

10.—Resources transferred from the Centre to the States through devolution of Revenue and Grants:
 Details—1950-51 to 1952-53—contd.

	1951-52 (Provisional Figures)									
	Share of Income Tax	Grants under				Rehabili- tation Grants	Grow More Food Grants	Other Grants		Total
		Article 273	Article 275		Article 278			Special Develop- ment Grants to backward B States	Assistance for Natural Calamities	
			General Grants- in-aid	Grants under Provisos						
Assam	1,54	40	30	99	—	...	...	—	19	3,42
Bihar	6,54	35	—	15	4	...	...	—	23	(e)7,70
Bombay	10,99	—	—	1	1,45	...	...	—	—	12,45
Madhya Pradesh	3,14	—	—	12	55	...	...	—	—	3,81
Madras	9,15	—	—	4	—	...	...	—	—	9,19
Orissa	1,54	5	40	(j) 30	—	...	...	—	—	2,29
Punjab	2,88	—	—	1	—	...	...	—	—	2,89
Uttar Pradesh	9,42	—	—	—	—	...	...	—	—	9,42
West Bengal	7,06	1,05	—	2	49	...	...	—	—	8,62
Hyderabad	—	—	—	2	1,16	...	...	—	—	1,18
Madhya Bharat	6	—	—	4	—	...	...	30	—	40
Mysore	—	—	—	—	3,45	...	...	—	—	3,45
Patiala & East Punjab States Union	15	—	—	—	—	...	...	15	—	30
Rajasthan	13	—	—	5	—	...	...	45	—	63
Saurashtra	—	—	—	—	3,00	...	...	15	—	3,15
Travancore-Cochin	—	—	—	—	3,63	...	...	—	—	3,63
TOTAL	(c)52,60	1,85	70	1,75	13,77	(d)8,78	(d)5,31	1,05	42	(e) 86,62

10.—Resources transferred from the Centre to the States through devolution of Revenue and Grants:
Details—1950-51 to 1952-53—contd.

	1952-53 (Budget Estimates)									
	Share of Income Tax	Grants under			Rehabili- tation Grants	Grow More Food Grants	Other Grants		Total	
		Article 273	Article 275				Article 278	Special Develop- ment Grants to backward B. States		Assistance for Natural Calamities
			General Grants- in-aid	Grants under Provisos (gg)						
Assam	1,36	40	30	77	—	...	...	...	2,83
Bihar	5,69	35	—	18	1	...	...	...	6,23
Bombay	9,55	—	—	7.5	1,16	...	...	...	10,79
Madhya Pradesh	2,73	—	—	17	12	...	...	...	3,02
Madras	7,96	—	—	7.5	—	...	...	...	8,03
Orissa	1,40	5	40	22	—	...	...	...	2,07
Punjab	2,50	—	—	5	—	...	...	...	2,55
Uttar Pradesh	8,19	—	—	—	—	...	...	...	8,19
West Bengal	6,14	1,05	—	6	22	...	...	...	7,47
Hyderabad	—	...	—	3	1,16	...	...	...	1,19
Madhya Bharat	8	...	—	4.5	—	...	...	45	57
Mysore	—	...	—	1	3.45	...	...	...	3,46
Patiala & East Punjab States Union	11	...	—	—	—	...	...	22.5	34
Rajasthan	13	...	—	7	—	...	...	1,05	1,25
Saurashtra	—	...	—	0.5	2,75	...	...	22.5	2,98
Travancore-Cochin	—	...	—	—	3,05	...	...	—	3,05
TOTAL	(f)50,84	1,85	70	(g)1.80	11,92	(d)5,60	(h)6,35	1,95	(d)1,00	(i)82,01

Subventions from the Central Road Fund and payments for National Highways have not been included; the total grant of Rs. 1,32 lakhs to Orissa for Capital Construction has also been excluded.

(a) Includes Rs. 2 lakhs for Part C States.

(b) Includes Rs. 32 lakhs on account of Grants to Part C States.

(bb) Includes Rs. 34 lakhs on account of grants to Part C States.

(c) Figures for Income tax for 1950-51 for the States have been taken from the respective States Budgets. The figures for 1951-52 are based on provisional figures supplied by the respective Accountants General. The total figures shown in the Central Budget for these two years are, however, Rs. 47,52 lakhs and Rs. 52,70 lakhs respectively.

(d) Distribution amongst States not available.

(e) Includes Rs. 39 lakhs on account of arrears of Post-war Development Grants in respect of Bihar and Rs. 14.09 lakhs on account of Rehabilitation and Grow More Food Grants.

(f) Includes Rs. 5.00 lakhs on account of arrears, state-wise breakdown for which is not available.

(g) Includes a lump-sum provision of Rs. 4 lakhs not specifically assigned to any State/States yet.

(gg) Ceilings.

(h) Includes grants to Part C States. State-wise breakdown not available.

(i) Includes Rs. 17.99 lakhs, state-wise breakdown for which is not available.

(j) For 1950-51 and 1951-52.

11.—Collection and Expenditure under certain major heads in
 Figures in brackets indicate collection/

	Bombay City		
	1948-49	1949-50	1950-51
<i>Revenue—</i>			
State Excise	181 (617)	105 (409)	52 (107)
Stamps	210 (343)	204 (358)	232 (410)
Registration	5 (28)	7 (29)	7 (32)
Receipts under Motor Vehicles Act .	7 (121)	7 (128)	7 (145)
Electricity Duty	62 (85)	108 (151)	131 (187)
Entertainment Tax*	76 (134)	87 (163)	86 (173)
Sales Tax (General)	411 (622)	796 (1265)	852 (1456)
Other Taxes	240 (365)	332 (509)	234 (448)
<i>Expenditure—</i>			
Police	204 (704)	225 (843)	211 (912)
Medical	74 (172)	88 (248)	81 (238)
Public Health	3 (157)	3 (219)	1 (208)
Education	86 (802)	112 (1125)	134 (1249)
General Administration	78 (290)	97 (408)	95 (446)

*In the case of Madras figures for "Entertainment Tax" include figures for taxes on case of Bombay and Calcutta the figures are for taxes on entertainments only.

ies of Bombay, Madras and Calcutta, 1948-49 to 1950-51.
penditure for the entire States

Calcutta City			Madras City		
1948-49	1949-50	1950-51	1948-49	1949-50	1950-51
315 (622)	304 (614)	305 (620)	78 (367)	12 (59)	10 (55)
136 (240)	147 (266)	147 (278)	64 (406)	60 (433)	67 (488)
6 (30)	8 (37)	11 (45)	4 (37)	4 (95)	4 (108)
29 (44)	28 (46)	28 (47)	31 (197)	39 (301)	42 (349)
64 (74)	78 (82)	82 (86)	2 (15)	2 (17)	2 (18)
48 (62)	69 (93)	72 (105)	44 (132)	44 (142)	43 (147)
348 (432)	372 (464)	419 (520)	333 (1303)	353 (1524)	357 (1587)
197 (223)	187 (215)	155 (188)	22 (82)	18 (126)	20 (167)
147 (418)	155 (447)	186 (530)	70 (652)	70 (690)	72 (699)
85 (130)	138 (272)	153 (306)	92 (277)	97 (296)	96 (315)
21 (40)	22 (66)	19 (66)	17 (91)	20 (114)	15 (104)
71 (197)	79 (269)	93 (307)	71 (886)	82 (958)	83 (1043)
77 (183)	83 (206)	90 (210)	71 (582)	70 (626)	75 (655)

luxuries including taxes on entertainments, amusements, betting and gambling. In the

12.—Statement of Revenue from Central

Excise Duties on	1937-38	1938-39	1939-40	1940-41	1941-42	1942-43	1943-44
Motor Spirit . . .	122	120	107	181	171	257	40
Kerosene . . . .	.76	67	32	71	64	70	53
Sugar	333	423	249	391	672	487	724
Matches	200	218	224	227	290	332	471
Iron and Steel . . .	35	37	40	49	52	50	.59
Coal and Coke . . .	—	—	1	30	32	25	23
Mechanical Lighter .	—	—	—	—	—	—	—
Tyres	—	—	—	—	35	56	83
Tobacco	—	—	—	—	—	2	947
Vegetable Products .	—	—	—	—	—	—	94
Betel Nuts	—	—	—	—	—	—	—
Tea	—	—	—	—	—	—	—
Coffee	—	—	—	—	—	—	—
Cotton Cloth	—	—	—	—	—	—	—
Miscellaneous	—	—	—	—	1	—	—
Deduct Refunds	—	—	—	—	—	—	—
TOTAL RECEIPTS . . .	766	865	653	949	1315	1279	2494

*Figures relate only to the period 15th August, 1947 to 31st March, 1948. Figures