IN this paper, it is proposed to discuss the various ways in which resources can be tapped for the Third Five Year Plan of the new Mysore State. The paper will not, therefore, be concerned with questions of priorities and administration. The method which shall be followed is to find out the actual trend so far and to project it into the period of the Third Five Year Plan. The period for which data for the new Mysore State arc available is very limited. The new State came into existence on 1st November, 1956 and we do not have the accounts for the whole year of 1956-57, which year therefore has to be left out of account. Of the remaining four years of the Second Five Year Plan, actual performance is available only for the two years. For the remaining two years, 1959-60 and 1960-61, we have to rely on estimates. The estimates and actuals differ, some times very widely.

On a close examination of the Budget papers of the Mysore State, it is noticed that Plan expenditure and expenditure on developmental activities outside the Plan are lumped together with the normal expenditure of Government. The Budget also includes Plan schemes sponsored by the Central Government, funds for which are matched by Central subventions. To assess State resources, expenditure on centrally sponsored schemes and subventions from the Central Government have to be separated. The Plan expenditure of the State Government has also to be sorted out from the Budget. The State Government does present a separate statement of provision made for the Five Year Plans in the Budget Estimates. But this statement does not indicate the actual Plan expenditure or the actual financial performance. Some adjustments of Budget data are, therefore, necessary. The figures given in this paper are presented after making such adjustments.

TRENDS IN PLAN EXPENDITURE
The Budgets include revenue as well as capital accounts. Plan expenditures are mostly incurred from the capital budget. Of the total outlay of Rs 6,990.77 lakhs in 1957-58, capital expenditure amounted to Rs 1,679.88 lakhs, of which Rs 1,091.11 lakhs was Plan expenditure. This works out to 15.60 per cent of total outlay. Plan expenditure from revenue account was only 6.21 per cent of total outlay in 1957-58. Breakdown of total outlay is given in Table I.

In 1957-58, out of the total revenue expenditure of Rs 5310.89 lakhs (Plan and non-Plan), expenditure on the State plan was Rs 434.58 lakhs, or 8.18 per cent of total revenue expenditure, whereas 64.95 per cent of total capital expenditure was on Second Five Year Plan Schemes. Further, of the total plan expenditure of Rs 1,525.69 lakhs, Rs 1091.11 lakhs was spent on capital account, which means that, 93.78 per cent of Plan expenditure was from the Capital Budget. Similarly high percentages have been noticed in subsequent years also.

Since almost all expenditure, on the State Plan have been incurred on capital rather than revenue account, it is worthwhile to find out ways and means: 1. to increase revenue receipts and 2. to raise more resources of a capital nature to meet Plan expenditure.

REVENUE RESOURCES
The State's net contribution from the Revenue Account includes revenues from State industrial undertakings, State transport, forests, Central statutory grants, besides taxes. As already said before, the centrally sponsored schemes and subventions from the Central Government have been left out of account.

Net revenues from different sources are given in Table II.

The State Government's net tax contribution for the Plan amounted to Rs 281 lakhs in 1957-58. Rs 883 lakhs in 1958-59, Rs 541 lakhs in 1959-60 and is expected to be only Rs 130 lakhs in 1960-61. The steep increase in 1958-59 and sharp decline in 1960-61 require some explanation. The new State formed out of five different territories inherited five different systems of taxation. These systems are in the process of consolidation and revision. The sales tax system was unified in 1957 and yielded substantially higher earnings in 1958-59.

<table>
<thead>
<tr>
<th>Year</th>
<th>Total outlay (Rs lakhs)</th>
<th>Revenue Expenditure (non-Plan)</th>
<th>Capital Expenditure (non-Plan)</th>
<th>Revenue Expenditure (Plan)</th>
<th>Capital Expenditure (Plan)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1957-58</td>
<td>699</td>
<td>4876</td>
<td>589</td>
<td>435</td>
<td>1091</td>
</tr>
<tr>
<td>1958-59</td>
<td>7649</td>
<td>5332</td>
<td>415</td>
<td>566</td>
<td>1306</td>
</tr>
<tr>
<td>1959-60</td>
<td>9302</td>
<td>6159</td>
<td>303</td>
<td>899</td>
<td>1940</td>
</tr>
<tr>
<td>1960-61</td>
<td>1069</td>
<td>6819</td>
<td>305</td>
<td>1098</td>
<td>2169</td>
</tr>
</tbody>
</table>

Trend in Plan Expenditure
The Budgets include revenue as well as capital accounts. Plan expenditures are mostly incurred from the capital budget. Of the total outlay of Rs 6,990.77 lakhs in 1957-58,
Progress
is the sum of
KNOW-HOW plus RESOURCES

Regarded with little favour—even for household uses—
by the ordinary man-in-the-bazaar less than 20 years ago, aluminium
has today become the engineers' favourite light metal.
It is now fast replacing other metals and wood in the construction of
railway coaches, bus bodies, aircraft and ships.

The wide acceptance that aluminium has come to enjoy as a structural
material is largely due to the ceaseless efforts of Indian Aluminium
Company, which today accounts for over 90% of the country's total
production. Pioneer and leader of the aluminium industry
in India, Indian Aluminium Company has continuously
sought to promote new applications of this versatile metal
and has frequently expanded its production facilities to meet
the increased demand thus stimulated.

To do this two-fold job of promotion and expansion Indian Aluminium
has been uniquely well-placed. It has drawn fully upon the
technical and research facilities of its Canadian associates,
Aluminium Limited—the world's largest group of
aluminium companies. And now, Indian Aluminium stands
ready to contribute all its know-how and resources
towards achieving India's self-sufficiency in aluminium.

Indian Aluminium
Company Limited
A CANADIAN-INDIAN ENTERPRISE
59. Additional duties on sugar, textiles, and tobacco were levied by the Central Government in lieu of sales taxes and the Slate received shares in these duties in 1958-59. A State Electricity Board was formed on 1st October, 1957 and interest was received from the Board in 1958-59. These changes brought about in the latter part of 1957 were reflected in an increase in revenues in 1958-59. In 1960-61, on the other hand, net tax revenue is expected to contribute only Rs 130.41 lakhs, because under the new Village Panchayat and Local Bodies Act, 1959, a sum of Rs 298.13 lakhs has been set apart for assignments and compensations to local bodies.

**TAX REVENUES**

Though the net contribution of the state revenue other than the contributions from undertakings of a commercial or industrial nature include revenues from service departments, etc., it is mainly contributed from tax revenues. The percentage contribution of various taxes to the total tax revenue is given in Table III.

Receipts from Central and Sales taxes alone have proved elastic. Even within the receipts from Central taxes comprising Union excise duties, income tax, estate duties, and taxes on railway fares, receipts from taxes on commodities and services alone have been elastic while those from income and property are becoming more or less stagnant.

**SHARK IN CENTRAL EXCISE DUTIES**

At present the Centre levies excise duties on about 30 commodities, but receipts from 8 only are shared with the States. Out of the remaining commodities, the Centre derives large revenues from motor spirit, cotton doth, tyres, steel ingots and refined diesel oils. The Second Finance Commission, 1957 "carefully considered the question of bringing at least the duties on major articles under the divisible pool and concluded that "for the present" it was neither necessary nor expedient to make such a sweeping change": They have not given any reason for with-holding a share of the duty on many major articles. Their proviso "for the present" suggests that the Commission could have agreed for the sharing of all excise duties with the States. The Government of Mysore had suggested that all excise duties should be included and this matter requires to be pursued also with the Third Finance Commission. At present Mysore's share is 6.52 per cent of the amount payable to States which is 25 per cent of the net proceeds of divisible pool. Even if this percentage is not changed, Mysore may receive about Rs 58 lakhs more annually.

Now, the fixation of States' share at 25 per cent is entirely arbitrary. The First Finance Commission had recommended 40 per cent for distribution. The reduction to 25 per cent made by the Second Finance Commission was due to the consideration of enlarged number of divisible commodities. Many States have demanded that this percentage should be between 50 per cent and 70 per cent and therefore could be very well placed at 60 per cent to the satisfaction of all the States.

**BASIS OF DISTRIBUTION**

The third problem arising in connection with the distribution of Central Excise duties is the basis on which the distribution is to be made. Two bases the basis of population and the basis of consumption are suggested. Population represents needs and since the incidence of excise is on consumption, the contribution of a State to the duty may be determined by the relative consumption of excisable commodities. But State-wise consumption figures are not available. Both the Finance Commissions have stressed the need for collecting statistics in respect of the consumption of excisable commodities. These statistics will help a great deal in determining the basis for distributing the shares among the various States.

At present 90 percent of the divisible excise duties are distributed on the basis of population, the balance of 10 per cent being used for adjustments. Contribution does not find a place in this scheme and therefore does injustice to the States contributing more excise revenues. On the other hand, consumption of articles like sugar, cloth, matches and tobacco which are subject to excise duties increases with industrialisation of the state and if only contribution is made the basis, populous and backward states are likely to suffer. Both population and consumption therefore must find a place in any scheme of distribution. Taking these factors into consideration the Central excise duties may be divided in the following manner:

<table>
<thead>
<tr>
<th>Basis of Consumption</th>
<th>25</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basis of Population</td>
<td>65</td>
</tr>
</tbody>
</table>

Adjustment necessary in view of the various stages of development in the States

100

State-wise break-up of excise revenue is not available and therefore it is not possible to guess the exact increase in Mysore's share in Union Excise duties under this scheme.

**STATE SALES TAXES**

The next item of revenue which can be raised is States' sales taxes. Some of the Mysore's sales tax rates are lower as compared to Bombay and Madras. A comparative statement of some of these rates is given in 'Table IV.'

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**TABLE — III**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Central taxes</td>
<td>31.77</td>
<td>32.99</td>
<td>34.65</td>
</tr>
<tr>
<td>Sales Taxes</td>
<td>21.93</td>
<td>21.99</td>
<td>24.28</td>
</tr>
<tr>
<td>Land Revenue</td>
<td>13.77</td>
<td>12.83</td>
<td>10.18</td>
</tr>
<tr>
<td>State Excise Duties</td>
<td>12.13</td>
<td>10.29</td>
<td>9.79</td>
</tr>
<tr>
<td>Vehicle Tax</td>
<td>9.32</td>
<td>9.12</td>
<td>10.43</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>11.08</td>
<td>9.78</td>
<td>11.47</td>
</tr>
</tbody>
</table>

**TABLE — IV**

<table>
<thead>
<tr>
<th>Rates of Sales Taxes (in percentage of sales)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Articles</td>
</tr>
<tr>
<td>---------</td>
</tr>
<tr>
<td>1 Typewriters</td>
</tr>
<tr>
<td>2 Cinematographic equipment</td>
</tr>
<tr>
<td>3 All electrical goods</td>
</tr>
<tr>
<td>4 Kerosene</td>
</tr>
<tr>
<td>5 Soap</td>
</tr>
<tr>
<td>6 Vanaspati</td>
</tr>
<tr>
<td>7 Bricks</td>
</tr>
</tbody>
</table>

---

**November 26, 1960**
No liveried footmen or blazing chandeliers remain to proclaim the grandeur and gaiety that once pervaded the large red brick mansion that still stands in Calcutta’s Hastings Street and which Warren Hastings, India’s first Governor-General, built for his charming wife as her town house. For many years this fine residence was the scene of glittering assemblies and balls, the entrée to which was considered a high social privilege.

In 1827, No. 7 was acquired for the purpose of its business by the old established engineering firm of Burn & Company which occupied it for almost a century. By reason of its expanding business, Burn & Company found this historic building with its cobbled carriage drive and spacious rooms too small, and in 1925, the Company was forced to sever its link with this house of memories and moved to larger premises in Clive Street, where it joined hands with Martin & Co.

Today, the activities of Martin Burn Ltd. cover a wide range of engineering interests including those brought to it by the renowned firm of Burn & Company all of which are vital to the rapid development of India’s industrialisation.
In the Draft Outline of Mysore's Third Plan, Government has proposed stepping up of sales tax rates to levels obtaining in Madras. But we will have certain advantages if we adopt certain Bombay rates which are higher.

**TAX ON FOODGRAINS**

While the Government proposes to remove certain exemptions from sales taxes, the list of goods thus exempted is likely to be small. At present there is a preferential treatment to articles produced by village industries, cooperative societies and of industries under the Khadi and village Industries Board. The object of exempting these products is to encourage these types of production in preference to others. But as the Taxation Enquiry Commission has pointed out, "Sales tax concessions are hardly a suitable method of encouraging particular industries, trades, activities etc." It is therefore suggested that sales tax should also be levied on the products of the Khadi Board, co-operative societies and village industries.

Foodgrains are at present exempted from the levy of general sales tax. Though dealers in foodgrains, whose turnover is more than Rs 7,500 have to pay a licence fee of 0.15 per cent, the rate of licence fee is very low. About 82 per cent of the total licence holders in Mysore State are licencees dealing in foodgrains and the total amount of fees collected from them is very small. Even if the rate of licence fee is raised, the purpose of sales tax will not be served. Sales taxes are shifted ultimately to the consumers but it is doubtful how far the dealer is able to shift the licence fee to the ultimate consumer. As such, consumers of foodgrains do not contribute to the State Finances by way of sales taxes as compared to the purchasers of industrial products.

Foodgrains should therefore, be taxed. They are being taxed in the neighbouring states, e.g. Madras. The Government of Mysore usually follows the Madras pattern of taxation and it should not have any difficulty in imposing sales taxes on foodgrains. It may be suggested that the Mysore Government should impose a multipoint sales tax of one per cent on foodgrains.

While introducing new levies and increasing the rates of existing ones, it is necessary to pay greater attention to assessment of sales tax and collection of arrears. In 1957-58 only 63 per cent of the total demand including arrears was collected. In 1958-59 the percentage of collection improved to 76 per cent. Thus a fourth of the total demand still remained in arrears. Special efforts are therefore necessary on the part of the Government for the collection of sales taxes.

**LAND REVENUE**

Land Revenue contributes about 12 per cent of the State's total tax revenue. The Government has proposed to increase land revenue by resurvey and resettlement which are now in progress. According to the present Land Revenue Code, the Government can increase land revenue upto a maximum of 25 per cent of the aggregate existing assessment on land in a taluka. The assessment on lands was Rs 334.93 lakhs in 1957-58, Rs 334.65 lakhs in 1958-59. Rs 364.94 lakhs in 1959-60 and is expected to be Rs 375.00 lakhs in 1960-61. This gives an average of Rs 352.38 lakhs over the four years. On resettlement the Government expects to receive additional revenue of Rs. 88.20 lakhs every year or Rs 440.00 lakhs over the five years of the Third Plan.

Under the Village Panchayat Act, 1959, 60 per cent of the land revenue is assigned to the local bodies. This means that of the additional taxation on land amounting to Rs 440 lakhs during the third Plan the State government will receive only Rs 176 lakhs, the rest being assigned to local bodies.

The proposed land reforms will further cut into this amount. The administrative costs of these land reforms will amount to about Rs 44.40 lakhs, including the expenditure involved in the establishment of the proposed Land Commission. The Land Reforms Bill, it must be noted, will leave the existing survey and settlement procedure untouched. Nor does it seek to remove the 25 per cent limit on increase in land revenue at resettlement. Land tax as a source of additional revenue for the Third Plan cannot, therefore, be very significant.

**Cesses on Land Revenue**

On land revenue are imposed an educational cess of nine pies in a rupee, a health cess of six pies in a rupee and a local cess of one anna and three pies in a rupee in the old Mysore State. These cesses may also be imposed in the entire new State. In addition, a development cess may also be imposed, say, of ten naye paisa in the rupee. Receipts from the existing cesses are as given below:

<table>
<thead>
<tr>
<th>Year</th>
<th>12.02</th>
<th>13.69</th>
</tr>
</thead>
<tbody>
<tr>
<td>1957-58</td>
<td>16-64</td>
<td>16.17</td>
</tr>
<tr>
<td>1959-60</td>
<td>14.50</td>
<td>16.00</td>
</tr>
<tr>
<td>1960-61</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

On this basis the proposed development cess would fetch about Rs 30 lakhs or Rs 150 lakhs during the Third Five Year Plan. All the receipts from these cesses are at present made over to local bodies. This would continue to be done. Nevertheless, the State can take advantage of the situation and pass on a part of its commitments in respect of rural development and small industries to the local bodies.

Will the new development cess increase the burden on the rural population? Statistics are not available to prove the burden of taxation on rural and urban population. According to the Taxation Enquiry Committee the percentage of tax to total monthly expenditure of household in the rural areas was only 2.9 as compared to 5.9 in the urban areas in general and 4.8 in towns with populations below 15,000. The percentage of sales tax paid by the rural population was between 0.03 to 0.5 per cent of expenditure whereas it was between 0.9 to 1.3 per cent of the total expenditure in urban areas. The tax burden on the urban population is more than double that borne by the rural areas. So the additional taxation in rural areas may at the most bring them on par with towns with populations below 15,000. Further, the burden of increased taxation on the rural population may be offset by the productive deployment of tax revenue in the rural areas thereby raising total incomes in these areas.

The contribution from State excise has decreased from 12.13 per cent of the total tax revenue in 1957-58 to 9.42 per cent in 1960-61 and is expected to be further reduced as the prohibition policy is fully implemented.
WHAT ABOUT THAT HIDDEN ITEM?

Quality. Something intangible. Yet it is present in any form of human activity where certain standards are maintained.

Take everyday commerce, for example. There are many goods in the market which are not made to any standard. And yet, if they could be, they would have the assurance of quality.

Today, there are relevant standards, prescribed by the Indian Standards Institution, for the manufacture of many consumer and industrial products. On application, and after exacting tests and examinations, ISI also gives its certification mark to those manufacturers whose goods conform to specified standards. The ISI mark is the guarantee of quality.

Once the licence to use the mark is granted, ISI maintains a constant vigil to see that the quality of the products continues to be maintained and the mark is not misused in any way. For, its integrity must always be safeguarded.

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SHARE OF STATE-OWNED INDUSTRIES

The Department of Industries and Supplies has shown deficits of Rs 51.70 lakhs and Rs 87.62 lakhs during the two years 1957-58 and 1958-59 but surpluses are expected during the two years 1959-60 and 1960-61. The revenue and expenditure of the Department include, beside the earnings of the 18 industrial concerns owned by the State, receipts from interest, fees from technical education etc. and expenditure on technical and industrial education, small scale and village industries etc.

Of the eighteen industrial concerns owned by the State, six produce industrial raw materials, like iron and steel and semi-capital goods, three produce minerals and the rest produce consumers' goods.

The first category includes the well known Iron and Steel works at Bhadravali, the Mysore Electric Factory, the Porcelain Factory at Bangalore and the Implements Factory at Hassan. The Mysore Iron and Steel Works showed a surplus of revenue over expenditure of Rs 39.87 lakhs in 1958-59 and is expected to contribute Rs 52.17 lakhs in 1959-60. This concern is now being handed over to an autonomous corporation for efficient conduct of business. The concern's contribution to the State exchequer in future will, therefore, be limited to interest payments and a part of its profits in proportion to the capital invested by the State Government.

The Government Porcelain Factory incurred huge losses amounting to Rs 6.86 lakhs and Rs 20.03 lakhs in 1956-57 and 1957-58 respectively. The quality of production is said to be low, cost of production high and there is no systematic method of costing. The Government silk factories are yet another source of drain on State resources.

The Government Soap Factory, on the other hand, is making enormous profits ranging between 40 to 50 per cent of the capital investment. This can be increased if the commission given to agents is reduced. This cannot have much adverse effect on sales since soaps produced by the factory have an established market. In fact, there are prospects of further increase in output and sales during coming years.

Finally it is suggested that the Estimates Committee of the State legislature should conduct a thorough enquiry into the working of the State's industrial undertakings with a view to rationalising their operation. Depending on the finding of such an enquiry, concerns like the Procelain Factory and Implements Factory may be closed down, if necessary. The sericulture activities presently undertaken by the Government may be taken over by Cooperative Societies. Industries requiring huge investments beyond the State government's capacity may have to be handed over to autonomous corporations.

The contribution of State Transport to the State's revenues depends on its rate structure on the one hand and working expenses on the other. The rates charged by the State Transport should not only cover operational and overhead costs but also leave a fair surplus. With this view in mind the Government raised the fares to 5 naye paise per mile or 20 naye paise per stage of four miles from February 1, 1960.

There is, however, a proposal to hand over State Transport also to an autonomous corporation and so its contribution to the State exchequer (during the third Plan may be limited to interest on Government's capital investment and a proportion of profits in the ratio of capital investment.

Revenue from forests is derived mainly from the sale of timber and other forest produce. The forest department's sales to Government agencies were of the order of 77.91 per cent of its total sales in 1957-58, 70 per cent in 1958-59, 80.18 per cent in 1950-00 and 70.06 per cent in 1960-61. It is likely that prices charged from Government Departments are less than market prices; if this is so then these prices must be brought on par with actual market prices. Forest revenues can also be increased by raising output and by improving transport facilities. A railway line between Hubli and Karwar will improve the off take of timber in these forests.

THE CAPITAL BUDGET

The capital part of the State budget includes public debt raised by the Government of Mysore in the open market, loans taken from the Central Government, contributions from the depreciation funds of the commercial concerns, development funds and monies made available to the State Government by way of provident funds and small scale savings deposits etc. The aggregate amount of the public debt, the net additions from depreciation funds and the way in which other reserve funds, sinking funds etc. are invested require detailed consideration. The details of investments from sinking funds and provident and insurance funds are, however, not available. If these funds are being invested in the purchase of State Government loan bonds, then the total burden of debt is less than that appears at first sight.

The depreciation fund contributed Rs 165.77 lakhs in 1957-58, Rs 152.14 lakhs in 1959-60 and is expected to contribute 171.01 lakhs in 1960-61. Of this the contribution from the Mysore Iron and Steel Industry and State Road Transport amounted to Rs 38.61 43.02 45.10 and 47.10 lakhs during these years respectively. These depreciation reserves will not be directly available to the State for investments in the Third Five Year Plan, but the corporations formed to manage these concerns may purchase State Government securities from their depreciation funds. The depreciation funds of other concerns contributed on an average Rs 109 lakhs every year. A fourth of these funds is likely to be kept as working capital in the industries themselves. Thus depreciation funds contribute Rs 3 crores annually to the State exchequer now. If however, after the proposed investigation by the Estimates Committee of the State industries are handed over to outside or autonomous bodies and some closed down the contribution from depreciation reserve would be very much reduced.

The State Government raised Rs 540 lakhs on an average over the last three years through loans from public. In the Second Five Year Plan the public debt target was put by the Planning Commission at Rs 800 crores of which Mysore raised as its share Rs 5.10 crores annually. For the Third Plan, the target for loans is put at Rs 850 crores for the whole country. The State Government ran, therefore, expect to raise only Rs 28.50 crores through loans and not Rs 10 crores as hoped in the State's Draft Plan.

This will mean greater dependence on the Central Government for loans.
This need not of course, be a matter for concern. Loans from the Centre need not be regarded as it burden. Attention should, on the other hand, be paid to utilising these loans productively.

Coming to annual interest payment and debt service charges, out of a total of Rs 21.12 lakhs of interest on ordinary debt as much as Rs 165.63 lakhs were paid to the Central Government in 1957-58. The Centre's share was Rs 174.39 lakhs in a total of Rs 190.1 lakhs in 1958-59, Rs 202.59 lakhs out of Rs 392.18 lakhs during 1959-60 and Rs 273.00 lakhs out of Rs 458.35 lakhs in 1960-01. The rate of interest charged by the Government of India on its loans to the Government of Mysore varies between 3 per cent and 1¼ per cent.

The Second finance Commission suggested consolidation of different types of loans to save a great deal of labour and accounting. Taking into account the cost to the Government of India on all its borrowings including treasury bills and small savings during the period from August 15, 1917 to March 31, 1956 and after considering other relevant factors the Commission came to the conclusion that a rate of 3 per cent should be reasonable on the Centre's loans to the States.

CONCLUSIONS

The suggestions offered for increasing the resources at The Mysore Government's disposal for financing the State's Third Plan may now be summarised:

1) The divisible pool of the Central Excise duties and the proportion allocable to the State should be increased.

2) The rates of sales taxes should be raised to either the Madras level or the Bombay level whichever is higher and certain exemptions should be removed. A multi-point sales tax of one per cent should be charged on food-drains.

3) The land Revenue Code should be revised to remove the restriction on increasing land revenue by more than 25 per cent at resettlement.

4) A new development cess on land revenue should be initiated and the education and health cesses should be extended throughout the State.

5) The various loans granted by the Central Government should be consolidated and the rate of interest charged by the Central Government should be reduced.

6) The Estimates Committee of the Mysore Legislature should make a thorough investigation of the industrial undertakings of the State.

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