3.84	+3.84
(e) Primary Education . . . . .	—	—	—
(f) Medical and Public Health . . . . .	—	—	—
(g) Welfare of Scheduled Castes, Scheduled Tribes, and other backward classes . . . . .	—	—	—
<b>TOTAL</b> . . . . .	—	6.53	+6.53
<b>TOTAL—NON-PLAN REVENUE GAP</b> . . . . .	-894.02	-479.97	+414.05

(1) Provision of Rs. 61.55 crores on account of abolition of shift system and improvement of teacher-pupil ratio has not been conceded as these should be accommodated in the Plan.

(2) *Land Reforms* :—Only a sum of Rs. 10.09 crores allowed in the reassessment of forecast in respect of staff already in position in connection with the implementation of Land Reforms.

## Government of Madhya Pradesh

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>A. Revenue Receipts</b>			
1. Tax Revenues . . . . .	676.67	736.53	+59.86
2. Non Tax Revenues			
(i) Interest Receipts . . . . .	103.13	108.12	+4.99
(a) State Electricity Board . . . . .	31.30	31.30	—
(b) Other Commercial Departments . . . . .	59.00	59.00	—
(c) Loans to others (on existing loans outstanding at the end of 1973-74) . . . . .	12.83	17.82	+4.99
(ii) Interest on fresh loans . . . . .	16.84	—	-16.84
(iii) Other Receipts . . . . .	193.42	295.08(1)	+101.66
3. Non-Plan Grants from Centre . . . . .	10.31	—	-10.31
4. Transfer from Funds . . . . .	—	—	—
<b>TOTAL—REVENUE RECEIPTS</b> . . . . .	1000.37	1139.73	+139.36
<b>B. Non-Plan Expenditure on Revenue Account</b>			
1. Non-Developmental Expenditure			
(i) Interest payments on existing loans outstanding at the end of 1973-74			
(a) Central Government . . . . .	80.78	87.10	+6.32
(b) Others (including interest on Provident Fund, other deposits etc.) . . . . .	25.87	23.87	-2.00
(ii) Interest payments on fresh loans . . . . .	120.79	—	-120.79
(iii) Appropriation for reduction or avoidance of Debt (including fresh borrowings) . . . . .	32.19	—	-32.19
(iv) Other Non-Developmental Expenditure . . . . .	367.75	327.55	-40.20
<b>TOTAL—NON-DEVELOPMENTAL</b> . . . . .	627.38	438.52	-188.86

## Government of Madhya Pradesh

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>2. Developmental Expenditure</b>			
(i) Education . . . . .	386.30	340.72	-45.58
(ii) Medical & Public Health . . . . .	92.59	96.84	+4.25
<b>(iii) Public Works (including maintenance of roads and buildings)</b>			
(a) Provision for maintenance of buildings . . . . .	32.15	16.55	-15.60
(b) Provision for maintenance of roads . . . . .	80.02	77.80	-2.22
(c) Other Expenditure . . . . .	22.57	14.27	-8.30
<b>TOTAL</b> . . . . .	<b>134.74</b>	<b>108.62</b>	<b>-26.12</b>
(iv) Other Developmental Expenditure . . . . .	231.37	199.17 <sup>(2),(3)</sup>	-32.20
<b>TOTAL—DEVELOPMENTAL</b> . . . . .	<b>845.00</b>	<b>745.35</b>	<b>-99.65</b>
3. Committed Expenditure on Fourth Plan Schemes . . . . .	177.92	167.79	-10.13
4. Transfer to Funds . . . . .	—	—	—
5. Fresh Expenditure . . . . .	158.42	*	-158.42
<b>TOTAL—NON-PLAN EXPENDITURE ON REVENUE ACCOUNT</b> . . . . .	<b>1808.72</b>	<b>1351.66</b>	<b>-457.06</b>
<b>NON-PLAN REVENUE GAP (A—B)</b> . . . . .	<b>-808.35</b>	<b>-211.93</b>	<b>+596.42</b>
<b>C. Provision allowed for</b>			
(i) Revision of pay and emoluments of State Government employees, teachers and local body employees . . . . .	136.75	171.12	+34.37
<b>(ii) Upgradation of Standards of Administration</b>			
(a) General Administration . . . . .	—	12.27	+12.27
(b) Administration of justice . . . . .	—	1.62	+1.62
(c) Jails . . . . .	—	1.88	+1.88
(d) Police . . . . .	—	3.99	+3.99
(e) Primary Education . . . . .	—	7.38	+7.38
(f) Medical & Public Health . . . . .	—	18.51	+18.51
(g) Welfare of Scheduled Castes, Scheduled Tribes, and other backward classes . . . . .	—	4.69	+4.69
<b>TOTAL</b> . . . . .	<b>—</b>	<b>50.34</b>	<b>+50.34</b>
<b>TOTAL—NON-PLAN REVENUE GAP</b> . . . . .	<b>-945.10</b>	<b>(-)-433.39</b>	<b>+511.71</b>

\*Out of the fresh expenditure proposed, only Rs. 1.81 crores relating to revision of rates of hostel stipends to Scheduled Caste/Tribe students (orders issued on 12-4-1973) have been admitted and shown under normal developmental expenditure.

- (1) Improvement in non-tax revenues is mainly due to increase in the estimates of receipts from forest dues (Rs. 78.92 crores). Net profit of Rs. 8.53 crores on State trading operations assumed by the State Government in the capital account has been transferred to revenue account and realisation of 50 per cent of the arrears in respect of forest dues (Rs. 5.92 crores) assumed.
- (2) The provision of Rs. 16.31 crores sought by the State Government for subsidy to panchayati raj institutions has not been allowed as this represents a contingent liability.
- (3) Provision of Rs. 20 crores included by the State Government in the forecast as expenditure on capital outlay on public works has been disallowed as this should form part of the State Plan.

## Government of Maharashtra

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>A. Revenue Receipts</b>			
1. Tax Revenues . . . . .	2090.20	2220.75(1)	+130.55
2. Non-Tax Revenues			
(i) Interest Receipts			
(a) State Electricity Board . . . . .	60.33	40.81	-19.52
(b) Other Commercial Departments . . . . .	114.63	114.63	—
(c) Loans to others (on existing loans outstanding at the end of 1973-74) . . . . .	41.82	55.62	+13.80
(ii) Interest on fresh lendings . . . . .	18.53	—	-18.53
(iii) Other Receipts . . . . .	237.79	280.98	+43.19
3. Non-Plan Grants from Centre . . . . .	31.76	—	-31.76
4. Transfer from Funds . . . . .	—	—	—
TOTAL—REVENUE RECEIPTS . . . . .	2595.06	2712.79	+117.73
<b>B. Non-Plan Expenditure on Revenue Account</b>			
1. Non-Developmental Expenditure			
(i) Interest payments on existing loans outstanding at the end of 1973-74			
(a) Central Government . . . . .	127.45	140.59	+13.14
(b) Others (including interest on Provident Fund, other deposits etc.) . . . . .	104.12	105.69	+1.57
(ii) Interest payments on fresh borrowings . . . . .	91.19	—	-91.19
(iii) Appropriation for reduction or avoidance of Debt (including fresh borrowings) . . . . .	391.54	—	-391.54
(iv) Other Non-Developmental expenditure . . . . .	783.68	770.71	-12.97
TOTAL—NON-DEVELOPMENTAL . . . . .	1497.98	1016.99	-480.99
2. Developmental Expenditure			
(i) Education . . . . .	561.88	584.38	+22.50
(ii) Medical & Public Health . . . . .	210.39	196.43	-13.96
(iii) Public Works (including maintenance of roads and buildings)			
(a) Provision for maintenance of buildings . . . . .	22.58	14.70	-7.88
(b) Provision for maintenance of roads . . . . .	48.02	68.07	+20.05
(c) Other Expenditure . . . . .	9.43	44.79	+35.36
TOTAL . . . . .	80.03	127.56	+47.53
(iv) Other Developmental Expenditure . . . . .	327.08	296.56	-30.52
TOTAL—DEVELOPMENTAL . . . . .	1179.38	1204.93	+25.55
3. Committed Expenditure on Fourth Plan Schemes . . . . .	248.95	207.70	-41.25
4. Transfer to Funds . . . . .	247.54	117.81	-129.73
5. Fresh Expenditure . . . . .	233.50	—(2)	-233.50
TOTAL—NON-PLAN EXPENDITURE ON REVENUE ACCOUNT . . . . .	3407.35	2547.43	-859.92
NON-PLAN REVENUE GAP (A—B) . . . . .	-812.29	+165.36	+977.65

## Government of Maharashtra

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<i>C. Provision allowed for</i>			
(i) Revision of pay and emoluments of State Government employees, teachers and local body employees . . . . .	—	124.84	+124.84
(ii) Upgradation of standards of Administration			
(a) General Administration . . . . .	—	—	—
(b) Police . . . . .	—	—	—
(c) Jails . . . . .	—	0.30	+0.30
(d) Primary Education . . . . .	—	—	—
(e) Medical & Public Health . . . . .	—	—	—
(f) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes . . . . .	—	3.33	+3.33
TOTAL . . . . .	—	3.63	+3.63
TOTAL—NON-PLAN REVENUE GAP . . . . .	—812.29	+36.89	+849.18

- (1) The increase in tax revenues is mainly in respect of receipts from State excise duties (Rs. 60 crores) following introduction in 1973-74 of the "country liquor" scheme.
- (2) The provision of Rs. 210 crores as compensation to local bodies due to abolition of octroi duty has been disallowed as this decision has not been implemented.

## Government of Manipur

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<i>A. Revenue Receipts</i>			
1. Tax Revenues . . . . .	5.66	5.66	—
2. Non-Tax Revenues			
(i) Interest Receipts			
(a) State Electricity Board . . . . .	—	—	—
(b) Other Commercial Departments . . . . .	—	—	—
(c) Loans to others (on existing loans outstanding at the end of 1973-74) . . . . .	4.64	0.75 <sup>(1)</sup>	—3.89
(ii) Interest on fresh loans . . . . .	—	—	—
(iii) Other Receipts . . . . .	—3.69	3.05	+6.74
3. Non-Plan Grants from Centre . . . . .	—	—	—
4. Transfer from Funds . . . . .	—	—	—
TOTAL—REVENUE RECEIPTS . . . . .	6.61	9.46	+2.85

## Government of Manipur

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>B. Non-Plan Expenditure on Revenue Account—</b>			
<b>1. Non-Developmental Expenditure</b>			
(i) Interest payments on existing loans outstanding at the end of 1973-74			
(a) Central Government	7.80	9.60	+1.80
(b) Others (including interest on Provident Fund, other deposits etc.)	0.71	0.45	-0.26
(ii) Interest payments on fresh loans	5.10	—	-5.10
(iii) Appropriation for reduction or avoidance of Debt (including fresh borrowings)	—	—	—
(iv) Other Non-Developmental expenditure	55.52	53.09	-2.43
<b>2. Developmental Expenditure—</b>			
(i) Education	28.48	29.30	+0.82
(ii) Medical & Public Health	5.10	5.62	+0.52
(iii) Public Works (including maintenance of roads and buildings)			
(a) Provision for maintenance of buildings	7.27	1.40	+3.23
(b) Provision for maintenance of roads		6.52	
(c) Other Expenditure		2.58	
TOTAL	7.27	10.50	+3.23
(iv) Other Developmental Expenditure	5.94	5.99	+0.05
TOTAL—DEVELOPMENTAL	46.79	51.41	+4.62
3. Committed Expenditure on Fourth Plan Schemes	22.26	16.90	-5.36
4. Transfer to Funds	—	—	—
5. Fresh Expenditure	2.78(*)	—	-2.78
TOTAL—NON-PLAN EXPENDITURE ON REVENUE ACCOUNT	140.96	131.45	-9.51
NON-PLAN REVENUE GAP (A—B)	-134.35	-121.99	+12.36
<b>C. Provision allowed for—</b>			
(i) Revision of pay and emoluments of State Government employees, teachers and local body employees	1.70	4.92	+3.22
(ii) Upgradation of Standards of Administration			
(a) General Administration	—	0.75	+0.75
(b) Administration of Justice	—	—	—
(c) Jails	—	—	—
(d) Police	—	0.35	+0.35
(e) Primary Education	—	—	—
(f) Medical & Public Health	—	—	—
(g) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	—	—	—
TOTAL	—	1.10	+1.10
TOTAL—NON-PLAN REVENUE GAP	-136.05	-128.01	+8.04

(1) Present level of receipts is only Rs. 11 lakhs a year. Consequently on a realistic basis only Rs. 75 lakhs have been assumed for the five years 1974-75 to 1978-79.

(\*) Provision for new buildings, modernisation of police etc., not allowed. Additional expenditure under 'Education' also disallowed in view of the higher growth rate allowed under item B 2(i). Provision for the remaining items has been allowed under upgradation of standards of Administration to the extent the Commission considered it necessary.



## Government of Meghalaya

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>A. Revenue Receipts—</b>			
1. Tax Revenues . . . . .	4.50	5.51	+1.01
2. Non Tax Revenues			
(i) Interest Receipts			
(a) State Electricity Board . . . . .	—	—	—
(b) Other Commercial Departments . . . . .	—	—	—
(c) Loans to others (on existing loans outstanding at the end of 1973-74). . . . .	0.29	0.14	-0.15
(ii) Interest on fresh loans . . . . .	0.02	—	-0.02
(iii) Other Receipts . . . . .	2.91	3.51	+0.60
3. Non-Plan Grants from Centre . . . . .	9.44	—	-9.44
4. Transfer from Funds . . . . .	—	—	—
<b>TOTAL—REVENUE RECEIPTS (A)</b>	<b>17.16</b>	<b>9.16</b>	<b>-8.00</b>
<b>B. Non-Plan Expenditure on Revenue Account—</b>			
1. Non Developmental Expenditure	42.91	27.23	-15.68
(i) Interest payments on existing loans outstanding at the end of 1973-74			
(a) Central Government . . . . .	4.13	4.01	-0.12
(b) Others (including interest on Provident Fund, other deposits etc.) . . . . .	0.87	1.27	+0.40
(ii) Interest payments on fresh loans . . . . .	1.72	—	-1.72
(iii) Appropriation for reduction or avoidance of debt (including fresh borrowings) . . . . .	1.98	—	-1.98
(iv) Other Non-Developmental expenditure . . . . .	34.21	21.95 <sup>(1)</sup>	-12.26
2. Developmental Expenditure			
(i) Education . . . . .	11.67	11.30	-0.37
(ii) Medical & Public Health . . . . .	7.34	6.15	-1.19
(iii) Public Works (including maintenance of roads and buildings)			
(a) Provision for maintenance of buildings . . . . .	0.63	0.95	
(b) Provision for maintenance of roads . . . . .	16.22	9.00	
(c) Other Expenditure . . . . .	—	5.53	
<b>TOTAL</b>	<b>16.85</b>	<b>15.48</b>	<b>-1.37</b>
(iv) Other Developmental Expenditure . . . . .	8.35	8.09	-0.26
<b>TOTAL—DEVELOPMENTAL</b>	<b>44.21</b>	<b>41.02</b>	<b>-3.19</b>
3. Committed Expenditure on Fourth Plan Schemes . . . . .	31.37	24.30	-7.07
4. Transfer to Funds . . . . .	—	—	—
5. Fresh Expenditure . . . . .	—	—	—
<b>TOTAL—NON-PLAN EXPENDITURE ON REVENUE ACCOUNT (B)</b>	<b>118.49</b>	<b>92.55</b>	<b>-25.94</b>
<b>NON-PLAN REVENUE GAP (A—B)</b>	<b>-101.33</b>	<b>-83.39</b>	<b>+17.94</b>
<b>C. Provision allowed for—</b>			
(i) Revision of pay and emoluments of State Government employees, teachers and local body employees . . . . .	—	2.63 <sup>(2)</sup>	+2.63
(ii) Upgradation of standards of Administration			
(a) General Administration . . . . .	2.70	1.30	-1.40
(b) Administration of Justice . . . . .	0.50	0.20	-0.30
(c) Jails . . . . .	0.10	—	-0.10
(d) Police . . . . .	—	—	—
(e) Primary Education . . . . .	—	—	—
(f) Medical & Public Health . . . . .	—	—	—
(g) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes . . . . .	—	—	—
<b>TOTAL</b>	<b>3.30</b>	<b>1.50<sup>(3)</sup></b>	<b>-1.80</b>
<b>TOTAL—NON-PLAN REVENUE GAP</b>	<b>-104.63</b>	<b>-87.52</b>	<b>+17.11</b>

(1) Food subsidy and specific additional provision for grant-in-aid to district councils have been disallowed.

(2) The State Government have not effected any increase in the pay and dearness allowance after 1-1-1972 and have not included in their forecast any provision for further revision of pay and dearness allowance. Rs. 2.63 crores have been provided by the Commission on the basis of the norms laid down by it.

(3) Provision for new buildings has been disallowed. Such expenditure should be accommodated in the Plan.

## Government of Mysore

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>A. Revenue Receipts—</b>			
1. Tax Revenues	775.39	862.94	+87.55
2. Non-Tax Revenues			
(i) Interest Receipts			
(a) State Electricity Board	—	9.41	+9.41
(b) Other Commercial Departments	125.71	125.71	—
(c) Loans to others (on existing loans outstanding at the end of 1973-74)	32.70	66.11	+33.41
(ii) Interest on fresh lendings	4.57	—	(-)4.57
(iii) Other Receipts	113.01	181.14	+68.13
3. Non-Plan Grants from Centre	2.50	—	(-)2.50
4. Transfer from Funds	—	—	—
<b>TOTAL—REVENUE RECEIPTS</b>	<b>1053.88</b>	<b>1245.31</b>	<b>+191.43</b>
<b>B. Non-Plan Expenditure on Revenue Account</b>			
1. Non-Developmental Expenditure			
(i) Interest payments on existing loans outstanding at the end of 1973-74			
(a) Central Government	85.92	96.02	+10.10
(b) Others (including interest on Provident Fund, other deposits etc.)	51.60	51.60	—
(ii) Interest payments on fresh borrowings	60.93	—	(-)60.93
(iii) Appropriation for reduction or avoidance of Debt (including fresh borrowings)	106.69	—	(-)106.69
(iv) Other Non-Developmental expenditure	529.04	308.53(1),(2)	(-)220.51
<b>TOTAL—NON-DEVELOPMENTAL</b>	<b>834.18</b>	<b>456.15</b>	<b>(-)378.03</b>
2. Developmental Expenditure			
(i) Education	416.84	344.24	(-)72.60
(ii) Medical & Public Health	112.36	95.60	(-)16.76
(iii) Public Works (including maintenance of roads and buildings)			
(a) Provision for maintenance of buildings	15.35	10.85	-4.50
(b) Provision for maintenance of roads	35.85	64.43	+28.58
(c) Other Expenditure	47.36	35.50	-11.86
<b>TOTAL</b>	<b>98.56</b>	<b>110.78</b>	<b>+12.22</b>
(iv) Other Developmental Expenditure	287.61	201.52	(-)86.09
<b>TOTAL—DEVELOPMENTAL</b>	<b>915.37</b>	<b>752.14</b>	<b>(-)163.23</b>
3. Committed Expenditure on Fourth Plan Schemes	80.29	82.04	+1.75
4. Transfer to Funds	—	—	—
5. Fresh Expenditure	50.00	—	(-)50.00
<b>TOTAL—NON-PLAN EXPENDITURE ON REVENUE ACCOUNT</b>	<b>1879.84</b>	<b>1290.33</b>	<b>(-)589.51</b>
<b>NON-PLAN REVENUE GAP (A—B)</b>	<b>(-)825.96</b>	<b>(-)45.02</b>	<b>(+)780.94</b>
<b>C. Provision allowed for:—</b>			
(i) Revision of pay and emoluments of State government employees, teachers and local body employees.		79.43	+79.43
(ii) Upgradation of standards of Administration			
(a) General Administration		7.02	+7.02
(b) Police		16.53	+16.53
(c) Jails		1.76	+1.76
(d) Primary Education		..	..
(e) Medical & Public Health		1.14	+1.14
(f) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes		..	..
<b>TOTAL :</b>		<b>26.45</b>	<b>+26.45</b>
<b>TOTAL—NON-PLAN REVENUE GAP</b>	<b>-825.96</b>	<b>-150.90</b>	<b>+675.06</b>

(1) Provision proposed by the State Government for compensation to local bodies on abolition of octroi duty equalisation and incentive grants to local bodies have been disallowed, as these proposals do not appear to have been implemented.

(2) Provision of Rs. 5 crores for food subsidy disallowed.

## Government of Nagaland

(Rs. crores)

	State Fore- cast	Reassessed Estimate	Variation
<b>A. Revenue Receipts</b>			
1. Tax Revenues . . . . .	7.34	8.20	+1.86
2. Non Tax Revenues			
(i) Interest Receipts			
(a) State Electricity Board . . . . .	..	..	..
(b) Other Commercial Departments . . . . .	..	..	..
(c) Loans to others (on existing loans outstanding at the end of 1973-74) . . . . .	1.60	1.60	..
(ii) Interest on fresh loans . . . . .	..	..	..
(iii) Other Receipts . . . . .	4.73	5.79	+1.06
3. Non-Plan Grants from Centre . . . . .	..	..	..
4. Transfer from Funds . . . . .	..	..	..
<b>TOTAL REVENUE RECEIPTS</b>	<b>13.67</b>	<b>15.59</b>	<b>+1.92</b>
<b>B. Non Plan-Expenditure on Revenue Account</b>			
1. Non-Developmental Expenditure			
(i) Interest payments on existing loans outstanding at the end of 1973-74			
(a) Central Government . . . . .	5.74	5.51	-0.23
(b) Others (including interest on Provident Fund, other deposits etc.) . . . . .	1.06	1.02	-0.04
(ii) Interest payments on fresh loans . . . . .	..	..	..
(iii) Appropriation for reduction or avoidance of Debt (including fresh borrowings) . . . . .	0.98	..	-0.98
(iv) Other Non-Developmental expenditure . . . . .	63.61	61.71	-1.90
2. Developmental Expenditure			
(i) Education . . . . .	19.33	18.76	-0.57
(ii) Medical & Public Health . . . . .	9.86	11.15	+1.29
(iii) Public Works (including maintenance of roads and buildings)			
(a) Provision for maintenance of buildings . . . . .	5.31	3.35	-1.96
(b) Provision for maintenance of roads . . . . .	9.99	9.72	+8.51
(c) Other Expenditure . . . . .		8.78	
<b>TOTAL</b> . . . . .	<b>15.30</b>	<b>21.85</b>	<b>+6.55</b>
(iv) Other Developmental Expenditure . . . . .	11.49	10.15	-1.34
<b>TOTAL—DEVELOPMENTAL</b>	<b>55.98</b>	<b>61.91</b>	<b>+5.93</b>
3. Committed Expenditure on Fourth Plan Schemes . . . . .	13.80	13.31	-0.49
4. Transfer to Funds . . . . .	..	..	..
5. Fresh Expenditure . . . . .	18.26	0.50 <sup>(1)</sup>	-17.76
<b>TOTAL NON-PLAN EXPENDITURE ON REVENUE ACCOUNT</b>	<b>159.43</b>	<b>143.96</b>	<b>-15.47</b>
<b>NON-PLAN REVENUE GAP (A—B)</b>	<b>-145.76</b>	<b>-128.37</b>	<b>+17.39</b>

## Government of Nagaland

(Rs. crores)

	State Fore- cast	Reassessed Estimate	Variation
<b>C. Provision allowed for—</b>			
(i) Revision of pay and emoluments of State Government employees, teachers and local body employees.	5.00	6.64	+1.64
(ii) Upgradation of standards of Administration			
(a) General Administration	..	0.46 <sup>(a)</sup>	+0.46
(b) Administration of Justice	..	0.05	+0.05
(c) Jails	..	..	..
(d) Police	..	0.15	+0.15
(e) Primary Education	..	..	..
(f) Medical & Public Health	..	..	..
(g) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	..	..	..
<b>TOTAL</b>	<b>..</b>	<b>0.66</b>	<b>+0.66</b>
<b>TOTAL NON-PLAN REVENUE GAP</b>	<b>—150.76</b>	<b>—135.67</b>	<b>+15.09</b>

- (1) Provision for raising of two additional battalions of armed police and upgradation of police Training School not allowed. Provision for improvement of air-ports, development subsidy to village councils and new buildings have also not been allowed; they should be included in the Plan. Provision allowed for Rs. 50 lakhs on account of expenditure on rehabilitation of surrendered hostiles.
- (2) Provision has been allowed for Fire Services (Rs. 30 lakhs), Land Records (Rs. 10 lakhs) and Board of Secondary Education (Rs. 6 lakhs).

*Upgradation of standards of administration* : The Following provisions have been allowed

	(Rs. crores)
Fire Services	0.30
Police	0.15
Land records	0.10
Board of Secondary Education	0.06
Separation of Executive and Judiciary	0.05
<b>TOTAL</b>	<b>0.66</b>

## Government of Orissa

(Rs. crores)

	State Fore- cast	Reassessed Estimate	Variation
<b>A. Revenue Receipts</b>			
1. Tax Revenues	223.71	243.48	+19.77
2. Non Tax Revenues			
(i) Interest Receipts	68.01	54.19	—13.82
(a) State Electricity Board	20.55	12.39	—8.16
(b) Other Commercial Departments	37.19	37.19	..
(c) Loans to others (on existing loans outstanding at the end of 1973-74)	10.27	4.61	—5.66
(ii) Interest on fresh loans	14.59	..	—14.59
(iii) Other Receipts	45.73	74.55	+28.82
3. Non-Plan Grants from Centre.	3.24	..	—3.24
4. Transfer from Funds	..	..	..
<b>TOTAL REVENUE RECEIPTS</b>	<b>355.28</b>	<b>372.22</b>	<b>+16.94</b>

## Government of Orissa

(Rs. crores)

	State Fore- cast	Reassessed Estimate	Variation
<b>B. Non-Plan Expenditure on Revenue Account</b>			
<b>1. Non-Developmental Expenditure</b>			
(i) Interest payments on existing loans outstanding at the end of 1973-74			
(a) Central Government	100.64	113.34	+12.70
(b) Others (including interest on Provident Fund, other deposits etc.)	32.05	34.03	+1.98
(ii) Interest payments on fresh loans	69.85	..	-69.85
(iii) Appropriation for reduction or avoidance of Debt (including fresh borrowings)	39.08	..	-39.08
(iv) Other Non-Developmental expenditure	226.33	201.65	-24.68
<b>TOTAL—NON-DEVELOPMENTAL</b>	<b>467.95</b>	<b>349.02</b>	<b>-118.93</b>
<b>2. Developmental Expenditure</b>			
(i) Education	150.09	161.05	+10.96
(ii) Medical & Public Health	54.96	57.24	+2.28
(iii) Public Works (including maintenance of roads and buildings)			
(a) Provision for maintenance of buildings	12.34	10.50	-1.84
(b) Provision for maintenance of roads	28.95	24.20	-4.75
(c) Other Expenditure	20.37	20.00	-0.37
<b>TOTAL</b>	<b>61.66</b>	<b>54.70</b>	<b>-6.96</b>
(iv) Other Developmental Expenditure	125.57	114.44	-11.13
<b>TOTAL—DEVELOPMENTAL</b>	<b>392.28</b>	<b>387.43</b>	<b>-4.85</b>
3. Committed Expenditure on Fourth Plan Schemes	82.04	82.37	+0.33
4. Transfer to Funds	..	..	..
5. Fresh Expenditure	125.72	..	-125.72
<b>TOTAL NON-PLAN EXPENDITURE ON REVENUE ACCOUNT</b>	<b>1067.99</b>	<b>818.82</b>	<b>-249.17</b>
<b>NON-PLAN REVENUE GAP (A—B)</b>	<b>-712.71</b>	<b>-446.60</b>	<b>+266.11</b>
<b>C. Provision allowed for—</b>			
(i) Revision of pay and emoluments of State Government employees, teachers and local body employees	38.25	73.66	35.41
(ii) Upgradation of Standards of Administration			
(a) General Administration	..	..	..
(b) Administration of Justice	..	2.04	+2.04
(c) Jails	..	0.79	+0.79
(d) Police	..	11.88	+11.88
(e) Primary Education	..	27.60	+27.60
(f) Medical & Public Health	..	7.35	+7.35
(g) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	..	7.40	+7.40
<b>TOTAL</b>	<b>..</b>	<b>57.06</b>	<b>+57.06</b>
<b>TOTAL NON-PLAN REVENUE GAP</b>	<b>-750.96</b>	<b>-577.32</b>	<b>+173.64</b>

## Government of Punjab

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>A. Revenue Receipts</b>			
1. Tax Revenues . . . . .	672.37	752.07	+79.70
2. Non Tax Revenues			
(i) Interest Receipts			
(a) State Electricity Board . . . . .	—	73.00	+73.00
(b) Other Commercial Departments . . . . .	43.41	43.41	—
(c) Loans to others (on existing loans outstanding at the end of 1973-74) . . . . .	19.35	19.35	—
(ii) Interest on fresh lendings . . . . .	10.27	—	—10.27
(iii) Other Receipts . . . . .	39.43	60.84	+21.41
3. Non-Plan Grants from Centre . . . . .	26.25	—	—26.25
4. Transfer from Funds . . . . .	—	—	—
<b>TOTAL REVENUE RECEIPTS</b>	<b>811.08</b>	<b>948.67</b>	<b>+137.59</b>
<b>B. Non-Plan Expenditure on Revenue Account</b>			
1. Non-Developmental Expenditure			
(i) Interest payments on existing loans outstanding at the end of 1973-74			
(a) Central Government . . . . .	52.01	48.72	—3.29
(b) Others (including interest on Provident Fund, other deposits etc.) . . . . .	25.86	25.42	—0.44
(ii) Interest payments on fresh borrowings . . . . .	41.43	—	—41.43
(iii) Appropriation for reduction or avoidance of Debt (including fresh borrowings) . . . . .	24.31	—	—24.31
(iv) Other Non-Developmental expenditure . . . . .	185.01	188.02	+ 3.01
<b>TOTAL—NON-DEVELOPMENTAL</b>	<b>328.62</b>	<b>362.16</b>	<b>—66.46</b>
2. Developmental Expenditure			
(i) Education . . . . .	184.64	193.84	+9.20
(ii) Medical & Public Health . . . . .	48.98	51.78	+2.80
(iii) Public Works (including maintenance of roads and buildings)			
(a) Provision for maintenance of buildings . . . . .	7.05	8.30	+1.25
(b) Provision for maintenance of roads . . . . .	25.70	14.31	—11.39
(c) Other Expenditure . . . . .	5.01	24.54	+19.53
<b>TOTAL . . . . .</b>	<b>37.76</b>	<b>47.15</b>	<b>+9.39</b>
(iv) Other Developmental Expenditure . . . . .	96.22	74.05	—22.17
<b>TOTAL—DEVELOPMENTAL</b>	<b>367.60</b>	<b>366.82</b>	<b>—0.78</b>
3. Committed Expenditure on Fourth Plan Schemes . . . . .	117.74	98.23	—19.51
4. Transfer to Funds . . . . .	—	—	—
5. Fresh Expenditure . . . . .	55.32	3.46(1)	—51.86
<b>TOTAL NON-PLAN EXPENDITURE ON REVENUE ACCOUNT</b>	<b>869.28</b>	<b>730.67</b>	<b>—138.61</b>
<b>NON-PLAN REVENUE GAP (A—B)</b>	<b>—58.20</b>	<b>+218.00</b>	<b>+276.20</b>
<b>C. Provision allowed for—</b>			
(i) Revision of pay and emoluments of State Governments employees, teachers and local body employees . . . . .	—	31.55	+31.55
(ii) Upgradation of standards of Administration . . . . .			
(a) General Administration . . . . .	—	—	—
(b) Police . . . . .	—	—	—
(c) Primary Education . . . . .	—	7.02	+7.02
(d) Medical & Public Health . . . . .	—	—	—
(e) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes . . . . .	—	6.92	+6.92
<b>TOTAL . . . . .</b>	<b>—</b>	<b>13.94</b>	<b>+13.94</b>
<b>TOTAL NON-PLAN REVENUE GAP</b>	<b>—58.20</b>	<b>+172.51</b>	<b>+230.71</b>

(1) Fresh expenditure has been omitted except for Rs. 3.36 crores for expenditure on a new district already created by the State Government and Rs. 10 lakhs for House Rent Allowance sanctioned for staff at Ropar.

## Government of Rajasthan

	State Forecast	Reassessed Estimate	(Rs. crores) Variation
<b>A. Revenue Receipts</b>			
1. Tax Revenues . . . . .	503.58	498.58	-5.00
2. Non Tax Revenues . . . . .	129.77	231.68	+101.91
(i) Interest Receipts . . . . .	85.01	132.81	+47.80
(a) State Electricity Board . . . . .	7.32	49.79	+42.47
(b) Other Commercial Departments . . . . .	68.39	68.39	—
(c) Loans to others (on existing loans outstanding at the end of 1973-74) . . . . .	9.30	14.63	+5.33
(ii) Interest on fresh Loans . . . . .	—	—	—
(iii) Other Receipts . . . . .	44.76	98.87 <sup>(1)</sup> ,/(2)	+54.11
3. Non-Plan Grants from Centre . . . . .	1.45	—	-1.45
4. Transfer from Funds . . . . .	27.55	—	-27.55
<b>TOTAL REVENUE RECEIPTS . . . . .</b>	<b>662.35</b>	<b>730.26</b>	<b>+67.91</b>
<b>B. Non-Plan Expenditure on Revenue Account</b>			
1. Non-Developmental Expenditure			
(i) Interest payments on existing loans outstanding at the end of 1973-74 . . . . .	199.20	213.29	+14.09
(a) Central Government . . . . .	144.72	161.26	+16.54
(b) Others (including interest on Provident Fund, other deposits etc). . . . .	54.48	52.03	-2.45
(ii) Interest payments on fresh loans . . . . .	45.00	—	-45.00
(iii) Appropriation for reduction or avoidance of Debt (including fresh borrowings) . . . . .	57.80	—	-57.80
(iv) Other Non-Developmental expenditure . . . . .	268.98	292.00	+23.02
<b>TOTAL NON-DEVELOPMENTAL . . . . .</b>	<b>570.98</b>	<b>505.29</b>	<b>-65.69</b>
2. Developmental Expenditure			
(i) Education . . . . .	258.98	267.56	+8.58
(ii) Medical & Public Health . . . . .	70.37	80.65	+10.28
(iii) Public Works (including maintenance of roads and buildings)			
(a) Provision for maintenance of buildings . . . . .	14.03	11.20	-2.83
(b) Provision for maintenance of roads . . . . .	67.60	52.20	-15.40
(c) Other Expenditure . . . . .	-2.78	12.42	+15.20
<b>TOTAL . . . . .</b>	<b>78.85</b>	<b>75.82</b>	<b>-3.03</b>
(iv) Other Developmental Expenditure . . . . .	175.15	166.93	-8.22
<b>TOTAL—DEVELOPMENTAL . . . . .</b>	<b>583.35</b>	<b>590.96</b>	<b>+ 7.61</b>
3. Committed Expenditure on Fourth Plan Schemes . . . . .	123.28	117.89	-5.39
4. Transfer to Funds . . . . .	27.55	—	-27.55
5. Fresh Expenditure . . . . .	4.56	—	-4.56
<b>TOTAL NON-PLAN EXPENDITURE ON REVENUE ACCOUNT . . . . .</b>	<b>1309.72</b>	<b>1214.14</b>	<b>-95.58</b>
NON PLAN REVENUE GAP (A—B) . . . . .	-647.37	-483.88	+163.49

## Government of Rajasthan

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<i>C. Provision allowed for—</i>			
(i) Revision of pay and emoluments of State Government employees, teachers and local body employees . . . . .	0.25	52.61	+52.36
(ii) Upgradation of standards of Administration			
(a) General Administration . . . . .	—	—	—
(b) Administration of Justice . . . . .	—	1.77	+ 1.77
(c) Police . . . . .	—	—	—
(d) Jails . . . . .	—	1.31	+1.31
(e) Primary Education . . . . .	—	11.31	+11.31
(f) Medical & Public Health . . . . .	—	—	—
(g) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes, . . . . .	—	13.04	+13.04
<b>TOTAL . . . . .</b>	<b>—</b>	<b>27.43</b>	<b>+27.43</b>
<b>TOTAL NON-PLAN REVENUE GAP (A—B—C) . . . . .</b>	<b>—647.62</b>	<b>—563.92</b>	<b>+83.70</b>

- (1) Profit on Rock Phosphate Project (Rs. 28.88 crores) treated as non-tax revenue.  
 (f) Receipts from sale of land of Rs. 12.30 crores also treated as non-tax revenue receipt.

## Government Of Tamilnadu

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<i>A. Revenue Receipts</i>			
1. Tax Revenues . . . . .	1306.74	1397.68	+90.94
2. Non Tax Revenues			
(i) Interest Receipts			
(a) State Electricity Board . . . . .	79.25	62.61	—16.64
(b) Other Commercial Departments . . . . .	54.81	54.81	—
(c) Loans to others (on existing loans outstanding at the end of 1973-74) . . . . .	41.29	39.55	—1.74
(ii) Interest on fresh loans . . . . .	19.45	—	—19.45
(iii) Other Receipts . . . . .	90.98	125.67(1)	+34.69
3. Non-Plan Grants from Centre . . . . .	11.96	—	—11.96
4. Transfer from Funds . . . . .	22.26	18.51	—3.75
<b>TOTAL REVENUE RECEIPTS . . . . .</b>	<b>1626.74</b>	<b>1698.83</b>	<b>+72.09</b>



## Government of Tamilnadu

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>B. Non-Plan Expenditure on Revenue Account</b>			
<b>1. Non-Developmental Expenditure</b>			
(i) Interest payments on existing loans outstanding at the end of 1973-74			
(a) Central Government	79.80	82.22	+2.42
(b) Others (including interest on Provident Fund, other deposits etc.)	84.51	84.51	—
(ii) Interest payments on fresh loans	77.75	—	—77.75
(iii) Appropriation for reduction or avoidance of Debt (including fresh borrowings)	81.86	—	—81.86
(iv) Other Non-Developmental Expenditure	630.15	572.68	—57.47
<b>TOTAL—I</b>	<b>954.07</b>	<b>739.41</b>	<b>—214.66</b>
<b>2. Developmental Expenditure</b>			
(i) Education	633.37	560.25	—73.12
(ii) Medical & Public Health	177.96	177.69	—0.27
(iii) Public Works (including maintenance of roads and buildings)			
(a) Provision for maintenance of buildings	13.72	9.80	—3.92
(b) Provision for maintenance of roads	124.00	66.77	—57.23
(c) Other expenditure	66.36	6.31	—60.05
<b>TOTAL :</b>	<b>204.08</b>	<b>82.88</b>	<b>—121.20</b>
(iv) Other Developmental Expenditure	271.01	247.57	—23.44
<b>Total—Developmental</b>	<b>1286.42</b>	<b>1068.39</b>	<b>—218.03</b>
3. Committed Expenditure on Fourth Plan Schemes	187.22	150.02	—37.20
4. Transfer to Funds	26.41	15.91	—10.50
5. Fresh Expenditure	62.53	—	—62.53
<b>NON-PLAN EXPENDITURE ON REVENUE ACCOUNT</b>	<b>2516.65</b>	<b>1973.73</b>	<b>—542.92</b>
<b>NON-PLAN REVENUE GAP (A—B)</b>	<b>—889.91</b>	<b>—274.90</b>	<b>+615.01</b>
<b>C. Provision allowed for—</b>			
(i) Revision of pay and emoluments of State Government employees, teachers and local body employees.	—	79.14	—79.14
(ii) Upgradation of standards of Administration.			
(a) General Administration	}	Nil	—
(b) Police			
(c) Primary Education			
(d) Medical & Public Health			
(e) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes			
<b>TOTAL</b>			
<b>TOTAL NON-PLAN REVENUE GAP</b>	<b>—889.91</b>	<b>—354.04</b>	<b>+535.87</b>

(1) Against the receipt of only Rs. 1.15 crores from investments amounting to Rs. 70 crores estimated at the end of 1973-74 in commercial and industrial undertakings the Commission has assumed net receipts of Rs. 7 crores on the basis of a minimum return of 2 per cent as in the case of other States.

## Government of Tripura

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>A. Revenue Receipts</b>			
1. Tax Revenues	3.75	4.11	+0.36
2. Non Tax Revenues			
(i) Interest Receipts			
(a) State Electricity Board	—	—	—
(b) Other Commercial Departments	3.37	—	-3.37
(c) Loans to others (on existing loans outstanding at the end of 1973-74)	0.18	1.72	+1.54
(ii) Interest on fresh lendings	0.80	—	-0.80
(iii) Other Receipts	-2.13	5.38	+7.51
3. Non-Plan Grants from Centre	—	—	—
4. Transfer from Funds	—	—	—
Total Revenue Receipts	<b>5.97</b>	<b>11.21</b>	<b>+5.24</b>
<b>B. Non-Plan Expenditure on Revenue Account</b>			
1. Non-Developmental Expenditure			
(i) Interest payments on existing loans outstanding at the end of 1973-74			
(a) Central Government	6.98	10.43	+3.45
(b) Others (including interest on Provident Fund, other deposits etc.)	0.99	0.99	—
(ii) Interest payments on fresh borrowings	9.91	—	-9.91
(iii) Appropriation for reduction or avoidance of Debt (including fresh borrowings)	0.65	—	-0.65
(iv) Other Non-Developmental expenditure	40.88	35.21	-5.67
TOTAL—NON-DEVELOPMENTAL	<b>59.41</b>	<b>46.63</b>	<b>-12.78</b>
2. Developmental Expenditure			
(i) Education	37.38	35.77	-1.61
(ii) Medical & Public Health	8.09	7.93	-0.16
(iii) Public Works (including maintenance of roads and buildings)			
(a) Provision for maintenance of buildings	2.25	2.25	—
(b) Provision for maintenance of roads		4.32	
(c) Other Expenditure	23.56	7.39	-11.85
TOTAL	<b>25.81</b>	<b>13.96</b>	<b>-11.85</b>
(iv) Other Developmental Expenditure	<b>18.93</b>	<b>16.07</b>	<b>-2.86</b>
TOTAL—Developmental	<b>90.21</b>	<b>73.73</b>	<b>-16.48</b>
3. Committed Expenditure on Fourth Plan Schemes	17.19	15.78	-1.41
4. Transfer to Funds	0.02	—	-0.02
5. Fresh Expenditure	30.72	—	-30.72
TOTAL NON-PLAN EXPENDITURE ON REVENUE ACCOUNT	<b>197.55</b>	<b>136.14</b>	<b>-61.41</b>
NON-PLAN REVENUE GAP (A—B)	<b>-191.58</b>	<b>-124.93</b>	<b>+66.65</b>
<b>C. Provision allowed for—</b>			
(i) Revision of pay and emoluments of State Government employees, teachers and local body employees	—	5.26	+5.26
(ii) Upgradation of standards of Administration			
(a) General Administration	—	1.00	+1.00
(b) Police	—	—	—
(c) Primary Education	—	1.00	+1.00
(d) Medical & Public Health	—	—	—
(e) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	—	—	—
TOTAL	<b>—</b>	<b>2.00</b>	<b>+2.00</b>
TOTAL—NON-PLAN REVENUE GAP	<b>-191.58</b>	<b>-132.19</b>	<b>+59.39</b>

## Government of Uttar Pradesh

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>A. Revenue Receipts</b>			
1. Tax Revenues . . . . .	1021.14	1147.72(1)	+126.58
2. Non-Tax Revenues			
(i) Interest Receipts			
(a) State Electricity Board . . . . .	106.23	181.79	+75.56
(b) Other Commercial Departments . . . . .	119.00	119.00	—
(c) Loans to others (on existing loans outstanding at the end of 1973-74) . . . . .	53.32	40.74	—12.58
(ii) Interest on fresh loans . . . . .	45.24	—	—45.24
(iii) Other Receipts . . . . .	162.73	209.20	+46.47
3. Non-Plan Grants from Centre . . . . .	5.47	—	—5.47
4. Transfer from Funds . . . . .	31.00	—	—31.00
<b>TOTAL REVENUE RECEIPTS . . . . .</b>	<b>1544.13</b>	<b>1698.45</b>	<b>+154.32</b>
<b>B. Non-Plan Expenditure on Revenue Account</b>			
1. Non-Developmental Expenditure			
(i) Interest payments on existing loans outstanding at the end of 1973-74			
(a) Central Government . . . . .	157.99	176.87	+18.88
(b) Others (including interest on Provident Fund, other deposits etc.) . . . . .	94.76	93.35	—1.41
(ii) Interest payments on fresh loans . . . . .	128.42	—	—128.42
(iii) Appropriation for reduction or avoidance of Debt (including fresh borrowings) . . . . .	417.26	—	417.26
(iv) Other Non-Developmental expenditure . . . . .	642.45	564.67(2)	—77.78
2. DEVELOPMENTAL EXPENDITURE			
(i) Education . . . . .	630.70	558.35	—72.35
(ii) Medical & Public Health . . . . .	134.40	148.47	+14.07
(iii) Public Works (including maintenance of roads and buildings)			
(a) Provision for maintenance of buildings . . . . .	3.35	17.50	+14.15
(b) Provision for maintenance of roads . . . . .	60.93	99.08	+38.15
(c) Other Expenditure . . . . .	30.41	65.90	+35.49
TOTAL . . . . .	<b>94.69</b>	<b>182.48</b>	<b>+87.79</b>
(iv) Other Developmental Expenditure . . . . .	307.22	300.78(3)	—6.44
TOTAL - -DEVELOPMENTAL . . . . .	<b>1157.01</b>	<b>1190.08</b>	<b>+23.07</b>
3. Committed Expenditure on Fourth Plan Schemes . . . . .	410.84	383.10	—27.74
4. Transfer to Funds . . . . .	67.25	—	—67.25
5. Fresh Expenditure . . . . .	1732.65	59.88(4)	—1672.77
<b>TOTAL NON-PLAN EXPENDITURE ON REVENUE ACCOUNT . . . . .</b>	<b>4818.63</b>	<b>2467.95</b>	<b>—2350.68</b>
<b>NON-PLAN REVENUE GAP (A—B) . . . . .</b>	<b>—3274.50</b>	<b>—769.50</b>	<b>+2505.00</b>
<b>C. Provision allowed for—</b>			
(i) Revision of pay and emoluments of State Government employees, teachers and local body employees . . . . .			
	581.71	289.39	—292.32
(ii) Upgradation of standards of Administration			
(a) General Administration . . . . .	—	36.03	+36.03
(b) Administration of Justice . . . . .	—	5.04	+5.04
(c) Jails . . . . .	—	2.65	+2.65
(d) Police . . . . .	—	54.30	+54.30
(e) Primary Education . . . . .	—	123.72	+123.72
(f) Medical & Public Health . . . . .	—	55.62	+55.62
(g) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes . . . . .	—	12.80	+12.80
TOTAL . . . . .	—	<b>290.16</b>	<b>+290.16</b>
<b>TOTAL NON-PLAN REVENUE GAP . . . . .</b>	<b>—3856.21</b>	<b>—1349.05</b>	<b>+2507.16</b>

## Government of Uttar Pradesh

(Rs. crores)

(1) The Commission has not accepted the plea of the State Government about gradual diminution of land revenue by 10 per cent per annum.

(2) Additional provisions for Provincial Armed Constabulary have been allowed under item B(5). Provision for pay revision of police personnel is included under item C(i), while an additional provision of Rs. 54.3 crores has been made under item C(ii) relating to upgradation of administrative standards.

(3) No provision has been allowed for capital outlay on public works. This should be accommodated in the Plan.

(4) Provisions for the following items in respect of which orders have been issued have been allowed.

	(Rs. crores)
1. Staff for rationing . . . . .	29.00
2. Reorganisation of Provincial Armed Constabulary . . . . .	10.82
3. Excise Department . . . . .	0.85
4. Justice & Jails . . . . .	2.10

5. Police . . . . .	6.14
6. Fire Services . . . . .	0.62
7. Liberalisation of family pension . . . . .	0.55
8. Directorate of Local Bodies . . . . .	0.40
9. Non-practising pay to doctors . . . . .	4.84
10. Reorganisation of Medical Department . . . . .	1.05
11. Social Welfare Department . . . . .	3.41
<b>TOTAL . . . . .</b>	<b>59.88</b>

Provisions for Minimum Needs Programme (Rs. 892.17 crores); additional grants to Local Bodies (Rs. 232.99 crores); subsidy to Electricity Board (Rs. 74.81 crores); Provincialisation of Secondary Education (Rs. 45 crores); transfer of Land Development Tax to Local Bodies (Rs. 28.64 crores); and creation of new posts of Lekhpals and Supervisor Kanungos (Rs. 20.52 crores); disallowed as these are inadmissible in terms of the general approach followed by the Commission in adjudging similar claims or have to be fitted into the Plan. Some of these needs should also be met out of the administrative upgradation grants. Cost of provincialisation of Secondary Education would be covered to the extent that we have taken into account all the teachers in computing the provision to be made for revision of scales of pay.

## Government of West Bengal

(Rs. crores)

	State Forecast	Reassessed Estimate	Variation
<b>A. Revenue Receipts</b>			
1. Tax Revenues . . . . .	1029.42	1129.65(7)	+100.23
2. Non-Tax Revenues			
(i) Interest Receipts			
(a) State Electricity Board . . . . .	—	—	—
(b) Other Commercial Departments . . . . .	23.90	23.90	—
(c) Loans to others (on existing loans outstanding at the end of 1973-74) . . . . .	27.68	42.38	+14.70
(ii) Interest on fresh loans . . . . .	9.10	—	—9.10
(iii) Other Receipts . . . . .	74.95	116.52(6)	+41.57
3. Non-Plan Grants from Centre . . . . .	13.74	—	—13.74
4. Transfer from Funds . . . . .	—	—	—
<b>TOTAL REVENUE RECEIPTS . . . . .</b>	<b>1178.79</b>	<b>1312.45</b>	<b>+133.66</b>

## Government of West Bengal

(Rs. crores)

	State cast	Fore- cast	Reassessed Estimate	Variation
<b>B. Non-Plan Expenditure on Revenue Account</b>				
<b>1. Non Developmental Expenditure</b>				
(i) Interest payments on existing loans outstanding at the end of 1973-74				
(a) Central Government	145.70		158.00	+12.30
(b) Others (including interest on Provident Fund, other deposits etc.)	56.82		48.77	-8.05
(ii) Interest payments on fresh loans	185.49		..	-185.49
(iii) Appropriation for reduction or avoidance of Debt (including fresh borrowings)	60.11		..	-60.11
(iv) Other Non-Developmental expenditure	652.18		603.36	-48.82
<b>Total 1</b>	<b>1100.30</b>		<b>810.13</b>	<b>-290.17</b>
<b>2. Developmental Expenditure</b>				
(i) Education	499.46		466.39	-33.07
(ii) Medical & Public Health	173.14		184.13	+10.99
(iii) Public Works (including maintenance of roads and buildings)				
(a) Provision for maintenance of buildings	25.39		15.75	-9.64
(b) Provision for maintenance of roads	45.63		52.51	+6.88
(c) Other Expenditure	25.07		12.04	-13.03
<b>Total</b>	<b>96.09</b>		<b>80.30</b>	<b>-15.79</b>
(iv) Other Developmental Expenditure	306.62		255.71	-50.91
<b>Total-Developmental</b>	<b>1075.31</b>		<b>986.53</b>	<b>-88.78</b>
<b>3. Committed Expenditure on Fourth Plan Schemes</b>	<b>184.55</b>		<b>144.78</b>	<b>-39.77</b>
<b>4. Transfer to Funds</b>	<b>4.55</b>		<b>0.55</b>	<b>-4.00</b>
<b>5. Fresh Expenditure</b>	<b>106.48</b>		<b>18.62(1) to (5)</b>	<b>-87.86</b>
<b>Total Non-Plan expenditure on Revenue Account</b>	<b>2471.19</b>		<b>1960.61</b>	<b>-510.58</b>
<b>Non-Plan Revenue Gap (A—B)</b>	<b>-1292.40*</b>		<b>-648.16</b>	<b>+644.24</b>
<b>C. Provision allowed for—</b>				
(i) Revision of pay and emoluments of State Governments employees, teachers and local body employees			102.54	+102.54
(ii) Upgradation of standards of Administration				
(a) General Administration			3.84	+3.84
(b) Police			..	..
(c) Primary Education			49.56	+49.56
(d) Medical and Public Health			..	..
(e) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes			18.83	+18.83
<b>Total</b>			<b>72.23</b>	<b>+72.23</b>
<b>Total Non-Plan Revenue Gap</b>	<b>-1292.40</b>		<b>-822.93</b>	<b>+469.47</b>

\*Includes provision of Rs. 0.80 crore on account of Commuted Value of pensions transferred from Capital Account.

(1) The State Government's claim for provision on employment of Class III and Class IV employees in the first phase numbering 17000 has been allowed only to the extent of one half, in the absence of definite information on the number of posts actually filled up already. Shri Justice Masud, however, felt that this should have been allowed in full and grant-in-aid for West Bengal should have been enhanced to that extent.

(2) The provision sought by the State Government for the employment of 13,000 employees during the forecast period has not been conceded as this represents a contingent liability.

(3) Provision for reorganisation of secondary education disallowed as it should appropriately form part of the Plan.

(4) The sum of Rs. 35.50 crores proposed by the State Government for payment of additional dearness allowance and introduction of salary deficit scheme for non-Government high

and higher secondary schools disallowed, in view of inclusion of the provision for emoluments of all teachers according to norms.

(5) Provision of Rs. 4.25 crores for introduction of additional shifts for the fire services in the State allowed. Other proposals for fresh expenditure should be either fitted into the Plan or accommodated within the increased provisions allowed by us under the concerned heads.

(6) Rs. 10 crores representing arrears of DVC loss for the period upto 1973-74 disallowed. But provision of Rs. 30.85 crores allowed for payments arising in forecast period.

(7) Receipt at Rs. 4 crores per annum has been assumed from 1975-76 for additional taxation from land revenue measures undertaken in 1972-73.

## APPENDIX IX

TABLE No. 1(a)

*Financial Results of State Electricity Boards for the year 1971-72\**

(Rs. crores)

State	Block capital at the beginning of the year	Revenue Receipts	Revenue expenditure	Gross operating surplus	Transfer to Reserves	Operating surplus (5-6)	Operating surplus as % of block capital	Receipts from electricity duty	Operating surplus + elec. duty	
									Total	as % of block capital
1	2	3	4	5	6	7	8	9	10	11
1. Andhra Pradesh	273.19	45.49	25.96	19.53	7.94	11.59	4.2	..	11.59	4.2
2. Assam	80.43	5.71	3.29	2.42	2.09	0.33	0.4	0.20	0.53	0.7
3. Bihar	204.03	30.75	21.69	9.06	5.93	3.13	1.5	1.43	4.56	2.2
4. Gujarat	194.90	38.73	24.78	13.95	5.50	8.45	4.3	7.42	15.87	8.1
5. Haryana	150.89	19.90	11.33	8.57	3.64	4.93	3.3	1.92	6.85	4.5
6. Himachal Pradesh	17.06	2.27	2.16	0.11	0.74	(-)-0.63	..	..	(-)-0.63	..
7. Jammu & Kashmir	..	..	..	..	..	..	..	..	..	..
8. Kerala	179.99	19.30	9.92	9.38	3.57	5.81	3.2	1.90	7.71	4.3
9. Madhya Pradesh	213.40	35.25	15.91	19.34	6.02	13.32	6.2	2.07	15.39	7.2
10. Maharashtra	332.87	62.33	34.26	28.07	8.80	19.27	5.8	3.50	22.77	6.8
11. Mysore	159.84	35.52	21.60	13.92	5.97	7.95	5.0	5.21	13.16	8.2
12. Orissa	114.00	13.34	8.00	5.34	2.85	2.49	2.2	2.03	4.52	4.0
13. Punjab	224.16	20.85	10.99	9.86	4.17	5.69	2.5	3.11	8.80	3.9
14. Rajasthan	184.66	23.82	13.31	10.51	4.43	6.08	3.3	1.09	7.17	3.9
15. Tamil Nadu	440.27	69.40	42.15	27.25	11.52	15.73	3.6	7.03	22.76	5.2
16. Uttar Pradesh	574.06	67.44	38.13	29.31	12.15	17.16	3.0	4.44	21.60	3.8
17. West Bengal	120.71	23.27	15.56	7.71	4.33	3.38	2.8	1.39	4.77	4.0

Source : State Governments.

\*Actuals.

## APPENDIX IX

TABLE No. 1(b)

*Financial Results of State Electricity Boards for the year 1972-73\**

(Rs. crores)

State	Block capital at the beginning of the year	Revenue Receipts	Revenue expenditure	Gross operating surplus	Transfer to Reserves	Operating surplus (5-6)	Operating surplus as % of block capital	Receipts from electricity duty	Operating surplus + elec. duty.	
									Total	as % of block capital
1	2	3	4	5	6	7	8	9	10	11
1. Andhra Pradesh	308.96	47.40	26.34	21.06	9.06	12.00	3.9	..	12.00	3.9
2. Assam	87.75	6.31	3.40	2.91	2.44	0.47	0.5	0.22	0.69	0.8
3. Bihar	230.74	34.67	22.58	12.09	7.40	4.69	2.0	2.20	6.89	3.0
4. Gujarat	230.22	44.12	28.84	15.28	6.22	9.06	3.9	8.16	17.22	7.5
5. Haryana	177.55	24.31	15.40	8.91	3.93	4.98	2.8	2.04	7.02	4.0
6. Himachal Pradesh	32.52	3.07	3.00	0.07	0.80	(-)-0.73	..	..	(-)-0.73	..
7. Jammu & Kashmir	..	..	..	..	..	..	..	..	..	..
8. Kerala	203.72	21.71	12.10	9.61	3.80	5.81	2.9	2.17	7.98	3.9
9. Madhya Pradesh	242.40	39.70	18.04	21.66	6.74	14.92	6.2	2.83	17.75	7.3
10. Maharashtra	385.95	70.84	42.68	28.16	9.06	19.10	4.9	4.30	23.40	6.1
11. Mysore	177.50	31.50	20.53	10.97	4.10	6.87	3.9	5.21	12.08	6.8
12. Orissa	129.00	16.75	8.93	7.82	3.34	4.48	3.5	2.65	7.13	5.5
13. Punjab	262.96	21.21	12.52	8.69	4.54	4.15	1.6	3.23	7.38	2.8
14. Rajasthan	222.77	26.08	14.15	11.93	5.42	6.51	2.9	1.14	7.65	3.4
15. Tamil Nadu	481.31	65.10	45.25	19.85	12.59	7.26	1.5	2.31	9.57	2.0
16. Uttar Pradesh	648.59	81.45	43.01	38.44	13.58	24.86	3.8	4.25	29.11	4.5
17. West Bengal	137.86	24.72	17.85	6.87	3.00	3.87	2.8	1.25	5.12	3.7

Source : State Governments.

\*Latest Estimates.