

## State-wise and Sector-wise

S T A T E	Police Administration			Education			Jail Administration Capi- tal	Tribal Administration			Health		
	Reve- nue	Capi- tal	Total	Reve- nue	Capi- tal	Total		Reve- nue	Capi- tal	Total	Reve- nue	Capi- tal	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Andhra Pradesh	4.07	7.62	11.69	22.08	12.60	34.68	7.21	1.04	6.23	7.27	2.82	4.66	7.48
2. Assam	0.62	12.50	13.12	-	24.26	24.26	6.92	1.57	3.49	5.06	1.05	2.31	3.36
3. Bihar	4.44	26.53	30.97	-	40.79	40.79	10.72	3.76	14.85	18.61	4.09	6.74	10.83
4. Gujarat	1.39	-	1.39	6.90	-	6.90	2.12	3.86	4.49	8.35	1.62	2.13	3.75
5. Haryana	0.76	0.11	0.87	-	-	-	3.76	-	-	-	0.57	0.77	1.34
6. Himachal Pradesh	0.49	2.00	2.49	1.14	7.38	8.52	0.29	0.23	0.50	0.73	0.51	0.99	1.50
7. Jammu & Kashmir	0.44	18.86	19.30	7.70	7.33	15.03	6.14	-	-	-	0.61	1.41	2.02
8. Karnataka	3.48	13.43	16.91	28.91	-	28.91	13.34	0.20	2.42	2.62	1.95	2.51	4.46
9. Kerala	1.34	5.74	7.08	-	-	-	0.94	0.36	0.25	0.61	1.11	1.32	2.43
10. Madhya Pradesh	3.12	35.38	38.50	15.45	-	15.45	54.02	7.11	20.34	27.45	2.72	1.54	4.26
11. Maharashtra	3.42	44.12	47.54	16.83	-	16.83	14.99	1.57	4.60	6.17	3.12	4.59	7.71
12. Manipur	0.44	3.45	3.89	-	8.78	8.78	3.71	0.60	1.43	2.03	0.22	0.54	0.76
13. Meghalaya	0.45	1.94	2.39	2.54	7.08	9.62	4.93	-	-	-	0.17	0.38	0.55
14. Nagaland	0.29	0.02	0.31	-	2.58	2.58	6.57	-	-	-	0.13	0.31	0.44
15. Orissa	1.50	11.62	13.12	9.06	16.77	25.83	3.27	3.46	17.46	20.92	1.95	2.08	4.03
16. Punjab	1.14	15.19	16.33	-	-	-	7.59	-	-	-	0.87	1.38	2.25
17. Rajasthan	2.03	5.80	7.83	11.27	-	11.27	4.39	2.90	3.96	6.86	1.56	2.48	4.04
18. Sikkim	0.40	1.97	2.37	-	-	-	0.03	-	0.08	0.08	0.10	0.24	0.34
19. Tamil Nadu	3.23	22.27	25.50	-	-	-	6.89	0.27	0.27	0.54	2.62	3.68	6.30
20. Tripura	0.46	5.06	5.52	0.13	4.15	4.28	0.17	1.61	0.49	2.10	0.21	0.50	0.71
21. Uttar Pradesh	5.72	52.34	58.06	-	-	-	19.18	0.11	0.07	0.18	6.16	9.78	15.94
22. West Bengal	1.93	54.47	56.40	-	32.67	32.67	14.21	1.35	3.95	5.30	2.19	3.19	5.38
<b>TOTAL :</b>	<b>41.16</b>	<b>340.42</b>	<b>381.58</b>	<b>122.01</b>	<b>164.39</b>	<b>286.40</b>	<b>191.39</b>	<b>30.00</b>	<b>84.88</b>	<b>114.8</b>	<b>36.35</b>	<b>53.53</b>	<b>83.88</b>

## PHASING OF RELEASE OF GRANTS AND

S E C T O R	1984-85				1985-86			
	Reve- nue	Capital		PT	Reve- nue	Capital		PT
1	2	(a)	(b)	3	4	(a)	(b)	5
<b>1. POLICE</b>								
i) New Police Stations	462.33	-	-	132	462.33	-	-	132
ii) Women Police Constables	92.45	-	-	431	92.44	-	-	431
iii) Housing Units	-	2166.04	1083.12	3555	-	6498.11	2274.22	10664
iv) Building for Police Stations	-	283.67	140.13	85	-	851.02	298.31	257
v) H.Q. for IInd Armed Battalion	-	-	-	-	-	-	-	-
<b>Total:</b>	<b>554.78</b>	<b>2449.71</b>	<b>1223.25</b>		<b>554.77</b>	<b>7349.13</b>	<b>2572.53</b>	
<b>2. EDUCATION</b>								
i) Additional Teachers for Primary Schools	1387.41	-	-	5569	1387.40	-	-	5569
ii) Buildings for Primary Schools	-	1643.94	821.88	1947	-	4931.82	1726.14	5842
<b>Total:</b>	<b>1387.41</b>	<b>1643.94</b>	<b>821.88</b>		<b>1387.40</b>	<b>4931.82</b>	<b>1726.14</b>	
<b>3. JAIL</b>								
i) Buildings for Sub-jails (Capacity)	-	715.50	357.95	679	-	2146.50	751.14	2036
ii) Amenities in Jails (Capacity)	-	246.40	123.20	3614	-	739.20	258.72	10841
iii) Jail buildings for young offenders (Capacity)	-	212.10	106.08	419	-	636.30	222.81	1257
iv) Jail buildings for women Jail/annexes (Capacity)	-	90.25	44.95	89	-	270.74	94.85	268

State-wise financial and physical provisions recommended in the Treasury and Accounts Administration for upgradation.

Annexure XII-9  
(Para 12.47)

STATE	Additional treasuries recommended		Additional buildings recommended for existing treasuries		Extensions/alterations recommended in the existing treasury buildings		Outlay for training Institutions (Rs. lakhs)	Total Outlay (Rs. lakhs)
	Number	Outlay (Rs. lakhs)	Number	Outlay (Rs. lakhs)	Number	Outlay (Rs. lakhs)		
1	2	3	4	5	6	7	8	9
1. Andhra Pradesh	-	-	12	24.00	25	25.00	20.00	69.00
2. Assam	34	85.28	2	4.00	3	3.00	20.00	112.28
3. Bihar	175	407.20	6	12.00	12	12.00	20.00	451.20
4. Gujarat	-	-	10	20.00	20	20.00	20.00	60.00
5. Haryana	-	-	4	8.00	8	8.00	20.00	36.00
6. Himachal Pradesh	-	-	3	7.80	6	7.80	15.00	30.60
7. Jammu & Kashmir	-	-	3	7.80	7	9.10	15.00	31.90
8. Karnataka	-	-	10	20.00	20	20.00	20.00	60.00
9. Kerala	-	-	6	12.00	12	12.00	20.00	44.00
10. Madhya Pradesh	3	9.50	11	22.00	23	23.00	20.00	74.50
11. Maharashtra	-	-	12	24.00	25	25.00	20.00	69.00
12. Manipur	7	21.47	-	-	1	1.30	15.00	37.77
13. Meghalaya	7	23.44	-	-	1	1.30	15.00	39.40
14. Nagaland	-	-	1	2.60	1	1.30	15.00	18.90
15. Orissa	64	124.13	5	10.00	9	9.00	20.00	163.13
16. Punjab	-	-	4	8.00	8	8.00	20.00	36.00
17. Rajasthan	84	176.50	2	4.00	3	3.00	20.00	203.50
18. Sikkim	-	-	-	-	-	-	15.00	15.00
19. Tamil Nadu	28	78.37	8	16.00	16	16.00	20.00	130.37
20. Tripura	5	15.34	-	-	-	-	15.00	30.34
21. Uttar Pradesh	126	256.91	16	32.00	31	31.00	20.00	339.91
22. West Bengal	118	305.22	3	6.00	5	5.00	20.00	336.22
<b>TOTAL :</b>	<b>649</b>	<b>1503.36</b>	<b>118</b>	<b>240.20</b>	<b>236</b>	<b>240.80</b>	<b>405.00</b>	<b>2389.36</b>

NOTE: Hill States have been provided 30% mark up in the cost of construction.

Statewise financial provisions recommended for special problems under upgradation.

(Rs. lakhs)

Annexure XII-10  
(Para 12.58)

STATE	Revenue	Capital	Total	STATE	Revenue	Capital	Total
1. Andhra Pradesh	-	-	-	13. Meghalaya	100.00	-	100.00
2. Assam	500.00	-	500.00	14. Nagaland	-	-	-
3. Bihar	-	-	-	15. Orissa	-	-	-
4. Gujarat	-	-	-	16. Punjab	1000.00	1000.00	2000.00
5. Haryana	-	-	-	17. Rajasthan	-	1000.00	1000.00
6. Himachal Pradesh	-	50.00	50.00	18. Sikkim	50.00	50.00	100.00
7. Jammu & Kashmir	-	148.00	248.00	19. Tamil Nadu	-	-	-
8. Karnataka	-	-	-	20. Tripura	-	80.00	80.00
9. Kerala	-	-	-	21. Uttar Pradesh	-	-	-
10. Madhya Pradesh	-	1000.00	1000.00	22. West Bengal	-	-	-
11. Maharashtra	-	-	-				
12. Manipur	-	200.00	200.00	<b>TOTAL:</b>	<b>1650.00</b>	<b>3628.00</b>	<b>5278.00</b>

## provisions made for upgradation

(Rs. Crores)

Judicial Administration			Distt. & Rev. Admn.	Train- ing Admn.	Treasuries & Acc- counts Admn.			Special Problems			Grand Total			Grants recommended		
Reve- nue	Capi- tal	Total	Capi- tal	Capi- tal	Reve- nue	Capi- tal	Total	Reve- nue	Capi- tal	Total	Reve- nue	Capi- tal	Total	Reve- nue	Capi- tal	Total
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
-	6.19	6.19	3.81	1.47	-	0.69	0.69	-	-	-	30.01	50.48	80.49	30.01	50.48	80.49
0.54	2.81	3.35	0.39	0.77	0.85	0.27	1.12	5.00	-	5.00	9.63	53.72	63.35	9.63	53.72	63.35
2.60	7.54	10.14	1.39	2.31	4.07	0.44	4.51	-	-	-	18.96	111.31	130.27	18.96	111.31	130.27
0.10	2.47	2.57	1.74	1.48	-	0.60	0.60	-	-	-	13.87	15.03	28.90	-	-	-
0.04	0.72	0.76	0.71	0.69	-	0.36	0.36	-	-	-	1.37	7.12	8.49	-	-	-
-	0.66	0.66	0.87	0.39	-	0.31	0.31	-	0.50	0.50	2.37	13.89	16.26	2.37	13.89	16.26
-	1.50	1.50	1.05	0.71	-	0.32	0.32	-	2.48	2.48	8.75	39.80	48.55	8.75	39.80	48.55
-	3.46	3.46	2.21	1.36	-	0.60	0.60	-	-	-	34.54	39.33	73.87	-	-	-
-	3.24	3.24	0.54	1.53	-	0.44	0.44	-	-	-	2.81	14.00	16.81	2.81	14.00	16.81
0.28	1.99	2.27	3.09	1.90	0.10	0.65	0.75	-	10.00	10.00	28.78	128.91	157.69	28.78	128.91	157.69
1.26	4.44	5.70	3.81	1.44	-	0.69	0.69	-	-	-	26.20	78.68	104.88	-	-	-
0.14	0.22	0.36	0.26	0.13	0.22	0.16	0.38	-	2.00	2.00	1.62	20.68	22.30	1.62	20.68	22.30
-	0.13	0.13	0.09	0.10	0.23	0.16	0.39	1.00	-	1.00	4.39	14.81	19.20	4.39	14.81	19.20
-	0.21	0.21	0.30	0.21	-	0.19	0.19	-	-	-	0.42	10.39	10.81	0.42	10.39	10.81
0.56	1.36	1.92	3.31	0.81	1.24	0.39	1.63	-	-	-	17.77	57.07	74.84	17.77	57.07	74.84
-	0.71	0.71	1.11	0.93	-	0.36	0.36	10.00	10.00	20.00	12.01	37.27	49.28	10.00	10.00	20.00
0.86	2.28	3.14	2.63	1.28	1.77	0.27	2.04	-	10.00	10.00	20.39	33.09	53.48	20.39	33.09	53.48
-	0.04	0.04	0.03	0.10	-	0.15	0.15	0.50	0.50	1.00	1.00	3.14	4.14	1.00	3.14	4.14
-	5.10	5.10	3.16	1.95	0.78	0.52	1.30	-	-	-	6.90	43.84	50.74	-	-	-
-	0.14	0.14	0.18	0.39	0.15	0.15	0.30	-	0.80	0.80	2.56	12.03	14.59	2.56	12.03	14.59
-	3.42	3.42	5.32	2.68	2.57	0.83	3.40	-	-	-	14.56	93.62	108.18	14.56	93.62	108.18
2.99	3.07	6.06	1.72	1.27	3.05	0.31	3.36	-	-	-	11.51	114.86	126.37	11.51	114.86	126.37
9.37	51.70	61.07	37.72	23.90	15.03	8.86	23.89	16.50	36.28	52.78	270.42	993.07	1263.49	185.53	781.80	967.33

## PHYSICAL COMPLETION OF WORKS

Annexure XII-12  
(Para 12.74)

(Outlay in Rs. Lakhs)

1986-87			1987-88			1988-89			1984-89				
Reve- nue	Capi- tal	PT	Reve- nue	Capi- tal	PT	Reve- nue	Capi- tal	PT	Reve- nue	Capi- tal	Total	PT	
10	11	12	13	14	15	16	17	18	19	20	21	22	
462.33	-	132	462.32	-	132	462.32	-	132	2311.63	-	2311.63	660	
92.44	-	431	92.44	-	430	92.44	-	430	462.21	-	462.21	2153	
-	4548.96	21330	-	4548.46	24884	-	541.47	10665	-	21660.38	21660.38	71098	
-	597.08	515	-	594.82	599	-	71.73	257	-	2836.74	2836.74	1713	
-	32.30	-	-	-	-	-	-	-	-	32.30	32.30	-	
554.77	5178.32		554.76	5143.28		554.76	613.20		2773.82	24529.42	27303.26		
1387.40	-	5569	1387.40	-	5569	1387.40	-	5569	6937.01	-	6937.01	27845	
-	3452.37	11684	-	3452.23	13631	-	411.02	5842	-	16439.40	16439.40	38946	
1387.40	3452.37		1387.40	3452.23		1387.40	411.02		6937.01	16439.40	23376.41		
-	1502.37	4072	-	1502.82	4752	-	178.72	2036	-	7155.00	7155.00	13575	
-	517.44	21863	-	517.44	25296	-	61.59	10841	-	2463.99	2463.99	72275	
-	445.19	2512	-	445.40	2932	-	53.13	1257	-	2121.01	2121.01	8377	
-	189.60	536	-	189.48	625	-	22.58	268	-	902.45	902.45	1786	

## PHASING OF RELEASE OF GRANTS AND

S E C T O R	1984-85				1985-86			
	Reve- nue	Capital		PT	Reve- nue	Capital		PT
		(a)	(b)			(a)	(b)	
1	2	3	4	5	6	7	8	9
v) Institutions for Lunatic Prisoners. (Capacity)	-	66.00	33.00	30	-	189.00	89.30	90
vi) Housing Units (Capacity)	-	69.80	48.94	168	-	230.41	101.38	499
Total:	-	1427.05	714.12		-	4281.15	1498.20	
<b>4. TRIBAL</b>								
i) Compensatory Allowance	481.80	-	-		481.80	-	-	
ii) Housing Unit	-	326.04	163.04	404	-	978.12	342.38	1212
iii) Capital Outlay for Villages	-	405.00	205.00	41	-	1215.00	423.50	121
Total:	481.80	731.04	368.04		481.80	2193.12	765.88	
<b>5. HEALTH</b>								
i) Rural Allowance to Doctors	352.44	-	-	11748	352.44	-	-	11748
ii) House Rent Allowance to Doctors	101.40	-	-	5633	101.40	-	-	5633
iii) Outlay for Equipment for PHCs.	78.32	-	-	784	78.32	-	-	783
iv) Housing Units	-	384.71	191.85	281	-	1154.13	403.96	845
Total:	532.16	384.71	191.85		532.16	1154.13	403.96	
<b>6. JUDICIAL</b>								
i) New District Courts	24.45	-	-	5	24.45	-	-	5
ii) New Subordinate Courts	135.02	-	-	32	135.02	-	-	31
iii) Buildings for existing Courts	-	104.80	53.20	13	-	314.40	108.92	38
iv) Amenities in Courts	-	136.87	68.20	67	-	410.61	143.92	202
v) Housing Units	-	106.28	52.64	74	-	318.84	111.82	224
Total:	159.47	347.95	174.04		159.47	1043.85	364.66	
<b>7. DISTRICT &amp; REVENUE</b>								
i) Buildings at Sub-Division/ Tehsil Offices	-	49.24	25.20	6	-	147.72	52.92	18
ii) Buildings at Firka/Kanungo/ Circle Offices	-	87.83	43.80	43	-	263.49	92.19	129
iii) Buildings at Village level Offices	-	21.94	10.90	43	-	65.83	23.06	130
iv) Amenities at Sub-Division/ Tehsil Offices	-	24.82	12.80	12	-	74.46	26.25	36
v) Amenities at Firka/Kanungo/ Circle Office	-	43.96	21.95	86	-	131.86	46.33	259
vi) Amenities at Village level Offices	-	21.89	10.89	215	-	65.67	23.02	649
Total:	-	249.68	125.44		-	748.03	263.77	
<b>8. TRAINING</b>								
Training Institutions	-	-	320.83		-	-	320.83	
<b>9. TREASURY &amp; ACCOUNTS</b>								
i) New Treasuries	285.00	-	-	125	285.00	-	-	125
ii) Buildings for existing Treasuries	-	14.42	8.60	4	-	43.26	15.82	11
iii) Amenities in existing treasuries	-	14.38	7.30	7	-	43.14	15.12	21
iv) Training	-	-	57.00	-	-	-	57.00	-
Total	285.00	28.80	72.90		285.00	86.40	87.94	
<b>10. SPECIAL PROBLEMS</b>	330.00	-	725.60		330.00	-	725.60	
<b>GRAND TOTAL :</b>	3730.62	7262.88	4737.95		3730.60	21788.63	8729.51	

## NOTES:

1. PT = Physical target (a) = On-account release of grant @ 10% in 1984-85 and 30% in 1985-86, (b) = 100% release of grant of the unit cost in 1984-85 and 70% release of grant of the unit cost in 1985-86
2. For revenue grants and grants for special problems phasing has been made on uniform basis of 20% per annum.
3. i) Regarding capital grant, on account releases of grant @ 10% in 1984-85 and 30% in 1985-86 have been made.  
ii) The following annual phasing has been presumed in execution of works: 1984-85 - 5%, 1985-86 - 15%, 1986-87 - 30%, 1987-88 - 35%, 1988-89 - 15%

## PHYSICAL COMPLETION OF WORKS

(Outlay in Rs. Lakhs)

Annexure XII-12(Contd).....

1986-87			1987-88			1988-89			1984-89			
Reve- nue	Capi- tal	PT	Reve- nue	Capi- tal	PT	Reve- nue	Capi- tal	PT	Reve- nue	Capi- tal	Total	PT
10	11	12	13	14	15	16	17	18	19	20	21	22
-	138.60	180	-	138.60	210	-	16.50	90	-	660.00	660.00	600
-	203.62	1001	-	203.23	1167	-	23.64	499	-	968.02	968.02	3334
-	2996.82		-	2996.97		-	356.16		-	14270.47	14270.47	
481.80	-		481.80	-		481.80	-		2409.00	-	2409.00	-
-	684.77	2424	-	684.53	2827	-	81.52	1212	-	3236.40	3236.40	8079
-	850.50	243	-	852.00	284	-	99.00	121	-	4050.00	4050.00	810
481.80	1535.27		481.80	1536.53		481.80	180.52		2409.00	7310.40	9719.40	
352.44	-	11748	352.44	-	11748	352.44	-	11748	1762.20	-	1762.20	11748
101.39	-	5633	101.39	-	5633	-	-	-	405.58	-	405.58	5633
78.32	-	783	78.32	-	783	78.32	-	783	391.60	-	391.60	3916
-	807.93	1690	-	808.13	1872	-	96.38	845	-	3847.09	3847.09	5633
532.15	807.93		532.15	808.13		430.76	96.38		2559.38	3847.09	6406.47	
24.44	-	5	24.44	-	5	24.44	-	4	122.22	-	122.22	24
135.02	-	31	135.02	-	31	135.01	-	31	675.09	-	675.09	156
-	220.64	77	-	221.04	90	-	25.00	38	-	1048.00	1048.00	256
-	287.84	404	-	286.86	470	-	34.40	202	-	1368.70	1368.70	1345
-	223.00	447	-	223.27	522	-	26.96	224	-	1062.81	1062.81	1491
159.46	731.48		159.46	731.17		159.45	86.36		797.31	3479.51	4276.82	
-	102.20	35	-	105.12	42	-	10.00	17	-	492.40	492.40	118
-	184.38	258	-	184.56	301	-	21.95	129	-	878.30	878.30	860
-	46.13	260	-	46.04	303	-	5.53	130	-	219.43	219.43	866
-	51.80	71	-	51.96	83	-	6.31	36	-	248.20	248.20	238
-	92.24	516	-	92.24	602	-	10.97	258	-	439.55	439.55	1721
-	45.96	1296	-	45.95	1512	-	5.52	649	-	218.90	218.90	4321
-	522.71		-	525.87		-	60.28		-	2496.78	2496.78	
-	320.83		-	320.82		-	320.82		-	1604.13	1604.13	
285.00	-	125	285.00	-	124	284.99	-	124	1424.99	-	1424.99	623
-	30.24	21	-	29.52	24	-	2.34	10	-	144.20	144.20	70
-	30.45	42	-	30.48	49	-	2.93	20	-	143.80	143.80	139
-	57.00	-	-	57.00	-	-	57.00	-	-	285.00	285.00	-
285.00	117.69		285.00	117.00		284.99	62.27		1424.99	573.00	1997.99	
330.00	725.60		330.00	725.60		330.00	725.60		1650.00	3628.00	5278.00	
3730.58	16389.02		3730.57	16357.60		3629.16	2912.61		18551.53	78178.20	96729.73	

iii) In addition to the on-account releases, release of grant is regulated on the basis of completed works as per the schedule given below:

1984-85 - 100% of the Unit Cost, 1985-86 - 70% of the Unit Cost, 1986-87 - 70% of the Unit Cost,

1987-88 - 60% of the Unit Cost, 1988-89 - Balance of the available grant.

4. Difference in totals between the amount stated in the Chapter and in the Annexure is due to rounding.

**Methodology for calculating net additional interest liability arising out of fresh borrowings and lendings in the forecast period and the amounts of grants-in-aid to be given to States.**

The net additional liability which will fall upon the States as a result of the fresh borrowings and fresh lendings in the forecast period may be calculated as follows:

- (i) The liability on account of payment of interest should be worked out in respect of all such fresh borrowings during a year, as are, according to the normal rules of classification, brought to account under the Major Heads of Account '603' and '604' and at the rates of interest actually applicable to each such borrowing; the following loans should, however, be excluded for this purpose:
  - (a) Overdrafts on the Reserve Bank of India;
  - (b) Loans, if any, from the Government of India to clear the overdrafts on the Reserve Bank of India; and
  - (c) Cash credit accommodations from the State Bank of India or other commercial Banks for procurement of foodgrains, edible oils, other commodities of civil supplies, etc. in as much as the State Governments should recover the interest payable on such accommodation at the time of disposal of such commodities.
- (ii) Where the whole or a part of such fresh borrowings in a year is repayable within the same year (e.g. loans for agricultural inputs) or in subsequent years within the period 1984-89 (e.g. block loans, as at present, for State Plans), the liability on account of interest in a year on such fresh borrowings should be computed with reference to the amount of such borrowings outstanding from time to time.
- (iii) The gross additional interest liability of States calculated in accordance with (i) & (ii) above should be reduced by the amounts shown in enclosure-1 which represent the provisions already made in the States' forecast, on account of interest payable to the Reserve Bank of India on the fresh ways and means advances that the States may avail themselves of during the forecast period.
- (iv) For computing the receipts on account of interest on fresh lendings, whether for Plan or non-Plan purposes, during each of the years from 1984-85 to 1988-89, a uniform rate of interest at 6 per cent per annum on the outstandings of all such fresh loans, brought to account under the Major Heads of Account from '677' to '767' should be taken into account. From this should be deducted the amount shown in enclosure-2 which represents interest receipt on fresh loans to Government servants, for purposes other than house building, during the forecast period, credit for which has already been taken in the forecast.
- (v) For the purpose of computing the amount of fresh lendings which are outstanding of the commencement of each year and on which interest would be recovered as in (iv) above, such outstandings may be worked out on a normative basis in accordance with the procedure adopted by us for estimating the non-Plan capital gaps of States i.e. that all loans under Major Heads '682, '683, '684' & all housing loans to Government servants under '766' would be for an average period of 20 years and all loans under the remaining heads, including loans other than housing for Government servants, for an average period of 10 years.
- (vi) The grants-in-aid on this account should, subject to final adjustments that may become necessary later on be paid to the State Governments in the financial year following the year in which transactions of fresh borrowings and fresh lendings will take place, because, normally, interest is payable/receivable at the expiry of every year from the date of borrowings/lendings. Thus, in respect of the additional liability that will arise out of fresh transactions in the year 1984-85, additional grants-in-aid, if any, will be payable in 1985-86 and so on. In respect of the fresh borrowings and fresh lendings in the year 1988-89, the grants-in-aid will be payable in 1989-90. It may be mentioned here that in respect of the fresh borrowings and lendings in the year 1983-84, provisions have already been made for payment of interest and receipt of interest interest in the States' forecast for 1984-85.