

ANNEXURE -IIICorrespondence with Union and State Governments

1. Letter No.F.3(12)-FCC/77 dated the 31st July,1976 from Shri K.W. Row, Joint Secretary(Budget), Ministry of Finance (Deptt. of Economic Affairs) to Finance Secretaries of all States.(Copy enclosed as Annexure III.1, updated for later references).
 Letter No.7 FC. 2(1)-Res/77 dated the 28th July, 1977 from Shri R.K. Dar, Joint Secretary, Finance Commission to Finance Secretaries of all States.
 Letter No.7FC-9(1)-Res/77 dated the 13th October, 1977 from Shri V.B.Eswaran, Member Secretary, Finance Commission to Finance Secretaries of all States.
 2. Letter No. FC-21(1)-A/77 dated the 15th April, 1977 from Shri V.B. Eswaran, Officer on Special Duty, Ministry of Finance (Deptt. of Economic Affairs) to Finance Secretaries of all States. (Copy enclosed as Annexure III.2, without its enclosures).
 Letter No.7 FC.4(1)-Res/77 dated the 18th April, 1978 from Shri V.B. Eswaran, Member Secretary, Finance Commission to Finance Secretaries of all States
 3. Letter No.7FC-21(1)-A/77 dated the 7th July, 1977 from Shri V.B. Eswaran, Member Secretary, Finance Commission to Finance Secretaries of all States. (Copy enclosed as Annexure III.3 without its enclosures).
- Regarding factual information on 70 Subsidiary Points,
- For bringing information up-to-date with reference to actuals for 1975-76, preliminary actuals (or actuals,if available) for 1976-77, and the B.E. for 1977-78.
- Seeking revised information on Subsidiary Point No.66 concerning financial results of commercial and industrial undertakings.
- Forecast of Receipts and expenditures,with explanatory notes.
- Seeking Revised and upto date forecastsbased on the B.E. for the year 1978-79 together with the estimated Committed liability in respect of each scheme for each of the years of the forecast under each major head of account.
- Communication regarding:
- a) terms of reference as set out in Presidential Order of 23rd June, 1977 constituting the Commission, and inviting State Govts' Memoranda thereon;

Procedure and powers
of the Commission

8.(1) The Commission shall determine their procedure and in the performance of their functions shall have all the powers of a civil court under the Code of Civil Procedure, 1908 while trying a suit in respect of the following matters, namely:-

- (a) summoning and enforcing the attendance of witnesses;
- (b) requiring the production of any document;
- (c) requisitioning any public record from any court or office.

(2) The Commission shall have power to require any person to furnish information on such points or matters as in the opinion of the Commission may be useful for, or relevant to, any matter under the consideration of the Commission and any person so required shall, notwithstanding anything contained in sub-section (2) of Section 54 of the Indian Income-tax Act, 1922, or in any other law for the time being in force, be deemed to be legally bound to furnish such information within the meaning of section 176 of the Indian Penal Code.

(3) The Commission shall be deemed to be a Civil Court for the purposes of sections 480 and 482 of the Code of Criminal Procedure, 1898.

Explanation:

For the purposes of enforcing the attendance of witnesses, the local limits of the Commission's jurisdiction shall be the limits of the territory of India.

- b) forecasts of Capital Account and debt position of the States; and
- c) Views on financing of relief expenditure.

Letter No.7FC.4(1)-Res/77 dated the 18th April, 1978 from Shri V.B. Eswaran, Member Secretary, Finance Commission to Finance Secretaries of all States. (cited at serial 2 above)

Revised and upto date information based on B.E. for the year 1978-79 about the forecasts of Capital Accounts and debt position of the States.

4. Letter No.7FC.9(1)-Res/77 dated the 26th July, 1977 from Shri V.B. Eswaran, Member Secretary, Finance Commission to Finance Secretaries of all States. (Copy enclosed as Annexure III.4)

Information about scales of pay, dearness allowance as on 1.1.1977 of the State Government employees etc.

5. Letter No.7FC.7(7)-Res/77 dt. the 10th August, 1977 from Shri V.B. Eswaran, Member Secretary, Finance Commission to Accountants General of all States. (Copy enclosed as Annexure III.5)

Seeking information on State Finances viz. Finance Accounts, Appropriation Accounts and C.& A.G.'s report for 1973-74 and for the latest years.

6. Letter No.7 FC.7(23)-Res/77 dated the 6th October, 1977 from Shri R.K. Dar, Joint Secretary, Finance Commission to Finance Secretaries of all States. (Copy enclosed as Annexure III.6)

Information regarding judicial administration, jails, police and home guards.

Letter No.7FC.7(23)-Res-77 dated the 14th October, 1977 from Shri M.R. Sivaraman, Director, Finance Commission to Finance Secretaries of all States.

Per capita expenditure on prisoners and also the expenditure for different purposes like jail administration, maintenance of jail buildings, jail industries etc. for the years 1973-74 onwards.

Letter No.7FC.7(23)-Res/77
dated the 7th November, 1977
from Shri M.R. Sivaraman,
Director, Finance Commission
to Finance Secretaries of all
States.

Letter No.7 FC.7(23)-Res/77
dated the 4th January, 1978
from Shri R.K. Dar, Joint
Secretary, Finance
Commission to Finance
Secretaries of all
States.

Letter No.7 FC.1(8)-Res/77
dated the 7th October,
1977 from Shri M.R. Sivaraman
Director, Finance Commission
to Finance Secretaries of
all States (Copy enclosed as
Annexure III.7)

Information regarding:

- a) number of police stations of different types having wireless, telephones and electricity facilities;
- b) number of jeeps, lorries, trucks etc. at the disposal of the civil police; and
- c) total number of stationery wireless sets, mobil wireless sets, Walkie-Talkie sets available with civil police.

Information on the Police Housing Scheme, since its introduction in 1956-57.

Regarding physical data, investments and returns from multi-purpose, major and medium irrigation schemes etc. from 1974-75 to 1983-84

Annexure III.1

Letter No.F.3(12)-FCC/77 dated the 31st July, 1976, from Shri K.W. Row, Joint Secretary (Budget), Ministry of Finance (Department of Economic Affairs) to Finance Secretaries of all States (updated for later references).

As you are aware, a Finance Commission is due for appointment sometime early next year. Besides obtaining from the State Government its forecast of revenue receipts and expenditure and Memoranda on various terms of reference, the Commissions, in the past, have generally been requesting the State Government to furnish factual information on certain 'Subsidiary Points' relating to various aspects of the State economy. The collection of information on these 'Subsidiary Points' is a time consuming process and it takes considerable time before the information is received from all States and can be purposefully analysed by the Commission.

2. In order that the time of the next Commission may be saved and the factual information on various items may be tabulated for the Commission expeditiously, it is necessary that the State Government activate its various Departments/agencies well in time before the Commission is set up so that more time can be devoted by the State Finance Department to the preparation of its Memoranda on various terms of reference for submission to the Commission.

3. I would, accordingly, request you to kindly take steps to collect information on various aspects of the State economy on the lines of information furnished to the Sixth Finance Commission. For your convenience, I enclose a list of 'Subsidiary Points' on which the Sixth Finance Commission sought information from the State Government during the course of its deliberations. To facilitate compilation of data on a comparable basis for all States, we have drawn up certain performae on the lines indicated in the report of the Sixth Finance Commission.

4. I shall be grateful if you would kindly arrange to furnish the required information, in quadruplicate, to the following address:

Shri P.B. Dhawan,
Senior Research Officer,
Finance Commission Cell,
Budget Division,
Department of Economic Affairs,
Ministry of Finance,
New Delhi.

Since data on various points would have to be consolidated for all States, I would request you

to furnish information on each 'Point' separately, as and when ready, and without waiting for the completion of information on other points.

5. This letter is only a request for advance action before the Commission is constituted. The Commission when set-up, would, no doubt, make a formal request to you for such information as may be needed by it.

LIST OF SUBSIDIARY POINTSI. TAXATION(i) Land Revenue

(1) Basis and rates of land revenue assessment including surcharge, special rates etc. in 1973-74; changes made during the first 4 years of the Fifth Plan, the existing rates of land revenue assessment (i) for each district, and (ii) minimum and maximum rates for dry, wet or garden lands.

(ii) Agricultural Income Tax

(2) Basis and rates of agricultural income tax, if any, on plantations (tea, coffee, rubber and cardamom etc.) and non-plantation crops, in 1973-74 and changes made during the first 3 years of the Fifth Plan, indicating with reference to relevant statutory provisions and the procedures for assessment, the basis of collection, i.e. whether on returns of income or certain flat rates per acre/standard acre.

(iii) Tax on Urban Immovable Property

(3) Basis and prevailing rates of tax, if any, on non-agricultural land in urban areas in the form of urban land tax or ground rent or premium for conversion of agricultural land to non-agricultural uses.

(iv) Local taxation on land and buildings

(4) Basis and prevailing rates of local taxation on land and buildings, with a brief account of procedures for valuation of property, assessment and appeal and revision against assessment.

(v) Stamps and Registration

(5) Prevailing rates of (i) stamp duties, and (ii) registration fees, with a brief description of arrangements for checking under-valuation of properties for evasion of stamp duty.

(vi) Sales Tax

(6) Prevailing rates and salient features of sales tax system in force in the State - single point or multipoint or both -, together with a brief account of the reviews, if any, made of the working of sales tax system and suggestions made for its improvement from time to time.

(vii) State excise duties

(7) Basis and prevailing rates of State excise duties.

(viii) Taxes on motor vehicles and passengers and goods

(8) Basis and prevailing rates of taxation on motor vehicles and taxes on passengers and goods.

(ix) Electricity Duties

(9) Basis and prevailing rates of duties on consumption/sale of electricity.

(x) Entertainment tax

(10) Basis and prevailing rates of entertainment tax, cinema show tax and betting tax.

(xi) Other taxes and duties

(11) Basis and prevailing rates of Profession Tax. Other taxes, if any, yielding a revenue of Rs.50 lakhs or more per annum may please be listed separately, together with the basis and prevailing rates of each tax.

(xii) Cesses

(12) Particulars of cesses levied by the State Government. Basis and prevailing rates of levy of each cess. Whether transferred to local bodies or spent directly by the State Government. Powers, if any, of local bodies to levy similar cesses over and above those levied by the State Government.

II. RATES AND TARIFFS(i) Irrigation Rates

(13) Basis and existing rates of charges for irrigation from Government sources, the rates for each source and for different types of land/crops being shown separately. Please indicate whether there is any minimum fixed charge for use of irrigation facilities. Details of changes made in irrigation rates during each of the years of the Fifth Plan, indicating likely yield from these revisions in part of the year in which the measure has been undertaken and also the yield in a full year.

(ii) Electricity Tariffs

(14) Basis and existing average rates of electricity tariffs/duty for power supply to various categories of users and for different purposes in the proforma enclosed. Please indicate when last revision in rates took place in respect of each category. (Proforma I).

(iii) Bus Fares

(15) Basis and existing rates of bus fares by distance travelled/stages for single or return journeys separately for (a) State Road Transport Corporation buses; (b) Departmentally run buses; and (c) private buses on various routes. Separate information may be given for (a) passengers and (b) goods. Please indicate when last revision in rates took place in respect of each category.

III. ADDITIONAL RESOURCE MOBILISATION

(16) Statement giving the details of measures of additional taxation implemented by the State Government during each of the years of the Fourth Plan and the first 4 years of the Fifth Plan with their yields during each year and over the Plan periods as a whole.

(17) Statement giving the details of tax concessions given by the State Government during each of the years of the Fourth Plan and the first 4 years of the Fifth Plan with the estimated loss in revenue during each year and over the Plan periods as a whole.

(18) Statement giving the details of revision of electricity tariffs and bus fares by the State Electricity Board and the State Road Transport Corporation respectively, during each of the years of the Fourth Plan and the first 4 years of the Fifth Plan with the yield, net of concessions, if any, during each year and over the Plan periods as a whole.

(IV) Economy Measures and Administrative Re-organisation

(19) A broad appraisal of economy measures implemented by the State Government from 1971-72 onwards.

(20) Important measures of administrative re-organisation, if any, carried out during the years from 1971-72 onwards; the basic objectives of such schemes of re-organisation and their impact on the finances of the State Government.

(V) Efficiency in Collection of Taxes and Loans due to Government

(21) The position of arrears in collection of (i) land revenue, (ii) agricultural income tax, (iii) sales tax, (iv) electricity duties and (v) other tax and non-tax revenue during each year from 1971-72 onwards with a detailed statement showing in respect of each of these sources of revenue (i) the arrears outstanding at the beginning of each year, (ii) the demand for the year, (iii) the amounts collected during the year, (iv) the amounts remitted or written off during the year, and (v) the balance carried forward to the subsequent year. (As in Proforma II enclosed).

(22) Position of Takkavi and land improvement loans with a detailed statement showing (i) the arrears of demand outstanding at the beginning of each year from 1971-72 onwards, (ii) the demand for the year, (iii) the amounts collected during the year, (iv) the amounts remitted or written off during the year, and (v) the overdue arrears at the end of the year.

(23) Position in respect of direct loans by the State Government to industries under enactments such as State aid to Industries Act, with detailed Statements showing (i) the arrears of demand outstanding at the beginning of each year from 1971-72 onwards, (ii) the demand for the year,

(iii) the amounts collected during the year, (iv) the amounts remitted or written-off during the year, and (v) the overdue arrears at the end of the year.

VI. State's Budgetary Position

(24) A statement showing total receipts and expenditure on revenue account, receipts and disbursements on capital account and surplus or deficit on revenue account and capital account during the years from 1971-72 to 1975-77. This statement should also show how the overall deficit, if any, during each year was financed, i.e. whether by liquidation of securities, withdrawal from cash balance, increase in floating debt or by resort to overdrafts from the Reserve Bank in the proforma enclosed. (Proforma III)

(25) A statement showing details of States' budgetary position on revenue account from 1971-72 onwards as in proforma enclosed. (Proforma IV).

(26) A statement showing details of States' budgetary position on capital account from 1971-72 onwards as in proforma enclosed (Proforma V).

(27) A statement showing details of the grants received from the Central Government from 1971-72 onwards as in proforma enclosed. (Proforma VI).

(28) Matching or ad hoc grants received from statutory or non-statutory bodies, e.g., the National Co-operative Development and Warehousing Board, the Indian Council of Agricultural Research, the Indian Central Cotton Committee, the Indian Central Jute Committee, the Handloom Board etc. during the years 1971-72 onwards, showing separately (i) the gross expenditure on account of Plan and non-Plan schemes financed by such grants, (ii) the pattern and duration of the grants.

(29) A statement showing from 1971-72 onwards the amounts transferred to and from any reserve funds with explanations as to the nature and purpose of those funds.

(30) Statement showing expenditure in connection with famine and natural calamities in each of the years from 1971-72 onwards and the amount of assistance received from the Centre towards expenditure as grants and loans, by way of supply of foodgrains at concession prices or otherwise. Please indicate whether such assistance was received as (i) part of Plan assistance; and/or (ii) non-Plan assistance.

(31) Receipts, payments and balances in the State Road Fund, the famine and natural calamities fund and other reserve funds for each of the years from 1971-72 onwards.

(32) A statement showing position regarding receipts and disbursements under important Deposit Heads in the Public Account of the State Government as in proforma enclosed. (Proforma VII)

(33) A statement showing assets and liabilities of the State Government at the end of each year from 1971 onwards in proforma enclosed. (Proforma VIII)

(34) Details of transactions on account of short-term loans from the Centre for fertilisers etc. as in the enclosed proforma. (Proforma IX)

VII. Revision of Pay Scales, Dearness Allowance etc.

(35) Please indicate total number of State Government employees, teachers and employees of local bodies in the different pay ranges as in the enclosed proforma. (Proforma X)

(36) Please furnish information in regard to pay scales, D.A. and other allowances of various categories of employees, with special reference to posts listed in the enclosed proforma. (Proforma XI)

(37) Please furnish separate statements showing expenditure over the Fourth and Fifth Plan periods, on account of revision of pay and dearness and other allowances of (i) State employees, (ii) employees of local authorities and (iii) teachers of aided institutions; (iv) employees of other quasi-Government bodies in each of the years from 1969-70 to 1976-77 in the proforma enclosed. (Proforma XII)

(38) Please furnish a brief note describing the changes in dearness allowances and pay scales and indicating the dates from which the changes became effective. The estimates should include grants to educational institutions, local bodies, etc. towards meeting the cost of increases in dearness allowances, pay revisions, etc. for their employees. The estimated net accretion to provident funds in different years on account of crediting a part of the additional dearness allowances etc. to the employees' provident fund accounts may also be indicated. The effect of the increase in the case of the quasi-Government bodies may be indicated separately.

VIII. Norms for maintenance of Capital assets

(39) A brief appraisal of prevailing norms, if any, which the State Government have prescribed or follow in the regulation of expenditure on maintenance of various types of buildings as in the proforma enclosed. (Proforma XIII)

(40) Please furnish figures relating to the capital cost of buildings constructed during specified periods and actual cost of maintenance of such buildings from 1971-72 onwards as in the proforma enclosed. (Proforma XIV)

(41) A brief appraisal of prevailing norms, if any, which the State Government have prescribed or follow in the regulation of expenditure on maintenance of various types of roads as in the proforma enclosed. (Proforma XV)

(42) Please indicate figures relating to kilometrage of roads of different classes and traffic intensity and the actual cost of maintenance of such roads from 1971-72 onwards as in the proforma enclosed. (Proforma XVI)

(43) A brief appraisal of prevailing norms, if any, which the State Government have prescribed or follow in the regulation of expenditure on maintenance of various types of irrigation works major, medium and minor - with their net-work of canals, indicating the liability, if any, of the beneficiaries of irrigation for maintenance of field channels under the regulations in force.

(44) Please indicate figures relating to net area irrigated by Government sources as in the proforma enclosed. (Proforma XVII)

(45) A brief appraisal of the norms, if any, which the State Government have prescribed or follow in regulating provisions for medicines and diet in respect of (i) teaching and other major hospitals, (ii) District headquarters hospitals, (iii) Hospitals at Tehsil level, (iv) Primary Health Centres, and (v) rural dispensaries etc. as in the proforma enclosed. (Proforma XVIII)

IX. Standards of Administration

(46) Please indicate figures relating to levels of expenditure on certain specified administrative and social services from 1971-72 onwards as in the proforma enclosed. (Proforma XIX)

(47) Please indicate strength of establishment under (1) General administration, (2) Justice, and (3) Jails as on 1st of April, 1971 onwards.

(48) Please indicate strength of establishment under Police with separate figures for armed police, border police (where such police is maintained separately) homeguards, Prantiya Raksha Dal etc. as on 1st of April, 1971 onwards.

(49) Please indicate number of primary schools; pupils and teachers therein as on 1st April, 1971 onwards showing the additional strength of pupils in these schools together with the age group.

(50) Please indicate number of hospitals and dispensaries; total number of beds, nurses, doctors, and mid-wives - rural and urban separately as on 1st April, 1971 onwards.

(51) Please furnish a brief note indicating major schemes for the welfare of scheduled castes, scheduled tribes and other backward classes together with annual expenditure on each scheme from 1971-72 onwards.

X. Working results of State enterprises and other autonomous bodies

(52) Please list out the names of autonomous enterprises Corporations etc. set up by the State Government with brief notes on their functions and activities. Please indicate from 1971-72 onwards the capital base and the budgetary support, revenue as well as capital, extended by the State Government and the amount of interest/dividend accrued/actually paid to the State Government by each enterprise/Corporation.

(53) Please indicate progressive total investment of the State Government in public sector undertakings as in the proforma enclosed. (Proforma XX)

(i) State Electricity Board

(54) Please indicate financial results of the working of the State Electricity Board in the proforma enclosed. (Proforma XXI)

(55) Total progressive investment in power projects, as at the end of each year from 1971-72 to 1974-75 and estimated at the end of 1975-76 and 1976-77 separately for the various systems of power generation e.g. steam, hydro, diesel etc.

(56) Average cost of power per unit (kwh) produced under various systems of power generation e.g. steam, hydro, diesel etc., separately and also all the systems taken together during the years 1971-72 to 1976-77.

(57) Average revenue in paisa per unit (kwh) realised from power sold -

- (a) within the State, and
- (b) outside the State

for each of the years from 1971-72 to 1976-77.

(58) Receipts from electricity duty for the years 1971-72 to 1976-77 together with break-up as follows:

- (a) on power sold by the State Electricity Board;
- (b) on power sold by departmental electricity undertakings including electricity portion of multi-purpose river valley project etc.;
- (c) on sale of power purchased from other State/Systems; and
- (d) on sale of power by private generators etc. For this purpose, aggregate revenue from electricity duties may be split up in proportion to the number of units sold under each category.

(59) Yearwise position from 1971-72 onwards regarding the estimated level of losses in power transmission/distribution etc. and steps taken by the State Government/State Electricity Board to minimise such losses.

(60) Brief note may kindly be furnished on norms, if any, used by the State Electricity Board in projecting its receipts and expenditures for purposes of the budget and for formulation of the forecast to be furnished to the Planning Commission in connection with Annual Plans.

(61) Yearwise position from 1971-72 onwards regarding arrears of interest outstanding from the State Electricity Board on loans from the State Government.

(62) Estimated investment in Rural Electrification Works out of the total Block Capital (at the beginning of each year) of the State Electricity Board for each year beginning from 1971-72 to 1976-77.

(63) Kilowatts of energy generated in each of the years beginning from 1971 by (i) State undertakings (excluding purchases from other systems and (ii) private undertakings with indications of the progress of rural electrification programme from 1971-72 to 1976-77.

(ii) State Road Transport Corporation

(64) Financial results of State Road Transport Corporation (or State Road Transport Department where the transport services are run departmentally) in the proforma enclosed. (Proforma XXII)

(iii) Irrigation Projects

(65) Financial results of major irrigation projects during Fourth Plan and the first 3 years of the Fifth Plan with a brief indication of capital outlay, running costs and revenue derived each year, utilisation of irrigation potential and other direct and indirect benefits of the project.

(iv) Other Commercial and Industrial undertakings

(66) Financial results of other State Commercial and Industrial undertakings for which commercial accounts are maintained in the proforma enclosed. (Proforma XXIII)

XI. Local Bodies

(67) Revenue of local bodies and expenditure incurred by them in each of the years from 1971-72 onwards; grants received from State Government being indicated separately together with a brief account of powers of taxation available to the local bodies urban and rural - and the extent of utilisation of such powers by them.

XII. Agrarian Reforms

(68) Progress of agrarian reforms in the State; their effect on revenue and expenditure, production of foodgrains and commercial crops during the years 1971-72 onwards.

XIII. General

(69) A note on the arrangements for preparation and collection of statistics relating to State income and consumption data regarding commodities subject to Union Excise Duties.

(70) A note on the arrangements for preparation of an 'Economic and functional classification of the State Budget'. Please also indicate, progress, if any, in the preparation of performance budget.

SUBSIDIARY POINT 14PROFORMA I

State: _____

Average rates of Electricity Supply and Electricity Duty
for different categories of Consumers.

Category of Consumers	KWH/ month	Average rate in P/KWH			
		Rate	Duty Tax	Total	Enforced with effect from
1.	2.	3.	4.	5.	6.
1. Domestic					
(a) Lights and fans	(30)				
(b) Heat and Small power	(100)				
(c) Combined load	(130)				
2. Commercial					
(a) Lights and fans	(200)				
(b) Heat and Small power	(400)				
(c) Combined load	(600)				
3. Agricultural purposes (10 HP, 15% L.F.)	(817)				
4. Small Scale Industries (10 KW, 20% L.F.)	(1460)				
5. Medium Industries (50 KW, 30% L.F.)	(10,950)				
6. Large Industry I (250 KW, 40% L.F.)	(73,000)				
7. Large Industry II (1000 KW, 50% L.F.)	(365,000)				
8. Heavy Industry (5000 KW, 60% L.F.)	(2,190,000)				
9. Public Lighting					
10. Supplies to consumers outside the State.					
(a) Inter Board Supplies					
(b) Supplies to other Governments					
(c) Others					

Notes: The average rates may be worked out on the following basis:-

1. Power factor may be assumed at '0.85'.
2. Wherever in the case of H.T. Industrial rates fuel surcharge is levied, the fuel surcharge, as per latest available information, may be indicated separately.
3. All the H.T. Industrial rates may be worked out considering a supply voltage of 11 KV.
4. Prompt payment rebate, wherever given, may be taken into account.

SUBSIDIARY POINT 21PROFORMA II

STATE: _____

Arrears of Taxes/Non-Tax Revenues

							(Rs. crores)						
							1971-	1972-	1973-	1974-	1975-	1976-77	1977-78
							72	73	74	75	76	Proli-	B.E.
							Act-	Act-	Act-	Act-	Act-	minary	
							uals	uals	uals	uals	uals	Actuals	
							1.	2.	3.	4.	5.	6.	7.

A. Tax Revenues

1. Land Revenue

- (a) Arrears outstanding at the beginning of the year
- (b) the demand for the year
- (c) the amount collected during the year
- (d) the amount remitted or written off during the year
- (e) balance carried forward to the subsequent year

2. Agricultural Income-tax

- (a) Arrears outstanding at the beginning of the year
- (b) the demand for the year
- (c) the amount collected during the year
- (d) the amount remitted or written off during the year
- (e) balance carried forward to the subsequent year

3. Sales Tax

- (a) Arrears outstanding at the beginning of the year
- (b) the demand for the year
- (c) the amount collected during the year
- (d) the amount remitted or written off during the year
- (e) balance carried forward to the subsequent year

4. Electricity Duties

- (a) Arrears outstanding at the beginning of the year
- (b) the demand for the year
- (c) the amount collected during the year
- (d) the amount remitted or written off during the year
- (e) balance carried forward to the subsequent year

5. Other taxes and duties (Please specify important items)

Total - A

PROFORMA II (Continued)

1.	2.	3.	4.	5.	6.	7.
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B. Non-tax Revenues

1. Interest

- (a) From State Electricity Board
- (b) Other (with broad details)

2. Other non-tax revenue
(Please specify important items)Total - B

SUBSIDIARY POINT 24

PROFORMA III

State: _____

Overall Budgetary Position

	(Rs. lakhs)						
	1971- 72 Act- uals	1972- 73 Act- uals	1973- 74 Act- uals	1974- 75 Act- uals	1975- 76 Act- uals	1976- 77 Proli- minary Actuals	1977- 78 B. E.
	1.	2.	3.	4.	5.	6.	7.
I. Revenue Receipts							
II. Revenue Expenditure							
III. Surplus(+) or Deficit(-) on Revenue Account (I-II)							
IV. Capital Receipts							
V. Capital Disbursements							
VI. Surplus(+) or Deficit(-) on Capital Account							
VII. Overall Surplus(+) or Deficit(-) (III+VI)							
Financed by:-							
(a) Drawing on Cash balances							
(b) Sale of Treasury bills							
(c) Sale of other un earmarked securities							
(d) Increase in ways and means advances from R.B.I.							
(e) Increase in Over-draft							
(f) Special accommodation from Centre, if any							
<u>Total (a-f)</u>							

PROFORMA IVState's Budgetary Position - Revenue Account

State: _____

	(Rs. lakhs)						
	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78
	Accts.	Accts.	Accts.	Accts.	Accts.	Preli-	B.E.
						minary	
						als	Actuals
	1.	2.	3.	4.	5.	6.	7.

A. Revenue Receipts

1. Share in Central taxes
2. State Tax Revenues
3. Non-Tax Revenues
4. Grants from Centre
 - (a) Plan
 - (b) Non-Plan
5. Transfer from Funds

Total Revenue Receipts - AB. Expenditure on Revenue Account

1. Non-Developmental Expenditure
 - (i) Interest payments
 - (a) Central Government
 - (b) Others
 - (ii) Appropriation for reduction or avoidance of Debt
 - (iii) Other Non-Developmental expenditure

Total - Non-Developmental

2. Developmental Expenditure
 - (a) Plan
 - (b) Non-Plan

Total - Developmental

3. Committed Expenditure on Plan. Schemes

4. Transfer to Funds

Total - Expenditure on Revenue Account - B

- C. Surplus or Deficit on Revenue Account (A-B)

PROFORMA V

State's Budgetary Position - Capital Account

State: _____

(Rs. lakhs)

1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78
Accts.	Accts.	Accts.	Accts.	Actuals	Provi-	B.E.
1.	2.	3.	4.	5.	6.	7.

A. Capital ReceiptsI. Internal Debt

1. Market Loans
2. Loans from LIC
3. Loans from SBI and other Banks
4. Loans from National Agricultural Credit (Long-term) Operation Fund
5. Loans from National Co-operative Development Corporation
6. Others

Total - III. Loans from the Centre

1. State Plan Schemes
2. Central Plan Schemes
3. Centrally Sponsored Schemes
4. Non-Plan
 - (i) Share of Small Saving
 - (ii) Relief for Natural Calamities
 - (iii) Others
5. Ways and Means Advances

Total - IIIII. Recovery of Loans and AdvancesIV. Inter-State Settlement (net)V. Contingency Fund (net)VI. Public Account

1. State Provident Funds (net)
2. Reserve Funds (net)
3. Deposits and Advances (net)
4. Suspense and Miscellaneous (net)
5. Remittances (net)

Total - VIVII. Total - Capital Receipts - A

PROFORMA V (Continued)

(Rs. Lakhs)

	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78
	Accts.	Accts.	Accts.	Accts.	Accts.	Primary	B.E.
	1.	2.	3.	4.	5.	6.	7.

B. Capital DisbursementsI. Capital Outlay

- (a) Developmental
 - (i) Plan
 - (ii) Non-Plan
- (b) Non-Developmental
 - (i) Plan
 - (ii) Non-Plan

II. Discharge of Internal Debt

- 1. Market Loans
- 2. Loans from LIC
- 3. Loans from SBI and other Banks
- 4. Loans from National Agricultural Credit (Long-term Operations Fund)
- 5. Loans from National Co-operative Development Corporation
- 6. Others

III. Repayment of Loans to the Centre

- IV. Loans and Advances by State Government
 - (a) Plan
 - (b) Non-Plan

V. Appropriation to Contingency Fund

- VI. Total - Capital Disbursements - B
 - Plan
 - Non-Plan

C. Surplus(+) or Deficit(-) on Capital Account (A-B)

SUBSIDIARY POINT 27PROFORMA VI

State: _____

Grants from the Central Government

							(Rs. Lakhs)
1971-	1972-	1973-	1974-	1975-	1976-77	1977-78	
72	73	74	75	76	Provi-	B.E.	
Accts.	Accts.	Accts.	Accts.	Actu-	minary		
					als	Actuals	
1.	2.	3.	4.	5.	6.	7.	

I. Plan Grants

- (a) State Plan
- (b) Centrally Sponsored Schemes
- (c) Central Plan Schemes

Total - II. Non-Plan grants

- 1. Statutory
 - (a) Under Substantive Provisions of Article 275
 - (b) Under Provisions to Article 275
- 2. Grants in lieu of Railway Passenger fares
- 3. Other non-Plan grants (Please specify each grant separately)
 - 1.
 - 2.
 - 3.

Total - III. Grand Total

PROFORMA VII

State: _____

Deposits and Advances

(Rs. lakhs)

As on 31st March of each year						
1971	1972	1973	1974	1975	1976	1977
1.	2.	3.	4.	5.	6.	7.

1. Deposits of Depreciation Reserves of Government Commercial concerns

- (a) Kept with State Government
- (b) Kept with banking and financial institutions including liquid, cash and investments in shares etc.

2. Electricity Board Deposits

- (a)
- (b)

3. Housing Board Deposits

- (a)
- (b)

4. Deposits of Small Industries Corporation

- (a)
- (b)

5. Deposits of Agro-Industries Corporation

- (a)
- (b)

6. Deposits of Khadi and Village Industries Board

- (a)
- (b)

7. Deposits of Local Funds

- (a)
- (b)

8. Other deposits (Please specify details by major categories)

- (a)
- (b)

PROFORMA VIIISUBSIDIARY POINT 33

STATE: _____

Assets and liabilities of the State Government as
on 31st March of each year

	(Rs. lakhs)						
	1971	1972	1973	1974	1975	1976	1977
	1.	2.	3.	4.	5.	6.	7.

A. Liabilities

1. Due to Government of India
2. Open market loans
3. Land compensation bonds
4. Floating Loans
5. Other loans
6. State Provident Funds
7. Other Deposits

Total - AB. Assets

1. Loans advanced (due to Government)
2. Loans to Electricity Boards
3. Other assets
4. Cash balances
5. Investments:
 - (a) In securities
 - (i) Earmarked
 - (ii) Unearmarked
 - (b) Other investments

Total - B

Notes:- Details may be given wherever available by Major items only.

SUBSIDY POINT 58

PROJECT 12

Date: _____

Transactions on account of short-term loans from the Centre for Fertilizers, etc.

	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78
	Actuals	Actuals	Actuals	Actuals	Actuals	Primi- nary Actuals	S.E.
	1.	2.	3.	4.	5.	6.	7.

1. Short-term loans from Centre for fertilizers, etc.
2. Disbursement of loans to cultivators, etc. on account of item 1 above.
3. Recoveries from cultivators etc. on account of 2 above.
4. Repayment of short-term loans to Centre.

PROFORMA X-A
(Added vide letter No. 7 F.C.
9(1)-Res/77 dated 26.7.77)

Subsidiary Point No. 35

State _____

Number of State Government employees, teachers and employees of
local bodies (including Aided Institutions)

Rs on 31st March

1972 1973 1974 1975 1976 1977

A. State Government employees

Below Rs. 201/-					
Rs. 201/-	and above	but below	Rs. 251/-		
Rs. 251/-	"	"	Rs. 301/-		
Rs. 301/-	"	"	Rs. 401/-		
Rs. 401/-	"	"	Rs. 501/-		
Rs. 501/-	"	"	Rs. 701/-		
Rs. 701/-	"	"	Rs. 901/-		
Rs. 901/-	"	"	Rs. 1001/-		
Rs. 1001/-	"	"	Rs. 1201/-		
Rs. 1201/-	"	"	Rs. 1601/-		
Rs. 1601/-	"	"	Rs. 1801/-		
Rs. 1801/-	"	"	Rs. 2001/-		
Rs. 2001/-	"	"	Rs. 2251/-		
Rs. 2251/- and above.					

B. Teachers

Below Rs. 201/-					
Rs. 201/-	and above	but below	Rs. 251/-		
Rs. 251/-	"	"	Rs. 301/-		
Rs. 301/-	"	"	Rs. 401/-		
Rs. 401/-	"	"	Rs. 501/-		
Rs. 501/-	"	"	Rs. 701/-		
Rs. 701/-	"	"	Rs. 901/-		
Rs. 901/-	"	"	Rs. 1001/-		
Rs. 1001/-	"	"	Rs. 1201/-		
Rs. 1201/-	"	"	Rs. 1601/-		
Rs. 1601/-	"	"	Rs. 1801/-		
Rs. 1801/-	"	"	Rs. 2001/-		
Rs. 2001/-	"	"	Rs. 2251/-		
Rs. 2251/- and above.					

C. Employees of Local Bodies including Aided Institutions

Below Rs. 201/-					
Rs. 201/-	and above	but below	Rs. 251/-		
Rs. 251/-	"	"	Rs. 301/-		
Rs. 301/-	"	"	Rs. 401/-		
Rs. 401/-	"	"	Rs. 501/-		
Rs. 501/-	"	"	Rs. 701/-		
Rs. 701/-	"	"	Rs. 901/-		
Rs. 901/-	"	"	Rs. 1001/-		
Rs. 1001/-	"	"	Rs. 1201/-		
Rs. 1201/-	"	"	Rs. 1601/-		
Rs. 1601/-	"	"	Rs. 1801/-		
Rs. 1801/-	"	"	Rs. 2001/-		
Rs. 2001/-	"	"	Rs. 2251/-		
Rs. 2251 and above.					

PROFORMA X-B

(Added vide letter No. 77C.9(2)-Res/77, dated 22/7/73)

Rates of Dearness Allowance in -----

Index level to which Basic Pay is related.	** Pay slabs on which DA rates are calculated				
	Upto Rs.300	Rs.301-900	Rs.901-1250	Rs.1251-1600	Above Rs.1600

1. D.A.*/A.D.A. as on 1.1.1977

- (a) Rates (%)
(b) Amount (Rs)

2. D.A.*/A.D.A. at present

- (a) Rates (%)
(b) Amount (Rs)

3. No. of employees being compensated through Pay and D.A. by the State Government (Numbers) as on 31.3.1977 :-

- (a) State Govt. employees
(b) Teachers in aided Institutions
(c) Employees of Local Bodies

* Please include interim relief, DA, ADA or other form of compensation given for increase in the cost of living.

** The State Govt. may kindly indicate the base and the components of the base like Basic Pay, Dearness Pay on which the D.A. rates given above applied.

SUBSIDIARY POINT 36PROFORMA XI

STATE _____

Pay and Allowances of Government employees

Minimum					Maximum					
Basic Pay	D.A.	HRA	Other allowances (with details)	Total Emoluments	Basic Pay	D.A.	HRA	Other allowances (with details)	Total Emoluments	Dearness Allowance
1	2	3	4	5	6	7	8	9	10	11

Revenue Administration

1. Lekhpal/Tatwari/
village accountant
2. Revenue Inspector
3. Naib-Tehsildar/
Deputy Tehsildar
4. Tehsildar
5. Sub-deputy Collector
6. Deputy Collector
7. Additional Collector/
Joint Collector/
Distt. Revenue Officer.

Police Administration

1. Constable
2. Head Constable
3. Assistant Inspector/
Sub-Inspector
4. Inspector
5. Deputy Superintendent
of Police

Civil Judiciary

1. Munsifs
2. Civil Judges/Sub-Judges
3. Civil & Sessions Judges
4. District Judges

Education

1. Teachers in Primary Schools
(trained/untrained)
2. Teachers in Middle Level
Schools (trained/untrained)
3. Assistant Master in Govt.
High Schools (trained/untrained)/
B.T. Assistants.
4. Headmaster of Govt. High
Schools/Aided Institutions.

PROFORMA XI (Continued)

	1	2	3	4	5	6	7	8	9	10	11
--	---	---	---	---	---	---	---	---	---	----	----

Engineering Services

1. Diploma holders
(overscers/supervisors/
Junior engineers)
2. Degree-holders/
Assistant Engineers)
3. Executive Engineers
4. Superintending Engineers

Secretariat and other
Office Establishments

1. Orderly/Icon/Janitors
2. Senior/Ordinary Head Clerks
3. I.D.O.s
4. U.D.O.s
5. Stenographers/A.As.
6. Assistant Superintendents
7. Superintendents/
Section Officers.

Medical & Health Staff

1. Nursing Orderlies
2. Nurses
3. Compounders
4. Pharmacist/Laboratory
Technicians/Kaliographers etc.
5. Social Worker/Health Visitor
6. Civil Assistant Surgeon
7. Civil Surgeon

Agriculture

1. Fieldman
2. Agricultural Demonstrator/
Extension Officer (Graduates
in Agriculture)
3. District Agricultural Officer.

Animal Husbandry

1. Live Stock Inspector/Assistant
2. Veterinary Assistant
Surgeons (Graduates in
Veterinary Science)
3. District Veterinary Officers/
Live Stock Officers

Forest Department

1. Forest Guards
2. Forester
3. Assistant Ranger
4. Ranger
5. District Forest Officer.

PROFORMA XIISUBSIDIARY POINT 37

State : _____

Expenditure on account of increase in Dearness Allowances
and Revision of Pay Scales since 1971-72

(Rs. lakhs)

	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	Estimated
	Actuals	Actuals	Actuals	Actuals	Esti- mate	Esti- mate	cost over the 5th Plan period.
	1	2	3	4	5	6	7

A. Revision in Dearness Allowance

1. Increases in 1969-70
2. Increases in 1970-71
3. Increases in 1971-72
 - (a) Orders issued and implemented upto 1.1.1972
 - (b) Orders issued and implemented from 1.1.1972 to 31.3.1972
4. Increases in 1972-73
5. Increases in 1973-74
Total : (1 - 5)
6. Increases in 1974-75
7. Increases in 1975-76
8. Increases in 1976-77
Total : (6+7+8)

A. Revision in other allowances

1. Increases in 1969-70
2. Increases in 1970-71
3. Increases in 1971-72
 - (a) Orders issued and implemented upto 1.1.1972
 - (b) Orders issued and implemented from 1.1.1972 to 31.3.1972.
4. Increases in 1972-73
5. Increases in 1973-74
Total : (1 - 5)
6. Increases in 1974-75
7. Increases in 1975-76
8. Increases in 1976-77
Total : (6+7+8)

C. Revision in Pay Scales

1. Increases in 1969-70
2. Increases in 1970-71
3. Increases in 1971-72
 - (a) Orders issued and implemented upto 1.1.1972
 - (b) Orders issued and implemented from 1.1.72 to 31.3.72
4. Increases in 1972-73
5. Increases in 1973-74
Total : (1 - 5)

PROFORMA XII (Continued)

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>
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- 6. Increases in 1974-75
- 7. Increases in 1975-76
- 8. Increases in 1976-77

Total: (6+7+8)

D. Grand Total

PROFORMA XII-ATOTAL WAGE BILL

(Added vide letter No. TFC-9(1)-Res/77 dated 26.7.77)

State -----

Expenditure incurred on different categories of employees

	State Government Teachers employees	@	Employees of Local Bodies and Aided Institutions	Casual employees*	Total
	(1)	(2)	(3)	(4)	(5)
<u>1972-73</u>					
Expenditure on					
1. Pay					
2. D.A.					
3. H.R.A.					
4. C.C.A.					
5. Other Allowances					
6. <u>Total</u>					
<u>1973-74</u>					
Expenditure on					
1. Pay					
2. D.A.					
3. H.R.A.					
4. C.C.A.					
5. Other Allowances					
6. <u>Total</u>					
<u>1974-75</u>					
Expenditure on					
1. Pay					
2. D.A.					
3. H.R.A.					
4. C.C.A.					
5. Other Allowances					
6. <u>Total</u>					
<u>1975-76</u>					
Expenditure on					
1. Pay					
2. D.A.					
3. H.R.A.					
4. C.C.A.					
5. Other Allowances					
6. <u>Total</u>					
<u>1976-77</u>					
Expenditure on (Actuals)					
1. Pay					
2. D.A.					
3. H.R.A.					
4. C.C.A.					
5. Other Allowances					
6. <u>Total</u>					

PROFORMA XII-A(Contd)

(1) (2) (3) (4) (5)

1977-78

(B.E.)

1. Pay
2. D.A.
3. H.R.A.
4. C.C.A.
5. Other Allowances
6. Total

1978-79

(Estimates)

1. Pay
2. D.A.
3. H.R.A.
4. C.C.A.
5. Other Allowances
6. Total

© Please specify categories.

* In the case of casual employees, if they are paid only on a lump sum basis per diem or month then, the total amount paid may please be indicated.

NOTE :- Break up of the above amount into Plan & Non-Plan may also please be given.

REFORMA XII - 2
(Added vide Letter No. 790-9(2)-Res/77 dated 22/7/70)

State _____

Financial implications of revisions in pay, D.A. etc. during 1974-79.

Nature of revision Pay D.A. etc.	Estimated total cost during the period 1974-79 of the revisions in pay, D.A. undertaken between 31.3.1974 and 1.1.1977. (Rs. Lakhs)	Revisions in pay, D.A. etc. undertaken after 1.1.1977 in chronological order No. and date of issue of orders of the orders	Year of issue of orders	in full year	1974-79	1979-04 (forecast)
	1	2	3	4	5	6
(a) T/W					7	8

- (b) D.A./A.D.A./I.R.
- (c) Other allowances
(Please specify
the allowance)

1. Please enclose a copy each of the orders issued.
2. Major headwise break-up of increases sanctioned after 1.1.1977 may please be furnished, if not already sent.
3. In case there is a Pay Commission/Committee presently looking into the pay scales etc. of the State Government employees, a copy of the Resolution/order indicating the terms of reference of the Commission/Committee may please be sent. Likely date of submission of the Report may also please be indicated, if possible.

PROFORMA XIII

State : _____

Maintenance Norms for buildings as percentage of Capital cost
(Percent)

Buildings constructed

Upto	From	From	From
31.3.1943	1.4.1948	1.4.1962	1.4.1974
	to	to	to
	31.3.1962	31.3.1974	31.3.1977

1

2

3

4

- I. Residential buildings
(permanent)
1. Ordinary repairs
 2. Special repairs
- II. Secretariat blocks
1. Ordinary repairs
 2. Special repairs
- III. Other Non-residential buildings (permanent)
1. Ordinary repairs
 2. Special repairs
- IV. Temporary Buildings
- V. Electrical Installations
- A. Residential
 1. Annual repairs
 2. Special repairs
 - (a) With fans
 - (b) Without fans
 - B. Non-residential
 1. Annual repairs
 2. Special repairs.

PROFORMA XIVSUBSIDIARY POINT 40

State : _____

Capital outlay on buildings and cost of maintenance

Capital cost of Buildings constructed	Cost of Maintenance						
	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78
	Actuals	Actuals	Actuals	Actuals	Actuals	Pre-Actuals	B.E.
	1	2	3	4	5	6	7

1. Upto 31.3.1948
2. From 1.4.1948 to
31.3.1962
3. From 1.4.1962 to
31.3.1974
4. In 1974-75
5. In 1975-76

Total

NOTE : Under a later telex additional information was asked for, on the following points :

- (i) Break up of cost of buildings of various age groups into (a) residential (b) non-residential, each of these further divided into permanent and temporary.
- (ii) capital cost of electric construction for the above categories.
- (iii) Information may be furnished upto 1978-79.

SUBSIDIARY POINT 41

PROFORMA XV

State : _____

(a) Norms for Maintenance of State Highways (Black-Topped Surface)

(Rs. per Km. per year.)

Traffic Classification	Single Lane				Double Lane			
	Zone 1	Zone 2	Zone 3	Zone 4	Zone 1	Zone 2	Zone 3	Zone 4
1	2	3	4	5	6	7	8	9
1. < 450 C.V./Day								
2. 450-1500 C.V./Day								
3. > 1500 C.V./Day								
C.V. = Commercial Vehicles.								

(b) Norms for Maintenance of Major District Roads and other District Roads (Black-Topped Surface)

(Rs. per Km per year)

Traffic Classification	Road Classification	Single Lane				Double Lane			
		Zone 1	Zone 2	Zone 3	Zone 4	Zone 1	Zone 2	Zone 3	Zone 4
1	2	3	4	5	6	7	8	9	10
1. < 45 C.V./Day	MDR								
	ODR								
2. 45-150 C.V./Day	MDR								
	ODR								
3. 150-450 C.V./Day	MDR								
	ODR								
4. 450-1500 C.V./Day	MDR								
	ODR								
5. > 1500 C.V./Day	MDR								
	ODR								

MDR: Major District Roads

ODR: Other District Roads

C.V.: Commercial Vehicles

(c) Norms for Maintenance of Water Bound Macadam Surface Roads - All Categories of State Roads

(Rs. per Km per year)

Traffic Classification	Single Lane				Remarks
	Zone 1	Zone 2	Zone 3	Zone 4	
1	2	3	4	5	6
1. < 450 C.V./Day					1. For traffic 450 C.V./Day and for double lane roads, WBM surfacing is not normally adopted.
					2. Cost of maintenance may be arrived at on the basis of Rs.1800/Km/Year for ordinary repairs and renewal cycle of 75 mm thick WBM once in 4 years.

C.V. Commercial Vehicles.

PROFORMA XVI

SUBSIDIARY POINT 42

State : _____

Kilometrage and cost of Maintenance of Roads

(Rs. lakhs)

Type of Roads	Kilometrage (as at the end of)					Cost of Maintenance							
	1972	1973	1974	1975	1976	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78	
						Act-uals	Act-uals	Act-uals	Act-uals	Act-uals	Prel. Actuals	B.E.	
	1	2	3	4	5	6	7	8	9	10	11	12	13

A. Government Roads

1. State High ways.
2. Major District Roads
3. Other District Roads
4. Village Roads

TotalB. Roads of Local Bodies

1. Major District Roads
2. Other District Roads
3. Village Roads

NOTE : Under a later telex additional information on the following points was requested for :

- (i) Break up of Road lengths of State Highways, Major District Roads, other District Roads, Zone-wise, separately for single Lane and Double Lane and classified on the basis of traffic intensity and according to type of surface.
- (ii) Grants to Local Bodies for maintenance of roads.

SUBSIDIARY POINT 44

PROFORMA XVII

State : _____

Net area irrigated by Government sources

(000 hectares)

		As at the end of				
	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77
	1	2	3	4	5	6
Canal						
Tanks						
Wells						
Other sources						
<u>Total :</u>						

SUBSIDIARY POINT 45

PROFORMA XVIII

REVENUE : _____

Norms for medicines and diet

(Rupees per patient per day)

Teaching hospitals	District Head-quarters Hospitals	Taluk hospitals	Primary health Centres	Rural Dispensaries	Others
(1)	(2)	(3)	(4)	(5)	(6)

A . Medicines

In patients

Out patients

B . Diet

SUBSIDIARY POINT 46Part B. XIV

State : _____

Standards of Administration - Levels of expenditure
on certain administrative and social services

							(Rs. Lakhs)
1971-	1972-	1973-	1974-	1975-	1976-	1977-78	
72	73	74	75	76	77	B.E.	
Accts.	Accts.	Accts.	Accts.	Actuals	Prel. Actuals		
1	2	3	4	5	6	7	

1. General Administration

- (a) Land revenue
- (b) District administration
- (c) Secretariat General Services
- (d) Stationery and Printing
- (e) Others (Please specify details)

1

2

3

Total2. Justice and Jails

- (a) Administration of Justice
- (b) Jails
- (c) Total

3. Police4. Primary education5. Medical and public health

- (a) Expenditure on medicines
- (b) Expenditure on diet
- (c) Other expenditure
- (d) Total

6. Welfare of Scheduled Castes, Scheduled Tribes, and other Backward classes.Grand Total

SUBSIDIARY POINT 53

PROFORMA XX

State : _____

State Government's Investments in Public Sector Undertakings

(Rs. crores)

<u>Progressive total Investment* as at the end of</u>							
<u>1971-72</u>	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>	<u>1976-77</u>	<u>1977-78</u>	
<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	

A. Non-Departmental

1. State Electricity Board
2. State Road Transport Corporation
3. Other enterprises
(Please indicate each enterprise separately)

B. Departmental

1. Multipurpose River Valley Schemes
2. Major and medium irrigation Projects
3. Flood Control Works
4. Others
(Please indicate each enterprise separately)

* Includes loan, capital outlay and equity.

PROFORMA XXI

State : _____

FINANCIAL RESULTS OF STATE ELECTRICITY BOARDS/STATE ELECTRICITY DEPTT.
 (Details regarding receipts and expenditure on revenue and capital accounts)
 (Rs. crores)

	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78
	Actuals	Actuals	Actuals	Actuals	Actuals	Pre-Actuals	B.E.
	Actuals						
	1	2	3	4	5	6	7
1. (a) Block capital (at the beginning of the year)							
(i) invested in completed works							
(ii) invested in works in progress							
(iii) Total (i+ii)							
(b) Capital base							
2. Installed Capacity (MW)							
(a) Steam							
(b) Hydro							
(c) Diesel							
(d) Total							
3. Peak demand (aggregate) (MW)							
(a) Generation system							
(b) Purchases							
(c) Total							
4. Power (million KWhrs)							
(a) Generated							
(i) Steam							
(ii) Hydro							
(iii) Diesel							
(iv) Total							
(b) Purchased							
(c) Total							
5. Power sold (million KWhrs)							
(a) Within the State							
(b) Outside the State							
(c) Total							

PROFORMA XXI (Continued)

	(Rs. crores)						
	1.	2.	3.	4.	5.	6.	7.
6. Assessed Revenue on							
(a) Sale of power							
(i) Within the State (average tariff per unit sold in paise) to be indicated for each year)							
(ii) Outside the State (average tariff per unit-paise)							
(b) Arrears due from							
(i) Within the State							
(ii) Outside the State							
(c) Miscellaneous receipts							
<u>TOTAL of 6</u>							
7. Revenue expenditure							
(a) Working expenses							
(i) Fuel charges							
(ii) Cost of power purchased							
(iii) Other charges, including misc. repairs							
(iv) establishment and administrative charges							
<u>Total (i) to (iv)</u>							
8. Gross operating surplus (6-7)							
9. Transfer to Reserve Fund							
(a) Depreciation Reserve Fund							
(b) Interest on the balance in the depreciation fund							
(c) General reserve							
(d) Loans Redemption Fund							
<u>Total of 9</u>							

PROFORMA XXI (Continued)

(Rs. crores)

	1.	2.	3.	4.	5.	6.	7.
10. Gross surplus (+) or deficit (-) (8-9)							
11. Interest charges							
(a) On loans from Govt.							
(1) Outstanding on March 31, 1974.							
(2) Loans to be obtained during the Fifth Plan period.							
(b) Interest on bonds (other than Rural debentures)							
(1) Bonds outstanding on March 31, 1974.							
(2) Bonds to be issued during the Fifth Plan period.							
(c) Interest on Rural debentures.							
(d) Others							
(1) Loans outstanding on March 31, 1974.							
(2) Loans to be obtained during the 5th Plan period.							
<u>Total of 11</u>							
12. Net profit or loss (10-11)							
13. Corporation tax.							
14. Transfer to State revenues							
15. Collection of duty on behalf of the State Government.							
16. Capital receipts							
(a) Opening Balance							
(b) Loans from the State Govt.							
(i) Gross loans							
(ii) Repayment, if any.							

PROFORMA XXI (Concluded)

	(Rs. crores)						
	1.	2.	3.	4.	5.	6.	7.
(c) Borrowings from the market (other than Rural debentures)							
(i) Gross loans							
(ii) Repayment, if any.							
(iii) Net loans							
(d) Rural debentures							
(e) Borrowing from LIC							
(i) Gross loans							
(ii) Repayments, if any.							
(iii) Net loans.							
(f) Other borrowings*							
(i) Gross loans							
(ii) Repayments, if any.							
(iii) Net loans.							
(g) Withdrawal from Funds							
(i) Depreciation funds							
(ii) General reserves							
(iii) Loan Redemption fund							
(iv) Others							
(h) Debt, deposits and remittances (net)							
(i) Provident funds (net)							
(j) Subscription from Govt., if any.							
(k) Other receipts							
(l) Inventories carried forward from previous years.							
<u>Total of 16 (a) to (l)</u>							
17. Capital expenditure							
(a) Plan Schemes							
(b) Other capital expenditure**							
18. Closing balance							

* The sources such as R.E.C., A.R.C.A.F.C., Agricultural consumers may please be specified.

** Details of other capital expenditure may please be furnished.

Please Note: Separate statements should be submitted for the State Electricity Board and the State Electricity Department or any other Department of the State Government which owns and operates power projects.

PROFORMA XXII

State: _____

FINANCIAL RESULTS OF ROAD TRANSPORT CORPORATION/UNDERTAKING

(Rs. crores)							
	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78
	Actuals	Actuals	Actuals	Actuals	Actuals	Prelm.	B.E.
						Actuals	
	1.	2.	3.	4.	5.	6.	7.

Roads Transport Corporation/
Undertaking:

1. Block capital at the end of the year.
2. No. of vehicles at the end of the year
 - (a) Buses
 - (b) Others (to be specified)
3. Average vehicles at the end of the year
 - (a) Buses -
 - (i) Number
 - (ii) Average life assumed
 - (b) Other vehicles -
 - (i) Number
 - (ii) Average life assumed.
4. No. of vehicles replaced during the year
 - (a) Buses
 - (b) Others (to be specified)
5. Total vehicles purchased during the year
 - (a) Buses
 - (b) Others (to be specified)
6. Utilisation
 - (a) % of total buses in the fleet on road during the year.
 - (b) Average kilometreage operated per bus during the year.
7. Revenue per passenger kilometre.
8. Revenue per bus kilometre.
9. Cost per passenger kilometre (including interest & depreciation)

PROFORMA XXII (Concluded)

	(Rs. crores)						
	1.	2.	3.	4.	5.	6.	7.
10. Cost per bus kilometre (including interest & depreciation)							
11. Gross receipts							
12. Working Expenses							
13. Interest payments (a) to State Government (b) to others							
14. Transfer to depreciation fund							
15. Transfer to other funds (to be specified)							
16. Other charges, if any, on current revenues (to be specified)							
17. Net profit (11-(12 to 16))							
18. Corporation Tax							
19. Contribution to State revenues							
20. Retained profits (17-18-19)							
21. Opening Balance							
22. Closing Balance							
23. Expenditure met out of funds (a) depreciation funds (b) other funds							
24. Contribution for the Plan (a) Net accretion to depreciation fund (transfers minus current replacement expenditure). (b) Net accretion to other funds (c) Retained profits (d) Total contribution for plan (a+b+c)							

PROFORMA XXIII

(as revised under letter No. 7FC.9(1)-Ros/77
dated 13/10/77)

State: _____

Details of contribution of other autonomous State enterprises
(other than Electricity Board and Road Transport Corporation).

							(Rs. in crores)
1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78	
Actuals	Actuals	Actuals	Actuals	Actuals	Prel.	B.E.	
					Actuals		
1.	2.	3.	4.	5.	6.	7.	

A. Other Autonomous State
Enterprises

1. Block Capital at the beginning of the year
 - a) Government Sources
 - (i) Equity
 - (ii) Loans
 - b) Other Sources
 - (i) Equity
 - (ii) Loans
 - c) Accumulated reserves and surpluses.
2. Gross receipts
3. Working expenses

Annexure III. 2.
(without enclosures
referred to in para 2)

Letter No. FC-21(1)-A/77 dated the 15th
April, 1977, from Shri V.B. Eswaran, Officer
on Special Duty, Ministry of Finance
(Department of Economic Affairs) to
Finance Secretaries of all States.

The Seventh Finance Commission is expected to be set up shortly. Under Article 280(3) of the Constitution, the Commission would have to make recommendations to the President as to:

- (a) the distribution between the Union and the States of the net proceeds of taxes which are to be, or may be, divided **between** them and the allocation **between** the States of the respective shares of such proceeds; and
- (b) the principles which should govern the grants-in-aid of the revenues of the States out of the Consolidated Fund of India.

2. It would be an advantage if, in anticipation of the appointment of the Commission, the State Governments take up the preparation of forecasts of their revenues and expenditures. I enclose a set of proforma for showing the revenue position of the State in the past years and the forecast for the period to be covered by the recommendations of the Seventh Finance Commission. Suitable notes explaining the basis of the projections for the forecast period, may be appended as indicated at the end of each statement. 30 copies may kindly be sent to the Member Secretary of the Commission so as to reach him within two months of the constitution of the Commission.

3. Receipt of this communication may kindly be acknowledged.

4. Hindi version will follow.

Annexure III. 3.

(without enclosures referred to in paras 2 and 6)

Letter No. 7FC. 21(1)-A/77 dated the 7th July, 1977 from Shri V.8. Eswaran, Member Secretary, Finance Commission to Finance Secretaries of all States.

In my d.o. letter No. FC.21(1)-A/77 dated 15th April, 1977, from the Department of Economic Affairs, Ministry of Finance, State Governments were requested to take up the preparation of forecasts of their revenues and expenditures in the proforma enclosed with that letter, and furnish them to the Finance Commission within two months of the constitution of the Finance Commission.

2. I am enclosing a copy of the Presidential Order constituting the Seventh Finance Commission.
3. It will be seen that the Commission has been asked to make recommendations as to the following points; having regard among others to the considerations set out in para 5 of the Order:-
 - a) The distribution between the Union and the States of the net proceeds of taxes which are to be, or may be, divided between them under Chapter I of Part XII of the Constitution and the allocation between the States of their respective shares of such proceeds;
 - b) The principles which should govern the grants-in-aid of the revenues of the States out of the Consolidated Fund of India and the sums to be paid to the States which are in need of assistance by way of grants-in-aid of their revenues under Article 275 of the Constitution for purposes other than those specified in the provisos to clause 1 of that Article.

5. It is requested that the State Government may kindly send to the Commission Memoranda setting out its views on the above-mentioned matters.

6. The Commission has also been asked to make an assessment of the non-Plan capital gap of the States on a uniform and comparable basis for the 5 years ending with 1983-84. For the assessment of non-Plan capital gaps of the States the Commission will require from the State Governments their forecast, year by year, of the estimated receipts and disbursements on capital account. The Commission will also need information on the outstanding debt position as at the end of 1978-79. The information may kindly be furnished in the proforma appended to this letter, with suitable notes explaining the basis of the projections in the forecast in respect of each item of receipts and disbursements. While furnishing these forecasts, the State Government may also kindly indicate its views on the appropriateness of the classification as between Plan and non-Plan of the different items figuring under capital receipts and disbursements.

The Commission shall be grateful to have Memoranda containing the views of the State Government on the debt position of the States, purposes for which loans have been utilised, the existing terms of repayments of various categories of Central loans and the measures which could be considered to deal with the non-Plan capital gap.

7. Para 9 of the Presidential Order requires the Commission to review the policy and arrangements in regard to the financing of relief expenditure by States affected by natural calamities, and to suggest such modifications thereof as may be appropriate. The Commission would appreciate having a Memorandum setting out the views of the State Government on this matter.

8. Thirty copies each of the Memoranda and forecasts referred to

Annexure III. 4.

Letter No. 7FC.9(1)-Res/77 dated the 26th July, 1977 from Shri V.B. Eswaran, Member Secretary, Finance Commission to Finance Secretaries of all States.

In making its recommendations as to the matters contained in para 4 of the Presidential Order, the Commission, inter alia has to take into account such provisions for emoluments of Government employees, teachers and local body employees as obtaining on a specified date as the Commission deem it proper, and with reference to appropriate objective criteria rather than in terms of actual increases that might have been given effect to. The Commission has proposed to adopt 1st January, 1977 as the date of reference. Accordingly, the projections of non-developmental expenditure for the year 1978-79 to 1983-84 should take into account only scales of pay, dearness allowance and other allowances as on 1st January, 1977 i.e. on the basis of orders issued and implemented on or before 1st January, 1977. Paragraph 4 of the Explanatory Note Appended to Statement III of the Proforma sent with my d.o. letter dated 15th April, 1977 from the Ministry of Finance (Department of Economic Affairs) will stand modified to this extent.

2. Your attention is also invited to Item VII (Points Nos. 35 to 38) regarding revision of pay scales, dearness allowance etc. of the list of Subsidiary Points on which information was called for in Shri K.N. Row's d.o. letter dated 31st July, 1976. The information in regard to scales of pay etc. of employees may please be furnished on the basis of the orders issued and implemented on or before 1st January, 1977. Any revision in scales of pay, dearness allowance and other allowances of the employees undertaken by the State Government after 1st January, 1977 could be shown separately together with the likely expenditure on this account during a full year as also for the part of the year in which these orders were issued. Four copies each of the orders issued and implemented on or after 1.1.1977 may also please be furnished. Information in regard to the number of employees may be sent according to the pay slabs indicated in the revised proforma X A enclosed with this letter.

3. It would be of use to the Commission if you could send 2 copies of the reports on the latest census of the State Government employees, teachers, and employees of local bodies and aided institutions, that might have been conducted by the State Government.

4. For purposes of its analysis, the Commission would also be requiring the total expenditure incurred by the State Governments on salaries and other allowances of its employees for each of the years from 1972-73 onwards. This may please be sent in the Proforma No. XII-A

5. I shall be grateful if you could also send 4 copies of each of the orders issued by the State Government during the years 1974-75 to 1977-78 regarding any benefit by way of reductions, remissions or other concessions in taxes, rates, tariffs etc. with notes indicating the cost of each of these concessions in a full year and also in part of the year during which these orders have been issued and implemented.

6. For evaluating the returns and investment in industrial and commercial enterprises, the Commission would be requiring balance sheets and profit and loss accounts for the last three years in respect of State Undertakings having a turn over of Rs.50 lakhs and above. You may kindly arrange to send this to the Commission.

7. The Commission would also be requiring similar information on cooperative institutions in the industrial and commercial sectors including marketing. A list of such institutions with a brief note on their activities and functions may also be sent. The balance sheets & profit and loss accounts of the last three years of these institutions may also please be sent.

8. The information referred to in para 1 may please be sent so as to reach me by 31st August, 1977, and that called for in paras 2 to 7 may be furnished by 16th August, 1977.

9. Hindi version will follow.

Annexure III.5

Letter No. 7FC.7(7)-Res/77 dated the 10th August, 1977 from Shri V.B. Eswaran, Member Secretary, Finance Commission to Accountants General of all States.

Kindly refer to Shri T. Rengachari's d.o. letter No. 639-TAI/61-77, dated 26.7.1977, addressed to you and copy endorsed to me, regarding assistance to the Commission in matters relating to State Finances.

2. The Seventh Finance Commission while making its recommendations to the President is required to assess the resources of the State Govt. for the quinquennium, 1979-80 to 1983-84. The State Government has accordingly been requested to furnish year-wise details of budgetary receipts and expenditure for the periods 1974-78 as well as the forecasts for 1978-79 to 1983-84. The Commission will have to study the resources position of the State in depth, with special reference to its fiscal management and policies, investments in productive and commercial enterprises and returns therefrom, efficiency in tax and non-tax collections, recoveries of loans and interest from third parties, ways and means position, etc.

3. I am enclosing a copy of the list of subsidiary points on which the State Government has been requested to furnish information to the Commission. A list of items, on which the Commission would like to have information and your views by the 30th September, 1977 is enclosed.

4. I shall also be grateful if you could also kindly arrange to send us two copies each of the Finance Accounts, Appropriation Accounts and C.A.G.'s report for 1973-74 and for the latest year for which they are available.

5. Receipt of this letter may kindly be acknowledged.

Annexure III. 6.

Letter No. 7FC-7(23)-Ras/77 dated the 6th October, 1977 from Shri R.K. Dar, Joint Secretary, Finance Commission to Finance Secretaries of all States.

For the use of the Finance Commission, we need the following information urgently :-

- (i) Number of courts categorywise as in the State (Civil, Criminal, Sessions etc.) - Magistrates, Judges, also the number of civil courts.
- (ii) Assessment of adequacy of buildings for courts in the State and the state of maintenance of these buildings.
- (iii) Number of Jails - in total and of different types (sub-jails, district jails, central jails etc.)
- (iv) Capacity of these jails.
- (v) Actual jail population for each of the years from 1973-74 and comments regarding adequacy or otherwise of available capacity.
- (vi) Assessment of standards of maintenance of jails.
- (vii) Number of police stations in metropolitan areas, in large cities and other urban centres, in semi-urban and rural areas, with average size of population covered by each type of police station.
- (viii) Number of policemen, civil police, armed police and other police forces (industrial security, special investigation or prosecution branches, etc.)
- (ix) Basic crime statistics in metropolitan areas, large cities and urban areas, semi-urban and rural areas, observations on trends thereof.
- (x) Assessment of adequacy of buildings for purposes of the Police in the State and the state of their maintenance.
- (xi) The strength and duties of the organisations like the Home Guards, Gramrakshak Dals (or similar village/ rural organisations of a part-time or whole-time nature with specific responsibilities) and the expenditure incurred by the State Government on these organisations from 1973-74 onwards.

2. I shall be grateful if the above information is sent to us by 7th November, 1977, at the latest.

D.O. letter No. 7 F.C.1(8)-Res/77, dated the 7th October, 1977 from Shri M.R. Sivaraman, Director, Finance Commission to Finance Secretaries of all States.

.....

To enable the Finance Commission to work out a complete picture of the total investments made by the State Governments in multi-purpose river valley schemes, major and medium irrigation projects, minor irrigation projects and flood control schemes, and the returns therefrom by way of water rates, etc. after meeting the maintenance and repair charges, other establishment charges and interest on capital, I would request you to furnish the relevant information as per proforma enclosed for each year of the Fifth Plan period and also for the next quinquennium. Some of this information, though being furnished separately under some subsidiary points, may also be shown here for working out relevant results from the irrigation and flood control projects in your State.

2. The requisite information may kindly be furnished by the 25th October, 1977.

Returns from multi-purpose river projects (for which revenue account
has been opened or to be opened before the end of 1983-84)

(A) Irrigation projects (Excluding power projects & flood control portion)

(Rupees lakhs)

	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	Total 1979-84/ level expected
	Accounts	Accounts	R.E.	B.E.	Esti- mates	Fore- casts	Fore- casts	Fore- casts	Fore- casts	Fore- casts	
(1) Receipts from irrigation projects											
(i) Water rates											
(ii) Land revenue due to irrigation (1)											
(iii) Betterment levy											
(iv) Sale of land											
(v) Revenue levied and collected by local bodies											
(vi) Other receipts											
Total receipts ((i) to (vi))											
(2) Operation, maintenance and repair charges (2) (including grants to local bodies)											
(3) Extension and improvement (non-Plan)											
(i) On revenue account											
(ii) On capital account											
(4) Other working expenses											
(5) Total working expenses (2 to 4)											
(6) Net receipts (without taking into account interest on capital and depreciation(1-5))											
(7) Interest on capital											
(i) On completed works											
(ii) On continuing works											
(8) Depreciation provision, if any											
(9) Net receipts (1 - (5+7+8))											
(10) Total capital invested upto the end of the year											
(i) On completed works (3)											
(ii) On works in progress											
(11) Rate of net return on investment(Percentage)											
(i) Net of working expenses without interest and depreciation											
(ii) Net of working expenses, interest and depreciation											
(12) Irrigation potential created(thousand hectares)											
(13) Gross area irrigated (thousand hectares)											
(14) Net area irrigated by Govt. sources of irrigation (000 hectares)											
(a) Canals											
(b) Tube wells, etc. in command area											
(15) Annual normal demand by way of water rates and betterment levy											
(16) Demand outstanding for collection at the end of the year											

Foot Note :- (1) Where water rates are not levied separately, indicate the amount attributable to irrigation.
 (2) Including that on maintenance of head works.
 (3) This should take into account completed stages of the projects.

Irrigation, Navigation, Drainage and Flood Control Projects
 (A) Major and Medium Irrigation Projects - Commercial

Proforma III

(1)	(Rupees lakhs)											
	1974-75 Accounts	1975-76 Accounts	1976-77 A.R.	1977-78 B.R.	1978-79 Estimates	1979-80 Fore- casts	1980-81 Fore- casts	1981-82 Fore- casts	1982-83 Fore- casts	1983-84 Fore- casts	Total level	1979-84/ expected
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
(1) Receipts from irrigation projects												
(1) Water rates												
(ii) Land revenue due to irrigation ✓												
(iii) Betterment levy												
(iv) Sale of land												
(v) Revenue levied and collected by local bodies												
(vi) Other receipts												
Total receipts ((1) to (vi))												
(2) Operation maintenance and repair ² charges (including grants to local bodies)												
(3) Extension and improvement (non-Plan)												
(i) On revenue account												
(ii) On capital account												
(4) Other working expenses												
(5) Total working expenses (2 to 4)												
(6) Net receipts (without taking into account interest on capital and depreciation (1-5))												
(7) Interest on capital												
(i) On completed works												
(ii) On continuing works												
(8) Depreciation provision, if any												
(9) Net receipts (1-(5+7+8))												
(10) Total capital invested upto the end of the year.												
(i) On completed works ✓												
(ii) On works in progress												
(11) Rate of net return on investment (Percentage)												
(i) Net of working expenses without interest and depreciation												
(ii) Net of working expenses, interest and depreciation												
(12) Irrigation potential created (thousand hectares)												
(13) Gross area irrigated (thousand hectares)												
(14) Net irrigated by Government sources of irrigation (000 hectares)												
(a) Canals												
(b) Tube wells, etc. in command area												
(15) Annual normal demand by way of water rates and betterment levy												
(16) Demand outstanding for collection at the end of the year.												

Foot Note 1- ¹ Where water rates are not levied separately, indicate the amount attributable to irrigation.
² Including that on maintenance of head works. ³ This should take into account completed stages of the projects.

Irrigation, Navigation, Drainage and Flood Control Projects
 (B) Major and Medium Irrigation Projects - Non-Commercial

(Rupees lakhs)

	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	Total	1979-84/
	Accounts	Accounts	B.E.	B.E.	Estimates	Forecasts	Forecasts	Forecasts	Forecasts	Forecasts		level expected

- (1) Receipts from irrigation projects
 - (i) Water rates
 - (ii) Land revenue due to irrigation (1)
 - (iii) Betterment levy
 - (iv) Sale of land
 - (v) Revenue levied and collected by local bodies
 - (vi) Other receipts
 Total receipts ((i) to (vi))
- (2) Operation, maintenance and repair charges (2)
(including grants to local bodies)
- (3) Extension and improvement (non-Plan)
 - (i) On revenue account
 - (ii) On capital account
- (4) Other working expenses
- (5) Total working expenses (2 to 4)
- (6) Net receipts (without taking into account interest on capital and depreciation (1-5))
- (7) Interest on capital
 - (i) On completed works
 - (ii) On continuing works
- (8) Depreciation provision, if any
- (9) Net receipts (1 - (5+7+8))
- (10) Total capital invested upto the end of the year
 - (i) On completed works (9)
 - (ii) On works in progress
- (11) Rate of net return on investment (Percentage)
 - (i) Net of working expenses without interest and depreciation
 - (ii) Net of working expenses, interest and depreciation
- (12) Irrigation potential created (thousand hectares)
- (13) Gross area irrigated (thousand hectares)
- (14) Net area irrigated by Government sources of irrigation (000 hectares)
 - (a) Canals
 - (b) Tube wells, etc. in Command area
- (15) Annual normal demand by way of water rates and betterment levy
- (16) Demand outstanding for collection at the end of the year

Foot Note :-

- (1) Where water rates are not levied separately, indicate the amount attributable to irrigation.
- (2) Including that on maintenance of head works.
- (3) This should take into account completed stages of the projects.

Proforma VIrrigation, Navigation, Drainage & Flood control projects(C) Flood control projects (including both non-commercial/commercial)

	(Rs. lakhs)							Total 1974-75-84/			
	1974-75 Accounts	1975-76 Accounts	1976-77 R.E.	1977-78 B.E.	1978-79 Estimates	1979-80 Forecast	1980-81 Forecast		1981-82 Forecast	1982-83 Forecast	1983-84 Forecast
(1) Receipts											
(2) Expenditure on operation, maintenance and repairs*											
(3) Extension and improvement (Non-Plan)											
(i) On revenue account											
(ii) On capital account, if any											
(4) Other working expenses											
(5) Net receipts (1-(2+3+4))											
(6) Interest on capital											
(i) On completed works											
(ii) On works in progress											
(7) Depreciation											
(8) Net receipts after meeting working expenses, interest and depreciation											
(9) Total capital invested upto the end of the year											
(i) On completed works											
(ii) On works in progress											
(10) Rate of net return on investment (percentage)											
(i) Net of working expenses											
(ii) Net of working expenses, interest & depreciation											
(11) Maintenance exp. as % of total capital invested											
(12) Length of embankments (kms.)											
(13) Average maintenance cost per Km. (Rs.)											

* Including that on maintenance for hoed works

Minor Irrigation Projects

(A) Minor Irrigation Works (Excluding Flood control works)

(Rs. lakhs)

Preforma - VI

	1974-75	1975-76	1976-77	1977-	1978-79	1979-	1980-	1981-	1982-	1983-84	Total 1979-84/ level expected
	Accounts.	Accounts.	R.E.	78 B.E.	79 Esti- mates	80 Fore- cast	81 Fore- cast	82 Fore- cast	83 Fore- cast	Forecast	
(1) Receipts from irrigation projects											
(i) Water rates											
(ii) Land revenue due to irrigation 1)											
(iii) Betterment levy											
(iv) Sale of land											
(v) Revenue levied and collected by local bodies.											
(vi) Other receipts											
Total receipts((i) to (vi)) 2)											
(2) Operation, maintenance and repair charges (including grants to local bodies)											
(3) Extension and improvement (non-plan)											
(i) On revenue account											
(ii) On capital account											
(4) Other working expenses											
(5) Total working expenses (2 to 4)											
(6) Net receipts (without taking into account interest on capital and depreciation (1-5))											
(7) Interest on capital											
(i) On completed works											
(ii) On continuing works											
(8) Depreciation provision, if any											
(9) Net receipts(1-(5+7+8))											
(10) Total capital invested upto the end of the year											
(i) On completed works 3)											
(ii) On works in progress											
(11) Rate of net return on investment (Percentage)											
(i) Net of working expenses without interest and depreciation.											
(ii) Net of working expenses, interest and depreciation.											
(12) Irrigation potential created (thousand hectares)											
(13) Gross area irrigated (thousand hectares)											
(14) Net area irrigated by the Govt. sources of irrigation(000 h.a.)											
(i) Canals											
(ii) Tube wells, etc. in Command area											
(15) Annual normal demand by way of water rates and betterment levy.											
(16) Demand outstanding for collection at the end of the year.											

Foot Notes:-

- 1) When water rates are not levied separately, indicate the amount attributable to irrigation.
- 2) Including that on maintenance of head works.
- 3) This should take into account completed stages of the projects.

Minor Irrigation Project/Works(B) Flood Control Works.Proforma VII

(Rs. in lakhs)

	1974-75 accounts	1975-76 accounts	1976-77 R.E.	1977-78 R.E.	1978-79 Estimates	1979-80 Forecast	1980-81 Forecast	1981-82 Forecast	1982-83 Forecast	1983-84 Forecast	Total 1979-84/ Level expected
(1) Receipts											
(2) Expenditure on operation, maintenance and repairs*											
(3) Extension and improvement (Non-Plan)											
(i) On revenue account											
(ii) On capital account, if any											
(4) Other working expenses											
(5) Net receipts (1-(2+3+4))											
(6) Interest on capital											
(i) On completed works											
(ii) On works in progress											
(7) Depreciation											
(8) Net receipts after meeting working expenses, interest and depreciation.											
(9) Total capital invested upto the end of the year											
(i) On completed works											
(ii) On works in progress											
(10) Rate of net return on investment (Percentage)											
(i) Net of working expenses											
(ii) Net of working expenses, interest and depreciation.											
(11) Maintenance cost as % of total capital invested.											
(12) Length of embankments (Kms.)											
(13) Average maintenance cost per km. (Rs.)											

*Including that on maintenance of head works.