

3. Composition of Revenue and Expenditure

| | 1937-38 | 1938-39 | 1944-45 | 1945-46 |
|---|--------------|--------------|----------------|----------------|
| REVENUE— | | | | |
| Customs | 43,11 | 40,51 | 39,77 | 73,61 |
| Central Excise | 7,66 | 8,66 | 38,14 | 46,36 |
| Taxes on Income | 15,83 | 17,28 | 1,91,30 | 1,77,63 |
| <i>of which</i> | | | | |
| (1) Corporation Tax | 8 | 2,04 | 83,65 | 75,33 |
| (2) Taxes on Income other than Corporation Tax | 13,95 | 15,24 | 1,07,65 | 1,02,30 |
| Railways (a) | 2,76 | 11,37 | 32,00 | 32,00 |
| Posts and Telegraphs (a) | 57 | 19 | 10,25 | 11,31 |
| Currency and Mint | 75 | 58 | 12,46 | 16,75 |
| Other Heads | 17,18 | 7,43 | 38,41 | 32,28 |
| Deduct States' share of Income Tax | -1,25 | -1,50 | -26,56 | -28,75 |
| Total | 86,61 | 84,52 | 3,35,72 | 3,61,19 |
| EXPENDITURE— | | | | |
| Defence Services (Net) | 47,35 | 46,18 | 3,95,49 | 3,60,23 |
| Direct Demands on Revenue | 3,73 | 4,24 | 8,31 | 9,67 |
| Debt Services (Net) (b) | 15,00 | 14,12 | 21,70 | 33,62 |
| Civil Administration | 10,44 | 10,90 | 24,02 | 29,45 |
| Civil Works (c) | 2,50 | 2,52 | -1,75 | 1,38 |
| Contributions & Miscellaneous Adjustments between Central and State Governments | 3,16 | 3,06 | 8,76 | 9,74 |
| Miscellaneous | 3,91 | 3,63 | 6,49 | 17,47 |
| <i>of which</i> | | | | |
| Subsidy on food-grains | — | — | — | — |
| Expenditure on displaced persons | — | — | — | — |
| Extraordinary Items | 3 | 1 | 31,03 | 21,37 |
| Other Heads | 49 | 49 | 2,20 | 1,70 |
| Total | 86,61 | 85,15 | 4,96,26 | 4,84,62 |
| Surplus (+) or Deficit (—) | — | -64 | -1,60,55 | -1,23,43 |

(a) Net contributions to Central Revenues. (b) Including appropriations for reduc

met from Revenue of the Government of India

| 1946-47 | 1948-49 | 1949-50 | 1950-51 | 1951-52 (Revised Estimates) | 1952-53 (Budget Estimates) |
|---------|---------|---------|---------|-----------------------------------|----------------------------------|
| 89,22 | 1,26,16 | 1,24,71 | 1,57,15 | 2,32,00 | 1,65,00 |
| 43,03 | 50,63 | 67,85 | 67,54 | 84,30 | 86,00 |
| 1,60,59 | 1,81,76 | 1,61,12 | 1,73,22 | 1,75,00 | 1,55,00 |
| 68,85 | 62,26 | 39,53 | 40,49 | 37,55 | 30,53 |
| 91,74 | 1,19,50 | 1,21,59 | 1,32,73 | 1,37,45 | 1,24,47 |
| 5,40 | 7,34 | 7,00 | 6,50 | 7,34 | 7,65 |
| 5,16 | 2,36 | 2,38 | 3,98 | 3,87 | 1,16 |
| 15,57 | 12,63 | 11,22 | 12,27 | 11,31 | 10,39 |
| 53,79 | 32,61 | 21,87 | 37,52 | 36,55 | 30,62 |
| -29,87 | -41,79 | -45,76 | -47,52 | -52,70 | -50,84 |
| 3,42,89 | 3,71,70 | 3,50,39 | 4,10,66 | 4,97,67 | 4,04,98 |
| 2,07,37 | 1,46,05 | 1,48,86 | 1,64,13 | 1,81,24 | 1,97,95 |
| 10,37 | 8,62 | 13,90 | 12,50 | 16,95 | 15,76 |
| 41,66 | 42,53 | 39,43 | 37,36 | 37,30 | 36,16 |
| 39,68 | 35,56 | 39,30 | 48,80 | 56,66 | 55,98 |
| 5,63 | 6,61 | 6,53 | 10,38 | 13,25 | 14,96 |
| 1,72 | 2,96 | 2,96 | 15,59 | 18,08 | 20,28 |
| 32,78 | 56,89 | 52,44 | 52,88 | 66,44 | 40,93 |
| 20,59 | 31,64 | 27,54 | 24,48 | 38,66 | 15,00 |
| — | 3,45 | 12,28 | 8,74 | 13,83 | 10,09 |
| 2,47 | 19,45 | 11,54 | 7,03 | 12,06 | 15,86 |
| 1,81 | 2,19 | 2,16 | 2,77 | 3,07 | 3,38 |
| 3,43,49 | 3,20,86 | 3,17,12 | 3,51,44 | 4,05,06 | 4,01,25 |
| -60 | +50,84 | +33,27 | +59,22 | +92,61 | +3,73 |

tion or avoidance of debt. (c) Including Block grant for transfer to Central Road Fund.