

Long term rates of growth of yield from certain taxes and rates adopted by the Commission for the years 1979-84

States	022-Agri-cultural Income tax	028-Taxes on Professions, trade and/ callings	030-Stamps and registration		040-Sales Tax**		041-/042-Taxes on Vehicles and on goods and passengers		045-Entertainment Tax	
	Growth rate adopted by the Commission.	growth rate adopted by the Commission.	long term growth rate 1963-64 to 1975-76	Growth rate adopted by the commission.	Long term growth rate 1963-64 to 1975-76	Growth rate adopted by the Commission.	Long term growth rate 1963-64 to 1975-76***	Growth rate adopted by the Commission.	Long term growth rate 1963-64 to 1975-76	Growth rate adopted by the Commission.
1. Andhra Pradesh			9.3	8.0	14.2	10.0	8.1	8.0	15.3	10.7
2. Assam	4.0	4.0	8.7	8.0	13.5	9.0	5.2	7.0	10.0	7.0
3. Bihar	3.0		6.3 <u>1/</u>	4.0	10.7 <u>1/</u>	8.0	11.5 <u>1/</u>	7.0	13.9 <u>1/</u>	8.0
4. Gujarat		5.0	9.3 <u>1/</u>	6.0	12.5 <u>1/</u>	9.0	I 4.2 <u>1/</u> I 15.6 <u>1/</u>	7.0	5.4 <u>1/</u>	8.0
5. Haryana			9.7 <u>2/</u>	7.5	20.0 <u>2/</u>	12.0	I 31.6 <u>2/</u> I 10.7 <u>2/</u>	10.0	24.0 <u>2/</u>	12.0
6. Himachal Pradesh				4.0	14.9 <u>3/</u>	9.0		7.0		6.1
7. Jammu & Kashmir			10.4 <u>4/</u>	4.5	12.1 <u>1/</u>	7.0	5.5 <u>1/</u>	5.0	16.2	8.0
8. Karnataka	4.5	5.0	9.6	7.0	13.8	9.5	I 7.4 I 10.4	10.0	18.7	11.0
9. Kerala	4.5	5.0	9.5 <u>1/</u>	9.0	11.9 <u>1/</u>	8.0	6.4	10.0	-	-
10. Madhya Pradesh		5.0	9.9	6.0	13.7	8.0	I 7.9 I 10.0	7.0	8.1	6.0
11. Maharashtra	3.0	5.0	6.0	5.5	13.4	9.5	I 9.7 I 3.5	9.5	1.7	10.3
12. Manipur				4.5		6.0		5.0		6.0
13. Meghalaya		4.0		4.0		6.0		5.0		6.0
14. Nagaland		4.0		4.0		6.0		5.0		6.0
15. Orissa	4.0		11.1	6.0	11.1	8.0	10.2	7.0	12.7	8.0
16. Punjab			13.1 <u>1/</u>	8.0	17.4 <u>1/</u>	11.5	I 10.5 I 14.1 <u>1/</u> I 11.6 <u>1/</u> I 9.8 <u>1/</u>	10.0	13.6 <u>1/</u>	10.0
17. Rajasthan			11.7 <u>1/</u>	6.0	13.9 <u>1/</u>	9.5		7.0	12.1 <u>1/</u>	8.0
18. Sikkim				3.0		6.0		5.0		4.1
19. Tamil Nadu	3.0		5.6	4.0	14.3	9.0	9.5	5.0	12.2	8.0
20. Tripura		4.00		3.0		6.0		5.0		6.0
21. Uttar Pradesh				7.0	15.3	9.0	I 11.0 I 11.7	8.0	11.2	8.0
22. West Bengal	4.0		5.0	4.0	8.0	8.0	4.2	7.0	8.7	8.0

** Purchase tax on sugarcane wherever levied separately has not been included under 040.
 @ Tax on entry of goods.
 *** Growth rates under 041 and 042 are shown separately wherever these taxes are levied separately.

1/ 1963-64 - 1974-75
2/ 1967-68 - 1974-75
3/ 1971-72 - 1975-76

Appendix I.2(i)

States' Excise revenues from Potable Liquor, in 1978-79 and in the forecast period 1979-84.

STATES	(Rs. Lakhs)	
	Revenues in 1978-79	Revenues in each year of the forecast period
1.	2.	3.
1. Andhra Pradesh	10013.48	10013.48
2. Assam	405.46	405.46
3. Bihar	1922.00	2058.00
4. Gujarat	29.93	29.93
5. Haryana	1976.77	2235.27
6. Himachal Pradesh	591.00	670.00
7. Jammu & Kashmir	887.20	887.26
8. Karnataka	5920.50	5920.50
9. Kerala	3639.40	3639.40
10. Madhya Pradesh	3827.35	3827.35
11. Maharashtra	3494.00	3494.00
12. Manipur	30.06	30.06
13. Meghalaya	58.03	58.03
14. Nagaland	83.32	83.32
15. Orissa	656.47	656.47
16. Punjab	5690.12	5690.12
17. Rajasthan	3075.00	3075.00
18. Sikkim	79.92	79.92
19. Tamil Nadu	-	-
20. Tripura	19.55	19.55
21. Uttar Pradesh	6028.71	6509.24
22. West Bengal	3101.00	3101.00
Total	51529.33	52483.36

Note: In Col. 3, in the following States, 50% grants-in-aid is included on account of the difference between reassessed revenues in 1978-79 and 1977-78 (actuals)

States	Amounts included in each year of the forecast period (Rs. lakhs)
1. Bihar	136.00
2. Haryana	258.50
3. Himachal Pradesh	79.00
4. Uttar Pradesh	480.53
Total	954.03

States' excise revenues from items other than
potable liquor in the forecast period 1979-84

(Rs. Lakhs)

States	Forecast period					Total 1979-84
	1979-80	1980-81	1981-82	1982-83	1983-84	
1. Andhra Pradesh	667.30	700.67	735.70	772.49	811.11	3687.27
2. Assam	2.67	2.80	2.94	3.09	3.24	14.74
3. Bihar	252.00	264.60	277.83	291.72	306.31	1392.46
4. Gujarat	249.97	262.47	275.59	289.37	303.84	1381.24
5. Haryana	94.74	99.48	104.45	109.67	115.15	523.49
6. Himachal Pradesh	26.87	28.18	29.57	31.02	32.54	148.18
7. Jammu & Kashmir @	6.03	6.33	6.65	6.98	7.33	33.32
8. Karnataka	83.48	87.65	92.03	96.63	101.46	461.25
9. Kerala @	424.63	443.56	463.44	484.31	506.23	2322.17
10. Madhya Pradesh	730.28	765.59	802.67	841.60	882.48	4022.62
11. Maharashtra	2059.00	2162.00	2270.00	2384.00	2503.00	11378.00
12. Manipur	0.99	1.04	1.09	1.14	1.20	5.46
13. Meghalaya	0.14	0.14	0.15	0.16	0.17	0.76
14. Nagaland	-	-	-	-	-	-
15. Orissa	108.71	114.14	119.85	125.84	132.13	600.67
16. Punjab @ *	205.37	212.58	219.84	228.16	236.55	1102.50
17. Rajasthan @	124.50	129.22	134.19	139.40	144.88	672.19
18. Sikkim	0.08	0.08	0.08	0.08	0.08	0.40
19. Tamil Nadu	404.79	416.93	429.44	442.33	455.59	2149.08
20. Tripura	-	-	-	-	-	-
21. Uttar Pradesh	292.20	306.81	322.15	338.26	355.17	1614.59
22. West Bengal	476.70	500.54	525.57	551.85	579.44	2634.10
Total	6210.45	6504.81	6813.23	7138.10	7477.90	34144.49

@ Including arrears also.

* Including Rs.120 lakhs from A.R.M. in 1978-79.

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Appendix I.3(1)

Letter No.11012/18/78-PR (Vol.III) dated the 3rd August, 1978 from Department of Social Welfare, Government of India, to Chief Secretaries of all States and copy endorsed to Ministry of Finance, Ministry of Home Affairs, Finance Commission, Planning Commission, Comptroller & Auditor General and Finance Secretaries of all States.

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Sub:- Compensation to the States for loss of excise revenue resulting from the implementation of prohibition policy.

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I am directed to refer to d.o. letter No.11012/18/78-PR, dated 28th March, 1978 from Shri Saran Singh, Secretary, Department of Social Welfare addressed to the State Governments on the question of implementation of the prohibition policy.

2. I am directed to state that the Government of India have decided to compensate the States for the established loss of excise revenue resulting from the implementation of the above policy. The compensation will be limited to 50% of their established loss of excise revenue each year, commencing from 1978-79, treating the actual excise revenue of 1977-78 as the base. The States will have to devise ways and means of meeting the balance loss. In this context the State Governments may consider mopping up, through taxation as well as through voluntary savings, of a part of the income that would otherwise have been spent on liquor. The States would not be compensated for possible increases which may have occurred in excise revenue, cost of enforcement etc. The established loss of revenue will be computed on the basis of figures of State excise revenue as certified by the State's Accountant General.

3. The above scheme of assistance to the States, which will be in the form of grant, will be in operation till the end of financial year 1983-84.

4. The States would have projected their revenues to the Finance Commission on the basis of the national policy which envisages complete prohibition within a period of four years and it will be for the Commission to take a view on the question of devolution of funds with reference to the resources position disclosed in the forecasts and other relevant factors.

Appendix I.3(ii)

Letter No.P.11012/18/78-PR dated the 4th August, 1978
 from Department of Social Welfare, Govt. of India
 to Member Secretary, Finance Commission, New Delhi.

 Sub: Compensation to the States for loss of excise revenue
 resulting from the implementation of prohibition policy.

I am directed to say that in pursuance of the Directive Principle of State Policy in the Constitution, the State Governments have been requested to implement the policy of prohibition in a phased manner over a period of four years. Guidelines on this subject have also been issued.

2. The Government of India have decided to compensate the States for the established loss of excise revenue resulting from the implementation of the above policy of prohibition. The compensation will be limited to 50% of the established loss of excise revenue each year, commencing from 1978-79 treating the actual excise revenue of 1977-78 as the base.
3. The States will have to devise ways and means of meeting the balance loss. The States would not be compensated for possible increases which may have occurred in excise revenue, cost of enforcement etc.
4. The above scheme of assistance to the States, which will be in the form of grant, will be in operation till the end of the financial year 1983-84.
5. In terms of the above decision, Gujarat and Tamil Nadu States which have implemented the policy of prohibition long ago and whose excise revenue in the base year 1977-78 is accordingly negligible will not get the grant-in-aid. These States would have projected their revenues to the Finance Commission on the basis of the continuance of their present policy of prohibition and it will be for the Commission to take a view on the question of devolution of funds to these States with reference to the resources position disclosed in their forecasts and other relevant factors.
6. A copy of the letter issued to the State Government is enclosed for the information of the Finance Commission.

Appendix I.3(iii)

D.O.No.PF/R-9(50)74-Vol.V dated the 16th September, 1978 from Shri G. Ramachandran, Finance Secretary, Ministry of Finance, New Delhi, to Shri V.B. Eswaran, Member Secretary, Finance Commission.

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Subj. Compensation to the States for the loss of excise revenue resulting from implementation of prohibition policy.

Please refer to letters No. T-11012/16/78-TR dated August 4, 1978 and No. 11012/18/78-TR(Vol.III) dated August 3, 1978, from the Department of Social Welfare, Government of India, on the above subject.

2. It may be recalled that the above subject came up for discussion with the Seventh Finance Commission on 13.9.1978 when the Commission sought certain clarifications from the representatives of the Ministry of Finance. We explained the view point of the Finance Ministry to the Commission and undertook to furnish a note on the subject.

3. The Union Government have decided to compensate the States for the established loss of "excise revenue" resulting from the implementation of the prohibition policy. The compensation has been limited to 50% of their established loss of excise revenue each year, commencing from 1978-79, treating the actual excise revenue of 1977-78 as the base. This assistance to the States which will be in the form of grant, will be in operation till the end of the financial year 1983-84. The actual receipts under the Head of Account 039-State Excise would be taken into account for purpose of determining the quantum of compensation. No compensation will be payable for increases in revenue or cost of enforcement machinery. The State Governments have been advised to devise ways and means to recoup the likely loss of excise revenue by other measures.

4. In meeting the compensation of 50% payable to States for the loss of excise revenue, Government of India have been guided by the consideration that it should be possible for the States to make up for the balance through higher realisation of revenue from some of the existing taxes like sales-tax, entertainment tax, etc. The introduction of prohibition will increase the purchasing power which will be utilised for purchase of goods and on entertainment and other recreational activities which are subjected to tax. The cost of enforcement machinery can be taken care of within the annual growth rate of non-plan expenditure which will be provided by the Finance Commission.

Additional funds provided for medicines in hospitals.

No.	States	No. of beds (as on 1.4.76)	Per bed expenditure (Rs.)		Additional funds required in					Total (6 to 10)	
			Present level	Desired level	Gap	1979-80 (2 x 5)	1980-81	1981-82	1982-83		1983-84
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1.	Bihar	15893	2139	2578	439	69.77	75.35	81.38	87.89	94.92	409.31
2.	Haryana	5488	1648	2578	930	51.04	55.12	59.53	64.29	69.43	299.41
3.	Himachal Pradesh	5288	1112	2578	1466	77.52	82.17	87.10	92.33	97.87	436.99
4.	Jammu & Kashmir	5209	2534	2578	44	2.29	2.43	2.58	2.73	2.89	12.92
5.	Karnataka	24022	1897	2578	681	163.59	173.41	183.81	194.84	205.53	922.18
6.	Kerala	34393	1481	2578	1097	377.29	399.93	423.93	449.37	476.33	2125.85
7.	Meghalaya	1070	1783	2578	795	8.51	9.02	9.56	10.13	10.74	47.96
8.	Punjab	11613	2248	2578	330	38.32	40.62	43.06	45.64	48.38	216.02
9.	Rajasthan	16293	2037	2578	541	88.15	93.44	99.05	104.99	111.29	496.92
10.	Uttar Pradesh	43179	1160	2578	1418	612.28	661.26	714.16	771.29	832.99	3591.98
Total					1488.76	1592.75	1704.16	1823.50	1951.37	8560.54	

Note:- For Bihar, Haryana & U.P., projection on 1979-80 has been done at 8%, while for other States it is at 6%.

Additional funds provided for diet in hospitals.

Appendix I.4(11)

S.No.	States	No. of Beds (as on 1.4.76)	Per bed expenditure (Rs.)			Additional funds required in					
			Present level	Desired level	Gap	1979-80 (2 x 5)	1980-81	1981-82	1982-83	1983-84	1979-84 (Total 6 to 10)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1.	Andhra Pradesh	23451	1085	1100	15	3.52	3.73	3.96	4.19	4.44	19.84
2.	Assam	6292	908	1100	192	12.08	13.04	14.09	15.22	16.43	70.86
3.	Gujarat	15937	540	1100	560	89.25	94.61	100.29	106.31	112.69	503.15
4.	Haryana	5488	245	1100	855	46.92	50.67	54.72	59.10	63.83	275.24
5.	Himachal Pradesh	5288	169	1100	931	49.23	52.18	55.31	58.63	62.15	277.50
6.	Karnataka	24022	797	1100	303	72.79	77.16	81.79	86.70	91.90	410.34
7.	Kerala	34393	1081	1100	19	6.53	5.92	7.33	7.77	8.23	35.78
8.	Madhya Pradesh	17108	758	1100	342	58.51	63.19	68.25	73.71	79.61	343.27
9.	Maharashtra	28636	869	1100	231	66.15	70.12	74.33	78.79	83.52	372.91
10.	Orissa	9302	688	1100	412	38.32	41.39	44.70	48.28	52.14	224.83
11.	Punjab	11613	260	1100	840	97.55	103.40	109.60	116.18	123.15	549.88
12.	Rajasthan	16293	332	1100	768	125.13	132.64	140.60	149.04	157.98	705.39
13.	Tamil Nadu	29849	1025	1100	75	22.39	23.73	25.15	26.66	28.26	126.19
14.	Uttar Pradesh	43179	252	1100	848	366.16	395.45	427.09	461.26	498.16	2148.12
15.	West Bengal	44402	913	1100	187	83.03	88.01	93.29	98.89	104.82	468.04
Total						1137.55	1216.24	1300.50	1390.73	1487.31	6532.34

Note:- For Assam, Haryana, Madhya Pradesh, Orissa and Uttar Pradesh projection on 1979-80 figures has been done at 8%, while for other States it is at the rate of 6%.

Expenditure on old age pension under Major Head of Account 288

(Rs. lakhs)

States	Actual exp. on old age pension in 1976-77	Exp. for 1979-84 as per norm of 0.1% Population @ Rs. 60 per month	Exp. allowed for 1979-84
1. Andhra Pradesh	48.54	1566.10	1566.10
2. Assam	Nil	526.50	526.50
3. Bihar	4.57	2023.60	2023.60
4. Gujarat	Nil	961.20	961.20
5. Haryana	20.97	361.35	361.35
6. Himachal Pradesh	19.76	138.00	138.00
7. Jammu & Kashmir	Nil	166.20	166.20
8. Karnataka	633.47	1054.75	4615.00
9. Kerala	332.00	768.60	2760.00
10. Madhya Pradesh	Nil	1499.40	1499.40
11. Maharashtra	Nil	1815.00	1815.00
12. Manipur	Nil	38.65	38.65
13. Meghalaya	Nil	36.40	36.40
14. Nagaland	Nil	18.60	18.60
15. Orissa	62.00	790.00	790.00
16. Punjab	217.76	487.85	1440.00
17. Rajasthan	61.96	927.55	1325.05
18. Sikkim	Nil	7.55	7.55
19. Tamil Nadu	145.82	1483.15	1483.15
20. Tripura	-	56.00	56.00
21. Uttar Pradesh	271.07	3180.30	3180.30
22. West Bengal	22.00	1595.25	1595.25
Total	1839.92	19507.00	26408.30

Appendix I.6

D.O. letter No.5(10)/78-Desk.V dated August 16, 1978 from Shri R. Tirumalai, Secretary, Ministry of Supply & Rehabilitation (Department of Rehabilitation) New Delhi addressed to Shri V.B. Eswaran, Member Secretary Seventh Finance Commission, Vigyan Bhavan Annexe, New Delhi.

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As you are aware, very soon after the partition, we were confronted with the gigantic problem of relief and rehabilitation of refugees from West Pakistan. Even later, the influx of refugees crossing the borders from all points occurred in several waves. The displaced persons from former East Pakistan migrated to India till 1971 in several spells. Since 1963-64, the repatriation of Indian Nationals from Burma and Sri Lanka has been taking place. Subsequently, there has also been repatriation from certain other countries in Africa and South East Asia.

2. The rehabilitation work in respect of refugees from West Pakistan has been virtually resolved but problems in respect of other migrants/repatriates are still being handled by this Department.

3. Apart from the resettlement of refugees, migrants and repatriates on land etc., the relief and rehabilitation aspect involved, inter-alia, several welfare activities, such as housing, education, training, employment, medical facilities, establishment of Permanent Liability Homes etc., To take care of some segments of these migrants and repatriates, a number of institutions such as Boarding Schools Industrial Training Centres, P.L. Homes, etc. had to be set up. Though most of these institutions were set up through the agency of concerned State Governments, these were maintained and/or financed by the Deptt. of Rehabilitation, over the last two Plan periods. The following institutions are still continuing.

Name and location of Institution	Capacity (persons)	Approximate annual expenditure based on B.E. for 1978-79 (Rs. in lakhs)
1. Permanent Liability Home at Kancharapalem (Visakhapatnam - A.P.)	300	1.93
2. P.L. Home at Mathur (Tamil Nadu)	300	6.00
3. P.L. Home at Rudrapur (U.P.)	1101	12.80
4. P.L. Home at Amtoli (Tripura)	492	3.60
5. P.L. Home at Mana (M.P.)	5536	42.00
6. Boarding School at Rheemuni-patnam	250*	1.30
7. Boarding school at Anakapalli		
8. Boarding School at Mathur (Tamil Nadu)	800*	6.20

* approximate.

4. The Home at Mana (Madhya Pradesh) is being run directly by this Department and we have already requested the Govt. of Madhya Pradesh to take over this Home. They have been informed that we would bear expenditure on the Home till the end of Fifth Plan Period and that in the meanwhile the State Govt. may place this issue before the Seventh Finance Commission to take this expenditure in account while fixing the quantum of 'grants-in-aid' for the State Government.

5. The rest of the institutions are being administered by the respective State Govts. and the Central Govt. has been reimbursing the entire expenditure on their running and maintenance. However, as regards institutions at Srl. Nos. 6 and 7, the Govt. of Andhra Pradesh were advised to take over their maintenance w.e.f. 1.4.77 stipulating also that assistance from this Department would be restricted only to the extent the repatriate students were eligible for stipends/book grants, under the pattern scheme. The State Govt. have approached us to allow them financial assistance for 1977-78 also and the proposal is under consideration.

6. The Department of Rehabilitation has, however, been anxious to wind up its activities in a phased manner. Running of the institutions of these types for the general public is the responsibility of the State Govts. Besides rehabilitated persons should now form part of the local population as well as of the main stream of national life. We have, therefore, been making efforts to persuade respective States to assume full responsibility for running and maintenance of these institutions. The State Govts. have, however, shown some reluctance to take these over, some of them possibly owing to their tight ways and means position. Nevertheless, the fact remains that this Department cannot undertake to bear this liability on a perpetual basis, because the responsibility for looking after persons under the category of permanent liability also devolves upon the State Govts. We, however, realise that the normal resources of the States/Welfare Institutions may not be sufficient to shoulder this additional burden. We have, therefore, suggested to the concerned State Govts. to place this aspect before the Seventh Finance Commission, so that the Commission could consider taking into account this liability as a committed expenditure, while fixing the quantum of Central Assistance as 'grants-in-aid' for the State Governments.

7. I shall be grateful if you will kindly bring this to the notice of the Commission who may like to give it their sympathetic consideration, at the time of finalising their recommendations regarding the quantum of Central assistance to the concerned State Governments.

With kind regards,

Information furnished by Planning Commission
in respect of Central sector and Centrally
sponsored schemes in D.O.No.PC(P)4/5/CSS/77-
MLP dated September 15, 1973 from Shri K.V.
Sundaram, Joint Director

Kindly refer to your D.O. letter dated 3rd August, 1978 addressed to Shri P.H. Vaishnav, Joint Secretary, Planning Commission. I understand that the information asked by you regarding current year's annual plan outlays has been sent to you by State Plan Division. I am enclosing herewith a revised statement regarding the order of committed expenditure liability in 1979-80 on account of centrally sponsored schemes which are being implemented in the current year. I am afraid, it may not be possible at this stage to give figures for statewise estimate of committed expenditure for each scheme in each of the five years from 1979-80 to 1983-84 as the entire question of central and centrally sponsored schemes is being reviewed by a Committee of the National Development Council and the Ministries handling these schemes have not been able to provide this information.

Estimated Committed Expenditure liabilities during
1979-80 on account of Centrally Sponsored Schemes

(Rs. lakhs)

Department/ <u>Name of the Schemes</u>	Amount which is likely to be shown in State Budgets.
1.	2.
<u>Agriculture & Allied Sectors & Cooperation</u>	10000.00
<u>Nutrition</u>	17.60
Applied Nutrition Programme	
<u>Family Planning</u>	-
Family Planning	
<u>Health</u>	
Malaria Eradication Programme (Urban)	1056.94
Malaria Eradication Programme (Rural)	
National Filaria Control	15.00
National T.B. Control	-
National Trachoma Control & Prevention of Blindness	558.15
V.D. Control	-
Cholera Control	-
National Small Pox Eradication	682.10
Leprosy Control	628.44
Training of Physico-Therapist	-
Establishment of Psychiatric Clinics	-
Combined Food & Drug Laboratories	-
ISM - Establishment of ISM Pharmacies including herbal Farms	-
Training of Community Health Workers	-
Post-Graduate Medical Education in Indian System	-
School Health	-
Training and Employment of Multipurpose Health Workers	166.12
<u>Welfare of Backward Classes</u>	
Girls Hostels for Scheduled Castes & Scheduled Tribes	-
Post-matric scholarships and merit scholarships for SC & ST	2000.00
Pre-matric Scholarships	15.00
Research and Training	10.00
Cooperation (Special Schemes)	-
Aid to voluntary organisations	-

Appendix I.7 (Conold)

(Rs. lakhs)

1.	2.
Coaching & Allied Schemes including Pre-examination Training	16.00
Book Banks for Scheduled Castes & Scheduled Tribes students in Medical & Engineering Colleges	-
Machinery for Enforcement of Untouchability (Offences) Act	50.00
New Schemes for Scheduled Castes	N.A.
<u>Social Welfare</u>	
Services for Children in need of care and protection	285.00
Integrated child care services	-
Welfare of destitute women & children	30.00
Integrated education for the handicapped	-
Placement of handicapped through special employment exchanges and appointment of special officers in ordinary employment exchanges	20.00
<u>Village & Small Scale Industries</u>	
Rural Industrial Projects	350.00
Collection of Statistics	-
<u>Transport</u>	
Minor Ports - Development and modernisation	-
Inland Water Transport	-
Machinery and Equipment	-
Roads of Inter-State and Economic Importance	-
Special Roads/Bridges, Works of National Importance	-
<u>Power</u>	
Inter State/Regional Lines	-
<u>General Education</u>	
Book Production at University level in Hindi and regional languages	150.00
Establishment of Hindi Teachers Training Wings in existing colleges in non-Hindi speaking States	10.00
Appointment of Hindi teachers in non-Hindi speaking States	290.00
Development of Sanskrit	19.88
<u>Technical Education</u>	
Development of Post Graduate Courses and Research	82.00
Improvement of Polytechnics and Colleges	-
<u>Water Supply</u>	
Accelerated Rural Water Supply to problem villages	-

Note received from Reserve Bank of India in their letter of July 1978, regarding Provisions for Sinking Fund and Depreciation Fund in the Revenue Account of State Budgets.

The Seventh Finance Commission has to recommend statutory Grants-In-Aid to States to finance their revenue gaps. For this purpose, the Commission is required to calculate revenue gaps of the State Governments on the basis of a method uniformly applicable to all States. In this context, a point has been raised whether transfer to sinking funds and depreciation funds should be considered as a legitimate charge or not on revenues of States and whether they should be included in, or excluded from, the revenue expenditure for the purpose of calculating revenue gaps with a view to determining the Grants-In-Aid. The Seventh Finance Commission has pointed out that the State Governments do not adopt uniform or standardised practice in regard to provision in the revenue account for amortisation and depreciation of public debt liabilities and that the Reserve Bank's instructions in relation to Sinking Funds and Depreciation Funds are not being observed uniformly by all the States. The instructions given by the Reserve Bank regarding Depreciation Fund and Sinking Fund are summarised below.

Depreciation Fund : Prior to July 1971, the notifications issued by the State Governments concerning the floatations of new loans in the market contained a stipulation that the State Government 'will provide in each financial year a sum equal to 1/2 per cent of total nominal amount of the loan to be used for purchasing the securities of the loan for cancellation'. The object of creating the Depreciation Fund through annual provisions in the revenue account was to extend support to the market prices of State loans, as and when these tended to depreciate, through repurchase in advance of their maturity dates. As the prices of States loans were well maintained for quite a number of years, prior to 1971, the Governments were not required to utilise the Depreciation Fund for redemption of loans in advance of their maturity dates. Furthermore, given the prevailing conditions

in the gilt-edged market which did not call for extension of any support to their securities by the State Governments, earmarking of resources to the Depreciation Fund would only tend to reduce the resources available to the State Governments for other purposes. Against this back-ground, the Reserve Bank, through its letter No.C.117-275 dated July 23, 1971, advised the State Governments that loan notifications may be amended to make such purchases of securities permissible and not obligatory in future, and that no amount need be set apart in future for repurchases of outstanding debt. The Reserve Bank also indicated that while settling the net amount to be borrowed from the market by the States, the Bank would ignore any provisions made in the budget by any State for purchasing its securities by transfer from the Consolidated Fund to the Public Account. In pursuance of the above advice from the Bank, the loan notifications issued by the State Governments in subsequent years do not make any reference to the creation of Depreciation Fund. The divergence in practice adopted by the State Governments in this regard could thus largely be explained in terms of the withdrawal of the earlier stipulation making the setting apart of funds to the Depreciation Fund permissible and not obligatory.

Sinking Fund: Prior to April, 1975, the loan notification of the State Governments contained a clause that 'the Government will also make such annual contributions to a Sinking Fund to be utilised towards the amortisation of their open market loans, as they may, from time to time, decide to be necessary.' But, some of the State Governments which did not have a genuine revenue surplus (i.e. revenue surplus excluding grants from the Centre) were not making regular annual contributions to the Sinking Fund. While on the one hand such non-amortisation may be construed as a breach of contract as per borrowing from those who have subscribed to the loans, the mere transfer of annual provisions from the Revenue Account to the Public Account without the actual investment in securities, on the

other hand, is superfluous. It may also be noted here that the magnitude of the market borrowing of a State each year is determined after taking into account the loans falling due for redemption in that year. In view of the foregoing, it was felt that it should not be made obligatory on the part of the State Government to contribute to the Sinking Fund. Accordingly, the Reserve Bank in terms of its letter No. C117/4131 of April 9, 1975 advised the State Governments that it was not obligatory on their part to make any contribution to such funds and the relative paragraph in the loan notification can therefore be deleted.

It may, therefore, be observed that the provisions for Depreciation Fund and Sinking Fund are no longer obligatory and such provisions are not utilised for the purposes for which they are intended viz. (1) purchase by the State of its own securities so as to maintain their prices and (2) redeem them on maturity. Besides, the prices and yield of Government securities are dependent on conditions in the gilt-edged market which are determined in turn by the monetary and fiscal policies. Generally, maturing loans are converted into new loans and no repayment as such is made from States' own revenues. Hence, repayment of loans does not involve use of funds provided for in the revenue account.

It may further be argued that, in view of a number of State Governments having deficit on revenue accounts (excluding grants-in-aid), the transfers made to Depreciation Fund and Sinking Fund would appear to be mere book-entries rather than genuine transfer of cash balances. Moreover, all the States are not following uniform practices for making such provisions and some State Governments do not even make any provisions for these purposes. The present conditions in the gilt-edged market do not warrant any cause for concern in

terms of balancing the capital loss against an increase in interest income. It needs emphasis that, according to the 'locked in' theory of investment in government securities, an investor would normally prefer to hold the security and get full amount of loan on maturity rather than sell at lower price with an attendant capital loss in the market. Beside, even if State Governments have surpluses on revenue account (without grants-in-aid), the latter can be utilised for economic services providing better social rate of return rather than locking them up in reserves. Hence, the provisions for Depreciation Fund and Sinking Fund should not be obligatory revenue charges for States and should be excluded from the expenditure side for the purpose of determining the amount of Grants-in-aid required to fill their revenue gap.

On the basis of these considerations, the view taken by the Sixth Finance Commission that provisions for depreciation and sinking funds would not be legitimate charge on the revenue accounts of the States would seem to be apposite.

C.P.W.D. Norms based on capital costs of buildings.

PARA 55 OF CHAPTER I OF C.P.W.D. MANUAL VOL. II: The total estimated cost of maintenance of buildings/structure during a year should be within the prescribed limits, as approved by Government from time to time, both for Annual Repairs and Special Repairs. The existing percentages, as approved for these purposes, are as below:-

	Pre 31.3.42	1.4.42 to 14.8.47	Post 15th August, 47 to 31.3.1962	Post 1.4.1962
Structures				

I - CIVIL

1 - Annual Repairs:

(a) Non-residential buildings (Permanent)

(i) Office buildings (e.g. Secretariat Block etc.)	1.2%	-	0.35%	0.30%
(ii) Other permanent buildings	4.95%	2.8%	1.10%	0.95%
(iii) Temporary buildings	5%	4.4%	3.2%	2.60%

(b) Residential Buildings

(i) Permanent	5.4%	3.2%	2.25%	1.9%
(ii) Temporary	6%	4.8%	6.4%	5.2%

2. Special Repairs

(a) Residential

(i) Temporary	3%	1.75%	1.60%	1.30%
(ii) Permanent	1.80%	1.20%	0.73%	0.63%

(b) Non-residential buildings

(i) Temporary	3%	1.75%	1.60%	1.30%
(ii) Permanent	1.80%	1.20%	0.73%	0.63%

(c) Monumental

	0.45%	-	0.36%	0.31%
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II. Electrical installations

1. Annual Repairs	11%	10%	6%	5%
2. Special Repairs with fans	3.50%	3.25%	3.00%	3.00%
3. Special Repairs without fans	2.00%	1.75%	1.50%	1.50%

COST OF MAINTENANCE OF BUILDINGS

States	(Rs. in Lakhs)			
	1979-80		1979-84	
	Provision proposed by State Governments	Provision reassessed	Provision proposed by State Governments	Provision reassessed
(1)	(2)	(3)	(4)	(5)
1. Andhra Pradesh	392.00	318.17	2170.00	1764.74
2. Assam	467.15	275.41	2581.40	1659.43
3. Bihar	2169.00	695.71	12790.00	4816.73
4. Gujarat	539.00	404.04	2950.00	2427.83
5. Haryana	357.00	207.68	2141.00	1337.20
6. Himachal Pradesh	392.70	116.57	2116.93	702.82
7. Jammu & Kashmir	346.00	245.77	2470.00	2026.77
8. Karnataka	799.00	313.19	4795.86	2035.68
9. Kerala	296.00	247.59	1657.00	1450.01
10. Madhya Pradesh	1631.16	489.38	9529.99	2989.02
11. Maharashtra	765.00	669.65	4325.00	3904.77
12. Manipur	122.71	70.02	705.66	437.55
13. Meghalaya	151.10	31.97	819.16	218.73
14. Nagaland	319.00	170.64	2027.00	1014.54
15. Orissa	1292.00	445.95	6506.00	2522.78
16. Punjab	1082.00	307.05	6343.00	2735.74
17. Rajasthan	836.12	378.18	4620.08	2088.01
18. Sikkim	25.00	20.91	145.00	147.89
19. Tamil Nadu	645.76	358.45	3539.40	2215.42
20. Tripura	96.29	68.68	587.78	426.37
21. Uttar Pradesh	1977.56	450.45	11650.18	3846.91
22. West Bengal	1402.83	509.33	7980.73	3285.91
<u>TOTAL</u>	<u>16104.38</u>	<u>6794.79</u>	<u>92451.17</u>	<u>44055.85</u>

Provision for Maintenance of State and Local Bodies Roads

(in Rs. lakhs)

States	State Govt. 1979-80	Local Bodies 1979-80	Total	State Govt. 1979-84	Local bodies 1979-84	Total
1.	2.	3.	4.	5.	6.	7.
1. Andhra Pradesh	2632	614	3296	14820	3393	18213
2. Assam	676	-	676	3736	-	3736
3. Bihar	1320	359	1709	7293	2149	9442
4. Gujarat	676	780	1456	3736	4310	8046
5. Haryana	909	12	921	5022	67	5089
6. Himachal Pradesh	459	5	464	3076	28	3104
7. Jammu & Kashmir	409	9	418	2259	49	2308
8. Karnataka	2025	176	2201	12654	973	13627
9. Kerala	1074	743	1817	5934	4105	10039
10. Madhya Pradesh	2587	92	2679	16121	510	16631
11. Maharashtra	2010	1564	3574	11107	8643	19750
12. Manipur	140	54	194	1023	300	1323
13. Meghalaya	206	1	207	1137	5	1142
14. Nagaland	249	-	249	1684	-	1684
15. Orissa	831	507	1338	5663	2804	8467
16. Punjab	936	-	936	6190	-	6190
17. Rajasthan	1922	94	2016	10617	520	11137
18. Sikkim	127	1	128	701	5	706
19. Tamil Nadu	1714	1176	2890	12058	6498	18556
20. Tripura	206	2	208	1137	10	1147
21. Uttar Pradesh	2285	993	3283	14952	5514	20466
22. West Bengal	950	570	1520	5250	3150	8400

Appendix I.12

Correspondence with Planning Commission regarding maintenance of capital assets completed under the plans during 1979-84.

1. D.O. letter No.7FC-1(14)-Res/77 dated August 19/21, 1978 from Member Secretary to Dr. Ajit Mozoomdar, Secretary, Planning Commission.

In the course of examination of the requirements for maintenance of capital assets like roads, buildings and irrigation systems, we find that generally States provided for such maintenance in the non-plan budget for works completed during a Plan period, even before the end of the Five-year plan. In accordance with this practice, some States have proposed non-Plan provisions for maintenance of works expected to be completed in each year of the 5-year period 1979-84 which includes 4 years of the new five-year plan. There appears to be a conflict between this position, and what we understand is the principle supposed to be adopted for planning, i.e. that till the end of a Plan period maintenance requirements of works completed in the years of the Plan should be provided for as part of the plan outlays. The question is whether in the years 1979-80 to 1983-84 the Finance Commission should consider providing for maintenance of roads, buildings and irrigation systems which may be completed in those years, or whether the Planning Commission would take care of the maintenance requirements in the Plan outlays. We would appreciate the advice of the Planning Commission on this matter urgently.

2. In the Central Government, maintenance of plan roads and plan buildings is booked to the non-plan budget of the Ministries concerned as soon as a work is completed, without waiting for the end of the five-year plan, as I am informed by FA, Shipping & Transport and FA, Works & Housing. You are, no doubt, aware of this position, which seems to be relevant to the problem mentioned above in regard to the States, from the point of view of uniformity of treatment.

2. D.O. letter No. 60(34)/78-Ecc. dated September 6, 1978 from Dr. Ajit Mozoomdar to Member Secretary.

Kindly refer to your letter No. 7FC-1(14)-Res/77 dated 21.8.1978 about whether for the years 1979-80 to 1983-84, the Finance Commission should consider providing for maintenance of roads, buildings and irrigation systems which may be completed in those years, or whether the planning Commission would take care of the maintenance requirements in the Plan outlays.

2. We are of the view that maintenance of irrigation systems should not be treated at par with the maintenance of roads and buildings. In the former case, with the completion of canal works, water is released to the farmers and consequently irrigation charges, which accrue from the beneficiaries, are credited to the States'

Appendix I.12(contd.)

normal revenues. Simultaneously, the State Governments provide the working expenses relating to the maintenance of the newly opened canal works on the non-Plan side irrespective of the fact whether the Plan period is completed or not. Under the circumstances, the Finance Commission should consider providing for the maintenance of irrigation systems which may be completed during the plan period. On the other hand, roads and buildings do not yield additional revenue to States as irrigation does. The maintenance expenditure in respect of these in the initial years is relatively small. Therefore, maintenance charges in respect of roads and buildings could be treated as Plan outlay till the completion of the Plan period.

Note dated 2.11.1977 received from Department of Irrigation on the need for adequate funds for operation and maintenance of irrigation projects.

1. Reference by the Commission: Please furnish your views on the norms and levels of expenditure required in the States, for adequate maintenance and upkeep of capital assets and of Central and State Plan schemes likely to be completed by the end of 1978-79 in sector of development concerning your Ministry. Please indicate the details of how such norms and/or levels of maintenance expenditure have been worked out.

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2. Note received in reply from Department of Irrigation

Since the start of planned development in 1951, many major and medium irrigation projects have been taken up for construction in the country and irrigation facilities have been extended over very large areas. By the end of 1975-76 the irrigation potential created by these projects has been of the order of 47.7 million ha. out of which utilisation has been about 45.4 million ha. The construction of irrigation projects is necessary for extending the irrigation facilities to as large areas as possible in the country. Equally important is the task of operation and maintenance of these systems for realisation of full benefits envisaged at the time of their construction. Completion of irrigation projects is not an end itself. They have to be properly operated and maintained continuously if they have to yield anticipated benefits. Many of the earlier projects completed prior to independence and those which have been completed in the earlier plans, have not been generally maintained to the sufficient degree of efficiency, not due to technical know-how or the will to do this work properly being not there, but due to paucity of funds. The field of operation and maintenance of irrigation and drainage systems has been found to be quite often neglected, the main reason being shortage of finances. It needs no emphasis that proper operation and maintenance of the systems on a continuous basis is necessary, if they have to yield without interruption the full benefits. It has been noticed that in many of the older systems due to continuous financial stringency

in the operation and maintenance of the systems, deteriorations have set in and some of the systems are in a very bad state, needing extensive special repairs, remodelling and modernisation. The enthusiasm that is being displayed by the various State Governments in increasing the irrigation facilities by taking up more and more projects in their territories, needs to be equally shown in proper operation and maintenance of the completed systems, so that they do not fall into a State of neglect and thus not yield the full benefits. The subject of providing adequate funds for proper operation and maintenance of irrigation systems is thus a very important one and needs to be reviewed periodically to cater for the escalation in the costs of labour, materials and equipment. Importance of this subject has somehow been lost sight of in the past. Many of the older irrigation systems are still getting the same grants for operation and maintenance which they were getting several decades before and thus their efficiencies are getting continuously reduced.

There are various practices which are being followed by the different State Governments in allocating funds for operation and maintenance of irrigation systems. The practices vary from State to State and in some cases even from project to project in a State. In general, there are four following methods by which the operation and maintenance charges are fixed. They are:-

- a) On the basis of gross annual irrigated area, a rate per ha. is fixed (this is **being followed by a large number of States**).
- b) On the basis of culturable command area of the projects, a rate per ha. is fixed (as in the case of Bihar).
- c) On the basis of length of the canals in distribution system a rate per Km. is fixed (as in the case of U.P.).
- d) On the basis of potential created (as in the case of Maharashtra).

In the early stages of development of irrigation in a new system, the development may not be uniform throughout the command and the whole canal system may have to run to feed the different isolated developed patches of the command area. Under such conditions, of the above four

methods, it is desirable that the provision for operation and maintenance charges may be related to the potential created rather than to the actual area irrigated by the system. Once the anticipated potential is achieved under a system and is equal to the annual irrigated area, the provision for operation and maintenance charges may be made on the basis of gross annual irrigated area. Provision on the basis of gross annual irrigated area is preferable as it will take into consideration the length of time of the running of the canals in the various seasons.

3. The Committee of Ministers on "Under-utilisation of created irrigation Potential" which was set up by the erstwhile Ministry of Irrigation and Power in their report dated June, 1973 observed that operation and maintenance of irrigation and drainage systems is often a neglected field and is one of the main reasons accounting for under-utilisation of created irrigation potential. The Committee has also mentioned that in most of the cases adequate funds are not made available from the maintenance grants to carry out repair jobs particularly soon after the first operation of the canal system, when a substantial works like strengthening and raising of the earth banks and repairs after the first running of the canals are necessary.

Grants given for operation and maintenance of irrigation projects being too inadequate, the above committee felt that the systems cannot be operated with reasonable efficiency and the irrigation programme suffers. The Committee recommended that:-

(i) All the work-charged staff which requires to be continued for a long time must be appointed on regular establishment and financed from the normal establishment budget of the State for irrigation. (ii) To meet the rising costs of labour and materials and maintain the channels to a satisfactory standard, at least Rs.30 per ha. should be allotted for operation and maintenance of irrigation systems.

4. It is also observed that channels running in Kharif need clearance more than once to carry full discharge. In addition, due to increases in water for high-yielding crops the existing availability of water on many irrigation systems does not meet the requirements of the cultivators with the result that cultivators resort to cut and breaches of most

of the channels during the period of keen demands. Due to paucity of funds and staff the damaged portion of the channels are not repaired promptly and properly. A study of allocation of funds for normal maintenance of channels during the last few years shows that availability per ha. has been reducing gradually, if the rise in cost of material and labour index is accounted for. Therefore, there is need for providing enhanced provision to achieve satisfactory level of maintenance.

5. As per the recommendations of the "First Conference of the State Ministers of Irrigation" held in July, 1975, the Central Water Utilisation Team was set up for studying the irrigation systems and suggesting measures for optimising their operational efficiency. The Team during its visit to the various irrigation projects in the country during the period 1975-77, found that the operation and maintenance budget was grossly inadequate in many cases and the systems were gradually deteriorating. The details in respect of some of the projects, as observed by the Team, are given in the following paras:-

(i) Son System (Bihar): The annual operation and maintenance expenses per ha. of the irrigated area in the command in the last few years has been of the order of Rs. 8.75 per ha. annually. The project authorities had approached the State Governments for increasing the rate to Rs. 18.25 per ha. The Team considered that even the increased rate of Rs. 18.25 per ha. was inadequate and needed to be increased further.

(ii) Lower Ganga Canal System (U.P.): The operation and maintenance budget for this project was reported to be Rs. 44 lakhs per annum which corresponds to Rs. 5 per ha. of irrigated area. This rate is very low and insufficient. The system is in a bad shape due to neglect of proper maintenance.

(iii) Peechi Project (Kerala): Funds made available for maintenance without gardens at the dam are stated to be Rs. 18.25 per ha. of gross irrigated area. The project authorities had indicated that this amount was inadequate to maintain the system properly.

(iv) Purna Project (Maharashtra): Funds are allocated for operation and maintenance at the rate of Rs. 17.5 per ha. This has been found to be inadequate for proper operation and maintenance.

11. The information furnished by the States has further been categorised taking into consideration the States where regular establishment charges are included and the States where regular establishment charges are not included in 'Overall operation and maintenance charges of the irrigation systems. The details are shown in the following table-I.

Name of the State/Project	O&M charges including regular establishment charges.	O&M charges excluding regular establishment.	Remarks.
1.	2.	3.	4.
1. Andhra Pradesh			
a) Nizam Sagar	-	Rs. 11.46 per ha. to Rs. 23.80 per ha.	Period 1970-71 to 1975-76
b) Godavari Delta	-	Rs. 10.15 per ha. to Rs. 17.50 per ha.	-do-
c) K.C. Canal	-	Rs. 10.10 per ha. to Rs. 18.84 per ha.	Period 1970-71 to 1975-76
d) T.B.P., LLC	-	Rs. 23.76 per ha. to Rs. 36.27 per ha.	-do-
2. Haryana			
a) Bhakra System	Rs. 16.90 per ha. to Rs. 27.10 per ha.	Rs. 6.30 per ha. to Rs. 8.90 per ha.	-do- (excludes maintenance/ establishment charged towards works).
b) W.J.C.	Rs. 39.60 per ha. to Rs. 70 per ha.	Rs. 18.00 per ha. to Rs. 32.40 per ha.	Period 1970-71 to 1975-76
3. Karnataka			
a) T.B.P., L.B.C. 0 to 141 miles	-	Rs. 14.06 per ha. to Rs. 19.90 per ha.	Period 1973 to 1976
b) T.B.P., H.L.C. & L.L.C.	-	Rs. 25.00 per ha. to Rs. 72.00 per ha.	-do-
c) Ghataprabha Stage I & II	-	Rs. 11.70 per ha. to Rs. 15.90 per ha.	-do-
4. Jammu & Kashmir			
a) Kathua	-	Rs. 7.00 per ha. to Rs. 29.00 per ha.	Period 1970-71 to 1975-76
b) Awantipura	-	Rs. 22.50 per ha. to Rs. 60.00 per ha.	-do-
5. Kerala			
a) Malampuzha	Rs. 64.53 per ha. to Rs. 105.52 per ha.	-	Period 1970-71 to 1975-76. It includes expenditure of maintenance of gardens & debit expenditure of establishment & T & P.
b) Noyyar	Rs. 91.82 per ha. to Rs. 127.11 per ha.	-	
c) Peechi Project	Rs. 52.53 per ha. to Rs. 71.18 per ha.	-	
d) Challakudy	Rs. 51.10 per ha. to Rs. 96.42 per ha.	-	

1.	2.	3.	4.
6. Madhya Pradesh			
a) Chambal Project (Sherpur District)	Rs.19.85 per ha. to Rs.40.86 per ha.	Rs.17.60 per ha. to Rs.32.76 per ha.	Period 1970-71 to 1975-76
7. Maharashtra			
a) Girna	Rs.69.88 per ha. to Rs.170.54 per ha.	Rs.35.43 per ha. to Rs.66.62 per ha.	Period 1970-71 to 1975-76.
b) Gangapur	-	Rs.22.00 per ha. to Rs.44.00 per ha.	-do-
8. Punjab			
a) U.B.D.C.	Rs.14.94 per ha. to Rs.22.61 per ha.	Rs.5.17 per ha. to Rs.7.00 per ha.	-do-
b) Sirhind Canal	Rs.8.20 per ha. to Rs.12.80 per ha.	Rs.3.20 per ha. to Rs.4.51 per ha.	-do-
c) Bhakra System	Rs.45.89 per ha. to Rs.67.83 per ha.	Rs.12.90 per ha. to Rs.27.07 per ha.	-do-
The amounts recoverable from the States of Haryana and Rajasthan of Command works of Bhakra Canal are also included in the expenditure.			
9. Rajasthan			
a) Gang Canal	-	Rs.14.60 per ha. to Rs.18.00 per ha.	-do- (excluding headworks).
b) Bhakra System	-	Rs.10.55 per ha. to Rs.15.00 per ha.	-do-
c) Rajasthan Canal Project	Rs.27.83 per ha. to Rs.31.00 per ha.	Rs.21.51 per ha. to Rs.23.98 per ha.	Period 1974-75 to 1975-76 (excluding headworks).
10. Uttar Pradesh			
a) Upper Ganga Canal	-	Rs.10.04 per ha. to Rs.16.99 per ha.	Period 1970-71 to 1973-74
b) Lower Ganga Canal	-	Rs.9.12 per ha. to Rs.13.97 per ha.	-do-
c) Betwa	-	Rs.9.92 per ha. to Rs.19.27 per ha.	-do-
d) Sarda System	-	Rs.10.97 per ha. to Rs.19.69 per ha.	Period 1970-71 to 1975-76.
e) Kon.	-	Rs.6.41 per ha. to Rs.10.45 per ha.	-do-

f) Agra Canal	-	Rs.14.62 per ha. to Rs.19.38 per ha.	Period 1970-71 to 1975-76.
g) Eastern Yamuna Canal	-	Rs.6.46 per ha. to Rs.10.74 per ha.	-do-

12. Works Expenditure:

The data on works expenditure in the various projects (excluding work charge establishment expenses) has been tabulated in table II. It will be seen that this expenditure varies from 40% to 70% of the overall O&M expenses (excluding regular establishment expenses) :-

TABLE II

Rs. in lakhs, Period : 1970-71 to 1975-76

Name of State/ Project	Total J & M charges including work charge staff	Works expendi- ture	%age of works expenditure of the total O&M charges.
<u>1. Andhra Pradesh</u>			
a) Nizamsagar	12.64 to 23.88	4.42 to 10.87	35% to 46%
b) Godavari Delta	46.80 to 69.83	35.89 to 50.00	77% to 72%
c) K.C. System.	12.174 to 24,333	5.78 to 13.05	47% to 62%
d) T.B.P., LLC	9.71 to 15.63	6.19 to 9.78	64% to 62%
<u>2. J & K</u>			
a) Awantipura Canal	0.49 to 1.20	0.32 to 0.70	65% to 58%
b) Kathua Canal	1.38 to 3.81	0.78 to 2.98	56% to 77%
<u>3. Haryana</u>			
a) Bhakra System (Excluding H/W)	52.23 to 82.59	35.69 to 59.45	68% to 72%
<u>4. Kerala</u>			
a) Malampuzha	13.42 to 20.84	10.49 to 14.60	78% to 70%
b) Neyyar	5.71 to 5.79	3.03 to 4.45	54% to 58%
<u>5. Punjab</u>			
a) U.B.D.C.	26.05 to 33.84	14.96 to 18.24	57.43% to 53.90%
b) Sirhind Canal	32.20 to 41.49	18.58 to 27.02	57.7% to 65.12%
c) Bhakra System (excluding H.W.)	29.55 to 65.51	21.75 to 52.49	73.60% to 80.13%

It is observed that in many projects, the inspection roads constructed on the canal banks are also used by the public. Normally canal roads should not be used for purposes other than inspection. If due to reasons beyond control, those roads are to be used for other purposes, they should be suitably reconditioned, metalled, widened and surfaced as per norms laid down for State Roads. The grant for maintenance of such roads should be borne by the PWD (Roads Department) of the respective States and should not be charged to the operation and maintenance charges of the irrigation system.

13. Work Charge Establishment Expenditure:

The expenditure on work charge estt. in the various projects has also been tabulated and shown in Table III. This indicates that these expenses vary from 30% to 60% of the overall O&M expenses (excluding regular estt. expenses):-

TABLE III.

Name of State/ Project	Period: 1970-71 to 1975-76.		(Rs. in lakhs)	
	Total O&M Expenditure (including work charge staff)	Expenditure on work charge staff	%age of work-charge staff expenditure to overall O&M charges.	
2.	3.	4.	5.	
<u>Andhra Pradesh</u>				
Lizam Sagar	12.64 to 23.88	8.22 to 12.81	65% to 54%	
Godavari Delta	46.88 to 69.83	10.99 to 19.85	23% to 28%	
K.C. Canal	12.174 to 24.333	6.391 to 9.278	53% to 38%	
BP., LLC	9.71 to 15.63	3.52 to 5.85	36% to 38%	
<u>J & K</u>				
Awantipura Canal	0.49 to 1.20	0.17 to 0.50	35% to 42%	
Kathua Canal	1.38 to 3.81	0.60 to 0.83	44% to 23%	
<u>Haryana:</u>				
Bhakra System (excluding H/W)	52.23 to 82.5	16.54 to 23.14	32% to 20%	
<u>Kerala</u>				
Malampuzha	13.42 to 20.84	2.93 to 6.25	22% to 30%	
Neyyar	5.71 to 7.59	2.68 to 3.14	46% to 42%	
<u>Punjab</u>				
U.B.D.C.	26.05 to 33.84	9.09 to 13.86	35% to 41%	
Sirhind Canal	32.20 to 41.49	14.29 to 17.50	44% to 42%	
Bhakra system (excluding H/W)	29.55 to 65.51	7.80 to 13.02	26% to 20%	

14. Regular Establishment expenditure:

HARYANA: In the case of W.J.C. irrigation system the regular establishment charges varies from Rs.15.00 per ha. of irrigated area to Rs.26 per ha. during the period 1970-71 to 1975-76. In the Bhakra Canal System it varies from Rs.6.30 per ha. to Rs.10.05 per ha. of irrigated area during the period 1970-71 to 1975-76. It does not include the expenditure on the regular establishment for operation and maintenance of headworks.

MADHYA PRADESH: In the case of Chambal Project (Sheopur Distt;) the regular establishment charges varies from Rs.2.25 per ha. to Rs.8.10 per ha. of irrigated area for the period 1970-71 to 1975-76.

RAJASTHAN: In the case of Rajasthan Canal Project, the regular establishment charges vary from Rs.6 to Rs.7 per ha. of irrigated area for the period from 1974-75 to 1975-76 excluding expenditure on regular establishment for headworks.

PUNJAB: The expenditure on regular establishment in the case of Bhakra Canal system (excluding Head Works) varies from Rs.33.00 to Rs.42.74 per hectare of irrigated area during the period 1970-71 to 1975-76. This includes proportionate recoveries from the States of Haryana and Rajasthan on common works of Bhakra system towards the regular establishment charges.

UTTAR PRADESH: Provision for establishment charges was about Rs.17.2 per ha. of irrigated area for the year 1976-77. It has been suggested for making the provision of Rs.25.00 per ha. to meet the regular establishment charges.

15. Norms for fixing O&M Charges:

As regards norms being adopted by the State Govts. for fixing operation and maintenance charges of their canal systems the information received is as under:-

HARYANA: No norms have been fixed in the State. However, the amount sanctioned for operation and maintenance of irrigation systems for the earlier years is increased suitably to get the funds for the following year.

be adequate. There has been a continuous escalation in the cost of labour, materials, and equipment, since then, resulting in increase in the operation and maintenance costs. So the rate of Rs.25/- per ha. which had been recommended by the last Finance Commission would be inadequate under the present day circumstances.

9. In order to have the detailed information on operation and maintenance charges of some of the selected irrigation projects in the country, Central Water Commission requested the project authorities to furnish the following information in respect of each system:-

- (i) C.C.A. (ii) Area irrigated annually (iii) operation and maintenance charges for head-works and canals (iv) difficulties if any in proper operation and maintenance with the present grants and amount considered necessary by them for proper operation and maintenance.

They were also requested to furnish the norms being adopted by them for allocating funds for operation and maintenance of their irrigation systems, expenditure being incurred on regular establishment, special repairs needed or carried out along with their norms. They were further requested to intimate their actual expenses on operation and maintenance on their lift irrigation schemes (Pumped canals) and irrigation through tube wells.

10. Out of the 16 States addressed, only a few have supplied the part information which is given in Annexure I. A study of the Annexure reveals that the average annual operation and maintenance charges (including expenditure on regular establishment also) being incurred in the period 1971 to 1976 vary from Rs. 16.90 to Rs. 27.10 per ha. in the case of Bhakra Canal System (Haryana) (excluding expenditure on headworks) to Rs. 52.53 per ha. to Rs. 71.18 per ha. in the case of Peechi Project, Kerala. In the case of **Malampuzha project**, Kerala, the operation and **Maintenance** charges have gradually increased from Rs. 64.50 per ha. in 1970-71 to Rs. 105.52 per ha. in the year 1975-76. Similarly in the case of Neyyar Project, Kerala, the operation and maintenance charges have gradually increased from Rs. 103.06 per ha. in 1970-71 to Rs. 127.11 per ha. in the year 1973-74. However in the case of all the three projects of Kerala, the charges are said to include maintenance of gardens located near the dams and share debits towards establishment and T & P by Accountant General, Kerala.

11. The information furnished by the States has further been categorised taking into consideration the States where regular establishment charges are included and the States where regular establishment charges are not included in 'Overall operation and maintenance charges of the irrigation systems. The details are shown in the following table-I.

Name of the State/Project	O&M charges including regular establishment charges.	O&M charges excluding regular establishment.	Remarks.
1.	2.	3.	4.
1. Andhra Pradesh			
a) Nizam Sagar	-	Rs. 11.46 per ha. to Rs. 23.80 per ha.	Period 1970-71 to 1975-76
b) Godavari Delta	-	Rs. 10.15 per ha. to Rs. 17.50 per ha.	-do-
c) K.C. Canal	-	Rs. 10.10 per ha. to Rs. 18.84 per ha.	Period 1970-71 to 1975-76
d) T.B.P., LLC	-	Rs. 23.76 per ha. to Rs. 36.27 per ha.	-do-
2. Haryana			
a) Bhakra System	Rs. 16.90 per ha. to Rs. 27.10 per ha.	Rs. 6.30 per ha. to Rs. 8.90 per ha.	-do- (excludes maintenance/ establishment charged towards works).
b) W.J.C.	Rs. 39.60 per ha. to Rs. 70 per ha.	Rs. 18.00 per ha. to Rs. 32.40 per ha.	Period 1970-71 to 1975-76
3. Karnataka			
a) T.B.P., L.B.C. 0 to 141 miles	-	Rs. 14.06 per ha. to Rs. 19.90 per ha.	Period 1973 to 1976
b) T.B.P., H.L.C. & L.L.C.	-	Rs. 25.00 per ha. to Rs. 72.00 per ha.	-do-
c) Ghataprabha Stage I & II	-	Rs. 11.70 per ha. to Rs. 15.90 per ha.	-do-
4. Jammu & Kashmir			
a) Kathua	-	Rs. 7.00 per ha. to Rs. 29.00 per ha.	Period 1970-71 to 1975-76
b) Awantipura	-	Rs. 22.50 per ha. to Rs. 60.00 per ha.	-do-
5. Kerala			
a) Malampuzha	Rs. 64.53 per ha. to Rs. 105.52 per ha.	-	Period 1970-71 to 1975-76. It includes expenditure of maintenance of gardens & debit expenditure of establishment & T & P.
b) Noyyar	Rs. 91.82 per ha. to Rs. 127.11 per ha.	-	
c) Peechi Project	Rs. 52.53 per ha. to Rs. 71.18 per ha.	-	
d) Challakudy	Rs. 51.10 per ha. to Rs. 96.42 per ha.	-	

JAMMU & KASHMIR: No norms have been fixed for operation and maintenance charges of irrigation projects in the State.

MADHYA PRADESH: In the case of Chambal Project, it has been stated that Rs.10 per acre (Rs.25 per ha.) for utilised potential and Rs.5 per acre (Rs.12.50 per ha.) for unutilised potential are provided.

MAHARASHTRA: The norms have been under revision regularly in the last few years. The latest norms revised in 1974 were (i) Rs.3/- per acre (Rs.20/- per ha.) of irrigated potential on old and new projects in the State with gated spillway (ii) Rs.7/- per acre (Rs.17.50 per ha.) of irrigated potential on all old and new projects with ungated spillway. All the above norms are exclusively for normal **maintenance and repairs of the irrigation system** and do not include expenditure on **staff employed on maintenance works.**

The Central Team appointed by the Govt. of India to study the operational programme on the irrigation works and to suggest measures for **improving the efficiency** have recommended that norms prescribed in 1974 need further revision upward. The suggestion of the Central Team is under examination by the State Govt.

RAJASTHAN: No norms have as yet been fixed by the State Government.

GUJARAT: Operation and maintenance expenses of irrigation canals are under revision with the State Govt. The proposed revised rates are as under:-

Rs.10 per acre (Rs.25 per ha.) for first 5 years.

Rs.8.35 per acre (Rs.21.00 per ha.) for 6-10 years.

Rs.4.65 per acre (Rs.11.60 per ha.) for period beyond 10 years.

16. Special Repairs:

Most of the States have not furnished the information regarding allocation of funds and the basis thereof for providing funds for carrying out special repairs. However, Haryana State authorities have intimated that funds for special repairs are also taken from the operation and maintenance allocation.

Maharashtra State have intimated that when a special repair is needed on a particular project, plans and estimates for such repairs are framed and sent to State Govt. for giving required funds in addition to the normal operation and maintenance grants. If the

special repair work is to be carried out, in a phased manner, amount required during the particular year is demanded by the Field Officers. Such requests are examined at Government level and the required funds inclusive of normal maintenance and repairs and special repairs grants are made available.

The very name of 'Special repairs' denotes that **it is not a** regular feature and will be taken up only casually as and when the system warrants the same. The expenditure on special repairs should not be charged to the normal provision of the 'operation and maintenance charges' of the irrigation system. As and when the need arises for carrying out special repairs to a particular irrigation system, a separate estimate for this purpose should be **drawn up, sanctioned** and funds allocated.

17. Irrigation through Lift Canals (Pumped Canals)

The operation and maintenance charges in the case of lift channels varies with the lift involved. It would not be possible to prescribe standard rates for operation and maintenance of lift schemes in general. The operation and maintenance charges will have to be determined on the basis of lift involved in the case of each individual **scheme.**

PUNJAB: There are two small lift irrigation schemes viz. Sukhi Nallah and Shahpur Kandi lift scheme each having irrigated area of 500 and 400 hectares respectively. The maintenance charges in the case of Sukhi Nallah scheme varied from Rs.179.22 to Rs.1,133.28 per hectare of irrigated area during the period 1970-71 to 1975-76. In the case of Shahpur Kandi lift scheme the operation and maintenance charges varied from Rs.451.46 to Rs.996.55 per hectare of irrigated area during the same period.

HARYANA: There are only four medium lift irrigation schemes in operation in Haryana. The lifts involved vary from 18 m. to 66 m. The maintenance charges of those four medium schemes vary from Rs.172.00 per ha. to Rs.380.00 per ha. of irrigated area during the period 72-73 to 75-76. It includes electricity charges, repairs, work-charge establishment and depreciation on pumps.

RAJASTHAN: There are about 49 minor lift irrigation schemes under the irrigation department. The details of lifts involved have not been furnished by the State Government. The operation and maintenance charges, if the irrigation potential is fully utilised, would be of the order of Rs.9.55 lakhs which works out to Rs.282 per ha. of the irrigated area according to the State Government.

18. River Lift Schemes:

In some lift schemes where the water is pumped directly from the river, permanent pump houses are generally constructed near the river banks to draw water to feed the irrigation system. During the lean seasons of the year, many a time the river recedes from the bank and a supply channel has to be dredged in the river bed to bring the water to the pump houses. In such cases the expenditure on dredging of the channel in the river bed and its maintenance should not be charged to the normal 'operation & maintenance charges' of the lift irrigation system. Such work will have to be undertaken as a special work under a separate estimate. Operation and maintenance grants for lift Schemes should not cover the depreciation charges.

19. It will be seen from the above that most of the State authorities are not maintaining separate accounts exclusively for expenditure on operation and maintenance of canal systems. However, it is seen that there is a vast variation in the rates for operation and maintenance per ha. of irrigated area in case of flow canals and lift schemes.

Thus, there is need for recommending separate rates per ha. of irrigated area for operation and maintenance of gravity canals systems, lift irrigation schemes and irrigation through tubewells.

20. The Union Ministry of Transport (Roads Wing) have drawn up norms for maintenance of National Highways. Funds are separately provided for carrying out normal annual maintenance (which includes ordinary repairs and periodical renewals) and special repairs. The ordinary repairs include repairs to inspection bungalows and taking care of avenue trees. Additional provision for flood damages and special repairs is made on a lumpsum basis at 20% of the total cost of normal annual maintenance. However, examination and sanction of estimate by competent authority for carrying out special repairs is a pre-requisite before any allotment from the special repairs quota of the maintenance grant, is made.

21. In the case of irrigation projects **no norms for providing funds to carry out special repairs to the system have been fixed, but such repairs are carried out depending upon the exigencies of work and availability of funds. Normally, a separate estimate for carrying out special repairs is prepared, got sanctioned and works carried out.**

It has generally been experienced that there is considerable delay in the sanction of such estimates which hampers the execution of special repairs like closing of sudden breaches, cuts etc. expeditiously. It is, therefore, desirable that separate funds are earmarked for special repairs of irrigation projects on the pattern adopted for roads as detailed in the earlier para, to meet the expenditure for carrying out expeditiously, the special repairs to the system as and when need arises. It is suggested that separate provision for special repairs at the rate of 20% of the total annual grant for normal operation and maintenance may be made. The Chief Engineers and Superintending Engineers in charge of the systems should be delegated powers to operate such provisions at their discretion to carry out such repairs. However, examination and sanction of individual estimates by the competent authorities must precede before any allotment from such grants is made.

22. At present, in all the States the expenditure of operation and maintenance are not being booked separately, but under one head of account. Under these circumstances, it is very difficult to determine the expenses being incurred on operation and maintenance, separately. It is seen that major portion of funds (O&M charges) are consumed on work-charged establishment. Expenditure on maintenance of plantation and gardens developed at the irrigation projects sites etc. should be separately provided for and not under the normal maintenance of irrigation systems.

23. In view of above and after considering recommendations made by the various authorities and also keeping in view the present rate of cost of labour, materials and equipment, it is proposed that the following annual rates (including work charged and regular establishment) per hectare of irrigated area may be recommended by the Seventh Finance Commission in respect of Operation & Maintenance charges

to irrigation Projects:-

1. Gravity Canal System - Rs. 50 per ha.
 - (a) In case of new Projects - Rs. 50 per ha. of potential created and subsequently Rs. 50 per ha. of the irrigated area when the annual gross irrigated area equals to potential created.
 - (b) The grants for maintenance of Canal inspection road used for public purposes should be borne by the P.W. Departments of the States.
 - (c) Maintenance of Plantations & Gardens should be separately provided for.
2. Lift Schemes (Pumped Canals): rates may vary according to the lift involved. No blanket rate can be prescribed. The grant should not include depreciation charges. The expenditure on dredging of supply channels in the river bed when the river recedes away from the bank should be taken as a special work under a separate estimate.
3. Irrigation from tube-wells: Rs. 50 per ha. plus the cost of energy consumed by the system.
4. Special Repairs: A provision may be made at the rate of 20 per cent of the total annual grants for normal operation and maintenance.

3. Supplementary Note sent by the Department of Irrigation on 1.9.1978 regarding Operation & Maintenance charges for headworks of Irrigation and Multipurpose Projects.

The main structure feeding the canal system are generally storage works with or without pick-up weir and diversion works. The operation and maintenance cost of these works will vary from structure to structure depending on the type of construction, masonry/concrete, earth/rockfill or composite; length and height; spillway arrangements; controls for flood surplusing- gated or ungated, type of gates, etc. It will not, therefore, be possible to fix a rate for the operation and maintenance of head works to cover the different categories of structures. The storage works may, in some cases, form a part of a multipurpose project in which case, the capital cost of the storage works would be shared amongst flood control, irrigation power etc.,

as the case may be. **Because** of these reasons no provision for the **purpose** was included in the amount **recommended** in our earlier note for maintenance charges for major and medium **irrigation works which are to cover only the cost of maintenance of the canal system and its head regulator(s) and allied works like silt excluders, etc.** Each project has to be considered individually for making suitable provision for operation and maintenance of the head works taking all relevant factors into consideration. **The D & M charges can be related to the capital cost of the headworks but no uniform rate can be suggested for the purpose.**

**STATEMENT SHOWING THE OPERATION AND MAINTENANCE CHARGES PER HA. OF IRRIGATED AREA
IN RESPECT OF VARIOUS PROJECTS FOR THE YEARS 1970-71 TO 1975-76**

(Rate in Rs. per Ha.)

Sl. No.	Name of State/ Project	1970-71					1971-72					1972-73				
		Operation & Maintenance Charges					Operation & Maintenance Charges					Operation & Maintenance Charges				
		I	II	III	IV	V	I	II	III	IV	V	I	II	III	IV	V
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1.	<u>Andhra Pradesh</u>															
	Nizamsagar	12.45	0.19	NA	NA	12.64	15.15	0.33	NA	NA	15.48	11.37	0.09	NA	NA	11.46
	Godavari Delta	10.67	1.06	NA	NA	11.75	11.05	1.65	NA	NA	12.70	12.21	1.61	NA	NA	13.82
	K.C. Canal	11.40	0.36	NA	NA	11.76	9.80	0.33	NA	NA	10.13	11.02	0.49	NA	NA	11.50
	T. B. ILC	24.42	Nil	NA	NA	24.42	25.52	Nil	NA	NA	25.52	23.76	Nil	NA	NA	23.76
2.	<u>Haryana</u>															
	Bhakra System	6.3	NA	10.6	NA	16.90	7.0	NA	9.80	NA	17.80	6.7	NA	10.70	NA	17.40
	W.J.C.	14.80	0.64	19.0		34.54	14.80	1.46	19.20		35.26	16.0	2.77	23.50		42.27
3.	<u>Jammu & Kashmir</u>															
	Kathua	11.0	Nil	NA	NA	11.0	14.00	Nil	NA	NA	14.00	29.00	Nil	NA	NA	29.00
	Awanipur	22.28	2.53	NA	NA	24.81	18.50	4.0	NA	NA	22.50	20.83	5.80	NA	NA	28.63
4.	<u>Karnataka</u>															
	T. B. P. LBC 0 to 141 miles	-----Information not given-----														
	T. B. P. RB HLC	-----do-----														
	T. B. P. RB LLC	-----do-----														
	Ghataprabha I & II	-----do-----														
5.	<u>Kerala</u>															
	Malampuzha	30.67	37.03	-	-	67.70	29.82	34.71	-	-	64.53	34.90	45.59	-	-	80.49
	Neyyar	63.71	39.35	-	-	103.06	66.78	42.55	-	-	109.33	62.67	41.25	-	-	103.89
	Chalakudy	NA	NA	NA	NA	51.10	NA	NA	NA	NA	61.40	NA	NA	NA	NA	67.13
	Peechi	41.00	11.53	-	-	52.53	60.00	11.18	-	-	71.18	56.50	11.87	-	-	63.37
6.	<u>Madhya Pradesh</u>															
	Chambal Project	-----Not available-----														
	Bhind Canal	-----do-----														
	Sheppur Canal	26.71	NA	NA	NA	26.71	19.66	NA	NA	NA	19.66	17.78	NA	NA	NA	17.78
7.	<u>Maharashtra</u>															
	Gangapur Canal	22.90	21.10	NA	NA	44.00	11.90	11.10	NA	NA	23.00	19.40	16.60	NA	NA	36.00
	Girna	31.60	5.30	4.93		41.83	28.63	6.80	6.47		41.90	36.04	5.70	9.61		51.35
8.	<u>Punjab</u>															
	U. B. D. C.	4.37	0.95	9.62		14.94	4.55	1.13	9.88		15.56	4.35	0.82	10.86		16.03
	Bhakra	13.20	NA	33.20		46.40	12.90	NA	32.99	NA	45.89	14.00	NA	37.36	NA	51.36
	Sirhind Canal	4.43	0.08	4.42		8.93	3.84	0.16	4.36		8.36	3.21	0.26	4.73		8.20
9.	<u>Rajasthan</u>															
	Bhakra System	15.00	NA	NA	NA	15.00	11.40	NA	NA	NA	11.40	11.25	NA	NA	NA	11.25
	Gang Canal	13.00	5.00	NA	NA	18.00	8.70	3.30	NA	NA	12.00	7.66	2.34	NA	NA	10.00
	R. C. P.	-----Not available-----														
10.	<u>Uttar Pradesh</u>															
	U. G. C.	16.99		NA	NA	16.99	10.04		NA	NA	10.04	10.10		NA	NA	10.10
	L. G. C.	9.56		NA	NA	9.56	9.12		NA	NA	9.12	13.97		NA	NA	13.97
	Betwa	9.92		NA	NA	9.92	11.54		NA	NA	11.54	19.27		NA	NA	19.27
	Sarda	10.97		NA	NA	10.97	12.07		NA	NA	12.07	19.63		NA	NA	19.63
	Ken	6.41		NA	NA	6.41	7.26		NA	NA	7.26	10.45		NA	NA	10.45
	Agra Canal	15.38		NA	NA	15.38	14.62		NA	NA	14.62	19.78		NA	NA	19.78
	Eastern Yamuna canal	6.42		NA	NA	6.42	7.30		NA	NA	7.30	10.74		NA	NA	10.74

Sl. No.	Name of State/ Project	1973-74					1974-75					1975-76					Remarks
		Operation & Maintenance Charges					Operation & Maintenance Charges					Operation & Maintenance Charges					
		I	II	III	IV	V	I	II	III	IV	V	I	II	III	IV	V	
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
1. Andhra Pradesh																	
	Nizamsagar	11.71	0.06	NA	NA	11.77	19.17	4.63	NA	NA	23.80	19.30	4.38	NA	NA	23.68	
	Godavari Delta	8.77	1.38	NA	NA	10.15	13.00	2.25	NA	NA	16.70	14.94	2.56	NA	NA	17.50	
	K.C. Canal	9.15	0.95	NA	NA	10.10	15.73	2.25	NA	NA	17.98	16.98	1.86	NA	NA	18.84	
	T.B. LLC	30.61	Nil	NA	NA	30.61	32.55	Nil	NA	NA	32.55	36.27	Nil	NA	NA	36.27	
2. Haryana																	
	Bhakra System	8.9	NA	10.75	NA	19.65	10.50	NA	16.60	NA	27.10	7.10	NA	17.30	NA	24.40	
	W.J.C.	16.40	1.00	21.60	/	39.00	18.50	1.65	26.50	/	46.65	21.00	1.62	26.60	/	49.22	
3. Jammu & Kashmir																	
	Kathua	7.00	Nil	NA	NA	7.00	22.00	Nil	NA	NA	22.00	26.00	Nil	NA	NA	26.00	
	Awantipur	31.25	3.34	NA	NA	34.59	28.39	13.20	NA	NA	41.59	48.50	11.50	NA	NA	60.00	
4. Karnataka																	
	T.B.P. LBC 0 to 141 miles	-	-	-	-	14.06	-	-	-	-	15.90	-	-	-	-	19.90	Information as required vide I, II, III & IV not furnished separately
	T.B.P. RB HLC I	-	-	-	-	25.00	-	-	-	-	46.00	-	-	-	-	72.00	
	T.B.P. RB LLC I	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Ghataprabha I & II	-	-	-	-	11.70	-	-	-	-	15.90	-	-	-	-	15.20	
5. Kerala																	
	Malampuzha	33.95	47.16	-	-	81.11	34.73	62.07	-	-	96.80	33.01	72.51	-	-	106.52	Includes shared debt of establishment, T&P, and maintenance of Garden.
	Neyyar	74.56	52.55	-	-	127.11	60.89	43.51	-	-	104.40	53.35	38.47	-	-	91.82	
	Chalakudy	NA	NA	NA	NA	78.00	NA	NA	NA	NA	80.65	NA	NA	NA	NA	96.42	
	Peechi	55.45	11.82	-	-	67.27	44.00	16.05	-	-	60.05	50.90	17.50	-	-	68.40	
6. Madhya Pradesh																	
	Chambal Project	Not available															
	Bhind Canal	Not available					22.70	2.60	NA	NA	25.30	19.60	0.30	NA	NA	19.90	Bhind Canal
	Sheopur Canal	17.60	NA	NA	NA	17.60	32.76	NA	NA	NA	32.76	28.22	NA	NA	NA	28.22	Sheopur Canal
7. Maharashtra																	
	Gangapur Canal	18.10	16.90	NA	NA	35.00	9.80	12.20	NA	NA	22.00	20.60	18.40	NA	NA	39.00	
	Girna	51.21	4.20	14.25	/	69.66	59.70	6.50	13.62	/	79.82	43.50	7.20	13.94	/	64.84	
8. Punjab																	
	U.B.D.C.	4.54	0.76	12.02	/	17.32	4.79	0.98	19.15	/	24.92	6.33	0.66	22.81	/	29.80	The amount recoverable from the States of Haryana & Rajasthan of Bhakra Canal also included in the expenditure.
	Bhakra	19.98	NA	38.17	NA	58.15	20.90	NA	33.66	NA	54.56	27.07	NA	40.76	NA	67.83	
	Sirhind Canal	2.02	0.38	5.80	/	8.20	3.44	0.24	5.85	/	9.53	3.43	0.10	9.27	/	12.80	
9. Rajasthan																	
	Bhakra System	11.80	NA	NA	NA	11.80	10.55	NA	NA	NA	10.55	11.80	NA	NA	NA	11.80	
	Gang Canal	8.70	2.30	NA	NA	11.00	0.20	2.00	NA	NA	12.00	11.17	3.43	NA	NA	14.60	
	R.C.P.	Not available					23.98	NA	7.03	NA	31.01	21.51	NA	6.32	NA	27.83	
10. Uttar Pradesh																	
	U.G.C.	11.26	/	NA	NA	11.26	NOT SUPPLIED.										
	L.G.C.	13.10	/	NA	NA	13.10											
	Botwa	21.95	/	NA	NA	21.95											
	Sarda	16.42	/	NA	NA	16.42											
	Ken	11.79	/	NA	NA	11.79											
	Agra Canal	14.32	/	NA	NA	14.32											
	Eastern Yamuna Canal	9.90	/	NA	NA	9.90											

Note:— I. Canal system including work-charged establishment.
 II. Head Works including work-charged establishment.
 III. Regular establishment on Canal.
 IV. Regular establishment on head works.
 V. Total of I, II, III & IV

Financial returns from multi-purpose, major and medium irrigation schemes (including flood control schemes and excluding power portion) during the five - year period, 1979-80 to 1983-84. -----

- A. As assessed by the Commission
 B. As given by the States in the forecasts
 C. As indicated by the States in the forms in reply to Finance Commission Secretariat's letter of 7th October, 1977.

S t a t e s	Gross receipts	Working expenses			Net receipts after irrigation and flood control portion (2-5)	Net receipts from irrigation (2-3)	Interest on Capital
		Irriga- tion portion	Flood Control	Total			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. <u>Andhra Pradesh</u>							
A.	9312	6950	1027	7977	+1335	2362	2362
B.	613	2991	-	3991	-8378	-8378	27195
C.	10019	6052	-	6052	+3967	3967	24907
2. <u>Assam</u>							
A.	260	146	1946	2092	-1832	114	114
B.	79	4294	£	4294	-4215	NA	-
C.	41	417	3850	4267	-4226	- 376	500
3. <u>Bihar</u>							
A.	8188	6056	2102	8158	+ 30	2132	2132
B.	5528	23735	£	23735	-18207	NA	-
C.	5528	12268	11467	23735	-18207	-6740	39156
4. <u>Gujarat</u>							
A.	3459	1770	129	1899	+1560	1689	1689
B.	3866	6254	-	6254	-2388	-2388	18250
C.	3866	6254	-	6254	-2388	-2388	18250
5. <u>Haryana</u>							
A.	6732	5903	547	6450	+282	829	829
B.	6375	9931	£	9931	-3556	N.A.	5280
C.	6375	9575	900	10475	-4100	-3200	12690
6. <u>Himachal Pradesh</u>							
A.		5	5	1	6	-1	-
B.	Neg.	7	-	-	7	-7	-7
C.	-	-	-	-	-	-	-

States	Gross receipts	Working expenses		Total	Net receipts after irrigation and flood control portion (2-5)	(Rs. lakhs)	
		Irrigation portion	Flood Control			Net receipts from irrigation (2-3)	Interest on Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7. Jammu & Kashmir							
A.	494	361					
B.	122	3422	531	892	-398	133	133
C.	122	1754	£	3422	-3300	N.A.	1200
			1909	3663	-3541	-1632	986
8. Karnataka							
A.	4942	3284	17	3301	+1641	+1658	1658
B.	5775 ^{3/4}	4253	-	4253	+1522	+522	26914
C.	5775	5090	-	5090	+685	+685	26914
9. Kerala							
A.	1589	1058	689 ^{3/4}	1747	-158	531	531
B.	610	3553	£/	3553	-2943	N.A.	980
C.	740	974	1581	2555	-1815	-234	1330
10. Madhya Pradesh							
A.	5699	4586	11	4597	+1102	1113	1113
B.	4177	3614	-	3614	+563	563	-
C.	4178	3614	-	3614	+564	+564	14483
11. Maharashtra							
A.	5675	3231	11	3242	+2433	2444	2444
B.	6299	5818	-	5818	+481	481	30500
C.	6299	4707	-	4707	+1592	+1592	37369
12. Manipur							
A.	63	63	41	104	-41	-	-
B.	97	349	£/	349	-252	N.A.	-
C.	97	224	124	348	-251	-127	-
13. Meghalaya							
A.	4	4	29	33	-29	-	-
B.	-	64	£/	64	-64	-	-
C.	-	9	65	74	-74	-9	46
14. Nagaland							
A.	-	-	-	-	-	-	-
B.	-	-	-	-	-	-	-
C.	-	-	-	-	-	-	-
15. Orissa							
A.	2760	2161	1415 ^{3/4}	3576	-816	599	599
B.	1757	4806	£	4806	-3049	NA	11225
C.	1246	2015	2447	4462	-3216	-769	9205

States	Working expenses			(Rs. lakhs)		Interest on Capital	
	Gross receipts	Irrigation portion	Flood Control	Total	Net receipts after irrigation and flood control portion		Net receipts from irrigation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>16. Punjab</u>							
A.	8047	7730	1381	9111	-1064	317	317
B.	4925	8796	£/	8796	-3871	NA	3505
C.	4925	11884	2037	13921	-8996	-6959	5672
<u>17. Rajasthan</u>							
A.	5816	4719	56	4775	+1041	1097	1097
B.	4645	11032	£/	11032	-6387	NA	14480
C.	7035	9582	-	9582	-2547	-2547	17947
<u>18. Sikkim</u>							
A.	4	4	-	4	-	-	-
B.	-	26	-	26	-26	-26	-
C.	-	16	-	16	-16	-16	54
<u>19. Tamil Nadu</u>							
A.	4265	3663	13	3676	+589	502	602
B.	4195	7522	£/	7522	-3327	NA	7120
C.	4155	7730	16	7746	-3591	-3575	6875
<u>20. Tripura</u>							
A.	7	7	171	178	-171	-	-
B.	-	180	£/	180	-180	NA	-
C.	-	-	-	-	-	-	-
<u>21. Uttar Pradesh</u>							
A.	18180	15415	884	16299	+1881	2765	2765
B.	17017	25109	£/	25109	-8092	NA	35621
C.	17017	19220	5889	25109	-8092	-2203	35621
<u>22. West Bengal</u>							
A.	3937	3348	2881 ^{2/}	6229	-2292	589	589
B.	2041	15798 ^{4/}	£/	15798	-13757	NA	6195
C.	2021	8229 ^{4/}	4716	12945	-10924	-6208	3921
<u>Total all States</u>							
A.	89438	70464	13882	84346	+ 5092	18974	18974
B.	68121	147554	£/	147554	-79433	NA	188465
C.	79439	109614	35001	144615	-65176	-30175	255926

Note: Column 8 in respect of C includes interest of Rs.61 crores on Capital investments in flood control schemes in the case of Bihar, Haryana, Meghalaya and Orissa.

- 1/ Includes receipts from land revenue attributable to irrigation schemes.
- 2/ Excludes Rs.12.5 crores for 1979-84 relating to '106' minor irrigation. State Government has booked the receipts under 133.
- 3/ Net of receipts (Rs.10 lakhs for Kerala and Orissa and Rs.20 lakhs for West Bengal as indicated by the State Governments).
- 4/ Includes Rs.31 crores for payment to DVC to cover deficits.
- £/ Provision for flood control are included under the Major Heads 332 and 333 in the State Forecasts and are not shown separately in the States' forecast.

Investments in irrigation schemes (excluding flood control and power portion) at the end of 1978-79 on which interest in column 8 has been calculated.

....

States	Cumulative investment at the end of 1978-79 (Rs. lakhs)
1. Andhra Pradesh	78752
2. Assam	3800
3. Bihar	71082
4. Gujarat	56280
5. Haryana	27624
6. Himachal Pradesh	330
7. Jammu & Kashmir	4426
8. Karnataka	55262
9. Kerala	17689
10. Madhya Pradesh	37097
11. Maharashtra	81496
12. Manipur	1836
13. Meghalaya	13
14. Nagaland	-
15. Orissa	19979
16. Punjab	10571
17. Rajasthan	36580
18. Sikkim	39
19. Tamil Nadu	20059
20. Tripura	-
21. Uttar Pradesh	91179
22. West Bengal	19627
<u>Total:</u>	<u>634721</u>

Source:- Replies from the State Governments to Commission's letter No. 7 FC.1(8)-Res/77 dated 7th October, 1977, except for Andhra Pradesh and West Bengal for which data are based on Finance Accounts and State Budgets.

Position of revenue arrears in respect of multipurpose, major and medium irrigation schemes,
in 1976-77, 1978-79 and 1983-84

STATES	Arrears of water rate demand & betterment levy (Rs. Lakhs)						Percentage of arrears to demand			Arrears per hectare (Rs.)			
	1976-77			1978-79			1976-77	1978-79	1983-84	1976-77	1978-79	1983-84	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
1. Andhra Pradesh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2. Assam	0.08	0.50	-	13	15	17	neg.	3	-	neg.	2	NA	26
3. Bihar	1280	1428	626	639	752	1071	NA	NA	NA	NA	NA	NA	NA
4. Gujarat	NA	NA	NA	355	534	948	0	5	2	5	3	1	
5. Haryana	71	46	24	928	994	1370	-	-	-	-	-	-	-
6. Himachal Pradesh	-	-	-	-	-	-	-	-	-	-	-	-	-
7. Jammu & Kashmir	20	20	14	12	14	27	167	143	52	25	20	10	
8. Karnataka	1421	1691	3076	1005	1110	1535	141	170	180	214	233	257	
9. Kerala	50	64	70	83	104	70	72	62	100	22	18	11	
10. Madhya Pradesh ^{1/}	1500	1609	1563	319	319	045	470	260	185	106	135	96	
11. Maharashtra	NA	NA	NA	1065	1238	1656	NA	NA	NA	NA	NA	NA	NA
12. Manipur	-	-	-	5	12	24	-	-	-	-	-	-	-
13. Meghalaya	-	-	-	-	-	-	-	-	-	-	-	-	-
14. Nagaland	-	-	-	-	-	-	-	-	-	-	-	-	-
15. Orissa	108	19	24	189	215	297	57	9	0	12	2	2	
16. Punjab	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
17. Rajasthan	300	215	153	744	730	041	40	29	18	NA	NA	NA	NA
18. Sikkim	-	-	-	-	-	-	-	-	-	-	-	-	-
19. Tamil Nadu	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
20. Tripura	-	-	-	-	-	-	-	-	-	-	-	-	-
21. Uttar Pradesh	977	326	353	3047	3509	3082	30	9	9	46	50	90	
22. West Bengal	605	255	415	183	359	423	331	71	90	72	26	34	
Total ^{2/}	6292	5074	6310	6527	10293	13133							

Source: Information received from State Govts.

^{1/} Arrears include those relating to minor irrigation schemes.

^{2/} Percentage of arrears to Demand and Arrears per hectare have been worked out in respect of States for which data about demand and arrears are available.

N.B. Arrears in respect of minor irrigation schemes have not been included in the above table. These are given below, for some States

States	(Rs. lakhs)		
	As at the end of 1976-77	1978-79	1983-84
Assam	0.5	-	-
Bihar	140.0	144.0	164
	(77-76)		
Himachal Pradesh	0.5	1.1	2.9
Orissa	14.3	2.5	2.3
Uttar Pradesh	502.0	001.0	1919.0
West Bengal	5.0	NA	NA

Water rates in the States as furnished by the State Governments
under Subsidiary Point No.13

Appendix I.14(111)

	Lift irrigation/Tube wells			Flow irrigation		
	Rabi	Kharif	Others	Rabi	Kharif	Others
	(1)	(2)	(3) (Hot season)	(4)	(5)	(6) (Hot season)

1. Andhra Pradesh

Fixed Water rate system

Standard Scale of
Water cess

- i) Wet Crop
- ii) Dry Crop systematically Irrigated
- iii) Dry Crop Occasionally irrigated
- iv) Duffasal Crop

For first class irrigation source, the Rates per acre are Rs.8 and for 2nd Class Irrigation, the rates per acre are Rs.6.
For first class irrigation source, the Rates per acre are Rs.6 and for 2nd Class Irrigation, the rates per acre are Rs.4.50
For first class irrigation source, the Rates per acre are Rs.4 and for 2nd Class Irrigation, the Rates per acre are Rs.3.00
For first class irrigation source, the Rates per acre are Rs.12 and for 2nd Class Irrigation, the rates per acre are Rs.9.00

Old Projects

Special Project
Water rates

Krishna Godavari
Delta system

- i) Wet Crops
- ii) Dry Crops

<u>Rate per acre</u>	
First class Irrigation Source	2nd class Irrigation Source
25.00	20.00
12.50	10.00

Recent Projects**.

- i) For irrigated Wet. cropon dry land 30
- ii) For irrigated dry Crops on dry land 20
- iii) For duffasal Crops 60

**These rates are uniform for all New Irrigation Projects, if the source is Government. If the source is non-Government these rates will be half i.e. Rs.15, Rs.10 and Rs.30 respectively.

(Rates are in rupees per Acre)

	Lift irrigation/Tube wells			Flow Irrigation		
	Rabi	Kharif	Others (Hot season)	Rabi	Kharif	Others (Hot season)
	(1)	(2)	(3)	(4)	(5)	(6)

2. Assam

a) Irrigation charges

i) Rice

ii) Wheat

22.76

91.05

22.76

45.53

b) The daily hire charges with operator but without POL (minimum days of hire - 7) are Rs. 14, 16, 18, 22 and 27 for the Pump Capacity 5, 9-10, 13-16, 20 & 4 H.P. respectively.

3. Bihar

I. Non-Perennial Canal

a) Long lease

b) Season lease

c) Single Watering

-

13.50

-

13.50

16.50

36.00*

10.50

17.50

12.00*

II. Perennial Canal

a) Long lease

b) Season lease

c) Single Watering

32.00

18.00

42.00

-

16.00

32.00

32.00

32.00

-

18.00

16.50

30.00

31.50

18.50

-

55.50

19.50

4. Gujarat

Crops

1. Paddy (Short term)

2. Paddy (Long term)

3. Bajri

4. Wheat (Short term)

5. Wheat (Long term)

6. Cotton

7. Sugarcane 1/

30.00

42.00

11.00

30.00

42.00

32.00

81.00

30.00

30.00

30.00

42.00

32.00

106.00

30.00

30.00

30.00

42.00

32.00

81.00

30.00

42.00

11.00

30.00

42.00

18.00

50.00

30.00

106.00

For Gujarat
1/ the monthly
water rates for
"Over-lap" sugar
cane are as under:-
Season Monthly rate
Rs. per acre

Kharif 15.00

Rabi 22.00

Hot

Weather 28.00

Besides, the rates for
two seasonal, 16 months
and 15 months sugar-
cane rates are Rs. 474,
Rs. 319 and Rs. 344
per acre.

(Rates are in rupees per Acre)

	Lift irrigation/Tube wells		Flow irrigation		
	Rabi	Others (Hot season)	Khariif	Rabi	Others (Hot season)
	(1)	(2)	(3)	(4)	(5)

5. Haryana

I. Dhakra Canal including Chagger and Saraswati Canals

1. Wheat	12	6		25	-
2. Paddy (Rice)	15			30	
3. Maize	10			20	
4. Bajra	10			20	
5. Sugarcane		33		40	
6. Cotton	12.50			25	

II. Western Jumna Canal, Gurgaon Canal, Rewari, Jui, Lohru, Sewani and Jhajjar Lift Irrigation schemes

1. Wheat	9	4		18	8
2. Paddy (Rice)	15			30	
3. Maize	10			20	
4. Bajra	10			20	
5. Sugarcane	17	16.50		34	33
6. Cotton	12.50			25	

Lower Chautang Malla Canal

1. Wheat	3	5		5	8
2. Maize	8			12	
3. Cotton	13			20	
4. Rice	13			20	
5. Sugarcane	13			20	

(Rates are in rupees per Acre)

	Lift irrigation/Tube wells			Flow irrigation		
	Rabi	Kharif	Others (Hot season)	Rabi	Kharif	Others (Hot season)
	(1)	(2)	(3)	(4)	(5)	(6)
<u>Pradesh</u>						
	11.60	5.56		5.80	2.78	
	19.54			9.82		
	11.30			5.65		
cane	33.26	27.60		16.63	13.60	
n	13.60			6.80		
<u>Kashmir</u>						
<u>Division</u>						
<u>Schemes</u>						
	20.80*	-		6.60		
y (Rice)	-	41.60*		3.30		
ze	-	10.40*		-		
a	-	10.40*		117.00		
rcane	-	-		-		
on	-	-		-		
rates in respect						
ity Canals				4.38		
t				8.13		
dy (Rice)				4.33		
iz.				4.38		
tton				8.13		
arcane						
Jammu						
ity Canal)				3.75		
eat (Jammu Tehsil)				13.75		
agar						

These rates do not cover the operating cost, depreciation and interest on Capital. If these items are also covered, at least the rates would be three times more.

*These are the Abiana rates for tube wells and Tawi-Lift Irrigation. The rates for all Kharif & Rabi Crops from Lift Canals other than Tawi Canal are Rs.20.80

(Rates are in rupees per Acre)

	Lift Irrigation/Tube Wells			Flow Irrigation		
	Rabi	Kharif	Others (Hot season)	Rabi	Kharif	Others (Hot season)
	1.	2.	3.	4.	5.	6.

8. Karnataka

1. Wheat	36			18		
2. Paddy (Rice)*	60			20		
3. Maize	36			18		
4. Cotton	36			18		
5. Sugarcane (12 months)	240			80		
Sugarcane (12 to 18 months)	360			120		

• Kerala

1. Land already registered as single crop wet lands and on which two paddy crops could be raised	25.09			25.09		
2. Lands already registered as single crop wet land and on which more than two paddy crops could be raised	40.06			40.06		
3. Other lands already registered as wet lands and on which two paddy crops could be raised.	25.09			25.09		
4. Other lands already registered as wet lands and on which more than two paddy crops to be raised.	40.06			40.06		

* These rates are prevailing in areas with annual rainfall of 1250 mm. In other areas the rates are Rs.90 and Rs.30 per acre for Lift and Flow irrigation.

- Notes:- (1) For fresh Irrigation, the rates are concessional.
(Karnataka)
- (2) Water rate for temporary supply of water to land outside the notified area is twice the normal rates.
- (3) Penal water rate for unauthorised use of water from an irrigation work is 10 to 30 times the normal rate and for growing unauthorised crops is 5 to 10 times the normal rate.
- (4) The water rate for permitted use of water for irrigation from natural waterways, rivers and streams is Rs.4 per acre per revenue year.

Kerala: Prior to 1.7.1974, the Water rates in the State were not uniform.

	<u>Lift Irrigation/Tube Wells</u>			<u>Flow Irrigation</u>		
	Rabi	Kharif	Others	Rabi	Kharif	Others
	1.	2.	3.	4.	5.	6.

5. Lands made fit for cultivation and on which only one paddy crop could be raised	14.97			14.97		
6. Land made fit for cultivation and on which two paddy crops could be raised	25.09			25.09		
7. Lands made fit for cultivation and on which more than two paddy crops could be raised	40.06			40.06		
8. Other lands already benefited	25.09			25.09		
10. <u>Madhya Pradesh</u>						
1. Wheat *				15		
2. Rice @				20		
3. Sugarcane %				60		
4. Cotton					16	
11. <u>Maharashtra</u>						
1. Kharif Seasonal Crops	1	60		--	20	60
2. Rabi seasonal Crops	80			30	--	60
3. Sugarcane)	160	80	240	300**		100
4. Cotton)						

Madhya Pradesh:

* The demand rate is Rs. 8 per acre.

@ The demand rate is Rs. 24 per acre and the rates for a long term of five years are Rs.16.00 per acre

% The rate of Rs. 60 is with Sullage Water and for complete irrigation of crop is Rs.40 per acre.

Maharashtra:

The rates are different if water is taken by privately owned lift scheme from notified nallas, rivers, etc.

** The rates are per year.

(Rates are in rupees per acre)

	Lift irrigation/Tubewells			Flow Irrigation		
	Rabi	Kharif	Others	Rabi	Kharif	Others
	(Hot season)			(Hot season)		

1.	2.	3.	4.	5.	6.
----	----	----	----	----	----

12. Manipur

No water rate is levied in the State.

13. Meghalaya

There is no major irrigation project in the State. There is only one Medium Irrigation Project in Garo Hills which is still under investigation stage. There are some minor irrigation schemes implemented by Agriculture Department but water rate is levied for their use. Details not given

14. Nagaland

No water rate is levied in the State.

15. Orissa

1. Wheat
2. Rice
3. Maize
4. Cotton
5. Sugarcane

36
28.80
57.60
48.00
108.00

9
6*
7.50
15.00
27.00

* This rate is for 2nd class Irrigation Works. The rates for 1st class, 3rd class and 4th class irrigation works are Rs. 8, 4, 2 per acre per annum respectively.

16. Punjaba) Eastern Canal

1. Wheat
2. Rice
3. Maize
4. Bajra
5. Cotton
6. Sugarcane

2.75
9.75
6.37
3.75
7.87
13.50

5.50
19.50
12.75
7.50
15.75
27.00

Punjab:- Note (1) An additional charge are levied, if any, any extra watering is allowed after 31st October.

(2) For irrigation through tubewells owned by the Punjab State Tubewell Corporation a rate of 52 paise per Unit of electricity consumed is charged

b) Bhakhra, Bist Doab and other canals

1. Wheat
2. Rice
3. Maize
4. Bajra
5. Cotton
6. Sugarcane

5.84 2.75
9.75
6.37
4.87
6.75
16.50 13.50

11.69 5.50
19.50
12.75
9.75
13.50
33.00 27.00

(Rates are in rupees per Acre)

	<u>Lift irrigation/Tubewells</u>			<u>Flow irrigation</u>		
	Rabi	Kharif	Others	Rabi	Kharif	Others
	1.	2.	3. (Hot season)	4.	5.	6. (Hot season)
<u>c) Sirhind Canal</u>						
1. Wheat	5.84	2.75		11.69	5.50	
2. Rice	9.75			19.50		
3. Maize	6.37			12.75		
4. Bajra	4.87			9.75		
5. Cotton	6.75			13.50		
6. Sugarcane	16.50	13.50		33.00	27.00	
<u>d) Upper Bari Doab Canal</u>						
1. Wheat	5.89	2.78		11.79	5.56	
2. Rice	9.83			19.65		
3. Maize	5.67			11.34		
4. Bajra	4.91			9.83		
5. Cotton	6.80			13.61		
6. Sugarcane	16.64	13.61		33.28	27.22	
<u>e) Shah Nahar Canal</u>						
1. Wheat	- -	3.02			6.04	
2. Rice	9.88			19.76		
3. Maize	5.49			10.98		
4. Bajra	4.94			9.87		
5. Cotton	6.59			13.17		
6. Sugarcane	13.73			27.45		

(Rates are in rupees per Acre)

Lift irrigation/Tubewells			Flow irrigation		
Rabi	Khharif	Others	Rabi	Khharif	Others
(Hot season)			(Hot season)		
(1)	(2)	(3)	(4)	(5)	(6)

17. Rajasthan

(a) Gang Canal
Bhakra-Ghagar and
Rajasthan Canal
(Irrigation under Perennial
channels and Chambal Canal
area and all works constructed
improved after 1st Jan. 1952
and all works in the area of
former States of Banswara
Dungarpur and Pratap Garh

*These rates are
applicable for Pre-
1952 Irrigation Works
except inundation
Irrigation. The rates
fore Pre-1952 Irriga-
tion works inundation
Irrigation are as
under:-

						Crops	Rs. per acre
1. Wheat	15*	15*	-	21	21	-	9
2. Paddy (rice)	16*	16*	-	28	28	-	7
3. Maize	7*	7*	-	12	12	-	5
4. Bajra	7*	7*	-	12	12	-	5
5. Sugarcane	35*	35*	-	40	40	-	15
6. Cotton	20*	20*	-	25	25	-	12

18. Sikkim

Minor Irrigation

Rs.4 per acre per annum. Irrigation schemes whose estimated cost is within Rs.25000/- only are implemented on 50% subsidy from the Govt. and the rest 50% has to be borne by the beneficiaries of the scheme. The schemes which cost more than this are implemented with Govt. assistance 85% and 15% Public participation.

(Rates are in rupees per Acre)

<u>Lift irrigation/Tubewells</u>			<u>Flow irrigation</u>		
Rabi	Kharif	Others (Hot season)	Rabi	Kharif	Others (Hot season)
(1)	(2)	(3)	(4)	(5)	(6)

Nadu

Standard Scales of water
on Dry Lands

	<u>First Class Source</u>	<u>Second Class Source</u>
Sugarcane	6.00	4.50
Any other crop which required water for more than six months	6.00	4.50
Crops other than those specified in Class (1) and (2).	The total charges vary from Rs.1 to Rs.6 per acre	The total charges vary from 75 paise to Rs. 4.50 per acre.

of assessment and
er-Cess and the
essional water rates
ed for the projects
he State.

<u>Projects</u>	<u>Rate for Wet lands</u>	<u>Rates for Dry land</u>
Parambikulam Aliyar Project	-	Rs.15 to Rs. 30
Lower Bhavani Project	-	Rs.20
Chittar-Pattanankal	-	Rs.10 to 25
Kodaganar Reservoir scheme	-	Rs.12.50 to Rs.37.50
Santhur Reservoir Project	Rs.15 to Rs.22.50	-
Periyar system	-	Rs.1.00 to Rs.8
Kadayar Project	-	Rs.0.75 to Rs.7

ra

No charge for utilisation of water from Minor Irrigation
schemes is being levied.

(Rates are in rupees per Acre)

	<u>Lift irrigation/tubewells</u>			<u>Flow irrigation</u>		
	<u>Rabi</u>	<u>Kharif</u>	<u>Others</u>	<u>Rabi</u>	<u>Kharif</u>	<u>Others</u>
	1	2	3 (Hot season)	4	5	6 (Hot season)
21. Uttar Pradesh						
<u>Schedule I.A</u>						
1. Wheat	20			40		
2. Rice	20			40		
3. Sugarcane	33			66		
4. Cotton	8			16		
<u>Schedule I</u>						
1. Wheat	12			24		
2. Rice	12			24		
3. Sugarcane	33			66		
4. Cotton	4			8		
<u>Schedule II</u>						
1. Wheat	9			18		
2. Rice	9			18		
3. Sugarcane	17			34		
4. Cotton	3			6		
<u>Schedule III</u>						
1. Wheat	-			-		
2. Rice	3			6		
3. Sugarcane	7			14		
4. Cotton	2			4		

Irrigation rates for different canal systems and tube wells are prescribed in various schedules.

(Rates are in rupees per Acre)

Lift irrigation/Tubewells
 Rabi Kharif Others
 (Hot
 season)

Flow irrigation
 Rabi Kharif Others
 (Hot
 season)

(1)

(2)

(3)

(4)

(5)

(6)

22. West Bengal

a) Deep Tubewells/
 River lift Pumps/
 Shallow Tubewells.

i) Wheat	24.00
ii) Paddy	19.20
iii) Maize	32.00
iv) Sugarcane	48.00
v) Cotton	19.20

b) Boro Bundhs

Boro Paddy

19.20

Appendix I.14(iii) - conold.

Comparative Water rates in some States where levy is on the basis of crops grown*

STATES	LIFT IRRIGATION/TUBEWELLS					FLOW IRRIGATION					
	Wheat (1)	Paddy (2)	Maize (3)	Cotton (4)	Sugar-cane (5)	Wheat (6)	Paddy (7)	Maize (8)	Cotton (9)	Sugar-cane (10)	(11)
Assam											
Gujarat	30 to 42	22.76	30 to 42	18 to 32	50 to 106	45.53	91.05	30 to 42	18 to 32	50 to 106	
Haryana	3 to 12	13 to 15	8 to 10	8 to 12.50	13 to 33	5 to 25	20 to 30	12 to 20	12 to 25	20 to 40	
Himachal Pradesh	5.56 to 11.60	19.64	11.30	13.60	27.60 to 33.26	2.78 to 5.80	9.82	5.65	6.80	13.60 to 16.63	
Jammu & Kashmir	20.80	20.80 to 41.60	10.40 to 20.80	117	4.38	6.60 to 8.13	3.30 to 4.38	4.33	8.13 to 13.75		
Madhya Pradesh											
Maharashtra	60 to 120	60 to 150	60 to 80	80 to 240	80 to 160	8(demand)	16 to 24	40 to 60	40 to 16		
Orissa	36	8 to 120	57.60	48	108	9	6 to 24	7.50	15	100(from 3rd Year)	
Punjab	2.75 to 5.89	9.75 to 9.88	5.49 to 6.37	6.59 to 7.87	13.50 to 16.64	5.50 to 11.79	19.50 to 19.76	10.98 to 12.75	13.17 to 15.75	27 to 33.28	
Karnataka	36	60	36	36	40	18	20	18	13	80	
Rajasthan	9 to 15	7 to 16	5 to 7	12 to 20	15 to 35	9 to 21	7 to 28	5 to 12	12 to 25	15 to 40	
Tamil Nadu	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	
(Parambikulam	to	to	to	to	to	to	to	to	to	to	
Allyar Project)	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	
Uttar Pradesh	9 to 20	3 to 20	7 to 20	2 to 8	7 to 33	18 to 40	6 to 40	4 to 16	4 to 66	14 to 19.20	
West Bengal	24	19.20	32.00	19.20	48	24	19.20	32.00	48	19.20	

* Sources: Information given by the States in Subsidiary Points.

Net receipts from minor irrigation in 1978-79
as per budget estimates

(Rs. in Lakhs)

States	M.H. 106 Minor Irrigation receipts	M.H. 306 Minor Irrigation expenditure	Net Receipts (2-3)
1.	2.	3.	4.
1. Andhra Pradesh	24	656	-632
2. Assam	10	234	-224
3. Bihar	30	270	-240
4. Gujarat	27	192	-165
5. Haryana	-	2	-2
6. Himachal Pradesh	2	30	-28
7. Jammu & Kashmir	18	252	-234
8. Karnataka	161	1014	-853
9. Kerala	21	237	-216
10. Madhya Pradesh	266	264	+2
11. Maharashtra	140	145	-5
12. Manipur	1	2	-1
13. Meghalaya	-	9	-9
14. Nagaland	1	-	+1
15. Orissa	64	222	-158
16. Punjab	63	134	-71
17. Rajasthan	158	354	-196
18. Sikkim	-	6	-6
19. Tamil Nadu	63	149	-86
20. Tripura	1	13	-12
21. Uttar Pradesh	1420	4179	-2759
22. West Bengal	193	851	-658
<u>Total</u>	<u>2663</u>	<u>9215</u>	<u>-6552</u>

Source:- Budget documents and State Forecasts.

Flood control physical achievements (likely) upto the end of March 1979

States	As furnished by Central Water Commission				State Govt. figures*
	Towns protected (Nos.)	Length of embankments (Kms.)	Length of drainage channels (Kms.)	Total (2+3) (Kms.)	Length of embankments and drainage channels (Kms.)
1. Andhra Pradesh	8	405	5750	6155	NA
2. Assam	50	4145	772	4917	4145 ^{1/}
3. Bihar	22	2355	365	2720	2811
4. Gujarat	27	208	271	479	NA
5. Haryana	-	396	2547	2943	NA
6. Himachal Pradesh	-	2	-	2	NA
7. Jammu & Kashmir	2	-	-	-	@
8. Karnataka	-	-	-	-	-
9. Kerala	2	46	7	53	234 &
10. Madhya Pradesh	9	-	-	-	-
11. Maharashtra	15	26	-	26	NA
12. Manipur	1	90	21	111	330
13. Meghalaya	3	43	-	43	61
14. Nagaland	-	-	-	-	-
15. Orissa	11	385	23	408	4320
16. Punjab	3	810	5517	6327	810 ^{1/}
17. Rajasthan	13	82	134	216	NA
18. Sikkim	-	-	-	-	-
19. Tamil Nadu	-	-	19	19	NA
20. Tripura	9	35	94	129	NA
21. Uttar Pradesh	55	1172	2634	3806	13226
22. West Bengal	34	515	589	1104	14410
<u>Total:</u>	<u>264</u>	<u>10715</u>	<u>18743</u>	<u>29458</u>	<u>40347</u>

* As furnished in response to 7th October, 1977 letter.

@ No river training works comprising of long embankments have been constructed and, therefore, no information is given.

& Includes 185 Kms. of sea-wall.

^{1/} It appears that only length of embankments has been shown.

Provisions for flood control drainage and anti-sea erosion works,
during the five-year period, 1979-84.

States	1979-80	1980-81	1981-82	1982-83	1983-84	Total 1979-84	(Rs. in lakhs)
							As furnished by State Government 1979-84.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Andhra Pradesh	182	193	205	217	230	1027	Not shown
2. Assam	345	366	388	411	436	1946	3850
3. Bihar	373	395	419	444	471	2102	11467
4. Gujarat	23	24	26	27	29	129	Not shown
5. Haryana	97	103	109	116	122	547	900
6. Himachal Pradesh	0.15	0.16	0.17	0.18	0.19	0.85	Not shown
7. Jammu & Kashmir	94	100	106	112	119	531	1882
8. Karnataka	3.00	3.18	3.37	3.57	3.78	16.90	Not shown
9. Kerala - Total	124	131	139	148	157	699	I
Receipts	2	2	2	2	2	10 1/2	I 1580
Net	<u>122</u>	<u>129</u>	<u>137</u>	<u>146</u>	<u>155</u>	<u>689</u>	I
10. Madhya Pradesh	2.00	2.12	2.25	2.39	2.53	11.29	Not shown
11. Maharashtra	2.00	2.12	2.25	2.39	2.53	11.29	Not shown
12. Manipur - Total	7.24	7.67	8.13	8.62	9.14	40.80	I 125
Receipts	0.30	0.30	0.30	0.30	0.30	1.50	I 1
Net	<u>6.94</u>	<u>7.37</u>	<u>7.83</u>	<u>8.32</u>	<u>8.84</u>	<u>39.30</u>	I 124
13. Meghalaya	5.23	5.54	5.87	6.22	6.59	29.45	65
14. Nagaland	-	-	-	-	-	-	-
15. Orissa - Total	253	268	284	301	319	1425	I 2447
Receipts	2	2	2	2	2	10 1/2	I 10
Net	<u>251</u>	<u>266</u>	<u>282</u>	<u>299</u>	<u>317</u>	<u>1415</u>	I 2437
16. Punjab	245	260	275	292	309	1381	2037
17. Rajasthan	10.00	10.60	11.24	11.91	12.62	56.37	Not shown
18. Sikkim	--	-	-	-	-	-	-
19. Tamil Nadu	2.25	2.39	2.53	2.68	2.84	12.69	16
20. Tripura	30.41	32.23	34.16	36.21	38.38	171.39	179
21. Uttar Pradesh	157	166	176	187	198	884	5889
22. West Bengal-Total	515	546	579	613	650	2903	I 4716
Receipts	4	4	4	5	5	22 1/2	I 22
Net	<u>511</u>	<u>542</u>	<u>575</u>	<u>608</u>	<u>645</u>	<u>2881</u>	I 4694
All - States (net)	2461.98	2609.71	2767.67	2932.87	3109.30	13881.53	35120

1/ Receipts.

Source for Co. 8: Information received from State Governments.

Statement showing the installed capacity and capacity utilisation factor of major thermal power stations in the country during the year 1976-77.

.....

Sl. No.	Name of Power Station	Derated installed capacity (MW)	Capacity utilisation (% age)
1.	2.	3.	4.
1.	Ahmedabad (Unit 15 & 16)	57.0	75.00
2.	Amarkantak	60.0	86.00
3.	Barauni (Units 4 & 5)	100.0	57.83
4.	Bokaro	227.5	58.11
5.	Bandel	320.0	56.11
6.	Bhusawal	62.5	84.75
7.	Badarpur	300.0	55.67
8.	Bhatinda	220.0	39.64
9.	Basin Bridge (Units 3 & 4)	60.0	52.64
10.	Chandrapura	660.0	44.66
11.	Calcutta (i) New Cossipore (ii) Mulajore	150.0 128.0	60.58 59.40
12.	(i) Durgapur (DVC) (ii) Durgapur (DEL)	250.0 280.0	58.63 45.41
13.	I.P. Station	282.5	75.28
14.	Dhuvaran	534.0	61.27
15.	Emmore	450.0	45.71
16.	Faridabad	120.0	45.39
17.	Harduaganj 'A'	90.0	53.53
18.	Harduaganj 'B'	220.0	67.97
19.	Khaperkheda (Units 4,5 & 6)	90.0	56.44
20.	(i) Kothagudem 'A' (ii) Kothagudem 'B'	240.0 220.0	65.48 45.87

1.	2.	3.	4.
21.	(i) Korba-I	80.0	66.00
	(ii) Korba-2	200.0	80.31
22.	Koradi	480.0	50.08
23.	Nasik	280.0	61.85
24.	(i) Obra (T)	250.0	57.26
	(ii) Obra Extn.	300.0	57.88
25.	Parli	60.0	81.62
26.	Paras	92.5	56.77
27.	(i) Panki	64.0	40.31
	(ii) Panki Extn. (Unit I only)	110.0	30.90
28.	Patratu	510.0	46.56
29.	Ramagundam 'B'	62.5	90.96
30.	Renusagar	125.0	100.00
31.	Satpura	312.5	62.76
32.	Santaldih	240.0	29.73
33.	Trombay	330.0	68.80
34.	Talcher	250.0	44.00
35.	Ukai	240.0	24.11

Source : Department of Power.

Statement showing the total coal consumption, energy generated and the specific coal consumption in the major Thermal Power Stations in the country during the year 1977-78.

Sl. No.	Name of TPS.	Coal consumption (Tonnes)	Units generated (MU)	Coal consumption kg/kwh.
1.	2.	3.	4.	5.
1.	Ahmedabad	908243	1257.034	0.72
2.	Amarkantak	409514	618.062	0.66
3.	Barauni	303850	539.821	0.56
4.	Bokaro	827639	1136.773	0.73
5.	Bandel	726546	1447.670	0.50
6.	Bhusawal	248574	358.319	0.69
7.	Padarpur	476678	839.430	0.57
8.	Phatinda (GHDF)	456995	899.738	0.57
9.	Basin Bridge	247011	413.000	0.72
10.	Chandrapur	1529235	2824.089	0.54
11.	Calcutta	1344132	1758.174	0.76
12.	(i) Durgapur (D.Y.)	623055	1001.897	0.62
	(ii) Durgapur (D.V.)	623009	943.007	0.66
13.	D.B.S.T.	1286460	1999.079	0.64
14.	Buvarad	55872	2772.375	
15.	Buzurg	935045	1439.000	0.65
16.	Durgam	408714	573.000	0.68
17.	Hurdwar	500000	600.000	0.83
18.	Haridwar	140000	170.000	0.82
19.	Shaperkhoda	308000	308.000	0.92
20.	Kothagudem	1480279	2232.466	0.66

1.	2.	3.	4.	5.
21.	(i) Korba-I	503715	444.239	1.13
	(ii) Korba-II	1794396	1897.162	0.94
22.	Koradi	1527723	2621.855	0.58
23.	Nasik	857309	1544.470	0.56
24.	Obra	2074373	2728.079	0.76
25.	Parli	261300	437.403	0.60
26.	Paras	417121	518.087	0.81
27.	(i) Panki	205715	326.146	0.63
	(ii) Panki Extn.	472906	726.300	0.55
28.	Patratu	1281916	1944.972	0.66
29.	Ramagundam 'B'	290471	508.000	0.37
30.	Renusagar	870679	1044.097	0.83
31.	Satpura	1086337	1873.000	0.58
32.	Santalidih	404186	828.571	0.49
33.	Trombay	397138	2196.177	
34.	Talchar	467798	569.089	0.70
35.	Ukai	320744	571.616	0.48

Source - Department of Power

Percentage of Energy Losses in Transmission and Distribution for State Electricity Boards, D.V.C. and DESU during the years 1974-75, 1975-76 and 1976-77 (Provisional).

Sl. No.	Boards/Undertakings	1974-75	1975-76	(Percentages) 1976-77 (Provisional)
(1)	(2)	(3)	(4)	(5)
1.	Andhra Pradesh	25.24	24.53	24.40
2.	Assam	18.22@	16.50	20.19
3.	Bihar	29.33	23.94	25.83
4.	Gujarat	20.22	19.51	17.13
5.	Haryana	24.40	23.19	22.27
6.	Himachal Pradesh	15.86	19.62	17.69
7.	Jammu and Kashmir	23.49	23.34	N.A.
8.	Karnataka	18.53	15.92	15.47
9.	Kerala	15.20	16.13	14.52
10.	Madhya Pradesh	20.08	18.80	18.24
11.	Maharashtra	15.90	17.50	17.36
12.	Meghalaya	-	9.03	4.18
13.	Orissa	11.04	14.29	16.76
14.	Punjab	23.52	21.18	24.43
15.	Rajasthan	30.27	25.74	21.43
16.	Tamil Nadu	21.55	18.75	18.34
17.	Uttar Pradesh	24.73	21.69	22.25
18.	West Bengal	9.19	11.69	11.57
19.	D.V.C.	4.03	3.26	2.97
20.	DESU	8.61	13.97	N.A.
	All India -	20.48	19.42	19.92

@ - Includes Meghalaya and Mizoram

Source - Department of Power.

Net returns from State Electricity Boards and departmental undertakings
during each year from 1979-80 to 1983-84 and for the five year period 1979-84

STATES	Government investments as on 31.3.79	6 per cent of Col.2	Net return (after deducting Excise duty and Electricity duty) for each year 1979-80 to 83-84	Net return during 5 years 1979-84
1	2	3	4	5
1. Andhra Pradesh SEB	41458	2487	1657	8285
Departmental	19850	1191	1095	5475
2. Assam	13858	831	671	3355
3. Bihar	30913	1855	1180	5900
4. Gujarat	35835	2150	(-) 514	(-) 2570
5. Haryana	25726	1544	125	625
6. Himachal Pradesh	7128	428	333	1665
7. Jammu & Kashmir £	19043	1143	995	4975
8. Karnataka	38535	2312	721	3605
9. Kerala	18875	1133	(-) 328	(-) 1640
10. Madhya Pradesh	52299	3138	1045	5225
11. Maharashtra SEB	79214	4753	2556	12780
Departmental	20385	1223		
12. Manipur £	1446	87	83	415
13. Meghalaya	3241	194	136	680
14. Nagaland £	1460	88	87	435
15. Orissa SEB	18525	1111		(-) 10
Departmental	571	34	(-) 65	(-) 315
16. Punjab	64849	3891	2040	10200
17. Rajasthan	28396	1704	937	4685
18. Sikkim £	366	22	21	105
19. Tamil Nadu	33062	1984	1128	5640
20. Tripura £	2746	165	161	805
21. Uttar Pradesh	155025	9302	7128	35640
22. West Bengal	24181	1451	835	4175
All States	736987	44221	22934*	114670*
			(-) 907	(-) 4535

£ Departmental schemes

* Excludes surplus returns in excess of 6 per cent return for 3 States: Gujarat, Kerala and Orissa

State Road Transport undertakings - Physical progress as at the end of 1976-77

States	Fleet (Nos.)	Overaged Buses (Nos.)	Col.3 as per cent of Col.2	Fleet Utilisa- tion(%)	Vehicle utilisation (In Kms) per year	Occupancy Ratio per cent
1	2	3	4	5	6	7
1. Andhra Pradesh	4835	918	18.99	90.0	109500	71
2. Bihar	1627	175	10.76	63.2	77015	63
3. Gujarat	5752	1224	21.28	79.0	99025	76
4. Haryana	2078	-	-	94.0	88000	87
5. Karnataka	4589	1560	33.99	80.0	94540	-
6. Kerala	2419	456	18.85	80.0	100000	83
7. Madhya Pradesh	2145	733	34.17	81.9	80223	67
8. Maharashtra	8070	3954	49.00	82.3	86615	78
9. Orissa	601	111	18.47	80.7	69715	80
10. Punjab	<u>3009</u>	<u>2</u>	<u>0.07</u>	<u>84-90</u>	<u>71035-75920</u>	
(i) Punjab Roadways	2101	-	-	84.3	71035	89
(ii) Pepsu R.T.C.	908	2	0.22	90.0	75920	83
11. Rajasthan	1767	120	6.79	77.0	97820	72
12. Tamil Nadu	<u>4957</u>	<u>770</u>	<u>15.53</u>	<u>83-93</u>	<u>69033-177000</u>	<u>62-80</u>
(i) Pallavan Transport Corporation						
(a) Express Services	269	80	33.09	86.0	177000	
(b) Metropolis	1470	136	9.25	87.0	69033	
(c) District Services	394	30	7.67	85.0	115000	
(ii) Cheran Transport Corporation	686	156	22.74	92.0	117000	
(iii) Cholan Roadways Corporation	514	172	33.46	87.0	120000	
(iv) Pandiyan Roadways Corporation	649	107	16.49	93.0	100000	
(v) Kattabomman Transport Corporation	521	62	11.90	86.0	117000	
(vi) Anna Transport Corporation	245	11	4.49	86.0	118000	
(vii) Thanthaf Periyar Transport Corporation	212	7	3.30	83.0	111000	
13. Uttar Pradesh	5713	549	9.61	80.0	79205	70
14. West Bengal	<u>2082</u>	<u>816</u>	<u>39.19</u>	<u>61-65</u>	<u>46750-96000</u>	
(i) Calcutta State Transport Corporation	1245	263	21.12	65.0	58431	108
(ii) Durgapur S.R.T.C.	102	35	34.31	62.0	96000	82
(iii) North Bengal S.R.T.C.	297	121	40.74	61.0	78000	92
(iv) Calcutta Tramway Co.	438	397	90.64	65.0	46750	90
<u>Hill States</u>						
15. Assam	618	57	9.22	69.0	66000	-
16. Himachal Pradesh	800	161	20.13	80.0	41250	80
17. Jammu & Kashmir	593	130	21.92	75.0	50000	70*
18. Manipur	103	18	17.48	49.0	21000	-
19. Meghalaya	101	11	10.89	70.0	50000	-
20. Nagaland	101	55	54.46	58.6*	16504*	-
21. Sikkim	44	10	22.73	78.0	35490	-
22. Tripura	90	-	-	66.7	43860	79
Total	<u>52094</u>	<u>11830</u>	<u>22.71</u>			
B E S T (Bombay)	1667			92.07	80735	
D. T. C. (Delhi)	2131*			71.25*	81271*	
*For 1975-76.						
Source: Col.2 to Col.6 = Subsidiary Points.						
Col.7 = M.P. " "						
=Other States - Planning Commission compilation.						

State Road Transport Undertakings

Net Profit (+), Loss (-) after providing for
interest, depreciation and other funds

	Rs. in lakhs			
	1973-74 Actuals	1974-75 Actuals	1975-76 Actuals	1976-77 Actuals Prel. Actuals
1. Andhra Pradesh	-339.00	-364.00	-254.00	-249.00
2. Bihar	-352.00	-154.00	-116.83	-242.00
3. Gujarat	-374.00	-742.00	-276.00	-256.00
4. Haryana	+ 38.64	- 56.43	- 43.79	-107.00
5. Karnataka	+ 25.00	+ 11.00	-130.00	- 42.00
6. Kerala	-367.00	-479.00	-411.00	-168.00
7. Madhya Pradesh	-154.57	-148.27	+ 40.31	+ 15.24
8. Madras	-305.00	-160.00	-152.00	+111.00
9. Orissa	N.L.	+ 59.37	+ 50.71	+ 8.00
10. Punjab	- 8.00	-151.00	-196.00	-250.00
(a) Punjab Roadways	12.00	- 30.00	-156.00	-192.00
(b) Punjab R.T.C.	- 20.00	- 52.00	-150.00	-158.00
11. Rajasthan	+ 24.75	+ 48.00	- 50.67	+ 1.13
12. Tamil Nadu	- 95.00	-274.00	-538.00	-187.00
(a) Southern Transport Corpn.	-121.00	-204.00	-490.00	+ 15.00
(b) Eastern Transport Corpn.	+ 6.00	+ 12.00	+ 17.00	+ 59.00
(c) Western Roadways Corpn.	+ 11.00	- 20.00	-102.00	+ 7.00
(d) Madhav Roadways Corpn.	+ 4.00	- 9.00	- 61.00	+ 74.00
(e) Kuttuvan Roadways Corpn.		- 62.00	- 75.00	+ 15.00
(f) Tamil Transport Corpn.	+ 2.00	+ 1.00	+ 20.00	+ 8.00
(g) Madhav Roadways Transport Corpn.			- 42.00	11.00
13. Uttar Pradesh	+ 14.75	-248.00	-189.00	-173.00
14. West Bengal	-1382.00	-1356.00	-1011.00	-1013.00
(a) S.P.T.C.	-740.00	-882.00	-1007.00	-240.00
(b) West Bengal R.T.C.	- 40.00	- 64.00	- 50.00	+ 20.00
(c) North West R.T.C.	94.00	-135.00	-150.00	-20.00
(d) West Bengal Transport Corpn.	-296.00	-299.00	-80.00	-20.00
(e) S.P.T.C.				
15. Assam		+ 20.00	+ 10.00	+ 10.00
16. Bihar Roadways		-10.00	- 7.00	+ 10.00
17. Bihar Road Transport Corpn.	-110.00	-100.00	-100.00	-100.00
18. Gujarat		-10.00	-10.00	-10.00
19. Haryana		-10.00	-10.00	-10.00
20. Karnataka		-10.00	-10.00	-10.00
21. Kerala		-10.00	-10.00	-10.00
22. Madhya Pradesh		-10.00	-10.00	-10.00
23. Madras		-10.00	-10.00	-10.00
24. Orissa		-10.00	-10.00	-10.00
25. Punjab	+ 4.00	+ 8.00	-12.00	- 22.00
Total:	-2517.86	-4459.91	-3385.01	-1298.27

N. L. = Not indicated

Source:- Profits & Loss Accounts and Subsidiary Points.

State Road Transport undertakings - Physical progress as at the end of 1976-77

States	Fleet (Nos.)	Overaged Buses (Nos.)	Col.3 as per cent of Col.2	Fleet Utilisa- tion(%)	Vehicle utilisation (in Kms) per year	Occupancy Ratio per cent
1	2	3	4	5	6	7
1. Andhra Pradesh	4835	918	18.99	90.0	109500	71
2. Bihar	1627	175	10.76	63.2	77015	63
3. Gujarat	5752	1224	21.28	79.0	99025	76
4. Haryana	2078	-	-	94.0	88000	87
5. Karnataka	4589	1560	33.99	80.0	94540	-
6. Kerala	2419	456	18.85	80.0	100000	83
7. Madhya Pradesh	2145	733	34.17	81.9	80223	67
8. Maharashtra	8070	3954	49.00	82.3	86615	78
9. Orissa	601	111	18.47	80.7	69715	80
10. Punjab	<u>3009</u>	<u>2</u>	<u>0.07</u>	<u>84-90</u>	<u>71035-75920</u>	
(i) Punjab Roadways	2101	-	-	84.3	71035	89
(ii) Pepsu R.T.C.	908	2	0.22	90.0	75920	83
11. Rajasthan	1767	120	6.79	77.0	97820	72
12. Tamil Nadu	<u>4957</u>	<u>770</u>	<u>15.53</u>	<u>83-93</u>	<u>69033-177000</u>	<u>62-80</u>
(i) Pallavan Transport Corporation						
(a) Express Services	269	80	33.09	86.0	177000	
(b) Metropolis	1470	136	9.25	87.0	69033	
(c) District Services	394	30	7.67	85.0	115000	
(ii) Cheran Transport Corporation	686	156	22.74	92.0	117000	
(iii) Cholan Roadways Corporation	514	172	33.46	87.0	120000	
(iv) Pandiyan Roadways Corporation	649	107	16.49	93.0	100000	
(v) Kattabomman Transport Corporation	521	62	11.90	86.0	117000	
(vi) Anna Transport Corporation	245	11	4.49	86.0	118000	
(vii) Thanthaf Periyar Transport Corporation	212	7	3.30	83.0	111000	
13. Uttar Pradesh	5713	549	9.61	80.0	79205	70
14. West Bengal	<u>2082</u>	<u>816</u>	<u>39.19</u>	<u>61-65</u>	<u>46750-96000</u>	
(i) Calcutta State Transport Corporation	1245	263	21.12	65.0	58431	108
(ii) Durgapur S.R.T.C.	102	35	34.31	62.0	96000	82
(iii) North Bengal S.R.T.C.	297	121	40.74	61.0	78000	92
(iv) Calcutta Tramway Co.	438	397	90.64	65.0	46750	90
<u>Hill States</u>						
15. Assam	618	57	9.22	69.0	66000	-
16. Himachal Pradesh	800	161	20.13	80.0	41250	80
17. Jammu & Kashmir	593	130	21.92	75.0	50000	70*
18. Manipur	103	18	17.48	49.0	21000	-
19. Meghalaya	101	11	10.89	70.0	50000	-
20. Nagaland	101	55	54.46	58.6*	16504*	-
21. Sikkim	44	10	22.73	78.0	35490	-
22. Tripura	90	-	-	66.7	43860	79
Total	<u>52094</u>	<u>11830</u>	<u>22.71</u>			
B E S T (Bombay)	1667			92.07	80735	
D. T. C. (Delhi)	2131*			71.25*	81271*	

*For 1975-76.

Source: Col.2 to Col.6 = Subsidiary Points.

Col.7 = M.P. " "

=Other States - Planning Commission compilation.

Operating ratio of the State Road Transport Undertakings

Sl. No.	State Transport Corporation/ Undertakings	1975-76 (Actuals)			1976-77 (Pre-actuals)		
		Gross receipts (Rs. lakhs)	Working expenses (Rs. lakhs)	Operating ratio Col. 3 as % of Col. 2	Gross receipts (Rs. lakhs)	Working expenses (Rs. lakhs)	Operating ratio Col. 6 as % of Col. 5
		2	3	4	5	6	7
1.	Andhra Pradesh SRTC	7322.00	6165.00	84.20	8814.00	7470.00	84.75
2.	Bihar SRTC	1328.84	1193.91	89.85	1303.00	1282.00	98.39
3.	Gujarat SRTC	7678.00	7028.00	91.53	8649.00	7786.00	90.02
4.	Haryana Roadways	2349.40	2123.98	87.36	2802.54	2342.83	83.60
5.	Karnataka SRTC	5001.00	4407.00	88.12	6499.00	5465.00	84.09
6.	Kerala SRTC	3091.00	3086.00	99.84	4042.00	3716.00	91.93
7.	Madhya Pradesh SRTC	2016.87	1681.92	83.32	2259.82	1815.70	80.35
8.	Maharashtra SRTC	11032.00	9746.00	88.34	12280.00	10276.00	83.68
9.	Orissa SRTC	557.46	504.42	90.49	671.32	523.89	78.04
10.	Punjab						
	(i) Punjab Roadways	1792.00	1658.00	92.52	2039.00	1890.00	92.69
	(ii) Pepsu Road Transport Corporation	809.00	777.00	96.04	835.00	811.00	97.13
11.	Rajasthan SRTC	1649.38	1449.90	87.91	2017.98	1659.43	82.23
12.	Tamil Nadu SRTC	<u>7112.00</u>	<u>6993.00</u>	<u>98.33</u>	<u>8789.00</u>	<u>7647.00</u>	<u>87.01</u>
	(i) Pallavan Transport Corporation	2760.00	2849.00	103.22	3599.00	3175.00	88.22
	(ii) Cheran Transport Corporation	884.00	770.00	87.10	1134.00	918.00	80.95
	(iii) Cholan Roadways Corporation	860.00	862.00	100.23	928.00	829.00	89.33
	(iv) Pandiyan Roadways Corporation	1121.00	1045.00	93.22	1377.00	1165.00	84.60
	(v) Kattabomaman Transport Corporation	814.00	794.00	97.54	928.00	825.00	88.90
	(vi) Anna Transport Corporation	371.00	339.00	91.37	452.00	393.00	86.95
	(vii) Thanthai Periyar Transport Corporation	302.00	334.00	110.60	371.00	342.00	92.18
13.	Uttar Pradesh SRTC	5276.00	4078.00	77.29	5802.00	4408.00	75.97
14.	West Bengal						
	(i) Calcutta State Transport Corporation	644.41	1148.36	178.20	1071.00	1384.00	129.23
	(ii) Durgapur SRTC	64.55	93.02	144.11	76.66	113.39	147.91
	(iii) North Bengal SRTC	284.00	378.00	133.10	287.00	385.00	134.15
	(iv) Calcutta Tramway Company	462.00	738.00	159.74	502.00	754.00	150.20
	<u>Hill States</u>						
15.	Assam SRTC	627.61	470.87	75.03	620.00	478.00	77.10
16.	Himachal Pradesh SRTC	692.39	633.50	91.49	807.20	749.56	92.86
17.	Jammu and Kashmir RTC	621.26	600.66	96.68	664.00	561.00	84.49
18.	Manipur SRTC	68.00	58.00	85.29	69.00	64.00	92.75
19.	Meghalaya SRTC	24.49	27.13	110.78	65.00	69.00	106.15
20.	Nagaland Transport Undertaking	64.73	72.19	111.52	68.11	76.15	111.80
21.	Sikkim Nationalised Transport	124.65	99.62	79.92	146.45	141.86	96.87
22.	Tripura SRTC	41.64	39.79	95.56	52.50	55.33	105.39
	Total:-	60734.68	55251.27	90.97	71232.58	61924.14	86.93

Revenue and cost per bus/passenger Km. 1976-77

State Road Transport Corporation/ Undertakings	Per bus Km. (Rs.)			Per passenger Km. (Paise)		
	Revenue	Cost	Col. (2) as % of Col. (3)	Revenue	Cost	Col. (5) as % of Col. (6)
1	2	3	4	5	6	7
1. Andhra Pradesh SRTC	2.07	2.04	101.47	5.79	5.76	100.62
2. Bihar SRTC	1.91	2.30	83.04	3.64	4.27	85.25
3. Gujarat SRTC	2.18	2.23	97.76	5.51	5.58	98.75
4. Haryana Roadways	1.68	1.62	103.70	N.A.	N.A.	-
5. Karnataka SRTC	2.07	2.06	100.49	3.56	3.54	100.56
6. Kerala SRTC	1.98	1.99	99.50	5.00	5.04	99.21
7. Madhya Pradesh SRTC	1.54	1.51	101.99	3.02	2.96	102.03
8. Maharashtra SRTC	2.51	2.43	103.29	6.24	6.21	100.48
9. Orissa SRTC	1.78	1.81	98.34	3.49	3.55	98.31
10. Punjab						
i) Punjab Roadways	1.52	1.66	91.57	2.91	3.19	91.22
ii) Pepsu Road Transport Corporation	1.60	1.60	100.00	2.96	3.14	94.27
11. Rajasthan SRTC	1.65	1.65	100.00	4.00	4.00	100.00
12. Tamil Nadu SRTC	1.60-2.14	1.76-2.12	90.91-100.94	3.10-6.20	3.60-6.10	86.11-101.64
i) Pallavan Transport Corporation						
a) Express Services	1.60	1.59	100.63	6.20	6.10	101.64
b) Metropolis	214	212	100.94	4.76	4.71	101.06
c) District Services	194	200	97.00	5.00	5.20	96.15
ii) Cheran Transport Corporation	212	204	103.92	5.00	5.00	-
iii) Cholan Roadways Corporation	186	184	101.09	-	-	-
iv) Pandiyan Roadways Corporation	206	196	105.10	4.30	4.08	105.39
v) Kattabomman Transport Corporation	177	176	100.57	5.00	5.00	-
vi) Anna Transport Corporation	181	178	101.69	-	-	-
vii) Thanthal Periyar Transport Corporation	181	205	88.29	3.10	3.60	86.11
13. Uttar Pradesh SRTC	1.82	1.82	100.00	5.32	5.32	100.00
14. West Bengal						
i) Calcutta State Transport Corporation	3.01	5.65	53.27	4.00	7.47	53.55
ii) Durgapur SRTC	1.31	2.45	53.47	4.36	8.00	54.50
iii) North Bengal SRTC	1.57	2.76	56.88	4.30	5.52	77.90
iv) Calcutta Tramway Company	3.80	6.87	55.31	12.00	23.00	52.17
<u>Hill States</u>						
15. Assam SRTC	2.20	2.13	103.29	N.A.	4.26	-
16. Himachal Pradesh SRTC	2.12	2.62	80.92	4.70	5.80	81.03
17. Jammu & Kashmir RTC	1.25	1.36	91.91	N.A.	N.A.	-
18. Manipur SRTC	1.71	2.99	57.00	6.00	14.50	41.96
19. Meghalaya SRTC	N.A.	N.A.	-	6.00	6.20	96.77
20. Nagaland Transport Undertaking	N.A.	N.A.	-	N.A.	N.A.	-
21. Sikkim Nationalised Transport	3.25	2.31	140.69	13.00	12.00	108.33
22. Tripura SRTC	2.10	3.07	68.40	6.00	9.00	66.67

Cost of personnel per bus Km. (paise)

S.No.	States	1974-75	1975-76
		3	4
1.	Andhra Pradesh	46.84	49.43
2.	Bihar	69.25	69.59
3.	Gujarat	52.64	57.12
4.	Haryana	36.00	37.30
5.	Karnataka	57.45	60.25
6.	Kerala	85.40	79.40
7.	Madhya Pradesh	35.82	N.A.
8.	Maharashtra	67.15	65.81
9.	Orissa	33.21*	55.60
10.	Punjab		
	(i) Punjab Roadways	36.70	36.50
	(ii) Depsu R.T.C.	34.54	37.15
		34.00	38.00
11.	Rajasthan		
12.	Tamil Nadu		
	(i) Pallavan Transport Corporation	63.70	68.50
	(ii) Cheran Transport Corporation	38.00	38.00
	(iii) Cholan Roadways Corporation	43.20	N.A.
	(iv) Pandiyan Roadways Corporation	44.00	N.A.
	(v) Kattatomman Transport Corporation	37.90	N.A.
	(vi) Anna Transport Corporation	29.66	N.A.
	(vii) Thanthai Periyar Transport Corporation	-	-
		N.A.	55.00
13.	Uttar Pradesh		
14.	West Bengal		
	(i) Calcutta S.T.C.	212.96	206.32
	(ii) North Bengal S.T.C.	100.30	99.71
	<u>Hill States</u>		
15.	Assam	80.37	89.26
16.	Himachal Pradesh	51.00	N.A.
17.	Jammu & Kashmir	N.A.	N.A.
18.	Manipur	116.50	N.A.
19.	Meghalaya	N.A.	N.A.
20.	Nagaland	N.A.	102.60
21.	Sikkim	N.A.	N.A.
22.	Tripura	81.69	N.A.

* Relates to the year 1973-74

Source: Report of the Association of State Road Transport Undertakings,
1975-76/Profit and Loss Accounts

Bus Kilometres per litre (diesel)

S.No.	States	1974-75	1975-76
1	2	3	4
1.	Andhra Pradesh	4.00	4.02
2.	Bihar	4.19	N.A.
3.	Gujarat	4.22	4.35
4.	Haryana	3.90	3.80
5.	Karnataka	3.89	3.92
6.	Kerala	4.00	N.A.
7.	Madhya Pradesh	4.11	N.A.
8.	Maharashtra	3.89	3.87
9.	Orissa	4.10*	4.30
10.	Punjab		
	(i) Punjab Roadways	3.60	3.60
	(ii) Depsu R.T.C.	3.61	3.55
11.	Rajasthan	4.51	4.40
12.	Tamil Nadu		
i)	Pallavan Transport Corporation	3.60	3.61
ii)	Cheran Transport Corporation	3.72	3.70
iii)	Cholan Roadways Corporation	3.67	N.A.
iv)	Pandiyan Roadways Corporation	3.70	N.A.
v)	Kattatomman Transport Corporation	3.92	N.A.
vi)	Anna Transport Corporation	3.80	N.A.
vii)	Thanthai Periyar Transport Corporation	-	N.A.
13.	Uttar Pradesh	N.A.	4.70
14.	West Bengal		
	i) Calcutta S.T.C.	2.60	N.A.
	ii) North Bengal S.T.C.	4.00	3.90
<u>Hill States</u>			
15.	Assam	N.A.	N.A.
16.	Himachal Pradesh	2.95	N.A.
17.	Jammu & Kashmir	N.A.	N.A.
18.	Manipur	3.10	N.A.
19.	Meghalaya	N.A.	N.A.
20.	Nagaland	3.50	N.A.
21.	Sikkim	N.A.	N.A.
22.	Tripura	3.59	N.A.

* Relates to the year 1973-74

Source: Report of the Association of State Road Transport Undertakings, 1975-76.

Appendix I.23(1)

D.O. letter No.15/18/78-IGC dated 18th August, 1978 from Shri P.B. Menon, Member, Company Law Board to Shri V.B. Eswaran, Member Secretary.

.....

Kindly refer to your Confidential D.O. letter No. 7FC-9(7)-Res/77 dated the 4th August, 1978, addressed to Shri P. Krishnamurti, Secretary, Department of Company Affairs, about placing of audit report before the Annual General Meeting within six months of the close of the accounting year in respect of Government companies.

2. Many Government companies have not been strictly complying with the requirements of section 210 read with section 166 of the Companies Act, 1956 regarding placing of the balance-sheet and profit and loss account along with the auditors' report before the annual general meeting within six months of the closing of the financial year. A Note regarding timely finalisation of audit of accounts of Government companies and a list containing names of Government companies, both Central and State, which have failed to hold the annual general meeting during the year 1977 and during the current year upto 31st July, 1978, within six months of closing of the financial year are enclosed herewith, for your information.

A note regarding timely finalisation of
audit of accounts in respect of Government
companies.

In pursuance of Section 619 (2) of the Companies Act, 1956, the appointment of Auditors in respect of Government companies are made by the Central Government on the advice of the Comptroller and Auditor General of India. At the time of making such appointments, all Government companies are invariably instructed to make the account books of the company for the financial year available to the Auditors for audit, immediately, on the receipt of this Board's appointment order, so that the Auditors can complete their audit and submit the copies of their audit report to the Comptroller and Auditor General of India in terms of Section 619(4) of the Companies Act, 1956, so as to enable him to offer his comments upon, or to supplement the audit report well in time to permit the holding of the Annual General Meeting of the Company within 6 months of the closing of the accounting year in order to comply with the provisions of Section 166 read with Section 210 of the Companies Act, 1956.

2. Moreover, in order to ensure expeditious appointment of Auditors for the next financial year, the companies are also asked to initiate action soon after the completion of audit and certification of accounts by the Auditors for the preceding year, by immediately making a copy of such certified accounts available direct to the Office of the Comptroller and Auditor General of India without waiting for Accountant General or the Member of the Audit Board concerned to complete his audit.

3. However, inspite of these instructions, it has been observed that a large number of Government companies delay the holdings of the Annual General Meeting within six months of the close of the accounting year mainly because of non-finalisation of the audit report and sometime because of delay in appointment of Auditors. However, the delay in the appointment of Auditors takes place only in such cases where the Comptroller & Auditor General of India does not recommend the names of the

Auditors to the Company Law Board on the ground that the previous year's account had not been audited and the auditor's report not submitted to him for his remarks under Section 619(4) of the Act.

4. Thus, during the preceding calendar year, i.e., 1977 and the current year i.e. from 1.1.78 to 31st July, 1978,* 191 and *46 Government companies respectively were not in a position to hold their Annual General Meetings within the stipulated time of six months and requested the Government for granting them extension of time for holding their Annual General Meeting. In all such cases, required extensions were granted by the Government where applications under Section 166(1), second proviso of the Act, were received so that they were able to finalise the accounts to place before the Annual General Meeting within a period of nine months of the closing of the accounting year.

5. This type of extension is, however, granted with instructions that for future year steps should be taken by the company to ensure that the programme to the finalisation of their accounts and their audit is so arranged that the Annual General Meetings are held within the normal time prescribed by Section 166 read with Section 210(3)(b) of the Companies Act, 1956, while sanctioning such extension of time, the companies are also asked to take adequate measures so as to avoid default in complying with the provisions of the Act and the contingency of the application of the penal provisions thereof.

6. It is, therefore, evident that in spite of all possible steps taken by the Government by instructing the Government companies to comply with the provisions of the Companies Act, 1956, in respect of placing the books of accounts before the Annual General Meeting within six months of the closing of the accounting year, it has been noticed that many of them have failed to place their audit report before the Annual General Meeting within the stipulated period. In fact, it is for the companies and the administrative Ministries to organise

*Statewise statement is annexed at Annexures "A" & "B"

accounting system in such a way that the accounts are completed within the period as provided for in Section 210(3) of the Companies Act, 1956. Thus, the only course for placing the Audit Report before the Annual General Meeting within 6 months of the closing of the accounting year, is to reduce the time at all levels, that as soon as the Auditors submit their report, Accountant General be requested to take up supplementary audit under Section 619 (4) immediately, and that the Comptroller and Auditor General of India be requested forthwith to recommend the names of the Auditors to the Company Law Board for appointment of Auditors for the succeeding year. Thus, the timely placing of audit **report before** the Annual General Meeting much depends on the initiative of the company.

STATEWISE STATEMENT FOR THE YEAR 1977CENTRAL GOVERNMENT COMPANIES

1. Bolani Ores Limited.
2. The Jute Corporation of India Limited
3. Hindustan Salts Limited.
4. Sambhar Salts Limited.
5. Bharat Refineries Limited.
6. General Insurance Corporation of India Ltd.
7. New India Assurance Company Limited.
8. Industrial Credit Company Limited.
9. National Insurance Company Limited.
10. National Textile Corporation (U.P.) Limited.
11. Oriental Fire & General Insurance Co. Ltd.
12. Triveni Structurals Limited,
13. Central Coalfields Limited.
14. Haffkine Bio-Pharmaceuticals Corpn. Ltd.
15. Balmer Lawrie & Co. Ltd.
16. Bridge and Roof Company (India) Ltd.
17. National Textile Corpn. (T.N. and Pondicherry) Ltd.
18. Mogul Line Limited.
19. The Indo-Burma Petroleum Co. Ltd.
20. Modern Bakeries (India) Ltd.
21. Heavy Engineering Corporation Ltd.
22. Bongaigaon Refinery and Petro-Chemicals Ltd.
23. Indian Motion Pictures Export Corpn. Ltd.
24. National Textile Corporation Ltd. (Delhi).
25. Indian Drugs and Pharmaceuticals Ltd.
26. Indian Tourism Development Corpn. Ltd.
27. Pyrites Phosphates and Chemicals Ltd.
28. Hindustan Machine Tools Ltd.
29. Tannery and Footwear Corpn. of India Ltd.
30. Indian Iron & Steel Co. Ltd.
31. National Textile Corpn. (Gujarat) Ltd.
32. Central Road Transport Corpn. Ltd.
33. Hindustan Zinc Limited.
34. National Textile Corpn. (W.B ., Assam, Bihar & Orissa) Ltd.
35. Richardson and Cruddas (1972) Ltd.

36. National Projects Construction Corpn. Ltd.
37. National Textile Corpn. (Maharashtra North) Ltd.
38. Mining and Allied Machinery Corpn. Ltd.
39. Film Finance Corpn. Ltd.
40. Wagon India Ltd.
41. National Textile Corpn. (South Maharashtra) Ltd.
42. Scooters India Limited.
43. Rehabilitation Industries Corpn. Ltd.
44. Central Inland Water Transport Corpn. Ltd.
45. Delhi State Industrial Dev. Corpn. Ltd.
46. Coburn Properties Limited.
47. Western Coal Fields Ltd.
48. Banana and Fruit Development Corpn. Ltd.
49. National Seeds Corpn. Ltd.
50. States Farms Corpn. of India Limited.
51. Central Fisheries Corpn. Ltd.
52. Cochin Refineries Limited.

STATE GOVERNMENT COMPANY

(ANDHRA PRADESH)

53. 1. A.P. State Police Housing Corpn. Ltd.
54. 2. A.P. Fisheries Corpn. Ltd.
55. 3. The Hyderabad Allwyn Metal Works Ltd.
56. 4. A.P. State Trading Corpn. Ltd.
57. 5. A.P. Steels Limited.
58. 6. A.P. State Textile Dev. Corporation Ltd.

(ASSAM)

59. 1. Assam Petro-Chemicals Ltd.
60. 2. Assam Gas Co. Ltd.
61. 3. Assam Industrial Development Corporation Limited.
62. 4. Assam Spun Silk Mills Ltd.

(BIHAR)

- 63. 1. Bihar State Industrial Development Corpn. Ltd.
- 64. 2. Bihar State Dev. Cor. Ltd.
- 65. 3. Bihar State Textbook Publishing Corpn. Ltd.
- 66. 4. Bihar State Credit & Investment Corpn. Ltd.
- 67. 5. Bihar State Small Industries Corpn. Ltd.
- 68. 6. Bihar State Mineral Dev. Corpn. Ltd.
- 69. 7. Bihar State Handloom Handicrafts Dev. Corpn. Ltd.
- 70. 8. Bihar State Export Corpn. Ltd.
- 71. 9. Bihar Mica Syndicate Limited.

(GUJARAT)

- 72. 1. Gujarat Small Industries Corpn. Ltd.
- 73. 2. Gujarat Agro Marine Products Ltd.
- 74. 3. Gujarat Agro Industries Corpn. Ltd.
- 75. 4. Steel Corpn. of Gujarat Ltd.
- 76. 5. Gujarat Industrial Investment Corpn. Ltd.
- 77. 6. Gujarat Nylons Limited
- 78. 7. Gujarat Tyres Limited.
- 79. 8. Cement Corpn. of Gujarat Ltd.
- 80. 9. Gujarat Sheep and Wool Dev. Corpn. Ltd.
- 81. 10. Gujarat State Machine Tools Corpn. Ltd.
- 82. 11. Gujarat State Seeds Corpn. Ltd.
- 83. 12. Gujarat State Construction Corpn. Ltd.

(HARYANA)

- 84. 1. Haryana State Industrial Dev. Corporation Ltd.
- 85. 2. Haryana Breweries Limited.
- 86. 3. Haryana Tanneries Limited.
- 87. 4. Haryana Land Reclamation and Dev. Corpn. Ltd.
- 88. 5. Haryana Mineral Limited.
- 89. 6. Haryana State Small Industries and Export Corpn. Ltd.

(HIMACHAL PRADESH)

- 90. 1. H.P. Horticultural Produce Marketing and Processing Corporation Limited.
- 91. 2. The H.P. State Small Industries & Export Corpn. Ltd.
- 92. 3. Himalaya Fertilizers Limited.
- 93. 4. H.P. Mineral & Industrial Development Corpn. Ltd.
- 94. 5. Himachal Wool Processors Ltd.

95. 6. **H.P. Agro Industries Corpn. Ltd.**
96. 7. **Nahan Foundry Limited.**
97. 3. Himachal Worsted Mills Limited.
(JIMMU & KASHMIR)
98. 1. Jammu & Kashmir Tourism Dev. Corpn. Ltd.
(KARNATAKA)
99. 1. Karnataka Fisheries Dev. Corpn. Ltd.
100. 2. Karnataka Small Industries Dev. Corpn. Ltd.
101. 3. Karnataka Dairy Dev. Corpn. Ltd.
102. 4. Mysore Lac and Paint Works Ltd.
103. 5. Karnataka Film Industries Dev. Corpn. Ltd.
104. 6. Karnataka State Construction Corpn. Ltd.
105. 7. Karnataka State Industrial & Dev. Corpn. Ltd.
106. 8. Karnataka State Forest Industries Corpn. Ltd.
107. 9. Mysore Tobacco Co. Ltd.
108. 10. Karnataka State Handicrafts Dev. Corpn. Ltd.
109. 11. Karnataka State Agro Seeds Ltd.
110. 12. Mysore Sugar Co. Ltd.
111. 13. Karnataka Handloom Dev. Corporation Ltd.
112. 14. Karnataka Scheduled Castes and Scheduled Tribes
Dev. Corporation Limited.
113. 15. **Visvesvaraya** Iron and Steel Co. Ltd.
(KERALA)
114. 1. Kerala State Coir Corporation Ltd.
115. 2. Kerala Agro Industries Corpn. Ltd.
116. 3. Kerala State Dev. Cor. for Scheduled Castes and
Scheduled Tribes Ltd.
117. 4. Kerala Agro Machineries Corpn. Ltd.
118. 5. Meat Products of India Ltd.
119. 6. Travencore Sugars and Chemicals Ltd.
120. 7. Kerala State Construction Corpn. Ltd.
121. 8. Kerala State Civil Supplies Corpn. Ltd.
122. 9. Kerala Handloom Finance and Trading Corpn. Ltd.
123. 10. Kerala Fisheries Corpn. Ltd.
124. 11. Kerala Shipping Corpn. Ltd.
125. 12. State Farming Corpn. of Kerala Ltd.

MAHARASHTRA

126. 1. Forest Development Corporation of Maharashtra Ltd.
 127. 2. Maharashtra State Textile Corporation Ltd.
 128. 3. M.A. F.C.G. Ltd.
 129. 4. Maharashtra Tourism Development Corporation Ltd.
 130. 5. The Pratap Spinning, Weaving & Manufacturing Co. Ltd.
 131. 6. **Development** Corporation of Vidarbha Ltd.
 132. 7. Vidharbha Quality Seeds Ltd.
 133. 8. City and Industrial Development Corpn. of Maharashtra Ltd.
 134. 9. Maharashtra State Police Housing and Welfare Corporation Ltd.

MADHYA PRADESH

135. 1. M.P. State Commodities Trading Corporation Ltd.
 136. 2. M.P. State Textile Corporation Ltd.

ORISSA

137. 1. Industrial Development Corporation of Orissa Ltd.

PUNJAB

138. 1. Punjab Tanneries Ltd.
 139. 2. Punjab Footwears Ltd.
 140. 3. Punjab Film and News Corporation Ltd.
 141. 4. Punjab Transmissions (P) Ltd.
 142. 5. **Punjab** Scooters Ltd.
 143. 6. Punjab Spinning and Weaving Mills Ltd.
 144. 7. Punjab State Irons Ltd.
 145. 8. The Punjab Agro Industries Ltd.
 146. 9. The Land Development and Seeds Corporation Ltd.
 147. 10. Punjab Breweries Limited.

RAJASTHAN

- 148. 1. Rajasthan State Agro Industries Corpn. Ltd.
- 149. 2. Rajasthan State Industrial & Mineral Development Corporation Ltd.
- 150. 3. Rajasthan State Hotels Corporation Ltd.
- 151. 4. Rajasthan State Dairy Development Corporation Ltd.
- 152. 5. Rajasthan Small Industries Corporation Ltd.

TRIPURA

- 153. 1. Tripura Small Industries Corporation Ltd.

UTTAR PRADESH

- 154. 1. U.P. State Agro Industries Corporation Ltd.
- 155. 2. U.P. Investments Limited.
- 156. 3. U.P. State Food & Essential Corporation Ltd.
- 157. 4. U.P. State Tourism Development Corpn. Ltd.
- 158. 5. U.P. Rajkiya Nirman Nigam Ltd.
- 159. 6. Varanasi Mandal Vikas Nigam Ltd.
- 160. 7. U.P. State Mineral Development Corporation Ltd.
- 161. 8. U.P. Exports Limited.
- 162. 9. U.P. Small Industries Corporation Ltd.
- 163. 10. U.P. State Handloom and Power Loom Finance and Development Corporation Ltd.
- 164. 11. Leather Industries Development Corporation of U.P. Ltd.
- 165. 12. The Pradeshhiya Industrial and Investment Corporation of U.P. Ltd.
- 166. 13. U.P. State Spinning Mills Co. Ltd.
- 167. 14. Indian Turpentine and Rosin Co. Ltd.
- 168. 15. Turpentine Subsidiary Industries Ltd.
- 169. 16. Prayag Chitrakoot Krishi Avom Godan Vikas Nigam Ltd.

170. 17. U.P. Poorvan Chal Vikas Nigam Ltd.
 171. 18. U.P. State Textile Corporation Ltd.
 172. 19. U.P. State Spinning Mills Co.(1) Ltd. (No.1)
 173. 20. Kumaon Mandal Vikas Nigam Ltd..

TAMIL NADU

174. 1. Tamil Nadu Fisheries Corporation Ltd.
 175. 2. Tamil Nadu Textile Corporation Ltd.
 176. 3. Poompothar Shipping Corporation Ltd.
 177. 4. Tamil Nadu Small Industries Corporation Ltd.
 178. 5. Tamil Nadu Small Industries Devl. Corpn. Ltd.
 179. 6. Tamil Nadu Ceramics Ltd.
 180. 7. Tamil Nadu Agro Industries Ltd.
 181. 8. T.N. Dairy Development Corpn. Ltd.
 182. 9. Tamil Nadu Theatre Corpn. Ltd.
 183. 10. State Industries Promotion Corpn. of Tamil Nadu Ltd.
 184. 11. T.N. Transport Dev. Fin. Corporation Ltd.
 185. 12. T.N. Poultry Development Corpn. Ltd.

WEST BENGAL

186. 1. The Electromedical and Allied Industries Ltd.
 187. 2. West Bengal Tourism Development Corpn. Ltd.
 188. 3. State Fisheries Development Corpn. Ltd.
 189. 4. Durgapur Chemicals Limited.
 190. 5. The W.B. Small Industries Corpn. Ltd.
 191. 6. W.B. State Minor Irrigation Corpn. Ltd.

ANNEXURE-BSTATEWISE STATEMENT FOR THE YEAR 1.1.1978 TO 31.7.1978CENTRAL GOVERNMENT COMPANIES

1. Jute Corporation of India Limited.
2. The Cotton Corporation of India Limited.
3. Samachar Bharati Limited.
4. National Film Development Corporation Limited.
5. Hindustan Salts Limited.
6. Sambhar Salts Limited.
7. Bharat Coking Coal Limited.
8. Indo-Nippon Precision Bearing Limited.
9. Caltex Oil Refining (India) Limited.
10. Trade Fair Authority of India Limited.
11. New India Assurance Company Limited.
12. Cochin Refineries Limited.
13. ISSCO Stanton Pipe and Foundry Co. Limited.
14. Industrial Credit Company Limited.
15. The Oriental Fire and General Insurance Co. Limited.
16. Export Credit and Guarantee Corporation Limited.
17. National Textile Corporation (M.P.) Limited.

STATE GOVERNMENT COMPANIESANDHRA PRADESH

18. 1. A.P. Scooters Limited.
19. 2. A.P. Heavy Machinery and Engineering Ltd.

BIHAR

20. 1. Bihar State Sugar Corporation Limited.

GUJARAT

21. 1. Gujarat Small Industries Corporation Ltd.
22. 2. Gujarat Agro Marine Products Ltd.
23. 3. Gujarat Agro Oil Enterprises Limited.

HARYANA

24. 1. Haryana Agro Industries Corporation Limited.

MAHARASHTRA

25. 1. Forest Development Corp: of Maharashtra Ltd.
26. 2. Maharashtra Fisheries Development Corp: Ltd.
27. The Godwala Paints and Minerals Limited.

MADHYA PRADESH

28. 1. M.P. State Dairy Development Corp: Ltd.
29. 2. M.P. State Forest Dev. Corporation Ltd.

PUNJAB

30. 1. Punjab Export Corporation Ltd.
31. 2. Punjab State Small Industries Corpn. Ltd.

UTTAR PRADESH

32. 1. Handloom Incentive Dev. Project (Bijnor) Ltd.
33. 2. U.P. Madhya Kshetriya Vikas Nigam Ltd.
34. 3. U.P. State Leather Dev. Marketing Corp. Ltd.

WEST BENGAL

35. 1. The Electro-Medical and Allied Industries Ltd.
36. 2. Westing House Saxby Farmer Ltd.
37. 3. West Bengal Sugar Industries Dev. Corpn. Ltd.
38. 4. Durgapur Chemicals Ltd.
39. 5. Jessop and Co. Ltd.

TAMIL NADU

40. 1. T.N. Tea Plantation Ltd.
41. 2. T.N. Sugar Corporation Limited.
42. 3. T.N. Salts Corporation Limited.

KARNATAKA

43. 1. The Hutti Gold Mines Co. Ltd.
44. 2. Mysore Tobacco Co. Ltd.
45. 3. Visvesvaraya Iron and Steel Ltd.
46. 4. Karnataka Film Industry Corporation Limited.

Appendix I.23(ii)

Statement showing Statewise number of companies which did not hold their Annual General Body Meeting within 6 months of the closing of Accounts - Information supplied by various A.Gs.

Sr. No.	State	No. of Companies
1.	Andhra Pradesh	27
2.	Assam	21
3.	Bihar	23
4.	Gujarat	13
5.	Haryana	14
6.	Himachal Pradesh	11
7.	Jammu & Kashmir	9
8.	Karnataka	19
9.	Kerala	N.A.
10.	Madhya Pradesh	13
11.	Maharashtra	23
12.	Manipur	N.A.
13.	Meghalaya	3
14.	Nagaland	N.A.
15.	Orissa	47
16.	Punjab	25
17.	Rajasthan	8
18.	Sikkim	N.A.
19.	Tamil Nadu	32
20.	Tripura	N.A.
1.	Uttar Pradesh	N.A.
22.	West Bengal	17

N.A. = Not available

Investment of State Governments in State Public Undertakings
at the beginning of 1976-77

(Rs. Crores)

Sl. No.	State	Financial - I		Promotional - I		Others - III		All other types I, II, III									
		No. of Enter-prises	Share Capital	No. of Enter-prises	Loan Total	No. of Enter-prises	Share Capital	No. of Enter-prises	Loan Total								
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1.	Andhra Pradesh	2	15	-	15	6	12	12	24	20	27	17	44	28	54	29	83
2.	Assam	2	2	5	7	7	7	-	7	15	12	5	17	24	21	10	31
3.	Bihar	2	5	7	12	6	2	5	7	16	11	10	21	24	18	22	40
4.	Gujarat	2	5	6	11	5	1	13	14	12	9	5	14	19	15	24	39
5.	Haryana	2	4	1	5	3	1	-	1	8	11	4	15	13	16	5	21
6.	Himachal Pradesh	2	2	-	2	3	1	-	1	3	3	-	3	8	6	-	6
7.	Jammu & Kashmir	2	1	-	1	3	1	-	1	5	20	2	22	10	22	2	24
8.	Karnataka	2	12	1	13	6	2	-	2	21	43	19	62	29	57	20	77
9.	Kerala	2	6	-	6	10	7	2	9	39	31	18	49	51	44	20	64
10.	Madhya Pradesh	2	3	-	3	1	1	1	2	9	9	4	13	12	13	5	18
11.	Maharashtra	2	14	3	17	12	19	7	26	13	33	5	38	27	66	15	81
12.	Manipur	-	-	-	-	1	1	-	1	1	1	-	1	2	2	-	2
13.	Meghalaya	1	1	-	1	1	-	-	-	3	6	1	7	5	7	1	8
14.	Nagaland	1	4	-	4	-	-	-	-	2	2	1	3	3	6	1	7
15.	Orissa	2	2	-	2	3	22	9	31	14	14	2	16	19	38	11	49
16.	Punjab	2	8	-	8	6	6	1	7	14	17	6	23	22	31	7	38
17.	Rajasthan	2	5	1	6	2	2	-	2	11	9	2	11	15	16	3	19
18.	Sikkim	-	-	-	-	-	-	-	-	3	negl.	1	1	3	negl.	1	1
19.	Tamil Nadu	2	5	2	7	6	19	19	38	27	16	7	23	35	40	28	68
20.	Tripura	-	-	-	-	3	1	negl.	1	1	1	negl.	1	4	2	negl.	2
21.	Uttar Pradesh	2	6	1	7	31	20	8	28	17	59	26	85	50	85	35	120
22.	West Bengal	2	4	-	4	6	1	3	4	21	32	64	96	29	37	67	104
	TOTAL	36	104	27	131	121	126	80	206	275	366	199	565	432	596	306	902

Sources: (i) Compiled from information relating to Subsidiary Points 52, 53 and 56 received from State Governments.
(ii) Balance sheets of the enterprises.
(iii) Finance Accounts.

Returns of State Governments on investments in
State Public enterprises in 1975-76 and 1976-77

States	(In lakhs of Rupees)							
	Net profits after tax				Net profits after tax & interest on State Loans			
	Financial	Promotional	Others	Total	Financial	Promotional	Others	Total
1	2	3	4	5	6	7	8	9
1975-76								
1. Andhra Pradesh	92	-11	252	333	92	69	370	531
2. Assam	6	-	-11	-5	27	-	46	73
3. Bihar	11	-10	-158	-157	11	59	58	128
4. Gujarat	80	-7	15	88	122	102	63	287
5. Haryana	35	3	-26	12	42	3	91	136
6. Himachal Pradesh	15	-6	-33	-24	16	-5	-32	-21
7. Jammu & Kashmir	14	-	-22	-8	14	-	-22	-8
8. Karnataka	35	-1	-69	103	38	-1	206	243
9. Kerala	42	-6	-355	-319	42	7	-248	-199
10. Madhya Pradesh	18	-29	2	-9	18	-25	83	76
11. Maharashtra	137	-216	115	36	154	-149	136	141
12. Manipur								
13. Meghalaya	2	-	-23	-21	2	-	-23	-21
14. Nagaland	5	-	-71	-66	5	-	-62	-57
15. Orissa	12	75	-45	42	12	142	-27	127
16. Punjab	30	-7	-111	-88	30	-2	21	49
17. Rajasthan	34	-38	20	16	34	-37	45	42
18. Sikkim	-	-	1	1	-	-	1	1
19. Tamil Nadu	80	-248	4	-164	92	-101	93	84
20. Tripura	-	-6	-	-6	-	-6	-	-6
21. Uttar Pradesh	65	37	-564	-462	72	87	-505	-346
22. West Bengal	24	-14	-588	-578	28	-11	-183	-166
Total	737	-484	-1529	-1276	851	132	111	1094
1976-77								
1. Andhra Pradesh	112	-70	-285	-243	112	19	-93	38
2. Assam	11	-	147	158	39	-	193	232
3. Bihar	13	58	11	82	13	150	122	285
4. Gujarat	95	-1	44	138	145	-	86	231
5. Haryana	46	-4	55	97	53	-4	213	262
6. Himachal Pradesh	14	-8	-23	-17	16	-6	-22	-12
7. Jammu & Kashmir	16	-	5	21	16	-	6	22
8. Karnataka	52	4	44	100	53	5	158	216
9. Kerala	44	-12	-385	-353	44	6	-266	-216
10. Madhya Pradesh	24	-32	92	84	24	-28	138	134
11. Maharashtra	193	-87	373	479	207	-21	436	622
12. Manipur								
13. Meghalaya	6	-	-30	-24	6	-	-30	-24
14. Nagaland	-	-	-42	-42	-	-	-31	-31
15. Orissa	15	131	170	316	15	199	179	393
16. Punjab	39	-10	-132	-103	39	-5	-63	-29
17. Rajasthan	23	21	29	73	23	22	50	95
18. Sikkim	-	-	6	6	-	-	6	6
19. Tamil Nadu	91	-80	-98	-87	108	56	58	222
20. Tripura	-	-7	-	-7	-	-7	-	-7
21. Uttar Pradesh*	62	57	-320	-201	65	115	-242	-62
22. West Bengal*	35	-10	-170	-145	39	-5	246	280
Total	891	-50	-509	332	1017	496	1144	2657

Source: (i) Compiled from information relating to Subsidiary Points 52, 53 and 66 received from State Governments.

(ii) Balance sheets of the Enterprises (iii) Finance Accounts.

* Based on Partial Data

Rate of return on State Share Capital and Loans to State public enterprises
in 1975-76 and 1976-77 (%)

Sl. No.	S t a t e s	1975-76				1976-77			
		Finan- cial	Promo- tional	Others	Total	Finan- cial	Promo- tional	Others	Total
1.	Andhra Pradesh	7.9	3.5	13.6	9.1	7.3	0.8	2.1	0.5
2.	Assam	2.7	-	2.9	2.6	3.4	-	12.1	7.7
3.	Bihar	27.5	3.7	3.8	4.1	8.2	3.7	5.5	7.2
4.	Gujarat	11.0	8.3	6.2	8.5	10.9	0.6	6.6	8.3
5.	Haryana	10.4	1.9	7.0	7.3	11.8	-1.8	15.7	12.9
6.	Himachal Pradesh	9.4	-4.4	-13.1	-4.0	7.7	-4.1	-7.2	-1.8
7.	Jammu & Kashmir	12.7	-	-2.0	-0.6	12.8	-	3.9	1.5
8.	Karnataka	3.3	-0.5	3.9	3.7	4.2	1.7	2.8	3.0
9.	Kerala	8.0	2.4	-6.4	-4.2	7.9	-11.5	-6.0	-3.9
10.	Madhya Pradesh	6.8	-12.5	6.7	4.4	7.2	-13.5	10.6	7.3
11.	Maharashtra	11.8	-9.2	4.2	2.3	12.3	-10.2	12.0	8.7
12.	Manipur	-	-	-	-	N . A .	-	-	-
13.	Meghalaya	2.0	-	-3.3	-2.6	5.9	-	-4.2	-3.0
14.	Nagaland	1.5	-	-20.1	-8.8	-	-	-9.0	-4.6
15.	Orissa	6.8	2.5	-1.7	2.7	6.8	6.5	10.9	8.0
16.	Punjab	4.8	-0.5	1.2	1.7	3.8	-0.8	-2.7	-0.7
17.	Rajasthan	8.9	-21.4	4.8	2.8	4.6	12.3	3.8	4.8
18.	Sikkim	-	-	2.1	2.1	-	-	10.9	10.9
19.	Tamil Nadu	17.4	-3.0	8.2	1.7	15.6	1.5	4.0	3.8
20.	Tripura	-	-16.2	-	-6.7	-	-17.5	-	-17.1
21.	Uttar Pradesh	10.2	4.5	-7.6	-3.7	7.9	4.9	-3.0	-0.6
22.	West Bengal	7.9	-3.1	-2.1	-1.8	8.6	-1.3	2.7	2.8

Source: (i) Compiled from information relating to Subsidiary Points 52, 53 and 66 received from State Government.
(ii) Balance Sheets of Enterprises.
(iii) Finance Accounts.

Rate of return on State Government share capital to State public enterprises in 1975-76 and 1976-77 (%)

Sl. No.	States	1975-76				1976-77			
		Finan- cial	Promo- tional	Others	Total	Finan- cial	Promo- tional	Others	Total
1.	Andhra Pradesh	7.9	- 1.2	13.3	8.4	7.3	- 5.6	-10.7	- 4.5
2.	Assam	0.9	-	- 0.9	-0.3	1.7	-	11.7	7.2
3.	Bihar	27.5	-1.8	-21.1	-11.6	8.2	10.2	1.1	4.7
4.	Gujarat	15.1	-7.4	2.6	7.3	15.8	-1.0	5.2	8.9
5.	Haryana	11.9	-	-2.7	0.9	13.0	-	5.4	6.4
6.	Himachal Pradesh	10.1	-6.7	-14.3	-5.1	7.0	-6.3	-7.8	-2.8
7.	Jammu & Kashmir	12.7	-	-2.1	-0.7	12.8	-	4.0	1.5
8.	Karnataka	3.2	-0.6	2.1	2.2	4.3	1.9	1.1	1.8
9.	Kerala	8.0	-3.2	-15.1	-10.4	7.9	-5.0	-13.8	-9.8
10.	Madhya Pradesh	6.8	-23.2	0.3	-0.9	7.5	-24.1	10.5	6.4
11.	Maharashtra	13.2	-21.1	4.1	0.7	13.7	-8.0	11.8	8.5
12.	Manipur				N. A.				
13.	Meghalaya	2.0	-	-3.5	-2.8	5.9	-	-4.6	-3.2
14.	Nagaland	1.5	-	-34.1	-12.0	-	-	-19.2	-7.5
15.	Orissa	6.8	3.6	-3.2	1.1	6.8	6.0	11.6	8.2
16.	Punjab	4.9	-1.8	-7.8	-3.6	4.7	-1.9	-7.9	-3.4
17.	Rajasthan	8.9	-25.9	3.0	1.3	4.6	13.4	2.9	4.4
18.	Sikkim	-	-	3.0	3.0	-	-	18.2	18.2
19.	Tamil Nadu	21.0	-15.0	0.6	-6.2	17.2	-4.4	-12.1	-2.8
20.	Tripura	-	-21.4	-	-11.2	-	-22.6	-	-21.9
21.	Uttar Pradesh	11.0	2.9	-13.9	-7.8	8.2	3.7	-4.1	-2.5
22.	West Bengal	7.9	-12.7	-21.1	-18.1	8.8	-8.8	-5.6	-4.1

Sources:- (i) Compiled from information relating to Subsidiary points 52, 53 and 66.

(ii) Balance Sheets of Enterprises.

(iii) Finance Accounts.

State Governments' Investments in Co-operative Institutions
at the end of 1978-79

(Rs. Lakhs)

<u>STATES</u>	<u>Share Capital</u>	<u>Loans</u>	<u>Total</u>
1. Andhra Pradesh	10026	2348	12374
2. Assam	1302	423	1725
3. Bihar	3030	2256	5286
4. Gujarat	5187	1780	6967
5. Haryana	3613	75	3688
6. Himachal Pradesh	303	125	428
7. Jammu & Kashmir	255	348	603
8. Karnataka	9473	2486	11959
9. Kerala	2729	1607	4336
10. Madhya Pradesh	6577	3287	9864
11. Maharashtra	15263	4702	19965
12. Manipur	83	121	204
13. Meghalaya	164	35	199
14. Nagaland	102	51	153
15. Orissa	3956	761	4717
16. Punjab	2880	1265	4145
17. Rajasthan	3702	1072	4774
18. Sikkim	9	11	20
19. Tamil Nadu	6626	3953	10579
20. Tripura	122	148	270
21. Uttar Pradesh	10308	2795	13103
22. West Bengal	3516	2057	5573
<u>Total</u>	<u>89226</u>	<u>31706</u>	<u>120932</u>

(Compiled from Finance Accounts and State Budget documents)

**Rate of return on State Governments' investment in share
capital of Cooperative Institutions in
in 1976-77**

States	(Rs. Lakhs)		
	Share Capital upto the end of 1976-77	Dividend in 1976-77	Rate of return in 1976-77
1. Andhra Pradesh	7330	8	0.11
2. Assam	878	1	0.11
3. Bihar	2565	20	0.78
4. Gujarat	3854	145	3.76
5. Haryana	2545	58	2.28
6. Himachal Pradesh	198	1	0.51
7. Jammu & Kashmir	215	-	-
8. Karnataka	7728	38	0.49
9. Kerala	2029	18	0.89
10. Madhya Pradesh	4956	96	1.94
11. Maharashtra	12182	86	0.71
12. Manipur	50	NA	-
13. Meghalaya	122	NA	-
14. Nagaland	55	NA	-
15. Orissa	2693	3	0.11
16. Punjab	3377	34	1.01
17. Rajasthan	2836	-	-
18. Sikkim	3	-	-
19. Tamil Nadu	6240	33	0.53
20. Tripura	75	NA	-
21. Uttar Pradesh	8636	262	3.03
22. West Bengal	2274	9	0.40
<u>Total:</u>	<u>70536[@]</u>	<u>812</u>	<u>1.15</u>

@ Total excludes Manipur, Meghalaya, Nagaland, Sikkim and Tripura.

(Compiled from Finance Accounts and State Budget documents)

Interest Receipts on State Governments
loans to Cooperative Institutions.

States	1975-76 closing balance	1976-77 interest receipt (Actual)	Rate of return (Rs. lakhs)
1. Andhra Pradesh	2176	216	9.93
2. Assam	320	NA	
3. Bihar	3377	28	0.83
4. Gujarat	996	83	8.33
5. Haryana	43	5	11.63
6. Himachal Pradesh	84	6	7.14
7. Jammu & Kashmir	333	-	-
8. Karnataka	1838	37	2.01
9. Kerala	1487	27	1.82
10. Madhya Pradesh	3125	56	1.79
11. Maharashtra	5070	640	12.62
12. Manipur	35	NA	
13. Meghalaya	16	-	
14. Nagaland	34	NA	
15. Orissa	731	58	7.93
16. Punjab	657	5	0.76
17. Rajasthan	936	14	1.50
18. Sikkim	12	Neg	
19. Tamil Nadu	1937	185	9.55
20. Tripura	76	NA	
21. Uttar Pradesh	2095	168	8.02
22. West Bengal	913	10	1.10
<u>Total</u>	* <u>25798</u>	<u>1538</u>	<u>5.96</u>

* Excluding Assam, Manipur, Meghalaya, Nagaland, Sikkim, and Tripura.

(Compiled from Finance Accounts and State Budget documents)

Appendix I.24(viii)

Statewise share capital invested in Public enterprises and cooperatives, and returns assumed thereon in the period 1979-84.

Sl. No.	States	(Rs. Lakhs)					
		Public Enterprises			Co-operatives		
		Share Capital as on 31.3.79	Return @ 5% to be achieved in 1983-84	Return @ 5% to be achieved in 1979-84	Share Capital	Return @ 5% to be achieved in 1983-84	Return @ 5% to be achieved in 1979-84
1.	Andhra Pradesh	12639	631	1892	10026	501	1501
2.	Assam	3110	156	467	1302	65	195
3.	Bihar	3611	181	542	3030	152	454
4.	Gujarat	3717	186	557	5187	259	775
5.	Haryana	2381	119	355	3613	181	541
6.	Himachal Pradesh	1196	60	180	303	15	45
7.	Jammu & Kashmir	2020**	101	302	255	13	37
8.	Karnataka	7964	398	1195	9473	475	1425
9.	Kerala	7021	351	1052	2729	136	407
10.	Madhya Pradesh	2004	100	300	6577	329	985
11.	Maharashtra	7865	393	1177	15263	763	2289
12.	Manipur	347	17	48	83	4	10
13.	Meghalaya	888	44	130	164	8	21
14.	Nagaland	624	32	93	102	5	12
15.	Orissa	4956	248	743	3956	198	593
16.	Punjab	5271	264	790	2880	144	431
17.	Rajasthan	2560	128	382	3702	185	555
18.	Sikkim	71	4	8	9	@	@
19.	Tamil Nadu	5155**	258	766	6626	330	990
20.	Tripura	291	15	45	122	6	16
21.	Uttar Pradesh	14348	672	2015	10308	512	1542
22.	West Bengal	6707	335	1005	3516	176	528
	<u>TOTAL</u>	<u>94746</u>	<u>4693</u>	<u>14044</u>	<u>89226</u>	<u>4457</u>	<u>13352</u>

@ Negligible.

** Investment as at the end of 1976-77.

Source: (i) Information received from State Government.
(ii) Finance Accounts.
(iii) State Budget Documents

Comparative statement of Emoluments of Peon in Centre and States

(In Rupees)

Centre/States	Emoluments at Minimum of the Scale						% increase (Col. 7 over Col. 4)	Difference of Col. 8 in each State (+/-)	
	1.1.1972			1.1.1977				From Centre	From all- States' Average
	Basic Pay	D.A./ I.R. etc.	Total Emolu- men's	Basic Pay	D.A./ I.R. etc.	Total Emolu- ments			
1	2	3	4	5	6	7	8	9	10
All India consumer price index number for indust- rial workers (1960 = 100)		195			306*		56.9		
A. Centre	70	93	163	196	98.60	294.60	80.7		
B. States									
All States' average			141			231	63.8		
1. Andhra Pradesh	62	77	139	165	82.50	247.50	78.1	- 2.6	+ 14.3
2. Assam	80	60	140	190	42	232	65.7	- 15.0	+ 1.9
3. Bihar	70	79	149	155	24	179	20.1	- 60.6	- 43.7
4. Gujarat	90	62	152	196	79.20	275.20	81.0	+ 0.3	+ 17.2
5. Haryana	70	71	141	70	165.80	235.80	67.2	- 13.5	+ 3.4
6. Himachal Pradesh	70	89	159	70	163.70	233.70	47.0	- 33.7	- 16.8
7. Jammu & Kashmir	65	65	130	170	30	200	53.9	- 26.8	- 9.9
8. Karnataka	65	85	150	250	-	250	66.7	- 14.0	+ 2.9
9. Kerala	70	82	152	196	106	302	98.7	+ 18.0	+ 34.9
10. Madhya Pradesh	55	81	136	125	91.50	216.50	59.2	- 21.5	- 4.6
11. Maharashtra	75	81	156	75	172	247	58.3	- 22.4	- 5.5
12. Manipur	80	60	140	190	20	210	50.0	- 30.7	- 13.8
13. Meghalaya	80	60	140	190	60	250	78.6	- 2.1	+ 14.8
14. Nagaland	90	40	130	190	15	205	57.7	- 23.0	- 6.1
15. Orissa	47	83	130	200	49	249	91.5	+ 10.8	+ 27.7
16. Punjab	70	71	141	70	165.80	235.80	67.2	- 13.5	+ 3.4
17. Rajasthan	60	81	141	240	-	240	70.2	- 10.5	+ 6.4
18. Sikkim				175	20	195			
19. Tamil Nadu	130	15	145	130	85	215	48.3	- 32.4	- 15.5
20. Tripura	65	71	136	170	31	201	47.8	- 32.9	- 16.0
21. Uttar Pradesh	55	66	121	165	73.40	238.40	97.0	+ 16.3	+ 33.2
22. West Bengal	135	-	135	135	87	222	64.4	- 16.3	+ 0.6

* This refers to the absolute level of index in December 1976. Central Government employees emoluments as on 1.1.1977 are based on A.D.A. sanctioned at the 12 monthly average index level of 304 which was reached in February, 1975

D.A./I.R. = Dearness Allowance/Interim Relief.

Comparative statement of Emoluments of Lower Division Clerk in Centre and States

Appendix I.25(ii)

Centre/States	Emoluments at Minimum of the Scale						(In Rupees)			
	1.1.1972			1.1.1977			% increase (Col. 7 over Col. 4)	Difference of Col. 8 in each State (* / -)		From All States Average
	Basic Pay	D.A./ I.R. etc.	Total Emolu- mente	Basic Pay	D.A./ I.R. etc.	Total Emoluments		From Centre	From All States	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	
All India consumer price Index No. for industrial workers (1960 = 100)		<u>195</u>			<u>306*</u>		<u>56.9</u>			
A. Centre	110	131	241	260.00	130.00	390.00	61.8			
B. States										
All States average			<u>208</u>			<u>323</u>	<u>55.3</u>			
1. Andhra Pradesh	90	104	194	250	125	375	93.3	+31.5	+38.0	
2. Assam	150	70	220	275	57.80	332.80	51.3	-10.5	-4.0	
3. Bihar	135	106	241	220	24	244	1.2	-60.6	-54.1	
4. Gujarat	130	63	193	260	104.30	364.30	88.8	+27.0	+33.5	
5. Haryana	110	98	208	110	227.60	337.60	62.3	+0.5	+7.0	
6. Himachal Pradesh	110	123	233	110	227.60	337.60	44.9	-16.9	-10.4	
7. Jammu & Kashmir	75	65	140	220	35.20	255.20	82.3	+20.5	+27.0	
8. Karnataka	90	85	175	300	-	300	71.4	+9.6	+16.1	
9. Kerala	100	96	195	285	152	437	123.0	+61.2	+67.7	
10. Madhya Pradesh	90	81	171	159	121.40	290.40	69.8	+8.0	+14.5	
11. Maharashtra	115	113	228	115	221.60	336.60	47.6	-14.2	-7.7	
12. Manipur	150	70	220	240	20	260	18.2	-43.6	-37.1	
13. Meghalaya	150	70	220	275	82.50	357.50	62.5	+0.7	+7.2	
14. Nagaland	165	50	215	275	15	290	34.9	-26.9	-20.4	
15. Orissa	90	99	189	255	62	317	67.7	+5.9	+12.4	
16. Punjab	110	98	208	110	227.50	337.50	62.3	+0.5	+7.0	
17. Rajasthan	110	113	223	355	-	355	59.2	-2.6	+3.9	
18. Sikkim				240	30	270				
19. Tamil Nadu	210	15	225	210	104.60	314.60	39.8	-22.0	-15.5	
20. Tripura	150	122	272	240	35.20	275.20	1.2	-60.6	-54.1	
21. Uttar Pradesh	100	66	166	280	118.80	398.80	140.2	+78.4	+84.9	
22. West Bengal	230	-	230	230	88	318	38.3	-23.5	-17.0	

* This refers to the absolute level of index in December 1976. Central Government employees emoluments as on 1.1.1977 are based on A.D.A. sanctioned at the 12 monthly average index level of 304 which was reached in February, 1975.

D.A./I.R. = Dearness Allowance/Interim Relief

Comparative statement of emoluments of Upper Division Clerk in Centre and States

Centre/States	Emoluments at minimum of the scale						(In rupees) (In rupees)			
	1.1.1972			1.1.1977			Difference of Col. 8			
	Basic Pay	D.A./I.R. etc.	Total Emoluments	Basic Pay	D.A./I.R. etc.	Total Emoluments	% increase (Col. 7 over Col. 4)	From Centre	From States Average	
1	2	3	4	5	6	7	8	9	10	
All India consumer price Index No. for industrial workers (1960 = 100)		195			306*		56.9			
A. Centre	130	131	261	330	148	478	83.1			
B. States						406	39.0			
All States' Averages			292			458	87.7	+4.6	+48.7	
1. Andhra Pradesh	140	104	244	310	148	467.50	23.0	-60.1	-16.0	
2. Assam	300	80	380	425	42.50	308	-3.7	-86.8	-42.7	
3. Bihar	200	120	320	284	24	551	101.1	+18.0	+62.1	
4. Gujarat	200	74	274	425	126	380.50	59.9	-23.2	+20.9	
5. Haryana	140	98	238	140	240.50					
6. Himachal Pradesh	160	147	307	Post does not exist			38.0	-45.1	- 1.0	
7. Jammu & Kashmir	100	85	185	220	35.20	255.20				
8. Karnataka	160	122	282	Not available			127.9	+44.8	+88.9	
9. Kerala	140	111	251	410	162	572	51.1	-32.0	+12.1	
10. Madhya Pradesh	115	113	228	205	139.50	344.50	38.9	-44.2	- 0.1	
11. Maharashtra	150	137	287	150	248.60	398.60				
12. Manipur	300	80	380	335	20	355	-6.6	-89.7	-45.6	
13. Meghalaya	300	80	380	425	63.75	488.75	28.6	-54.5	-10.4	
14. Nagaland	330	60	390	425	-	425	9.0	-74.1	-30.0	
15. Orissa	145	117	262	Post does not exist						
16. Punjab	110	98	208	Post does not exist						
17. Rajasthan	150	137	287	385	-	385	34.2	-48.9	- 4.8	
18. Sikkim				270	40	310				
19. Tamil Nadu	300	30	330	250	105	355	7.6	-75.5	-31.4	
20. Tripura	225	146	371	325	42	367	-1.1	-84.2	-40.1	
21. Uttar Pradesh	120	86	206	350	126	476	131.1	+48.0	+92.1	
22. West Bengal	330	-	330	330	88	418	26.7	-56.4	-12.3	

* This refers to the absolute level of index in December 1976. Central Government employees emoluments as on 1.1.1977 are based on A.D.A. sanctioned at the 12 monthly average index level of 304 which was reached in February, 1975.

D.A./I.R. = Dearness Allowance/Interim Relief.

Comparative statement of Emoluments of Constables in Centre and States

Appendix I.25(1v)

1.	Emoluments at Minimum of the scale						(In rupees)		
	1.1.1972			1.1.1977			% Increase (Col. 7 over Col. 4)	Difference of Col. (8) in each State (+/-)	
	Basic Pay	D.A./ I.R. etc.	Total Emoluments	Basic Pay	D.A./ I.R. etc.	Total Emoluments		From Centre	From All State Average
2.	3.	4.	5.	6.	7.	8.	9.	10.	
All India Consumer Price Index No. for industrial workers (1960=100)		195			306**				
A. Centre*	75	93	168	210	105	315	56.9		
B. States							87.5		
All States averages									
1. Andhra Pradesh			166			271	63.3		
2. Assam	70	77	147	180	90	270	83.7	-3.8	+20.4
3. Bihar	90	60	150	205	43.10	248.10	65.4	-22.1	+2.1
4. Gujarat	95	79	174	205	24	229	31.6	-55.9	-31.7
5. Haryana	100	62	162	200	80.30	280.30	73.0	-14.5	+9.7
6. Himachal Pradesh	125	98	223	125	234	359	61.0	-26.5	-2.3
7. Jammu & Kashmir	125	123	248	125	252.50	377.50	52.2	-35.3	-11.1
8. Karnataka	80	81	161	210	33.60	243.60	51.3	-36.2	-12.0
9. Kerala	80	71	151	300	-	300	98.7	+11.2	+35.4
10. Madhya Pradesh	65	81	146	210	112	322	98.8	+11.3	+35.5
11. Maharashtra	30	85	176	135	94.70	229.70	57.3	-30.2	-6.0
12. Manipur	90	60	150	90	184.70	274.70	56.1	-31.4	-7.2
13. Meghalaya	90	60	150	205	20	225	50.0	-37.5	-13.3
14. Nagaland	100	40	140	200	61.50	266.50	77.7	-9.8	+14.4
15. Orissa	70	83	153	240	58	298	53.6	-33.9	-9.7
16. Punjab	125	98	223	125	234	359	94.8	+7.3	+31.5
17. Rajasthan	70	81	151	250	-	250	61.0	-26.5	-2.3
18. Sikkim				200	30	230	65.6	-21.9	+2.3
19. Tamil Nadu	150	15	165	150	93.60	243.60	47.6	-39.9	-15.7
20. Tripura	80	71	151	205	33.20	238.20	57.8	-29.7	-5.5
21. Uttar Pradesh	75	66	141	185	80.60	265.60	88.4	+0.9	+25.1
22. West Bengal	160	-	160	160	87	247	54.4	-33.1	-8.9

** This refers to the absolute level of index in December, 1976. Central Government employees emoluments as on 1.1.1977 are based on A.D.A. sanctioned at the 12 monthly average index level of 304 which was reached in February, 1975

* Refers to emoluments in Union Territories.
D.A./I.R. = Dearness Allowance/Interim Relief.

Comparative Statement of Emoluments of Head Constables in Centres and States

Centre/State	Emoluments at minimum of the scale						% Increase Col. 7 over Col. 4	(In rupees)	
	1.1.1972			1.1.1977				Difference of Col. (8) in each State (₹/-)	
	Basic Pay	D.A./ I.R. etc.	Total Emoluments	Basic Pay	D.A./ I.R. etc.	Total Emoluments		From Centre	From State's Average
1.	2.	3.	4.	5.	6.	7.	8.	9.	
All India Consumer Price Index No. for industrial workers (1969=100)		<u>195</u>			<u>300**</u>		<u>56.9</u>		
A. Centres*	100	104	204	260	150	390	<u>91.2</u>		
B. States			<u>207</u>			<u>317</u>	<u>53.1</u>		
All States average	90	104	194	250	125	375	93.3	+2.1	+40.2
1. Andhra Pradesh	125	70	195	240	50.40	290.40	48.9	-42.3	-4.2
2. Assam	110	106	215	220	24	244	13.0	-78.2	-40.1
3. Bihar	125	63	188	260	104.30	364.30	93.6	+2.6	+40.7
4. Chhattisgarh	150	122	272	150	274	424	55.0	-42.0	-3.9
5. Haryana	120	147	297	150	293	443	49.2	-50.8	-12.7
6. Himachal Pradesh	110	112	222	270	41.60	311.60	40.4	+3.1	+41.2
7. Jammu & Kashmir	90	85	175	340	-	340	94.3	-3.4	+34.7
8. Karnataka	100	96	196	240	128	368	87.8	-40.6	-2.5
9. Kerala	75	81	156	130	96	235	50.6	-43.6	-5.5
10. Madhya Pradesh	115	113	228	115	221.60	336.60	47.6	-57.9	-19.8
11. Maharashtra	120	70	190	240	20	260	33.3	-31.2	+6.9
12. Madhya Pradesh	120	70	190	240	72	312	60.0	-49.5	-11.4
13. Madhya Pradesh	140	40	180	240	15	255	41.7	-23.5	+14.6
14. Madhya Pradesh	90	99	189	255	52	317	57.7	-35.7	+2.4
15. Orissa	150	122	272	150	273	423	63.7	-27.5	+10.6
16. Punjab	90	31	121	200	-	200			
17. Rajasthan				210	30	240			
18. Sikkim	210	15	225	210	104.60	314.60	39.8	-51.4	-13.3
19. Tamil Nadu	110	90	200	220	33.20	253.20	21.7	-69.5	-31.4
20. Tripura	90	66	156	200	36	236	74.4	-16.8	+21.3
21. Uttar Pradesh	210	-	210	210	87	297	41.4	-49.3	-11.7
22. West Bengal									

** This refers to the absolute level of index in December, 1970. Central Government employees' emoluments as on 1.1.1977 are based on D.A. sanctioned at the 12 monthly average index level of 304 which was reached in February, 1975.

* Refers to emoluments in Union Territories.

D.A./I.R. = Dearness Allowance/Interim Relief

Comparative statement of Emoluments of Primary School Teachers in Centre and States

Centre/States	Emoluments at Minimum in the scale						(In rupees)			
	1.1.1977			1.1.1977			% Increase (Col. 7 over Col. 4)	Difference of Col. (8) in each State (+/-)		
	Basic Pay	D.A./I.R. etc.	Total Emoluments	Basic Pay	D.A./I.R. etc.	Total Emoluments		From Centre	From All States' Average	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	
All India Consumer Price Index for Industrial workers (1960=100)			195			306**				
A. Centre*	155	155	320	330	140	470	56.9			
B. States										
All States averages			197			313	50.9			
1. Andhra Pradesh	96	104	200	175	87.50	262.50	31.2			
2. Assam	125	70	195	240	50.40	290.40	40.9	-10.2	-27.7	
3. Bihar	115	106	221	205	24	229	3.6	-0.5	-10.0	
4. Gujarat	135	63	190	290	115.00	405.00	105.0	-45.0	-55.3	
5. Haryana	125	90	223	125	234	359	61.0	+55.6	+46.1	
6. Himachal Pradesh	125	123	240	150	273	423	70.6	+11.6	+2.1	
7. Jammu & Kashmir	00	01	161	220	35.20	295.20	50.5	+21.2	+11.7	
8. Karnataka	100	25	105	340	-	340	03.0	+9.1	-0.4	
9. Kerala	95	06	191	205	152	437	120.0	+34.4	+24.9	
10. Madhya Pradesh	90	01	171	169	121.40	292.40	69.0	+79.4	+69.9	
11. Maharashtra	110	113	220	100	100.30	200.30	26.5	+20.4	+10.9	
12. Manipur	125	70	195	240	20	260	33.3	-22.9	-32.4	
13. Meghalaya	125	70	195	240	72	312	60.0	-16.1	-25.6	
14. Nagaland	140	40	100	240	15	263	46.1	+10.6	+1.1	
15. Orissa	55	03	130	265	65	330	139.1	-3.3	-12.0	
16. Punjab	125	90	223	150	273	423	89.7	+09.7	+00.2	
17. Rajasthan	110	113	223	355	-	355	59.2	+40.3	+30.0	
18. Sikkim				240	30	270		+9.0	+0.3	
19. Tamil Nadu	210	15	225	150	93.60	243.60	0.3			
20. Tripura	125	90	223	240	35.20	275.20	23.4	-41.1	-50.6	
21. Uttar Pradesh	00	66	146	195	04.20	279.20	91.2	-26.0	-35.5	
22. West Bengal	175	-	175	230	56	206	63.4	+41.0	+32.3	
								+14.0	+4.5	

** This refers to the absolute level of index in December, 1976. Central Government employees emoluments as on 1.1.1977 are based on A.D.A. sanctioned at the 12 monthly average index level of 304 which was reached in February, 1975.

* Refers to emoluments in Union Territories.

D.A./I.R. = Dearness Allowance/Interim Relief.

Comparative statement of emoluments of Trained Graduate Teacher in Centre and States

Centre/States	Emoluments at minimum of the scale						(In Rupees)		
	1.1.1972		Total Emoluments	1.1.1977		Total emoluments	% increase Col.7 over Col.4	Difference of Col.(8) in each State (+/-)	
	Basic pay	D.A./I.R.		Basic pay	D.A./I.R.			From Centre	From All States Average
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
All India consumer Index for Industrial workers (1960=100)		195			*306		56.9		
A. Centre [⊙]	220	186	406	440.00	162.80	602.80	48.5		
B. States			315			445	41.3		
All States averages				320	148	468	68.4	+19.9	+27.1
1. Andhra Pradesh	150	128	278	320	40	365	30.4	-13.1	-10.9
2. Assam	200	80	280	325	24	411	11.7	-35.8	-29.6
3. Bihar	220	148	358	387	24	411	11.7	-35.8	-29.6
4. Gujarat	225	85	310	440	130.40	570.40	84.0	+35.5	+42.7
5. Haryana	220	146	356	220	309	529	44.5	-4.0	+3.2
6. Himachal Pradesh	220	176	396	205	273	478	20.7	-27.8	-20.6
7. Jammu & Kashmir	150	136	286	475	45	520	81.8	+33.3	+40.5
8. Karnataka	175	122	297	500	-	500	68.4	+19.9	+27.1
9. Kerala	140	111	251	405	160	565	125.1	+76.6	+83.8
10. Madhya Pradesh	n.a.	n.a.	n.a.	246	152	408			
11. Maharashtra	165	137	302	160	248.60	408.60	35.3	-13.2	-6.0
12. Manipur	200	80	280	360	20	380	35.7	-12.8	-5.6
13. Meghalaya	200	80	280	260	78	338	20.7	-27.8	-20.6
14. Nagaland	230	50	280	260	78	338	20.7	-27.8	-20.6
15. Orissa	185	141	326	400	73.50	473.50	45.3	-23.5	-16.3
16. Punjab	220	146	356	220	307.40	527.40	44.1	-3.2	+4.0
17. Rajasthan	225	161	386	450	-	450	16.6	-4.4	+2.8
18. Sikkim				400	40	440		-31.9	-24.7
19. Tamil Nadu	300	30	330	300	120	420	27.3	-21.2	-14.0
20. Tripura	175	122	297	325	42	367	23.6	-24.9	-17.7
21. Uttar Pradesh	150	103	253	300	126	426	68.4	+19.9	+27.1
22. West Bengal	375	-	375	300	83	383	3.5	-45.0	-37.8

*This refers to the absolute level of index in December, 1976. Central Government employees emoluments as on 1.1.77 are based on ADA, sanctioned at the 12 monthly average index level of 304 which was reached in Feb., 1975.

⊙ Refers to emoluments in Union Territories.

Comparative statement of emoluments of Revenue Inspector in Centre and States

Appendix I.25(viii)

Centre/States	Emoluments at minimum of the scale						(In rupees)			
	1.1.1972			1.1.1977			% increase Col.7 over Col.4	Difference of Col.(3) from		
	Basic pay	D.A./I.R.	Total emoluments	Basic pay	D.A./I.R.	Total emoluments		Centre	From All States Average	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	
All India consumer price index for industrial workers (1950=100)										
A. Centre @	110	195			306**		56.9			
		131	241	290.00	144.40	434.40	80.3			
B. States										
All States averages										
1. Andhra Pradesh	90	104	232			328	50.0			
2. Assam	-Does not exist-		194	250	125	375	93.3	+13.0	+43.3	
3. Bihar	160	120	280	255	53.60	308.60				
4. Gujarat	130	63	193	296	24	320	14.3	-65.0	-35.7	
5. Haryana		Not available		250	104.30	364.30	88.8	+ 8.5	+38.8	
6. Himachal Pradesh	140		Does not exist							
7. Jammu & Kashmir	150	123	263	160	293	453	72.2	- 0.1	+22.2	
8. Karnataka	90	135	286	290	42.40	322.40	12.7	-57.6	-37.3	
9. Kerala	150	85	175	300	-	300	71.4	- 0.9	+21.4	
10. Madhya Pradesh	100	111	241	275	147	422	75.1	- 5.2	+25.1	
11. Maharashtra	115	81	181	195	136.40	331.40	83.1	+ 2.8	+33.1	
12. Manipur		113	228	115	221.60	336.60	47.6	-32.7	- 2.4	
13. Meghalaya }		Does not exist		335	20	355				
14. Nagaland				Post does not exist						
15. Orissa	155	50	205	255	15	270	31.7	-48.6	-18.3	
16. Punjab	90	99	139	255	62	317	67.7	-12.6	+17.7	
17. Rajasthan	140	98	230	140	240.40	300.40	59.8	-20.5	+ 9.8	
18. Sikkim	130	113	243	385	-	385	50.4	-21.9	+ 8.4	
19. Tamil Nadu				310	40	350				
20. Tripura	210	15	225	210	104.60	314.60	39.8	-40.5	-10.2	
21. Uttar Pradesh	175	122	297	325	42	367	23.6	-56.7	-26.4	
22. West Bengal	120	86	206							
	300	-	300							
					Post does not exist					
					Post does not exist					

**This refers to the absolute level of index in December, 1975. Central Government employees emoluments as on 1.1.1977 are based on A.D.A. sanctioned at the 12 monthly average index level of 306 which reached on 1st Feb., 1975.

@ Refers to emoluments in Union Territories.

D.A./I.R. = Dearness Allowance/Interim Relief

Comparative statement of emoluments of Naib Tehsildar/Dy. Tehsildar in Centre and States

(In rupees)

Centre/States	Emoluments at minimum of the scale			Basic pay	1.1.1977		Total emoluments	₹ increase Col.7 over Col.4	Difference of Col.(3) in each State (t/-)	
	1.1.1972	D.A./I.R.	Total Emoluments		D.A./I.R.	6.			7.	8.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	
All India consumer Price Index for Industrial workers (1960=100)		195	305	*305 425.00	157.20	592.20	56.9 90.9			
A. Centre^a	150	155								
B. States			349	430	159.10	511 589.10	46.4 46.5	-44.4	+ 0.1	
All States averages	250	152	402	430	159.10	511 589.10	46.4 46.5	-44.4	+ 0.1	
1. Andhra Pradesh	250	Does not exist		Test does not exist						
2. Assam		-do-		-do-						
3. Bihar		74	274	425	125	551	101.1	+10.2	+54.7	
4. Gujarat	200	146	305	250	317	567	63.2	-47.7	- 3.2	
5. Haryana	250			225	330	555	33.4	-52.5	- 3.0	
6. Jharkhand Pradesh	225	176	401	340	45	335	34.6	-56.3	-11.8	
7. Jammu & Kashmir	150	136	215	300	-	600	61.7	-29.2	+15.3	
8. Karnataka	225	145	351	405	136	511	33.4	-57.5	-13.0	
9. Kerala	220	133	383	230	162	442	44.0	-46.9	- 2.4	
10. Madhya Pradesh	170	137	307	220	205.00	515.00	35.6	-55.3	-10.3	
11. Maharashtra	220	161	391	Test does not exist						
12. Madhya Pradesh				-do-						
13. Madhya Pradesh				-do-						
14. Madhya Pradesh				-do-						
15. Orissa										
16. Punjab	235	145	371	225	309	534	43.9	-47.0	- 2.5	
17. Rajasthan	190	137	317	530	-	500	57.7	-33.2	+11.3	
18. Sikkim				Test does not exist						
19. Tamil Nadu	350	30	380	350	125	470	23.7	-67.2	-22.7	
20. Tripura		Does not exist		Does not exist						
21. Uttar Pradesh	160	103	263	300	125	425	62.0	-20.9	+15.6	
22. West Bengal		Does not exist		Does not exist						

*This refers to the absolute level of Index in December, 1976. Central Government employees emoluments as on 1.1.1977 are based on ADA sanctioned at the 12 monthly average index level of 341 which was reached in Feb., 1975.

^a Refers to emoluments in Union Territories

D.A./I.R. = Dearness Allowance/Interim Relief

Comparative statement of Emoluments of Tehsildar at Centre and States

Centre/States	Emoluments at Minimum of the Scale						Percent- age in- crease (Col. 7 over Col. 4)	(Rupees)	
	1. 1. 1972			1. 1. 1977				Difference of Col. (8)	
	Basic Pay	D. A. / I. R. etc.	Total Emolu- ments	Basic Pay	D. A. / I. R. etc.	Total Emolu- ments		From Centre	From All States Average
1	2	3	4	5	6	7	8	9	10
All India consumer Price Index for Industrial Workers (1960=100)		195			**306		56.9		
A. Centre*	350	186	536	550	203.50	753.50	40.6		
B. States			414			602	45.4		
All States averages									
1. Andhra Pradesh	300	152	452	530	196.10	726.10	60.6	+20.0	+15.2
2. Assam	300	80	380	475	47.50	522.50	37.5	- 3.1	- 7.9
3. Bihar	290	148	438	Post does not exist					
4. Gujarat	350	85	435	650	192.60	842.60	93.7	+53.1	+48.3
5. Haryana	350	146	496	350	349	699	40.9	+ 0.3	- 4.5
6. Himachal Pradesh	350	176	526	350	392	742	41.1	+ 0.5	- 4.3
7. Jammu & Kashmir	300	161	461	520	45	565	22.6	-18.0	-22.8
8. Karnataka	300	146	446	750	-	750	68.2	+27.6	+22.8
9. Kerala	310	163	473	495	196	691	46.1	+ 5.5	+ 0.7
10. Madhya Pradesh	250	161	411	350	177	527	28.2	-12.4	-17.2
11. Maharashtra	300	161	461	300	315	615	33.4	- 7.2	-12.0
12. Manipur	300	80	380	Post does not exist					
13. Meghalaya	300	80	380	Post does not exist					
14. Nagaland X	Does not exist			Post does not exist					
15. Orissa X	Does not exist			525	91	616			
16. Punjab	350	146	496	350	349	699	40.9	+ 0.3	- 4.5
17. Rajasthan	275	161	436	620	-	620	42.2	+ 1.6	- 3.2
18. Sikkim	Does not exist			Post does not exist					
19. Tamil Nadu	425	30	455	425	120	545	19.8	-20.8	-25.6
20. Tripura	125	98	223	240	35.20	275.20	23.4	-17.2	-22.0
21. Uttar Pradesh	225	121	346	400	128	528	52.6	+12.0	+ 7.2
22. West Bengal	180	-	180	180	87	267	48.3	+ 7.7	+ 2.9

**This refers to the absolute level of index in December 1976. Central Government employees emoluments as on 1. 1. 1977 are based on A. D. A. sanctioned at the 12th Monthly average index level of 304 which was reached in February, 1975.

*Refers to emoluments in Union Territories.

D. A. /I. R. = Dearness Allowance/Interim Relief

Comparative statement of emoluments of Deputy Collector in Centre and States

Centre/States	Emoluments at Minimum of the Scale						Percent- age in- creaset (Col. 7 over Col. 4)	Difference of Col. (8) in each State(+/-)	
	1. 1. 1972			1. 1. 1977				From Centre	From All States Average
	Basic Pay	D. A./I. I. R. etc.	Total Emolu- ments	Basic Pay	D. A./ I. R. etc.	Total Emolu- ments			
1	2	3	4	5	6	7	8	9	10

All India consumer
price Index No. for
industrial workers
(1960 = 100)

A. Centre	NA	195	NA	NA	306**	NA	56.9	NA	N. A.
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B. States

All States average		539			743			37.9	
1. Andhra Pradesh	500	169	669	900	323	1223	82.8	+44.9	
2. Assam			Post does not exist						
3. Bihar	325	168	493	510	14	524	6.3	-31.6	
4. Gujarat	500	76	576	700	207.50	907.50	57.6	+19.7	
5. Haryana	NA	NA	NA	Does not exist					
6. Himachal Pradesh	400	190	590	400	418	818	38.6	+ 0.7	
7. Jammu & Kashmir	500	178	678	750	45	795	17.3	-20.6	
8. Karnataka	400	160	560	Not available					
9. Kerala	400	177	577	600	237	837	45.1	+ 7.2	
10. Madhya Pradesh	300	161	461	425	195	620	34.5	- 3.4	
11. Maharashtra	410	175	585	410	358.80	768.80	31.4	- 6.5	
12. Manipur			Post does not exist						
13. Meghalaya				Post does not exist					
14. Nagaland	385	60	445	Post does not exist					
15. Orissa	300	168	468	525	91	616	31.6	- 6.3	
16. Punjab	350	146	496	Post does not exist					
17. Rajasthan			Post does not exist						
18. Sikkim			Post does not exist						
19. Tamil Nadu	575	30	605	575	120	695	14.9	-23.0	
20. Tripura	325	146	471	500	52.50	552.50	17.3	-20.6	
21. Uttar Pradesh	350	121	471	550	172.50	722.50	53.4	+15.5	
22. West Bengal	475	-	475	485	90	575	21.1	-16.8	

** This refers to the absolute level of index in December, 1976. Central Government employees emoluments as on 1.1.1977 are based on A.D.A. sanctioned at the 12 monthly average index level of 304 which was reached in February, 1975.

D. A. /I. R. = Dearness Allowance/Interim Relief.

Statewise overall Percentage Changes of relative Emoluments for different Posts, Comparative position of each State vis-a-vis the All State Average Emoluments level from 1.1.1972 to 1.1.1977.

States	Peons	Lower Division Clerks	Upper Division Clerks	Constables	Head Constables	Primary School Teachers	Trained Graduate Teachers	Revenue Inspector	Naib Tehsildar/Dy. Tehsildar	Tehsildar	Deputy Collector
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Andhra Pradesh	+14.3	+38.0	+48.7	+20.4	+49.2	-27.7	+27.1	+43.3	+ 0.1	+15.2	+44.9
2. Assam	+ 1.9	- 4.0	-16.0	+ 2.1	- 4.2	-10.0	-10.9	*	*	- 7.9	*
3. Bihar	-43.7	-54.1	-42.7	-31.7	-40.1	-55.3	-29.6	-35.7	*	*	-31.6
4. Gujarat	+17.2	+33.5	+62.1	+ 9.7	+40.7	+46.1	+42.7	+38.8	+54.7	+48.3	+19.7
5. Haryana	+ 3.4	+ 7.0	+20.9	- 2.3	+ 2.8	+ 2.1	+ 3.2	*	- 3.2	- 4.5	*
6. Himachal Pradesh	-16.8	-10.4	*	-11.1	- 3.9	+11.7	-20.6	+22.2	- 9.0	- 4.3	+ 0.7
7. Jammu & Kashmir	- 5.9	+27.0	- 1.0	-12.0	-12.7	- 0.4	+ 40.5	-37.3	-11.8	-22.8	-20.6
8. Karnataka	+ 2.9	+16.1	NA	+35.4	+41.2	+24.9	+27.1	+21.4	+15.3	+22.6	NA
9. Kerala	+34.9	+67.7	+88.9	+35.5	+34.7	+69.9	+83.8	+25.7	-13.0	+ 0.7	+ 7.2
10. Madhya Pradesh	- 4.6	+14.5	+12.1	- 5.0	- 2.5	+10.9	NA	+33.1	- 2.4	-17.2	- 3.4
11. Maharashtra	- 5.5	- 7.7	- 0.1	- 7.2	- 5.5	-32.4	- 6.0	- 2.4	-10.8	-12.0	- 6.5
12. Manipur	-13.8	-37.1	-45.6	-13.3	-19.0	-25.6	- 5.6	*	*	*	*
13. Meghalaya	+14.8	+ 7.2	-10.4	+14.4	+ 6.9	+ 1.1	-20.6	*	*	*	*
14. Nagaland	- 6.1	-20.4	-30.0	- 8.7	-11.4	-12.8	-16.3	-18.3	*	*	*
15. Orissa	+27.7	+12.4	*	+31.5	+14.5	+80.2	+ 4.0	+17.7	*	*	-6.3
16. Punjab	+ 3.4	+ 7.0	*	- 2.3	+ 2.4	+30.8	+ 2.8	+ 9.8	- 2.5	- 4.5	*
17. Rajasthan	+ 6.4	+ 3.9	- 4.8	+ 2.3	+10.6	+ 0.3	-24.7	+ 8.4	+11.3	- 3.2	*
18. Tamil Nadu	-15.5	-15.5	-31.4	-15.7	-13.3	-50.6	-14.0	-10.2	-22.7	-25.6	-23.0
19. Tripura	-16.0	-54.1	-40.1	- 5.5	-31.4	-35.4	-17.7	-26.4	*	-22.0	-20.6
20. Uttar Pradesh	+33.2	+54.9	+92.1	+25.1	+21.3	+32.3	+27.1	*	+15.6	+ 7.2	+15.5
21. West Bengal	+ 0.6	-17.0	-12.3	- 0.8	-11.7	+ 4.5	-37.8	*	*	+ 2.9	-16.8

* Post does not exist either in 1972 or in 1977.

Note :- In cases where an identical post did not exist in the Centre comparison has been made with emoluments of corresponding posts in Union Territories.

Statewise overall Percentage Changes of relative Emoluments for different Posts, Comparative position of each State vis-a-vis the Central Emoluments Level From 1.1.1972 to 1.1.1977.

States	Ieons	Lower Division Clerks	Upper Division Clerks	Constables	Head Constables	Primary School Teachers	Trained Graduate Teachers	Revenue Inspector	Naib Tehsildar/ Deputy Tehsildar	Tehsildar
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Andhra Pradesh	- 2.6	+31.5	+ 4.6	- 3.8	+ 2.1	-18.2	+19.9	+13.0	-44.4	+20.0
2. Assam	-15.0	-18.5	-60.1	-22.1	-42.3	- 0.5	-18.1	*	*	- 3.1
3. Bihar	-60.6	-60.6	-86.8	-55.9	-79.2	-45.0	-36.9	-66.0	*	*
4. Gujarat	+ 0.3	+27.0	+18.0	-14.5	+ 2.6	+55.6	+35.5	+ 8.5	+10.2	+53.1
5. Haryana	-13.5	+ 0.5	-23.2	-26.5	-35.3	+11.6	-4.0	*	-47.7	+ 0.3
6. Himachal Pradesh	-33.7	-16.9	*	-38.3	-42.0	+21.2	-27.0	- 8.1	-52.5	+ 0.5
7. Jammu & Kashmir	-26.8	+20.5	-45.1	-30.2	-54.8	+ 9.1	+33.3	-67.6	-56.3	-16.0
8. Karnataka	-14.0	+ 5.6	NA	+11.2	+ 3.1	+34.4	+10.0	-8.9	-23.2	+27.6
9. Kerala	+10.0	+61.2	+44.0	-11.3	- 3.4	+73.4	+77.5	- 5.2	-57.5	+ 5.5
10. Madhya Pradesh	-21.5	+ 8.0	-32.0	-30.2	-40.6	+20.4	NA	+ 2.3	-40.9	-12.4
11. Maharashtra	-22.4	-14.2	-44.0	-31.4	-43.6	-22.9	-13.2	-32.7	-55.3	- 7.2
12. Manipur	-30.7	-43.0	-89.7	-57.0	-57.5	-15.1	-12.8	*	*	*
13. Meghalaya	- 2.1	+ 0.7	-54.5	- 9.8	-31.2	+10.6	-27.8	*	*	*
14. Nagaland	-23.0	-24.8	-74.1	-33.9	-46.5	- 3.3	-23.5	-4.6	*	*
15. Orissa	+10.8	+ 5.9	*	+ 7.3	-21.3	+10.7	- 3.2	-12.5	*	*
16. Punjab	-13.5	+ 0.8	*	-46.6	-35.7	+40.3	- 4.4	-20.8	-47.0	+ 0.3
17. Rajasthan	-10.5	- 2.6	-48.9	-24.9	-27.5	+ 9.1	-31.9	-21.0	-33.2	+ 1.6
18. Tamil Nadu	-32.4	-22.0	-75.5	-39.9	-51.4	-1.1	-21.2	-40.5	-67.2	-20.8
19. Tripura	-32.9	-60.6	-84.2	-23.7	-69.5	-20.0	-24.9	-55.7	*	-17.2
20. Uttar Pradesh	+16.3	+78.4	+48.0	+ 0.9	-16.0	+1.8	+19.9	*	-28.9	+12.0
21. West Bengal	-18.3	-23.5	-56.4	-33.1	-49.8	+14.0	-45.0	*	*	+ 7.7

* Post Does not exist either in 1972 or in 1977.

Note :- In cases where an identical post did not exist in Centre comparison has been made with emoluments of corresponding posts in Union Territories.

Number of employees in various States including employees of Local Bodies and Aided Institutions.

States	Numbers
(1)	(2)
1. Andhra Pradesh	584288
2. Assam	189449
3. Bihar	548297
4. Gujarat	423765
5. Haryana	167413
6. Himachal Pradesh	75230
7. Jammu & Kashmir	173428
8. Karnataka	393502
9. Kerala	429442
10. Madhya Pradesh	611241
11. Maharashtra	752047
12. Manipur	29593
13. Meghalaya	26391
14. Nagaland	41950
15. Orissa	339267
16. Punjab	259735
17. Rajasthan	359996
18. Sikkim	8495
19. Tamil Nadu	739771
20. Tripura	36802
21. Uttar Pradesh	1206439
22. West Bengal	721300
All-States	<u>8117891</u>

Source:- Replies received from State Governments to Commission's letter No. 7 FC 9(2)-Res/77 dated 22.7.78 and information in Subsidiary Point 35.

Appendix I.28(i)State : Andhra PradeshOverall Summary Table of State forecast and reassessment

Item	(₹. crores)		
	State forecast	Reassessed estimates	Variation (3-2)
1.	2.	3.	4.
I. Revenue Receipts			
1. Tax Revenues	1852.06	2294.85	(+)442.79
2. <u>Non-tax Revenues</u>			
A. <u>Interest Receipts</u>			
a) State Electricity Board	110.57	82.88	(-) 27.72
b) Road Transport Corporation.	11.94	12.33	(+)0.39
c) Irrigation	271.95	-	(-)271.95
d) Others	35.37	49.91	(+)14.54
B. Interest receipts on fresh loans.	65.70	-	(-)65.70
C. Other non-tax revenues	455.98	587.75	(+)131.77
3. Non-Plan Grants from Centre	10.00	-	(-)10.00
4. Transfer from funds	-	-	-
5. Additional Resource Mobilisation	-	135.98	(+)135.98
6. Loss on account of prohibition	322.28	-	(+)322.28
Total of Revenue Receipts (I)	<u>2491.29</u>	<u>3163.67</u>	<u>(+)672.38</u>
II. Non-Plan Expenditure on Revenue Account			
1. <u>Non-Development Expenditure</u>			
A. <u>Debt Services</u>			
1) Interest payments on loans outstanding at the end of 1978-79.			
a) Market loans	58.37	58.27	(-)0.10
b) Central Government	233.32	237.86	(+)4.54

Appendix I.28(i)

STATE ANDHRA PRADESH

	1.	2.	3.	4.
c) Others(including interest on accumulations during the forecast period in Provident Fund, other deposits, etc.)	39.75	39.75	-	
ii) Interest payments on fresh loans	168.50	-	(-)	168.50
iii) Appropriation for reduction or avoidance of debt:				
a) for existing loans	0.20	-	(-)	0.20
b) for fresh loans	-	-	-	-
B. Other Non-developmental expenditure(excluding Public Works)	996.23	896.12	(-)	100.11
<u>Total of Non-Developmental Expenditure (I)</u>	1496.37	1231.00	(-)	264.37
<u>2. Developmental Expenditure</u>				
i) Education	987.88	832.29	(-)	105.59
ii) Medical	246.13	235.17	(-)	10.96
iii) Repairs and maintenance of buildings (including housing)	27.53	21.58	(-)	5.95
iv) Repairs and maintenance of roads and bridges (including local bodies)	271.75	218.56	(-)	53.19
v) Other Developmental Expenditure	1293.45	823.34	(-)	470.11
<u>Total of Developmental Expenditure (2)</u>	2826.74	2180.94	(-)	645.80
1 + 2	4323.11	3412.94	(-)	910.17
3. Committed Expenditure on Plan schemes completed by the end of 1978-79.	418.22	249.98	(-)	168.24
4. Transfer to Funds	-	-	-	-
5. Fresh Expenditure	374.82	-	(-)	374.82
6. Upgradation of emoluments	-	90.54	(+)	90.54
7. Addl. expdr. on a/c of prohibition	27.61	-	(-)	27.61
8. Deduct-Expenditure met from non-Plan Grants from the Centre	-	(-) 10.00	(-)	10.00
<u>Total-Non-Plan Expenditure on revenue account (II)</u>	5143.76	3743.46	(-)	1400.30
NON-PLAN REVENUE GAP (I-II)	- 2652.47	- 579.79	(+)	2072.68

Appendix I.23(11)

STATE: ASSAM

Overall Summary Table of State forecast and reassessment

(Rs. crores)

Item	State forecast	Reassessed estimates.	Variation (2-3)
1.	2.	3.	4.
1. Revenue Receipts			
1. Tax Revenues	367.54	427.83	(+) 60.29
2. <u>Non-tax Revenues</u>	<u>196.48</u>	<u>288.77</u>	(+) <u>92.29</u>
A. <u>Interest receipts</u>	<u>3.45</u>	<u>50.52</u>	(+) <u>47.07</u>
a) State Electricity Board	-	33.55	(+) 33.55
b) Road Transport Corporation	1.52	1.68	(+) 0.16
c) Deptt. undertakings	-	-	-
d) Others	1.93	15.29	(+) 13.36
B. Interest receipts on fresh loans	1.29	-	(-) 1.29
C. Other non-tax revenues	191.74	238.25	(+) 46.51
3. Non-Plan Grants from Centre	21.92	-	(-) 21.92
4. Transfer from funds	-	12.70	(+) 12.70
5. Add. Resource Mobilisation	-	-	-
<u>Total of Revenue Receipts (I)</u>	<u>585.94</u>	<u>729.30</u>	(+) <u>143.36</u>
II. Non-Plan Expenditure on Revenue Account			
1. Non-Developmental Expenditure			
A. Debt Services			
i) Interest payments on loans outstanding at the end of 1978-79.	<u>163.90</u>	<u>114.24</u>	(-) <u>49.66</u>
a) Market loans	19.59	19.62	(+) 0.03
b) Central Government	131.86	84.47	(-) 47.39
c) Others (including interest on accumulations during the forecast period in Provident Fund, other deposits etc)	12.45	10.15	(-) 2.30
ii) Interest payments on fresh loans	67.37	-	(-) 67.37
iii) Appropriation for reduction or avoidance of Debt:			
a) for existing loans	-	-	-
b) for fresh loans	-	-	-

Appendix I.28(11)

State: Assam

1.	2.	3.	4.
B. Other Non-developmental expenditure (excluding Public Works)	264.82	236.09	(-) 28.73
<u>Total of Non-Developmental Expenditure (1)</u>	<u>496.09</u>	<u>350.33</u>	(-) <u>145.76</u>
2. <u>Developmental expenditure</u>			
i) Education	291.00	273.95	(-) 17.05
ii) Medical	67.87	58.35	(-) 9.52
iii) Repairs and maintenance of buildings (including housing)	30.22	19.91	(-) 10.31
iv) Repairs and maintenance of roads and bridges (including local bodies).	103.41	44.83	(-) 58.58
(v) Other Developmental Expenditure	233.49	195.70	(-) 37.79
<u>Total of Developmental Expenditure (2).</u>	<u>725.99</u>	<u>522.74</u>	(-) <u>133.25</u>
3. Committed Expenditure on Plan schemes completed by the end of 1978-79	183.96	138.99	(-) 44.97
4. Transfer to Funds	-	-	-
5. Fresh Expenditure	0	-	0
6. Upgradation of emoluments	0 293.28 0	57.36	0 (-) 235.92 0
<u>Total -Non-Plan expenditure on revenue account (II)</u>	<u>1699.32</u>	<u>1139.42</u>	(-) <u>559.90</u>
<u>NON-PLAN REVENUE GAP (I-II)</u>	(-) <u>1113.38</u>	(-) <u>410.12</u>	(+) <u>703.26</u>

STATE : BIHAR

Overall Summary Table of State forecast
and reassessment.

(Rs. crores)

State	State forecast	Reassessed estimates	Variations (2-3)
1	2	3	4
I. REVENUE RECEIPTS			
1. Tax Revenues	1120.97	1348.23	(+)227.26
2. <u>Non-tax Revenues</u>			
A. <u>Interest Receipts</u>			
a) State Electricity Board.	-	59.00	(-) 59.00
b) Road Transport Corporation	-	2.71	(+) 2.71
c) Irrigation	-	-	-
d) Others	10.15	46.82	(+) 36.67
B. Interest receipts on fresh loans	3.19	-	(-) 3.19
C. Other non-tax revenues	332.80	462.04	(+) 129.24
3. Non-Plan Grants from Centre	-	-	-
4. Transfer from Funds	-	-	-
5. Additional Resource Mobilisation	-	67.33	(+) 67.33
<u>Total of Revenue Receipts(I)</u>	<u>1467.11</u>	<u>1986.13</u>	<u>(+) 519.02</u>

Appendix I.28(iii)

State: Bihar

Item	State forecast	Reassessed estimate.	Variations (2-3)
1	2	3	4
<u>II. Non-plan Expenditure</u> <u>on Revenue Account.</u>			
<u>1. Non-Developmental</u> <u>Expenditure.</u>			
<u>A. Debt Services</u>			
(i) Interest payments on loans outstan- ding at the end of 1978-79			
a) Market loans	34.33	34.39	(+) 0.06
b) Central Govt.	258.36	282.39	(+) 24.03
c) Others (includ- ing interest on accumulations during the fore- cast period in Provident Fund, other deposits, etc.)	68.52	58.52	(-) 10.00
(ii) Interest payments on fresh loans.	153.64	-	(-) 153.64
(iii) Appropriation for reduction or avoi- dance of Debt :			
a) for existing loans	93.13	-	(-) 93.13
b) for fresh loans	-	-	-
B. Other Non-developmental expenditure (excluding Public Works)	671.03	507.94	(-) 163.09
<u>Total of Non-developmental</u> <u>Expenditure (1)</u>	<u>1279.01</u>	<u>883.24</u>	<u>(-) 395.77</u>

Appendix I.28(iii)

State : Bihar

Item	State forecast	Reassessed estimates.	Variations (2-3)
1	2	3	4
<u>2. Developmental Expenditure</u>			
(i) Education	788.36	654.16	(-) 134.20
(ii) Medical	135.83	122.56	(-) 13.27
(iii) Repairs and maintenance of buildings (including housing)	125.98	54.09	(-) 71.89
(iv) Repairs and maintenance of roads and bridges (including local bodies)	181.82	109.01	(-) 72.81
(v) Other developmental Expenditure.	1177.75	574.78	(-) 602.97
<u>Total of Developmental Expenditure (2)</u>	<u>2409.74</u>	<u>1514.60</u>	<u>(-) 895.14</u>
3. Committed Expenditure on Plan schemes completed by the end of 1978-79	540.90	276.85	(-) 264.05
4. Transfer to Funds	-	-	-
5. Fresh Expenditure	789.60	-	(-) 789.60
6. Upgradation of Emolu- ments.		368.97	(+) 368.97
<u>Total Non-plan expenditure on revenue account (II)</u>	<u>5019.25</u>	<u>3043.66</u>	<u>(-) 1975.59</u>
NON-PLAN REVENUE GAP (I-II)	<u>(-) 3552.14</u>	<u>(-) 1057.53</u>	<u>(+) 2494.61</u>

Appendix I.28(iv)STATE GUJARATOverall Summary Table of State forecast and reassessment.

(Rs. crores)

Item	State forecast.	Reassessed estimates.	Variations (3-2)
1.	2.	3.	4.
I. <u>REVENUE RECEIPTS</u>			
1. Tax Revenues	1975.38	2262.51	(+)286.13
2. <u>Non-tax Revenues</u>			
A. <u>Interest Receipts</u>			
a) State Electricity Board	9.34	(-) 25.70	(-) 35.04
b) Road Transport Corporation	-	-	-
c) Irrigation.	182.50	-	(-)182.50
d) Others	37.07	44.41	(+) 7.34
B. Interest receipts on fresh loans	6.98	-	(-) 6.98
C. Other non-tax revenues	418.20	418.55	(+) 0.35
3. Non-plan Grants from Centre	2.50	-	(-) 2.50
4. Transfer from Funds	5.69	-	(-) 5.69
5. Addl. Resource Mobilisation	-	89.47	(+) 89.47
<u>Total of Revenue Receipts (I)</u>	2638.66	2789.24	(+)150.58
II. <u>Non-Plan Expenditure on Revenue Account</u>			
A - Debt Services			
(i) Interest payments on loans outstanding at the end of 1978-79.			
a) Market loans	48.32	46.57	(-) 1.75
b) Central Government	117.96	128.41	(+) 10.45
c) Others (including interest on accumu- lations during the forecast period in Provident Fund, other deposits, etc.)	56.69	51.44	(-) 5.25

Appendix I.28(iv)State Gujarat

	1	2	3	4
(ii) Interest payments on fresh loans.		82.00	-	(-) 82.00
(iii) Appropriation for reduction or avoidance of Debts:				
a) for existing loans		-	-	-
b) for fresh loans		-	-	-
B. Other Non-developmental expenditure (excluding Public Works)		511.16	450.64	(-) 60.52
<u>Total of Non-Developmental Expenditure (1)</u>		<u>816.13</u>	<u>677.06</u>	<u>(-) 139.07</u>
<u>2. Developmental Expenditure</u>				
(i) Education		774.33	730.24	(-) 44.09
(ii) Medical		143.90	140.73	(-) 3.17
(iii) Repairs and maintenance of buildings (including housing)		74.44	30.34	(-) 44.10
(iv) Repairs and maintenance of roads and bridges (including local bodies).		94.46	87.93	(-) 6.53
(v) Other Developmental Expenditure		729.41	552.59	(-) 176.82
<u>Total of Developmental Expenditure (2)</u>		<u>1816.54</u>	<u>1541.83</u>	<u>(-) 274.71</u>
3. Committed Expenditure on Plan schemes completed by the end of 1978-79		434.96	284.68	(-) 150.28
4. Transfer to Funds		192.37	50.49	(-) 141.88
5. Fresh Expenditure		125.97	-	(-) 125.97
6. Upgradation of emoluments		95.08	71.06	(-) 24.02
<u>Total - Non-Plan expenditure on revenue account (II)</u>		<u>3481.05</u>	<u>2625.12</u>	<u>(-) 855.93</u>
NON-PLAN REVENUE GAP (I - II)		<u>(-) 842.39</u>	<u>(+) 164.12</u>	<u>(+) 1006.51</u>

Appendix I.28(v)

STATE : HARYANA

Overall Summary Table of State forecast and reassessment.

(Rs. crores)

Item	State forecast	Reassessed estimates.	Variations (Rs.)
1	2	3	4
I. REVENUE RECEIPTS			
1. Tax Revenues	1085.35	1100.04	14.69
2. <u>Non-tax Revenues</u>			
<u>A. Interest Receipts</u>			
a) State Electricity Board	81.25	6.25	(-)75.00
b) Road Transport Corporation	-	-	-
c) Commercial Depts.	89.82	22.75	(-)67.07
d) Others	7.35	8.49	1.14
B. Interest receipts on fresh loans.	1.84	-	(-) 1.84
C. Other non-tax revenues	381.99	188.39	(-)193.60
3. Non-plan Grants from Centre	0.89	-	(-) 0.89
4. Transfer from Funds	-	-	-
Total of Revenue Receipts(I)	1648.49	1325.92	(-)322.57
Additional Resource Mobilisation	-	38.49	38.49
Total revenue receipts	<u>1648.49</u>	<u>1364.41</u>	<u>(-)284.08</u>

Appendix I.28(v)

State : Haryana

Item	State forecast	Reassessed estimates.	Variations (2-3)
1	2	3	4
<u>II. Non-plan Expenditure on Revenue Account.</u>			
<u>1. Non-Developmental Expenditure</u>			
<u>A. Debt Services</u>			
(i) Interest payments on loans outstanding at the end of 1978-79.			
a) Market loans	22.97	23.17	0.20
b) Central Government	63.54	72.29	(+) 8.75
c) Others (including interest on accumulations during the forecast period in Provident Fund, other deposits, etc.)	37.12	37.12	-
(ii) Interest payments on fresh loans.	33.91	6.82	(-) 27.09
(iii) Appropriation for reduction or avoidance of Debt	19.97	-	19.97
a) for existing loans			
b) for fresh loans.			
<u>B. Other Non-developmental expenditure (excluding Public Works)</u>	208.96	176.61	(-) 32.35
<u>Total of Non-developmental Expenditure.(1)</u>	<u>386.47</u>	<u>316.01</u>	<u>(-) 70.46</u>

Appendix I.28(v)

State : Haryana

Item	State forecast	Reassessed estimate.	Variations (2-3)
1	2	3	4
<u>2. Developmental Expenditure</u>			
(i) Education	225.45	216.59	(-) 8.86
(ii) Medical	48.98	61.75	12.77
(iii) Repairs and maintenance of buildings (including housing)	67.77	16.05	(-) 51.72
(iv) Repairs and maintenance of Roads & Bridges (including local bodies)	87.30	60.93	(-) 26.37
(v) Other Developmental Expenditure.	527.46	206.46	(-) 321.00
<u>Total of Developmental Expenditure (2).</u>	<u>956.96</u>	<u>561.78</u>	<u>(-) 395.18</u>
3. Committed Expenditure on Plan schemes completed by the end of 1978-79.	57.18	81.23	24.05
4. Transfer to Funds	2.25	-	(-) 2.25
5. Fresh Expenditure			
6. Upgradation of emoluments	17.12*	35.33	18.21
<u>Total Non-plan expenditure on revenue account (II)</u>	<u>1419.98</u>	<u>994.35</u>	<u>(-) 425.63</u>
NON-PLAN REVENUE SURPLUS	<u>228.51</u>	<u>370.06</u>	<u>(+) 141.55</u>

* Excludes DA revisions in 1977-78.

Appendix I.28(vi)STATE HIMACHAL PRADESHOverall Summary Table of State forecast and reassessment.

Item	State forecast.	(Rs. crores)	
		Reassessed estimates.	Variations (3-2)
1	2	3	4
I. REVENUE RECEIPTS			
1. Tax Revenues	94.12	126.62	(+) 32.50
2. <u>Non-tax Revenues</u>			
A. <u>Interest Receipts</u>			
a) State Electricity Board.	-	16.65	(+) 16.65
b) Road Transport Corporation.	-	-	-
c) Irrigation.	-	-	-
d) Others	4.94	3.72	(-) 1.22
B. Interest receipts on fresh loans	1.53	-	(-) 1.53
C. Other non-tax revenues	68.68	104.98	(+) 36.30
3. Non-plan Grants from Centre	-	-	-
4. Transfer from Funds	-	-	-
5. Addl. Resource Mobilisation		(-) 0.48	(-) 0.48
<u>Total of Revenue Receipts (I)</u>	<u>169.27</u>	<u>251.49</u>	<u>(+) 82.22</u>
II. <u>Non-plan Expenditure on Revenue Account</u>			
1. <u>Non-Developmental Expenditure</u>			
A. <u>Debt Services</u>			
(i) Interest payments on loans outstanding at the end of 1978-79.			
a) Market loans	3.12	3.06	(-) 0.06
b) Central Government	34.07	19.27	(-) 14.80
c) Others (including interest on accumulations during the forecast period in Provident Fund, other deposits, etc.)	15.16	14.86	(-) 0.30

Appendix I.28(vi)State Himachal Pradesh

1	2	3	4
(ii) Interest payments on fresh loans.	10.51	-	(-) 10.51
(iii) Appropriation for reduction or avoidance of Debt:			
a) for existing loans	2.50	-	(-) 2.50
b) for fresh loans	-	-	-
B. Other Non-developmental expenditure (excluding Public Works)	113.97	39.52	(-) 14.45
<u>Total of Non-Developmental Expenditure (1)</u>	<u>179.33</u>	<u>136.71</u>	<u>(-) 42.62</u>
<u>2. Developmental Expenditure</u>			
(i) Education	147.49	144.63	(-) 2.86
(ii) Medical	30.39	36.60	(+) 6.21
(iii) Repairs and maintenance of buildings (including housing)	21.41	8.43	(-) 12.98
(iv) Repairs and maintenance of roads and bridges (including local bodies).	32.32	37.19	(+) 4.87
(v) Other Developmental Expenditure	121.79	103.33	(-) 18.46
<u>Total of Developmental Expenditure (2)</u>	<u>353.40</u>	<u>330.18</u>	<u>(-) 23.22</u>
3. Committed Expenditure on Plan schemes completed by the end of 1978-79.	121.40	85.43	(-) 35.97
4. Transfer to Funds	-	-	-
5. Fresh Expenditure	-	-	-
6. Upgradation of emoluments	4.35	16.50	(+) 12.15
<u>Total - Non-Plan expenditure on revenue account (II):</u>	<u>658.48</u>	<u>568.62</u>	<u>(-) 89.66</u>
NON-PLAN REVENUE GAP (I - II)	<u>(-) 489.21</u>	<u>(-) 317.33</u>	<u>(+) 171.86</u>

STATE Jammu & KashmirOverall Summary Table of State forecast and reassessment

(Rs. crores)

I t e m	State forecast	Reassessed estimates	Variations (3-2)
1	2	3	4
I. <u>REVENUE RECEIPTS</u>			
1. Tax Revenues	171.58	187.05	(+) 15.47
2. <u>Non-tax Revenues</u>			
A. <u>Interest Receipts</u>			
a) State Electricity Board	77.70	-	(-) 77.70
b) Road Transport Corporation	1.73	1.46	(-) 0.27
c) Irrigation	12.00	-	(-) 12.00
d) others	3.62	11.63	(+) 8.01
B. Interest receipts on fresh loans	0.69	-	(-) 0.69
C. Other non-tax revenues	192.12	238.25	(+) 46.13
3. Non-plan Grants from Centre	2.05	-	(-) 2.05
4. Transfer from Funds	-	-	-
5. <u>Addl.Resource Mobilisation</u>	-	7.42	(+) 7.42
<u>Total of Revenue Receipts (I)</u>	<u>461.49</u>	<u>445.81</u>	<u>(-) 15.68</u>

State Jammu & Kashmir

1	2	3	4
II. <u>Non-Plan Expenditure on Revenue Account</u>			
1. <u>Non-Developmental Expenditure</u>			
A. <u>Debt Services</u>			
(i) Interest payments on loans outstanding at the end of 1978-79:			
a) Market loans	5.15	5.11	(-) 0.04
b) Central Government	131.70	83.89	(-) 47.81
c) Others (including interest on accumulations during during the forecast period in Provident Fund, other deposits, etc.)	47.97	47.97	-
(ii) Interest payments on fresh loans	73.45	-	(-) 73.45
(iii) Appropriation for reduction or avoidance of Debt:			
a) for existing loans	-	-	-
b) for fresh loans	-	-	-
B. Other Non-developmental expenditure (excluding Public Works)	155.97	120.46	(-) 35.51
<u>Total of Non-Developmental Expenditure (1)</u>	<u>414.24</u>	<u>257.43</u>	<u>(-) 156.81</u>
2. <u>Developmental Expenditure</u>			
(i) Education	139.09	119.69	(-) 19.40
(ii) Medical	54.29	43.26	(-) 11.03
(iii) Repairs and maintenance of buildings (including housing)	27.33	24.32	(-) 3.01
(iv) Repairs and maintenance of roads and bridges (including local bodies).	47.49	27.60	(-) 19.89
(v) Other Developmental Expenditure.	428.30	164.78	(-) 263.52
<u>Total of Developmental Expenditure (2)</u>	<u>696.50*</u>	<u>379.65</u>	<u>(-) 316.85</u>
(1 + 2)	<u>1110.74</u>	<u>637.08</u>	<u>(-) 473.66</u>

*Includes Rs.13.15 crores in respect of 'Food Subsidy sub-plans'.

State Jammu & Kashmir

1	2	3	4
3. Committed Expenditure on Plan schemes completed by the end of 1978-79.	141.60	75.96	(-) 65.64
4. Transfer to Funds	25.61	-	(-) 25.61
5. Fresh Expenditure	193.52	-	(-) 193.52
6. Upgradation of emoluments	-	91.38	(+) 91.38
<u>Total Non-Plan expenditure on revenue account (II)</u>	<u>1471.47</u>	<u>804.42</u>	<u>(-) 667.05</u>
NON-PLAN REVENUE GAP (I - II)	<u>1009.98</u>	<u>(-) 358.61</u>	<u>(+) 651.37</u>

State KARNATAKAOverall Summary Table of State forecast and reassessment.

(Rs. crores)			
Item	State forecast	Reassessed estimates	Variations (3-2)
1.	2.	3.	4.
1. REVENUE RECEIPTS			
1. Tax Revenues	1520.83	2058.09	(+ 537.26)
2. <u>Non-tax Revenues</u>			
A. <u>Interest Receipts</u>			
a) i) State Electricity Board	35.47	36.05	(-) 70.44
ii) Mysore Power Corporation	71.02		
b) Road Transport Corporation.	5.64	3.18	(-) 2.46
c) Irrigation (Commercial)	276.20	7.06	(-) 269.14
d) Others	45.60	60.01	(+ 14.41)
B. Interest receipts on fresh loans	64.41	-	(-) 64.41
C. Other non-tax revenues	628.33	708.74	(+ 80.41)
3. Non-Plan Grants from Centre.	4.38	-	(-) 4.38
4. Transfer from Funds	17.85	-	(-) 17.85
Total of Revenue Receipts(I)	2669.73	2873.13	(+ 203.40
Additional Resource Mobilisation	-	+ 84.95	(+ 84.95
Total of Revenue Receipts after adjustments.	2669.73	2958.08	(+ 288.35

Appendix I.28(viii)KARNATAKA

	1.	2.	3.	4.
<u>II. Non-plan Expenditure on Revenue Account</u>				
<u>1. Non-Developmental Expenditure.</u>				
<u>A. Debt Services</u>				
(i) Interest payments on loans outstanding at the end of 1978-79.				
a) Market Loans	43.93	43.85	(-)	0.08
b) Central Government	155.80	156.52	(+)	0.72
c) Others(including interest on accumulations during the forecast period in Provident Fund, other deposits, etc.)	62.87	45.64	(-)	17.23.
(ii) Interest payments on fresh loans	104.80	16.10	(-)	88.70
(iii) Appropriation for reduction or avoidance of Debt:				
a) for existing loans	93.56	-	(-)	98.66
b) for fresh loans	26.15	-	(-)	26.15
B. Other Non-developmental expenditure(excluding Public Works)	817.76	600.14	(-)	217.62
<u>Total of Non-Developmental Expenditure(1)</u>	<u>1309.97</u>	<u>862.25</u>	(-)	<u>447.72</u>
<u>2. Developmental Expenditure</u>				
(i) Education	869.30	688.84	(-)	180.46
(ii) Medical	218.60	189.80	(-)	28.80
(iii) Repairs and maintenance of buildings(including housing)	81.83	24.44	(-)	57.39
(iv) Repairs and maintenance of roads and bridges (including local bodies).	162.13	161.58	(-)	0.55
(v) Other Developmental Expenditure.	1203.81	718.68	(-)	485.13
<u>Total of Developmental Expenditure(2).</u>	<u>2535.67</u>	<u>1783.34</u>	(-)	<u>752.33</u>

Appendix I.28(viii)KARNATAKA

	<u>1.</u>	<u>2.</u>	<u>3.</u>	<u>4.</u>
3. Committed Expenditure on Plan schemes completed by the end of 1978-79		321.59	238.08	(-) 83.51
4. Transfer to Funds		21.20	-	(-) 21.20
5. Fresh Expenditure		52.29	-	(-) 52.29
6. Upgradation of emoluments		171.56	73.16	(-) 98.40
<u>Total Non-Plan expenditure on revenue account (II)</u>		<u>4412.28</u>	<u>2956.93</u>	(-) <u>1455.35</u>
NON-PLAN REVENUE GAP/Surplus		(-) <u>1742.55</u>	(+) <u>1.15</u>	(+) <u>1743.70</u>

STATE KERALAOverall Summary Table of State forecast and reassessment

(Rs. crores)

Item	State forecast	Reassessed estimates	Variations (3-2)
(1)	(2)	(3)	(4)
I. <u>REVENUE RECEIPTS</u>			
1. Tax Revenues	1280.15	1402.50	(+) 122.35
2. <u>Non-tax Revenues</u>			
A. <u>Interest Receipts</u>			
a) State Electricity Board.	26.44	(-) 16.40	(-) 42.84
b) Road Transport Corporation	-	-	-
c) Irrigation	9.80	-	(-) 9.80
d) Others	14.35	21.89	(+) 7.54
B. Interest receipts on fresh loans	8.92	-	(-) 8.92
C. Other non-tax revenues	318.74	425.10	(+) 106.36
3. Non-Plan Grants from Centre	3.65	-	(-) 3.65
4. Transfer from Funds	-	-	-
5. Adtl. Resource Mobilisation	-	41.97	(+) 41.97
<u>Total of Revenue Receipts (I)</u>	<u>1662.05</u>	<u>1875.06</u>	<u>(+) 213.01</u>
II. <u>Non-Plan Expenditure on Revenue Account</u>			
1. <u>Non-Developmental Expenditure</u>			
A. <u>Debt Services</u>			
(i) Interest payments on loans outstanding at the end of 1978-79			
a) Market loans	27.30	26.56	(-) 0.74
b) Central Govt.	115.92	94.15	(-) 21.77

Appendix I.28(ix)STATE - KERALA

(1)	(2)	(3)	(4)
(c) Others (including interest on accumulations during the forecast period in Provident Fund, other deposits, etc.)	84.47	72.32	(-) 12.15
(ii) Interest payments on fresh loans	134.14	-	(-) 134.14
(iii) Appropriation for reduction or avoidance of debt:			
a) for existing loans	13.38	-	(-) 13.38
b) for fresh loans			
B. Other Non-developmental expenditure (excluding Public Works)	535.31	429.62	(-) 105.69
<u>Total of Non-Developmental Expenditure (1)</u>	<u>910.52</u>	<u>622.65</u>	<u>(-) 287.87</u>
2. <u>Developmental Expenditure</u>			
(i) Education	1089.50	879.21	(-) 210.29
(ii) Medical	244.79	206.14	(-) 38.65
(iii) Repairs and maintenance of buildings (including housing)	26.77	17.40	(-) 9.37
(iv) Repairs and maintenance of roads and bridges (including local bodies)	132.32	109.81	(-) 22.51
(v) Other Developmental Expenditure	660.96	377.81	(-) 283.15
<u>Total of Developmental Expenditure (2)</u>	<u>2154.34</u>	<u>1590.37</u>	<u>(-) 563.97</u>

Appendix I.28(ix)STATE - KERALA

(1)	(2)	(3)	(4)
3. Committed Expenditure on Plan schemes completed by the end of 1978-79	227.57	150.87	(-) 76.70
4. Transfer to Funds	20.03	11.25	(-) 8.78
5. Fresh Expenditure	212.42	-	(-)212.42
6. Upgradation of emoluments	158.39	31.03	(-)127.36
<u>Total - Non-Plan expenditure on revenue account (II)</u>	3683.27	2406.17	(-)1277.10
NON-PLAN REVENUE GAP (I - II)	<u>(-)2021.22</u>	<u>(-)531.11</u>	<u>(+)1490.11</u>

Appendix I.28(x)State: Madhya PradeshOverall Summary Table of State forecast and reassessment

(Rs. crores)

Item (1)	State forecast (2)	Reassessed estimates (3)	Variations (2-3) (4)
I. REVENUE RECEIPTS			
1. Tax Revenues	1644.84	1834.17	(+) 189.33
2. <u>Non-tax Revenues</u>			
A. <u>Interest Receipts</u>			
a) State Electricity Board	0.88	52.25	(+) 51.37
b) Road Transport Corporation	-	-	-
c) Irrigation	-	-	-
d) Others	23.76	39.41	(+) 15.65
B. Interest receipts on fresh loans	28.30	-	(-) 28.30
C. Other non-tax revenues	1912.34	1102.17	(+) 89.83
3. Non-Plan Grants from Centre	6.17	-	(-) 6.17
4. Transfer from Funds	-	-	-
5. Additional Resource Mobilisation	-	(-) 116.95	(-) 116.95
<u>Total of Revenue Receipts (I)</u>	<u>2716.29</u>	<u>2911.05</u>	<u>(+) 194.76</u>
II. Non-Plan Expenditure on Revenue Account			
1. <u>Non-Developmental Expenditure</u>			
A. <u>Debt Services</u>			
(i) <u>Interest payments on loans outstanding at the end of 1978-79</u>	<u>301.66</u>	<u>313.13</u>	<u>(+) 11.47</u>
a) Market loans	26.66	26.22	(-) 0.44
b) Central Government	148.02	164.93	(+) 16.91
c) Others (including interest on accumula- tions during the forecast period in Provident Fund, other deposits, etc.)	126.98	121.98	(-) 5.00
(ii) Interest payments on fresh loans	119.49	-	(-) 119.49
(iii) <u>Appropriation for reduc- tion in avoidance of Debt:</u>			
a) for existing loans	25.95	-	(-) 25.95
b) for fresh loans	15.90	-	(-) 15.90

Appendix I.28(x)STATE - MADHYA PRADESH

	(1)	(2)	(3)	(4)
B. Other Non-developmental expenditure (excluding Public Works)		647.57	526.50	(-) 121.07
<u>Total of Non-Developmental Expenditure (1)</u>		<u>1110.57</u>	<u>839.63</u>	<u>(-) 270.94</u>
2. <u>Developmental Expenditure</u>				
(i) Education		748.34	637.58	(-) 110.76
(ii) Medical		173.07	161.52	(-) 11.55
(iii) Repairs and maintenance of buildings (including housing)		47.27	36.33	(-) 10.94
(iv) Repairs and maintenance of roads and bridges (including local bodies)		178.22	198.55	(+) 20.33
(v) Other Developmental Expenditure		985.44	833.15	(-) 152.29
<u>Total of Developmental Expenditure (2)</u>		<u>2132.34</u>	<u>1867.13</u>	<u>(-) 265.21</u>
3. Committed Expenditure on Plan schemes completed by the end of 1978-79		212.64	207.87	(-) 4.77
4. Transfer to Funds		182.79	173.46	(-) 9.33
5. Fresh Expenditure		1150.11	-	(-) 1150.11
6. <u>Upgradation of emoluments</u>		-	245.59	(+) 245.59
<u>Total - Non-Plan expenditure on revenue account (II)</u>		<u>4788.45</u>	<u>3333.68</u>	<u>(-) 1454.77</u>
NON-PLAN REVENUE GAP (I - II)		<u>(-) 2072.16</u>	<u>(-) 422.63</u>	<u>(+) 1649.53</u>

Appendix I.28(xi)State: MaharashtraOverall Summary Table of State forecast and reassessment.

(Rs. crores)

Items	State forecast	Reassessed estimates	Variations (2-3)
1	2	3	4
I. <u>REVENUE RECEIPTS</u>			
1. Tax Revenues	4741.53	5077.85	+336.32
2. <u>Non-tax Revenues</u>			
A. <u>Interest Receipts</u>			
a) State Electricity Board	110.84	108.05	-2.79
b) Road Transport Corporation	-	-	-
c) Irrigation	305.00	-	-305.00
d) Others	43.95	96.25	+52.30
B. Interest receipts on fresh loans	12.97	-	-12.97
C. Other non-tax revenues	1543.72	1521.88	-21.84
3. Non-Plan Grants from Centre	42.97	31.87	-11.10
4. Transfer from Funds	-	-	-
5. Additional resource mobilisation	-	133.00	+133.00
<u>Total of Revenue Receipts(I)</u>	<u>6800.98</u>	<u>6968.90</u>	<u>+167.92</u>
II. <u>Non-Plan Expenditure on Revenue Account</u>			
1. <u>Non-Developmental Expenditure</u>			
A. <u>Debt Services</u>			
i. Interest payments on loans outstanding at the end of 1978-79			
a) Market loans	72.40	68.10	-4.30
b) Central Government	226.52	244.32	+17.80
c) Others (including interest on accumulations during the forecast period in Provident Fund, other deposits, etc.)	157.58	157.58	-
ii. Interest payments on fresh loans	156.36	-	-156.36
iii. Appropriation for reduction or avoidance of Debt			
a) for existing loans	319.28	-	-319.28
b) for fresh loans	85.22	-	-85.22

Appendix I.28(xi)State: Maharashtra.

1	2	3	4
B. Other Non-developmental expenditure (excluding Public Works)	1265.21	1170.16	-95.05
<u>Total of Non-Developmental Expenditure (1)</u>	<u>2282.57</u>	<u>1640.16</u>	<u>-642.41</u>
<u>2. Developmental Expenditure</u>			
i) Education	1246.86	1269.90	+23.04
ii) Medical	254.11	246.37	-7.74
iii) Repairs and maintenance of buildings (including housing)	66.26	134.98	+68.72
iv) Repairs and maintenance of roads and bridges (including local bodies).	38.55	237.00	+198.45
v) Other Developmental Expenditure	2242.71	1566.28	-676.43
<u>Total of Developmental Expenditure (2)</u>	<u>3848.49</u>	<u>3454.53</u>	<u>-393.96</u>
3. Committed Expenditure on Plan schemes completed by the end of 1973-79	459.59	459.59	-
4. Transfer to Funds	975.49	-	-975.49
5. Fresh Expenditure	611.21	-	-611.21
6. Upgradation of emoluments	-	123.92	+123.92
<u>Total Non-Plan expenditure on revenue account (II)</u>	<u>8177.35</u>	<u>5678.20</u>	<u>-2499.15</u>
on-Plan Revenue Gap (I-II)	<u>-1376.37</u>	<u>+1290.70</u>	<u>+2667.07</u>

Appendix I.28(xii)State: ManipurOverall Summary Table of State Forecast and reassessment.

(Rs. crores)

Item	State forecast	Reassessed estimates	Variations (2-3)
1	2	3	4
I. <u>REVENUE RECEIPTS</u>			
1. Tax Revenues	15.47	13.91	-1.56
2. <u>Non-Tax Revenues</u>			
A. Interest Receipts Total	1.71	3.07	+1.36
a. State Electricity Board	-	-	-
b. Road Transport Corporation	-	-	-
c. Irrigation	-	-	-
d. Others	1.71	3.07	+1.36
B. Interest receipts on fresh loans	1.34	-	-1.34
C. Other non-tax revenues	22.91	19.51	-3.40
3. Non-Plan Grants from Centre	2.96	-	-2.96
4. Transfer from Funds	-	-	-
5. Additional Resource Mobilisation	-	1.60	+1.60
Total of Revenue Receipts (I)	44.39	38.09	-6.30
II. <u>Non-Plan Expenditure on Revenue Account</u>			
1. <u>Non-Developmental Expenditure</u>			
A. <u>Debt Services</u>			
(i) Interest payments on loans outstanding at the end of 1978-79	18.31	13.37	-4.94
a. Market loans	3.60	3.80	+0.20
b. Central Government	11.60	6.46	-5.14
c. Others (including interest on accumulations during the forecast period in Provident Fund, other deposits, etc.)	3.11	3.11	-
(ii) Interest payments on fresh loans	3.75	-	-3.75
(iii) Appropriation for reduction or avoidance of Debt:			
a. for existing loans	-	-	-
b. for fresh loans	-	-	-

Appendix I.28(xii)

	<u>Manipur</u>		
	<u>1</u>	<u>2</u>	<u>3</u>
			<u>4</u>
B. Other Non-developmental expenditure (excluding Public Works)	80.64	67.50	-13.14
<u>Total of Non-Developmental Expenditure (I)</u>	<u>102.70</u>	<u>80.87</u>	<u>-21.83</u>
<u>2. Developmental Expenditure</u>			
i) Education	46.57	42.38	-4.19
ii) Medical	9.59	6.85	-2.74
iii) Repairs and maintenance of buildings (including housing)	13.79	5.25	-8.54
iv) Repairs and maintenance of roads and Bridges (including local bodies).	7.37	15.27	+7.90
v) Other Developmental Expenditure	54.86	21.54	-33.32
<u>Total of Developmental Expenditure</u>	<u>132.18</u>	<u>91.29</u>	<u>-40.89</u>
<u>3. Committed Expenditure on Plan schemes completed by the end of 1978-79</u>	<u>37.52</u>	<u>32.07</u>	<u>-5.45</u>
4. Transfer to Funds	-	-	-
5. Fresh Expenditure	66.79	-	-66.79
6. Upgradation of emoluments	-	17.94	+17.94
<u>Total - Non-Plan expenditure on revenue account (II)</u>	<u>339.19</u>	<u>222.17</u>	<u>-117.02</u>
<u>NON-PLAN REVENUE GAP (I - II)</u>	<u>-294.80</u>	<u>-184.08</u>	<u>+110.72</u>

Appendix I.28(xiv)

State Nagaland

Overall Summary Table of State forecast and
reassessment

(Rs. crores)

Item	State forecast	Reassessed estimates	Variations (3-2)
1.	2.	3.	4.
I. Revenue Receipts			
1. Tax Revenues	11.64	13.35	1.71
2. <u>Non-Tax revenues</u>			
A- <u>Interest receipts</u>			
a) State Electricity Board	-	-	-
b) Road Transport Corporation	-	-	-
c) Irrigation	-	-	-
d) Others	1.20	1.73	0.53
B <u>Interest receipts on fresh loans</u>	Not shown	-	-
C Other non-tax revenues	21.67	22.97	1.30
3. Non-Plan Grants from Centre	-	-	-
4. Transfer from funds	-	-	-
<u>Total of Revenue Receipts (I)</u>	<u>34.51</u>	<u>38.05</u>	<u>3.54</u>
Add. Resource Mobilisation	-	0.60	0.60
Total	<u>34.51</u>	<u>38.65</u>	<u>4.14</u>
II. <u>Non-Plan Expenditure on Revenue Account</u>			
1. <u>Non-Developmental Expenditure</u>			
A. <u>Debt Services</u>			
(i) Interest payments on loans outstanding at the end of 1978-79.			
a) Market loans		5.48	
b) Central Government		0.19	
c) Others (including interest on accumulations during the forecast period in Provident Fund, other deposits, etc.)	24.23	12.33	-6.28
(ii) Interest payments on fresh loans	Not shown	-	-
(iii) Appropriation for reduction or avoidance of Debt:			
a) for existing loans	-	-	-
b) for fresh loans	-	-	-

Appendix I.28(xiv)State : Nagaland

1	2	3	4
B. Other Non-developmental expenditure (excluding Public Works)	104.99	79.14	-25.35
<u>Total of Non-Developmental Expenditure (I)</u>	<u>129.27</u>	<u>97.14</u>	<u>-32.13</u>
<u>2. Developmental Expenditure</u>			
(i) Education	35.93	32.96	-3.02
(ii) Medical	19.22	16.25	-2.97
(iii) Repairs and maintenance of buildings (including housing)	25.71	12.17	-13.54
(iv) Repairs and maintenance of roads and bridges (including local bodies)	24.39	20.21	-4.18
(v) Other Developmental Expenditure	57.54	44.26	-13.28
<u>Total of Developmental Expenditure (2)</u>	<u>162.84</u>	<u>125.85</u>	<u>-36.99</u>
3. Committed Expenditure on Plan schemes completed by the end of 1978-79	28.93	31.26	2.33
4. Transfer to Funds	-	-	-
5. Fresh Expenditure	19.39	-	-19.39
6. Upgradation of emoluments	78.87	20.66	-58.21
<u>Total - Non-Plan expenditure on revenue account (II)</u>	<u>419.30</u>	<u>274.91</u>	<u>-144.39</u>
<u>NON-PLAN REVENUE GAP (I-II)</u>	<u>-384.79</u>	<u>-236.26</u>	<u>(+)148.53</u>

Appendix I.28(xv)STATE ORISSAOverall Summary Table of State forecast and reassessment

(Rs. crores)

Item	State forecast	Reassessed estimates	Varfations (2-3)
1.	2.	3.	4.
I. REVENUE RECEIPTS			
1. Tax Revenues	528.64	614.30	(+) 85.66
2. <u>Non-tax Revenues</u>	371.84	315.53	(-) 56.32
A. <u>Interest Receipts</u>	135.71	13.84	(-) 121.87
a) State Electricity Board.	6.05	(-) 0.10	(-) 6.15
b) Road Transport Corporation.	2.50	1.64	(-) 0.86
c) Commercial Deptt. undertaking.	113.15	-	(-) 113.15
d) Others	14.01	12.30	(-) 1.71
B. Interest receipts on fresh loans	6.47	-	(-) 6.47
C. Other non-tax revenues	229.66	301.69	(+) 72.03
3. Non-Plan Grants from Centre -	-	-	-
4. Transfer from Funds	-	-	-
5. <u>Addl. Resource Mobilisation</u>	-	(-) 3.88	(-) 3.88
<u>Total of Revenue Receipts</u>	<u>1000.48</u>	<u>925.95</u>	<u>(+) 25.47</u>
II. <u>Non-plan Expenditure on Revenue Account</u>			
1. <u>Non-Developmental Expenditure</u>			
(i) Interest payments on loans outstanding at the end of 1978-79.	238.19	224.06	(-) 14.13
a) Market loans	31.79	31.61	(-) 0.18
b) Central Government	155.13	145.87	(-) 9.26
c) Others (including interest on accumulations during the forecast period in Provident Fund, other deposits, etc)	51.27	46.58	(-) 4.69
(ii) Interest payments on fresh loans.	92.28	-	(-) 92.28
(iii) Appropriation for reduction or avoidance of Debt.	0.96	-	(-) 0.96
a) for existing loans	0.96	-	(-) 0.96
b) for fresh loans	-	-	-
B. Other Non-developmental expenditure (excluding Public Works)	374.89	338.37	(-) 36.51
<u>Total of Non-Developmental Expenditure (I)</u>	<u>706.32</u>	<u>562.43</u>	<u>(-) 143.89</u>

Appendix I.28(xv)STATE ORISSA

1.	2.	3.	4.
<u>2. Developmental Expenditure</u>			
(i) Education	391.73	403.32	(+) 11.59
(ii) Medical	93.04	84.81	(-) 8.23
(iii) Repairs and maintenance of buildings (including housing)	83.23	30.27	(-) 52.96
(iv) Repairs and maintenance of roads and bridges (incl. local bodies)	55.20	96.00	(+) 40.80
(v) Other Developmental Expenditure.	589.73	391.96	(-) 197.77
<u>Total of Developmental Expenditure (2).</u>	<u>1212.93</u>	<u>1006.36</u>	<u>(-) 206.57</u>
<u>3. Committed Expenditure on Plan Schemes completed by the end of 1978-79</u>			
	243.19	233.67	(-) 9.52
<u>4. Transfer to Funds</u>			
	-	-	-
<u>5. Fresh Expenditure</u>			
	-	-	-
<u>6. Upgradation of emoluments</u>			
	555.03	75.68	(-) 479.35
<u>Total - Non-Plan expenditure on revenue account (II)</u>	<u>2717.47</u>	<u>1878.14</u>	<u>(-) 839.33</u>
NON-PLAN REVENUE GAP (I-II)	(-) 1816.99	(-) 952.19	(+) 864.80

Appendix I.28(xvi)STATE PUNJABOverall Summary Table of State forecast and reassessment

(Rs. crores)

Item	State forecast	Reassessed estimates	Variations (2-3)
1.	2.	3.	4.
I. <u>REVENUE RECEIPTS</u>			
1. Tax Revenues	1227.81	1670.58	(+) 442.77
2. <u>Non-tax Revenues</u>	579.34	547.23	(-) 32.11
A. <u>Interest Receipts</u>	<u>166.93</u>	<u>132.55</u>	<u>(-) 34.38</u>
a) State Electricity Board.	93.66	102.00	(+) 8.34
b) Road Transport Corporation.	-	-	-
c) Departmental Commercial undertakings	43.01	-	(-) 43.01
d) Others	30.26	30.55	(+) 0.29
B. Interest receipts on fresh loans.	19.18	-	(-) 19.18
C. Other non-tax revenues	393.23	414.68	(+) 21.45
3. Non-plan Grants from Centre	32.65	-	(-) 32.65
4. Transfer from Funds	-	-	-
5. Addl. Resource Mobilisation	-	(-) 29.76	(-) 29.76
Total of Revenue Receipts (I)	1839.80	2188.05	(+) 348.25
II. <u>Non-plan Expenditure on Revenue Account</u>			
1. <u>Non-Developmental Expenditure</u>			
A. <u>Debt Services</u>			
(i) Interest payments on loans outstanding at the end of 1978-79.	155.64	159.81	(+) 4.17
a) Market loans	18.86	20.35	(+) 1.49
b) Central Government	70.55	26.53	(+) 15.93
c) Others (incl. interest on accumulations during the forecast period in Provident Fund, other deposits, etc)	66.23	58.23	(-) 8.00
(ii) Interest payments on fresh loans.	92.76	-	(-) 92.76
(iii) Appropriation for reduction or avoidance of Debt:	<u>18.98</u>	-	<u>(-) 18.98</u>
a) for existing loans	18.98	-	(-) 18.98
b) for fresh loans	-	-	-

Appendix I.28(xvi)

PUNJAB

	1.	2.	3.	4.
B. Other Non-developmental expenditure (excluding public works)	328.84	270.73	(-) 58.11	
<u>Total of Non-Developmental Expenditure (1)</u>	<u>596.22</u>	<u>435.84</u>	<u>(-) 160.38</u>	
<u>2. Developmental Expenditure</u>				
(i) Education	406.26	372.20	(-) 34.06	
(ii) Medical	157.77	88.75	(-) 69.02	
(iii) Repairs and maintenance of buildings (Incl. housing)	81.67	32.83	(-) 48.84	
(iv) Repairs and maintenance of roads and bridges. (Incl. local bodies)	90.01	74.28	(-) 15.73	
(v) Other Developmental Expenditure	686.11	525.12	(-) 160.99	
<u>Total of Developmental Expenditure(2)</u>	<u>1421.82</u>	<u>1093.18</u>	<u>(-) 328.64</u>	
3. Committed Expenditure on Plan schemes completed by the end of 1978-79	311.13	214.43	(-) 96.70	
4. Transfer to Funds	-	-	-	
5. Fresh Expenditure	0			
6. Upgradation of emoluments	0 153.18	54.63	(-) 98.55	
<u>Total Non-Plan expenditure on revenue account (II)</u>	<u>2482.35</u>	<u>1798.08</u>	<u>(-) 684.27</u>	
NON-PLAN REVENUE GAP(I-II)	(-) 542.55	(+) 389.97	(+) 1032.52	

Appendix I.28(xvii)State RajasthanOverall Summary Table of State forecast and reassessment.

(Rs. crores)

Item	State forecast	Reassessed estimates	Variations (2-3)
1.	2.	3.	4.
I. <u>REVENUE RECEIPTS</u>			
1. Tax Revenues	918.19	1233.44	+ 315.25
2. <u>Non-tax Revenues</u>	<u>560.77</u>	<u>468.90</u>	(-) <u>91.87</u>
A. <u>Interest Receipts</u>	<u>223.15</u>	<u>67.32</u>	(-) <u>155.83</u>
a) State Electricity Board.	37.89	46.85	+ 8.96
b) Road Transport Corporation.	2.71	2.81	+ 0.10
c) Departmental Commercial undertaking	167.93	-	(-) 167.93
d) Others	14.62	17.66	+ 3.04
B. Interest receipts on fresh loans	-	-	-
C. Other non-tax revenues.	337.62	401.58	+ 63.96
3. Non-Plan Grants from Centre.	-	-	-
4. Transfer from Funds	150.00	-	(-) 150.00
5. Addl. Resource Mobilisation		60.42	+ 60.42
<u>Total of Revenue Receipts</u>	<u>1628.96</u>	<u>1762.76</u>	<u>+133.80</u>

State Rajasthan

	1.	2.	3.	4.
II. Non-Plan Expenditure on Revenue Account				
1. Non-Developmental Expenditure				
A. Debt Services				
(i) Interest payments on loans outstanding at the end of 1978-79.	336.13	337.24		+ 1.11
a) Market loans.	48.51	48.25		(-) 0.26
b) Central Government.	204.74	208.61		+ 3.87
c) Others (including interest on accumulations during the forecast period in Provident Fund, other deposits, etc.)	82.88	80.38		(-) 2.50
(ii) Interest payments on fresh loans.	-	-		-
(iii) Appropriation for reduction or avoidance of Debt:				
a) for existing loans.	-	-		-
b) for fresh loans	-	-		-
B. Other Non-developmental expenditure (excluding Public Works)	607.00	456.92		(-) 150.08
Total of Non-Developmental Expenditure (1)	943.13	794.16		(-) 148.97
2. Developmental Expenditure				
i) Education	777.92	552.14		(-) 225.78
ii) Medical	205.67	151.30		(-) 54.37
iii) Repairs and maintenance of buildings (including housing)	49.74	25.06		(-) 24.68
iv) Repairs and maintenance of roads and bridges (including local bodies).	186.47	132.60		(-) 53.87
v) Other Developmental Expenditure.	1035.09	467.38		(-) 567.71
Total of Developmental Expenditure (2)	2254.89	1328.48		(-) 926.41
3. Committed Expenditure on Plan schemes completed by the end of 1978-79.	217.29	222.56		+ 5.27
4. Transfer to Funds	150.00	-		(-) 150.00
5. Fresh Expenditure.)))
6. Upgradation of emoluments) 179.11	80.80)	(-) 98.31
Total - Non-Plan expenditure on revenue account (II)	3744.42	2426.00		(-) 1318.42
Non-Plan Revenue gap (I - II)	(-) 2115.46	(-) 663.24		+ 1452.22

Appendix I.28(xviii)STATE: SIKKIMOverall Summary Table of State forecast and reassessment.

Item	(Rs. crores)		
	State forecast.	Reassessed estimates.	Variations (2-3)
(1)	(2)	(3)	(4)
<u>I. Revenue Receipts</u>			
1. Tax Revenues	8.33	8.76	(+) 0.43
2. <u>Non-tax Revenues</u>			
<u>A. Interest Receipts</u>			
a) State Electricity Board.	-	-	
b) Road Transport Corporation.	-	-	
c) Irrigation.	-	-	
d) Others	2.38	1.59	(-) 0.79
B. Interest receipts on fresh loans	0.08	-	(-) 0.08
C. Other non-tax revenues.	20.46	18.53	(-) 1.93
3. Non-plan Grants from Centre.	0.04	-	(-) 0.04
4. Transfer from Funds	-	-	-
<u>Total of Revenue Receipts (I)</u>	<u>31.29</u>	<u>28.88</u>	<u>(-) 2.41</u>

II. Non-plan Expenditure on Revenue Account1. Non-Developmental ExpenditureA. Debt Services

(i) Interest payments on loans outstanding at the end of 1978-79

a) Market loans

b) Central Government

c) Others (including interest on accumulations during

the forecast period in Provident Fund,

other deposits, etc.)

1.17

1.31

(+) 0.14

0.20

0.20

-

STATE: SIKKIM

(1)	(2)	(3)	(4)
(ii) Interest payments on fresh loans.	1.41	-	(-) 1.41
(iii) Appropriation for reduction or avoidance of Debt:	-	-	-
(a) for existing loans	-	-	-
(b) for fresh loans	-	-	-
B. Other Non-developmental expenditure (excluding Public Works)	13.19	10.91	(-) 2.28
<u>Total of Non-Developmental Expenditure (I)</u>	<u>15.97</u>	<u>12.42</u>	<u>(-) 3.55</u>
2. <u>Developmental Expenditure</u>			
(i) Education	5.88	4.70	(-) 1.18
(ii) Medical	2.74	2.44	(-) 0.30
(iii) Repairs and maintenance of buildings (including housing)	3.26	1.78	(-) 1.48
(iv) Repairs and maintenance of roads and bridges (including local bodies)	6.70	8.46	(+) 1.76
(v) Other Developmental Expenditure	19.26	16.71	(-) 2.55
<u>Total of Developmental Expenditure (2)</u>	<u>37.84</u>	<u>34.09</u>	<u>(-) 3.75</u>
3. Committed Expenditure on Plan schemes completed by the end of 1978-79	12.99	14.03	(+) 1.04
4. Transfer to Funds	-	-	-
5. Fresh Expenditure	-	-	-
6. Upgradation of emoluments	-	4.54	(+) 4.54
<u>Total - Non-Plan expenditure on revenue account (II)</u>	<u>66.80</u>	<u>65.03</u>	<u>(-) 1.77</u>
<u>NON-PLAN REVENUE GAP (I-II)</u>	<u>(-)35.51</u>	<u>(-)36.21</u>	<u>(-) 0.69</u>

Appendix I.28(xix)STATE : Tamil NaduOverall Summary Table of State forecast and reassessment.

(Rs. crores)

Item	State forecast.	Reassessed estimates	Variations (2-3)
1.	2.	3.	4.
I. REVENUE RECEIPTS			
1. Tax Revenues	2107.18	2426.14	+318.96
2. <u>Non-tax Revenues</u>	<u>457.28</u>	<u>514.18</u>	<u>+56.90</u>
A. <u>Interest Receipts</u>	<u>128.54</u>	<u>135.81</u>	<u>+7.27</u>
a) State Electricity Board	-	56.40	+56.40
b) Road Transport Corporation	5.85	-	(-)5.85
c) Commercial Deptts.	72.45	-	(-)72.45
d) Others	50.24	79.41	+29.17
B. Interest receipts on fresh loans	22.77	-	(-)22.77
c) Other non-tax revenues	305.97	378.37	+72.40
3. Non-plan Grants from Centre.	-	-	-
4. Transfer from Funds	42.81	-	(-)42.81
5. <u>Addl. Resource Mobilisation</u>	-	51.38	+51.38
<u>Total of Revenue Receipts (I)</u>	<u>2607.27</u>	<u>2991.70</u>	<u>+384.43</u>
II. <u>Non-plan Expenditure on Revenue Account</u>			
1. <u>Non-Developmental Expenditure</u>			
A. <u>Debt Services</u>			
(i) Interest payments on loans outstanding at the end of 1978-79.			
	<u>349.39</u>	<u>342.24</u>	<u>(-)7.15</u>
a) Market loans	65.36	65.70	+0.34
b) Central Government	171.93	177.55	46.62
c) Others (including interest on accumulations during the forecast period in Provident Fund, other deposits, etc.)	112.10	98.99	(-)13.11
(ii) Interest payments on fresh loans			
	171.93	-	(-)171.93

1.	2.	3.	4.
(iii) Appropriation for reduction or avoidance of Debt:	<u>117.89</u>	-	(-) <u>117.89</u>
a) for existing loans	86.60	-	(-) 86.60
b) for fresh loans	31.29	-	(-) 31.29
B. Other Non-developmental expenditure (excluding public Works)	951.28	825.44	(-) 125.84
<u>Total of Non-Developmental Expenditure (1)</u>	<u>1590.49</u>	<u>1167.68</u>	(-) <u>422.81</u>
<u>2. Developmental Expenditure</u>			
(i) Education	1031.11	932.50	(-) 98.61
(ii) Medical	345.14	302.76	(-) 42.38
(iii) Repairs and maintenance of buildings (including housing)	65.07	26.58	(-) 38.49
(iv) Repairs and maintenance of roads and bridges (including local bodies).	234.38	209.68	(-) 24.70
(v) Other Developmental Expenditure	999.14	720.51	(-) 278.63
<u>Total of Developmental Expenditure (2)</u>	<u>2674.84</u>	<u>2192.03</u>	(-) <u>482.81</u>
3. Committed Expenditure on Plan schemes completed by the end of 1978-79	292.26	229.00	(-) 63.26
4. Transfer to Funds	80.35	-	(-) 80.35
5. Fresh Expenditure	57.30	-	(-) 57.30
6. Upgradation of emoluments	275.00	251.99	(-) 23.01
<u>Total - Non-Plan expenditure on revenue account (II)</u>	<u>4970.24</u>	<u>3840.70</u>	(-) <u>1129.54</u>
<u>NON - PLAN REVENUE GAP (I-II)</u>	(-) <u>2362.97</u>	(-) <u>849.00</u>	+ <u>1513.97</u>

Appendix I. 28(xc)STATE : TRIPURAOverall Summary Table of State forecast and reassessment.

(Rs. crores)			
Item	State forecast.	Reassessed estimates.	Variations. (3-2)
1	2	3	4
I. <u>REVENUE RECEIPTS</u>			
1. Tax Revenues	12.47	13.91	+ 1.44
2. <u>Non-tax Revenues</u>			
A. <u>Interest Receipts</u>			
a) State Electricity Board.	-	-	-
b) Road Transport Corporation.	-	-	-
c) Commercial	16.24	1.25	(-) 14.99
d) Others	3.32	0.47	(-) 2.85
B. Interest receipts on fresh loans	0.29	-	(-) 0.29
C. Other non-tax revenues.	16.41	27.61	+11.20
3. Non-plan Grants from Centre.	-	-	-
4. Transfer from Funds	-	-	-
<u>Total of Revenue Receipts (I)</u>	<u>48.73</u>	<u>43.24</u>	(-) <u>5.49</u>
<u>Addl. Resource Mobilisation</u>	-	<u>1.15</u>	(+) <u> 1.15</u>
		<u>44.39</u>	(-) <u>4.34</u>
II. <u>Non-plan Expenditure on Revenue Account</u>			
1. <u>Non-Developmental Expenditure</u>			
A. <u>Debt Services</u>			
(i) Interest payments on loans outstanding at the end of 1978-79.			
a) Market loans	3.72	2.51	(-) 1.21
b) Central Government	11.04	3.02	(-) 8.02

Appendix I.28(xx)STATE: TRIPURA

(Rs. crores)

Item	State forecast	Reassessed estimates.	Variations (3-2)
1	2	3	4
c) Others (including interest on accumulations during the forecast period in Provident Fund, other deposits, etc.)	6.55	6.55	-
(ii) Interest payments on fresh loans.	4.65	0.40	(-) 4.25
(iii) Appropriation for reduction or avoidance of Debt :			
a) for existing loans	-	-	-
b) for fresh loans	0.45	-	(-) 0.45
B. Other Non-developmental expenditure (excluding Public Works)	71.28	44.58	(-) 26.70
<u>Total of Non-Developmental Expenditure (1)</u>	<u>97.69</u>	<u>57.06</u>	(-) <u>40.63</u>
<u>2. Developmental Expenditure</u>			
(i) Education	62.71	60.81	(-) 1.90
(ii) Medical	11.44	14.35	(+) 2.91
(iii) Repairs and maintenance of buildings(including housing)	17.96	5.12	(-) 12.84
(iv) Repairs and maintenance of roads and bridges(including local bodies).	14.23	13.76	(-) 0.47
(v) Other Developmental Expenditure.	84.16	44.10	(-) 40.06
<u>Total of Developmental Expenditure (2)</u>	<u>190.50</u>	<u>138.14</u>	(-) <u>52.36</u>
3. Committed Expenditure on Plan schemes completed by the end of 1978-79	31.08	24.67	(-) 6.41
4. Transfer to Funds	-	-	-
5. Fresh Expenditure			
6. Upgradation of emoluments	34.04 [⊙]	20.75	(-) 13.29
<u>Total - Non-Plan expenditure on revenue account (II)</u>	<u>353.31</u>	<u>240.62</u>	(-) <u>112.69</u>
<u>NON-PLAN REVENUE GAP (I - II)</u>	(-) <u>304.58</u>	(-) <u>196.23</u>	(+) <u>108.35</u>

⊙ State forecast includes D.A. revision after 1.1.1977.

Appendix I.28(xxi)STATE UTTAR PRADESHOverall Summary Table of State forecast and reassessment.

(Rs. crores)

Item	State forecast	Reassessed estimates.	Variations (3-2)
1.	2.	3.	4.
I. <u>REVENUE RECEIPTS</u>			
1. Tax Revenues	2264.94	2908.23	+643.29
2. <u>Non-tax Revenues</u>			
A. <u>Interest Receipts</u>			
a) State Electricity Board.	34.25	356.40	+322.15
b) Road Transport Corporation.	17.94	12.84	- 5.10
c) Irrigation.	472.30	-	-472.30
d) Others	34.28	58.53	+ 24.25
B. Interest receipts on fresh loans	180.92	-	-180.92
C. Other non-tax revenues.	769.71	905.83	+136.12
3. Non-plan Grants from Centre.	-	-	-
4. Transfer from Funds	192.99	-	-192.99
5. <u>Addl. Resource Mobilisation</u>		125.32	+125.32
<u>Total of Revenue Receipts (I)</u>	<u>3967.33</u>	<u>4367.15</u>	<u>+399.82</u>
II. <u>Non-plan Expenditure on Revenue Account</u>			
1. <u>Non-Developmental Expenditure</u>			
A. <u>Debt Services</u>			
(1) Interest payments on loans outstanding at the end of 1978-79.			
a) Market loans	94.58	86.28	- 8.30
b) Central Government	416.82	434.10	+ 17.28

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STATE UTTAR PRADESH
(Rs. crores)

Item	State forecast	Reassessed estimates	Variations (3-2)
1.	2.	3.	4.
c) Others (including interest on accumulations during the forecast period in Provident Fund other deposits, etc.)	140.60	140.60	-
(ii) Interest payments on fresh loans.	240.48	-	-240.48
(iii) Appropriation for reduction or avoidance of Debt:			
a) for existing loans	152.35	-	-152.35
b) for fresh loans	74.51	-	-74.51
B. Other Non-developmental expenditure (excluding Public Works)	1391.88	1025.84	-366.04
<u>Total of Non-Developmental Expenditure (1)</u>	<u>2511.22</u>	<u>1686.82</u>	<u>-824.40</u>
<u>2. Developmental Expenditure</u>			
(i) Education	1650.66	1254.37	-396.29
(ii) Medical	295.40	304.89	+ 9.49
(iii) Repairs and maintenance of buildings (including housing)	24.68	46.16	+ 21.48
(iv) Repairs and maintenance of roads and bridges (including local bodies).	293.90	234.56	- 59.34
(v) Other Developmental Expenditure.	2117.49	1334.72	-782.77
<u>Total of Developmental Expenditure (2)</u>	<u>4382.13</u>	<u>3174.70</u>	<u>-1207.43</u>
(1+2)	<u>6893.35</u>	<u>4854.22</u>	<u>-2039.13</u>

Appendix I.28(xxi)

Item	STATE		UTTAR PRADESH
	State forecast	Reassessed Estimates	Variations (3-2)
1.	2.	3.	4.
3. Committed Expenditure on Plan schemes completed by the end of 1978-79	803.92	531.37	-272.35
4. Transfer to Funds	192.99	-	-192.99
5. Fresh Expenditure	2290.57	-	-2290.57
6. Upgradation of emoluments	-	232.92	+232.92
<u>Total -Non-Plan expenditure on revenue account (II)</u>	<u>10180.83</u>	<u>5626.01</u>	<u>-4554.82</u>
NON-PLAN REVENUE GAP (I - II)	<u>-6213.50</u>	<u>-1258.86</u>	<u>+4954.64</u>

STATE WEST BENGALOverall Summary Table of State forecast and reassessment.

(Rs. crores)

Item	State forecast.	Reassessed estimates.	Variations (3-2)
1.	2.	3.	4.
I. REVENUE RECEIPTS			
1. Tax Revenues	2346.07	2421.87	75.80
2. <u>Non-tax Revenues</u>	616.08	769.92	153.84
A. <u>Interest Receipts</u>	79.05	143.82	64.77
a) State Electricity Board.	-	41.75	41.75
b) Road Transport Corporation.	-	5.53	5.53
c) Irrigation.	61.95	-	(-) 61.95
d) Others	14.50	96.54	82.04
B. Interest receipts on fresh loans	2.60	-	(-) 2.60
C. Other non-tax revenues.	537.03	626.10	89.07
3. Non-plan Grants from Centre.	-	-	-
4. Transfer from Funds	-	-	-
<u>Total of Revenue Receipts (I)</u>	2962.15	3191.79	229.64
Addl. Resource Mobilisation	-	(-)60.78	(-) 60.78
Net Receipts	<u>2962.15</u>	<u>3131.01</u>	<u>168.86</u>

Appendix I.28(xxi)STATE WEST BENGAL

	<u>1.</u>	<u>2.</u>	<u>3.</u>	<u>4.</u>
<u>II. Non-plan Expenditure on Revenue Account.</u>				
<u>1. Non-Developmental Expenditure</u>				
<u>A. Debt Services</u>				
(i) Interest payments on loans outstanding at the end of 1978-79.				
a) Market loans	37.98	37.75	(-)	0.23
b) Central Government	288.42	318.21	(+)	29.79
c) Others (including interest on accumulations during the forecast period in Provident Fund, other deposits, etc.)	51.11	51.11	-	-
(ii) Interest payments on fresh loans.	45.40	7.08	(-)	38.32
(iii) Appropriation for reduction or avoidance of Debt:				
a) for existing loans	38.07	-	(-)	38.07
b) for fresh loans	-	-	-	-
<u>B. Other Non-developmental expenditure (excluding Public Works)</u>	996.03	848.79	(-)	147.24
<u>Total of Non-Developmental Expenditure(1)</u>	1457.01	1262.94	(-)	194.07
<u>2. Developmental Expenditure</u>				
(i) Education	920.05	833.65	(-)	86.40
(ii) Medical	488.49	309.60	(-)	178.89
(iii) Repairs and maintenance of buildings (including housing)	137.90	39.43	(-)	98.47
(iv) Repairs and maintenance of roads and bridges (including local bodies).	123.91	94.50	(-)	29.41
(v) Other Developmental expenditure	1410.26	864.86	(-)	545.40
<u>Total of Developmental Expenditure(2)</u>	3080.61	2142.04	(-)	938.57

Appendix I.28 (xxii)WEST BENGAL

	<u>1.</u>	<u>2.</u>	<u>3.</u>	<u>4.</u>
3. Committed Expenditure on Plan schemes completed by the end of 1978-79.		527.10	345.57	(-) 181.53
4. Transfer to Funds		4.55	-	(-) 4.55
5. Fresh Expenditure		939.01 ^{1/}	237.79	(-) 701.22
6. Upgradation of emoluments				
<u>Total Non-Plan expenditure on revenue account (II)</u>		<u>6008.28</u>	<u>3908.34</u>	(-) <u>2019.94</u>
NON-PLAN REVENUE GAP (I - II)		(-) 3046.13	(-) 857.33	(+) 2188.80

^{1/} Excludes D.A. and Pay increases sanctioned in 1977-78, which is included under different items above.

Itemwise Reported Expenditure by State Governments in respect of Natural Calamities - 1974-75 to 1977-78 - Against Advance Plan Assistance.

Items	Percentage to total								Advance Plan Assistance Released			
	1974-75	1975-76	1976-77	1977-78	1974-75	1975-76	1976-77	1977-78	1974-75	1975-76	1976-77	1977-78
	1	2	3	4	5	6	7	8	9	10	11	12
(Rs. lakhs)												
I. Drought												
1. Roads	410.00	25.00	377.00	-	7.06	0.71	3.79	-				
2. Soil Conservation	858.60	12.00	372.00	-	14.78	0.34	3.74	-				
3. Irrigation Works	1356.00	-	1886.00	962.00	23.35	-	18.95	5.77				
4. Drinking Water Works	524.00	-	1728.00	-	9.02	-	17.36	-				
5. Sinking of Wells	375.00	-	29.50	-	6.46	-	0.30	-				
6. Afforestation	-	17.29	57.00	-	-	0.49	0.57	-				
7. Employment generation	1024.00	-	1533.00	-	17.63	-	15.40	-				
8. Renovation of Tanks	450.00	-	-	-	7.75	-	-	-				
9. Others	-	21.00	8.19	-	-	0.59	0.06	-				
Total - I	4997.60	75.29	5990.69	962.00	86.05	2.13	60.19	5.77	4404.00	73.00	3730.00	962.00
II. Floods												
1. Reconstruction/ replacement of												
(i) Roads and Communications	284.00	1380.00	1115.00	2143.63	4.89	39.03	11.20	12.87				
(ii) Flood Control/ Irrigation Works/ Tubewells	422.00	1390.00	1916.65	2371.00	7.27	39.32	19.26	14.23				
2. Hard Manual Labour	104.00	-	-	-	1.79	-	-	-				
3. Reconstruction of Buildings/ Godowns	-	100.00	30.00	106.00	-	2.83	0.30	0.64				
4. Drinking Water Supply Schemes	-	-	50.00	16.00	-	-	0.50	0.10				
5. Electricity Boards	-	35.00	200.00	-	-	0.99	2.01	-				
6. Resettlement	-	-	60.00	100.00	-	-	0.61	0.60				
7. Subsidy for Seeds etc. to Farmers	-	-	51.98	188.85	-	-	0.52	1.13				
8. Village reconstruction programmes	-	100.00	77.00	53.00	-	2.83	0.77	0.32				
9. Slum Clearance Board	-	-	60.00	-	-	-	0.61	-				
10. Soil Conservation/ Afforestation	-	-	-	53.00	-	-	-	0.32				
11. Others	-	40.00	-	32.00	-	1.13	-	0.19				
Total - II	810.00	3045.00	3560.63	5063.48	13.95	86.13	35.78	30.40	584.00	2545.00	3159.50	4998.73
III. Cyclone/Earthquake												
1. Roads and Bridges	-	-	110.00	2260.00	-	-	1.10	13.57				
2. Irrigation Works	-	25.00	186.00	1327.00	-	0.71	1.87	7.97				
3. Construction of Buildings/Huts	-	40.00	25.00	2284.72	-	1.13	0.25	13.71				
4. Electricity Boards	-	350.00	2.00	1300.00	-	9.90	0.02	7.80				
5. Assistance to Weavers etc.	-	-	75.00	630.00	-	-	0.76	3.78				
6. Restoration of Water Supply	-	-	3.00	95.00	-	-	0.03	0.57				
7. Resettlement	-	-	-	1630.00	-	-	-	9.78				
8. Medical Care etc.	-	-	-	242.71	-	-	-	1.46				
9. Assistance to Agriculturists	-	-	-	602.50	-	-	-	3.62				
10. Others	-	-	-	261.00	-	-	-	1.57				
Total - III	-	415.00	401.00	10632.93	-	11.74	4.03	63.83	-	915.00	401.00	8946.72
Grand Total	5807.60	3535.29	9952.32	16658.41	100.00	100.00	100.00	100.00	4988.00	3533.00	7290.50	14907.45

Source:- Plan Finance Division - Union Ministry of Finance (Department of Expenditure).