

Appendix IV.1(i)

Total Transfer of Resources from Centre to the States
1951-52 to 1978-79

	Share in taxes	Grants	Loans	Total
(Rs. crores)				
<u>First Five-Year Plan</u>				
1951-52	53	32	73	158
1952-53	74	35	112	221
1953-54	72	46	155	273
1954-55	71	70	221	362
1955-56	74	105	233	417
<u>Total:</u>	<u>344</u>	<u>288</u>	<u>799</u>	<u>1431</u>
<u>Second Five Year Plan</u>				
1956-57	79*	84	209	372
1957-58	116*	119	284	519
1958-59	151*	153	284	588
1959-60	157*	195	295	647
1960-61	165*	238	339	742
<u>Total.</u>	<u>662</u>	<u>739</u>	<u>1411</u>	<u>2869</u>
<u>Third Five-Year Plan</u>				
1961-62	179	217	452	348
1962-63	224	223	523	970
1963-64	259	231	624	1114
1964-65	258	285	680	1223
1965-66	276	348	821	1445
<u>Total:</u>	<u>1196</u>	<u>1304</u>	<u>3100</u>	<u>5600</u>
<u>Three Annual Plans</u>				
1966-67	373	419	916	1708
1967-68	417	471	869	1757
1968-69	492	499	891	1882
<u>Total:</u>	<u>1282</u>	<u>1389</u>	<u>2676</u>	<u>5347</u>
<u>Fourth Five-Year Plan</u>				
1969-70	622	531	1029	2182
1970-71	755	544	1002	2301
1971-72	944	854	1191	2989
1972-73	1067	944	1926	3937
1973-74	1174	958	1560	3692
<u>Total:</u>	<u>4562</u>	<u>3831</u>	<u>6708</u>	<u>15101</u>

D.O. letter No.60(34)/75-Excise dated 14th September, 1978 from Shri Ram N. Lal Director (D), Vigyan Bhawan, New Delhi to Shri K.K. Dar, Joint Secretary, Finance Commission, Vigyan Bhawan Annex, New Delhi.

Kindly refer to your D.O. letter No.7/FC/7(1)-Res/77 of August 8, 1978 regarding the reasons for not convening the meeting of the Review Committee constituted in 1971 for keeping under review the working of the arrangements in respect of the additional excise duties. The Ministry of Finance had requested us in 1975 for convening a meeting of this Committee to discuss the proposal for withdrawal of additional excise duty in lieu of sales tax on art silk fabrics and restoration of the right to levy sales tax on such fabrics to the State Governments. We felt that the meeting of the Committee could not be called for this limited purpose only. The meeting would have provided an opportunity to discuss the wider question of the working of the scheme itself. It was, therefore, considered necessary to prepare a position paper reviewing the working of the entire scheme before convening the meeting of the Review Committee.

2. As the preparation of the position paper took time, it was suggested to the Ministry of Finance that they might themselves take a view in regard to the revision of additional excise duties insofar as the budget proposals for 1976-77 were concerned and the question of convening the meeting of the Review Committee could be considered thereafter.

3. Subsequently, the Government set up the Indirect Taxation Enquiry Committee. The terms of reference of this Committee covered review of the existing structure of indirect taxes of the Centre, States and Local bodies in all its respects. It appears that some of the State Governments had already posed, in their memoranda submitted to this Committee, the question of working of the scheme of additional excise duties. In the circumstances, convening of the meeting of the Review Committee might have involved duplication of work and making of overlapping recommendations by two different bodies. Hence it was decided not to convene the meeting of the Review Committee.

Appendix IV.i(i)
(Concl'd)

	Share in taxes	Grants	Loans	Total
<u>Fifth Five-Year Plan</u>				
1974-75	1224	1020	1076	3320
1975-76	1599	1219	1274	4092
1976-77	1690	1549	1460	4690
1977-78(RE)	1799	1948	1972	5719
1978-79(BE)	2025	2399	3028	7452
<u>Total:</u>	<u>8337</u>	<u>8135</u>	<u>8310</u>	<u>25282</u>

* Does not take into account State's share in tax on railway passenger fares; these transfers are shown under 'grants'.

@ Includes following loans not taken into account in the Budget estimates for 1978-79.

	(Rs. crores)
i) Loans to cover gap in resources	427
ii) Loans as advance plan assistance	143
<u>Total</u>	<u>570</u>

Appendix IV.1(ii)

Transfers to the States on the basis of the recommendations of the Finance Commission during 1951-52-1978-79.

	(Rs. crores)								
	Share in Divisible Taxes & duties					Statutory and other grants			Grand Total
	Income Tax	Union duties of excise Basic	duties Addl.	Estate Duty	Total	Art.275 grants	Other grants	Total	
<u>1st Five-Year Plan</u>									
1951-52	53	-	-	-	53	1	16	17	70
1952-53	57	17	-	-	74	5	14	19	93
1953-54	57	15	-	-	72	7	14	21	93
1954-55	56	15	-	-	71	7	15	22	93
1955-56	55	17	-	2	74	7	17	24	98
<u>Total</u>	<u>278</u>	<u>64</u>	<u>-</u>	<u>2</u>	<u>344</u>	<u>27</u>	<u>76</u>	<u>103</u>	<u>447</u>
<u>2nd Five-Year Plan</u>									
1956-57	59	18	-	2	79*	8	12	20	99
1957-58	74	29	11	2	116*	36	12	48	164
1958-59	76	33	40	2	151*	36	21	57	208
1959-60	79	36	39	3	157*	36	26	62	219
1960-61	87	37	33	3	163*	37	26	63	228
<u>Total</u>	<u>375</u>	<u>153</u>	<u>128</u>	<u>12</u>	<u>668</u>	<u>153</u>	<u>97</u>	<u>250</u>	<u>918</u>
<u>3rd Five-Year Plan</u>									
1961-62	94	41	40	4	179	40	16	56	235
1962-63	95	79	46	4	224	61	19	80	304
1963-64	119	92	44	4	259	62	20	82	341
1964-65	124	86	41	7	258	65	23	88	346
1965-66	123	100	46	7	276	64	24	88	364
<u>Total</u>	<u>555</u>	<u>398</u>	<u>217</u>	<u>26</u>	<u>1196</u>	<u>292</u>	<u>102</u>	<u>394</u>	<u>1590</u>
<u>Three Annual Plans</u>									
1966-67	137	184	47	5	373	141	28	169	542
1967-68	175	203	32	7	417	141	24	165	582
1968-69	195	241	50	6	492	141	25	166	658
<u>Total</u>	<u>507</u>	<u>628</u>	<u>129</u>	<u>18</u>	<u>1282</u>	<u>423</u>	<u>77</u>	<u>500</u>	<u>1782</u>
<u>4th Five-Year Plan</u>									
1969-70	293	266	56	7	622	153	26	179	801
1970-71	359	318	72	6	755	142	29	171	926
1971-72	462	369	106	7	944	141	27	168	1112
1972-73	492	432	135	8	1067	146	31	177	1244
1973-74	532	465	166	11	1174	131	33	164	1338
<u>Total</u>	<u>2138</u>	<u>1850</u>	<u>535</u>	<u>39</u>	<u>4562</u>	<u>713</u>	<u>146</u>	<u>859</u>	<u>5421</u>

Appendix IV.1(ii)
(Concl'd.)

	Share in Divisible Taxes & Duties				Statutory and other grants			Grand Total	
	I. Tax of excise Basic	Union duties of excise Addl.	Estate Duty	Total	Art. 275 Grants	Other grants ^a	Total		
<u>5th Five-Year Plan</u>									
1974-75	512	524	178	10	1224	482	24	506	1730
1975-76	734	646	211	8	1599	503	16	519	2118
1976-77	652	774	254	10	1690	500	16	516	2206
1977-78(RE)	675	812	302	10	1799	533	18	601	2400
1978-79(BE)	737	961	317	10	2025	672	17	689	2714
<u>Total</u>	<u>3310</u>	<u>3717</u>	<u>1262</u>	<u>48</u>	<u>8337</u>	<u>2740</u>	<u>91</u>	<u>2831</u>	<u>11168</u>

* Does not take into account States' share in tax on railway passenger fares. These transfers are shown under "Other grants"

^a Other grants - The break-up is as shown below:-

	Art. 275	Provisos to Art. 275	Art. 278	States' reorgani- sation grants	Railway Passengers fares Tax/ grant.	Wealth tax on agricul- tural pro- perty	Total
1951-52	2	1	13	-	-	-	16
1952-53	3	2	9	-	-	-	14
1953-54	3	2	9	-	-	-	14
1954-55	3	3	9	-	-	-	15
1955-56	3	5	9	-	-	-	17
1956-57	3	5	-	4	-	-	12
1957-58	3	3	-	1	5	-	12
1958-59	3	6	-	1	11	-	21
1959-60	4	8	-	1	13	-	26
1960-61	-	12	-	-	14	-	26
1961-62	-	4	-	-	12	-	16
1962-63	-	7	-	-	12	-	19
1963-64	-	7	-	-	13	-	20
1964-65	-	10	-	-	13	-	23
1965-66	-	11	-	-	13	-	24
1966-67	-	12	-	-	16	-	28
1967-68	-	8	-	-	16	-	24
1968-69	-	9	-	-	16	-	25
1969-70	-	10	-	-	16	3	26
1970-71	-	10	-	-	16	-	29
1971-72	-	11	-	-	16	1	27
1972-73	-	14	-	-	16	1	31
1973-74	-	16	-	-	16	-	33
1974-75	-	8	-	-	16	-	24
1975-76	-	-	-	-	16	-	16
1976-77	-	-	-	-	16	-	16
1977-78(RE)	-	-	-	-	16	1	18
1978-79(BE)	-	-	-	-	16	-	17

Appendix IV.1(iii)

Central Transfers to the States for the Plan
during 1951-52 to 1978-79

	(Rs. crores)							Grand Total
	Assistance for State Plans			Central/Centrally sponsored schemes			Grand Total	
	Grants	Loans	Total	Grants	Loans	Total		
<u>First Five Year Plan</u>								
1951-52	x	x	29	x	x	x	x	x
1952-53	x	x	35	x	x	x	x	x
1953-54	x	x	58	x	x	x	x	x
1954-55	x	x	100	x	x	x	x	x
1955-56	x	x	128	x	x	x	x	x
<u>Total</u>	x	x	<u>350</u>	x	x	<u>530</u>		<u>880</u>
<u>Second Five Year Plan</u>								
1956-57	33	126	159	x	x	x	x	x
1957-58	40	182	222	x	x	x	x	x
1958-59	48	161	209	x	x	x	x	x
1959-60	62	154	216	x	x	x	x	x
1960-61	71	181	252	x	x	x	x	x
<u>Total</u>	<u>254</u>	<u>804</u>	<u>1058</u>	x	x	x	x	x
<u>Third Five Year Plan</u>								
1961-62	x	x	354	20	5	25		379
1962-63	x	x	412	26	4	30		442
1963-64	x	x	457	36	14	50		507
1964-65	x	x	606	44	11	55		661
1965-66	x	x	686	49	14	63		749
<u>Total</u>	x	x	<u>2515</u>	<u>175</u>	<u>48</u>	<u>223</u>		<u>2738</u>
<u>Three Annual Plan</u>								
1966-67	x	x	568	x	x	x		x
1967-68	91	489	580	x	x	x		x
1968-69	124	495	619	x	x	x		x
<u>Total</u>	x	x	<u>1767</u>	x	x	<u>150</u>		<u>1917</u>
<u>Fourth Five Year Plan</u>								
1969-70	189	446	635	69	1	70		705
1970-71	200	456	656	66	13	79		735
1971-72	227	498	725	144	18	162		887
1972-73	236	529	765	352	170	522		1287
1973-74	225	529	754	338	25	363		1117
<u>Total</u>	<u>1077</u>	<u>2458</u>	<u>3535</u>	<u>969</u>	<u>227</u>	<u>1196</u>		<u>4731</u>
<u>Fifth Five Year Plan</u>								
1974-75	269	569	838	197	77	274		1112
1975-76	371	720	1091	252	85	337		1428
1976-77	530	783	1313	340	103	443		1756
1977-78 (RE)	730	1191	1921	484	171	655		2576
1978-79 (BE)	914	1680	2594	685	202	887		3481
<u>Total</u>	<u>2814</u>	<u>4943</u>	<u>7757</u>	<u>1958</u>	<u>638</u>	<u>2596</u>		<u>10353</u>

x Break-up not available.

Appendix IV.1(iv)

Central Transfers to the States - Other than those by the
Finance Commission and the Planning Commission during
1951-52 to 1978-79

	(Rs. crores)		
<u>First Five-Year Plan</u>	<u>Grants</u>	<u>Loans</u>	<u>Total</u>
1951-52	x	x	x
1952-53	x	x	x
1953-54	x	x	x
1954-55	x	x	x
1955-56	x	x	x
<u>Total</u>	<u>x</u>	<u>x</u>	<u>104</u>
<u>Second Five Year Plan</u>			
1956-57	x	x	x
1957-58	x	x	x
1958-59	x	x	x
1959-60	x	x	x
1960-61	x	x	x
<u>Total</u>	<u>x</u>	<u>x</u>	<u>892</u>
<u>Third Five Year Plan</u>			
1961-62	x	x	234
1962-63	x	x	224
1963-64	x	x	266
1964-65	x	x	216
1965-66	x	x	332
<u>Total</u>	<u>x</u>	<u>x</u>	<u>1272</u>
<u>Three Annual Plans</u>			
1966-67	x	x	x
1967-68	x	x	x
1968-69	x	x	x
<u>Total</u>	<u>x</u>	<u>x</u>	<u>1648</u>
<u>Fourth Five Year Plan</u>			
1969-70	94	582	676
1970-71	107	533	640
1971-72	315	675	990
1972-73	179	1227	1406
1973-74	231	1006	1237
<u>Total</u>	<u>926</u>	<u>4023</u>	<u>4949</u>
<u>Fifth Five Year Plan*</u>			
1974-75	48	430	478
1975-76	77	469	546
1976-77	163	574	737
1977-78 (RE)	133	610	743
1978-79 (BE)	111	1146	1257
<u>Total</u>	<u>532</u>	<u>3229</u>	<u>3761</u>

x Break-up not available.

* The details of the grants and loans for the period

Appendix IV.1(iv)
(Concl'd)

1974-75 to 1978-79 are given below:-

(Rs. crores)					
	1974-75	1975-76	1976-77	1977-78 (HE)	1978-79 (BE)
I. Grants					
1. Relief & Rehabilitation	7	8	8	7	7
2. Improvement of roads and subventions from Central Road Fund	17	27	31	35	36
3. Incentive Bonus for procurement of food	10	24	90	30	1
4. To Rajasthan to cover additional interest liability on - reallocated Beas loans	-	-	9	-	-
5. Relief on account of natural calamities	-	-	-	27	10
6. Education	3	8	10	12	19
7. Non-Plan grant to Sikkim	-	-	3	4	5
8. Police	1	3	4	3	7
9. Others	10	7	8	15	26
<u>Total</u>	<u>48</u>	<u>77</u>	<u>163</u>	<u>133</u>	<u>111</u>
II. Loans					
1. Small Savings Loans	269	249	293	290	300
2. Ways & Means advances	77	96	150	200	300
3. Short-term loans for fertilizers etc.	55	110	100	100	100
4. Loans to cover gap in resources for the Plan	-	-	-	-	427
5. Others	29	14	31	20	19
<u>Total</u>	<u>430</u>	<u>469</u>	<u>574</u>	<u>610</u>	<u>1146</u>

Growth of tax revenue in States since 1960-61

(in crores of Rupees)

States	1960-61	1965-66	1968-69	1969-70	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78 (BE)	1978-79 (BE)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Andhra Pradesh	10.18 (100)	69.12 (172)	125.64 (263)	107.62 (263)	136.96 (339)	138.39 (341)	132.41 (332)	231.25 (541)	251.92 (627)	315.55 (956)	342.84 (1055)	356.64 (956)	381.51 (971)
2. Assam	12.27 (100)	21.60 (177)	25.00 (204)	31.87 (263)	28.14 (229)	32.54 (265)	31.06 (253)	33.46 (273)	41.43 (362)	59.33 (482)	67.20 (515)	66.39 (534)	70.65 (576)
3. Bihar	31.24 (100)	54.92 (176)	73.93 (237)	77.93 (249)	79.17 (253)	87.54 (280)	105.21 (339)	115.20 (369)	144.10 (461)	186.36 (596)	200.46 (667)	225.59 (722)	225.53 (722)
4. Gujarat	21.30 (100)	50.89 (241)	70.93 (374)	92.94 (441)	100.00 (513)	125.09 (593)	140.07 (669)	151.19 (717)	201.15 (954)	235.99 (1120)	290.19 (1365)	316.39 (1510)	341.30 (1610)
5. Haryana	(a)	(a)	34.72 (100)	37.69 (109)	44.28 (128)	51.51 (148)	59.91 (172)	76.14 (219)	99.12 (285)	116.94 (337)	138.07 (390)	151.62 (437)	170.29 (490)
6. Himachal Pradesh	-	-	-	-	1.52* (10)	0.30 (10)	9.90 (119)	11.00 (131)	13.77 (164)	15.76 (103)	19.92 (227)	20.32 (242)	19.45 (232)
7. Jammu & Kashmir	2.85 (100)	5.23 (134)	9.22 (324)	10.06 (353)	7.10 (249)	7.91 (270)	11.04 (415)	11.76 (413)	13.37 (469)	25.30 (888)	25.62 (899)	28.49 (1000)	30.73 (1078)
8. Karnataka	24.42 (100)	46.40 (190)	78.34 (321)	80.31 (362)	101.74 (417)	113.59 (465)	132.63 (543)	150.39 (616)	190.59 (813)	236.73 (969)	269.25 (1103)	232.33 (1197)	312.15 (1273)
9. Kerala	20.17 (100)	30.71 (192)	56.80 (282)	60.84 (302)	67.98 (337)	74.69 (374)	82.90 (411)	95.46 (473)	123.57 (613)	159.71 (792)	106.49 (925)	199.56 (933)	217.34 (1073)
10. Madhya Pradesh	27.20 (100)	48.95 (180)	69.85 (257)	79.92 (294)	86.55 (314)	94.90 (349)	110.06 (407)	123.35 (472)	172.03 (635)	231.47 (851)	249.07 (916)	265.02 (974)	289.04 (1063)
11. Maharashtra	64.26 (100)	122.42 (191)	187.64 (292)	216.53 (337)	255.56 (399)	274.57 (427)	302.92 (471)	332.31 (516)	497.07 (775)	508.96 (912)	679.97 (1050)	735.75 (1145)	793.75 (1235)
12. Manipur	-	-	-	-	0.77 (100)	0.71 (92)	0.96 (125)	1.00 (130)	1.16 (151)	1.94 (252)	2.05 (266)	2.63 (342)	3.24 (421)
13. Meghalaya	-	-	-	-	0.1 (100)	0.24 (240)	1.23 (1230)	1.55 (1550)	1.95 (1950)	2.10 (2100)	2.40 (2400)	2.50 (2500)	2.02 (2020)
14. Nagaland	-	0.14 (100)	0.19 (136)	0.22 (157)	0.33 (236)	0.51 (364)	0.98 (700)	1.55 (117)	1.47 (1050)	2.19 (1564)	1.99 (1421)	2.15 (1536)	2.31 (1650)
15. Orissa	0.54 (100)	19.76 (371)	26.05 (305)	23.41 (333)	33.27 (390)	34.70 (416)	39.95 (460)	42.20 (494)	50.53 (591)	60.41 (901)	90.92 (946)	95.83 (1113)	94.29 (1104)
16. Punjab	25.66 (100)	58.91 (210)	66.22 (250)	75.03 (290)	86.02 (335)	92.24 (359)	109.50 (427)	123.14 (480)	151.61 (591)	172.00 (673)	201.90 (787)	220.39 (859)	230.76 (930)
17. Rajasthan	10.12 (100)	35.46 (196)	49.43 (273)	53.30 (297)	61.46 (334)	65.67 (362)	74.00 (413)	90.66 (500)	106.14 (506)	130.00 (722)	151.60 (837)	172.73 (953)	192.00 (1064)
18. Sikkim	-	-	-	-	-	-	-	-	1.14 (100)	1.56 (137)	1.40 (130)	1.40 (130)	1.59 (139)
19. Tamil Nadu	39.80 (100)	83.25 (209)	115.95 (291)	131.59 (331)	140.85 (374)	191.53 (481)	220.65 (575)	273.12 (606)	315.60 (760)	319.09 (802)	346.35 (871)	358.99 (902)	377.50 (940)
20. Tripura	-	-	-	-	0.10 (100)	0.66 (367)	0.66 (367)	0.61 (450)	1.10 (611)	1.76 (77)	2.00 (1111)	2.00 (1155)	2.25 (1250)
21. Uttar Pradesh	57.45 (100)	95.23 (166)	133.58 (233)	141.44 (246)	152.06 (266)	155.71 (271)	177.90 (310)	225.61 (393)	276.04 (400)	393.36 (605)	454.65 (791)	435.42 (758)	436.10 (759)
22. West Bengal	51.53 (100)	94.13 (182)	114.53 (222)	127.83 (249)	128.97 (250)	144.90 (281)	172.30 (335)	189.22 (367)	224.29 (432)	282.96 (549)	316.91 (615)	383.50 (744)	417.45 (810)
T O T A L	444.07 (100)	342.33 (189)	1226.24 (276)	1362.23 (306)	1527.95 (341)	1695.20 (351)	1920.43 (424)	2305.37 (510)	2880.67 (640)	3550.73 (799)	4042.65 (909)	4315.63 (970)	4601.55 (1035)

(a) Included under Punjab.

* Partial year figures.

SOURCE: R.B.I. Bulletin for the years 1960-61 to 1974-75 and State Budgets for the remaining years.

Changes in pattern of Taxation in States since 1960-61
(Percentage share of each tax in States' total tax revenue)

States	Year	Land Revenue	Agricultural Income Tax	State excise duty	Sales Tax	Taxes on Transport	Stamps & Registration	Entertainment Tax	Electricity Duties	Other Taxes & duties	Total
1. Andhra Pradesh	1960-61	22	neg.	19	31	9					
	1965-66	20	-	20	35	12	11	3	neg	5	100
	1970-71	15	-	26	37	11	9	3	neg	1	100
	1975-76	15	-	23	42	9	7	3	neg	1	100
	1976-77	7	-	28	43	9	5	5	neg	1	100
	1977-78 (RE)	5	-	28	45	9	6	5	neg	2	100
2. Assam	1960-61	22	22	15	23	8					
	1965-66	26	13	10	37	5	4	2	-	4	100
	1970-71	25	8	9	41	8	4	3	neg	3	100
	1975-76	12	22	5	46	5	5	2	neg	1	100
	1976-77	5	28	6	45	5	4	3	:	2	100
	1977-78 (RE)	5	27	6	45	7	4	3	1	2	100
3. Bihar	1960-61	26	1	17	32	5					
	1965-66	22	neg	14	38	3	11	2	2	4	100
	1970-71	9	neg	15	48	7	10	3	5	4	100
	1975-76	12	neg	14	50	7	11	4	6	-	100
	1976-77	10	neg	12	54	7	9	3	4	1	100
	1977-78 (RE)	11	neg	12	54	7	8	4	4	1	100
4. Gujarat	1960-61	20	-	1	49	9					
	1965-66	14	-	1	53	8	9	3	5	4	100
	1970-71	8	-	1	59	15	7	3	6	8	100
	1975-76	4	-	neg	66	13	6	4	6	1	100
	1976-77	3	-	1	67	12	6	4	5	2	100
	1977-78 (RE)	2	-	1	66	13	4	4	6	3	100
5. Madhya Pradesh	1970-71	3	-								
	1975-76	6	-	20	39	15	12	3	7	2	100
	1976-77	4	-	18	41	18	8	4	4	4	100
	1977-78 (RE)	4	-	17	45	17	6	4	5	1	100
6. Himachal Pradesh	1970-71	8	-	42	25	10					
	1975-76	6	-	38	30	17	7	7	-	1	100
	1976-77	3	-	38	30	17	6	2	1	-	100
	1977-78	4	-	34	34	17	6	5	1	-	100
7. Jammu & Kashmir	1960-61	40	-	24	13	6					
	1965-66	14	-	23	24	16	10	7	-	-	100
	1970-71	6	-	31	35	12	8	3	2	5	100
	1975-76	3	-	26	26	37	9	4	2	1	100
	1976-77	3	-	20	26	34	3	4	1	neg	100
	1977-78	3	-	29	26	34	3	4	1	neg	100
											neg	100

States	Year	Land Revenue	Agricultural Income Tax	State excise duty	Sales Tax	Taxes on Transport	Stamps & Registration	Entertainment Tax	Electricity Duties	Other Taxes & duties	Total
8. Karnataka	1960-61	18	3	13	32	17	9	3	3	2	100
	1965-66	12	3	9	42	12	10	3	5	4	100
	1970-71	5	2	19	48	11	7	3	4	1	100
	1975-76	3	1	22	50	10	5	4	3	2	100
	1976-77	2	2	19	51	10	4	5	3	4	100
	1977-78	1	2	19	51	10	5	5	2	5	100
9. Kerala	1960-61	7	11	13	44	13	10	1	1	-	100
	1965-66	7	6	13	47	11	11	1	neg	4	100
	1970-71	2	5	14	55	11	10	1	2	neg	100
	1975-76	2	5	14	61	7	8	1	2	neg	100
	1976-77	2	3	17	53	9	8	neg	3	neg	100
	1977-78	2	3	18	57	10	8	neg	2	neg	100
10. Madhya Pradesh	1960-61	34	neg	18	25	11	7	2	3	neg	100
	1965-66	14	-	18	41	6	7	3	3	8	100
	1970-71	8	-	18	47	11	7	3	4	2	100
	1975-76	11	-	15	51	9	6	3	3	2	100
	1976-77	8	-	15	51	14	5	3	3	1	100
	1977-78 (RE)	5	-	16	52	15	5	3	3	1	100
11. Maharashtra	1960-61	14	-	1	49	13	9	4	5	5	100
	1965-66	5	neg	3	58	6	7	5	7	9	100
	1970-71	4	neg	3	63	10	5	5	7	3	100
	1975-76	3	neg	6	63	9	3	5	7	6	100
	1976-77	3	neg	6	65	8	3	4	5	6	100
	1977-78 (RE)	3	neg	7	64	8	3	4	5	6	100
12. Manipur	1970-71	37	-	3	34	9	9	-	-	8	100
	1975-76	17	-	9	49	8	6	10	1	-	100
	1976-77	10	-	14	51	9	6	10	-	-	100
	1977-78 (RE)	13	-	11	54	10	5	8	-	-	100
13. Meghalaya	1970-71	-	-	30	-	20	20	10	-	20	100
	1975-76	2	-	14	55	14	4	8	1	2	100
	1976-77	2	-	15	52	16	4	7	1	2	100
	1977-78 (RE)	2	-	16	51	16	-	8	2	2	100
14. Nagaland	1970-71	3	-	18	43	24	-	9	-	3	100
	1975-76	1	-	49	38	5	1	3	-	3	100
	1976-77	2	-	40	42	8	1	4	-	3	100
	1977-78 (RE)	2	-	37	46	7	1	4	-	3	100
15. Orissa	1960-61	24	neg	15	36	12	9	2	neg	2	100
	1965-66	15	neg	11	50	9	8	2	4	1	100
	1970-71	5	neg	13	53	11	8	2	8	-	100
	1975-76	5	neg	9	55	11	8	2	10	-	100
	1976-77	6	neg	8	58	10	6	2	10	neg	100
	1977-78 (RE)	3	neg	8	64	9	6	2	8	neg	100

States	Year	Land Revenue	Agri-cultural Income Tax	State excise duty	Sales Tax	Taxes on Transport	Stamps and Registration	Entertainment Tax	Electricity duties	Other Taxes and duties.	Total
1	2	3	4	5	6	7	8	9	10	11	12
16. Punjab	1960-61	16	-	21	20	3	12				
	1965-66	7	-	24	35	2	12	2	2	11	100
	1970-71	2	-	26	43	11	11	3	5	12	100
	1975-76	2	-	26	42	12	11	2	4	1	100
	1976-77	1	-	24	43	11	11	4	3	neg	100
1977-78 (RE)	1	-	26	45	12	9	3	4	-	100	
17. Rajasthan	1960-61	30	neg	22	20	10	5	4	4	-	100
	1965-66	20	neg	22	40	5	5	1	-	4	100
	1970-71	18	neg	15	46	13	5	2	1	2	100
	1975-76	12	neg	15	52	13	4	2	1	-	100
	1976-77	3	-	15	56	12	4	3	1	neg	100
1977-78 (RE)	4	-	16	50	12	4	3	2	1	100	
18. Sikkim	1975-76	3	-	50	20	3	1	1	-	22	100
	1976-77	3	-	51	24	3	neg	-	-	19	100
	1977-78 (RE)	2	-	51	22	3	1	-	-	21	100
19. Tamil Nadu	1960-61	12	3	1	47	17	14	5	neg	1	100
	1965-66	8	2	1	49	16	12	6	5	1	100
	1970-71	3	1	1	55	-	11	6	6	2	100
	1975-76	4	1	1	65	14	7	6	6	2	100
	1976-77	2	1	1	60	14	6	6	neg	2	100
1977-78 (RE)	1	1	1	60	14	7	6	2	2	100	
20. Tripura	1975-76	41	1	10	-	10	15	6	1	2	100
	1976-77	30	2	9	21	11	15	3	-	10	100
	1977-78 (RE)	12	1	9	30	11	17	3	-	3	100
21. Uttar Pradesh	1960-61	37	1	13	20	10	3	3	1	7	100
	1965-66	25	neg	15	23	5	3	3	1	13	100
	1970-71	14	neg	16	41	12	10	5	1	1	100
	1975-76	10	neg	12	53	10	7	5	3	1	100
	1976-77	9	-	14	53	10	6	5	1	neg	100
1977-78 (RE)	7	-	15	53	10	9	5	1	neg	100	
22. West Bengal	1960-61	13	2	12	40	6	3	3	1	7	100
	1965-66	8	1	13	46	6	3	3	1	13	100
	1970-71	3	1	13	53	9	7	5	1	1	100
	1975-76	5	1	9	56	10	7	5	1	1	100
	1976-77	4	1	8	53	12	7	5	3	neg	100
1977-78 (RE)	7	1	8	57	10	6	4	4	2	100	
23. All States	1960-61	21	2	12	35	10	9	3	3	5	100
	1965-66	13	1	11	44	3	3	3	3	5	100
	1970-71	7	1	13	50	11	3	4	4	6	100
	1975-76	7	1	12	54	11	3	4	4	2	100
	1976-77	5	1	12	54	11	6	4	3	2	100
	1977-78 (RE)	4	1	13	56	11	6	4	3	2	100

Per Capita total Tax Revenue of State Governments and their Local Bodies

States	(Rs. in crores)		Total	C. S. O's estimates Population as on 1.10.1975 (in lakhs)	Per capita total tax effort
	Tax Revenue 1975-76 State Governments	Urban Local Bodies Tax Revenue			
1	2	3	4	5	6
1. Andhra Pradesh	325.55	22.99	348.54	471.03	74.00
2. Assam	59.53	1.24	60.77	169.16	35.81
3. Bihar	186.36	3.32	189.68	616.68	30.76
4. Gujarat	235.99	25.39	261.38	294.94	88.62
5. Haryana	116.94	7.30	124.24	110.70	112.23
6. Himachal Pradesh	15.76	1.15	16.91	38.06	44.43
7. Jammu & Kashmir	25.30	1.10	26.40	52.14	50.65
8. Karnataka	236.73	23.33	260.06	321.06	81.00
9. Kerala	159.71	7.38	167.09	235.36	70.99
10. Madhya Pradesh	231.47	22.19	253.66	471.12	53.84
11. Maharashtra	585.96	108.99	694.95	552.18	125.86
12. Manipur	1.94	-			
13. Meghalaya	2.18	0.14	2.32	11.45	20.26
14. Nagaland	2.19	-			
15. Orissa	68.41	2.66	71.07	242.37	29.32
16. Punjab	172.80	16.05	188.85	146.14	129.23
17. Rajasthan	130.80	11.64	142.44	291.68	48.83
18. Sikkim	1.14	-			
19. Tamil Nadu	319.09	31.68	350.77	440.10	79.70
20. Tripura	1.76	-		17.93	
21. Uttar Pradesh	393.36	31.20	424.56	959.01	44.27
22. West Bengal	282.96	23.08	306.04	496.99	61.58

Income and expenditure of urban local bodies in 1976-77

Items	(Rs. lakhs)																							
	A. P.	Assam	Bihar	Gujarat	Haryana	H.P.	J&K	Karnataka	Kerala	M. P.	Maharashtra	Manipur	Meghalaya	Nagaland	Orissa	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tri-pura	Uttar Pradesh	West Bengal	Total All States	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
I. RECEIPTS																								
1. By way of transfers from State Govt.																								
(a) Assignment of taxes, duties / cesses	225	-	112	NA	9	-	-	-	91	695	565	-	7	-	67	-	-	-	NA	-	-	387	2158	
(b) Grants	918	46	690	528	35	35	35	166	59	893	2725	194	-	4	274	106	258	17	NA	18	1046	898	8945	
(c) Loans	668	62	314	-	182	-	20	207	-	786	1219	15	-	-	26	132	4	-	NA	-	91	55	3781	
<u>Total-1</u>	<u>1811</u>	<u>108</u>	<u>1116</u>	<u>528</u>	<u>226</u>	<u>35</u>	<u>55</u>	<u>373</u>	<u>150</u>	<u>2374</u>	<u>4509</u>	<u>209</u>	<u>7</u>	<u>4</u>	<u>367</u>	<u>238</u>	<u>262</u>	<u>17</u>	<u>NA</u>	<u>18</u>	<u>1137</u>	<u>1340</u>	<u>14884</u>	
2. Own receipts																								
(a) Tax revenues	1465	212	523	3507	909	135	243	2033	653	2087	12497	28	18	3	336	1140	1550	1	NA	13	2877	2048	32278	
(b) Non-tax revenues	2109	315	7	1130	243	40	11	1164	252	622	7111	7	1	-	237	107	682	1	NA	-	1441	461	15941	
(c) Public Borrowings	-	-	-	1097	45	-	-	436	-	28	1562	-	-	-	1	8	-	-	NA	-	19	-	2896	
<u>Total - 2</u>	<u>3574</u>	<u>527</u>	<u>530</u>	<u>5734</u>	<u>1197</u>	<u>175</u>	<u>254</u>	<u>3333</u>	<u>905</u>	<u>2737</u>	<u>21170</u>	<u>35</u>	<u>19</u>	<u>3</u>	<u>574</u>	<u>1255</u>	<u>2232</u>	<u>2</u>	<u>NA</u>	<u>13</u>	<u>4337</u>	<u>2509</u>	<u>51115</u>	
<u>Total - I</u>	<u>5385</u>	<u>635</u>	<u>1646</u>	<u>6262</u>	<u>1423</u>	<u>210</u>	<u>309</u>	<u>3706</u>	<u>1055</u>	<u>5111</u>	<u>25679</u>	<u>244</u>	<u>26</u>	<u>7</u>	<u>941</u>	<u>1493</u>	<u>2494</u>	<u>19</u>	<u>NA</u>	<u>31</u>	<u>5474</u>	<u>3849</u>	<u>65999</u>	
II. EXPENDITURE																								
1. General Administration	1680	52	588	523	185	27	26	NA	161	349	875	12	14	1	76	155	269	6	NA	-	171	674	5843	
2. Tax collection	71	*	75	393	115	22	*	NA	*	320	876	-	2	1	75	211	222	-	NA	-	296	*	2679	
3. Education	426	2	-	1173	24	2	-	64	-	130	3117	257	-	-	123	11	24	-	NA	-	170	277	5800	
4. Medical	535	4	20	468	6	1	25	284	409	108	2483	-	-	-	21	30	11	-	NA	-	1269	515	6189	
5. Drinking water supply	183	200	259	549	237	28	-	546	)	583	2474	-	2	-	64	154	32	-	NA	-	742	769	6898
6. Sewerage	88	30	130	268	230	33	-	741	)	477	1192	-	1	-	14	160	698	-	NA	-	11	287	4360
7. Roads	566	60	418	269	158	23	-	413	335	689	1933	-	3	-	47	275	99	-	NA	-	804	351	6443	
8. Others	1741	113	176	2591	370	39	187	1611	173	1078	8602	-	3	5	498	485	1035	8	NA	62	1940	1219	21936	
<u>Total - II</u>	<u>5290</u>	<u>461</u>	<u>1666</u>	<u>6234</u>	<u>1325</u>	<u>175</u>	<u>237</u>	<u>3659</u>	<u>1154</u>	<u>3734</u>	<u>21552</u>	<u>269</u>	<u>25</u>	<u>7</u>	<u>918</u>	<u>1481</u>	<u>2390</u>	<u>14</u>	<u>NA</u>	<u>62</u>	<u>5403</u>	<u>4092</u>	<u>60148</u>	

* Included under General Administration.

N.A. = Not available.

Source : Information received from the State Governments.

Notes: 1. Figures for Karnataka are for 1974-75.

2. Expenditure under 'Others' also includes items for which break-up by services is not available.

3. Figures of expenditures in regard to other municipalities in Gujarat are for 1975-76.

4. In West Bengal, while figures for Calcutta Corporation are for 1976-77, those for other municipalities are for 1975-76.

Income and Expenditure of rural local bodies in 1976-77

(% lakhs)

Items	Andhra Pradesh	Assam	Bihar	Gujarat	Haryana	Himachal Pradesh	J & K	Karnataka	Kerala	Madhya Pradesh	Maharashtra	Manipur	Meghalaya	Mizoram	Orissa	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	West Bengal	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
RECEIPTS																							
1. By way of transfers from State Govt.																							
(a) Assignment of Taxes, duties/cesses	537	161	51	1575	122 [®]	3	-	-	321	121	622	NA	19	NA	203	-	53	NA	NA	NA	44	1499	5331
(b) Grants	11017	261	180	13596	62 [®]	83	-	-	130	492	14180	NA	163	NA	2817	239	2458 [®]	NA	NA	NA	509	13229	59416
(c) Loans	745	-	-	170	-	2	-	-	3	-	240	NA	-	NA	2	7	-	NA	NA	NA	2	101	1272
Total - I	12299	422	231	15341	184	88	-	-	454	613	15042	NA	182	-	3022	246	2511	NA	NA	NA	555	14829	66019
2. Own receipts																							
(a) Tax revenues	1200	120	17	1260	NA	56	NA	NA	343	139	1432	NA	59	NA	9	171	105	NA	NA	NA	628	367	5906
(b) Non-tax revenues	152	55	2	166	NA	40	NA	NA	354	-	522	NA	-	NA	87	53	220	NA	NA	NA	230	92	1993
(c) Public Borrowings	8	-	-	50	NA	-	NA	NA	-	-	74	NA	-	NA	-	44	-	NA	NA	NA	-	528	704
Total - 2	1360	175	19	1476	NA	96	NA	NA	707	139	2028	NA	59	NA	96	278	325	NA	NA	NA	858	987	8603
Total-I	13659	597	250	16817	184	184	NA	NA	1161	752	17070	NA	241	NA	3118	524	2836	NA	NA	NA	1413	15816	74622
II-EXPENDITURE																							
1. General Administration	988	244	33	1236	NA	48	NA	NA	354	-	1364	NA	82	NA	103	193	NA	NA	NA	NA	197	980	5823
2. Tax collection	71	5	4	26	NA	2	NA	NA	-	-	18	NA	3	NA	33	29	NA	NA	NA	NA	37	-	228
3. Education	7352	34	13	6061	NA	11	NA	NA	25	-	7174	NA	117	NA	2259	-	NA	NA	NA	NA	42	6810	30808
4. Medical	296	3	79	501	NA	7	NA	NA	-	-	761	NA	-	NA	59	-	NA	NA	NA	NA	118	395	2219
5. Drinking Water Supply	568	5	63	120	NA	3	NA	NA	37	-	301	NA	-	NA	256	84	NA	NA	NA	NA	1	10	1453
6. Sewerage	21	-	-	29	NA	-	NA	NA	-	-	37	NA	-	NA	-	-	NA	NA	NA	NA	-	-	87
7. Roads	855	19	58	145	NA	7	NA	NA	213	-	1070	NA	5	NA	107	15	NA	NA	NA	NA	262	-	2757
8. Others	2808	179	246	6314	NA	67	NA	NA	578	490	3169	NA	21	NA	284	185	NA	NA	NA	NA	763	5716	20820
Total-II	12969	489	496	15333	NA	150	NA	NA	1297	490	13894	NA	229	NA	3101	506	NA	NA	NA	NA	1420	13911	64195

NA = Not available

N.B. - Figures for Bihar are for 1975-76

Source - Information received from State Governments.

Appendix IV.5(1)

Note received with letter dated 28.9.78 from Town and Country Planning Organisation of the Ministry of Works and HousingStudy of Municipal Budgetary finances and level of Services

The term of reference of the Seventh Finance Commission stipulated that in making its recommendations, the Commission shall have to take into consideration, besides other things the requirements of States which are backward in providing level of services in non-developmental sectors, their upgradation to the level **either** obtaining in more advanced States or to certain threshold standard in different types of urban area.

Further, since powers and utilisation of tax and non-tax resources vary from State to State, it was found essential to assess the resource mobilisation efforts of the urban local bodies themselves.

This study encompassing financial resources of urban local bodies and the level of services provided, was carried out by the Town & Country Planning Organisation on behalf of the Finance Commission and the study covered "standards of services provided by urban local bodies in the different States and the budgetary position of their local bodies".

Methodology:

The study of the budgetary position of urban local bodies was conducted on a "universe" basis and the "Level of services" enquiry on a "sample basis". The reference year of study was fixed as 1975-76 as this was the latest year for which "actuals" were available at the time of study.

Scope of the Budgetary Study

The coverage of this study extended to all settlements which had some form of urban local-self government in the **year 1976 like municipal corporation, municipalities, notified or town area committees, etc.** Urban areas having cantonment Board have been excluded from the scope of this study as, firstly, the finance data was not available at State headquarters, and secondly, their finances and level of

services provided are mostly determined by considerations other than local resources.

Though a proforma for assessing budgetary position was circulated to all the State Government departments dealing with **urban** local bodies, it was thought expedient to collect the relevant budget report of each of the urban local body from the State headquarter since it is a well known fact that (a) budgetary format varies not only from State to State but even within the State and (b) in most of the smaller and medium size urban local bodies, the technical personnel to reclassify the budgetary entries as per standard proforma is virtually non-existent. The data contained in each of the budget report was tabulated by trained staff in the Town & Country Planning Organisation in the standard format.

There were 2474 urban local bodies excepting the cantonment boards functioning in the country during the year 1975-76. In the study it was possible to collect the relevant data from about 80% of the urban local bodies. In case of Uttar Pradesh, the non-reporting urban local bodies were mostly notified area committees which have come to be established after 1971. In the case of Karnataka, no centralised availability of data at the State level was available and effort was made to collect the data from individual local bodies through a proforma with the assistance of the State Government.

Limitations of Data:

Though due care was taken to make the data comparable, it was observed that in some of the cases it was not possible to do the same as explained below:

a) " Establishment Costs" on various services in some of the budget reports were found to be included in "Establishment- General Administration".

b) Since in quite a substantial number of budget reports expenditure on sanitation, drainage and sewerage was clubbed together, hence it was not possible to segregate and present the same separately.

c) In very few of the budget reports wherein actuals were not available, revised estimates were taken for compilation purposes.

However, it is felt that the effect of limitations on the data presented is very insignificant.

Statewise number of Urban Local Bodies in India
and their coverage (1975-76)

Sl. No.	STATES	No. of total urban local bodies	No. of reported urban local bodies	% Col.3 to Col.2
(0)	(1)	(2)	(3)	(4)
1.	Andhra Pradesh	84	80	95.24
2.	Assam	59	59	100.00
3.	Bihar	140	107	76.43
4.	Gujarat	57	54	94.74
5.	Haryana	79	71	89.87
6.	Himachal Pradesh	34	29	85.29
7.	Jammu & Kashmir	44	34	77.27
8.	Karnataka	253	106	41.90
9.	Kerala	35	33	94.29
10.	Madhya Pradesh	218	201	92.20
11.	Maharashtra	229	224	97.82
12.	Meghalaya	2	2	100.00
13.	Orissa	92	83	90.22
14.	Punjab	110	102	92.73
15.	Rajasthan	182	173	95.05
16.	Tamil Nadu	106	103	97.17
17.	Uttar Pradesh	634	404	63.72
18.	West Bengal	100	90	90.00
19.	Pondicherry	4	4	100.00
20.	Delhi	2	2	100.00
21.	Góa, Daman & Diu	9	8	88.89
22.	Andaman & Nicobar	1	1	100.00
Total		2474	1970	79.53

Study of Level of Services

Sample Design:

The **coverage** of the survey was urban local bodies in India with the exception of cantonment Board. Towns having non-urban local bodies like panchayat/village panchayat and those without any **municipality** have been excluded from the universe. As the list of universe for the study period i.e. 1975-76 was not available, basic listing has been done from Census 1971. Updating on the status of urban local bodies has been made with respect to corporations. As regards population status and local body status (other than corporation), Census 1971 was taken as the base.

Three levels of stratification have been adopted to enable proper representation of universe in the sample. They are -

- a) State and Union Territories
- b) Type of local body
 - i) Corporation
 - ii) Municipality
 - iii) Other urban local bodies
- c) Population size
 - i) 20 lakhs and above
 - ii) 5 lakhs - 20 lakhs
 - iii) 1 lakh - 5 lakhs
 - iv) 50,000 - 1 lakh
 - v) 20,000 - 50,000
 - vi) 10,000 - 20,000
 - vii) Below 10,000

All the local bodies in the population categories (i) to (iii) and 20% in the size (iv) and 10% each in the size categories (v) to (vii) on random basis from each of final stratum have been selected. Of the 1980 towns which had urban local bodies, 411 samples have been thus drawn. Some reserve samples have also been drawn to deal with in case there were non-response from some selected towns.

A comprehensive questionnaire was drawn up and sent to respective state town planning departments for getting it filled

Since the questionnaire referred to various types of services viz; (a) water supply, (b) sewerage and drainage, (c) roads, (d) medical, (e) electricity, (f) transport etc., which were to be assessed in their respective technical aspects, it was concluded that the only **suitable** agency which have the technical

expertise to fill up the relevant data was the state town planning departments. These questionnaires were filled by their regular trained staff on the field.

Limitations

As the field work progressed, changes in the status of local bodies became apparent. Population projections also indicated changes in the population status of certain towns, from one category to another. This created problem in presentation of data and analysis. In case the original 1971 status and population size is maintained, the analysis will not show the nature of exact relationship between population threshold and level of facilities and consequent estimation of gaps in the level of services. Therefore, the latest position of sample local bodies have been taken for analytical purposes, though by this, the statistical design and randomness will be affected. It may be presumed that the cities/towns responded are representative samples of the universe of the particular stratum. The response also has not been uniform for all the services.

Methodology adopted in Study of Services:

The study is meant to find out the prevalent levels and establish wherever possible standards of civic services in the urban sector. It is also attempted to express the existing levels of services in terms of expenditure (excluding capital) per day per urban dweller. The analysis has been carried out for each group of urban centres of different population sizes in each states as well as for the country as a whole. The final picture of sample and response on the all India level is as follows:

Sample and Response:

	Total	Over 20 lakhs	5-20 lakhs	1-5 lakhs	50000- 1 lakh	20000- 50000	10000- 20000	Below 10000
Universe	1980	4	19	137	203	512	613	492
Sample	411	4	19	137	52	71	72	56
Response	344	2	15	118	46	60	64	39
% age	(33.7)	(50)	(78.9)	(86.1)	(88.5)	(84.5)	(88.9)	(69.6)

In working out the levels of existing services, except in the case of water supply, it is not possible to strike the per capita available level. In the case of expenditure it is found possible to arrive at the per capita **expenditure** for all the services studied.

Water Supply: Per capita consumption of water in all the responsive urban centres has been arrived at taking the projected population figures for 1975-76. In getting at the average per capita supply for each population size in a given state, the mean value of each group are taken, for, in most of the cases, coefficient of variation is found significantly low in the case of per capita figures than in the total water supply data. Thus the variable, namely, per capita supply is apparently more stable for adoption than the other variables.

An attempt is also made to regroup the urban centres into two large categories namely: i) Centres with more than a lakh population and ii) those with less than a lakh population. Finally, for the given state as a whole, weighted representative figure is also worked out. To get these broad groupwise as well as state representative figures, the groupwise means of per capita figures are individually weighed with respect to the aggregate population of the group and totalled for the broad groups, and then the representative per capita figure for the broad group is worked out. To get the state figure for the urban centres as a whole, the said exercise is carried out with respect to all the groups of urban centres. This method is extended in working out the all India representative averages groupwise as well as for India as a whole.

Other Services: Per capita availability of other services such as sewerage, educational and health facilities, roads etc. was found difficult to work out.

Per capita expenditure of services:

Exactly similar method as adopted in arriving at the levels water supply has been adopted in working out the representative average per capita expenditure of urban civic services.

FINANCIAL STRUCTURE OF URBAN LOCAL BODIES (1975-76), CLASSIFIED ACCORDING TO SIZE

(Figures in lakhs)

Size No.	INCOME					EXPENDITURE																				
	Tax	Non-Tax	Ord. Grant	Total Ordinary Income	Extra Ordinary Income	Total Income	Gen. Admna.	Collec- tion of Rev.	Public Health	Public Safety	Medical	Water Supply	Educa- tion	Library	Garden	Roads	Trans- port	Recrea- tion	Com. Insti- tution	Misc.	Repay. of Loans	Total Ordinary Expn.	Capital Expen- diture	Total Expen- diture		
I	4	8216.97	2155.49	1178.00	11661.15	1830.46	13381.60	1476.60	516.91	2546.53	689.21	2464.43	233.48	1585.55	37.74	299.07	1688.30	472.14	34.32	29.29	2081.01	691.47	14832.56	2401.89	17234.45	
II	16	5861.39	4773.00	1266.17	11900.56	440.09	12430.65	664.86	589.34	1624.46	248.39	581.34	767.83	907.08	16.63	141.33	695.86	40.22	18.99	0.57	4000.16	830.97	11202.93	1419.63	12622.56	
III	148	12917.11	3163.97	2696.01	18677.09	1775.10	20452.19	1501.47	589.36	3906.75	731.74	527.99	1109.06	1546.30	42.33	288.70	1017.16	564.58	24.74	12.06	1893.29	487.80	14225.32	4615.49	18840.81	
IV	220	4332.38	1496.82	847.89	6680.09	453.23	7133.31	796.24	389.46	1617.23	334.41	225.51	630.43	857.96	18.60	89.45	300.45	43.89	31.70	20.40	696.39	260.33	6310.43	1906.92	8217.35	
V	596	4302.80	1570.66	1098.94	6973.40	788.60	7760.00	847.70	535.87	1463.27	446.79	236.41	820.62	610.49	28.46	60.31	204.40	8.68	9.83	2.20	856.64	308.66	6131.28	2231.20	8362.42	
VI	637	1583.00	534.63	398.76	2467.26	224.73	2712.11	387.79	316.43	513.74	160.16	46.30	124.11	86.72	9.50	22.75	90.29	2.80	8.15	2.30	313.11	86.93	2157.07	510.23	2667.30	
VII	408	450.62	250.37	127.22	828.41	96.72	924.13	167.84	88.98	137.80	68.73	11.39	41.96	16.09	3.79	6.81	42.39	0.07	1.71	0.57	115.21	20.55	712.48	123.31	836.79	
VIII	294	326.15	151.66	141.79	618.59	53.39	671.98	122.23	49.40	126.38	29.69	13.48	30.50	16.86	0.70	1.25	17.64	..	0.87	0.06	114.03	10.29	531.46	106.08	637.53	
Total (including UTs.)		2323	37980.62	14098.59	7747.46	58906.67	6659.30	65406.97	5962.32	3064.74	11924.14	2683.11	4086.86	3467.99	5626.64	157.74	888.67	4087.08	1132.38	128.31	67.43	10068.86	2797.90	56103.46	13314.75	69418.21

Dist.	No.	INCOME					EXPENDITURE														Capital Expenditure	Total Expenditure				
		Tax	Non-Tax	Ord. Total	Extra	Total	Gen. Adm.	Collec- tion of Rev.	Public Health	Public Safety	Medical	Water Supply	Educa- tion	Library	Garden	Roads	Trans- port	Recrea- tion	Com. Insti- tution	Misc.			Repay. of Loans	Total Ordinary Expa.		
				Grant	Ordinary Income	Income																				
A.P.	I	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
II	1	1063.09	12.64	202.38	1378.01	..	1378.01	93.65	50.73	273.74	26.60	..	235.70	51.97	636.26	78.37	..	1345.02	1345.02
III	12	830.14	314.44	234.43	1116.00	238.44	1357.46	49.97	0.32	236.87	34.13	..	144.18	243.25	8.64	11.65	50.69	12.00	2.15	..	38.03	..	831.87	302.30	1134.17	
IV	20	435.72	119.97	121.24	669.93	111.54	781.47	32.60	7.58	96.42	26.16	1.99	84.33	159.03	1.46	2.79	29.55	8.17	0.15	..	13.98	7.80	471.41	374.12	845.53	
V	45	274.40	68.28	91.74	454.42	131.18	585.60	63.69	1.21	80.54	24.22	0.06	51.67	118.95	2.00	3.36	24.63	4.14	0.74	..	16.27	1.82	403.32	232.70	626.02	
VI	6	12.88	2.90	0.52	16.10	4.48	20.58	3.66	..	4.11	1.00	1.67	1.66	..	0.04	0.06	2.24	0.10	..	..	..	..	..	..	..
VII
VIII
TOTAL	83	2299.03	638.13	700.30	3637.46	485.66	4123.12	243.57	59.84	701.68	112.11	3.72	515.54	573.20	12.14	17.86	643.37	24.41	3.04	..	148.00	9.95	3068.45	900.01	3968.47	
Assam	I
II
III	1	65.63	8.29	3.86	77.93	1.50	79.43	11.09	5.17	16.11	7.83	1.58	5.14	0.32	0.10	0.64	8.98	5.90	..	..	3.55	3.74	69.95	8.58	78.53
IV	4	15.15	22.12	4.85	42.12	4.94	47.09	3.02	3.35	10.86	3.82	0.53	2.90	0.06	0.11	0.36	3.53	..	..	..	8.12	1.20	37.88	5.50	43.38
V	12	23.96	21.19	7.31	52.46	4.92	57.38	5.47	5.34	14.00	4.83	0.47	5.46	0.10	0.02	1.10	5.07	..	3.25	..	11.97	1.57	58.65	17.72	76.37	
VI	21	13.45	22.13	6.47	42.11	3.57	45.68	11.16	2.09	4.47	2.78	0.16	2.03	0.02	0.06	0.37	3.26	..	1.17	..	11.20	0.90	38.87	9.54	48.21	
VII	17	5.44	4.86	3.59	13.89	3.37	17.26	4.08	1.05	1.05	0.78	0.44	0.27	0.07	..	0.03	1.12	..	0.06	..	2.17	0.60	11.71	3.55	15.26	
VIII	4	0.15	2.87	0.43	3.45	0.10	3.55	1.13	0.13	0.19	0.02	0.02	0.30	..	..	0.38	..	..	..	0.01	0.11	..	2.29	0.81	3.10
TOTAL	59	125.96	81.52	26.51	232.01	18.40	250.41	35.95	17.13	45.68	19.66	3.20	16.10	0.57	0.29	2.50	22.34	5.90	4.47	0.01	37.12	8.01	220.13	45.70	265.83	
Bihar	I
II	1	80.04	18.27	213.19	305.41	48.26	353.67	24.19	..	74.60	10.29	1.50	..	54.60	..	0.89	52.14
III	12	97.72	86.80	86.76	242.98	29.79	272.77	18.05	1.45	78.94	22.12	1.91	15.75	0.55	0.64	0.14	18.70	0.25	..	..	13.34	5.89	177.53	43.09	220.62
IV	11	46.07	16.09	23.35	84.51	10.40	95.11	20.46	0.64	34.36	5.08	1.20	1.11	5.55	..	0.22	9.13	2.42	..	..	17.37	18.14	115.68	14.87	132.55
V	53	79.81	30.90	39.59	150.30	34.31	184.61	28.54	3.84	46.14	15.33	1.85	12.93	0.79	0.72	0.33	11.66	0.19	..	..	39.13	5.10	186.75	38.55	205.30
VI	34	15.60	29.48	33.04	78.12	21.75	99.87	17.54	1.60	13.47	3.71	0.81	0.48	0.16	0.17	0.06	7.09	1.46	..	..	2.16	..	12.04	7.92	19.96
VII	13	2.58	1.90	10.15	14.64	3.90	18.54	2.83	0.71	1.57	0.65	0.47	0.16	0.40	..	0.19	2.87	..	..	..	..	..	..	..	..
VIII	15	16.85	1.85	17.85	31.67	0.51	32.08	3.67	0.80	3.17	1.33	0.07	0.38	0.66	0.02	..	2.10	..	..	..	8.30	0.10	20.79	11.38	32.17
TOTAL	129	331.67	151.99	423.86	907.52	149.12	1056.64	115.48	9.04	252.26	58.51	7.81	30.81	62.70	1.55	1.83	103.89	4.32	..	..	88.10	111.65	843.02	198.06	1041.08

State	No.	INCOME					EXPENDITURE														(Rs. in lakhs)								
		Tax	Non-Tax	Ordy. Grant	Total Ordinary Income	-Extra Ordinary Income	Total Income	Gen. Admn.	Collec- tion of Rev.	Public Health	Public Safety	Medical	Water Supply	Educa- tion	Library	Garden	Roads	Trans- port	Recrea- tion	Com. Institu- tion	Misc.	Repay. of Loans	Total Ordinary Expn.	Capital Expen- diture	Total Expen- diture				
Gujarat	I	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	II	3	1260.11	3870.28	376.46	5508.85	3.32	5510.17	131.37	292.65	239.77	52.56	424.92	27.77	506.62	14.60	71.12	..	..	0.20	0.20	3306.02	650.27	5718.06	721.15	6439.21	
	III	7	539.72	99.95	153.36	793.05	45.96	839.02	85.09	13.21	228.94	44.21	13.14	61.82	86.55	..	..	..	..	..	118.37	47.28	712.36	179.04	891.40	
	IV	14	322.49	166.44	85.06	555.98	35.46	621.44	78.55	5.98	86.39	24.13	24.42	36.79	67.66	..	0.73	0.40	0.23	0.11	0.11	131.39	17.71	476.53	200.86	677.39			
	V	31	360.20	120.06	96.75	577.01	17.05	594.06	79.64	3.52	94.79	44.78	25.25	52.18	97.09	0.29	0.26	0.51	..	..	..	113.64	28.97	541.06	135.64	676.70
	VI	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	VII	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	VIII	2	46.80	16.54	7.68	70.71	..	70.71	10.06	..	13.35	3.53	5.04	6.04	3.52	..	..	..	..	..	..	..	..	..	..
	TOTAL	57	2539.03	4375.27	719.30	7535.60	101.79	7635.39	364.91	315.36	665.18	169.20	482.77	184.60	770.37	14.89	72.11	0.91	4.96	0.31	0.31	3675.88	746.17	7497.36	1247.56	8745.51			
Maryana	I	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	II	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	III	2	191.74	53.67	10.02	255.43	2.68	258.12	19.97	22.34	34.88	9.19	34.29	16.03	6.34	0.81	6.63	3.55	..	..	..	..	..	..	..	..
	IV	9	269.02	117.71	36.90	423.63	32.44	456.07	40.73	52.52	103.59	32.37	12.73	61.66	0.36	7.57	26.36	7.61	2.41	..	2.62	169.11	94.40	253.51		
	V	16	282.63	98.22	35.23	316.28	23.13	339.38	37.67	39.59	72.62	17.51	0.29	46.15	0.94	1.15	19.14	11.64	..	..	..	1.80	1.79	250.51	597.46	847.97
	VI	16	49.66	26.52	1.15	77.33	13.44	90.78	10.00	16.66	18.32	3.67	0.78	9.72	0.29	0.28	0.51	0.83	..	..	..	1.12	4.23	64.61	14.35	78.96
	VII	20	28.64	16.88	1.20	46.72	10.00	56.72	8.36	11.72	6.76	3.32	0.03	8.68	0.02	0.34	0.24	2.47	..	..	..	1.12	0.15	43.23	16.17	59.40
	VIII	17	7.94	5.63	0.79	14.36	2.30	16.76	1.71	2.78	3.91	0.96	0.02	0.16	..	..	..	..	..	..	..	1.12	0.15	43.23	16.17	59.40
	TOTAL	79	729.82	219.63	85.29	1133.74	84.09	1217.83	118.44	145.61	237.26	67.22	48.14	142.40	7.85	10.17	52.88	27.34	3.41	4.40	14.72	879.06	774.16	1653.24		
H.P.	I	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	II	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	III	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	IV	1	40.46	24.63	..	64.98	0.31	65.29	5.03	5.45	22.04	0.06	0.11	17.76	..	0.36	2.39	2.71	..	..	..	..	..	..	..
	V	1	6.19	0.88	..	7.07	..	7.07	0.79	0.88	1.11	0.33	..	0.68	..	0.99	0.33	0.73	1.04	1.04	58.01	1.38	59.39		
	VI	7	44.27	7.52	0.87	52.46	3.23	55.69	7.93	8.82	13.18	4.02	0.15	1.43	0.02	0.21	1.37	1.01	..	0.01	..	0.50	..	5.44	0.82	6.36			
	VII	18	33.10	8.93	3.62	35.65	3.00	38.65	6.96	6.24	6.51	2.60	0.20	1.64	0.06	0.23	0.77	1.06	..	..	..	6.07	0.26	32.60	3.10	35.70
	VIII	7	0.99	0.65	1.96	3.60	2.46	6.06	0.45	0.05	0.35	0.35	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL	34	115.00	42.51	6.25	163.76	9.00	172.76	21.16	21.44	43.19	7.36	0.46	21.51	0.08	0.91	4.96	5.51	..	0.01	1.74	..	2.84	0.82	3.76
																						23.91	1.30	181.70	12.66	164.36			

Size	No.	INCOME						EXPENDITURE														Capital Expenditure	Total Expenditure				
		Tax	Non-Tax	Ordinary Grant	Total Ordinary Income	Extra Ordinary Income	Total Income	Gen. Admn.	Collection of Rev.	Public Health	Public Safety	Medical	Water Supply	Educational	Library	Garden	Roads	Transport	Recreation	Com. Institution	Misc.			Repay. of Loans	Total Ordinary Expen.		
J & K	I	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	II	..	..	..	..	..	..	..	..	..	..	..	..	..	0.08	3.63	11.05	..	..	..	..	..	..	..	..	..	..
	III	2	110.31	15.41	4.38	130.10	10.40	140.50	11.11	5.68	62.55	8.22	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	IV	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	V	3	..	33.40	..	33.40	2.25	35.65	11.68	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	VI	3	..	11.61	0.19	12.00	1.00	13.00	6.76	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	VII	28	..	43.99	..	43.99	..	43.99	23.06	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	VIII	7	..	7.40	..	7.40	0.09	7.49	4.39	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL	44	110.31	112.01	4.57	226.89	13.74	240.63	56.90	5.89	62.55	8.22	..	..	0.08	3.63	11.05	..	..	..	..	..	..	..	..	..	..
Karnataka	I	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	II	1	637.00	134.04	7.94	778.98	12.50	791.48	102.57	..	137.02	37.92	14.73	31.65	5.97	..	..	..	..	..	..	..	..	..	..	..	..
	III	12	770.10	182.03	9.58	941.71	15.11	956.82	124.01	..	165.65	45.84	17.79	38.25	7.21	..	..	..	..	..	..	..	..	..	..	..	..
	IV	13	248.06	43.95	13.43	305.44	87.69	393.13	46.89	..	45.51	48.61	2.57	22.78	1.37	..	..	..	..	..	..	..	..	..	..	..	..
	V	59	390.87	101.74	24.49	517.10	61.65	578.65	98.29	..	85.98	56.35	13.17	109.51	11.90	..	..	..	..	..	..	..	..	..	..	..	..
	VI	98	210.97	52.96	13.25	277.18	10.05	287.23	73.38	..	33.66	32.03	1.90	18.58	4.38	0.21	..	..	..	..	..	..	..	..	..	..	..
	VII	49	48.85	20.97	3.45	73.27	1.72	74.99	16.26	..	9.54	12.03	0.24	5.15	0.95	..	..	..	..	..	..	..	..	..	..	..	..
	VIII	22	27.18	4.28	3.34	34.89	0.90	35.70	9.66	..	7.16	2.79	..	2.82	0.49	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL	253	2333.03	619.97	75.48	2928.48	189.52	3118.00	471.08	..	484.52	235.57	50.40	228.64	32.27	0.21	..	..	..	..	..	..	..	..	..	..	..
Kerala	I	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	II	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	III	6	466.78	106.52	44.12	609.42	63.51	672.93	149.39	0.60	59.94	42.19	45.98	26.73	4.77	..	3.33	82.86	36.30	0.94	5.82	37.58	27.29	505.61	332.30	637.91	
	IV	7	148.30	41.05	19.55	208.90	63.99	272.89	80.20	6.65	23.20	9.87	30.74	22.53	0.34	..	0.11	2.27	..	4.21	..	10.02	12.63	202.77	102.50	305.27	
	V	16	112.97	33.89	27.82	174.68	74.02	248.70	47.73	6.39	16.30	13.48	20.56	3.81	3.02	0.04	..	1.41	..	0.88	..	3.10	23.49	140.28	113.81	254.09	
	VI	3	16.78	6.73	2.65	26.16	13.41	39.57	5.97	0.14	5.65	1.43	0.09	0.19	0.15	..	0.51	0.64	..	0.03	..	0.43	2.24	17.47	24.69	42.16	
	VII	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	VIII	1	1.10	0.52	0.50	2.12	0.17	2.29	0.40	0.16	0.46	0.09	0.05	0.10	0.06	..	..	0.06	..	..	..	0.40	0.04	1.82	0.38	2.20	
	TOTAL	35	737.93	186.71	94.64	1021.28	215.10	1236.38	283.69	13.94	105.62	67.06	97.32	53.36	8.34	0.04	3.45	87.24	36.30	6.06	5.82	51.53	65.68	867.95	573.68	1441.63	

Size	No.	INCOME										EXPENDITURE										(Rs. in lakhs)				
		Tax	Non-Tax	Ordy. Grant	Total Ordinary Income	Extra Ordinary Income	Total Income	Gen. Admn.	Collec- tion of Rev.	Public Health	Public Safety	Medical	Water Supply	Educa- tion	Library	Garden	Roads	Trans- port	Recrea- tion	Com. Insti- tution	Misc.			Repay. of Loans	Total Ordinary Expn.	Capital Expen- diture
M.P.	I	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	II	1	347.26	93.54	40.61	481.41	0.02	481.43	32.24	26.49	79.48	25.87	0.0	41.12	0.0	0.20	35.41	20.98	17.46	4.94	0.0	20.51	12.79	317.49	38.80	356.29
	III	9	926.29	173.65	26.69	1126.63	129.45	1256.08	256.18	62.24	164.25	47.20	18.74	37.86	40.94	3.60	17.53	12.74	14.69	8.89	0.13	137.67	53.34	924.00	329.72	1253.72
	IV	13	246.28	62.36	20.55	329.19	20.39	349.58	16.55	35.75	55.18	21.12	4.47	23.87	20.83	0.49	2.58	16.00	0.67	0.74	0.0	21.84	26.53	246.62	76.04	322.66
	V	40	387.43	69.70	22.71	459.84	55.13	514.97	41.57	60.53	89.98	39.07	5.28	29.01	23.54	0.93	4.53	27.05	2.69	2.78	0.0	27.94	30.87	385.77	96.83	482.60
	VI	73	232.77	66.08	17.99	316.84	57.99	374.83	37.73	48.37	55.28	21.66	3.44	24.54	8.27	0.96	3.14	16.71	0.78	3.55	0.15	22.45	26.21	271.24	63.45	334.69
	VII	52	74.81	20.86	11.77	107.44	14.28	121.72	14.13	14.40	17.90	9.81	0.77	5.28	2.03	0.25	0.41	5.81	0.01	1.31	0.16	9.20	0.16	90.63	19.38	110.01
	VIII	29	23.78	6.59	4.70	35.07	12.64	47.71	6.96	5.74	3.58	2.75	0.16	1.00	0.48	0.08	0.55	1.90	0.00	0.35	0.00	2.13	1.58	27.26	10.38	37.64
	TOTAL	217	2218.62	492.78	145.02	2856.42	289.90	3146.32	405.36	251.52	465.65	167.48	32.86	212.68	96.09	6.51	64.15	101.19	36.30	20.56	0.44	241.74	160.48	2263.01	674.60	2897.61
Mahara- shtra	I	1	2856.28	1235.70	27.00	4118.98	1525.75	5644.73	393.06	284.43	1159.46	374.78	1837.03	0.0	195.60	33.48	145.55	1255.83	0.0	8.55	0.0	1772.7	678.05	8138.78	1577.49	9716.28
	II	2	809.56	180.75	171.08	1161.39	58.00	1219.39	123.47	103.43	82.21	33.53	46.11	182.61	203.15	1.04	11.36	68.26	20.34	0.25	0.0	47.23	0.0	922.99	156.09	1079.08
	III	22	4796.06	466.11	1236.32	6498.49	555.87	7054.36	309.73	235.92	735.57	212.46	227.32	343.35	617.96	10.76	110.06	463.68	458.99	7.04	0.16	698.83	1.71	4433.54	1497.26	5930.80
	IV	17	1399.55	309.14	348.14	2056.83	0.25	2057.08	122.90	123.40	433.45	41.75	101.36	219.12	359.84	2.52	33.38	182.57	31.07	21.50	18.79	176.28	0.03	1867.96	309.78	2177.74
	V	67	626.90	187.88	423.86	1218.64	5.70	1224.34	97.37	157.82	199.60	54.50	65.53	71.83	148.00	14.58	7.91	51.91	0.15	0.07	0.0	181.99	1.45	1052.91	140.64	1193.75
	VI	84	315.44	80.97	185.45	581.86	6.45	588.31	51.05	84.18	91.44	24.86	24.47	41.46	54.35	3.90	2.58	25.53	0.0	0.14	1.21	95.15	0.19	500.51	94.17	594.68
	VII	29	62.89	39.72	36.77	139.38	0.43	139.81	15.37	13.81	16.33	6.35	6.70	8.50	6.52	0.79	0.86	7.51	0.0	0.0	0.28	27.86	0.0	110.88	13.56	124.44
	VIII	7	32.72	12.32	25.87	71.91	0.0	71.91	5.09	7.46	7.82	1.54	3.18	6.31	5.00	0.29	0.11	2.94	0.0	0.0	0.04	41.58	0.93	82.31	4.56	86.87
	TOTAL	229	10899.40	2492.59	2455.49	15847.48	2152.45	17999.93	1118.04	1010.45	2726.08	749.77	2311.70	873.18	1590.42	67.36	311.81	2058.23	510.55	37.55	20.48	3041.89	682.38	17109.89	3793.75	20903.64
Megha- laya	I	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	II	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	III	1	11.52	2.47	2.15	16.14	2.64	18.78	3.65	1.76	3.63	0.93	0.51	3.86	..	..	0.02	1.74	1.10	..	..	0.03	..	17.23	2.89	20.12
	IV	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	V	1	2.60	0.15	..	2.75	1.51	4.26	1.05	..	2.34	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	VI	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	VII	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	VIII	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL	2	14.12	2.62	2.15	18.89	4.15	23.04	4.70	1.76	5.97	0.93	0.51	3.86	48.12	..	0.02	1.74	1.10	..	..	2.85	..	71.56	4.75	76.31

(Rs. in lakhs)

Size	No.	INCOME						EXPENDITURE															Capital Expenditure	Total Expenditure			
		Tax	Non-Tax	Ordinary Grant	Total Ordinary Income	Extra Ordinary Income	Total Income	Gen. Admn.	Collection of Rev.	Public Health	Public Safety	Medical	Water Supply	Educational	Library	Garden	Roads	Transport	Recreation	Com. Institution	Misc.	Repay. of Loans			Total Ordinary Expn.		
Orissa	I	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	II	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	III	4	80.08	26.93	48.56	155.57	23.60	179.17	16.24	9.19	30.68	14.65	2.11	1.39	25.01	0.59	2.13	26.73	..	0.03	..	9.86	3.27	141.88	49.84	191.72	
	IV	4	49.70	25.90	26.66	102.26	22.88	125.14	7.08	11.24	30.44	4.15	1.41	0.70	24.82	0.04	0.38	7.52	1.33	6.65	..	10.53	1.58	101.86	35.11	136.97	
	V	24	93.06	34.39	27.31	154.76	107.25	262.01	19.06	19.69	29.43	13.81	0.76	6.25	11.86	0.47	0.91	17.21	0.28	0.40	0.05	22.56	7.11	149.85	66.53	216.38	
	VI	33	38.31	22.74	24.09	85.14	21.88	107.02	13.19	14.50	24.24	6.03	0.39	3.68	2.16	0.34	0.51	7.01	..	0.17	0.04	9.99	4.15	86.80	20.07	106.87	
	VII	15	3.66	5.72	6.16	15.54	21.42	36.96	5.09	2.27	5.78	1.85	..	0.80	0.44	0.11	..	1.34	..	0.02	..	1.89	0.39	19.98	2.17	22.15	
	VIII	13	1.42	3.21	2.81	7.44	26.90	34.42	3.47	0.62	1.71	2.18	0.08	1.12	..	..	0.16	2.11	..	0.01	..	1.38	0.62	13.46	7.27	20.73
	TOTAL	93	266.23	118.89	135.59	520.71	224.01	744.72	64.13	57.51	122.28	42.67	4.75	13.93	64.29	1.55	4.49	61.92	1.61	1.28	0.09	56.21	17.12	513.83	180.99	694.82	
Punjab	I
	II
	III	4	782.88	160.48	6.47	924.83	43.28	973.11	38.45	64.48	174.23	72.23	11.32	64.50	..	2.94	24.32	10.14	..	..	..	20.46	55.66	538.72	335.30	874.02
	IV	9	275.49	59.73	1.93	337.15	37.33	374.48	18.56	45.97	67.53	22.38	2.76	28.51	0.28	1.05	5.65	4.76	..	1.17	..	35.56	39.88	274.05	218.46	493.51	
	V	22	291.09	76.32	5.68	373.09	15.53	388.62	43.19	61.41	106.68	18.94	4.64	20.68	5.82	2.25	3.61	16.26	..	..	..	15.84	20.96	320.28	70.14	390.42
	VI	32	179.54	40.64	10.04	230.22	14.69	244.91	45.95	50.13	41.57	3.12	2.37	9.28	2.14	1.17	4.63	14.64	..	0.06	..	5.11	9.29	195.46	43.61	239.07	
	VII	32	57.57	22.38	9.12	89.07	12.03	101.10	18.86	19.93	19.13	6.49	0.61	5.21	0.49	1.26	0.63	14.82	..	..	..	0.02	5.24	92.61	5.26	97.87
	VIII	11	38.16	24.58	1.61	64.35	1.07	65.42	21.69	12.43	11.20	2.51	0.02	7.20	..	0.04	0.15	3.67	..	..	..	0.44	1.38	60.73	3.89	64.62
	TOTAL	110	1604.73	384.13	34.85	2023.71	123.93	2147.64	186.70	254.35	420.34	131.67	21.72	135.38	8.71	8.71	38.89	64.30	..	1.23	..	77.43	132.41	1481.84	677.66	2159.50	
Rajasthan	I
	II	1	163.31	33.90	..	197.21	3.02	200.23	12.06	10.47	85.55	9.30	..	..	0.38	..	0.09	8.65	..	..	..	..	0.32	126.84	20.50	147.34
	III	7	442.62	115.71	0.61	558.94	34.16	593.10	51.71	39.70	220.64	33.80	4.21	2.52	0.60	2.13	6.64	29.45	13.48	0.60	..	..	15.14	420.62	64.15	484.77
	IV	7	116.52	31.73	0.08	148.33	16.20	164.53	15.66	16.27	58.36	7.21	0.46	4.38	1.16	1.68	3.39	4.67	..	0.01	..	0.63	2.74	116.62	27.45	144.07	
	V	30	220.79	63.33	0.39	284.51	18.27	302.78	36.28	46.14	103.43	27.05	1.52	7.18	3.76	1.76	3.77	5.34	..	0.02	0.83	..	2.39	238.64	54.75	293.39	
	VI	89	179.86	55.60	0.90	236.36	35.18	271.54	46.28	44.74	76.09	15.53	0.69	3.74	1.45	1.29	3.28	4.10	0.46	0.14	..	1.58	2.48	282.68	57.21	259.89	
	VII	36	37.57	17.60	0.25	55.42	10.84	66.26	13.10	10.88	16.30	3.83	0.30	1.04	0.24	0.42	0.56	0.65	..	0.01	..	..	1.48	48.61	14.90	63.71
	VIII	3	3.13	1.47	0.02	4.62	0.90	5.52	1.09	0.91	1.36	1.25	0.02	0.09	0.02	0.04	0.05	0.05	..	..	..	..	0.12	5.00	1.24	6.24
	TOTAL	182	1163.79	319.35	2.25	1485.39	118.57	1603.96	176.20	169.11	561.73	97.97	7.20	18.96	7.61	7.32	17.78	52.91	13.94	0.78	0.83	2.21	24.87	1159.21	241.20	1400.41	

State	Sl. No.	INCOME										EXPENDITURE										Total					
		Tax	Non-Tax	Ord. Grant	Total Ordinary Income	Extra Ordinary Income	Total Income	Gen. Adm.	Collection of Rev.	Public Health	Public Safety	Medical	Water Supply	Educa-tion	Library	Garden	Roads; Trans-port	Recrea-tion	Com. Insti-tution	Misc.	Repay. of Loans	Total Ordinary Expan.	Capital Expen-diture	Total Expen-diture			
Tamil Nadu	I	1	1255.31	267.14	1.92	1624.37	2.46	1526.83	174.77	10.15	395.70	103.79	90.91	112.15	85.43	..	15.57	77.06	123.96	5.35	1.57	159.31	13.42	1373.14	61.20	1434.34	
	II	1	232.21	162.63	15.45	410.29	49.60	459.89	55.14	..	97.06	4.95	31.89	51.87	33.74	0.07	2.70	9.56	2.42	..	0.37	14.38	27.09	331.23	22.08	353.31	
	III	15	825.36	543.39	89.13	1437.88	286.86	1724.74	158.28	..	273.98	43.60	60.54	192.24	289.11	2.72	15.54	64.83	..	0.34	2.81	77.05	127.33	1309.37	474.94	1784.31	
	IV	32	475.68	328.49	40.07	843.24	56.15	899.39	202.55	..	188.86	28.34	26.45	79.45	163.53	2.05	4.25	27.11	..	1.14	1.50	36.23	83.50	845.07	93.53	938.60	
	V	50	365.20	258.46	20.44	634.10	125.91	760.01	100.58	..	147.51	28.12	52.04	67.55	87.45	1.74	3.04	22.45	..	0.69	2.15	2.17	79.32	593.91	140.32	734.13	
	VI	4	12.06	8.87	0.19	21.12	5.69	26.81	8.42	..	5.19	0.89	0.43	1.92	0.89	0.19	0.35	1.65	..	0.01	0.07	0.58	4.07	24.66	1.58	25.24	
	VII	3	11.44	5.59	1.57	18.60	3.40	22.00	5.29	..	3.74	1.04	0.39	1.39	2.17	0.09	0.19	0.65	..	0.08	0.13	0.56	1.39	17.11	2.53	19.64	
	VIII	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	106	3168.28	1572.57	148.77	4899.60	530.07	5419.67	705.14	10.15	1113.04	210.73	262.55	506.57	665.32	6.86	42.64	203.31	126.38	7.61	8.60	290.28	336.12	4494.40	797.18	5290.58		
U.P.	I	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	II	4	1062.72	170.95	275.15	1528.82	209.37	1738.19	51.00	83.78	467.57	34.57	61.57	189.11	44.54	0.72	19.76	..	..	13.80	..	100.39	112.89	1169.52	357.89	1547.41
	III	15	761.46	340.03	233.91	1335.40	134.75	1470.15	41.43	102.27	447.22	38.05	19.52	52.88	10.08	2.69	8.09	..	0.60	2.28	0.72	114.49	41.37	881.60	442.37	1323.97	
	IV	30	343.02	162.88	116.61	622.51	12.80	635.31	37.44	63.59	235.08	29.37	6.77	..	3.25	1.23	6.77	..	..	2.13	..	78.43	23.57	488.63	194.73	683.36
	V	85	532.21	258.12	179.30	969.53	46.37	1016.00	73.50	122.71	290.18	59.83	36.49	2.33	17.14	1.98	7.34	1.36	..	1.00	..	164.15	52.67	834.66	364.67	1199.33	
	VI	107	214.11	92.52	93.39	400.02	8.96	408.98	42.82	43.12	122.75	21.94	6.81	3.19	9.23	0.66	4.94	5.12	..	0.87	..	44.25	11.41	317.10	104.99	422.09	
	VII	84	84.94	31.87	31.36	149.17	8.20	156.37	27.59	7.88	32.45	8.29	0.78	0.74	1.38	0.11	0.96	4.41	..	0.22	..	17.95	0.64	103.40	28.08	131.48	
	VIII	153	102.01	60.69	52.84	215.54	5.26	220.80	48.03	14.92	56.24	8.66	0.50	1.40	2.92	0.20	0.23	3.19	..	0.51	..	41.05	2.93	160.77	42.73	151.50	
TOTAL	478	3120.47	1117.06	962.56	5220.69	425.71	5645.80	321.81	438.27	1651.49	200.94	132.44	259.64	68.52	7.58	48.09	14.08	0.60	20.82	0.72	561.71	249.49	3996.19	1535.45	5531.64		
West Bengal	I	1	1092.41	219.82	647.45	1959.68	..	1959.68	707.82	43.78	303.36	53.51	37.84	121.34	103.98	..	..	75.75	272.29	..	27.72	89.89	..	1837.08	165.77	2002.85
	II	1	186.09	2.10	54.00	242.19	56.00	298.19	39.24	..	87.46	7.01	0.62	..	7.11	..	..	..	..	..	..	58.94	8.28	208.66	14.06	222.72
	III	16	337.66	29.48	261.48	568.62	27.08	595.70	47.07	20.01	133.24	54.68	12.70	49.03	34.42	0.09	0.34	..	..	..	..	91.89	1.62	445.09	99.87	544.96
	IV	28	300.40	75.13	103.09	478.62	50.20	528.82	58.31	11.06	108.88	29.99	7.46	23.66	49.89	0.03	0.09	0.01	..	..	..	85.47	6.92	381.78	75.60	457.38
	V	34	343.92	83.04	75.23	509.19	44.54	546.73	29.01	5.13	47.62	23.80	8.42	19.01	32.07	0.03	2.31	1.64	..	..	..	91.98	2.86	263.88	70.78	334.66
	VI	12	16.79	6.57	9.76	33.12	1.17	34.29	4.42	4.08	6.37	1.28	1.14	2.31	2.21	..	0.04	8.13	0.24	30.20	8.91	39.11
	VII	5	1.73	0.52	2.30	4.55	1.49	6.04	1.06	..	0.43	0.18	0.35	..	0.17	0.03	..	..	..	..	..	1.36	..	3.55	0.58	4.13
	VIII	3	29.22	2.05	20.39	51.66	..	51.66	4.31	3.40	15.86	1.75	4.32	3.58	2.72	0.16	4.40	0.09	40.44	10.00	50.44
TOTAL	100	2308.22	418.71	1113.70	3840.83	180.48	4021.11	891.24	87.48	703.22	172.18	72.85	218.93	232.57	0.34	2.78	77.40	272.29	..	27.72	431.86	20.01	3210.67	445.59	3656.35		

Source: Town and Country Planning Organisation Study of Municipal Budgetary finances from best of services, 1978

Size	No.	INCOME					EXPENDITURE																(Rs. in lakhs)			
		Tax	Non-Tax	Ordy. Grant	Total Ordinary Income	Extra Ordinary Income	Total Income	Gen. Admn.	Collec- tion of Rev.	Public Health	Public Safety	Medical	Water Supply	Educa- tion	Library	Garden	Roads	Trans- port	Recrea- tion	Com. Insti- tution	Misc.	Repay. of Loans	Total Ordinary Expn.	Capital Expen- diture	Total Expen- diture	
Pondichery	I	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	II	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	III	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	IV	1	27.20	11.57	7.63	46.40	1.59	47.99	8.60	..	15.14	..	0.08	0.88	..	..	..	2.61	..	..	11.22	0.71	39.24	16.34	55.58	
	V	1	8.40	1.91	3.50	13.81	4.30	18.11	4.99	1.65	..	..	..	..	..	..	..	..	..	..	0.72	0.21	7.57	3.99	11.56	
	VI	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	VII	2	5.75	1.00	0.43	7.18	..	7.18	2.53	0.09	..	..	0.75	..	0.47	..	..	0.81	..	0.02	..	1.06	0.03	5.76	0.19	5.95
	VIII	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL	4	41.35	14.48	11.56	67.39	6.89	73.28	16.12	1.74	15.14	0.75	0.08	1.35	..	..	..	0.81	2.61	0.02	..	13.00	0.95	52.57	20.52	73.09
Delhi	I	1	3012.97	432.83	502.32	3948.12	302.24	4250.36	199.95	177.55	686.01	157.13	488.65	..	1197.54	4.26	137.95	279.66	75.69	26.42	..	59.04	..	3464.05	597.63	4061.58
	II	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	III	1	1218.84	486.89	174.19	1879.92	130.00	2009.92	110.05	4.82	839.43	0.81	56.43	3.63	172.19	6.54	57.01	252.02	14.52	4.47	..	47.03	39.67	1608.42	276.41	1886.83
	IV	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	V	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	VI	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	VII	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	VIII	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL	2	4231.81	919.72	676.51	5828.04	432.24	6260.28	310.00	182.37	1525.44	157.74	545.08	3.63	1369.73	10.80	194.96	531.68	90.41	24.89	..	106.07	39.67	5092.47	875.94	5968.41
Goa	I	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Daman & Diu	II	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	III	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	IV	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	V	4	8.25	21.60	18.69	48.54	4.18	52.72	24.30	0.02	4.62	4.14	0.08	0.74	..	0.42	2.24	5.33	0.83	..	..	2.47	..	45.09	13.01	58.10
	VI	1	0.69	0.53	5.47	1.22	1.79	3.01	1.53	..	..	..	..	..	..	..	0.46	..	..	..	..	0.01	0.13	2.13	0.67	2.80
	VII	4	1.85	7.58	..	14.91	1.64	16.55	3.27	..	0.31	0.76	0.12	2.56	0.09	0.19	0.26	0.28	..	..	..	4.39	..	12.23	3.87	16.10
	VIII	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL	9	10.79	29.72	24.16	84.67	7.61	72.28	29.10	0.02	4.83	4.90	0.20	3.30	0.09	0.61	2.50	8.07	0.63	..	..	6.87	0.13	59.45	17.55	77.00

(See in table)

Site No.	INCOME				EXPENDITURE										Capital Total									
	Tax	Non-Tax	Ordy.	Total	Extra	Total	Gen. Collie-	Public	Public	Water	Medical	Water	Edson-	Library		Garden	Roads	Trans-	Recrwm-	Com.	Misc. Repay.	Total	Expen-	
	Grant	Ordinary	Income	Income	Income	Admina-	tion of	Health	Safety	Supply	Supply	tion	tion	tion	tion	tion	tion	tion	tion	of	Expen-	Expen-		
		Income	Income	Income	Income	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.	Losses	by	by	by	
Andaman I	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
&																								
Neehar																								
II	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
III	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IV	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V	1	21.73	7.21	28.94	9.50	36.44	3.20	10.33	0.70	13.65	0.13	..	..	..	..	..	..	..	..	5.64	..	32.08	1.71
VI	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	1	21.73	7.21	28.94	9.50	36.44	3.20	10.33	0.70	13.65	0.13	..	..	..	..	..	..	..	..	5.64	..	32.08	1.71

Statewise assessment of Income-tax (excluding tax on Union Salaries) for the years 1973-74 to 1976-77.

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

States	(Rs. crores)				
	1973-74	1974-75	1975-76	1976-77	1973-74 to 1976-77
(1)	(2)	(3)	(4)	(5)	(6)
1. Andhra Pradesh	27.59	32.93	35.32	31.45	127.29
2. Assam	2.40	3.38	3.17	5.33	14.28
3. Bihar	6.39	5.18	8.02	7.14	26.73
4. Gujarat	40.93	49.31	66.09	89.38	245.71
5. Haryana	4.45	6.18	6.97	6.43	24.03
6. Himachal Pradesh	0.88	1.01	0.84	0.89	3.62
7. Jammu & Kashmir	1.06	1.71	2.85	2.85	8.47
8. Karnataka	13.46	22.66	29.59	27.12	92.83
9. Kerala	10.21	14.53	18.92	20.39	64.05
10. Madhya Pradesh	16.74	17.27	18.53	17.89	70.43
11. Maharashtra	65.64	115.47	112.08	122.89	416.08
12. Manipur	0.41	0.57	0.32	0.27	1.57
13. Meghalaya	0.07	0.22	0.21	0.28	0.78
14. Nagaland*	0.14	0.17	0.12	0.24	0.67
15. Orissa	3.11	3.32	3.91	3.98	14.32
16. Punjab	12.63	14.65	16.31	30.33	73.92
17. Rajasthan	3.47	3.20	5.02	1.51	13.20
18. Sikkim	-	-	-	-	-
19. Tamil Nadu	33.91	49.62	54.78	56.26	194.57
20. Tripura	0.16	0.16	0.15	0.23	0.70
21. Uttar Pradesh	22.25	32.61	33.91	31.76	120.53
22. West Bengal	27.36	33.95	38.59	4.97	104.87
Total :	293.26	408.10	455.70	461.59	1618.65

* Figures for Nagaland relate to net collections.

Source: Central Board of Direct Taxes.

Appendix IV.7Communications from Ministry of Finance regarding
Union excise duty on generation of power.

1. Letter No.46(75)PFI/78 dated the 13th Oct., 1978 from
Finance Secretary to Member Secretary

As you are aware, Union Excise Duty of 2 paise per kw/h on electricity generated had been levied with effect from 1.3.1978 as part of the budget proposals for 1978-79. Electricity generated for captive consumption as well as that used in auxiliary plants in the generation stations for the generation of electricity was exempted from this levy. Besides, a rebate of duty had been given in respect of electricity used for agricultural purposes.

2. The rationale behind this levy of excise duty on generation of power was fully explained in the budget speech of the Union Finance Minister. He had observed that the nation has invested heavily in the development of power. The returns from this investment have not been commensurate. It was felt that with the enormous investment in power, there was ample justification for claiming a contribution from those who benefit from these investments.

3. There is no constitutional bar to the levy of Central excise duty on generation of power. However, the States have been pressing for either withdrawal of the levy altogether or for transfer to the States of its net proceeds entirely. We have given careful consideration of the view point expressed by the States at various forums including the National Development Council and the Southern Zonal Council. It has now been decided that the entire non-shareable portion of the net proceeds of Central excise **duty** on generation of power would be transferred to the States in proportion to the revenues realised from each State on this account. This decision will be effective from 1.4.1979. The decision is being brought to the notice of the Seventh Finance Commission so that it may take into account the implications of this decision while assessing Centre's resources as well as finalizing the scheme of devolution to the States for the quinquennium 1979-84.

4. A statement* showing Statewise anticipated revenue from Central excise duty on generation of power for the years 1979 to 1984 as furnished by the Central Electricity Authority is enclosed.

2. Letter No. 46(75)PF.I/78 dated 19th Oct., 1978 from Finance Secretary to Member Secretary.

Please refer to my D.O. letter No. 46(75)PFI/78 dated the 13th October, 1978, regarding Union excise duty on generation of power.

2. I would like to clarify that the decision that the entire non-shareable portion of the net proceeds of central excise duty on generation of power would be transferred with effect from 1.4.1979 to the States in proportion to the revenues realised from each State on this account is subject to the condition that this duty will continue to be levied beyond that date.

3. Letter No. 46(75)PF.I/78 dated October 23, 1978 from Finance Secretary to Member Secretary

Please refer to my confidential d.o. letter No. 46(75)PFI/78 dated October 13, 1978 conveying the decision of the Government of India that with effect from 1.4.1979, the entire non-shareable portion of the net proceeds of the Central excise duty on generation of power would be transferred to the States in proportion to the revenues realised from each State on this account. A statement showing State-wise anticipated revenue from this levy for the years 1979-80 to 1983-84, as furnished by the Central Electricity Authority, was also enclosed with my letter.

2. The matter has been examined further in consultation with the Central Electricity Authority and the Department of Power, Ministry of Energy and a fresh statement of estimated revenue

* not reproduced.

Appendix IV.7(Contd.)

State-wise from the levy of Central excise duty on generation of power for the years 1979-80 to 1983-84 has been worked out which may be taken in substitution of the statement enclosed with my earlier letter of October 13, 1978. The basic premises underlying the present estimates have been spelt out in the explanatory note attached.

Appendix IV.7(Contd.)

An Explanatory Note on the estimates of net revenue from excise duty on generation of power from each State for the years 1979-80 to 1983-84.

- 1) The State-wise estimates of net revenue are based on the estimates of energy availability as contained in the Tenth Annual Power Survey.
- 2) The 'energy availability' represents net generation by the State Electricity Boards and other State authorities, the State's share in generation of power from jointly owned projects, allocation from Central power stations and net generation by private licensees located within the State.
- 3) The revenue from D.V.C. has been allocated between West Bengal and Bihar in the ratio adopted in the Tenth Annual Power Survey.
- 4)
 - i) The Power available from Singrauli Power Station and Narora Atomic Power Plant has been allocated according to the shares decided by the Government of India. The share reserved by the Government of India for allocation at a later date has been shown as energy available in Uttar Pradesh.
 - ii) The power available from Tarapur Atomic Power Station has been allocated equally between Maharashtra and Gujarat.
 - iii) The entire power available from Rajasthan Atomic Power Plant Unit I and II has been shown as energy available in Rajasthan.
 - iv) The power available from Ist Unit of Kalpakkan Atomic Power Plant has been allocated equally among Tamil Nadu, Karnataka and Andhra Pradesh, while the entire power from the IInd Unit has been allocated to Tamil Nadu.
 - v) As regards the Central hydro projects the share allocated to each State has been included under that State.

Appendix IV.7(Contd.)

- 5) The estimates of net revenue have been worked out by deducting the rebate towards the estimated agricultural consumption as assessed by the Tenth Annual Power Survey.
- 6) The **energy availability** shown for Pondicherry and Dadra and **Nagar Haveli** have been shown as energy available in Tamil Nadu and Gujarat respectively, as these Union Territories do not have generation of their own.
- 7) The actual share of each State will be based on collection of revenue on account of excise duty on generation of power and not on the basis of accrual.

Statement showing Revenue from each State and Union Territory to total
revenue from excise duty on liquor from 1979-80 to 1983-84

Annexure IV.7 (Contd.)

Sl. No.	Name of the State	1979-80		1980-81		1981-82		1982-83		1983-84		Net revenue 1979-80 to 1983-84	Share to total revenue
		Net Revenue	% to total revenue	Net Revenue	% to total revenue	Net Revenue	% to total revenue	Net Revenue	% to total revenue	Net Revenue	% to total revenue		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.	Haryana	6.1992	3.21	6.8524	3.20	6.4944	2.90	7.3394	2.91	7.1472	3.00	35,0626	3.03
2.	Himachal Pradesh	1.5066	0.78	1.5622	0.73	1.7096	0.72	1.8122	0.72	1,8504	0.72	8,4500	0.73
3.	Jammu and Kashmir	1.7352	0.90	1.7014	0.79	1.6556	0.70	2.1682	0.86	2.3022	1.07	10,2728	0.87
4.	Punjab	11.3498	5.89	11.8792	5.55	12.1470	5.11	12,5034	4.99	13,1796	5.06	61,1994	5.29
5.	Rajasthan	7.6678	3.97	7.7444	3.62	8.4406	3.55	8,5634	3.51	9,0054	3.45	41,4216	3.58
6.	Uttar Pradesh	23.7236	12.26	23,5250	12.31	27,1212	11.40	29,1172	11.49	30,9088	11.87	137,2959	11.86
7.	Gujarat	14.0063	7.67	16,0473	7.50	16,4703	7.77	11,8756	7.48	19,0440	7.32	17,2925	7.54
8.	Madhya Pradesh	10.5700	5.47	12,5332	5.46	14,5342	6.13	15,3402	6.28	15,5816	5.98	68,6212	5.93
9.	Maharashtra	25.6017	13.28	24,5170	13.33	32,5736	13.70	35,3014	14.22	37,6155	14.43	160,2039	13.84
10.	Andhra Pradesh	15.0123	7.80	14,5410	7.70	21,7734	9.16	22,5038	8.92	22,3292	8.57	100,3550	8.66
11.	Karnataka	13.6164	7.05	15,1112	7.23	15,1078	7.11	16,3486	6.69	16,8222	6.46	79,7052	6.81
12.	Kerala	9.1154	4.20	11,9672	3.78	13,3486	3.54	9,0335	3.53	9,4134	3.61	43,0381	3.72
13.	Tamil Nadu	13,5972	7.25	15,5062	7.27	16,1398	6.94	16,7770	6.64	16,6156	6.38	79,4566	6.86
14.	Bihar	13,274	6.80	14,212	6.60	16,1132	6.81	16,5240	6.54	17,2758	6.63	77,5126	6.69
15.	West Bengal	16,4520	8.35	14,4300	6.44	21,1685	8.91	20,7998	8.42	25,2158	9.67	104,7044	9.04
16.	Orissa	7,1410	3.63	7,5470	3.54	4,9422	3.76	10,1132	4.00	10,1134	3.78	43,9052	3.79
17.	Assam	1,3161	0.70	1,9515	0.89	3,2411	1.37	3,7512	1.42	3,5776	1.40	14,0223	1.21
18.	Meghalaya	1,5870	0.80	1,5800	0.73	1,5844	0.72	1,5850	0.72	1,5816	0.72	2,0224	0.74
19.	Manipur	0,1152	0.06	0,1104	0.05	0,1672	0.07	0,1136	0.05	0,2234	0.09	0,7200	0.06
20.	Goaland	1,1032	0.56	1,1510	0.57	1,1111	0.50	1,2106	0.51	0,2502	0.09	0,9504	0.08
21.	Tripura	1,1037	0.56	0,9554	0.44	1,1186	0.52	0,1511	0.05	0,1153	0.05	0,5518	0.05
Total All India		133,1039		213,9113		237,1000		282,1520		260,5433		1157,4563	

(Source: Ministry of Finance)

Variations in Total (Plan + Non-Plan) Expenditure (Budget)

Sl. No.	States	(Rs. in lakhs)		(Rupees)	
		Average Annual Expenditure (Total)		Per Capita Expenditure	
		1961-64	1974-77	1961-64	1974-77
		2	3	4	5
1.	Andhra Pradesh	15579	71192	43.28	152.77
2.	Assam	6213	21937	50.93	129.04
3.	Bihar	12794	56577	27.51	92.75
4.	Gujarat	10530	55654	51.12	191.25
5.	Haryana	-	-	-	-
6.	Karnataka	12204	57812	51.71	182.37
7.	Kerala	8051	41594	47.64	178.52
8.	Madhya Pradesh	12790	52918	39.48	110.56
9.	Maharashtra	20022	112329	50.56	205.73
10.	Orissa	3802	34393	50.30	143.90
11.	Punjab	11608	40007	104.58	275.91
12.	Rajasthan	9596	46041	47.50	160.42
13.	Tamil Nadu	16131	70790	47.37	162.36
14.	Uttar Pradesh	21092	117014	28.62	123.30
15.	West Bengal	15792	66604	45.25	135.93

Appendix IV.9NOTE ON THE METHODOLOGY ADOPTED
FOR ESTIMATION OF PERSONS BELOW
POVERTY LINE IN STATES - 1970-71

This note explains the methodology and data base utilised for the estimation of persons below the poverty line in the Indian States in 1970-71. The following steps constitute the methodology.

- (a) Choosing the cut-off point - the all India poverty line.
- (b) Conversion of the all-India poverty line into State-specific poverty lines.
- (c) Adjusting the State-specific poverty lines to 1970-71 prices.
- (d) Addition of per capita public expenditure to arrive at the "augmented poverty line".
- (e) Calculation of the percentage of persons below the augmented poverty line in each State by linear interpolation in the relevant interval; and
- (f) Calculation of the number of persons below the augmented poverty line in each State and the poverty percentage.

2. These steps are explained below.

(a) Choosing the All-India Poverty Line : For the measurement of the incidence of poverty in India two cut-off points have been accepted for a long time : the Dandekar-Rath (DR) norm of Rs.15 as per capita monthly consumption expenditure for rural areas and Rs.22.5 for urban areas (in 1960-61 prices); and the Planning Commission (PC) norm of Rs.18.9 for rural and Rs.25 for urban areas(1960-61 prices). For the present calculations the Dandekar-Rath

norm has been adopted.

Appendix IV.9 (contd)

(b) State Specific Poverty Lines: In order to convert the all-India rural and urban poverty norms into State-specific poverty norms (at 1960-61 prices) State price indices are needed. For converting the rural all-India norm, the State index of rural consumer prices in 1960-61 prepared by Bardhan* on the basis of the study "Between States Variation in Consumer Prices" by Chatterjee and Bhattacharya** has been utilised. In this study, Chatterjee and Bhattacharya had constructed indices of consumer prices for the rural areas of different States by fractile groups, based on the N.S.S. 13th Round data.

For converting the urban all-India norm, no State relative price index is available. The three year (1961-63) average of the working class consumer price index has been utilised.

The State-specific poverty lines are shown in Cols. 2 and 3 in Table.

(c) Adjusting the State-specific poverty lines to 1970-71 Prices: In order to compute rural State poverty lines in the prices of 1970-71 the consumer price index number for agricultural labour(CPIAL) has been utilised.

* Bardhan, Pranab K, "On the Incidence of Poverty in Rural India in the Sixties" in Poverty and Income Distribution in India (Ed.) by Srinivasan T.N. and Bardhan P.K.(1974).

** Chatterjee G.S. and Bhattacharya. N., "Between States Variation in Consumer Prices and Per Capita Household Consumption in Rural India" in Poverty and Income Distribution in India (Ed.) by Srinivasan T.N. and Bardhan P.K.(1974).

Appendix IV.9 (Contd.)

For the urban lines the consumer price index number for the working class (CPIWC) has been used. Both these official index numbers (**Annexure II**) have been taken from the monthly publication, Indian Labour Journal, of the Labour Bureau, Ministry of Labour. The CPIWC is not directly available State-wise. The Labour Bureau constructs this index for 50 Centres (Listed in Annexure VI) in different States. In order to compute State-wise CPIWC from the 50 Centres index numbers, a **weighting** diagram (Annexure-VI) was obtained from the NSSO. This gives the Centre-wise weights in the new series.

State-specific poverty lines in 1970-71 prices are shown in Cols.4 and 5 of Table 1.

(d) Augmented Poverty Lines. The NSS data only covers household consumer expenditure. In order to get a more inclusive measure of welfare or deprivation an estimate of the benefit of public expenditure has been added to the private consumer expenditure norm for calculating "the augmented poverty line" (Cols. 6 and 7 of Table 1). To the per capita per monthly private consumer expenditure norm is added the per capita monthly public expenditure by each State government under the following Heads of expenditure in 1970-71 :

- (i) Health and Family Planning;
- (ii) Water supply and sanitation;
- (iii) Education;
- (iv) Administration of Police, Jails and Courts,
- (v) Roads; and
- (vi) Social Welfare.

Appendix IV.9 (Contd.)

The data (Annexure III) on public expenditure by each State Government were obtained from the Combined Revenue and Finance Accounts for 1970-71.

Since the distribution of this public expenditure as between different expenditure classes is not available, the actual public expenditure per capita monthly was added to the actual private monthly per capita expenditure of each class for each State. To the norm, i.e. the State specific poverty lines, the maximum per capita monthly public expenditure for any State in India in 1970-71 was added. This modified State-specific norm is named the "Augmented Poverty Line".

(c) Interpolation of the Poverty Ratio. Data provided in the NSS report No.269 on consumer expenditure for 1970-71 (NSS 25th Round - July 1970 to June 1971) have been used for calculating the State-wise rural and urban poverty ratios by the method of linear interpolation.

Thus if :

Y = Cumulative percentage of persons at the cut-off point (x) i.e. augmented poverty line;

y_1 = Cumulative percentage of persons at the lower limit of the expenditure class in which the cut-off point(x) falls;

y_2 = Cumulative percentage of persons at the upper limit of the expenditure class in which the cut-off point(x) falls;

x = Cut-off point i.e. the augmented poverty line;

x_1 = Lower limit of the expenditure class in which x falls; and

x_2 = Upper limit of the expenditure class in which x falls,

then $Y = y_1 + \frac{y_2 - y_1}{x_2 - x_1} (x - x_1)$.

Appendix IV.2(Contd.)

(f) Poverty Percentage. After estimating the State-wise rural and urban poverty ratios with reference to augmented poverty lines, the total number of persons below the augmented poverty line in each State (vide Cols. 10, 11 and 12) were calculated by applying the ratios to the 1971 Census population data (Annexure V). The "Poverty Percentage" (as shown in Col. 14 of Table 1) is the percentage of the number of persons below the augmented poverty line in a State to the total number of persons below the augmented poverty line in all States.

(g) Since all the required data for calculating the number of persons below the augmented poverty line were not available for the following States, their poverty ratios were assumed to be the same as for the similarly situated States for which data were available.

States	<u>Assumed Poverty Ratios</u>		
	<u>Rural</u>	<u>Urban</u>	
1. Himachal Pradesh	33.95	22.66	(for Assam)
2. Jammu & Kashmir	33.95	22.66	"
3. Manipur	33.95	22.66	"
4. Meghalaya	33.95	22.66	"
5. Nagaland	33.95	22.66	"
6. Sikkim	33.95	22.66	"
7. Tripura	70.82	36.30	(for West Bengal)

Appendix IV.9(Contd)

Annexure II

Consumer Price Index Numbers

S.No.	State	CPI of Agricultural Labourer* (Base: 1960- 61= 100)	CPI of Working Classes** (Base 1960= 100)				
			1970-71	1961	1962	1963	Average 1961-63	1971
1.	Andhra Pradesh	171	104.54	108.48	113.29	108.77	187.69
2.	Assam	203	102.64	106.31	113.91	107.62	178.10
3.	Bihar	206	101.76	103.92	108.67	104.78	191.30
4.	Gujarat	173	102.00	104.00	105.99	104.00	180.03
5.	Haryana	194	102.00	104.00	108.00	104.67	193.00
6.	Karnataka	188	104.24	107.52	111.25	107.57	192.94
7.	Kerala	214	103.13	106.25	109.00	106.13	196.13
8.	Madhya Pradesh	198	106.28	110.98	114.09	110.45	189.23
9.	Maharashtra	192	100.91	104.38	105.56	103.62	182.26
10.	Orissa	212	98.76	101.29	113.81	104.62	187.05
11.	Punjab	194	102.00	106.00	110.00	106.00	191.00
12.	Rajasthan	173	105.41	107.82	107.22	106.82	186.22
13.	Tamil Nadu	174	103.25	106.55	107.21	105.67	171.26
14.	Uttar Pradesh	183	101.71	106.36	109.53	105.80	191.92
15.	West Bengal	206	100.82	105.42	112.04	105.83	181.29
	All India	<u>192</u>	<u>104.00</u>	<u>107.00</u>	<u>110.00</u>	<u>107.00</u>	<u>184.00</u>

* Source: Indian Labour Journal, Labour Bureau, Ministry of Labour, Government of India, Aug., 1977 Vol. 18, No. 8 Table B:1.2.2

** Calculated from the Centrewise index numbers given in the above mentioned reference Table B. 1.1.2 and weighting diagram for the Centres obtained from NSS office.

Appendix IV.9(Contd)ANNEXURE IState Relative Price Indices for Rural
and Urban Price levels in 1960-61.

S. No.	State	Index of Consumer Price for the rural Poor in each State with all India average Price for the same Group as 100 (1960-61)	State Relative Urban price index for Industrial workers with All India Average as 100 *
1.	2.	3.	4.
1.	Andhra Pradesh	102.4	101.65
2.	Assam	108.6	100.53
3.	Bihar	105.5	97.93
4.	Gujarat	119.9	97.20
5.	Haryana	106.0	97.82
6.	Karnataka	104.1	100.63
7.	Kerala	107.6	99.19
8.	Madhya Pradesh	93.8	103.22
9.	Maharashtra	106.5	96.84
10.	Orissa	96.8	97.78
11.	Punjab	106.0	99.07
12.	Rajasthan	98.0	99.83
13.	Tamil Nadu	109.3	98.76
14.	Uttar Pradesh	95.4	99.68
15.	West Bengal	120.3	98.91
	All India	100.0	100.00

Source:- Poverty and Income Distribution in India (Ed)-1974 by T.N. Srinivasan
P.K. Bardhan
Article on "On the incidence of poverty in Rural India in the Sixties" By Pranab K BARDHAN
Page 277, Table 3 Col. 2.

* Derived from the Statewise average of Index Numbers for three years 1961-63 as shown in Annexe.

Appendix IV.9(Contd)

Annexure II

Consumer Price Index Numbers

S.No.	State	CPI of Agricultural Labourer* (Base: 1960- 61= 100)	CPI of Working Classes** (Base 1960= 100)				
			1970-71	1961	1962	1963	Average 1961-63	1971
1.	Andhra Pradesh	171	104.54	108.48	113.29	108.77	187.69
2.	Assam	203	102.64	106.31	113.97	107.62	178.10
3.	Bihar	206	101.76	103.92	108.67	104.78	191.30
4.	Gujarat	173	102.00	104.00	105.99	104.00	180.03
5.	Haryana	194	102.00	104.00	108.00	104.67	193.00
6.	Karnataka	188	104.24	107.52	111.25	107.57	192.94
7.	Kerala	214	103.13	106.25	109.00	106.13	196.13
8.	Madhya Pradesh	198	106.28	110.98	114.09	110.45	189.23
9.	Maharashtra	192	100.91	104.38	105.56	103.62	182.26
10.	Orissa	212	98.76	101.29	113.81	104.62	187.05
11.	Punjab	194	102.00	106.00	110.00	106.00	191.00
12.	Rajasthan	173	105.41	107.82	107.22	106.82	186.22
13.	Tamil Nadu	174	103.25	106.55	107.21	105.67	171.26
14.	Uttar Pradesh	183	101.71	106.36	109.53	105.80	191.92
15.	West Bengal	206	100.82	105.42	112.04	105.83	181.29
	All India	<u>192</u>	<u>104.00</u>	<u>107.00</u>	<u>110.00</u>	<u>107.00</u>	<u>184.00</u>

* Source: Indian Labour Journal, Labour Bureau, Ministry of Labour, Government of India, Aug., 1977 Vol. 18, No. 8 Table B.1.2.2

** Calculated from the Centrewise index numbers given in the above mentioned reference Table B. 1.1.2 and weighting diagram for the Centres obtained from NSS office.

Statewise public Expenditure
(Revenue + Capital) on selected items of
expenditure - 1970-71.

S.No.	States	Total Educa- tion	Total Medical Public* Health & Family Planning	Total social security	Adminis- tration of justice, Jail & Police	Roads	Total Col.2 to Col.6	Per Capita Public Expenditure		
								Annual	Per month	
		1c	2c	3c	4c	5c	6c	7c	8c	9c
1.	Andhra Pradesh	620,502	308,747	92,051	186,716	89,907	1,297,923	29.84	2.49	
2.	Assam	251,421	92,512	-	108,051	136,748	588,732	40.26	3.36	
3.	Bihar	484,781	234,120	42,256	208,370	134,013	1,103,540	19.58	1.63	
4.	Gujarat	423,634	272,935	-	162,635	203,249	1,062,453	39.80	3.32	
5.	Haryana	185,314	93,775	-	48,966	102,484	430,539	42.90	3.58	
6.	Karnataka	537,870	234,825	22,475	119,614	136,394	1,051,178	35.88	2.99	
7.	Kerala	601,179	222,127	39,226	98,502	94,759	1,055,793	49.46	4.12	
8.	Madhya Pradesh	494,727	269,656	99,319	194,637	118,672	1,177,211	28.26	2.36	
9.	Maharashtra	981,089	491,065	-	380,581	134,426	1,987,161	39.42	3.29	
10.	Orissa	236,433	144,384	-	91,711	62,450	534,978	24.38	2.03	
11.	Punjab	301,168	123,263	-	100,613	95,811	620,855	45.82	3.82	
12.	Rajasthan	415,858	272,841	19,703	129,100	68,593	906,095	35.17	2.93	
13.	Tamil Nadu	725,408	335,103	65,554	205,769	93,001	1,424,835	34.58	2.88	
14.	Uttar Pradesh	753,696	410,833	-	328,931	222,631	1,716,091	19.43	1.62	
15.	West Bengal	646,232	308,104	3,205	292,750	104,139	1,354,430	30.57	2.55	

*Including Water Supply and Sanitation.

Source: Combined Revenue and Finance Accounts 1970-71

Note:- Figures in Cols. 2 to 7 in Rs. '000 and in Col. 8 and 9 in Rs. only.

Cumulative Percentage Distribution of Estimated Number of persons
by monthly per capita Expenditure Classes in Rural Areas - 1970-71
(N.S.S. 25th Round)

Appendix IV.9 (Contd.)

Annexure IV-R

States	Below													75 and above	
	8	11	13	15	18	21	24	28	34	43	55	75			
1. Andhra Pradesh	0.24	0.71	2.64	5.55	12.31	20.21	31.51	45.09	62.11	78.65	89.49	96.00	3.20	100.00	
2. Assam	-	0.06	0.09	0.45	1.27	2.97	6.00	15.65	34.26	64.51	87.86	97.76	2.24	100.00	
3. Bihar	0.39	2.17	4.52	7.38	14.05	24.14	33.54	45.68	62.81	79.11	90.00	97.01	2.99	100.00	
4. Gujarat	-	0.48	2.73	4.23	7.83	12.07	24.63	37.33	58.95	74.31	85.41	95.08	4.92	100.00	
5. Haryana	-	0.17	0.43	0.59	4.56	8.41	15.11	20.65	35.96	54.74	71.51	87.23	12.77	100.00	
6. Himachal Pradesh	-	-	-	1.22	1.22	3.87	4.06	10.37	23.73	46.85	70.87	86.53	13.47	100.00	
7. Jammu & Kashmir	0.01	0.01	0.72	0.40	1.91	5.21	10.18	19.56	35.92	58.23	79.36	93.22	6.78	100.00	
8. Karnataka	0.06	0.89	2.31	5.51	11.25	19.14	29.17	47.88	59.92	75.93	87.59	95.64	4.36	100.00	
9. Kerala	0.74	2.66	4.71	6.46	15.46	26.18	36.22	48.72	61.00	75.79	85.75	94.03	5.97	100.00	
10. Madhya Pradesh	0.45	2.38	5.90	10.15	20.41	29.24	40.75	52.06	67.18	79.96	89.04	95.68	4.32	100.00	
11. Maharashtra	0.12	0.48	1.51	3.66	8.20	16.72	23.77	36.74	53.29	74.04	89.05	97.15	2.85	100.00	
12. Manipur															
13. Meghalaya															
14. Nagaland															
15. Orissa	1.44	5.03	10.03	15.68	25.09	34.80	45.97	57.30	74.43	85.99	92.60	98.20	1.72	100.00	
16. Punjab	-	-	0.18	0.29	1.32	3.39	5.57	9.13	24.77	42.77	57.36	80.54	19.46	100.00	
17. Rajasthan	0.74	4.06	7.17	11.41	19.33	27.42	35.97	44.76	61.00	75.56	86.32	94.50	5.50	100.00	
18. Sikkim															
19. Tamil Nadu	0.65	2.03	4.65	9.90	18.03	29.46	41.60	56.73	71.78	85.00	93.24	97.61	2.39	100.00	
20. Tripura															
21. Uttar Pradesh	0.12	0.87	2.72	5.52	12.93	22.12	32.35	45.02	61.53	78.34	89.30	96.34	3.66	100.00	
22. West Bengal	0.07	1.17	2.72	5.55	12.37	22.78	32.50	46.37	63.57	79.61	91.61	97.26	2.74	100.00	
Total - All India	0.30	1.50	3.55	6.53	13.13	21.81	31.12	43.16	57.37	76.41	87.99	95.02	4.13	100.00	

Source:- N.S.S. 25th Round - July, 1970 to June, 1971 - Report No.260.

Appendix IV.2(Contd.)
Annexure IV.U

Cumulative Percentage Distribution of Estimated Number of Persons by monthly
per capita Expenditure classes in Urban Areas - (1970-71) NSS 25th Round.

States	B. C. L. O. W.												75 & above	All classes
	11	13	15	18	21	24	28	34	43	50	60	75		
	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.
1. Andhra Pradesh	0.20	0.43	1.03	1.53	4.09	7.97	12.44	21.39	35.72	54.68	73.11	87.37	12.63	100.00
2. Assam	0.04	0.04	0.04	0.04	0.08	0.08	0.27	2.24	10.59	26.24	49.77	74.72	25.28	100.00
3. Bihar	0.12	0.44	0.71	1.65	4.36	8.71	13.99	23.71	40.44	55.64	70.63	84.66	15.34	100.00
4. Gujarat	-	0.22	0.22	0.22	0.77	3.22	8.64	16.62	31.12	53.54	74.46	90.78	9.22	100.00
5. Haryana	-	-	-	1.38	3.45	7.60	10.09	19.07	26.08	44.98	63.71	81.76	18.24	100.00
6. Himachal Pradesh	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7. Jammu & Kashmir	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8. Karnataka	-	0.09	0.34	1.39	5.01	9.67	13.80	22.79	38.53	51.88	70.72	86.81	13.19	100.00
9. Kerala	0.23	1.52	3.07	8.51	13.08	19.48	26.13	36.05	50.55	63.56	76.30	86.29	13.71	100.00
10. Madhya Pradesh	0.13	0.61	1.45	2.97	6.05	13.40	16.25	24.30	39.98	58.38	77.27	85.02	14.98	100.00
11. Maharashtra	0.11	0.16	0.29	0.72	1.59	5.44	9.37	16.28	26.81	42.37	57.45	73.60	26.40	100.00
12. Manipur	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13. Meghalaya	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14. Nagaland	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15. Orissa	-	-	0.33	1.29	2.78	6.05	10.17	21.26	33.63	48.70	69.26	82.30	17.70	100.00
16. Punjab	-	-	-	-	0.31	5.81	3.51	7.16	16.07	35.11	53.09	73.20	26.80	100.00
17. Rajasthan	-	0.70	1.69	1.97	4.94	9.38	13.77	22.62	33.81	51.17	70.16	82.65	17.35	100.00
18. Sikkim	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19. Tamil Nadu	0.06	0.22	1.37	2.50	5.17	11.24	22.31	32.32	50.98	64.98	80.31	87.76	12.24	100.00
20. Tripura	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21. Uttar Pradesh	0.05	0.35	1.36	2.82	7.41	13.93	22.43	34.81	45.48	62.23	76.37	88.34	11.66	100.00
22. West Bengal	-	0.27	0.49	1.12	2.44	4.95	7.25	13.73	24.21	39.40	57.30	75.39	24.61	100.00
Total All India	0.07	0.32	0.84	1.66	4.40	8.77	14.12	22.62	36.31	52.60	68.82	83.01	16.99	100.00

Source: NSS 25th Round - July, 1970 to June, 1971 - Report No. 259

Appendix IV.9(Contd)ANNEXURE V

Population (1971 Census)				
S.No.	State	Rural	Urban	Total(R + U)
1	2	3	4	5
1.	Andhra Pradesh	35,100,181	8,402,527	43,502,708
2.	Assam	13,335,930	1,289,222	14,625,152
3.	Bihar	50,719,403	5,633,966	56,353,369
4.	Gujarat	19,200,975	7,496,500	26,697,475
5.	Haryana	8,263,849	1,772,959	10,036,808
6.	Karnataka	22,176,921	7,122,093	29,299,014
7.	Kerala	17,880,926	3,466,449	21,347,375
8.	Madhya Pradesh	34,869,352	6,784,767	41,654,119
9.	Maharashtra	34,701,024	15,711,211	50,412,235
10.	Orissa	20,099,220	1,845,395	21,944,615
11.	Punjab	10,334,881	3,216,179	13,551,060
12.	Rajasthan	21,222,045	4,543,761	25,765,806
13.	Tamil Nadu	28,734,334	12,464,834	41,199,168
14.	Uttar Pradesh	75,952,548	12,388,596	88,341,144
15.	West Bengal	33,344,978	10,967,033	44,312,011

Source : Statistical Abstract, India, 1974.

Percentage Group Weights in the New Series of All-India Consumer Price Index for
Industrial Workers (Base : 1960=100) Centre-wise.

State	S. No. Centre	Percentage Weight						All Groups Com- bind
		Food	Pan, Supari, Tobacco and Intoxi- cants	Fuel and Light	Housing	Clothing Bedding & Foot wear	Miscel- laneous	
1	2	3	4	5	6	7	8	9
<u>Andhra Pradesh</u>	1. Gudur	0.23	0.01	0.02	0.01	0.03	0.04	0.34
	2. Guntur	0.97	0.06	0.08	0.05	0.16	0.16	1.48
	3. Hyderabad	1.28	0.13	0.11	0.17	0.15	0.33	2.17
<u>Assam</u>	4. Digboi	1.42	0.12	0.16	0.17	0.19	0.28	2.33
	5. Doom Dooma	0.85	0.11	0.08	0.06	0.10	0.07	1.27
	6. Labac	0.65	0.06	0.08	0.05	0.13	0.04	1.01
	7. Mariani	0.85	0.13	0.09	0.05	0.08	0.06	1.26
<u>Bihar</u>	8. Rangapara	0.86	0.11	0.05	0.04	0.07	0.08	1.21
	9. Jamshedpur	1.58	0.10	0.09	0.26	0.27	0.44	2.74
	10. Jharla	1.26	0.13	0.09	0.13	0.15	0.17	1.93
	11. Koderma	0.43	0.03	0.05	0.03	0.05	0.03	0.82
<u>Bihar</u>	12. Monghyr	1.53	0.07	0.13	0.13	0.16	0.28	2.30
	13. Niamundi	0.51	0.05	0.09	0.05	0.07	0.07	2.84
	14. Ahmedabad	2.49	0.20	0.26	0.21	0.38	0.63	4.17
<u>Gujarat</u>	15. Bhavnagar	2.61	0.22	0.24	0.24	0.32	0.59	4.22
<u>J. & K.</u>	16. Srinagar	0.12	0.00	0.02	0.01	0.01	0.02	0.18
<u>Kerala</u>	17. Alleppey	0.80	0.05	0.06	0.07	0.07	0.18	1.23
	18. Alwaye	1.16	0.09	0.09	0.11	0.18	0.39	2.02
	19. Mandakayam	1.74	0.13	0.14	0.12	0.22	0.38	2.73
<u>M. P.</u>	20. Balaghat	0.55	0.11	0.06	0.05	0.12	0.08	0.97
	21. Bhopal	0.61	0.09	0.07	0.09	0.09	0.14	1.09
	22. Gwalior	0.66	0.04	0.07	0.05	0.16	0.18	1.16
	23. Indore	0.64	0.07	0.07	0.06	0.12	0.16	1.12
<u>Tamil Nadu</u>	24. Coimbatore	1.44	0.08	0.16	0.17	0.19	0.39	2.43
	25. Coonoor	1.06	0.07	0.15	0.09	0.19	0.26	1.82
	26. Madras	1.58	0.06	0.16	0.22	0.17	0.43	2.62
	27. Madurai	1.60	0.06	0.16	0.17	0.25	0.48	2.72
<u>Maharashtra</u>	28. Bombay	4.64	0.41	0.43	0.39	0.80	1.61	6.48
	29. Nagpur	2.57	0.17	0.25	0.30	0.49	0.71	4.49
	30. Sholapur	2.04	0.11	0.23	0.16	0.29	0.40	3.23
<u>Karnataka</u>	31. Ammathi	0.55	0.05	0.06	0.04	0.06	0.09	0.85
	32. Bangalore	2.47	0.16	0.32	0.37	0.36	0.61	4.29
	33. Chikmagalur	0.45	0.04	0.05	0.03	0.06	0.08	0.71
	34. Kolar Gold	0.63	0.04	0.07	0.05	0.11	0.14	1.04
<u>Orissa</u>	35. Barbil	0.24	0.04	0.03	0.03	0.02	0.03	0.39
	36. Sambalpur	0.14	0.03	0.02	0.02	0.01	0.02	0.24
<u>Punjab</u>	37. Amritsar	0.74	0.03	0.07	0.07	0.12	0.25	1.26
<u>Haryana</u>	38. Yamunanagar	0.70	0.02	0.05	0.09	0.10	0.19	1.15
<u>Rajasthan</u>	39. Ajmer	0.50	0.04	0.05	0.05	0.11	0.18	0.93
	40. Jaipur	0.35	0.03	0.04	0.04	0.08	0.10	0.64
<u>U. P.</u>	41. Kanpur	0.96	0.06	0.10	0.12	0.20	0.32	1.76
	42. Sharanpur	1.28	0.11	0.11	0.15	0.32	0.41	2.38
	43. Varanasi	1.30	0.05	0.12	0.14	0.16	0.22	1.99
<u>West Bengal</u>	44. Asansol	2.40	0.16	0.15	0.25	0.22	0.34	3.52
	45. Calcutta	3.89	0.35	0.29	0.52	0.36	0.79	6.22
	46. Darjeeling	0.39	0.02	0.05	0.04	0.05	0.03	0.58
	47. Howrah	1.83	0.14	0.15	0.25	0.16	0.36	2.89
	48. Jaipalguri	1.18	0.14	0.13	0.08	0.10	0.11	1.74
	49. Raniganj	1.21	0.17	0.09	0.12	0.09	0.11	1.79
<u>Delhi</u>	50. Delhi	0.78	0.04	0.08	0.09	0.17	0.28	1.44
All Centres combined		60.92	4.79	5.77	6.26	8.54	13.72	100.00

Source: Labour Bureau.

Appendix V.1

Statewise Capital Expenditure Provisions Allowed
For Stamps and Registration and Treasury and
Accounts.

	(Rs. lakhs)
<u>Stamps and Registration</u>	<u>Capital</u>
<u>Bihar</u>	
Construction and expansion of the record rooms	50.00
<u>Total: Bihar</u>	<u>50.00</u>
<u>Treasury & Accounts Administration</u>	
<u>Himachal Pradesh</u>	
Buildings for treasuries/sub-treasuries including the new treasuries to be opened	30.00
<u>Total: Himachal Pradesh</u>	<u>30.00</u>
<u>Madhya Pradesh</u>	
1. Construction of Pensioners' sheds and Distt Treasuries	7.00
2. Construction of new buildings for sub-treasuries	9.00
3. Expansion of existing treasury buildings	10.00
<u>Total: Madhya Pradesh</u>	<u>26.00</u>
<u>Rajasthan</u>	
Construction of new treasuries/sub-treasuries buildings	100.00
<u>Total: Rajasthan</u>	<u>100.00</u>
<u>Tripura</u>	
Construction of new sub-treasury buildings	5.00
<u>Total: Tripura</u>	<u>5.00</u>
<u>Uttar Pradesh</u>	
Construction of office-buildings for treasuries/sub-treasuries and pension payment offices	375.00
<u>Total: Uttar Pradesh</u>	<u>375.00</u>
<u>Total Treasury & Accounts</u>	<u>536.00</u>
<u>Grand Total</u>	<u>586.00</u>